

**Comprehensive Transportation Program (CTP) & Estimates based on KDOT FY 2014 & 2015 Budget  
State General Fund Revenue Adjustments**

(In Thousands)

(\$000)	I			II		III			IV	V			VI	VII	(\$000)	(2+4+7) RECEIPTS TOTAL	(\$000)	(3+5+6+7+8) NET TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	12							
	Sales Tax Demand Transfer			Sales & Compensating Use Tax		State General Fund (SGF) Loans			SGF CTP Bond Payments	Transfers from the State Highway Fund (SHF)			TOTAL Listed Transfers						
FY	Proposed (Sales Tax) Transfer	SGF (Sales Tax) Transfer	Difference (2-1)	Actual S&C Tax	Increase In S&C	SGF Loans	Loan Repayments	Delayed/ Unpaid	TOTAL (P + I)	Commerce Fair Fares	Highway Patrol SGF Transfer	Highway Patrol Direct Transfer	Gov. Rec. Reduction & Transfers	Other Education Transfers*		FY	FY		
1999	\$ 106,119	\$ 87,899	\$ (18,220)	\$ 85,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1999	\$ (18,220)		
2000	107,910	62,240	(45,670)	88,598	-	-	-	-	-	-	-	-	-	-	-	2000	(45,670)		
2001	109,744	51,709	(58,035)	89,241	-	-	-	-	-	-	-	-	-	-	-	2001	(58,035)		
2002	138,261	94,288	(43,973)	91,611	-	(94,609)	-	(94,609)	-	-	-	-	-	-	-	2002	(138,582)		
2003	170,070	-	(170,070)	89,369	-	-	-	(94,609)	-	-	(2,249)	-	-	-	(2,249)	2003	(172,319)		
2004	179,519	-	(179,519)	90,137	-	(30,597)	-	(125,206)	-	-	-	-	-	-	-	2004	(210,116)		
2005	180,486	-	(180,486)	93,353	-	-	-	(125,206)	-	-	(35,092)	-	-	-	(35,092)	2005	(215,578)		
2006	190,213	-	(190,213)	98,914	-	-	-	(125,206)	-	-	(34,515)	-	-	-	(34,515)	2006	(224,728)		
2007	196,774	-	(196,774)	158,393	60,953	-	32,517	(92,689)	10,426	(5,000)	(30,207)	-	-	-	(35,207)	2007	(128,085)		
2008	187,869	-	(187,869)	273,293	186,682	-	30,896	(61,793)	16,150	(5,000)	(30,405)	-	-	-	(35,405)	2008	10,454		
2009	185,899	-	(185,899)	268,740	173,112	-	-	(61,793)	-	(5,000)	(37,179)	-	-	-	(42,179)	2009	(54,966)		
2010				259,445				(61,793)	-	(5,000)	(36,245)	-	(133,789)	-	(175,034)	2010	(175,034)		
2011				292,641				(61,793)	-	(5,000)	(36,000)	(19,766)	(105,000)	-	(165,766)	2011	(165,766)		
2012				312,358				(61,793)	-	-	(32,760)	(20,798)	-	-	(53,558)	2012	(53,558)		
2013				319,382				(61,793)	-	-	(54,022)	-	-	-	(54,022)	2013	(54,022)		
Ap'rvd 2014				478,327				(61,793)	-	(5,000)	-	(55,143)	-	(140,250)	(200,393)	Ap'rvd 2014	(200,393)		
Ap'rvd 2015				510,135				(61,793)	-	(5,000)	-	(56,457)	-	(107,250)	(168,707)	Ap'rvd 2015	(168,707)		
<b>1999-2015 TOTAL</b>	<b>\$ 1,752,864</b>	<b>\$ 296,136</b>	<b>\$ (1,456,728)</b>	<b>\$ 3,599,825</b>	<b>\$ 420,747</b>	<b>\$ (125,206)</b>	<b>\$ 63,413</b>	<b>\$ (61,793)</b>	<b>\$ 26,576</b>	<b>\$ (35,000)</b>	<b>\$ (274,652)</b>	<b>\$ (206,186)</b>	<b>\$ (238,789)</b>	<b>\$ (247,500)</b>	<b>\$ (1,002,127)</b>	<b>1999-2015 RECEIPTS</b>	<b>\$ 3,922,538</b>	<b>1999-2015 NET TOTAL</b>	<b>\$ (2,073,324)</b>

I. The 2002 Legislature eliminated the FY 2003 Sales Tax demand transfer, the 2003 Legislature eliminated the FY 2004 Sales Tax demand transfer, and the 2004 Legislature eliminated Sales Tax demand transfers for the remainder of the CTP.

II. Prior to FY 2007 the Sales and Compensating Use Tax was 0.25 percent, in 2007 it was increased to 0.38 percent, and then increased again in FY 2008 to 0.65 percent. Later, the 2013 Legislature reduced the overall sales tax to 6.15 percent, effective July 1, 2013. This change in sales tax also led to a recalculation of the amount that the State Highway Fund receives, in order to keep them whole. It is estimated that KDOT will receive sales tax in the amount of \$478 million in FY 2014, and \$510 million in FY 2015.

III. A total of \$125.2 million was "borrowed" from the State Highway Fund with arrangement to pay back by from FY 2007 to FY 2010 (includes the 2002 Legislature transfer equal to the FY 2002 sales tax transfer, the 2003 Legislatures transfer to finance a portion of the Department of Revenue's Division of Vehicles, and the 2004 Legislature transfer to finance Highway Patrol State General Fund operations). The first two repayments were made in FY 2007 and FY 2008. As part of the 2009 Session, the FY 2009 payment of \$30.9 million was delayed until FY 2011, and the FY 2010 payment of \$30.9 million was eliminated. The Governor's FY 2011 recommendation calls for the elimination of the FY 2009 payment that was delayed to FY 2011.

IV. The 2004 Legislature authorized the issuance of \$210.0 million in State General Fund backed bonds, which appear in the Department of Administration's (DOA) budget. The 2009 Legislature transferred \$25.3 million, all from the State Highway Fund, to the State General Fund to reimburse the State General Fund for FY 2009 and FY 2010 Comprehensive Transportation Program (CTP) bond payments (Interest and Principal in FY 2009, and Interest in FY 2010 as the Principal portion was part of the bond restructuring). The Governor's FY 2011 recommendation includes the continued transfer of \$25.0 million to reimburse the State General Fund for bond payments.

V. Transfers from the State Highway Fund include: (1) Affordable Airfare Fund: 2006 House Substitute for Senate Bill 475 created the State Affordable Airfare Fund in the Department of Commerce, funded through a transfer of \$5.0 million from the State Highway Fund annually from FY 2007 to FY 2011. In FY 2012 and FY 2013, this transfer was made from the Economic Development Initiatives Fund (EDIF), but then continues as a transfer from the State Highway Fund in FY 2014 and FY 2015 (2) The State Highway Fund transfer to the State General Fund to finance Highway Patrol operations. (3) A direct transfer from the State Highway Fund to the Highway Patrol to finance operations.

VI. Governor's Recommended expenditure reduction and transfers to the State General Fund from the State Highway Fund include:

{FY 2010} <1> \$80.0 million captured through reductions and existing State Highway Fund balance (recommended to the Legislature as part of the 2009 July and November allotments); <2> \$25.3 million to reimburse the State General Fund for debt service principal and interest payments on CTP bonds (as part of 2009 Senate Substitute for House Bill 2373); <3> \$28.0 million captured through additional project letting reductions (recommended as part of the Governor's "Budget Balancing Plan" announced March 5, 2010).

{FY 2011} <1> \$80.0 million captured through recommended reductions and existing State Highway Fund balance; <2> \$25.0 million to reimburse the State General Fund for debt service principal and interest payments on CTP bonds.

VII. \* Other Transfers - This column is not 'all inclusive.' It begins in FY 2014, and reflects only certain special transfers made from the State Highway Fund in the FY 2014 and FY 2015 approved budgets, which include:

{FY 2014} - Transfers for Education that include: Technical Education Transportation (\$650,000); Transportation Weighting (\$96.6 million); and Transportation of Special Ed Students (\$43.0 million)

{FY 2015} - Transfers for Education that include: Technical Education Transportation (\$650,000); Transportation Weighting (\$96.6 million); and Transportation of Special Ed Students (\$10.0 million)

CTP = Comprehensive Transportation Program  
SGF = State General Fund  
P + I = Principal and Interest  
SHF = State Highway Fund