

Highway Trust Fund Transfer - Dedicated Taxes

Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$0	\$29,762,000	\$37,678,000	26.6

The Highway Trust Fund Transfer – Dedicated Taxes agency records the transfer of motor fuel tax and parking tax revenues from the District’s General Fund to the Highway Trust Fund.

This agency makes visible the flow of the dedicated revenues through the General Fund and was first budgeted in FY 2010. The FY 2009 actual amount of motor fuel tax transfer to the Highway Trust Fund was \$23.8 million, and the parking tax transfer was \$8.8 million. For more information on the Highway Trust Fund, please see volume 7 of the budget, FY 2011 – FY 2016 Highway Trust Fund.

The agency’s FY 2011 proposed budget is presented in the following tables:

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table KZ0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table KZ0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Dedicated Taxes	0	0	29,762	37,678	7,916	26.6
Total for General Fund	0	0	29,762	37,678	7,916	26.6
Gross Funds	0	0	29,762	37,678	7,916	26.6

*Percent Change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **Operating Appendices** located on the Office of the Chief Financial Officer’s website.

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table KZ0-2 contains the proposed FY 2011 budget at the Comptroller Source group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table KZ0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
50 - Subsidies and Transfers	0	0	29,762	37,678	7,916	26.6
Subtotal Nonpersonal Services (NPS)	0	0	29,762	37,678	7,916	26.6
Gross Funds	0	0	29,762	37,678	7,916	26.6

*Percent Change is based on whole dollars.

Program Description

The Highway Trust Fund Transfer – Dedicated Taxes agency operates through the following program:

Transfer Tax to Highway Trust Fund – records the transfer of revenue to the Highway Trust Fund.

This program contains the following 2 activities:

- **Transfer Motor Fuel Tax to Highway Trust Fund** – records the transfer of motor fuel tax revenue to the Highway Trust Fund; and

- **Transfer Parking Tax to Highway Trust Fund** - records the transfer of parking tax revenue to the Highway Trust Fund.

Program Structure Change

The Highway Trust Fund Transfer-Dedicated Taxes had no program structure changes in the FY 2011 Proposed Budget.

FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table KZ0-3 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides the FY 2009 actual data.

Table KZ0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(1000) Transfer Tax to Highway Trust Fund								
(1100) Trans Motor Fuel Tax to Highway Trust Fund	0	20,173	28,330	8,157	0.0	0.0	0.0	0.0
(1200) Transfer Parking Tax to Highway Trust Fund	0	9,589	9,348	-241	0.0	0.0	0.0	0.0
Subtotal (1000) Transfer Tax to Highway Trust Fund	0	29,762	37,678	7,916	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	0	29,762	37,678	7,916	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB, Program Summary by Activity**, in the **FY 2011 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

In FY 2011, the transfer of parking tax to Highway Trust Fund is estimated to be \$241,000 less than FY 2010, while the motor fuel tax transfer is estimated to be \$8,157,000 higher.

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table KZ0-4 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table KZ0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2010 Approved Budget and FTE		29,762	0.0
Increase: Transfer Motor Fuel Tax to Highway Trust Fund	Transfer Tax to Highway Trust Fund	8,157	0.0
Reduce: Transfer Parking Tax to Highway Trust Fund	Transfer Tax to Highway Trust Fund	-241	0.0
DEDICATED TAXES: FY 2011 Proposed Budget and FTE		37,678	0.0
Gross for KZ0 - Highway Trust Fund Transfer - Dedicated Taxes		37,678	0.0

