
Highway Transportation Fund - Transfers

Description	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change from FY 2012
Operating Budget	\$30,001,349	\$37,294,170	\$36,472,179	-2.2

The Highway Transportation Fund - Transfers agency records the transfer of motor fuel tax and Rights-of-Way revenues from the District's General Fund to the Highway Trust Fund.

Summary of Services

This agency reflects the flow of the dedicated revenues through the General Fund and was first budgeted in FY 2010, when it included motor fuel and parking taxes. Starting in FY 2012, parking taxes no longer went to the Highway Trust Fund, but a portion of Rights-of-Way revenue and the motor fuel tax is transferred. More information on the Highway Trust Fund is available at Appendix H of the FY 2013-FY 2018 Capital Improvements Plan (including the Highway Trust Fund).

The agency's FY 2013 proposed budget is presented in the following tables:

FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type

Table KZ0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

Table KZ0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
General Fund						
Dedicated Taxes	24,889	30,001	20,640	23,750	3,110	15.1
Special Purpose Revenue Funds	0	0	16,654	12,722	-3,932	-23.6
Total for General Fund	24,889	30,001	37,294	36,472	-822	-2.2
Gross Funds	24,889	30,001	37,294	36,472	-822	-2.2

*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 **FY 2013 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table KZ0-2 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

Table KZ0-2
(dollars in thousands)

Comptroller Source Group	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
50 - Subsidies and Transfers	24,889	30,001	37,294	36,472	-822	-2.2
Subtotal Nonpersonal Services (NPS)	24,889	30,001	37,294	36,472	-822	-2.2
Gross Funds	24,889	30,001	37,294	36,472	-822	-2.2

*Percent change is based on whole dollars.

Program Description

The Highway Transportation Fund – Transfers agency operates through the following program:

Transfer Tax to Highway Trust Fund – records the transfer of dedicated revenue to the local 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 local Highway Trust Fund; and
- **Transfer Special Purpose Revenue Rights-of-Way Fees** - records the transfer of a portion of the Rights-of-Way revenue to the local Highway Trust Fund.

Program Structure Change

The Highway Transportation Fund – Transfers has no program structure changes in the FY 2013 proposed budget.

FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table KZ0-3 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

Table KZ0-3

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
(1000) Transfer Tax to Highway Trust Fund								
(1100) Transfer Motor Fuel Tax to Highway Trust Fund	21,925	20,640	23,750	3,110	0.0	0.0	0.0	0.0
(1200) Transfer Parking Tax to Highway Trust Fund	8,076	0	0	0	0.0	0.0	0.0	0.0
(1300) Special Purpose Revenue- (ROW)	0	16,654	12,722	-3,932	0.0	0.0	0.0	0.0
Subtotal (1000) Transfer Tax to Highway Trust Fund	30,001	37,294	36,472	-822	0.0	0.0	0.0	0.0
Total Proposed Operating Budget	30,001	37,294	36,472	-822	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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2013 Proposed Budget Changes

The Highway Transportation Fund-Transfers proposed FY 2013 gross budget is \$36,472,179, which represents a 2.2 percent decrease from its FY 2012 approved gross budget of \$37,294,170. The budget is comprised of \$23,750,000, in Dedicated Taxes funds and \$12,722,179 in Special Purpose Revenue funds.

Initial Adjusted Budget

Cost Increase: The FY 2013 budget for Special Purpose Revenue funds is proposed for an increase of \$839,667 due to additional revenue projected for the Rights-of-Way (ROW) revenue contribution. This adjustment aligns the budget with the legislative requirement to keep the combined budget for the motor fuel tax and the ROW revenue contribution at not more than 22.0 percent of the budget for the Highway Trust Fund. This adjustment ensures funding for the local match needed for the Federal Highway Administration Grant program.

Cost Decrease: The FY 2013 budget proposal for Dedicated Taxes reflects a reduction of \$825,600 that aligns the budget with revenue projections for the motor fuel tax as of September 2011. This adjustment is in keeping with requirements for transfer of the revenue generated from the motor fuel tax to the Highway Trust Fund.

Additionally Adjusted Budget

Cost Increase: Based on revised revenue projections for the motor fuel tax as of February 2012, the FY 2013 budget proposal for Dedicated Taxes reflects an increase of \$3,935,600. This adjustment complies with requirements for transfer of revenue generated from the motor fuel tax to the Highway Trust Fund.

Cost Decrease: The FY 2013 budget proposal for Special Purpose Revenue funds reflects a decrease of \$4,771,658 to align the budget with the legislative requirements to keep the combined budget for the motor fuel tax and the ROW revenue contribution at not more than 22.0 percent of the budget for the Highway Trust Fund. This adjustment also maintains funding for the local match needed for the Federal Highway Administration Grant program.

FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table KZ0-4 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

Table KZ0-4

(dollars in thousands)

	PROGRAM	BUDGET	FTE
DEDICATED TAXES: FY 2012 Approved Budget and FTE		20,640	0.0
Cost Decrease: Transfer motor fuel tax to Highway Trust Fund	Transfer Tax to Highway Trust Fund	-826	0.0
FY 2013 Initial Adjusted Budget		19,814	0.0
Cost Increase: Transfer motor fuel tax to Highway Trust Fund	Transfer Tax to Highway Trust Fund	3,936	0.0
FY 2013 Additionally Adjusted Budget		23,750	0.0
DEDICATED TAXES: FY 2013 Proposed Budget and FTE		23,750	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2012 Approved Budget and FTE		16,654	0.0
Cost Increase: ROW revenue contribution	Transfer Tax to Highway Trust Fund	840	0.0
FY 2013 Initial Adjusted Budget		17,494	0.0
Cost Decrease: ROW revenue contribution	Transfer Tax to Highway Trust Fund	-4,772	0.0
FY 2013 Additionally Adjusted Budget		12,722	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Proposed Budget and FTE		12,722	0.0
Gross for KZ0 - Highway Transportation Fund - Transfers		36,472	0.0

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