THE GOVERNMENT OF THE DISTRICT OF COLUMBIA

FY 2014 PROPOSED BUDGET AND FINANCIAL PLAN

VOLUME I **EXECUTIVE SUMMARY**

Investing for Tomorrow

Submitted to the Council of the District of Columbia by Vincent C. Gray, Mayor

Government of the District of Columbia | March 28, 2013

Government of the District of Columbia

FY 2014 Proposed Budget and Financial Plan

Volume 1
Executive Summary

Investing for Tomorrow

Submitted to the

Council of the District of Columbia

by

Vincent C. Gray, Mayor

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2011

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to District of Columbia Government, District of Columbia, for its annual budget for the fiscal year beginning October 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the twelfth in the history of the District of Columbia.

The Office of Budget and Planning (OBP) submitted the FY 2013 Budget and Financial Plan for consideration by GFOA. OBP believes this budget continues to conform to the GFOA's requirements.

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District of Columbia
- Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

LEGISLATIVE BRANCH

- Council of the District of Columbia
- DC Auditor
- Advisory Neighborhood Commissions

EXECUTIVE BRANCH

Mayor

- Office of the Chief Financial Officer
  - Office of Budget and Planning
  - Office of Tax and Revenue
  - Office of Financial Operations and Systems
  - Office of Finance and Treasury
  - Office of Revenue Analysis
  - DC Lottery and Charitable Games Control Board
- Office of the Inspector General
- Office of the City Administrator
- Office of the Attorney General
- Executive Office of the Mayor
  - Office of the Chief of Staff
  - Office of Budget and Finance
  - Office of Communications:
    Mayor's Correspondence Unit
    Office of Cable Television
  - Office of Policy and Legislative Affairs
  - Office of Boards and Commissions
  - Office of Community Affairs:
    Office of Community Relations
    Office of Partnerships and Grant Services
    Office on Ex-Offenders Affairs
    Office on Women's Policy and Initiatives
    Serve DC
    Youth Advisory Council
    Office of African Affairs
    Office of Asian & Pacific Islander Affairs
    Office of GLBT Affairs
    Office on Latino Affairs
    Office of Religious Affairs
    Office of Veteran Affairs
  - Office of the Secretary
  - Office of the General Counsel
- Office of Deputy Mayor for Education
  - DC Public Schools
  - Office of the State Superintendent of Education
  - Public Charter School Board
  - University of the District of Columbia
  - DC Community College
- Office of the Deputy Mayor for Planning and Economic Development
  - Department of Employment Services
  - Department of Housing and Community Development
  - Department of Consumer and Regulatory Affairs
  - Office of Tenant Advocate
  - Department of Insurance, Securities and Banking
  - Department of Small and Local Business Development
  - Office of Motion Picture Development
  - Office of Planning
  - Commission on Arts and Humanities
- Department of the Environment
  - Department of Human Resources
  - Department of Motor Vehicles
  - Department of Public Works
  - Department of Transportation
  - Department of General Services
  - Office of Risk Management
  - Office of Human Rights
  - Office of the Chief Technology Officer
  - Office of Contracts and Procurement
  - Taxicab Commission
- Office of the Deputy Mayor for Public Safety and Justice
  - Metropolitan Police Department
  - Fire and Emergency Medical Services Department
  - Office of Unified Communications
  - Homeland Security and Emergency Management Agency
  - Department of Corrections
  - Office of the Chief Medical Examiner
  - Department of Forensic Sciences
- Office of the Deputy Mayor for Health and Human Services
  - Department of Health
  - Department of Human Services
  - Child and Family Services Agency
  - Department on Disability Services
  - Office of Disability Rights
  - Department of Behavioral Health
  - Department of Youth Rehabilitation Services
  - Department of Health Care Finance
  - Office on Aging
  - Department of Parks and Recreation

JUDICIAL BRANCH

- DC Court of Appeals
- DC Superior Court
- Joint Commission on Judicial Administration
- Commission on Judicial Disabilities and Tenure
- Judicial Nomination Commission
- District of Columbia Bar
- Sentencing and Criminal Code Revision Commission

Independent Agencies

- DC Water (Water and Sewer Authority)
- District of Columbia Retirement Board
- Office of Employee Appeals
- Public Employee Relations Board
- Events DC (Washington Convention and Sports Authority)
- Housing Finance Agency
- Public Defender Service
- Pretrial Services Agency
- DC Public Library
- University of the District of Columbia
- Office of the People's Counsel
- DC Housing Authority
- Contract Appeals Board
- Alcoholic Beverage Regulation Administration
- Criminal Justice Coordinating Council
- Not-for-Profit Hospital Corporation
- Board of Ethics and Government Accountability

Charter Independent Agencies

- Zoning Commission
- Public Charter Schools
- Public Service Commission
- Board of Elections

Regional Bodies

- Metropolitan Washington Council of Governments
- National Capital Planning Commission
- Washington Metropolitan Area Transit Authority
- Washington Metropolitan Area Transit Commission
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Transmittal Letters

VINCENT C. GRAY
MAYOR

March 28, 2013

The Honorable Phil Mendelson
Council of the District of Columbia
1350 Pennsylvania Avenue, NW
Washington, DC 20004

Dear Chairman Mendelson:

On behalf of the residents of the District of Columbia, I submit to you the District of Columbia Fiscal Year 2014 Budget and Financial Plan, entitled "Investing for Tomorrow."

This proposal is the District of Columbia's eighteenth consecutive balanced budget. As you know, the District's economy is growing rapidly, with more than 28,000 private sector jobs created over the past two years and an unemployment rate that has fallen nearly three percentage points. To support our growing population and to continue building a more prosperous, equitable, safe and sustainable city for all, my proposed budget makes important investments in three key strategies: (1) growing and diversifying the District's economy; (2) educating children and preparing the workforce for the new economy; and (3) improving the quality of life for all residents. As the title of the budget suggests, investing in these strategies will build a better tomorrow for all District residents.

The document also includes hard choices that were required to build a fiscally sound budget and financial plan. We have worked hard to strike a balance between cost savings, program realignments, and new revenues. The result is that we are able to make critical investments while maintaining our commitment to fiscal discipline. Highlights of these critical investments include:

- $100 million in new funding for affordable housing initiatives between Fiscal Years 2013 and 2014;
- $91.9 million for pay increases for District employees, including first responders and teachers;
- $15 million for the new One City Fund, a District-wide grant program;
- $10 million to fund expanded library hours, books and materials;
- $150 million for library facilities;
- $1.7 billion for school modernization;
- $622 million to replace the South Capitol corridor's Frederick Douglass Bridge;
- $400 million to expand our streetcar system; and
- $118 million to improve parks and recreational facilities.

We are proud that this budget proposal is balanced and structurally sound. But perhaps most importantly, we are pleased to be making the critical investments needed to ensure the District's tomorrow is even brighter than today. I look forward to the Council's review of this proposal, and to working together to finalize and execute our budget for Fiscal Year 2014.

Sincerely,

Vincent C. Gray

Vincent C. Gray

Government of the District of Columbia
Office of the Chief Financial Officer

Natwar M. Gandhi
Chief Financial Officer

March 28, 2013

The Honorable Vincent C. Gray
Mayor of the District of Columbia
The John A. Wilson Building
1350 Pennsylvania Avenue, N.W., 6th Floor
Washington, D.C. 20004

Dear Mayor Gray:

I am pleased to transmit the Fiscal Year 2014 Proposed Budget and Financial Plan. The Fiscal Year 2014 Proposed Budget includes $6.30 billion from Local funds and $12.07 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, Mayor's Office of Budget and Finance (MOBF) staff and agency program staff to resolve numerous issues to produce a balanced budget and five-year financial plan. The FY 2014 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2014 – FY 2017 Budget and Financial Plan, as proposed, are balanced.

REVENUE OUTLOOK

A high degree of uncertainty still clouds the future of both the national and local economies. The biggest sources of uncertainty for the District are the measures that the U.S. government may take to reduce federal deficits in a period of austerity that may last for some time. The revenue estimate that is the basis for the Budget and Financial Plan assumes that some significant measures to reduce federal spending will be enacted in the near future.

This forecast builds on the solid revenue gains achieved in FY 2012, and anticipates continued strong growth in the District's population. Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. Over the past year, however, growth in employment located in District has almost come to a halt, commercial office vacancies are rising, and tourism growth has slowed considerably. The impacts of this slowing appear likely to affect the tax base for at least the next few years.

The possibility of federal government cutbacks is not the only risk facing the District's economy. Financial ripple effects from the ongoing European debt crisis, disruptions to oil supplies from the Middle East, or a downturn in the still fragile national economy could all adversely affect employment, earnings, and other aspects of the District's tax base.

The FY 2013 baseline estimate of $6.05 billion in total Local Fund revenue, which excludes Dedicated Taxes and Special Purpose Revenue, is $91.8 million (1.5%) greater than FY 2012 revenue. The $6.13 billion estimate for FY 2014 is an increase of $79.7 million (1.3%) over FY 2013. Including Dedicated General Fund Tax Revenue, Special Purpose Revenues, and policy initiatives, total FY 2013 General Fund revenue in the financial plan is $6.77 billion. Total General Fund revenue in FY 2014 is $6.96 billion, $186.7 million more than FY 2013.

Various policy initiatives increase General Fund revenue in FY 2014 by $75.1 million, $61.1 million of which are Local Fund revenues. Some of the major policy proposals are listed below:

- Automated Traffic Enforcement Revenue Initiatives expand the use of speeding and other automated traffic enforcement cameras to 91 additional locations. This adds $31.7 million to FY 2014 revenue.
- Adjustments to fines for motor vehicle speeding adds $12.4 million to FY 2014 revenue.
- A Hospital Provider Fee assessed on patient gross receipts of every hospital in the District, at an estimated rate of 0.15 percent, will raise $12.8 million of revenue in FY 2014. The funds will be deposited to the Hospital Provider Fee Fund, which will be used to make Medicaid access payments for the provision of outpatient hospital services effective May 1, 2013.
- Various Office of Tax and Revenue (OTR) tax compliance programs add $12.0 million to FY 2014 revenue. OTR is planning to broaden the use of federal matching programs by both expanding its compliance personnel and making programming improvements to its information infrastructure. These changes will help OTR take advantage of additional federal matching initiatives, which can help improve detection of income tax errors or abuse, facilitate direct debit of payment plans for delinquent taxpayers, and automate billing for District income tax liabilities arising from receipt of IRS revenue agent reports.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2014 Budget includes $6.30 billion in spending supported by $6.30 billion of resources, with an operating margin of $0.6 million, as shown in Table 1.

Table 1	
Proposed FY 2014 Budget Summary	
Local Funds	
($ in millions)	
Taxes	$ 5,655.8
Non-Tax Revenues	415.6
Lottery	63.5
All Other	9.5
Revenue Proposals	61.1
Fund Balance Use	96.5
Total Local Fund Resources	**$ 6,301.9**
Local Expenditures	**$ 6,301.3**
Projected FY 2014 Operating Margin	**$0.6**

Note: Details may not add to totals due to rounding.

Gross Funds

The proposed FY 2014 gross funds operating budget (excluding intra-District funds) is $12.1 billion, an increase of $707.4 million, or 6.2 percent, over the FY 2013 approved gross budget of $11.4 billion. The Local and non-Local funding components of the proposed FY 2014 gross budget and the changes from FY 2013 are summarized in Table 2 below.

Table 2
FY 2014 Gross Funds Budget by Fund Type
($ in millions)

Fund Type	FY 2013 Approved	FY 2014 District's Proposed	Change	% Change
Local	$ 5,912.0	$ 6,301.3	$ 389.3	6.6%
Dedicated Tax	260.6	295.0	34.5	13.2%
Special Purpose	475.7	512.0	36.3	7.6%
Subtotal, General Fund	**6,648.2**	**7,108.3**	**460.1**	**6.9%**
Federal	2,761.3	2,967.8	206.5	7.5%
Private	6.3	6.9	0.6	8.8%
Total, Operating Funds	**9,415.8**	**10,083.0**	**667.2**	**7.1%**
Enterprise and Other Fund	1,951.2	1,991.4	40.2	2.1%
Total Gross Funds	**$ 11,367.1**	**$ 12,074.4**	**$ 707.4**	**6.2%**
Total Gross FTEs	**32,578**	**32,596**	**18.8**	**0.1%**

Note: Details may not add to totals due to rounding.

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the FY 2014 Local funds budget increased by $389.3 million, or 6.6 percent, over FY 2013. Table 3 provides a snapshot of the major cost drivers associated with the increase.

Table 3	
FY 2014 Local Funds - Cost Drivers	**Amount**
FY 2013 Approved Local Funds	**$ 5,912.0**
Major Changes:	
D.C. Public Charter Schools - inflationary increase of 2% to UPSFF and enrollment	81.1
Workforce Investments - proposed cost-of-living adjustments	59.4
Repayment of Loans and Interest - increased borrowing	55.2
Department of Human Services - replacement of loss of TANF funds	40.6
Department of Health Care Finance - Medicaid growth rate of 5.1%	26.1
Housing Authority Subsidy - increased rent supplement funding	20.0
Department of General Services - increased fixed costs	18.1
Metropolitan Police Department - increased funding for Automated Traffic Enforcement initiative	16.0
One City Fund - one-time funding that will provide competitive grant funds to District not-for-profit organizations	15.0
Non-Public Tuition - reduced student placements	(29.9)
Other	87.7
Total Changes	**$ 389.3**
FY 2014 Proposed Local Funds	**$ 6,301.3**

Note: Details may not add to totals due to rounding

Primary Cost Drivers

- **District of Columbia Public Charter Schools (DCPCS):** $81.1 million increase over FY 2013, attributed to projected increased student enrollment. The budget anticipates that student enrollment will increase by 3,711 students, or 11.0 percent, over the FY 2013 proposed enrollment of 33,699 students to 37,410 in FY 2014.
- **Workforce Investments (WI):** $59.4 million increase over FY 2013 to address proposed Local funds cost-of-living adjustment to both union and non-union employees.
- **Repayment of Loans and Interest:** $55.2 million increase over FY 2013, which is the result of the District's increased borrowing.
- **Department of Human Services (DHS):** $40.6 million increase over the FY 2013 budget, which includes funds to replace loss of federal funds for Temporary Aid to Needy Families (TANF), emergency rental assistance, rapid re-housing, and targeted initiatives for homeless youth.
- **Department of Healthcare Finance (DHCF):** $26.1 million increase over FY 2013, which is due to a projected aggregate Medicaid growth rate of 5.1 percent over FY 2013, which is largely driven by enrollment forecasts for Medicaid Managed Care and Fee-for-Service. Managed Care coverage includes the parents, children, and childless adults who are under age 65 and do not have disabilities, as well as the Children's Health Insurance Program (CHIP), and Health Services for Children with Special Needs (HSCSN). Other variables affecting Medicaid growth include enrollment forecasts for Medicaid Home and Community-Based Services Waivers, which include the Developmental Disabilities (DD) and the Elderly and Physically Disabled (EPD) waivers.
- **Housing Authority Subsidy:** $20.0 million increase over FY 2013 to support the Local Rent Supplement Program which provides rental assistance to low-income families throughout the District.
- **Department of General Services (DGS)**: $18.1 million increase in Local funds is due primarily to the forecasted expenditures in fixed costs, including rent estimates, facility and security costs.
- **The Metropolitan Police Department (MPD):** $16.0 million increase over the FY 2013 Local funds budget, attributed to an increase of $12.7 million for additional Automated Traffic Enforcement initiatives (ATE) and $5.6 million for 93 additional sworn officers and 10 police cadets.
- **One City Fund (OCF):** $15.0 million in one-time funding that will provide competitive grant funds to District not-for-profit organizations in education, job training, health, senior services, arts, public safety, and the environment.

BUDGET ITEMS TO MONITOR

The OCFO will continue to work with the Mayor's Office of Budget and Finance to monitor spending to ensure that the District ends each fiscal year in balance. To that end, the OCFO will closely watch the following items included in the FY 2014 Proposed Budget.

- **Non-Public Tuition (NPT):** The FY 2014 Proposed Budget for NPT of $80 million includes a net reduction of $29.9 million, or 27.2 percent, in Local funds from the agency's FY 2013 budget request of $109.9 million. The Office of the State Superintendent for Education implemented a new rate-setting initiative in the FY 2013 school year. This action, along with a steady decline in the number of non-public tuition students over the past two years, may result in the proposed savings. The OCFO will closely monitor this initiative.
- **Settlements and Judgments (S&J):** A potential adverse judgment against the District in a dispute involving the Fire and Emergency Medical Services Department may result in a $36.0 million expenditure. This case is currently under appeal. The Mayor's budget proposes to recognize this potential liability and to include language in the Budget Request Act, to be approved by Congress that would remove the liability. If this language is not adopted, the progress of the case must be closely monitored so the District can be prepared for a possible payment.

CAPITAL IMPROVEMENTS PLAN

The District is addressing its continuing infrastructure needs through its Capital Improvements Plan (CIP). The District, however, is limited by constraints on its levels of General Obligation (GO) Bonds and Income Tax Secured Bonds (ITSB) borrowing. Taken together, these factors place a premium on developing a sound CIP to make the best use of limited resources. The total proposed appropriation request for the FY 2014 through FY 2019 CIP is approximately $2.2 billion for all sources, which consists of $2.7 billion of new budget authority partly offset by $556 million of rescissions. The increased budget authority will be financed with ITSB or GO bonds, Grant Anticipation Revenue Vehicle (GARVEE) bonds, Revenue bonds, Pay-As-You-Go (PAYGO) transfers from the General Fund, the Master Equipment Lease Program, Federal Grants, a local match to the grants from the Federal Highway Administration, private donations, sale of assets, and local transportation fund revenue.

The proposed FY 2014 capital program includes approximately $1.4 billion in planned capital expenditures to be financed by $1.0 billion in new ITSB or GO bond issuances, $40.0 million from Revenue bond issuance, $17.5 million from the Master Equipment Lease Program, $14.1 million in PAYGO, $215.5 million in federal grants, $46.4 million in the Local Match to the Federal Highway Administration grants, and $21.5 million from the Local Transportation Revenue Fund.

Debt service within the budget and financial plan period remains below the 12 percent debt cap.

The leadership provided by you and the District Council, along with the hard work of the Office of Budget and Planning and others in the OCFO, allowed us to work effectively together to produce a balanced budget. I look forward to continuing to work with you and the Council during the upcoming budget deliberations.

Sincerely,

Natwar M. Gandhi
Chief Financial Officer

How to Read the FY 2014 Proposed Budget and Financial Plan

How to Read the FY 2014 Proposed Budget and Financial Plan

The District of Columbia's FY 2014 Proposed Budget and Financial Plan is a communication tool that presents and explains policy priorities, agency operations, including programmatic/organizational structures, and performance measures in the context of the Financial Plan, which shows the District's sources of revenue and planned expenditures. The Budget and Financial Plan include forecasts of economic and financial conditions, current and planned long-term debt financing, policy decisions, and other important financial information for the District's government, all of which are essential elements for accurate financial reporting and sound management of public resources.

This chapter, How to Read the Budget and Financial Plan, is a guide for understanding the sections of this budget volume that define the budget priorities for the District. These sections are consistent with the National Advisory Council on State and Local Budgeting's recommended budget practices, which call for a presentation of information to provide readers with a guide to government programs and organizational structure. Additionally, these sections are consistent with the standards of the Government Finance Officers Association for the Distinguished Budget Presentation Award.

The FY 2014 Budget and Financial Plan is presented in six volumes summarized as follows:

Executive Summary (Volume 1) - provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal letter from the Mayor, information on the strategic budgeting process, the District's five-year financial plan, detailed information on the District's projected revenues and expenditures, and summary information about the Capital Improvements Plan. In addition, this volume includes information about the District's budgetary and financial management policies, grant match and maintenance of effort, a glossary of budget terms, budget summary tables by agency and fund type, and the Budget Request Act legislation that serves as the basis for the District's federal appropriations act.

Agency Budget Chapters (Volumes 2 and 3) - describes, by appropriation title, the operating budgets for each of the District's agencies. Appropriation titles categorize the general areas of services provided by the District, on behalf of its citizens and are listed in the table of contents. Examples are Economic Development and Regulation, Public Education System, and Human Support Services.

Operating Appendices (Volumes 4 and 5) - includes detailed supporting tables displaying the proposed expenditures and full-time equivalents in the operating budgets that are described in Volumes 2 and 3. Please note: These volumes are available exclusively on the Government of the District of Columbia website at http://cfo.dc.gov/.

Capital Improvements Plan (Including Highway Trust Fund) (Volume 6) - describes the District's proposed six-year Capital Improvements Plan for all of the District's agencies. The Highway Trust Fund describes the District's proposed FY 2014 to FY 2019 planned transportation projects including federal highway grants.

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes the following sections:

Introduction: FY 2014 Proposed Budget and Financial Plan

This chapter is a narrative and graphic summary of the proposed budget and financial plan. It describes the overall proposed budget, including the sources and uses of public funds, and compares the prior year's approved budget to the current one. The chapter also explains the budget development process and budget formulation calendar for FY 2014.

Strategic Budgeting

This chapter describes the initiatives that the District is undertaking to improve budgeting and management of resources. It includes a description of the District's continued efforts in and progress toward Performance-Based Budgeting (PBB), which is the District's initiative to align resources with results through benchmarking, performance measurement, performance planning, and service-level budgeting.

Financial Plan

The Financial Plan summarizes planned revenues and expenditures from FY 2014 through FY 2017. This chapter includes financing sources, uses, and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and the revenue outlook from FY 2014 through FY 2017.

Operating Expenditures

This chapter describes the District's recent local expenditures. It includes analysis of expenditures between FY 2009 and FY 2012, both by agency and by expense category, e.g. personnel, supplies, and fixed costs.

Capital Improvements Plan (CIP)

This chapter describes the overall CIP, including the sources and uses of Capital funds.

Appendices

The last section of the Executive Summary includes explanations of specific items to the District's budget:

- The D.C. Comprehensive Financial Management Policy provides a framework for fiscal decision-making by the District to ensure that financial resources are available to meet the present and future needs of District citizens;
- The Grant Match and Maintenance of Effort section includes a table by agency and grant number that provides the required grant match and maintenance of effort contributions for federal and private grants received by the District;
- The Basis of Budgeting and Accounting section describes the basis of budgeting and accounting, enabling the readers to understand the presentation methods of the District's finances;
- The Glossary of Budget Terms section describes unique budgeting, accounting, and District terms that may not be known by the general reader;
- The Current Services Funding Level (CSFL) Development section describes how the CSFL was developed for Local fund budget;
- The Summary Tables detail the District's proposed operating budget by agency and fund type for both budgeted dollars and positions; and
- The Budget Request Act section is the legislation that the District uses to enact the District's budget via local law, and serves as the basis for the District's federal appropriations act to be enacted into law by the United States Congress and President through the federal appropriations process.

Volumes 2 and 3: Agency Budget Chapters - Part I and II

These volumes include agency chapters that describe available resources, their uses, and the achieved and anticipated outcomes as a result of these expenditures. Chapters in these volumes are grouped by appropriation title and each chapter contains the following sections, as applicable:

Header Information:
- Agency name and budget code;
- Website address and telephone; and
- FY 2014 proposed operating budget table.

Introduction:
- Agency Mission; and
- Summary of Services.

Financial and Program Information:
- Proposed Funding by Source table;
- Proposed Full-Time Equivalents table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2014 Proposed Budget Changes;
- FY 2013 Approved Budget to FY 2014 Proposed Budget reconciliation table;
- Agency Performance Plan Objectives; and
- Agency Performance Measures table.

FY 2014 Proposed Budget Changes

The FY 2014 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type table that appears in nearly every chapter. The following are descriptions of the calculations done for the specific assumptions applied to certain categories within one particular agency or within specific groups of agencies. Please see the Current Services Funding Level (CSFL) Development appendix in this volume for more information about the CSFL methodology.

- **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust specific expenditure items.
- **Fixed Cost Inflation Factor:** The fixed costs for the FY 2014 CSFL were derived from cost estimates provided by the Department of General Services (DGS). Additionally, the Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage certain costs within their agency budgets.
- **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the District, provided by the Department of Health Care Finance (DHCF) and the public provider agencies, fluctuated based on the prevailing conditions of the economy and changes in the federal government's Medicaid policy. Based on the 5.1 percent growth factor provided by DHCF, OBP calculated baseline funding for Medicaid in the FY 2014 CSFL.
- **Student Funding Formula Inflation Factor:** The funding formula was adjusted by the 2.0 percent Consumer Price Index (CPI) factor to account for the inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charters Schools.
- **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
- **Operating Impact of Capital:** Projected adjustments to reflect the budgetary impact of completed capital projects.
- **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

This section includes major changes within the agency budget by program, fund, and full-time equivalents, from the initial request through the policy decisions made by the Mayor. The FY 2014 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

I. Actions with an impact on services:

- **Enhance:** More funding to improve the quality or quantity of an existing service (e.g., Funding to support the new DMV service center in Georgetown).
- **Eliminate:** Total elimination of an existing services, with no anticipation of the service being provided by another entity (e.g. Eliminate unfunded vacant FTEs for staffing).

II. Actions with no service impact:

- **Cost of Living Adjustment:** Additional funds to support the proposed FY 2014 cost of living adjustment (COLA).
- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised DGS estimate).
- **Transfer In:** Shift of an existing program or operation from another District agency (e.g., Transfer the Central Cell Block Security activity from MPD to DOC).
- **Transfer Out:** Shift of an existing program or operation to another District agency (e.g., Transfer

APRA division from DOH to establish DBH).

- **Shift:** Shift an existing program or operation from one Fund type to another (e.g., Shift from Special Purpose Revenue to Local funds to support telecommunications for the D.C. Lottery).
- **Technical Adjustment:** An increase or decrease to the budget that is required because of a legislative mandate and/or to correct an error/omission.
- **No Change:** The agency has no changes in funding and/or budget structures from FY 2013 to FY 2014.

Please see an example of an agency narrative at the end of this chapter to help the reader navigate the Agency Budget Chapter volume. The example shows an agency with a performance plan. Callout boxes highlight the features discussed above.

Volumes 4 and 5: Operating Appendices - Part I and II

These two volumes provide supporting tables to each agency's proposed operating budget. The tables generally include FY 2012 actual expenditures, the FY 2013 approved budget, the FY 2014 proposed budget, and the change from FY 2013 to FY 2014 (unless noted). The following tables are provided:

Schedule 30-PBB - dollars summarized by program, activity, and governmental fund (governmental fund break-out is for FY 2013 only and includes general fund detail);

Schedule 40-PBB - dollars summarized by program, comptroller source group and governmental fund;

Schedule 40G-PBB - dollars summarized by program, comptroller source group and appropriated fund within the General Fund;

Schedule 41 - dollars and FTEs summarized by comptroller source group and governmental fund;

Schedule 41G - dollars and FTEs summarized by comptroller source group and appropriated fund within the General Fund; and

Schedule 80 - dollars and FTEs summarized by revenue type, appropriated fund, and revenue source (for the FY 2013 Proposed Budget only).

Volume 6: Capital Improvements Plan (Including Highway Trust Fund)

This volume covers the District's FY 2014 - FY 2019 Capital Improvements Plan (CIP) and the Highway Trust Fund. The Capital Appendices chapter includes:

- An **Introduction** chapter that describes the overall CIP, including the sources and uses of capital funds, the District's policies and procedures for its capital budget and debt, and the FY 2014 planning process;
- **Project Description Forms** that comprise the major portion of the capital appendices volume. The project description forms provide details on capital projects funded by general obligation bonds, pay-as-you-go (PAYGO) capital, the Master Equipment Lease program, and the Local Street Maintenance Fund. Each page shows one subproject's planned allotments for FY 2014 through FY 2019, including a description, its annual operating impact, milestone data, and its location; and
- **Appendices** that provide supporting tables and a glossary about the District's capital budget, including:
  - The **FY 2014 Appropriated Budget Authority Request** table that summarizes proposed new projects and changes (increase or decrease) for ongoing projects by agency, subproject, and funding source;
  - The **FY 2014 - FY 2019 Planned Expenditures from New Allotments** table that summarizes the new

allotments' planned FY 2014 - FY 2019 expenditures by agency, project, and subproject;

- The **FY 2014 - FY 2019 Planned Funding** table that summarizes the FY 2014 and six-year funding sources for all new allotments by agency, subproject, and funding source;
- The **Balance of Capital Budget Authority, All Projects** table that summarizes the lifetime budget authority, life-to-date expenditures, total commitments, and balance of budget authority for all ongoing capital projects by agency, project, and authority (District versus federal);
- The **Capital Project Cost Estimate Variance** table displays changes to project costs since the FY 2013 Budget;
- Rescissions, Redirections, and Reprogrammings; and
- An overview of the District of Columbia's Water and Sewer Authority's FY 2011 - FY 2020 capital improvements plan.

Highway Trust Fund

This chapter covers the District's FY 2014 through FY 2019 proposed Highway Trust Fund expenditures, including:

- An **Introduction** chapter, which describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2014 planning process;
- The **Project Description Forms**, which comprise the majority of the Highway Trust Fund volume. Each page shows planned allotments for FY 2014 through FY 2019, description, annual operating impact, milestone data, and location for two sub-projects; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.

Agency name

Agency budget code

(KA0)

Department of Transp

This shows the agency's FY 2012 actual expenditures, FY 2013 approved budget, the FY 2014 proposed budget, and the percent variance from FY 2014 to FY 2013. This includes the agency's operating budget and FTEs.

www.ddot.dc.gov
Telephone: 202-673-6813

Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	$128,900,625	$74,578,426	$94,844,928	27.2
FTEs	543.6	560.4	560.4	0.0

Agency Website address and Telephone number

The District Department of Transportation's (DDOT) mission is to enhance the quality of life for District residents and visitors by ensuring that people and goods move safely with minimal adverse impact on residents and the environment.

This section describes the agency's mission and purpose.

Summary of Services

DDOT executes its mission through the work of the following divisions: T Administration designs and builds roads and bridges, rails and other transportation projects; the Progressive Transportation Services Administration provides public transportation service through Metro and the Circulator bus system; the Transportation Operations Administration ensures a safe and user-friendly transportation environment; the Planning, Policy and Sustainability Administration develops strategic goals for the agency; and the Urban Forestry Administration maintains the District's street trees, providing our community with traffic calming, improved air quality, increased ground water retenti that minimizes runoff and flooding, temperature moderation, and aesthetics.

The agency's FY 2014 proposed budget is presented in the following tables:

A Summary of Services is a concise explanation of the agency's key functions.

FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type

Table KA0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table KA0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
General Fund						
Local Funds	2,937	119,485	65,182	76,121	10,939	16.8
Dedicated Taxes	15,000	0	0	0	0	N/A
Special Purpose Revenue Funds	79,500	5,8[illegible]9	5,441	14,768	9,328	171.4
Total for General Fund					[illegible]267	**28.7**
Federal Resources						
Federal Payments					0	N/A
Federal Grant Funds					0	0.0
Total for Federal Resources					**0**	**0.0**
Private Funds						
Private Donations	141	71	0	0	0	N/A
Total for Private Funds	**141**	**71**	**0**	**0**	**0**	**N/A**
Intra-District Funds						
Intra-District Funds					0	N/A
Total for Intra-District Fund					**0**	**N/A**
Gross Funds					**20,267**	**27.2**

*Percent change is based on v

Note: If applicable, for a break[illegible] Intra-District agreement, please refer to **Schedule 80 Age**[illegible]ated on the Office of the CIrief Financial Officer's websit[illegible]

This table presents the agency's total operating budget, comparing the FY 2011 actual, FY 2012 actual, FY 2013 approved, and FY 2014 proposed budgets.

This table also shows the agency's total operating budget from each funding source (Local, Dedicated Taxes, Special Purpose Revenue, Federal Payments, Federal Grants, Medicaid, Private Grants, or Intra-District sources).

FY 2014 Proposed Full-Time Equivalents, by Revenue Type

Table KA0-2 contains the proposed FY 2014 FTE level compared to the FY 2013 approved FTE level by revenue type. It also provides FY 2011 and FY 2012 actual data.

Table KA0-2

Appropriated Fund	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change
General Fund						
Local Funds	0.0	542.6	560.4	560.4	0.0	0.0
Special Purpose Revenue Funds	292.8	0.0	0.0	0.0	0.0	N/A
Total for General Fund	**292.8**	**542.6**	**560.4**	**560.4**	**0.0**	**0.0**
Federal Resources						
Federal Grant Funds				0.0	0.0	N/A
Total for Federal Resources				**0.0**	**0.0**	**N/A**
Intra-District Funds						
Intra-District Funds				0.0	0.0	N/A
Total for Intra-District Funds				**0.0**	**0.0**	**N/A**
Total Proposed FTEs	**295.1**	**543.6**	**560.4**	**560.4**	**0.0**	**0.0**

This table lists the agency's FTEs for two prior years, the current year, and upcoming fiscal year by revenue type.

FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table KA0-3 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

Table KA0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2011				Change	Percent Change*
11 - Regular Pay - Continuing Full Time	9,524					6.4
12 - Regular Pay - Other	3,105					-13.5
13 - Additional Gross Pay	552					0.0
14 - Fringe Benefits - Current Personnel	3,290					6.3
15 - Overtime Pay	1,104	620	775	755	-20	-2.6
Subtotal Personal Services (PS)	**17,575**	**35,240**	**37,106**	**38,351**	**1,245**	**3.4**
20 - Supplies and Materials	988	794	869	976	107	12.3
30 - Energy, Comm. and Bldg Rentals	13,562	12,250	9,777	9,809	32	0.3

This table lists the agency's total operating expenditures for FY 2011, FY 2012, FY 2013 approved budget, and FY 2014 proposed budget at the Comptroller Source Group level.

Division Description

The District Department of Transportation operates through the following 8 divisions:

Urban Forestry Administration (UFA) – establishes a full population of street trees within the District of Columbi and ensures that the trees lining the District's roadways are maintained in a healthy and safe environment. Provide educational information to District residents about the benefits of growing trees and encourage planting c appropriate tree species in our urban environment. UFA also maintains the network of trails in the District an partners with other DDOT administrations and District agencies to reduce impermeable surfaces to improve th health of trees and help reduce stormwater runoff.

Infrastructure Project Management Administration (IPMA) – manages the design, engineering and constructio of roadways, bridges, traffic signals, and alley projects in the District of Columbia. IPMA also manages speci construction projects

This indicates the specific programs (or divisions) and activities within an agency. It contains detailed descriptions of their purpose and how they contribute to the lives of District residents and visitors.

This division contain

- **Development an** esign and construct transportatio infrastructure pro ks and alleys - DDOT's most visibl work. This divis Design and Construction Tear Management;
- **Preventive and R** he District's streets, bridges, tunnel alleys and sidewa assessment of all DDOT assets an tests and evaluate all construction materials used in DDOT projects; and
- **Rights-of-Way** – manages the transfer of funds to the local roads program.

Public Space Regulation Administration – is responsible for permitting and enforcing the exclusive use of publi space by private entities, including residents, businesses, utilities, and developers.

This division contains the following 5 activities:

- **Administrative Support** – coordinates all the activities of the division;
- **Public Space Permits Branch** – manages the Public Space Committee; issues permits to developers, vendo and utilities; and assumes responsibility for the overall management of the District's public space;
- **Systems Inspection and Oversight** – initiates inspections and monitoring of construction and related activiti located in the public right-of-way to minimize the impact on the transportation infrastructure within th District of Columbia;
- **Technical Review** – Provides reviews for ADA, sheeting and shoring complex reviews; and
- **Customer Service** – Responsible for the customer service function for the Administration and the primary fac of the agency to the public.

FY 2014 Proposed Operating Budget and FTEs, by Division and Activity

Table KA0-4 contains the proposed FY 2014 budget by division and activity compared to the FY 2013 approve get. It also provides the FY 2012 actual data.

Table KA0-4

(dollars in thousands)

	Dollars in Thousands				Full-Time Equivalents		
Division/Activity	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014
(1000) Agency Management							
(1010) Personnel	2,170	2,063	2,313	249	25.9	24.0	25.0
(1015) Training and Employment Development	305	161	283	122	1.9	2.0	3.0
(1020) Contracting and Procurement	1,502	1,456	1,572	116	16.3	17.0	17.0
(1030) Property Management	8,847	669	780	111	7.7	7.0	8.0
(1040) Information Technology	2,751	3,163	3,284	120	18.2	19.0	19.0
(1050) Financial Management	1,424	1,554	1,509	-45	7.7	8.0	8.0
(1055) Risk Management	626	620	668	48	3.8	4.0	4.0
(1060) Legal	41	55	15	-40	0.0	0.0	0.0
(1070) Fleet Management	3,630	4,283	3,385	-898	0.0	0.0	0.0
(1080) Communications	303	446	389	-56	3.8	5.0	4.0
(1085) Customer Service	474	438	498	60	7.7	7.0	7.0
(1090) Performance Management	1,387	505	659	154	4.8	4.0	4.0
Subtotal (1000) Agency Management	**22,461**	**15,413**	**15,356**	**58**	**97.7**	**97.0**	**99.0**
(100F) Agency Financial Operations							
(110F) Budget Operations							13.0
Subtotal (100F) Agency Financial Ope							**13.0**
(9960) Year End Close							
No Activity Assigned							0.0
Subtotal (9960) Year End Close	**152**	**0**	**0**	**0**	**0.0**	**0.0**	**0.0**
(AT00) Alternative Transportation							
(ALTP) Alternative Transportation	-1	0	0	0	0.0	0.0	0.0
Subtotal (AT00) Alternative Transportation	**-1**	**0**	**0**	**0**	**0.0**	**0.0**	**0.0**
(GM00) Greenspace Management							
(GPSM) Green Partnership and Stewardship Management	0	0	350	350	0.0	0.0	0.0
(TMOW) Mowing	5	0	0	0	0.0	0.0	0.0
(TRMT) Tree Management	0	0	0	0	0.0	0.0	0.0
Subtotal (GM00) Greenspace Management	**5**	**0**	**350**	**350**	**0.0**	**0.0**	**0.0**
(GR00) Urban Forestry Administration							
(GSSM) Green Partnership and Stewardship Management	2,019	1,929	1,130	-799	8.6	7.0	14.0
Subtotal (GR00) Urban Forestry Administration	**2,019**	**1,929**	**1,130**	**-799**	**8.6**	**7.0**	**14.0**

This table provides an overall budgeted funding level and number of approved FTEs for FY 2012 actuals, FY 2013 approved budget and FY 2014 proposed budget for specific programs (or divisions) and activities.

(Continued on next page)

FY 2014 Proposed Budget Changes

The Department of Transportation's (DDOT) proposed FY 2014 gross budget is $94,844,928, which represent a 27.2 percent increase over its FY 2013 approved gross budget of $74,578,426. The budget is comprised o $76,121,056 in Local funds, $3,955,500 in [illegible] enu funds.

The FY 2014 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including CSFL changes, changes to the initial adjusted budget , and policy initiatives.

Current Services Funding Level

The Current Services Funding Level (CSFL) [illegible] atin District agencies, before consideration of polic [illegible] ove budget across multiple programs, and it esti [illegible] ren programs and operations into the following fiscal year. The initial adjustments in the budget proposal represen changes that should be compared to the FY 2014 CSFL budget and not necessarily changes made to the FY 201 Local funds budget. The FY 2014 CSFL adjustments to the FY 2013 Local funds budget are described in table of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summar for more information regarding the methodology used and components that comprise the CSFL.

DDOT's FY 2014 CSFL budget is $68,507,807 which represents a $3,325,668, or 5.1 percent, increase ove the FY 2013 approved Local funds budget of $65,182,139.

In FY 2014, an explanation of Current Services Funding Level (CSFL) changes is presented separately within the budget. For more detail on the CSFL, please see the appendix in this volume.

Major CSFL Cost Drivers

The FY 2014 CSFL calculated for DDOT inclu [illegible] hi amount is comprised of $152,000 that was use [illegible] in $100,000 that was used for Trail Ranger progra [illegible]

The FY 2014 CSFL calculated for DDOT [illegible] o table 5. This adjustment was made for an incr [illegible] g Benefit growth rate adjustment of 4.2 percent year-over-year growth, and $3,293,228 in nonpersonal services, o which $440,534 is based on the Consumer Price Index factor of 2.4 percent, $2,800,000 for the Operating Impac of Capital on the Streetcar project at H Street and Benning Road, and $52,694 in Other Services and Charges tha were underfunded in the past budget years. During the development of the CSFL, some adjustments such as thes were categorized as "other adjustments".

Agency Budget Submission

Increase: DDOT is charged with the responsibility of moving people and goods freely around the city wit minimum impacts to the environment. In FY 2014 DDOT reviewed its operations in line with available resource and positioned its human capital and materials where they will best serve the needs of the organization. DDO increased its personal services by $1,480,92[illegible] due to increase in salary and Fringe Benefits and reallocation of 9. FTEs from term to permanent positio [illegible] Services fees wer increased by $234,054 and Supplies by [illegible] Services increase by $13,044,372 due to projected increa [illegible] emented after th approval of FY 2013 budget. Energy al [illegible] 2014.

This section describes the changes made to an agency during the overall budget formulation process by fund and by program (or divisions).

Decrease: For DDOT to operate within its allotted budget and provide quality services to the residents an visitors and as an offset to the increases, DDOT reduced Contractual Services by $1,092,317, personal services b $700,089, with a reallocation of 9.4 FTEs from term to permanent positions, and Equipment and Equipmen Rentals by $11,761 to align the budget with prior year spending. In Special Purpose Revenue Funds, Equipmen and Equipment Rentals were reduced by $36,000 and Contractual Services by $116,000 to align budget t historical spending, and overtime was reduced by $20,000.

Mayor's Proposed Budget

Enhance: The FY 2014 budget includes total enhancement of $8,568,325, which is comprised of $100,000 in contractual services that will provide Variable Messaging Board on Rhode Island Avenue, $743,325 of Subsidies and Transfers to assist the District of Columbia Water organization with its debt service related to the McMillan water storage. Other contractual services includes $3,625,000 to support the Streetcar project schedule to start operation in the Summer of 2013, and $4,100,000 to support the Parking Meter project which has become a major source of revenue for the District of Columbia.

Cost of Living Adjustment: This agency received a proposed cost of living adjustment (COLA) in Local funds which will be applied centrally from the Workforce Investments account. For more information about the COLA, please see the Workforce Investments chapter contained in Volume 3 (Agency Budget Chapters – Part II) of the FY 2014 Proposed Budget and Financial Plan.

Decrease: In Local funds, there is a reduction of $955,0 es to the Department of Public Works.

Transfer Out: DDOT transferred $3,576,583 to WMATA to support increase in annual subsidy payment.

Describes policy changes that are the result of proposed cost-saving initiatives, transfers of funding or function from one agency to another, and other budget changes.

Typically called Table 5, *the FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the CFSL to the policy decisions by fund and by program.

Table KA0-5
(dollars in thousands)

	DIVISION	BUDGET	FTE
LOCAL FUNDS: FY 2013 Approved Budget and FTE		**65,182**	**560.4**
Removal of One-Time Funding	Multiple Programs	-252	0.0
Other CSFL Adjustments	Multiple Programs	3,578	0.0
LOCAL FUNDS: FY 2014 Current Services Funding Level Budget (CSFL)		**68,508**	**560.4**
Increase: Salary step and Fringe Benefits coupled with re-allocation of positions from term to permanent status	Multiple Programs	1,481	9.4
Increase: Other Services and Charges	Multiple Programs	234	0.0
Increase: Supplies and Materials	Multiple Programs	89	0.0
Decrease: Equipment and Equipment Rentals to align budget to spending			0.0
Decrease: Reallocation of positions from term to permanent status			-9.4
Decrease: Contractual Services			0.0
LOCAL FUNDS: FY 2014 Agency Budget Submission			**560.4**
Enhance: Bloomingdale Task Force recommendation: Variable Message Boards on Rhode Island Ave			0.0
Enhance: Bloomingdale Task Force Recommendation: Transfer to DC Water for debt service for Mcmillan water storage			0.0
Enhance: Contractual Services to support Streetcar project	Progressive Transportation Services	3,625	0.0
Increase: Contractual Services to support parking meter services	Transportation	4,100	0.0
Decrease: Mowing Contract, services now provided by DPW	Greenspace Management (UFA)	-955	0.0
LOCAL FUNDS: FY 2014 Mayor's Proposed Budget		**76,121**	**560.4**
FEDERAL GRANT FUNDS: FY 2013 Approved Budget and FTE		**3,956**	**0.0**
No Changes		0	0.0

Agency Performance Plan

The agency's performance plan has the following objectives for FY 2014:

Urban Forestry Administration (UFA)

Objective 1: Increase the number and improve the health of street trees in order to provide District neighborhoods with a healthy urban tree canopy.

KEY PERFORMANCE INDICATORS

Urban Forestry Administration

Measure	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Projection	FY 2014 Projection	FY 2015 Projection
Percentage of street tree population inspected	26%	24.5%	27.1%	27%	29%	29%
Percentage of the newly planted trees cared for under Stewardship programs (per annum)	27%	30%	22.9%	33%	35%	35%
Number of trees planted in the MS4 area	Not Available	1,100				
Percentage of street trees in a healthy condition	86%	87%				
Number of square feet of impervious surface removed from street tree plantings	9,042	10,000				

Agency performance measures describe specific agency performance objectives or goals from the FY 2011 actual through the FY 2014 projected result.

Infrastructure Project Management Administration (IPMA)

Objective 1: Preservation of existing transportation infrastructure assets to maintain and improve condition rating in a cost effective manner.

Objective 2: Incorporate into the infrastructure design sustainability, multimodal and low impact (green) elements.

KEY PERFORMANCE INDICATORS

Infrastructure Project Management Administration

Measure	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Projection	FY 2014 Projection	FY 2015 Projection
Percentage of current year projects completed within 10 percent of budget (except for those with scope change)	94%	95%	90%	90%	90%	90%
Percentage of current year projects completed within 60 days of planned end date (except for those with scope change)	94%	90%	90%	90%	90%	90%
Percentage of blocks in paving plan completed	100%	100%	70%	100%	100%	100%
Percentage of streets in "Fair to Excellent" condition	78%	76%	76%	76%	76%	76%
Number of structurally deficient bridges	17	21	19	16	14	14
Percentage of sidewalks in plan repaired/replaced to "Good" or "Excellent" condition	Not Available	95%	95%	95%	95%	95%

Introduction to the FY 2014 Budget and Financial Plan

The District of Columbia government is unique and extremely complex. As one entity, the District government provides services typically delivered elsewhere by states, counties, cities, and special taxing districts.

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totaling $12.1 billion, the gross budget in the FY 2014 Proposed Budget and Financial Plan is $707 million, or 6.2 percent, more than the FY 2013 Approved Budget of $11.4 billion, including Enterprise Fund agencies but excluding intra-District funding. Figure 1-1 shows the major source of gross funds for FY 2014. Figure 1-2 does the same for Local funds revenue. The gross budget excluding Enterprise Fund agencies is $10.1 billion.

The budget funds services as diverse as street cleaning, affordable multi-family housing development, voter registration, business inspection, fire fighting, police patrol, running a lottery, managing a vast multimodal transit system, providing health services and improving access to them, educating children and adults, promoting economic development, encouraging people to move into the District, and protecting at-risk youth and adults.

The District's proposed budget is similar to any other budget in that it identifies resources (revenues) and uses (expenditures) to accomplish specific purposes developed by citywide strategic planning and departmental business planning. In addition to these basic elements, the proposed budget includes a financial forecast for policy priorities of the Mayor and detailed cost information for agency programs and activities.

The District's FY 2014 proposed budget includes a number of agency reorganizations and program shifts. These changes are being made to improve services and accountability and meet strategic business goals. They include the following:

- The budget proposal for the Department of Health Care Finance aims to ensure continuous access to healthcare services for District residents, as well as meet challenges associated with the implementation of the Patient Protection and Affordable Care Act of 2010, the major healthcare reform legislation that envisions an expanded role for Medicaid and the states. In Dedicated Taxes, a Hospital Provider Tax was applied to fund the Outpatient Supplemental Payments and Administrative costs. The FY 2014 budget funds the Hospital Provider Tax with $12.9 million Local funds and $29.7 million in Federal Medicaid payments.

- The Child and Family Services Agency's (CFSA) proposed FY 2014 budget supports the agency's priority of improving the efficiency of the critical services that the agency provides to the children of the District of Columbia. The number of children served has drastically decreased and the agency has significantly reduced its backlog of cases. The FY 2014 Local budget includes a reduction of $16.9 million across multiple programs to align the budget with the agency's operational needs.
- The Department of Health's Addiction Prevention Recovery Administration (APRA) program, which provides District residents with preventive services and treatment for substance abuse, has been merged into the Department of Mental Health (DMH) to create a new Department of Behavioral Health (DBH). It has been determined between the two agencies that a significant number of mental health patients also suffer from substance use disorders. By coordinating both mental health and substance use treatments under one administration, DBH aims to provide the most effective and favorable outcomes for these District residents.
- The District of Columbia Health Benefit Exchange Authority is a newly established agency that was created by D.C. Council legislation under the Health Benefit Exchange Authority Establishment Act of 2011 (DC L19-0094). Its purpose is to implement a health care exchange program ensuring access to quality and affordable health care to all District of Columbia residents.
- One City Fund, a newly established District of Columbia agency, pursuant to the "One City Fund Establishment Act of 2013", provides competitive grant funds to nonprofit organizations in the District of Columbia, to improve the quality of life for all District residents.
- In FY 2014, the Office of the Chief Financial Officer (OCFO) proposes to expand the Office of Tax and Revenue to strengthen the controls in the District's tax collection systems and to provide additional staff and other resources to conduct timely and accurate real property assessments.
- The Office of the Chief Technology Officer will develop and implement the Affordable Housing Database (AHD). The ADH will be a centralized collection of reliable housing data across more than 15 District agencies with affordable housing functions.
- For FY 2014, the District's Uniform per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, has had its foundation level increased by $182, or 2.0 percent, from $9,124 per student to $9,306. Appropriations for the UPSFF are funded with 100 percent Local dollars. Please refer to the Agency Budget Chapter volumes, chapters for the District of Columbia Public Schools (DCPS), the District of Columbia Public Charter Schools (DCPCS), and the Office of the State Superintendent of Education (OSSE) to review the current allocation for the UPSFF.
- In the prior year, the appropriations for the DCPCS were from two sources: Local funds and Intra-District funds transferred from the OSSE. Beginning in FY 2014, the Intra-District portion will be eliminated and the Facilities Allowance will be 100 percent Local funded.
- Pursuant to the "State Board of Education Personnel Authority Amendment Act of 2012", the District of Columbia State Board of Education agency was established. The purpose of this new agency, formerly a program within the Office of the State Superintendent of Education, is to ensure that the District's education system supports all District residents so that they can have the skills and knowledge to succeed.
- The District of Columbia Fire and Emergency Medical Services' (DCFEMS) 2014 budget includes $2.5 million to support the Ambulance Billing contract and the Fire Protection Fee for Fire Hydrants. In support of the proposed cost of living adjustment (COLA) for all District employees, the agency transferred $2.6 million to the Workforce Investment account. The agency also received funding to support additional personnel for the Fire Cadet program.
- The Metropolitan Police Department's FY 2014 budget includes $7.8 million to support the Automated Traffic Enforcement (ATE) initiative and $5.3 million for the hiring of 93 additional police officers to support the 4,000 sworn officers initiative. Additionally, the agency transferred $2.3 million and 38.0 FTEs to the Department of Corrections (DOC) to support the Central Cell Block Security program.

- In light of the recent increases in the District's population, average customer wait times at the District's Department of Motor Vehicles' (DMV) service centers has also drastically increased. In FY 2014, the DMV plans to address this issue with the opening of a new service center, which will be located in Georgetown. The agency believes that this new service center will enable the agency to better provide the level of services that the residents of the District deserve. DMV's budget includes $2.6 million to support the projected cost of operations for the new Georgetown service center.
- The Department of Public Works' (DPW) provides comprehensive sanitation services to the residents, visitors, and businesses in the District of Columbia so that they can live, work, and play in clean neighborhoods. DPW's FY 2014 budget proposal includes $3.9 million in Local funding to support the District's trash hauling and disposal contract, the trash can recycling program, and the purchase of sandbags for flood prevention, as part of the Bloomingdale Task Force.
- The District of Columbia provides approximately 37 percent of the annual subsidy to the Washington Metropolitan Area Transit Authority (WMATA). In FY 2014, WMATA anticipates an increase in its annual operating costs, primarily due to the opening of the new Silver Line metro to Tyson's Corner and to projected increases in pension costs.
- The FY 2014 Local budget for the District of Columbia Department of Transportation (DDOT) includes $8.6 million to support several important initiatives, including providing debt service assistance to the District of Columbia Water organization and the development of the Variable Messaging Board, as part of the Bloomingdale Task force initiative; the launch of the District of Columbia Streetcar project, which is scheduled to open in 2014; and the Parking Meter project, which has become a major source of revenue for the District of Columbia.
- The Office of the Deputy Mayor for Economic Development budget proposal includes funds to support several new strategic initiatives that will promote economic development throughout the District. These include solicitation for major national conferences and small business conventions, as well as implementation of marketing initiatives that will position the District as a compelling place to do business. Additionally, the agency added new positions to help the agency achieve its five-year economic development plan.
- The Tax Revision Commission, a new agency, was created to support the operations of the Tax Revision Commission through the end of the FY 2013 calendar year.

Where the Money Comes From

Money for providing District services comes from a variety of sources. The District's general fund consists of Local Tax and Nontax Revenue, Dedicated Taxes, and Special Purpose Revenue funds. Federal Grants, Federal Medicaid, and Federal Payments constitute the District's federal resources. Private resources and Enterprise and Other funds make up the balance of the District's gross funds (Figure 1-1). In FY 2014, federal stimulus funding will only consist of available unobligated grant funding from previously awarded grants.

Local tax revenue accounts for most of the money supporting services and includes such common sources as income, property, and sales taxes but excludes Dedicated Taxes (Figure 1-2). Detailed revenue information, including FY 2014 to FY 2017 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are provided in the Revenue chapter of this budget book.

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totaling $12.1 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2014 Proposed Budget and Financial Plan is $707 million, or 6.2 percent, more than the FY 2013 approved budget of $11.4 billion, as shown in Table 1-1.

For purposes of appropriating the District's budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Table 1-1 shows the FY 2014 proposed gross funds expenditure budget by appropriation title and their change from FY 2013. Figure 1-3 shows the percentage distribution of FY 2014 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 50.7 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

The FY 2014 proposed Local budget operating margin is zero dollars, after allowing for equivalent deposits to the Cash Flow Reserve and to the Fiscal Stabilization Reserve as proposed in Chapter 3, the Financial Plan. As shown in Table 1-2a, the proposed Local funds budget (excluding Dedicated Taxes and Enterprise funds) for FY 2014 is $6.3 billion, which is $389 million, or 6.6 percent, more than the FY 2013 approved budget of $5.9 billion. The table also displays expenditure budgets by appropriation title and their change from FY 2013. The proposed Dedicated Tax budget for FY 2014 is $295 million, which is $34 million, or 13.2 percent, more than the FY 2013 approved budget of $261 million. Table 1-2b shows the FY 2014 proposed Dedicated Taxes funds expenditures budget by appropriation title and their change from FY 2013. Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Public Works appropriation title includes the Department of Public Works, the Department of Transportation, and the Department of Motor Vehicles. The FY 2014 proposed Local budget includes approximately 100 agencies receiving Local funds in seven appropriation titles. To provide context as to the types of expenses for a particular program, information is presented by expense category.
These same categories are used by all District agencies. All agency chapters detail specific agency costs by expense category.

A large expense category is personal services, totaling $2.2 billion and representing 35.6 percent of the FY 2014 Local funds proposed budget, excluding Dedicated Taxes. This funding will support 26,317 Local full-time equivalent (FTE) positions, a decrease of 21 FTEs, or 0.1 percent, from FY 2013 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2014 will cost $81,654.

The District's FY 2014 gross funds proposed budget, including Intra-District funds, includes 32,596 FTEs, an increase of 19 FTEs, or 0.1 percent change, over FY 2013. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2014 Budget and Financial Plan

The FY 2014 Budget and Financial Plan is composed of the following volumes

- Volume 1 - Executive Summary.
- Volumes 2 and 3 - Agency Budget Chapters - provides summary information of each District agency's proposed budget.
- Volumes 4 and 5 - Operating Appendices - provides detailed information about operating funds by agency (available on-line).
- Volume 6 - FY 2014 - FY 2019 Capital Improvements Plan (Including Highway Trust Fund).

Additional details about the organization of the District's FY 2014 Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2014 Budget Calendar

The FY 2014 Budget and Financial Plan is the culmination of a year-long process. Some of the critical steps in the budget formulation process and their general schedule are described in Table 1-6.

The District's Budget Process: A Brief Overview

The District of Columbia Home Rule Act (Public Law 93-198; D.C. Official Code § 1-201.01 et seq.), approved December 24, 1973, prescribes a procedure for the approval of the annual budget for the District of Columbia government. Under Section 424(d)(5) (D.C. Official Code § 1-204.24d(5)(A)), the Chief Financial Officer prepares and submits to the Mayor and the Council annual estimates of all revenues of the District of Columbia (without regard to the source of such revenues), including proposed revenues. These revenue estimates are binding on the Mayor and the Council for purposes of the annual budget to be submitted to Congress, except that the Mayor and the Council may base the budget on estimates of revenues that are lower than those prepared by the Chief Financial Officer. Under Section 442(a) (D.C. Official Code § 1-204.42(a)), the Mayor prepares and submits a proposed annual budget to the Council. In preparing the annual budget, the Mayor may use a budget prepared by the Chief Financial Officer for this purpose under section 424(d)(2) (D.C. Official Code § 1-204.24(d)(2)). The Mayor may also prepare and submit supplemental or deficiency budget recommendations to the Council from time to time, pursuant to Section 442(c). A statement of justifications must be included.

Under Section 603(c) (D.C. Official Code § 1-206.03(c)), the Mayor is required to submit a balanced budget and identify any tax increases that shall be required in order to balance the budget. The Council is required to adopt such tax increases to the extent the budget is approved. The annual budget submitted shall include, among other items, a multi-year plan for all agencies of the District government (as required under Section 443 (D.C. Official Code § 1-204.43)) and multi-year capital improvements plan for all agencies of the District government (as required under Section 444 (D.C. Official Code 1-§ 204.44)).

Under Section 446 (D.C. Official Code § 1-204.46), the Council must hold a public hearing on the budget submission and, within 56 calendar days after receipt of the budget proposal from the Mayor, adopt a budget by act. The act is styled as the Budget Request Act (of the year of adoption) and requires only one reading. If the Mayor approves the budget act, he submits the act to the President for transmission to Congress.

However, unlike other acts submitted to the Mayor for signature, the Mayor may exercise a line-item veto under Section 404(f) (D.C. Official Code § 1-204.04). If the Mayor disapproves an item or provision, he must attach to the act a statement of the item or provision which is disapproved and, within the 10-day period for approval or disapproval, return a copy of the act and statement with his objections to the Council.

The Council has 30 calendar days to reenact a disapproved item or provision by a two-thirds vote of the members of the Council present and voting. If an item or provision is reenacted, the Chairman submits it to the President for transmission to Congress. If the Mayor fails to return a disapproved item or provision to the Council in a timely manner, he shall be deemed to have approved the item or provision and the Chairman will submit it to the President for transmission to Congress.

Unlike other legislation, the Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Instead, the President transmits the Budget Request Act to the House and Senate. Ultimately, Congress appropriates all funds for the District by an act. This act may, but is not required to, include some or all of the provisions of the Budget Request Act as transmitted by the District.

The Mayor may prepare a proposed supplemental or deficiency budget plan. Section 442(c) ((D.C. Official Code § 1-204.42(c)) allows the Mayor to offer budget recommendations that are, in his judgment, necessary on account of a law passed after budget transmission or otherwise justified as in the public interest. The Mayor may submit a

budget recommendation to the Council, accompanied by a statement of justification. Alternatively, Section 442(d) ((D.C. Official Code § 1-204.42(d)) directs the Mayor to prepare and submit a budget recommendation to the Council if the Council passes a resolution requesting the Mayor to do so.

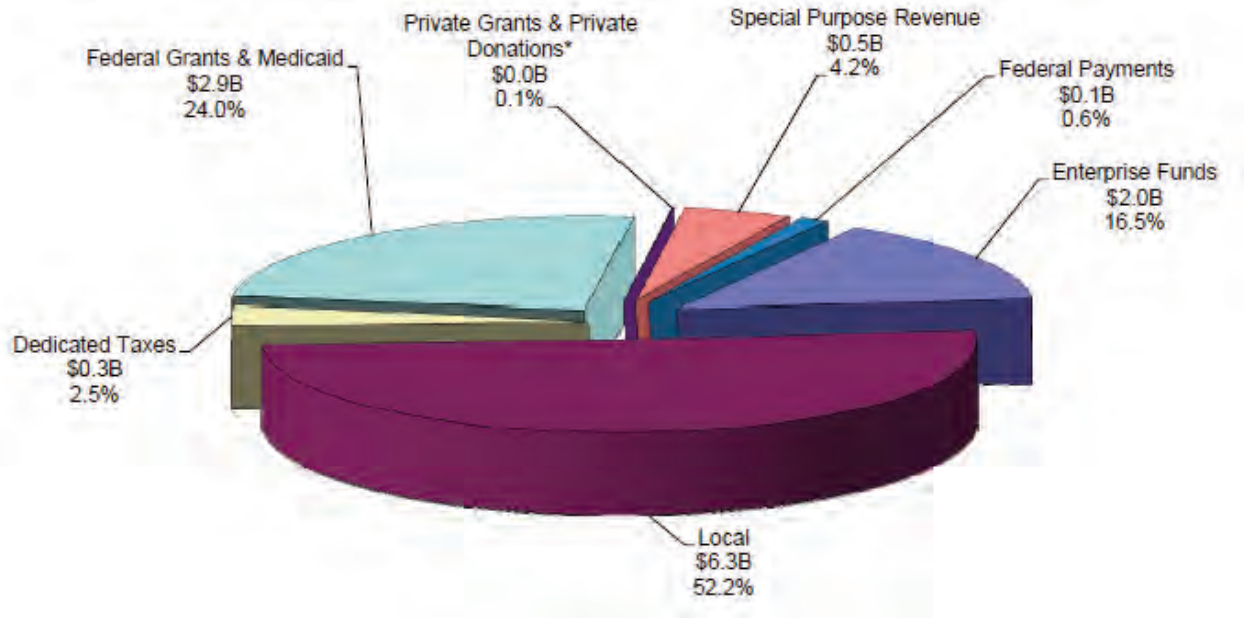
Additionally, adjustments to appropriations are permitted to the amount appropriated as District of Columbia Funds. These funds may be increased (1) by an aggregate amount of not more than 25 percent, in the case of amounts proposed to be allocated as "Other-Type Funds" in the annual Budget Request Act submitted to Congress; and (2) by an aggregate amount of not more than 6 percent, in the case of any other amounts proposed to be allocated in the Budget Request Act.

The District of Columbia may obligate and expend any increase in the amount of funds authorized under Adjustments to Appropriations (D.C. Official Code § 47-369.02) only where the Chief Financial Officer certifies (1) the increase in revenue; and (2) that the use of the amounts is not anticipated to have a negative impact on the long-term financial, fiscal, or economic health of the District. The amounts shall be obligated and expended in accordance with laws enacted by the Council in support of each such obligation and expenditure, consistent with the requirements of this subchapter. The amounts may not be used to fund any agencies of the District government operating under court-ordered receivership. The amounts may not be obligated or expended unless the Mayor has notified the Committees on Appropriations of the House of Representatives and the Senate not fewer than 30 days in advance of the obligation or expenditure.

Figure 1-1

Where the Money Comes From - Sources of Gross Funds for FY 2014 ($12.1 Billion, excluding Intra-District funds)

(Dollars in Billions)



*The amount from this source is $6.9 million.

Figure 1-2

Where the Money comes From - Sources of Local Fund Revenue for FY 2014 ($6.3 Billion Excluding Dedicated Taxes)

(Dollars in Billions)

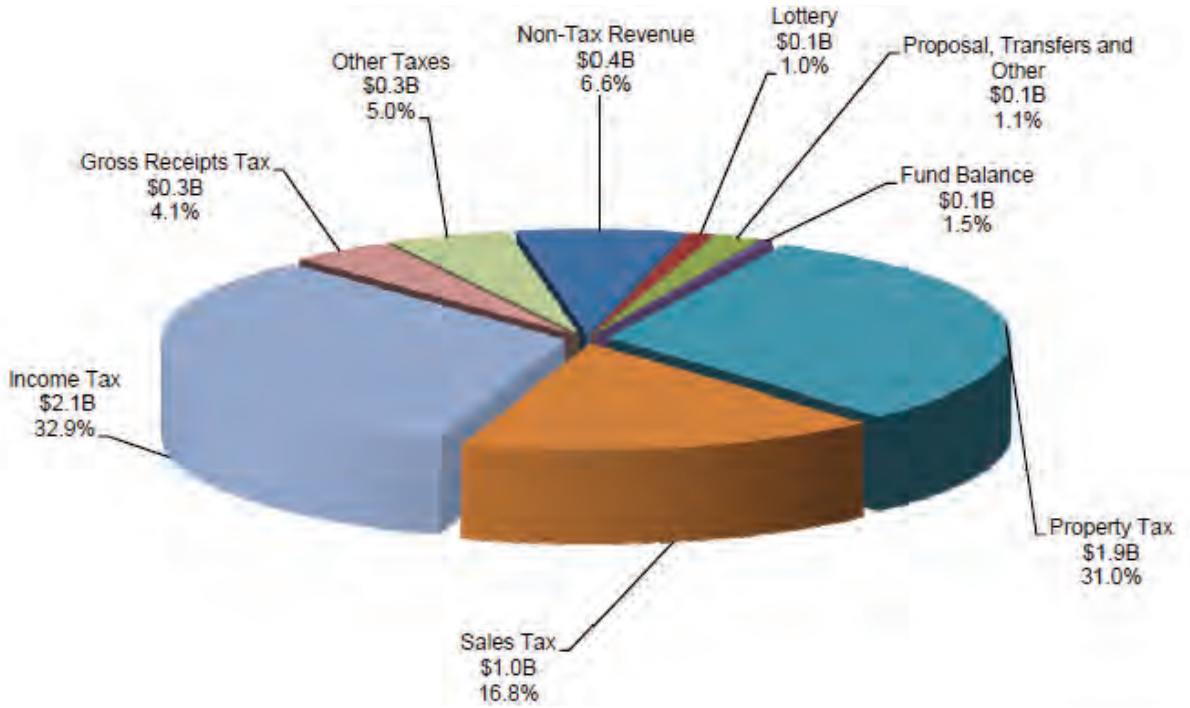


Table 1-1

Gross Funds Expenditure Budget, by Appropriation Title

(Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Governmental Direction and Support	631,986	686,394	54,408	8.6
Economic Development and Regulation	393,538	434,635	41,097	10.4
Public Safety and Justice	1,112,704	1,147,638	34,935	3.1
Public Education System	1,956,869	2,044,475	87,606	4.5
Human Support Services	3,767,381	4,083,568	316,187	8.4
Public Works	601,757	648,995	47,238	7.8
Financing and Other	951,575	1,037,307	85,733	9.0
Subtotal, General Operating Funds	**9,415,809**	**10,083,013**	**667,204**	**7.1**
Enterprise and Other Funds	1,951,241	1,991,423	40,182	2.1
Total District of Columbia	**11,367,050**	**12,074,436**	**707,386**	**6.2**

Note: Details may not sum to totals because of rounding.

Table 1-2a

Local Funds Expenditure Budget, by Appropriation Title

(Excludes Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Governmental Direction and Support	552,261	607,477	55,217	10.0
Economic Development and Regulation	147,413	150,698	3,285	2.2
Public Safety and Justice	944,599	988,467	43,868	4.6
Public Education System	1,595,178	1,681,170	85,992	5.4
Human Support Services	1,549,920	1,622,345	72,425	4.7
Public Works	407,637	430,240	22,602	5.5
Financing and Other	714,961	820,891	105,930	14.8
Total	**5,911,968**	**6,301,287**	**389,319**	**6.6**

Note: Details may not sum to totals because of rounding.

Table 1-2b

Dedicated Taxes Expenditure Budget, by Appropriation Title

(Excludes Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Economic Development and Regulation	460	0	-460	-100.0
Public Education System	4,266	4,266	0	-0.0
Human Support Services	62,940	86,307	23,366	37.1
Public Works	57,202	59,119	1,917	3.4
Financing and Other	135,701	145,349	9,648	7.1
Total	**260,569**	**295,040**	**34,471**	**13.2**

Note: Details may not sum to totals because of rounding.

Figure 1-3

Where the Money Goes - Gross Funds Expenditure Budget, by Appropriation Title for FY 2014

(Excluding Intra-District Funds)

($12.1 Billion)

(Dollars in Billions)

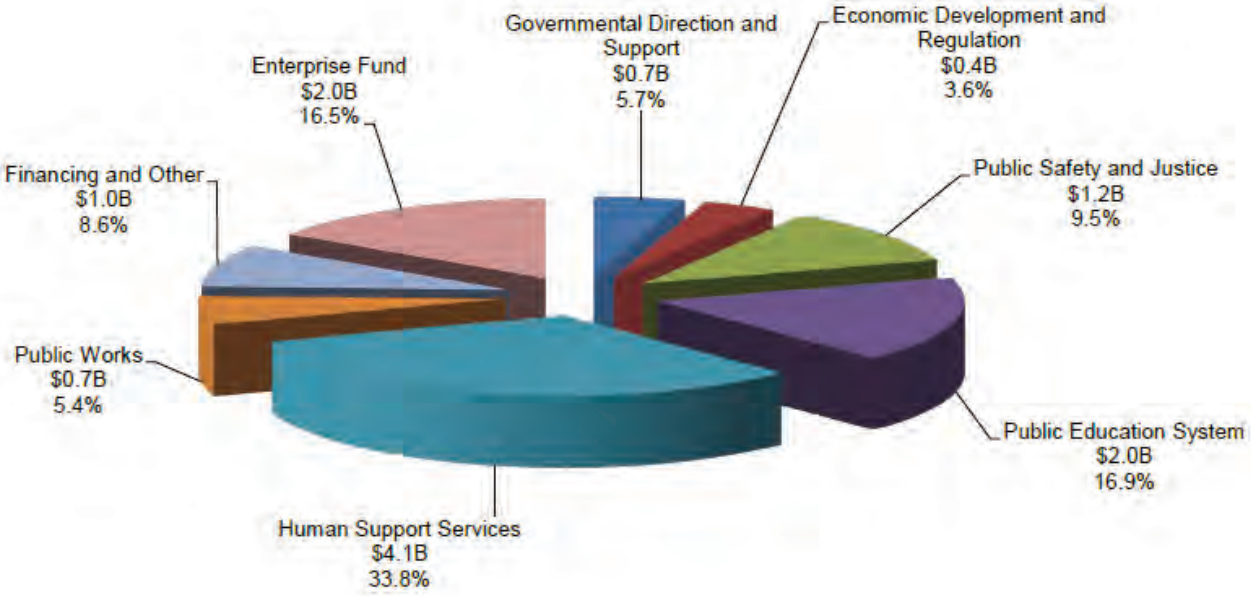


Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excludes Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Regular Pay - Continuing Full Time	1,538,751	1,636,326	97,575	6.3
Regular Pay - Other	144,373	135,526	-8,847	-6.1
Additional Gross Pay	55,261	54,649	-612	-1.1
Fringe Benefits - Current Personnel	345,478	377,034	31,556	9.1
Overtime Pay	40,190	40,969	779	1.9
Subtotal, PERSONAL SERVICES	**2,124,054**	**2,244,505**	**120,451**	**5.7**
Supplies and Materials	46,553	46,516	-36	-0.1
Energy, Comm. and Building Rentals	109,730	100,192	-9,537	-8.7
Telephone, Telegraph, Telegram, Etc.	26,066	27,346	1,280	4.9
Rentals - Land and Structures	120,586	130,433	9,847	8.2
Janitorial Services	100	79	-21	-21.0
Security Services	10,853	10,175	-678	-6.3
Occupancy Fixed Costs	7,979	8,360	381	4.8
Other Services and Charges	157,575	167,796	10,221	6.5
Contractual Services - Other	363,056	410,486	47,430	13.1
Subsidies and Transfers	2,356,669	2,522,169	165,500	7.1
Equipment and Equipment Rental	24,191	25,006	815	3.4
Debt Service	564,555	608,225	43,669	7.7
Subtotal, NONPERSONAL SERVICES	**3,787,914**	**4,056,782**	**268,869**	**7.1**
Total	**5,911,968**	**6,301,287**	**389,319**	**6.6**

Note: Details may not sum to totals because of rounding.

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category

(Excludes Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Regular Pay - Continuing Full Time	758	749	-9	-1.2
Regular Pay - Other	63	56	-7	-11.3
Fringe Benefits - Current Personnel	188	191	3	1.7
Subtotal, PERSONAL SERVICES	**1,009**	**996**	**-13**	**-1.3**
Supplies and Materials	0	5	5	N/A
Contractual Services - Other	1,074	3,188	2,113	196.7
Subsidies and Transfers	250,264	283,028	32,764	13.1
Debt Service	8,222	7,824	-398	-4.8
Subtotal, NONPERSONAL SERVICES	**259,560**	**294,044**	**34,484**	**13.3**
Total	**260,569**	**295,040**	**34,471**	**13.2**

Note: Details may not sum to totals because of rounding.

Table 1-4

Local Funds Proposed FTEs, By Appropriation Title

(Includes Dedicated Taxes and Excludes Enterprise and Other Funds)

	FY 2013 Approved Budget	FY 2014 Proposed Budget	Change from FY 2013	% Change from FY 2013
Governmental Direction and Support	2,933	2,982	49	1.7
Economic Development and Regulation	535	593	58	10.9
Public Safety and Justice	8,209	8,129	-80	-1.0
Public Education System	8,939	8,673	-266	-3.0
Human Support Services	3,688	3,844	157	4.3
Public Works	1,994	2,055	61	3.1
Financing and Other	40	40	0	0.0
Subtotal, General Operating Local Fund	**26,337**	**26,317**	**-21**	**-0.1**
Public Education System	9	7	-2	-18.4
Human Support Services	3	4	1	40.0
Subtotal, General Operating Dedicated Taxes	**12**	**11**	**-1**	**-4.8**
Total, General Operating Local and Dedicated Tax Funds	**26,349**	**26,328**	**-21**	**-0.1**

Note: Details may not sum to totals because of rounding.
Change is based on tenths of an FTE.

Table 1-5

Major Gross Funds FTE Changes
(Including Enterprise and Other funds and Intra-District Funds)

Agency Name	FY 2013 Approved FTEs	FY 2014 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Council of the District of Columbia	196	186	(10)	Realign staffing with budget and streamlining operations
Office of Contracting and Procurement	85	103	18	Increase staffing to align with agency mission
Office of the Attorney General for the District of Columbia	733	763	30	Increase staffing to support the Child Support Services grant
Office of the Chief Financial Officer	888	927	39	Increase staffing to multiple programs to align with agency mission
Other Agencies	1,561	1,562	1	Net changes
Governmental Direction and Support	**3,463**	**3,541**	**78**	
Office of the Deputy Mayor for Planning and Economic Development	61	84	23	To support several new strategic initiatives that will promote economic development across the District of Columbia
Department of Small and Local Business Development	31	45	14	To support a comprehensive review of the Certified Business Enterprise (CBE)
Department of Housing and Community Development	147	159	13	Increase staffing to multiple programs to align with agency mission
Department of Consumer and Regulatory Affairs	279	333	54	Increase staffing to align with agency mission
Other Agencies	998	1,006	8	Net changes
Economic Development and Regulation	**1,516**	**1,627**	**111**	
Metropolitan Police Department	4,610	4,537	(73)	Increased 93 new officers and 10 cadets, eliminate 140 unfunded positions and transfer 38 out to Department of Corrections
Fire and Emergency Medical Services Department	2,130	2,100	(30)	Eliminate 44 vacant positions, increase 10 new cadets and 4 mechanics
Department of Corrections	894	934	40	Transfer 38 officers from Metropolitan Police Department (MPD)
Department of Forensic Sciences	72	100	28	Hire new staff to replace MPD officers that are currently performing duties
Other Agencies	720	729	9	Net changes
Public Safety and Justice	**8,426**	**8,400**	**(26)**	
District of Columbia Public Schools	7,558	7,285	(273)	Reduction in staff due to the closing of 13 schools
Office of the State Superintendent of Education	348	360	12	Transferred to D.C. State Board of Education
District of Columbia Public Library	462	594	132	To support extended hours for D.C. Public Libraries
Special Education Transportation	1,610	1,510	(101)	Reduction in scheduled hours
D.C. State Board of Education	0	12	12	New agency. Transferred from the Office of the State Superintendent of Education
Other Agencies	30	31	1	Net changes
Public Education System	**10,008**	**9,791**	**(217)**	

(Continued on next page)

Table 1-5

Major Gross Funds FTE Changes

(Continued)

Agency Name	FY 2013 Approved FTEs	FY 2014 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Human Services	862	945	83	Additional staffing for the Temporary Assistance and Needy Family (TANF) and Homeless Services programs
Department of Behavioral Health	1,245	1,321	76	Additional staff to support the Addiction Prevention Recovery Administration program
Department of Health	708	622	(86)	76 FTEs transferred to the Department of Behavioral Health for the Addiction Prevention Recovery Administration program, 10 FTE's due to reduction in staff
Department of Parks and Recreation	512	550	38	Increased staffing to support the pools, play grounds, and recreation centers
D. C. Office on Aging	42	54	12	Increase staffing to support individuals residing in nursing facilities
Department of Youth Rehabilitation Services	580	555	(25)	Realign staffing with budget and streamlining operations
Department of Health Care Finance	181	198	17	Increase staffing to align with agency mission
Other Agencies	1,274	1,283	9	Net changes
Human Support Services	**5,404**	**5,527**	**124**	
Department of Motor Vehicles	223	257	34	Increase staffing for new service center in Georgetown
District Department of the Environment	320	331	11	Increase to support multiple programs
Other Agencies	1,959	1,968	9	Net changes
Public Works	**2,502**	**2,557**	**54**	
Non-Departmental	40	40	0	No change
Other Agencies	0	0	0	Net changes
Financing and Other	**40**	**40**	**0**	
University of the District of Columbia	1,091	948	(142)	Realign staffing with budget and streamlining operations
D.C. Health Benefit Exchange Authority	0	37	37	New agency for mandated Affordable Care Act
Other Agencies	129	128	(1)	Net changes
Enterprise and Other Funds	**1,220**	**1,114**	**(106)**	
Grand Total, District Government	**32,578**	**32,596**	**19**	

Note: Details may not sum to totals because of rounding.

Table 1-6

How and When the FY 2014 Operating Budget was Prepared

Budget Guidance
July 2012 – September 2012
The FY 2014 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2013 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The CSFL served as the starting point for all District agencies' Local funds Maximum Allowable Request Ceiling (MARC).

Agency Budget Request Development
October 2012 – December 2012
Taking into consideration the Executive Office of the Mayor's (EOM) citywide strategic plan, and following the budget guidance from the EOM and OBP, agencies began formulating their FY 2014 budget requests. Agencies submitted their FY 2014 proposed budget to OBP by December 27, 2012.

Budget Analysis
October 2012 – December 2012
OBP reviewed agency budgets during the various development stages for adherence to established guidelines, identified opportunities for efficiencies, and incorporated revised economic data into the formulation process. The Budget Administration division of OBP created and submitted reports by agency that contained budget analysis and findings to the Mayor's Office of Budget and Finance (MOBF). These reports described the fiscal impact of policy decisions on the agencies' submitted budgets.

Budget Presentation
January 2013 – March 2013
OBP provided the EOM with a thorough and sound analysis of the budget as it was developed and revised during the Budget Review Team meetings where policy priorities were determined, and the Mayor's FY 2014 proposed budget was finalized for submission to the Council on March 28, 2013.

Budget Request Act, Budget Submission Act, and Budget Support Act
March - June 2013 During this period, the Council reviewed the budget for approval of the FY 2014 Budget Request Act of 2013 and the FY 2014 Budget Support Act of 2013. The FY 2014 Proposed Budget and Financial Plan is submitted to Congress in June 2013.

Strategic Budgeting

The District continues to improve budgetary and financial execution practices to provide accurate and timely financial data to decision-makers and the public. Over the years, there have been a number of strategic projects to improve fiscal and performance management. This chapter outlines the current status of these initiatives.

Performance-Based Budgeting

District Code requires the presentation of budgets in a Performance-Based Budgeting (PBB) format. The law specified that the following be included in the budget presentation:

- Program name;
- Agency strategic result goals;
- Estimated total program, activity, and service costs;
- Program overview describing activities;
- Program performance measures;
- Estimated program costs;
- Full-time equivalents (FTEs) for the prior, current, and next fiscal year; and
- Program benchmarks providing comparisons with other jurisdictions.

Performance-Based Budgeting links spending to programs, activities, and services, allowing results to be measured. This linkage enables public officials, program managers, and the public to evaluate whether funding is being spent wisely on a program that is meeting its goals, or if the money could be better spent on other services.

Since the above legislation was passed and implemented, several practices have evolved. In FY 2007, agencies transitioned from Strategic Business Plans to Performance Plans. As part of this process, agency performance measures underwent a rigorous review and validation. These revisions led to updated or enhanced agency-wide performance measures. During FY 2010, selected agencies further transitioned to Division-Based Budgeting, and the Performance Plans were expanded from the agency level down to the operating divisions within the agency. Additional measures were developed to assess performance within the agency's divisions, and objectives were created for the divisions.

Agency Management Program

An additional benefit of PBB is the District's ability to track specific types of expenses across multiple agencies.

The Agency Management Program (AMP) was developed to track costs for common administrative expenses both within each agency and across the District. The AMP can include up to 15 activities, depending on whether the agency performs that function or not. The AMP was retained in the Division-based agencies, and there is no change to the AMP from the prior year. A partial listing of the AMP activities include:

- **Personnel** - provide human resource services to the agency so that they can hire, maintain, and retain a qualified and diverse workforce;
- **Training and Employee Development** - provide training and career development services to agency staff so that they can maintain/increase their qualifications and skills;
- **Labor-Management Partnership** - create a structure in which agencies can collaboratively resolve workplace issues;
- **Property Management** - provide real estate and facility services to the agency in a timely, efficient, and effective manner in keeping with current District operations, industry standards, and best practices;
- **Information Technology** - provide network, telephone, and computer hardware and software support and information services to agency staff so that they can use technologies to produce, communicate, and manage information; and
- **Court-Ordered Supervision** - identify the administrative expenses of court supervision or oversight of the agency or any of its functions.

The AMP brings consistency in budgeting and performance reporting to the District's administrative services and allows for more accurate tracking of administrative costs.

Agency Fiscal Operations

The purpose of the Agency Fiscal Operations (AFO) program is to provide comprehensive and efficient financial management services to, and on behalf of, all District agencies. The AFO program was retained in the Division-based agencies, and there is no change in the AFO program from the prior year.

Agency fiscal operations are managed by the Associate Chief Financial Officers (ACFOs), who serve as the key contact between the Office of the Chief Financial Officer and the District's senior leadership in managing agency finances. The ACFOs represent the following areas: Government Operations, Primary and Secondary Education, Economic Development and Regulation, Government Services, Human Support Services, and Public Safety and Justice.

Benchmarking

For the District, benchmarking is a comparison between the District and comparable jurisdictions to assess performance and efficiency. Benchmarking helps identify potential program efficiencies by comparing them with similar programs in comparison jurisdictions. These jurisdictions are selected based on several factors, which include size, similar service delivery techniques, and proximity. Another benefit of benchmarking is the development and fostering of a culture of program management focused on continuous improvement. The benchmarks are located at www.cfo.dc.gov on the Annual Operating Budget and Capital Plan page.

Cost Driver Study

The Cost Driver project brings the District a new, systems-based dimension to financial and management analysis, mainly volume counts (for example, number of meals served) that correspond to key cost components of an agency. A reliable database of such counts, integrated with the District's accounting system of record, makes possible the development of unit cost trends (for example, cost per meal served) over time and relative to other organizations. Unit cost trends and comparisons to unit volume trends help management pinpoint cost areas that require more research in order to explain the root causes driving the trends. Additionally, analyses of cost drivers facilitate the comparison of actual costs with projected costs based on actual utilization levels.

In FY 2013, the project may be transferred from the Office of the Chief Financial Officer to the Office of the Chief Technology Officer. In FY 2014, the performance reviews include statistics from the One City Action Plan. The purpose of this plan is to build a more prosperous, equitable, and sustainable city for future generations of citizens in the District of Columbia. This plan combines three main goals with measurable strategies and actions utilizing 26 District agencies to ensure that the vision of the One City Action Plan becomes a reality.

Information Systems

In FY 2004, the CFO$ource Executive Dashboard – a web-based tool which brought financial information together from various sources – was brought online. The tool provided District stakeholders with critical financial data that allowed them to make data-driven decisions. In addition, the Budget Formulation Application (BFA) was developed as a tool that allowed for a systematic approach to budget formulation. Since their initial rollouts, CFO$ource and the BFA have been enhanced each year, as needed, to provide richer analysis, more powerful data management, and a robust infrastructure.

The technology supporting the CFO$ource solution reached the end of its useful life in FY 2009. This solution was modernized and replaced by the new CFO$olve system. CFO$olve retains the data analysis functionality and is a District web-based financial reporting tool. It enhances data integrity by providing a single source for reporting financial data.

In FY 2009, the OCFO also released a new web-based tool called the Agency Operational Dashboard (AOD) as part of the CFO$olve system. AOD is designed to provide a snapshot of an agency's financial performance, including the ability to track procurements, purchase orders, payments, vendors, operating budgets, capital projects, and Human Resource (HR) information. The dashboard provides a link between programmatic and financial information, thus allowing District managers and decision-makers ready access to key data that is most relevant to them. The AOD also provides a platform to add many additional data repositories and analysis tools.

Within the BFA, several enhancements were made to the automated budget formulation process enabling the ability to better track and manage budget changes from year to year. These improvements also enhance the ability of the Executive and the Council to make judicious budgetary decisions. Changes were made to the capital budget modules to track the estimated life cycle costs of capital projects and to provide the ability to reallocate existing current year allotment balances across the capital project portfolio. Improvements to the position budgeting modules include the ability to move a position from one agency to another and to automatically track fringe benefits and step increases.

During FY 2010, CFO$olve was enhanced with a public-facing financial dashboard named CFOInfo. This dashboard is being expanded to include five fiscal years of data, which includes three years of actual expense data and two years of budget data. Users can view data in graphical or tabular views and can create comparisons and cross-tabs for user-defined analysis of budget data. All data mirrors the information contained in the District's budget books, but some reports are available at more detailed levels than can be printed in the budget books. This dashboard enhanced the transparency of the OCFO's budget and financial data by providing an interactive, user-friendly version of the District's budget catalog online for taxpayers.

Summary

The projects within the District's strategic management efforts are dynamic. Strategic management processes must provide a broad-based capability to provide timely financial information to city leaders, and these efforts must positively impact management's ability to improve the effectiveness and efficiency of the delivery of city services. This task is not without challenges, but it is an achievable goal for a city and government determined to achieve world-class status.

Financial Plan

The Financial Plan projects the District's results of operation for three fiscal years beyond the proposed operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes and Special Purpose Revenue funds) and the Federal and Private Resources Funds (comprised of Federal Grants, Federal Payments, and Private Grants and Donations) for the next fiscal year. The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2014 through FY 2017 of the financial plan.

The District uses the multi-year financial plan as a working tool throughout the fiscal year to monitor the impact of legislative proposals, programmatic initiatives, and economic changes on the District's near-term fiscal outlook. This financial plan focuses on the Proposed FY 2014 Budget and its impact on FY 2015 through FY 2017.

- Revenues;
- Expenditures;
- Composition of Cash Reserves; and
- Composition of Fund Balance.

The numbering scheme noted below refers to the line numbers on Tables 3-1, 3-2, 3-3 and 3-4. The amounts in the FY 2012 Actual column are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2012.

Revenues

2. **Taxes.** This category includes property, sales, income, and other taxes, which are projected by the Office of Revenue Analysis. See the Revenue chapter for details.

3. **Dedicated Taxes.** This includes tax revenues that are dedicated by law to a particular agency for a particular purpose. The dedicated portion of tax revenues is transferred out of the local fund and is not available for general budgeting. See the Revenue chapter for details. In Table 3-3, these fourteen dedicated taxes are shown as follows:

3a. **Dedicated Taxes for the Neighborhood Investment Trust.** Dedicated Taxes for the Neighborhood Investment Trust. In previous years, a portion of personal property tax revenue was diverted to the Neighborhood Investment Fund (NIF), a fund established to pay for a variety of community revitalization projects. Future transfers were suspended after FY 2012.

3b. **Dedicated Taxes for the Housing Production Trust Fund.** The Housing Production Trust Fund (HPTF) Second Amendment Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. The HPTF provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects. Due to a new GASB (Government Accounting Standard Board) guidance, these revenues are now recorded directly in the Special Revenue fund outside of the General Fund beginning FY 2013. The remaining Deed Recordation and Transfer Tax Revenue in this line, from FY 2013 to FY 2017, funds debt service on Revenue Bonds, which is paid through the General Fund.

3c. **Dedicated Taxes for the Nursing Facility Quality of Care Fund.** The Healthcare Provider Tax imposes a 6 percent tax on the District's nursing homes. The legislation was passed during 2004. All of the funds raised are designated to go to the Nursing Facility Quality of Care Fund.

3d. **Dedicated Taxes for the Ballpark Fund.** The "Ballpark Omnibus Financing and Revenue Act of 2004" (the "Ballpark Act") provides for the creation of a Ballpark Revenue Fund, into which the Chief Financial Officer of the District (the "CFO") is required to deposit fees and taxes including the Ballpark Fee, utility taxes, stadium revenue and rent. The Ballpark Revenue Fund pays for the debt service on the District's baseball stadium revenue bonds. See the Revenue chapter for details. Due to the new GASB guidance, these revenues are now recorded directly in the Special Revenue fund outside of the General Fund from FY 2013.

3e. **Dedicated Taxes for the Healthy D.C. Fund.** The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy DC Fund and Program. This act states that all tax revenue derived from hospital and medical services corporations, except for taxes upon real estate and fees and charges provided for by insurance laws of the District, shall be deposited into the fund and used to finance health care and medical services for qualifying individuals in the District of Columbia. Approximately half is used to fund the indigent population covered by the Alliance program. This fund is administered by the Department of Health Care Finance within the District of Columbia.

3f. **Dedicated Taxes for the Stevie Sellows Fund.** Each institution providing care to the developmentally disabled in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities.

3g. **Dedicated Taxes for the Hospital Assessment Fund.** The hospital bed tax is a $3,788 per licensed bed assessment on hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Assessment Fund, a non-lapsing fund that is used to fund District state Medicaid services. The fee sunsets in FY 2015.

3h. **Dedicated Taxes for WMATA – Parking Taxes.** parking taxes. Beginning in FY 2012, all parking sales tax revenue is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority.

3i. **Dedicated Taxes for the Tax Increment Financing (TIF) Fund.** The TIF fund records the transfer of certain sales and property tax revenues from the District's General Fund to the special revenue funds that pay debt service on TIF transactions. The TIF method is used to assist in financing economic development projects. Due to the new GASB guidance, these revenues are now recorded directly in the Special Revenue fund outside of the General Fund starting FY 2013.

3j. **Dedicated Taxes for the Convention Center Fund.** This fund records the transfer of certain sales tax revenues from the District's General Fund to the Walter E. Washington Convention Center Authority. This makes visible the flow of dedicated revenues through the General Fund.

3k. **Dedicated Taxes for the Highway Trust Fund.** This fund records the transfer of motor fuel tax revenues from the District's General Fund to the Highway Trust Fund. This makes visible the flow of dedicated revenues through the General Fund.

3l. **Dedicated Taxes for ABRA (Alcohol Beverage Regulation Administration).** Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. The projected revenue raised will annually go to fund the Reimbursable Detail Subsidy Program in ABRA.

3m. **Dedicated Taxes for Healthy Schools Fund.** Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. The amount raised annually from taxing soft drinks goes to the Healthy Schools Fund.

3n. **Dedicated Taxes for DDOT (District Department of Transportation) from advertising on bike sharing stations.** From FY 2014, DDOT will sell advertising on bike sharing stations through an agreement with Capital Bikeshare, the operators of the bike sharing program in the District. All proceeds from the advertising agreement would be paid in to the DDOT Enterprise Fund for Transportation initiatives.

4. **General Purpose Non-Tax Revenues.** This line includes revenue from licenses and permits, fines, charges for services, and other revenue sources that are not dedicated to particular purposes. See the Revenue chapter for details.

5. **Special Purpose (O-Type) Revenues.** Special purpose non-tax revenues, or O-Type or Other revenues, are funds generated from fees, fines, assessments, or reimbursements that are designated for use by the District agency that collects the revenues to cover the cost of performing the function. The designation of the revenue for the use of the collecting agency is what distinguishes this revenue from the general-purpose non-tax revenues.

6. **Transfer from Lottery.** This line reflects the portion of D.C. Lottery and Charitable Games Control Board revenue that is transferred to the District's General Fund .

7. **Interfund Transfers.** This line includes transfers from Enterprise Fund and other non-General Fund agencies. In Tables 3-1 and 3-2, this line represents transfers in to the Local Fund from various Enterprise Fund agencies.

8. **Subtotal General Fund Revenues.** This line reflects the sum of lines 1 through 7.

9. **Bond Proceeds for Issuance Cost.** This is the portion of the bond proceeds that will be used to cover the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related expenditure is on line 26.

10. **Revenues set aside for subsequent years' expenditures.** This reflects the reservation of projected fund balance in a prior year that is budgeted for use in the following year.

11. **Impact of Social E-Commerce Job Creation Tax Incentive Act of 2012**. Local revenue from real property and corporate franchise tax collections in fiscal years 2016 and 2017 are recognized.

12. **Interfund transfers between Local and O-type Special Purpose funds.** In Tables 3 – 2 and 3 –4, this line shows the movement of funds between Local Fund and O-type Funds within the General Fund.

13. **Transfer from Federal and Private Resources.** This line reflects the movement of Indirect Cost Recovery (IDCR) funds from Federal Grant Funds, designated by the grantor, into Local funds, to cover administrative costs.

14. **Transfer from Enterprise Fund and Other Funds.** In Table 3-1, this line shows transfer of funds from Enterprise and other Special Revenue Funds as itemized below and in Table 3-2.

14a. **Transfer from Baseball Special Revenue Fund.** In Table 3-2, this line shows the amount transferred from the Ballpark Special Revenue fund balance to the General Fund.

14b. **Transfer from Other.** In Table 3-2, the amount in FY 2012 includes a transfer into the General Fund from other outside funds.

14c. **Transfer of Community Health Care Financing Fund to Local.** In Table 3-2, $5.1 million of funds in the Community Health Care Financing Fund transferred to Local Funds in FY 2012

14d. **Transfer from Capital Fund Paygo.** In Table 3-2, $5.2 million and $6.6 million of Capital Paygo fund are transferred to Local funds in FY 2012 and FY 2013, respectively.

15. **Fund Balance Use.** This represents unexpended funds that fell to the "bottom line," or fund balance, in prior years that the District is proposing to use in the current year. The General Fund Balance includes Local funds (including Dedicated Taxes) that finance transfers to other District funds, certain one-time expenditures, and Special Purpose Revenues that some agencies plan to spend from accumulated fund balances.

15a. **Local Fund - Fund Balance Use.** In Table 3-2, the FY 2013 Approved amount represents fund balance budgeted for use at the start of the year, while FY 2013 Revised includes amounts reserved in the fund balance from prior year Local funds that have been given, or are proposed to be given, FY 2013 spending authority.

15b-d. **Dedicated Taxes - Fund Balance Use.** In Table 3-3, these lines show planned fund balance use from the respective Dedicated Tax funds.

15e. **Fund Balance Use.** Use. In Table 3-4, this line shows total amount of fund balance use certified by the Office of Revenue Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

15f. **Certified Resources not used.** In Table 3-4, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

16. **Revenue Proposals.** This line reflects proposed revenue changes that are detailed in the Revenue chapter of this volume.

17. **Total General Fund Resources.** This line shows the sum of the individual revenue and fund balance items presented in lines 8 through 16 above.

18. **Line intentionally left blank.**

Expenditures (by Appropriation Title)

Lines 20-25. **These lines reflect agency expenditures by appropriation title.**

26. **Financing and Other.** This line includes Repayment of Debt, Short-Term Borrowings, Certificate of Participation, and other items in this appropriation title that are not specifically shown in lines 27 to 33.

27. **Bond Issuance Costs.** This line reflects the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related funding source is on line 9.

28. **Subtotal, Operating Expenditures.** This line shows the sum of lines 20 through 27.

29. **Paygo Capital.** Table 3-2 reflects transfers of operating revenue to the capital budget through Pay-as-you-go (Paygo) financing. Table 3-4 reflects use of O-type Special Revenue funds to cover local transportation projects in this line.

30. **Transfer to Trust Fund for Post-Employment Benefits.** This line reflects a transfer to reduce the District's accumulated liability for health insurance costs for retirees. These costs must be recognized beginning in FY 2008 in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs.

31. **Repay Contingency Reserve Fund.** This line in Table 3-2 reflects the amount planned to replenish the Contingency Reserve Fund for $5.5 million in 2014 and FY 2015, to repay an FY 2013 draw of $11 million.

32. **Transfer to Enterprise Funds.** In Table 3-3 and 3-4, this shows the transfer of General Funds to Enterprise and Other Funds as reflected in the following lines.

32a. **Transfer to HPTF Special Revenue Fund (Enterprise Fund).** This line in Table 3-3 reflects transfers of Dedicated Tax revenues to the Housing Production Trust Fund (HPTF) Special Revenue Funds outside of the General Fund. Due to new GASB guidance, the portion that is transferred to the HPTF is now shown directly in the HPTF without going through the General Fund.

32b. **Transfer to Baseball Revenue Fund (Enterprise Fund).** This line in Table 3-3 reflects transfers of dedicated tax revenues to the Baseball Revenue Fund Special Revenue Funds outside of the General Fund. Due to new GASB guidance, from FY 2013 the collection and disbursement of these funds are now shown in the Baseball Revenue Fund Special Revenue Funds without going through the General Fund.

32c. **Transfer to TIF/CBF (Enterprise Fund).** This line in Table 3-3 reflects transfers of dedicated property and sales tax revenues to the TIF/CBF (Tax Increment Financing, Community Benefit Fund and PILOT – Payment in Lieu of Taxes funds) Enterprise Fund. Due to new GASB guidance, from FY 2013, the collection and disbursement of these funds are now shown in the TIF/CBF Enterprise Fund without going through the General Fund.

32d. **Transfer to Convention Center (Enterprise Fund).** This line in Table 3-3 reflects transfers of dedicated sales tax revenues to the Convention Center Enterprise Fund.

32e. **Transfer to Highway Trust Fund (Enterprise Fund).** This line in Table 3-3 reflects transfers of dedicated motor fuel tax to the Highway Trust Fund outside of the General Fund.

32f. **Transfer to WMATA (Washington Metro Area Transit Authority).** This line in Table 3-3 reflects transfers of parking sales and use tax revenues to WMATA to support the operations of the agency.

32g. **Transfer to Highway Trust Fund.** This line in Table 3-4 reflects transfers of rights-of-way revenue to the Highway Trust Fund.

33. **Operating Impact of CIP.** This line in Tables 3-1 and 3-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 6 – FY 2014 – FY 2019 Capital Improvements Plan for details.

34. **Total Expenditures and Transfers.** This is the sum of lines 28 to 33

35. **Operating Margin before allocation to reserves.** This line is the difference between lines 17 and 34 showing the surplus or deficit after subtracting total expenditures and transfers from total resources.

36. **Reserved for subsequent years' expenditures.** This reflects the same amount as in line 10 of the following year.

37. **Cash Flow Reserve Account.** This Account was established by section 47-392.02(j-2) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end of year fund balance to be deposited in this account.

38. **Fiscal Stabilization Reserve Account.** This Account was established by section 47-392.02(j-1) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end of year fund balance to be deposited in this account.

39. **Operating Margin, Budget Basis.** This is the difference between Total General Fund Resources (line 17) and the total of Expenditures (line 34), reserved for subsequent years' expenditures (line 36), the Cash Flow Reserve Account (line 37) and the Fiscal Stabilization Reserve Account (line 38). 40. Line intentionally left blank.

40. **Line intentionally left blank.**

Composition of Cash Reserves

42. **Emergency Cash Reserve Balance (2 percent).** The District was required to establish an Emergency Reserve, by the end of FY 2004, equal to 4 percent of the District's Local expenditures. The requirement was satisfied in FY 2002. In FY 2005, the requirement was changed to 2 percent, and the base for the calculation was also changed.

43. **Contingency Cash Reserve Balance (4 percent).** The District was required to establish a Contingency Reserve, by the end of FY 2007, equal to 3 percent of the District's Local expenditures. The requirement was satisfied in FY 2002. In FY 2005, the requirement was changed to 4 percent, and the base for the calculation was also changed.

44. **Total cash reserves, emergency and contingency.** This line reflects the cash reserves available during a given fiscal year.

Composition of Fund Balance

47. **Beginning General Fund Balance.** Shows the accumulated fund balance at the beginning of the fiscal year, which is identical to the end of year fund balance for the previous fiscal year.

48. **Operating Margin before allocation to reserve.** This is the same on line 35.

49. **Projected GAAP Adjustments (Net).** GAAP adjustments are year-end adjustments necessary to properly report the ending fund balance on an accounting basis by converting budgeted activity to resources earned and used in the current fiscal year. This includes items such as fund balance released from restrictions, current year purchases used to build up ending inventory levels, and the current year net consumption of inventories purchased in prior years.

50. **Fund Balance Use.** The amount of prior-year fund balance that is used in the current year (line 15) must be subtracted when calculating the current year-end fund balance.

51. **Ending General Fund Balance.** This line shows the sum of the beginning fund balance, the operating margin before allocation to reserves, and GAAP and other adjustments (lines 47 through 50).

Table 3-1

FY 2014 - 2017 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
1	**Revenues**							
2	Taxes	5,435,187	5,307,745	5,547,431	5,655,803	5,795,552	5,976,533	6,155,434
3	Dedicated Taxes	406,665	257,618	279,497	287,618	281,710	290,739	290,343
4	General Purpose Non-Tax Revenues	454,634	373,316	419,331	415,591	411,099	404,858	349,567
5	Special Purpose (O-type) Revenues	421,590	447,719	453,836	463,983	496,130	477,785	476,773
6	Transfer from Lottery	66,404	63,175	63,175	63,455	66,700	68,000	69,000
7	Interfund transfer	0	18,797	25,197	0	0	0	0
8	**Subtotal, General Fund Revenues**	**6,784,480**	**6,468,370**	**6,788,467**	**6,886,450**	**7,051,191**	**7,217,915**	**7,341,117**
9	Bond Proceeds for Issuance Costs	3,142	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	18,231	18,231	96,501	0	0	0
11	Impact of Social E-Commerce Job Creation Tax Incentive Act of 2012	0	0	0	0	0	(2,950)	(3,080)
13	Transfer from Federal and Private Resources	1,478	3,497	3,497	3,497	3,497	3,497	3,497
14	Transfer from Enterprise and Other Funds	25,403	6,632	6,632	0	0	0	0
15	Fund Balance Use	5,769	31,246	116,800	49,963	0	0	0
16	Revenue Proposals	0	115,202	(13,686)	75,053	77,791	72,126	68,932
17	**Total General Fund Resources**	**6,820,272**	**6,649,178**	**6,925,941**	**7,117,464**	**7,138,479**	**7,296,588**	**7,416,466**
18								
19	**Expenditures (by Appropriation Title)**							
20	Governmental Direction and Support	520,529	602,430	611,517	657,549	639,729	651,552	657,151
21	Economic Development and Regulation	198,185	291,790	357,863	327,409	297,405	303,523	299,231
22	Public Safety and Justice	948,964	995,575	998,218	1,036,110	1,049,278	1,072,798	1,077,198
23	Public Education System	1,567,337	1,620,000	1,631,888	1,705,946	1,706,812	1,731,901	1,758,781
24	Human Support Services	1,610,189	1,643,871	1,672,642	1,740,468	1,712,753	1,730,772	1,755,518
25	Public Works	482,900	512,737	518,522	559,332	565,995	575,141	581,390
26	Financing and Other	540,813	634,071	667,927	711,412	757,501	811,412	836,428
27	Bond Issuance Costs	4,348	6,000	6,000	6,000	6,000	6,000	6,000
28	**Subtotal, Operating Expenditures**	**5,873,265**	**6,306,475**	**6,464,577**	**6,744,225**	**6,735,472**	**6,883,099**	**6,971,698**
29	Paygo Capital	80,878	35,803	44,462	35,645	40,689	38,408	69,568
30	Transfer to Trust Fund for Post-Employment Benefits	109,800	107,800	107,800	107,800	114,400	121,600	129,400
31	Repay Contingency Reserve Fund	0	750	144	5,500	5,500	0	0
32	Transfer to Enterprise Funds	339,598	197,403	197,403	215,170	219,145	228,350	225,785
33	Operating impact of CIP	0	0	0	0	22,204	13,493	17,970
34	**Total Expenditures and Transfers**	**6,403,539**	**6,648,231**	**6,814,386**	**7,108,340**	**7,137,410**	**7,284,951**	**7,414,421**
35	**Operating Margin before allocation to reserves**	**416,733**	**947**	**111,555**	**9,124**	**1,069**	**11,638**	**2,045**
36	**Reserved for subsequent years' expenditures**	**18,231**	**0**	**96,501**	**0**	**0**	**0**	**0**
37	**Cash Flow Reserve Account**	**193,971**	**193**	**193**	**317**	**534**	**5,819**	**1,023**
38	**Fiscal Stabilization Reserve Account**	**53,776**	**193**	**193**	**317**	**534**	**5,819**	**1,023**
39	**Operating Margin, Budget Basis**	**150,755**	**561**	**14,669**	**8,491**	**0**	**(0)**	**0**
40								
41	**Composition of Cash Reserves**							
42	Emergency Cash Reserve Balance (2%)	109,989	110,135	110,125	112,346	113,375	120,878	121,096
43	Contingency Cash Reserve Balance (4%)	229,113	226,386	218,498	224,390	230,322	241,855	242,387
44	**Total Cash Reserves - Emergency and Contingency**	**339,102**	**336,521**	**328,623**	**336,736**	**343,697**	**362,733**	**363,483**

(Continued on next page)

Table 3-1 (Continued)

FY 2014 - 2017 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
46	**Composition of Fund Balance**							
47	**Beginning General Fund Balance**	**1,104,894**	**1,506,527**	**1,506,527**	**1,473,050**	**1,325,710**	**1,316,779**	**1,318,416**
48	Operating Margin before allocation to reserves	416,733	947	111,555	9,124	1,069	11,638	2,045
49	Projected GAAP Adjustments (Net)	(9,331)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
50	Fund Balance Use (see line 10 and 14 above)	(5,769)	(49,477)	(135,031)	(146,464)	0	0	0
51	**Ending General Fund Balance**	**1,506,527**	**1,447,997**	**1,473,050**	**1,325,710**	**1,316,779**	**1,318,416**	**1,310,461**

(Numbers may not add due to rounding)

Table 3-2

FY2013 - FY 2016 General Fund - Local Funds Component

($ thousands)

		FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
1	**Revenues**							
2	Taxes	5,435,187	5,307,745	5,547,431	5,655,803	5,795,552	5,976,533	6,155,434
4	General Purpose Non-Tax Revenues	454,634	373,316	419,331	415,591	411,099	404,858	349,567
6	Transfer from Lottery	66,404	63,175	63,175	63,455	66,700	68,000	69,000
7	Interfund transfer	0	18,797	25,197	0	0	0	0
8	**Subtotal, Local Fund Revenues**	**5,956,225**	**5,763,033**	**6,055,134**	**6,134,849**	**6,273,351**	**6,449,391**	**6,574,001**
9	Bond proceeds for Issuance Costs	3,142	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	18,231	18,231	96,501	0	0	0
11	Impact of Social E-Commerce Job Creation Tax Incentive Act of 2012	0	0	0	0	0	(2,950)	(3,080)
12	Interfund transfers from O-type Special Revenue fund	0	0	0	0	0	0	0
13	Transfer from Federal and Private Resources	1,478	3,497	3,497	3,497	3,497	3,497	3,497
14a	Transfer from Baseball Special Revenue Fund	10,636	0	0	0	0	0	0
14b	Transfer from Other	4,445	0	0	0	0	0	0
14c	Transfer of Community Health Care Financing Fund to Local	5,126	0	0	0	0	0	0
14d	Transfer from Capital Fund Paygo	5,196	6,632	6,632	0	0	0	0
15a	Fund Balance Use	0	12,872	90,684	0	0	0	0
16	Revenue Proposals	0	102,088	(13,783)	61,073	76,641	70,973	67,787
17	**Total Local Fund Resources**	**5,986,248**	**5,912,353**	**6,166,395**	**6,301,920**	**6,359,489**	**6,526,911**	**6,648,205**
18								
19	**Expenditures (by Appropriation Title)**							
20	Governmental Direction and Support	497,725	552,261	561,348	607,477	586,242	596,535	599,600
21	Economic Development and Regulation	86,136	147,413	213,318	150,698	152,599	154,567	155,141
22	Public Safety and Justice	914,120	944,599	946,914	988,467	1,006,203	1,029,723	1,034,303
23	Public Education System	1,565,106	1,595,178	1,602,808	1,681,170	1,680,825	1,705,470	1,731,950
24	Human Support Services	1,536,693	1,549,920	1,573,691	1,622,345	1,618,592	1,638,329	1,666,404
25	Public Works	406,291	407,637	408,117	430,240	437,113	446,203	451,910
26	Financing and Other	530,867	596,141	637,099	692,454	717,106	793,378	815,356
27	Bond Issuance Costs (ZB0)	4,348	6,000	6,000	6,000	6,000	6,000	6,000
28	**Sub-total, Operating Expenditures**	**5,541,286**	**5,799,147**	**5,949,295**	**6,178,850**	**6,204,679**	**6,370,205**	**6,460,665**
29	Paygo Capital (PA0)	33,730	4,270	12,270	9,137	11,637	9,975	38,125
30	Transfer to Trust Fund for Post-Employment Benefits (RH0)	109,800	107,800	107,800	107,800	114,400	121,600	129,400

(Continued on next page)

Table 3-2

FY2014 - FY 2017 General Fund - Local Funds Component (cont.)

($ thousands)

		FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
31	Repay Contingency Reserve Fund (SV0)	0	750	144	5,500	5,500	0	0
33	Operating impact of CIP	0	0	0	0	22,204	13,493	17,970
34	**Total Local Fund Expenditures and Transfers**	**5,684,816**	**5,911,967**	**6,069,509**	**6,301,287**	**6,358,420**	**6,515,273**	**6,646,160**
35	**Operating Margin before allocation to reserves**	**301,432**	**386**	**96,886**	**633**	**1,069**	**11,638**	**2,045**
36	**Reserved for subsequent years' expenditures**	**18,231**	**0**	**96,501**	**0**	**0**	**0**	**0**
37	**Cash Flow Reserve Account**	**193,971**	**193**	**193**	**317**	**534**	**5,819**	**1,023**
38	**Fiscal Stabilization Reserve Account**	**53,776**	**193**	**193**	**317**	**534**	**5,819**	**1,023**
39	**Operating Margin, Budget Basis**	**35,454**	**(0)**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 3-3

FY 2014 - FY 2017 General Fund - Dedicated Taxes Component

($ thousands)

	Revenues	FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
3a	Dedicated Taxes for the Neighborhood Investment Trust	60	0	0	0	0	0	0
3b	Dedicated Taxes for the Housing Production Trust Fund	42,736	8,222	6,665	7,824	10,477	12,919	15,763
3c	Dedicated Taxes for the Nursing Facility Quality of Care Fund	13,322	12,000	16,071	16,814	16,814	16,814	14,114
3d	Dedicated Taxes for the Ballpark Fund	55,231	0	0	0	0	0	0
3e	Dedicated Taxes for the Healthy D.C. Fund	39,062	30,427	39,214	39,428	39,428	37,428	37,854
3f	Dedicated Taxes for the Stevie Sellows Fund	1,010	2,000	5,514	6,602	6,602	6,602	5,202
3g	Dedicated Taxes for the Hospital Assessment Fund	15,758	15,562	15,562	15,080	0	0	0
3h	Dedicated Taxes for WMATA - Parking Taxes	56,395	57,202	56,929	59,119	61,059	63,946	67,046
3i	Dedicated Taxes for Tax Increment Financing (TIF)	54,494	0	0	0	0	0	0
3j	Dedicated Taxes for Convention Center	101,093	103,729	112,816	115,745	120,542	126,242	123,576
3k	Dedicated Taxes for Highway Trust Fund	22,778	23,750	22,000	21,780	21,562	21,562	21,562
3l	Dedicated Taxes for ABRA	460	460	460	460	460	460	460
3m	Dedicated Taxes for Healthy Schools Fund	4,266	4,266	4,266	4,266	4,266	4,266	4,266
3n	Dedicated Taxes for DDOT from advertising on bike sharing stations	0	0	0	500	500	500	500
8	**Subtotal, Dedicated Taxes**	**406,665**	**257,618**	**279,497**	**287,618**	**281,710**	**290,739**	**290,343**
15b	Fund Balance Use: Healthy DC Fund	0	0	5,000	3,521	0	0	0
15c	Fund Balance Use: Stevie Sellows Fund	0	157	0	0	0	0	0
15d	Fund Balance Use: Healthy Schools Fund	0	0	0	17	0	0	0
16	Revenue Proposals	0	3,357	0	12,375	(460)	(460)	(460)
17	**Total Dedicated Taxes**	**406,665**	**261,132**	**284,497**	**303,530**	**281,250**	**290,279**	**289,883**
18								
19	**Expenditures (by Appropriation Title)**							
20	Governmental Direction and Support	0	0	0	0	0	0	0
21	Economic Development and Regulation	460	460	460	0	0	0	0
22	Public Safety and Justice	0	0	0	0	0	0	0
23	Public Education System	244	4,266	8,524	4,266	4,266	4,266	4,266
24	Human Support Services	51,939	62,940	67,940	86,307	62,844	60,844	57,170
25	Public Works	0	0	0	0	500	500	500
26	Financing and Other	5,574	8,222	8,222	7,824	10,477	12,919	15,763
28	**Subtotal, Operating Expenditures**	**58,217**	**75,888**	**85,146**	**98,396**	**78,087**	**78,529**	**77,699**

(Continued on next page)

Table 3-3 (Continued)

FY 2014 - FY 2017 General Fund - Dedicated Taxes Component

($ thousands)

	Revenues	FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
32a	Transfer to HPTF Special Revenue Fund (Enterprise Fund)	37,162	0	0	0	0	0	0
32b	Transfer to Baseball Revenue Fund (Enterprise Fund)	55,231	0	0	0	0	0	0
32c	Transfer to TIF/CBF	54,494	0	0	0	0	0	0
32d	Transfer to Convention Center	101,093	103,729	103,729	115,745	120,542	126,242	123,576
32e	Transfer to Highway Trust Fund	22,778	23,750	23,750	21,780	21,562	21,562	21,562
32f	Transfer to WMATA	52,186	57,202	57,202	59,119	61,059	63,946	67,046
34	**Total Dedicated Taxes Expenditures and Transfers**	**381,160**	**260,569**	**269,827**	**295,040**	**281,250**	**290,279**	**289,883**
39	**Operating Margin, Budget Basis**	**25,505**	**563**	**14,670**	**8,490**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 3-4

FY 2014 - FY 2017 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
1	**Revenues**							
5	Special Purpose (O-type) Revenues	421,590	447,719	453,836	463,983	496,130	477,785	476,773
8	**Subtotal, Special Purpose Revenue Funds**	**421,590**	**447,719**	**453,836**	**463,983**	**496,130**	**477,785**	**476,773**
12	Interfund transfers to and from Local Fund	0	0	0	0	0	0	0
15e	Fund Balance Use	5,769	20,208	30,874	49,713	0	0	0
15f	Certified Resources not used	0	(1,991)	(9,758)	(3,287)	0	0	0
16	Revenue Proposals	0	9,757	97	1,605	1,610	1,613	1,605
17	**Total Special Purpose Revenue Funds**	**427,359**	**475,693**	**475,049**	**512,014**	**497,740**	**479,398**	**478,378**
18								
19	**Expenditures (by Appropriation Title)**							
20	Governmental Direction and Support	22,804	50,169	50,169	50,072	53,487	55,017	57,551
21	Economic Development and Regulation	111,589	143,918	144,085	176,711	144,806	148,956	144,090
22	Public Safety and Justice	34,844	50,976	51,304	47,643	43,075	43,075	42,895
23	Public Education System	1,987	20,557	20,557	20,510	21,721	22,165	22,565
24	Human Support Services	21,558	31,011	31,011	31,817	31,317	31,599	31,944
25	Public Works	76,609	105,100	110,405	129,092	128,382	128,438	128,980
26	Financing and Other, excluding Paygo Capital and Transfer to Highway TF	4,372	29,708	22,606	11,134	29,918	5,114	5,309
28	**Subtotal, Operating Expenditures**	**273,763**	**431,439**	**430,136**	**466,979**	**452,706**	**434,364**	**433,334**
29	Paygo Capital	47,148	31,533	32,192	26,508	29,052	28,433	31,443
32g	Transfer to Highway Trust Fund	16,654	12,722	12,722	18,526	15,982	16,600	13,601
34	**Total Special Purpose Revenue Funds Component of General Funds**	**337,565**	**475,693**	**475,050**	**512,013**	**497,740**	**479,398**	**478,378**
39	Operating Margin, Budget Basis	89,794	0	(0)	0	0	0	0

(Numbers may not add due to rounding)

Federal and Private Resources Fund

- Federal Grants are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.
- Federal Payments are direct appropriations from the Congress to the District, usually to a particular District agency for a particular purpose.
- Federal Medicaid Payments are the federal share of the District's Medicaid costs. Generally, the federal government pays 70 percent of the cost of Medicaid while the District pays 30 percent, although the proportions differ in certain circumstances.
- Private Grants are grants the District receives from non-Federal sources. This category includes private donations.

Table 3-5 displays a summary financial plan for the Federal and Private Resources Fund. The line items are as follows:

F1. **Federal Grants.** Federal grant awards received by District agencies.

F2. **Federal Payment/Contribution.** Funding contributed by the federal government for specific projects. These funds are restricted in use by the federal government.

F3. **Private Grants**. Revenues received from private grants.

F4. **Subtotal, Federal and Private Resources.** This line is the sum of lines F1 through F3.

F5. **Fund Balance Use.** In Table 3-5, this line shows $25.3 million of fund balance use in FY 2012 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.

F6. **Transfer to General Fund.** This line represents funds used to pay for indirect costs, as shown on line 13 in Table 3-1, the General Fund financial plan.

F7. **Total Federal and Private Resources.** This is the sum of lines F4 through F6.

F8. **Line intentionally left blank.**

F9.–F17. **Expenditures by Appropriation Title.** These items reflect agency expenditures by appropriation title. The growth of expenditures in the out-years is based on growth assumptions that are discussed in the Operating Expenditures chapter.

F18. **Total Federal and Private Resources Fund Expenditures.**

F20. **Operating Margin, Budget Basis.** This line provides the difference between Total Federal and Private Resources and Total Federal and Private Expenditures

F19. **Line intentionally left blank.**

F21. - F25. **Fund Balance Calculations.**

Table 3-5

FY 2014 - FY 2017 Federal and Private Resources Financial Plan

($ thousands)

	Revenues	FY 2012 Actual	FY 2013 Approved	FY 2013 Revised	FY 2014 Proposed	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
F1	Federal Grants	2,421,045	2,622,871	2,747,282	2,902,807	2,943,071	3,066,636	3,195,939
F2	Federal Payment/Contribution	73,809	141,900	90,075	68,500	141,900	141,900	141,900
F3	Private Grants	22,331	6,305	23,269	6,862	6,476	6,652	6,816
F4	**Subtotal, Federal & Private Resources**	**2,517,185**	**2,771,076**	**2,860,626**	**2,978,169**	**3,091,446**	**3,215,188**	**3,344,656**
F5	Fund Balance Use	25,306	0	0	0	0	0	0
F6	Transfer to General Fund	(1,478)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)
F7	**Total Federal & Private Resources**	**2,541,013**	**2,767,579**	**2,857,129**	**2,974,672**	**3,087,949**	**3,211,691**	**3,341,159**
F8								
F9	**Expenditures (by Appropriation Title)**							
F10	Governmental Direction and Support	27,090	29,556	36,237	28,845	29,606	30,399	31,148
F11	Economic Development and Regulation	78,547	101,748	102,705	107,226	109,456	111,761	114,110
F12	Public Safety and Justice	134,554	117,129	124,514	111,528	113,896	116,308	118,846
F13	Public Education System	311,779	336,868	329,654	338,529	340,171	347,018	354,198
F14	Human Support Services	1,917,858	2,123,510	2,197,502	2,343,100	2,448,618	2,559,222	2,675,101
F15	Public Works	30,247	31,818	41,727	30,544	31,303	32,083	32,854
F17	Financing and Other	29,766	26,950	24,791	14,900	14,900	14,900	14,900
F18	**Total Federal & Private Expenditures**	**2,529,841**	**2,767,579**	**2,857,129**	**2,974,672**	**3,087,949**	**3,211,691**	**3,341,159**
F19	**Operating Margin, Budget Basis**	**11,172**	**0**	**0**	**0**	**0**	**0**	**0**
F20								
F21	**Beginning Federal & Private Fund Balance**	**183,610**	**180,921**	**180,921**	**180,921**	**180,921**	**180,921**	**180,921**
F22	Operating Margin, Budget Basis	11,172	0	0	0	0	0	0
F23	Projected GAAP Adjustments (Net)	11,445	0	0	0	0	0	0
F24	Fund Balance Use	(25,306)	0	0	0	0	0	0
F25	**Ending Federal & Private Fund Balance**	**180,921**	**180,921**	**180,921**	**180,921**	**180,921**	**180,921**	**180,921**

(Numbers may not add due to rounding)

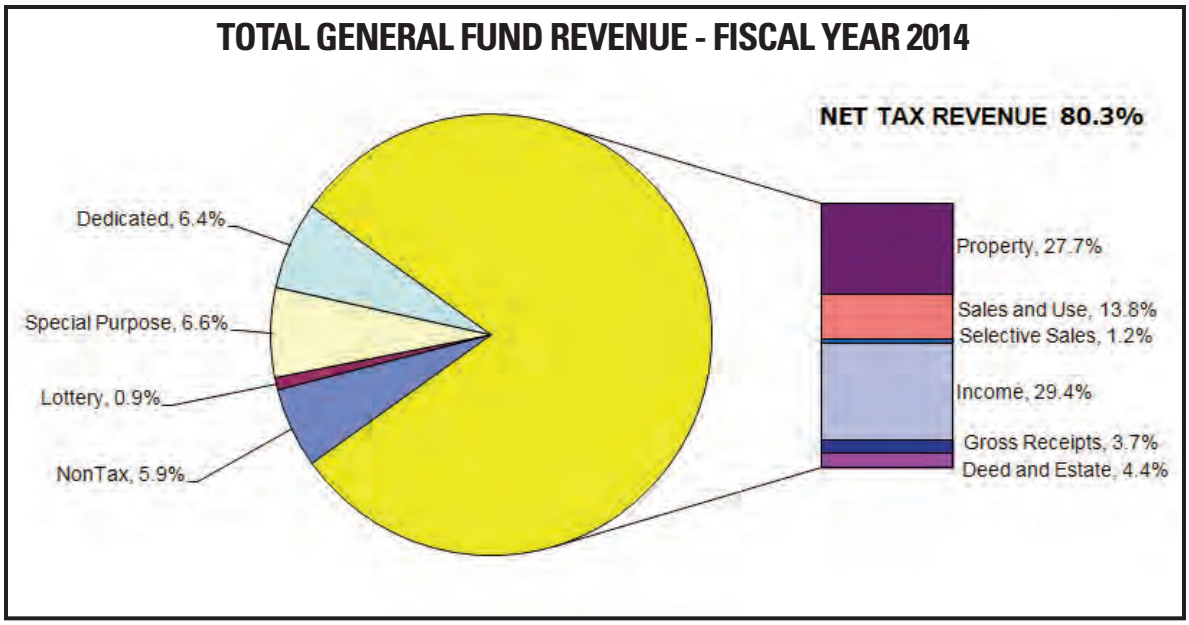
General Fund

A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The General Fund, referenced above, is the principal operating fund of the District, which is used to account for all financial resources except those required to be accounted for in another fund. The General Fund consists of three appropriated funds, Local, Dedicated Taxes and Special Purpose Revenue (O-type or Other) funds.

The Local Fund is funded by tax and non-tax revenues that are not earmarked for a particular purpose and are allocated to fund District programs during the annual budget process. The Dedicated Tax fund is funded by tax revenues dedicated by law to a particular agency for a particular purpose. The Special Purpose Revenue fund is use to account for proceeds for specific revenue sources (other than expendable trusts, special assessments or major capital projects) that are legally restricted to expenditures for specified purposes.

An Intra-District Fund is an accounting mechanism set up to track payments for services provided by one District Agency to another District agency, similar to an internal service fund. Intra-District budgets represent agreements between two agencies whereby one agency purchases services from the other. The buying agency spends its own budget (Local, Special Purpose Revenue, Federal, or Private). The selling agency receives this expenditure as intra-District revenue, establishes Intra-District budget authority, and spends against that authority to provide the service.

Revenue



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2013 to FY 2017. The chapter is divided into four broad sections:

- Economic Outlook: Underlying condition of the District's economy with analysis of key variables that drive the revenue estimate
- Baseline Revenues: Local, dedicated and special purpose revenues before proposals that affect revenues
- Policy Proposals: Summary of all proposals that have not been incorporated in the baseline revenues
- Detailed Tables: Additional tables showing dedicated taxes, non-tax revenue, special purpose revenue and current tax rates

Revenue is derived from both tax and non-tax sources. Non-tax sources consist of fees, fines, assessments, and reimbursements, while tax sources are levies on broad measures of citizens' ability to pay (e.g., income, consumption, wealth). Some tax revenues are dedicated to special uses and are not available for general budgeting; these are called dedicated taxes. Similarly, some non-tax sources are dedicated to the agency that collects the revenues and are known as special purpose revenues.

Summary

The FY 2013 baseline estimate of $6.05 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $91.8 million (1.5%) greater than FY 2012 revenue. (See Table 4-1.) The $6.13 billion estimate for FY 2014 is an increase of $79.7 million (1.3%) from FY 2013. Including dedicated and special purpose

revenues and policy initiatives, total FY 2013 general fund revenue in the financial plan is $6.77 billion, $25.3 million less than in FY 2012 and $6.96 billion in FY 2014, $186.7 million more than FY 2013.

Various policy initiatives increase general fund revenue in FY 2014 by $75.1 million. The policy initiatives are summarized in Table 4-12 and are discussed in the context of the specific revenue item for each proposal.

The Economic Outlook

A high degree of uncertainty still clouds the future course of both the national and local economies. The biggest sources of uncertainty for the District of Columbia are the measures that the federal government may take to reduce federal deficits in a period of austerity that may last for some time. This revenue estimate assumes that some significant measures to reduce federal spending will be enacted in the near future.

This forecast builds on the solid revenue gains achieved in FY 2012, and anticipates continued strong growth in the District of Columbia's population. Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. Over the past year, however, growth in employment located in D.C. has almost come to a halt, commercial office vacancies are rising, and tourism growth has slowed considerably. The impacts of this slowing appear likely to affect the tax base for at least the next few years.

Table 4-1

General Fund Revenues, FY 2012-2017

(Dollars in Thousands)

Type of Revenue	FY 2012 Actual	FY 2013 Revised	FY 2014 Original	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Local Fund - Baseline	**5,963,337**	**6,055,134**	**6,134,849**	**6,273,351**	**6,449,391**	**6,574,001**
% change annual		*1.5%*	*1.3%*	*2.3%*	*2.8%*	*1.9%*
Taxes	5,446,694	5,547,431	5,655,803	5,795,552	5,976,533	6,155,434
General Purpose Non-Tax Revenues	450,239	444,528	415,591	411,099	404,858	349,567
Transfer from Lottery	66,404	63,175	63,455	66,700	68,000	69,000
Dedicated/Special Purpose - Baseline	**836,703**	**733,333**	**751,601**	**777,840**	**768,524**	**767,115**
% change annual		*-12.4%*	*2.5%*	*3.5%*	*-1.2%*	*-0.2%*
Dedicated Taxes	415,113	279,497	287,618	281,710	290,739	290,343
Special Purpose (O-Type) Revenues	421,590	453,836	463,983	496,130	477,785	476,773
Total Revenue - Baseline	**6,800,040**	**6,788,467**	**6,886,450**	**7,051,191**	**7,217,915**	**7,341,116**
% change annual		*-0.2%*	*1.4%*	*2.4%*	*2.4%*	*1.7%*
Revenue Policy Proposals		**(13,686)**	**75,054**	**77,792**	**72,126**	**68,933**
Total Revenue with Policy Proposals	**6,800,040**	**6,774,781**	**6,961,504**	**7,128,983**	**7,290,041**	**7,410,049**
Level Change		-25,259	186,723	167,479	161,058	120,008
% change annual		*-0.4%*	*2.8%*	*2.4%*	*2.3%*	*1.6%*
Addendum: Dedicated tax revenue to enterprise funds		*143,799*	*165,966*	*174,395*	*168,252*	*173,654*

The possibility of federal government cutbacks is not the only risk facing the District's economy. Financial ripple effects from the on-going European debt crisis, disruptions to oil supplies from the Middle East, or a downturn in the still fragile national economy could all adversely affect employment, earnings, and other aspects of the District's tax base.

National Economy

The fundamentals underlying the national economy continue to improve at a slow but steady pace. National forecasts expect this pace to continue through FY 2013, with stronger growth beginning in FY 2014 if the federal fiscal picture is resolved.

- After 13 consecutive quarters of fairly moderate growth, the preliminary estimate for real GDP growth in the 4th quarter of 2012 turned slightly negative (-0.1 percent).
- U.S. employment added almost 2 million jobs (1.5 percent) from January 2012 to January 2013, but was still 3.4 million (2.4 percent) below the start of the recession that began in December 2007. Falling public sector employment—federal, state and local—is now pulling down the numbers.
- The U.S. unemployment rate (seasonally adjusted) rose slightly to 7.9 percent in January 2013, up slightly from 7.8 percent in December. One year earlier the rate was 8.3 percent.
- U.S. Personal Income in the December 2012 quarter was 4.9 percent above a year ago.
- The S & P 500 stock market index in January 2013 was 3.0 percent above its level three months ago, and 13.8 percent more than a year ago.
- In the three-month period ending December, wage and salary jobs in the Washington metropolitan area grew by 33,600 (1.1 percent) compared to a year earlier. Of the increase, 80 percent was in the private sector and the remainder was in state and local government. For each month over the past year, employment has been at least 30,000 more than the same month of the prior year, but the rate of growth is now below the U.S. average.
- The metropolitan area unemployment rate was 5.2 percent in December (not seasonally adjusted), down slightly from 5.4 percent a year earlier.
- In January, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP. Growth in real GDP in FY 2013 is expected to be 1.9 percent (down from 2.3 percent in FY 2012), and nominal growth is 3.9 percent. For FY 2014, the real and nominal growth rates are expected to rise to 2.6 percent and 4.6 percent, respectively.

Table 4-2

Forecasts of Nominal and Real U.S. GDP through FY 2017 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate
(% change from the prior year)							
Real GDP							
Blue Chip	1.6	2.6	1.9	2.5			
CBO	1.6	2.6	1.5	2.1	3.9	4.4	4.0
Nominal GDP							
Blue Chip	4.0	4.3	3.9	4.5			
CBO	4.0	4.3	3.1	3.8	5.9	6.6	6.2

Source: Blue Chip Economic Indicators (January 2013) and Congressional Budget Office (February 2013). Blue Chip Indicators is only available through FY 2014. FY 2011 and FY 2012 percentage changes in the table are actual from the U.S. Bureau of Economic Analysis.

The District of Columbia Economy

The central city of the metropolitan area with the lowest unemployment rate (5.2 percent in December 2012) of the nation's larger metropolitan areas, D.C. avoided some of the worst problems of the national recession because of the presence of the federal government. In December 2012 there were 36,700 (5.2 percent) more jobs in D.C. than when the U.S. recession began in December 2007, with 17,200 of the increase accounted for by the federal government. However, the District's economy is currently experiencing declines in federal government employment and private sector employment is slowing.

Recent trends in the D.C. economy have been a "good news, bad news" story. Indicators directly related to population (households, resident employment, housing) are doing quite well. At the same time, indicators directly related to the District's employment (wages and salaries—especially higher wage business and professional service jobs, commercial office occupancy, tourism) have been slowing.

- Job growth has been slowing. In the three months ending December 2012, there were just 1,100 (0.2 percent) more wage and salary jobs located in the District than a year earlier, the smallest increase in almost three years. Of particular note, there were 2,200 fewer federal government jobs in December than there were a year earlier, and the 3,300 (0.7 percent) increase in private sector employment represented the slowest private sector growth rate in more than 2-1/2 years.
- District resident employment in December was 24,900 (8.1 percent) more than a year earlier. The unemployment rate rose slightly to 8.5 percent (seasonally adjusted rate), but was down from 10.1 percent a year earlier.
- Wages earned in the District of Columbia grew 0.8 percent in the September 2012 quarter compared to the same quarter a year ago. D.C. personal income was 2.9 percent higher.
- Housing has improved in recent months. Single family sales for the three-month period ending December 2012 were up 15.7 percent from a year ago, and there was an 18.5 percent increase in the average selling price. Condominium sales were up 33.5 percent and the average price was 2.4 percent higher. The value of all home sale contracts for the three-month period ending December was 36.9 percent more than a year ago.
- Hotel room-days sold for the three months ending November 2012 were 3.6 percent below the prior year, and revenues were down by 6.4 percent.

Federal Sector Deficit Reduction Measures

Approximately 25 per cent of employed D.C. residents work for the federal government. Federal civilian employment accounts for 28 percent of all wage and salary jobs located in the District of Columbia and 34 percent of the wages and salaries that are generated in the city. Furthermore, federal contracting accounts for many more thousands of jobs and billions of dollars in earned income that also contribute to the District's tax base. With such a dominant presence, a significant cutback in federal employment or wages can be expected to have a major impact on the District of Columbia's economy and revenues.

How to bring about the reduction in federal debt, as well as by how much and when to reduce it, have been major topics confronting the federal government for several years, but as yet no long term resolution has been reached. The revenue estimates reported in this chapter were prepared just a week before a measure to impose drastic cuts on all federal discretionary spending was required by law to take effect on March 1. This measure, known as the sequester, requires immediate, across the board cuts to all defense and non-defense discretionary spending beginning in FY 2013 and continuing through the rest of the decade. In preparing this estimate, we have made allowance for the degree of federal cutbacks likely to be associated with this sequester should it be implemented according to current law.

Our estimate of the impact of sequestration's impact on the District's finances is based on the February 4, 2013 Budget and Economic Outlook: Fiscal Years 2013 to 2022 report from the Congressional Budget Office (CBO), the official budget scorekeeper of the U.S. Congress. The CBO report estimates that the reduction in discretionary non-defense federal spending would be about 7.3 percent in FY 2014, with a phase-in in FY 2013. It should be noted that there are still no details about how the sequester might actually affect the District.

It should also be noted that the sequester is but one decision point on the near-term horizon when austerity

measures may be enacted that can affect FY 2013 and FY 2014 finances. Over the next several months intense discussions about federal spending will likely occur in connection with extension of the Continuing Resolution necessary to keep the federal government operating for this fiscal year, consideration of a FY 2014 budget resolution due in April, and extension of the debt ceiling that expires in the summer.

Economic Forecast for D.C.

IHS Global Insight and Moody's Economy.com, two national companies that prepare forecasts of both national and regional economies, in recent months have been forecasting that employment and income growth in the District of Columbia in FY 2013 would fall considerably below what was experienced in FY 2012, with more rapid gains in FY 2014. The economic assumptions for the revenue estimate (see Table 4-3), are based substantially on their December 2012 forecasts. The forecasts have, however, been modified to reflect the potential sequester or other tightening of federal spending.

The economic assumptions for key variables are as follows:

- **D.C.'s Gross Domestic Product.** Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2013 and FY 2014, respectively, are projected to be 2.1 percent and -0.1 percent. Real GDP-DC, adjusted for inflation, is expected to grow 0.2 percent in FY 2013 and to decline by 1.6 percent in FY 2014.
- **D.C.'s Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, in FY 2013 is expected to be 3.7 percent, and 2.2 percent in FY 2014. Increases in the number of persons and households residing in D.C. contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2013 is expected to show a net decline of 4,700 (-0.6 percent) and an additional decline of 6,500 (-0.9 percent) in FY 2014.
- **Resident employment.** In FY 2013, the D.C. labor force is expected to increase by 7,700 (2.2 percent) and rise by 4,500 (1.3 percent) in FY 2014. Resident employment is expected to rise by 8,300 (2.6 percent) in FY 2013. For FY 2014, however, resident employment is forecast to fall by 300 (-0.1 percent) as the unemployment rate rises to 10.3 percent in that year.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 5.5 percent in FY 2013, with prices increasing by 2.7 percent. Sales and prices then increase by 6.7 percent and 2.5 percent, respectively, in FY 2014.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 1.5 percent in FY 2013 and 2.1 percent in FY 2014. The rate in FY 2012 was 1.7 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2013 of 281,500, up 4,800 (1.7 percent) from FY 2012, and 285,000 in FY 2014 (an increase of another 3,500 or 1.3 percent).

In looking further ahead to FY 2015 to FY 2017, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic expansion, both nationally and in the District of Columbia, with growth in D.C. further moderated by cuts in federal expenditures related to special deficit reduction measures that have their full effect in FY 2014. By FY 2015 through FY 2017 growth in nominal GDP-DC is expected to average about 3.9 percent per year and personal income by about 4.1 percent; close to 5,800 additional jobs will be added each year. Inflation is expected to remain close to 2.0 percent per year, with interest rates rising (to a 4.9 percent rate for 10-year Treasury securities in 2017), and the stock market growing at a steady pace (a gain of about 11.2 percent over the 3-year period). In the years 2015 through 2017, 7,305 new housing starts are anticipated, and 7,200 households will be added. In this period housing sales and house prices are both forecast to rise, although not returning to the surging prices and sales of the FY 2003 to FY 2005 period.

Risks

There are many downside risks and uncertainties to this forecast, including the possibility of a slowing down or reversal of national economic growth, further financial market problems and national security concerns. Possible

disruptions to oil supplies and other impacts arising from uncertainties in the Middle East and problems with euro-zone economies add to these downside risks. As noted earlier, however, the major risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this revenue estimate.

Not all uncertainty is on the down side, however. According to the U.S. Census Bureau, D.C.'s population grew to 632,323 in July 2012, an increase of 13,303 (2.2 percent) from the prior year. Over the past five years the District has gained 57,919 (10.1 percent) additional residents. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Table 4-3

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2011 – FY 2017

	FY 2011 Actual	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate
Gross State Product (nominal, billions of $)	106.47	110.85	113.12	113.00	116.74	121.27	126.72
	3.9%	*4.1%*	*2.1%*	*-0.1%*	*3.3%*	*3.9%*	*4.5%*
Personal Income (billions of $)	45.03	46.69	48.41	49.46	51.27	53.45	55.85
	6.8%	*3.7%*	*3.7%*	*2.2%*	*3.7%*	*4.3%*	*4.5%*
Wages and Salaries of DC Residents (billions of $)	23.8	24.5	25.5	25.9	26.8	27.8	28.9
	5.5%	*2.9%*	*4.1%*	*1.5%*	*3.2%*	*3.9%*	*4.1%*
Population (thousands)	617.2	630.6	642.0	649.9	655.5	660.8	666.2
	2.3%	*2.2%*	*1.8%*	*1.2%*	*0.9%*	*0.8%*	*0.8%*
Households (thousands)	272.5	276.7	281.5	285.0	287.5	289.8	292.2
	2.8%	*1.5%*	*1.7%*	*1.3%*	*0.8%*	*0.8%*	*0.8%*
At-Place Employment (thousands)	723.3	735.8	731.1	724.6	730.4	737.1	742.0
	2.1%	*1.7%*	*-0.6%*	*-0.9%*	*0.8%*	*0.9%*	*0.7%*
Civilian Labor Force (thousands)	344.1	349.8	357.5	362.0	364.5	366.9	369.6
	0.8%	*1.7%*	*2.2%*	*1.3%*	*0.7%*	*0.7%*	*0.7%*
Resident Employment (thousands)	309.0	316.5	324.8	324.5	328.0	332.4	336.8
	0.8%	*2.4%*	*2.6%*	*-0.1%*	*1.1%*	*1.4%*	*1.3%*
Unemployment Rate (%)	10.2	9.5	9.2	10.3	10.0	9.4	8.9
Housing Starts	1,908	4,115	2,999	2,507	2,464	2,408	2,433
Housing Stock (thousands)	298.0	300.9	305.8	309.7	312.4	315.0	317.3
	0.4%	*1.0%*	*1.6%*	*1.3%*	*0.9%*	*0.8%*	*0.7%*
Sale of Housing Units	7,525	8,151	8,597	9,171	9,610	9,668	9,726
	-5.6%	*8.3%*	*5.5%*	*6.7%*	*4.8%*	*0.6%*	*0.6%*
Average Housing Price (thousands of $)	723.1	774.1	794.7	814.8	846.4	879.1	910.4
	1.5%	*7.1%*	*2.7%*	*2.5%*	*3.9%*	*3.9%*	*3.6%*
Washington Area CPI (% change from prior year)	2.5	1.7	1.5	2.1	2.0	2.0	2.2
Interest Rate on 10-year Treasury Notes (%)	3.0	2.1	2.5	2.9	3.7	4.6	4.9
Change in S&P 500 Index of Common Stock (%)*	1.8%	15.7%	1.2%	1.2%	4.4%	4.2%	3.0%

* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2012 is the percent change from CY 2011.4 to CY 2012.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (January 2013) and MoodysEconomy.com (January 2013); forecasts of the national economy prepared by the Congressional Budget Office (February 2013) and Blue Chip Economic Indicators (January 2013); BLS labor market information from December 2012; the Census Bureau estimates of the D.C. population (2012);Bureau of Economic Analysis estimates of D.C. Personal Income (September 2012); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2012), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); Delta Associates information on commercial office buildings and residential property in D.C. (December 2012); and Reis information on apartment buildings in D.C.(September 2012).

REVENUES

General Fund

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 4-4 reports estimated Local fund revenue by major revenue source for the period FY 2013 to FY 2017, along with actual FY 2012 revenues. Tables 4-13 and 4-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

The Local fund includes both tax revenue and non-tax revenue. The following section highlights the components and discusses the transfers from the Local fund to Dedicated funds. Special Purpose funds are discussed at the end.

Table 4-4

General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	1,822,014	1,840,162	1,909,960	1,952,049	2,001,915	2,066,468
Transfer to TIF/Pilot	*(32,245)*	*(29,794)*	*(46,178)*	*(45,208)*	*(40,820)*	*(44,216)*
Real Property (net)	1,789,769	1,810,368	1,863,782	1,906,841	1,961,095	2,022,252
Personal Property	55,734	57,211	58,870	59,459	60,053	60,654
Public Space Rental	32,506	32,000	31,840	31,681	31,681	31,681
Transfer to DDOT Enterprise Fund	-	-	*(500)*	*(500)*	*(500)*	*(500)*
Public Space Rental (net)	32,506	32,000	31,340	31,181	31,181	31,181
Total Property (net)	**1,878,009**	**1,899,579**	**1,953,992**	**1,997,481**	**2,052,329**	**2,114,087**
General Sales	1,111,044	1,172,884	1,200,296	1,239,560	1,283,636	1,314,634
Transfer to Convention Center	*(101,093)*	*(112,816)*	*(115,745)*	*(120,542)*	*(126,242)*	*(123,576)*
Transfer to TIF	*(22,249)*	*(30,866)*	*(36,083)*	*(45,744)*	*(45,039)*	*(47,311)*
Transfer to Ballpark Fund	*(12,592)*	*(10,663)*	*(10,759)*	*(10,963)*	*(11,226)*	*(11,541)*
Transfer to Healthy DC Fund	-	*(214)*	*(428)*	*(428)*	*(428)*	*(854)*
Transfer to WMATA (parking tax)	*(56,395)*	*(56,929)*	*(59,119)*	*(61,059)*	*(63,946)*	*(67,046)*
Transfer to Healthy Schools	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA	*(460)*	*(460)*	*(460)*	*(460)*	*(460)*	*(460)*
General Sales (net)	913,989	956,670	973,436	996,098	1,032,029	1,059,580
Alcohol	5,166	5,630	5,517	5,407	5,299	5,193
Cigarette	35,603	38,265	38,201	37,896	37,593	37,371
Motor Vehicle	43,986	37,194	38,310	39,260	40,233	41,651
Motor Fuel Tax	22,778	22,000	21,780	21,562	21,562	21,562
Transfer to Highway Trust Fund	*(22,778)*	*(22,000)*	*(21,780)*	*(21,562)*	*(21,562)*	*(21,562)*
Total Sales (net)	**998,744**	**1,037,759**	**1,055,464**	**1,078,661**	**1,115,154**	**1,143,795**
Individual Income	1,490,694	1,579,866	1,599,342	1,651,773	1,717,974	1,776,685
Corporate Franchise	302,924	305,953	306,191	309,349	319,729	332,047
Unincorporated Business Franchise	162,972	163,787	170,380	178,363	186,563	194,855
Total Income	**1,956,590**	**2,049,606**	**2,075,913**	**2,139,485**	**2,224,266**	**2,303,587**

(Continued on next page)

Table 4-4 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Public Utility	139,768	152,687	152,824	153,242	153,573	155,057
Transfer to Ballpark Fund	*(8,509)*	*(9,620)*	*(9,629)*	*(9,655)*	*(9,676)*	*(9,770)*
Public Utility (net)	131,259	143,067	143,195	143,587	143,897	145,287
Toll Telecommunications	58,604	60,065	61,267	63,105	65,313	67,599
Transfer to Ballpark Fund	*(2,220)*	*(2,275)*	*(2,321)*	*(2,390)*	*(2,474)*	*(2,561)*
Toll Telecommunications (net)	56,384	57,790	58,946	60,715	62,839	65,038
Insurance Premiums	86,994	90,000	90,000	90,000	85,000	85,000
Transfer to Healthy DC Fund	*(34,062)*	*(34,000)*	*(34,000)*	*(34,000)*	*(32,000)*	*(32,000)*
Insurance Premiums (net)	52,932	56,000	56,000	56,000	53,000	53,000
Healthcare Provider Tax	13,322	16,071	16,814	16,814	16,814	14,114
Transfer to Nursing Facility Quality of Care Fund	*(13,322)*	*(16,071)*	*(16,814)*	*(16,814)*	*(16,814)*	*(14,114)*
Ballpark Fee	40,418	25,125	25,251	26,059	26,125	27,248
Transfer to Ballpark Fund	*(40,418)*	*(25,125)*	*(25,251)*	*(26,059)*	*(26,125)*	*(27,248)*
Hospital Bed Tax	15,758	15,562	15,080	-	-	-
Transfer to Hospital Fund	*(15,758)*	*(15,562)*	*(15,080)*	-	-	-
ICF-MR Assessment	1,010	5,514	6,602	6,602	6,602	5,202
Transfer to Stevie Sellows	*(1,010)*	*(5,514)*	*(6,602)*	*(6,602)*	*(6,602)*	*(5,202)*
HSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Healthy DC Fund	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*
Total Gross Receipts (net)	**240,575**	**256,857**	**258,141**	**260,302**	**259,736**	**263,328**
Estate	102,996	50,000	50,000	50,000	50,000	50,000
Deed Recordation	163,393	161,531	168,334	173,843	177,688	181,685
Transfer to HPTF	*(24,509)*	*(24,313)*	*(25,273)*	*(26,100)*	*(26,677)*	*(27,253)*
Deed Recordation (net)	138,884	137,218	143,061	147,743	151,011	154,432
Deed Transfer	121,515	118,720	121,973	125,022	127,560	130,111
Transfer to HPTF	*(18,227)*	*(17,808)*	*(18,296)*	*(18,753)*	*(19,134)*	*(19,517)*
Deed Transfer (net)	103,288	100,912	103,677	106,269	108,426	110,594
Co-op Recordation	5,873	5,500	5,555	5,611	5,611	5,611
Economic Interests	21,735	10,000	10,000	10,000	10,000	10,000
Total Other Taxes (net)	**372,776**	**303,630**	**312,293**	**319,623**	**325,048**	**330,637**
TOTAL TAXES NET OF DEDICATED TAXES	**5,446,694**	**5,547,431**	**5,655,803**	**5,795,552**	**5,976,533**	**6,155,434**
Licenses and Permits	77,717	72,863	69,617	70,957	69,545	67,046
Fines and Forfeits	181,603	195,367	193,421	188,075	182,996	143,467
Charges for Services	73,795	68,000	69,659	68,419	67,770	65,515
Miscellaneous	117,124	108,298	82,894	83,648	84,547	73,539
TOTAL NON-TAX	**450,239**	**444,528**	**415,591**	**411,099**	**404,858**	**349,567**
Lottery	66,404	63,175	63,455	66,700	68,000	69,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**5,963,337**	**6,055,134**	**6,134,849**	**6,273,351**	**6,449,391**	**6,574,001**

LOCAL FUND

Property Taxes

Table 4-5

Property Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	1,822,014	1,840,162	1,909,960	1,952,049	2,001,915	2,066,468
Transfer to TIF/Pilot	*(32,245)*	*(29,794)*	*(46,178)*	*(45,208)*	*(40,820)*	*(44,216)*
Real Property (net)	1,789,769	1,810,368	1,863,782	1,906,841	1,961,095	2,022,252
Personal Property	55,734	57,211	58,870	59,459	60,053	60,654
Public Space Rental	32,506	32,000	31,840	31,681	31,681	31,681
Transfer to DDOT Enterprise Fund	-	-	*(500)*	*(500)*	*(500)*	*(500)*
Public Space Rental (net)	32,506	32,000	31,340	31,181	31,181	31,181
Total Property Taxes (net)	**1,878,009**	**1,899,579**	**1,953,992**	**1,997,481**	**2,052,329**	**2,114,087**
Policy Proposals	-	(56)	3,062	2,505	3,164	3,123

Real-Property Tax

In FY 2012, $1.822 billion was collected before dedicated distributions; a 6.2 percent increase from FY 2011. This increase in collections was driven by an approximately 12 percentage point increase in the growth rate of commercial property (Class 2) collections, compared to 2011 collections. Class 2 collections account for approximately 66 percent of total real property tax collections. And while total residential (Class 1) property values increased only 0.4 percent due to the lingering effects of the national housing collapse, collections in this class increased 4 percent primarily because the assessment cap policy for homestead properties caused the tax liability for a significant number of homesteads to increase 10 percent annually, even though the respective home values did not grow as much. Class 1 tax collections account for approximately 32 percent of total real property tax collections..

Residential Property. The effect of the housing crisis in the District of Columbia caused total residential property values to fall from $88.0 billion in FY 2009 to $83.6 billion in FY 2011, a 5.0 percent decline. But in FY 2012 the residential sector appears to have stabilized with a slight 0.4 percent increase in total residential values. But, the FY 2013 total residential property value is expected to decline an additional 1 percent primarily due to modest decreases in the value of single family homes. This sustained relative weakness in the residential sector is expected to continue over the next few years. However, Class 1 tax collections are expected to grow approximately 2.0 percent annually for FYs 2013 to 2017 due to rising property values of large apartment buildings and the assessment cap for many homestead properties that causes the annual tax liability to increase 10 percent annually notwithstanding the change in the market value of such properties.

Commercial Property. Class 2 assessment values for FY 2012 increased 12 percent almost to FY 2010 levels. But after a surge in transactions of market rate sales of commercial property that lasted from late 2010 to the summer of 2011, the market for commercial office buildings again nearly dried up. This is expected to cause Class 2 assessment values to grow only 3 percent for FY 2013. And with the federal government (i.e. General Services Administration) under increasing pressure to reduce leased space in commercial office buildings in the District of Columbia and all other users of commercial office space becoming more efficient users of such space (leasing less space) Class 2 tax

collections are expected to grow approximately 3.0 percent annually for FYs 2014 to 2017.

These factors affecting residential and commercial property assessment values mean that, after an increase of 6.2 percent in FY 2012, total real property tax revenue after dedicated distributions will grow 1.2 percent in FY 2013 and between 2 and 3 percent per annum for FYs 2014 to 2017.

General Obligation Bonds. In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2013, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 11 percent.

Transfer to Tax Increment Financing (TIF) Fund: In FY 2013, a net amount of $29.8 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to $46.2 million in FY 2014 due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2012, gross total personal property tax collections totaled $55.7 million. Based on national and regional economic indicators that suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow to $57.2 million in FY 2013. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.0 percent per annum for FY 2015 to FY 2017 as the District of Columbia's economy recovers.

Public Space Rental

In FY 2012, revenue from public space rentals amounted to $32.5 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decrease by 1.6 percent to $32.0 million in FY 2013. Revenue from public space rentals are expected to decline at an annual average rate of 0.2 percent per annum for FY 2014 to FY 2017.

Transfer to District Department of Transportation (DDOT): Beginning in FY 2014, DDOT is allowed to sell advertising on bike sharing stations though an agreement with Capital Bikeshare. Proceeds from the advertising agreement with Capital Bikeshare would be transferred into the District Department of Transportation Enterprise Fund for Transportation Initiatives.

Property Tax Policy Proposals:

- Repeal subject to appropriation sections from existing law
- First Congregational United Church of Christ Tax Relief Amendment Act of 2013
- GALA Hispanic Theatre Real Property Tax Abatement Act of 2013
- Beulah Baptist Church Real Property Equitable Tax Relief Act of 2013
- Convert Planned TIF Borrowing to Paygo Capital
- USDOT PILOT funds to Paygo Capital

General Sales and Use Taxes

In FY 2012, $1.111 billion was collected before dedicated distributions, an increase of 9.5 percent from FY 2011. In addition to a strong local economy, the unusually robust growth rate was partially attributable to rate increases in two tax categories. Effective in 2012, the tax rate on alcoholic beverages was increased from 9 percent to 10 percent. The tax rate on parking was increased from 12 percent to 18 percent. In FY 2013, sales tax revenue is expected to grow at a rate of 5.6 percent to $1.172 billion. Growth in FY 2014 is expected to slow down to 2.3 percent and

Table 4-6

General Sales and Use Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 20176 Projected
General Sales	1,111,044	1,172,884	1,200,296	1,239,560	1,283,636	1,314,634
Transfer to Convention Center	*(101,093)*	*(112,816)*	*(115,745)*	*(120,542)*	*(126,242)*	*(123,576)*
Transfer to TIF	*(22,249)*	*(30,866)*	*(36,083)*	*(45,744)*	*(45,039)*	*(47,311)*
Transfer to Ballpark Fund	*(12,592)*	*(10,663)*	*(10,759)*	*(10,963)*	*(11,226)*	*(11,541)*
Transfer to Healthy DC Fund	*-*	*(214)*	*(428)*	*(428)*	*(428)*	*(854)*
Transfer to WMATA	*(56,395)*	*(56,929)*	*(59,119)*	*(61,059)*	*(63,946)*	*(67,046)*
Transfer to Healthy Schools	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA	*(460)*	*(460)*	*(460)*	*(460)*	*(460)*	*(460)*
Total General Sales and Use Taxes (net)	**913,989**	**956,670**	**973,436**	**996,098**	**1,032,029**	**1,059,580**
Policy Proposals	**-**	**2,700**	**6,172**	**5,372**	**5,518**	**5,518**

strengthen to above 3 percent in FY 2015 and 2016.

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.5 percent — 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Except for Verizon Center sales, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center.

Transfer to Tax Increment Financing: The District utilizes an economic development tool called Tax Increment Financing (TIF) to assist in financing economic development projects. TIF allows the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. In March 2008, in order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center became subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate at that time (10 percent less 5.75 percent or 4.25 percent) goes to a separate fund and is used to make principal and interest payments on the loan. Currently the sales tax rate at the Verizon Center is 6 percent plus 4.25 percent. The amount of the Verizon Center transfer is included in the TIF transfer amount.

There are currently eleven projects included in the TIF program: Gallery place, The Mandarin Oriental Hotel, Verizon Center, D.C. USA, Capitol Hill Towers, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets, Convention Center Hotel, Arena Stage, and the Waterfront Park Maintenance Fund.

Transfer to Ballpark Fund: Stadium related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on stadium concessions and taxes on food and beverages sold in the stadium.

Transfer to Healthy DC: Effective in FY 2012, any revenues from the sales tax on medical marijuana will be transferred to the Healthy DC and Health Care Expansion fund.

Transfer to WMATA: Prior to FY 2012, portions of the revenue from the parking sales tax were dedicated to the DDOT Unified Fund and to the Highway Trust Fund. As part of legislation in 2010 that repealed the DDOT Unified Fund, beginning in FY 2012 all parking sales tax revenue is to be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

Transfer to Healthy Schools: Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. $4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund.

Transfer to ABRA: Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. $460,000 of the revenue raised will annually go to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA).

General Sales Tax Policy Proposals:

- Expanded compliance through federal matching programs for sales tax filers
- Eliminate dedication of sales tax revenue to ABRA
- Refund from Mandarin bond trustee
- Convert Planned TIF Borrowing to Paygo Capital

Selective Sales and Use Taxes

In addition to the multi-rate general sales and use tax, the District imposes excise taxes on alcoholic beverages, cigarettes, motor vehicles, and motor fuel.

Table 4-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Alcohol	5,166	5,630	5,517	5,407	5,299	5,193
Cigarette	35,603	38,265	38,201	37,896	37,593	37,371
Motor Vehicle	43,986	37,194	38,310	39,260	40,233	41,651
Motor Fuel Tax	22,778	22,000	21,780	21,562	21,562	21,562
Transfer to Highway Trust Fund	*(22,778)*	*(22,000)*	*(21,780)*	*(21,562)*	*(21,562)*	*(21,562)*
Total Selective Sales and Excise Taxes (net)	**84,755**	**81,089**	**82,028**	**82,563**	**83,125**	**84,215**
Policy Proposals	-	-	-	-	-	-

Alcoholic Beverage

In FY 2012 revenue from the alcoholic beverage tax was $5.2 million, a 8.2 percent decrease over collections in FY 2011. We anticipate a positive 9.0 percent growth rate for FY 2013. The Off-Premise Alcohol Act of 2012 and the Inaugural Celebration and Holiday Extension Act contribute to this expected increase for FY 2013. The growth rate is projected to be negative 2.0 percent for FY 2014 to FY 2017.

Cigarette

Revenue in FY 2012 was $35.6 million, a 3.5 percent increase over FY 2011. Cigarette tax collections are expected to increase by 7.5 percent in FY 2013 to $38.3 million. The increase in FY 2012 and the forecast increase in FY 2013 are partly due to the change from a sales and use tax of 6 percent, to an additional amount to the existing excise tax of $0.36 per pack of twenty cigarettes. In FY 2014 revenue from the excise tax is expected to decrease 0.2 percent to $38.2 million. The growth rate for FY 2015 and FY 2016 is estimated to be a negative 0.8 percent. A negative 0.6 percent growth rate is estimated for FY 2017.

Motor Vehicle

Collections from motor vehicle excise taxes totaled $44.0 million in FY 2012, which is a 3.3 percent growth rate from $42.6 million in FY 2011. Revenue is projected to decrease by 15.4 percent to $37.2 million in FY 2013. For FY 2014 the growth rate is expected to be 3.0 percent. For FY 2015 and FY 2016 the growth rate is expected to be 2.5 percent. The FY 2017 growth rate is expected to be 3.5 percent.

Motor Fuel

Collections decreased to $22.8 million in FY 2012. Revenue is expected to decrease further to $22.0 million in FY 2013, to $21.8 million in FY 2014, and to approximately $21.6 million per annum from FY 2015 to FY 2017.

Transfer to Highway Trust Fund: Motor fuel excise tax revenues are dedicated to the Highway Trust Fund (HWTF). The HWTF uses both local-source and federal matching funds to construct, repair and manage eligible District roads and bridges. Approximately 400 of the 1,020 miles, 39 percent, of streets and highways and 229 bridges in the District are eligible.

Income Taxes

Individual Income Tax

In FY 2012, individual income tax revenue was $1,490.7 million, an increase of 15.0 percent from FY 2011. The wages and salaries earned by the District's residents increased by 2.9 percent in FY 2012. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 11.1 percent in FY 2012. The non-withholding component of individual income tax revenue, which included declarations (estimated payments) grew 58.3 percent in FY 2012. The behavior of the declarations component is tied to the performance of the stock market, which experienced growth of 13.8 percent in FY 2011. In FY 2013 the District anticipates $1,579.9 million in individual income tax revenue; which is a 6 percent increase from FY 2012. In FY 2014 it is anticipated that individual income tax revenue would experience a smaller rate of growth of 1.2 percent to $1,599.3 million. FY 2015, FY 2016 and FY 2017 are expected to have revenue growth rates of 3.3 percent, 4.0 percent and 3.4 percent, respectively.

In FY 2012, a new individual income tax rate and bracket was added to the existing tax structure increasing the

Table 4-8

Income Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Individual Income	1,490,694	1,579,866	1,599,342	1,651,773	1,717,974	1,776,685
Corporate Franchise	302,924	305,953	306,191	309,349	319,729	332,047
Unincorporated Business Franchise	162,972	163,787	170,380	178,363	186,563	194,855
Total Income Taxes	**1,956,590**	**2,049,606**	**2,075,913**	**2,139,485**	**2,224,266**	**2,303,587**
Policy Proposals	**-**	**(1,100)**	**7,400**	**5,000**	**1,700**	**1,571**

number of tax brackets and rates to four. Taxable income over $350,000 is now taxed at a new rate of 8.95% instead of 8.5%. In addition, a limit was imposed on the itemized deductions that taxpayers could claim. Taxpayers with District adjusted gross income (AGI) greater than $200,000 ($100,000 if married filing separate) would have to reduce their itemized deductions by 5 percent of the difference between their AGI and $200,000 ($100,000 if married filing separate). The new law exempts estates and trusts from these limitations. Effective January 2013 District taxpayers will also be subjected to a limit on their federal itemized deductions. Filers with adjusted gross incomes above $250,000 for single filers, $275,000 for head of household filers and $300,000 for married couples filing jointly are subject to the limitation. The limitation will require taxpayers with adjusted gross income above these thresholds to reduce their itemized deductions by the lesser of 3 percent of the amount by which the filer's income exceeds the specific threshold or 80 percent of the total value of the taxpayer's itemized deductions. In addition, the indexing of the standard deduction and personal exemption will resume in FY 2013, resulting in a loss of revenue for the District.

Regional and national economic performance impacts the revenue outlook for the District. Based on forecasts from Global Insight and Economy.com, it is expected that the stock market will experience growth of 1.2 percent in FY 2013; a similar growth rate is expected in FY 2014. It is expected that in FY 2015 there will be 4.4 percent growth followed by 4.2 percent and 3.0 percent growth in FY 2016 and FY 2017 respectively. Wages and salaries of District residents will continue to experience growth between FY 2013 and FY 2017, with FY 2014 experiencing a slower rate of growth. In FY 2013 growth is expected to be 4.1 percent and in FY 2014 there will be a smaller increase of 1.5 percent. For FY 2015 through FY 2017 residents' wages will increase by 3.2 percent, 3.9 percent and 4.1 percent, respectively. Withholding is expected to grow by 6.5 percent in FY 2013; this is expected to be followed by a significantly lower growth rate of 0.9 percent in FY 2014. In FY 2015 through FY 2017 growth is expected to be

2.8 percent, 3.5 percent and 2.8 percent respectively. The non-withholding component is expected to have significantly slower growth in FY 2013 (1.7 percent) relative to the extremely high growth experienced in FY 2012. This is expected to be followed by stronger growth of 4.2 percent in FY 2014 before experiencing an average growth rate of 7.5 percent between FY 2015 and FY 2017.

Business Franchise

The District collected $302.9 million of corporate franchise tax revenue in FY 2012, a 40.1 percent increase from FY 2011. Unincorporated business franchise tax revenue was $163 million in FY 2012, an increase of 13.6 percent over revenue collected in FY 2011. The growth rate of corporate franchise and unincorporated business tax revenue combined was 29.5 percent compared to 11.1 percent in FY 2011.

The District made several legislative changes effective in FY 2012, including requiring combined reporting, an increase in the minimum tax rate, closing the Delaware loophole and changing the apportionment factor to double-weight sales. These changes and improvement in the economy accounted for the strong growth in business franchise revenue.

We forecast business franchise income of $476.6 million in FY 2014, a 1.5 percent increase over the $470 million estimate for FY 2013. We forecast a slightly higher growth rate (2.3 percent) in FY 2015.

Income Tax Policy Proposals:

- Expanded compliance through federal matching programs for income tax filers
- Programming to enhance income tax match programs and improve payment plan compliance
- Repeal tax on out of state bonds

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1 percent of the 11 percent is dedicated to financing the new baseball stadium), a tax of 2.0 percent on the gross receipts of insurance companies, various health care related taxes that are dedicated to specific purposes, and a gross receipts tax on companies for baseball funding.

Table 4-9

Gross Receipts Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Public Utility	139,768	152,687	152,824	153,242	153,573	155,057
Transfer to Ballpark Fund	*(8,509)*	*(9,620)*	*(9,629)*	*(9,655)*	*(9,676)*	*(9,770)*
Public Utility (net)	131,259	143,067	143,195	143,587	143,897	145,287
Toll Telecommunications	58,604	60,065	61,267	63,105	65,313	67,599
Transfer to Ballpark Fund	*(2,220)*	*(2,275)*	*(2,321)*	*(2,390)*	*(2,474)*	*(2,561)*
Toll Telecommunications (net)	56,384	57,790	58,946	60,715	62,839	65,038
Insurance Premiums	86,994	90,000	90,000	90,000	85,000	85,000
Transfer to Healthy DC Fund	*(34,062)*	*(34,000)*	*(34,000)*	*(34,000)*	*(32,000)*	*(32,000)*
Insurance Premiums (net)	52,932	56,000	56,000	56,000	53,000	53,000
Healthcare Provider Tax	13,322	16,071	16,814	16,814	16,814	14,114
Transfer to Nursing Facility Quality of Care Fund	*(13,322)*	*(16,071)*	*(16,814)*	*(16,814)*	*(16,814)*	*(14,114)*
Ballpark Fee	40,418	25,125	25,251	26,059	26,125	27,248
Transfer to Ballpark Fund	*(40,418)*	*(25,125)*	*(25,251)*	*(26,059)*	*(26,125)*	*(27,248)*
Hospital Bed Tax	15,758	15,562	15,080	-	-	-
Transfer to Hospital Fund	*(15,758)*	*(15,562)*	*(15,080)*	-	-	-
ICF-MR Assessment	1,010	5,514	6,602	6,602	6,602	5,202
Transfer to Stevie Sellows	*(1,010)*	*(5,514)*	*(6,602)*	*(6,602)*	*(6,602)*	*(5,202)*
HSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
Transfer to Healthy DC Fund	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*	*(5,000)*
Total Gross Receipts (net)	**240,575**	**256,857**	**258,141**	**260,302**	**259,736**	**263,328**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are more closely linked to weather extremes rather than to the fuel cost. (See tax rates in Table 4-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer for baseball stadium funding is taken) is estimated to be $152.7 million in FY 2013 and $152.8 million in FY 2014. It is expected to grow 0.3 percent in FY 2015, 0.2 percent in FY 2016 and 1.0 percent in FY 2017.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2012, $8.5 million was collected and transferred. In FY 2013 and FY 2014, $9.6 million will be transferred.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately $60.1 million in FY 2013 and $61.3 in FY 2014. It is forecast to grow at an average of 3.3 percent in the period FY 2014 to FY 2017.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2012, $2.2 million was collected and transferred. In FY 2013 and FY 2014, approximately $2.3 million will be transferred.

Insurance Premiums Tax

In FY 2012, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was $86.9 million; net revenue (after the transfer) was $52.9 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be $56.0 million in FY 2013 and through FY 2015 before an anticipated reduction to $53 million in FY 2016 and FY 2017

Transfer to Healthy DC Fund: Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), seventy-five percent is distributed to the Healthy DC Fund for the purpose of providing affordable health insurance to eligible individuals.

Healthcare Provider Tax (Transferred to Nursing Facility Quality of Care Fund)

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2012 the revenue from the Healthcare Provider Tax was $13.3 million. Revenue for FY 2013 is expected to be $16.1 million. Revenues for FY 2014 to FY 2016 are estimated to be $16.8 million. FY 2017 revenue is expected to be $14.1 million.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over $5 million in gross receipts. The fees are due in a single payment on June 15th annually. The District expects to receive $25 million from the Ballpark Fee in FY 2013, slightly more at $25.2 million in FY 2014.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax is a $3,788 per licensed bed assessment on hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Fund, a non lapsing fund that is used to fund District state Medicaid services. The tax generated $15.8 million in FY 2012. Revenue raised by the Hospital Bed Tax is estimated to average $15.3 million over FY 2013 and FY 2014, after which the tax sunsets.

ICF-MR Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities. The assessment generated $1.0 million in FY 2012. For FY 2013 revenue is expected to be $5.5 million. In FY 2014 through FY 2016 this revenue is expected to be $6.6 million. In FY 2017 it is expected to be $5.2 million.

HMSC Contribution (Transferred to Healthy DC)

Hospital and medical services corporations (HMSCs) are allowed to make a $5 million annual payment in lieu of community reinvestment, all of which is transferred to the Healthy DC and Health Care Expansion Fund to be used for subsidies that expand health insurance for low-income District residents and other health promotion programs.

Gross Receipts Policy Proposals:

- Assess DHCF hospital provider fee and transfer to dedicated tax fund
- Expand Ballpark Fee enforcement and transfer revenue to the Ballpark Fund (an Enterprise Fund)

Other Taxes

Table 4-10

Other Tax Revenue, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Estate	102,996	50,000	50,000	50,000	50,000	50,000
Deed Recordation	163,393	161,531	168,334	173,843	177,688	181,685
Transfer to HPTF	*(24,509)*	*(24,313)*	*(25,273)*	*(26,100)*	*(26,677)*	*(27,253)*
Deed Recordation (net)	138,884	137,218	143,061	147,743	151,011	154,432
Deed Transfer	121,515	118,720	121,973	125,022	127,560	130,111
Transfer to HPTF	*(18,227)*	*(17,808)*	*(18,296)*	*(18,753)*	*(19,134)*	*(19,517)*
Deed Transfer (net)	103,288	100,912	103,677	106,269	108,426	110,594
Co-op Recordation	5,873	5,500	5,555	5,611	5,611	5,611
Economic Interests	21,735	10,000	10,000	10,000	10,000	10,000
Total Other Taxes (net)	**372,776**	**303,630**	**312,293**	**319,623**	**325,048**	**330,637**
Policy Proposals	**-**	**(644)**	**-**	**-**	**-**	**-**

Estate Tax

After more than a decade of nearly constant change, the federal estate tax is finally permanent. The American Taxpayer Act of 2012 (ATRA) set the effective exemption threshold of bequests and gifts at $5.25 million in 2013 (and indexed it for inflation annually thereafter) and set the top tax rate at 40 percent.

District law, however, stipulates that existing District estate tax laws are immune (automatically decoupled) from all federal estate tax law changes that stem from ATRA. Thus while the federal exemption threshold is $5.25 million in 2013, the District threshold was and will remain $1 million. Hence, some District estate tax payers will continue to be required to file and pay District estate taxes although they were not liable for any federal estate taxes. This divergence in exemption thresholds for the District and federal estate taxes has always increased the complexity for applicable District tax payers. Even though estate tax collections were $103 million in FY 2012, collections are expected to be $50 million per year for FYs 2013 to 2017.

Deed Taxes

In FY 2012, $163.4 million was collected for the deed recordation tax, $138.9 million was collected for the deed transfer tax, $21.7 million were collected for the economic interest tax, and $5.9 million was collected for co-op recordation. In total, this represents a 0.4 percent increase over what was collected in FY 2011. The growth in FY 2012 deed-tax collections was driven primarily by the sale of large multifamily buildings and the sale of individual condominium units. FY 2013 total collections are expected to decline 5.4 percent because of the continued lack of sales of large commercial office buildings, the slowing number of sales for large multifamily buildings and individual condominium units. However, deed recordation collections and deed transfer collections are each expected to grow between 2 and 3 percent per annum for FYs 2014 to 2017. In FY 2013, the economic interest tax collections are expected to total $10 million, and co-op recordation tax collections are expected to total $5.5 million.

Transfer to Housing Production Trust Fund (HPTF): The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Policy Proposals:

- Repeal subject to appropriation sections from existing law – King Towers

Nontax Revenue and Lottery

Local non-tax revenue includes licenses and permits, fines and forfeitures, charges for services, and miscellaneous categories such as interest income, unclaimed property and other revenue sources.

Table 4-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Licenses and Permits	77,717	72,863	69,617	70,957	69,545	67,046
Fines and Forfeits	181,603	195,367	193,421	188,075	182,996	143,467
Charges for Services	73,795	68,000	69,659	68,419	67,770	65,515
Miscellaneous	117,124	108,298	82,894	83,648	84,547	73,539
TOTAL NON-TAX	**450,239**	**444,528**	**415,591**	**411,099**	**404,858**	**349,567**
Lottery	**66,404**	**63,175**	**63,455**	**66,700**	**68,000**	**69,000**
Policy Proposals	**-**	**(14,684)**	**44,439**	**63,764**	**60,591**	**57,576**

Note: Table 4-15 (presented later in this chapter) provides a detailed listing of non-tax revenue by source.

Total non-tax revenue for FY 2012 was up 6.5 percent from FY 2011 ($450.2 million up from $422.9 million, a difference of $27.3 million). This increase of $27.3 million came from increases ($51.3 million) in fines for automated traffic enforcement (ATE). This traffic fine increase was offset by a decline of $27.9 million in miscellaneous revenues.

Total non-tax revenue for FY 2013 is projected to be down 1.3 percent ($5.7 million) from FY 2012 – dropping from $450.2 million in FY 2012 to $444.5 million in FY 2013. FY 2013 revenues from: licenses and permits are expected to be down $4.8 million; fines and forfeitures are expected to be up $13.8 million; charges for services are expected to be down $5.8 million; and miscellaneous revenues are expected to be down $8.8 million. Licenses and permits are expected to be down as construction activity in FY 2013 is projected to be lower than in FY 2012. Fines and forfeitures are expected to be higher in FY 2013 than in FY 2012 due to revenues resulting from policy proposals enacted as part of the FY 2013 Budget Support Act of 2012 (FY 2013 BSA). Miscellaneous revenue is expected to be down from FY 2012 due to an $8.2 million decline in miscellaneous other revenues. This is partially offset by an expected $2.5 million increase in interest income from FY 2012.

In FY 2014 total non-tax revenue is projected to decline from $444.5 million in FY 2013 to $415.6 million in FY 2014. This projected decline in revenue results from: licenses and permits down $3.2 million; fines and forfeitures down $2.0 million; miscellaneous revenues down $25.4 million; and charges for services are expected to be up $1.6 million. Miscellaneous revenues are expected to be down $25.4 million due primarily to a $20.9 million revenue decline in FY 2014 resulting from the miscellaneous non-tax revenue policy proposals included in the FY 2013 BSA. FY 2014 will be the first full year of reduced fines for automated traffic enforcement (ATE) and FY 2014 revenues from ATE are expected to be down $14.3 million, which is partially offset by an expected $3.0 million increase in traffic fines.

Total non-tax revenue for FY 2015 is projected to be down $4.5 million (1.1 percent) from FY 2014 – falling from $415.6 million FY 2014to $411.1 million in FY 2015. This projected decline in revenue comes from: licenses and permits up $1.3 million; fines and forfeitures down $5.3 million; miscellaneous revenues up $0.7 million; and charges for services are expected to be down $1.2 million. Non-tax revenue from licenses and permits is expected to be up due to an expected revenue increase of $1.0 million from FY 2014 to FY 2015 from insurance licenses. In addition, vehicle registrations are expected to be up slightly ($.03 million). Fines and forfeitures are projected to be down due to an expected $3.4 million decline in automated traffic enforcement (ATE). Miscellaneous income is expected to be up slightly due to an expected $0.5 million increase in interest income.

Non-Tax Policy Proposals:

- Repeal subject to appropriation sections from existing law – Israel Senior Residences
- Reversal of the sale of 31-35 K Street
- Security license transfer from MPD to DCRA
- Office of Contracting and Procurement Surplus Property Division initiative
- Expanded food inspection program at DOH
- Automated traffic enforcement revenue initiatives
- Safety-based traffic enforcement amendments
- Fully divert public vehicle operator's identification license fees to the Taxicab Commission
- USDOT PILOT funds to Paygo Capital

Special Purpose Non-Tax Revenue

Special purpose non-tax revenues, often times referred to as O-Type or Other revenues, are funds generated from fees, fines, assessments, or reimbursements that are dedicated to the District agency that collects the revenues to cover the cost of performing the function. The "dedication" of the revenue to the collecting agency is what distinguishes this revenue from the general-purpose non-tax revenues. The legislation that creates the fee, fine or assessment must stipulate its purpose-designation and must also state whether any unspent funds are to retain designation at the conclusion of the fiscal year or revert to general-purpose funds. Unspent revenue in certain funds cannot revert to general purpose funds. Dedicated revenues limit the use of the District's General Fund revenue by earmarking a portion of the revenue for special purposes. Prior to FY 2002 dedicated non-tax revenues were not considered local revenues and as such were reported differently in the Comprehensive Annual Financial Report (CAFR) and reported with the District's federal and private grants in the Financial Plan.

In FY 2014 the District is anticipating approximately $464.0 million in revenue and use of fund balance of $49.7 million for a total of $513.7 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2015 – FY 2017. Table 4-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Non-tax Policy Proposals:

- Security license transfer from MPD to DCRA
- Technology Services Support Fund Amendments of 2013
- CMU collections for delinquent debt at the UMC Not-for-Profit Hospital
- DHCF Assessment Fund

Policy Proposals

Following are changes that are included in the FY 2014 Budget Support Act of 2013 (BSA) and other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement

Property tax changes:

Repeal subject to appropriation sections from existing law. Prior legislation authorized real property tax abatements or refunds that were made subject to inclusion in the financial plan. The proposal remove those sections of the law.

First Congregational United Church of Christ Tax Relief Amendment Act of 2013. Current law authorizes the First Congregational United Church of Christ for a refundable tax abatement of $317,000 annually in FY 2011, FY 2012, and FY 2013. This policy proposal amends the effective date of the refund to ensure that the church can claim the authorized abatement.

GALA Hispanic Theatre Real Property Tax Abatement. Provides real property tax abatement to GALA Hispanic Theatre. This abatement will be passed as a rent reduction to the Theatre by the landlord, and will be in effect so long as the property is used to produce and stage live theatre performances.

Beulah Baptist Church Real Property Equitable Tax Relief. Provides an extension to the real property tax exemption to Beulah Baptist Church through FY 2020.

Convert Planned TIF Borrowing to Paygo Capital. Converts into Paygo capital real property revenue that was previously set aside to support debt service for Great Streets projects. The proposal cancels the underlying authority, so these funds are no longer needed. A corresponding adjustment is made to the TIF agency budget.

USDOT PILOT Funds to Paygo Capital. Makes funds currently with the bond trustee, and projected to accumulate with the bond trustee, available to the Paygo capital account for additional projects in the Anacostia Waterfront area. This proposal will also affect non-tax revenue since part of the amount made available in FY 2013 is interest earned on the funds in the account.

Sales and use tax changes:

Expanded compliance through federal matching programs for sales tax filers. The Office of Tax and Revenue is expanding its compliance personnel, which will improve the collection of sales tax revenue. The new staff will leverage federal match programs related to sales tax, withholding tax, and non-filers.

Eliminate dedication of sales tax revenue to ABRA. This proposal reverses the dedication of $460,000 in sales taxes annually to the reimbursable detail program. Instead, the program will be funded by local appropriations starting FY 2014. A corresponding adjustment is made to the dedicated tax account that will cease to exist starting FY 2014.

Refund from Mandarin bond trustee. The Local fund will receive a refund because the projected tax increment collections from the Mandarin TIF Area exceed the scheduled debt service.

Convert Planned TIF Borrowing to Paygo Capital. Converts into Paygo capital sales tax revenue that was previously set aside to support debt service for Great Streets projects. A corresponding adjustment is made to the TIF agency budget.

Table 4-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2013-2017

(Dollars in Thousands)

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Local Fund Revenue (Feb 2013)	**6,055,134**	**6,134,849**	**6,273,351**	**6,449,391**	**6,574,001**
plus Local Fund Policy Proposals	**(13,783)**	**61,073**	**76,641**	**70,973**	**67,787**
PROPERTY TAX	**(56)**	**3,062**	**2,505**	**3,164**	**3,123**
Repeal Subject to Appropriation Sections from Existing Law:					
Land Acquisition for Housing Development Opportunities Program Amendment Act of 2010	(1,779)	(243)	(249)	(256)	(264)
UNCF Tax Abatement and Relocation to the District Assistance Act of 2010	(340)	(340)	(340)	(348)	(357)
Carver 2000 Low-Income and Senior Housing Project Act of 2011	(338)	(99)	(101)	(104)	(107)
The Elizabeth Ministry, Inc. Affordable Housing Initiative Real Property Tax Relief Act of 2012	(104)	(7)	(8)	(8)	(8)
King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012	(5)	-	-	-	-
8th Street Plaza Condominium Association, Inc. Clarification Act of 2012	(33)	-	-	-	-
Parkside Parcel E and J Mixed-Income Apartments Tax Abatement Act of 2012	-	-	(546)	(560)	(578)
First Congregational United Church of Christ Tax Relief Amendment Act of 2013	(12)	-	-	-	-
GALA Hispanic Theatre Real Property Tax Abatement Act of 2013.	(115)	(44)	(46)	(47)	(48)
Beulah Baptist Church Real Property Equitable Tax Relief Act of 2013	-	(59)	(60)	(61)	(62)
Convert planned TIF borrowing to Paygo Capital		3,125	3,125	3,817	3,817
USDOT PILOT Funds to Paygo Capital	2,670	730	730	730	730
SALES / USE	**2,700**	**6,172**	**5,372**	**5,518**	**5,518**
Expanded compliance through federal matching programs for sales tax filers		2,900	2,900	2,900	2,900
Eliminate Dedication of Sales Tax Revenue to ABRA for Reimbursable Detail		460	460	460	460
Refund from Mandarin bond trustee	2,700	800			
Convert planned TIF borrowing to Paygo Capital		2,012	2,012	2,158	2,158
INCOME TAX	**(1,100)**	**7,400**	**5,000**	**1,700**	**1,571**
Expanded compliance through federal matching programs for income tax filers		1,500	1,500	1,500	1,500
Programming to Enhance Income Tax Match Programs and Improve Payment Plan Compliance		7,600	6,000	4,000	4,000
Repeal Tax on Out of State Bonds	(1,100)	(1,700)	(2,500)	(3,800)	(3,929)
GROSS RECEIPTS	**-**	**-**	**-**	**-**	**-**
DHCF Hospital Provider Fee		12,835	-	-	-
Transfer to Dedicated Tax Fund		(12,835)	-	-	-
DEED RECORDATION AND TRANSFER/ECONOMIC INTEREST	**(644)**	**-**	**-**	**-**	**-**
King Towers Residential Housing Real Property Tax Exemption Clarification Act of 2012	(644)	-	-	-	-

(Continued on next page)

Table 4-12 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2013-2017

(Dollars in Thousands)

Revenue Source	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
NONTAX	**(14,684)**	**44,439**	**63,764**	**60,591**	**57,576**
Israel Senior Residences Tax Exemption Act of 2012	(14)	-	-	-	-
Reversal of the sale of 31-35 K Street	(20,000)	-	-	-	-
Security License Fee Transfer from MPD to DCRA		(407)	(407)	(407)	(407)
Office of Contracting and Procurement Surplus Property Division Initiative	-	350	350	350	350
Expanded Food Inspection Program at DOH		800	800	800	800
Automated Traffic Enforcement Revenue Initiatives		31,731	51,676	49,092	46,637
Safety Based Traffic Enforcement Amendments		12,395	11,775	11,186	10,626
Fees for the renewal of a public vehicle operator's identification license fully diverted to the Taxicab Commission		(700)	(700)	(700)	(700)
USDOT PILOT Funds to Paygo Capital	5,330	270	270	270	270
Local Fund Revenue With Policy Proposals	**6,041,351**	**6,195,922**	**6,349,992**	**6,520,364**	**6,641,788**
Dedicated Revenue	**279,497**	**287,618**	**281,710**	**290,739**	**290,343**
plus Dedicated Revenue Policy Proposals	**-**	**12,375**	**(460)**	**(460)**	**(460)**
DHCF Hospital Provider Fee - Transfer to Dedicated Tax Fund		12,835	-	-	-
Eliminate Dedication of Sales Tax Revenue to ABRA for Reimbursable Detail		(460)	(460)	(460)	(460)
Dedicated Revenue With Policy Proposals	**279,497**	**299,993**	**281,250**	**290,279**	**289,883**
Special Purpose (O-Type) Revenue	**453,836**	**463,983**	**496,130**	**477,785**	**476,773**
plus Special Purpose Policy Proposals	**97**	**1,605**	**1,610**	**1,613**	**1,605**
Security License Fee Transfer from MPD to DCRA		407	407	407	407
Technology Services Support Fund Amendments of 2013		830	830	830	830
CCU - Collections for the Delinquent Debt at the UMC Not-for-Profit Hospital		320	320	320	320
DHCF Assessment Fund	97	48	53	56	48
Special Purpose Revenue With Policy Proposals	**453,933**	**465,589**	**497,741**	**479,398**	**478,378**
All Proposals	**(13,686)**	**75,054**	**77,792**	**72,126**	**68,933**
General Fund Revenue with Policy Proposals	**6,774,781**	**6,961,504**	**7,128,983**	**7,290,041**	**7,410,049**

Income tax changes:

Expanded compliance through federal matching programs for income tax filers. The Office of Tax and Revenue is expanding its compliance personnel, which will improve the collection of income tax revenue by better leveraging federal match programs related to sales tax, withholding tax, and non-filers.

Programming to enhance Income Tax Match Programs and improve Payment Plan Compliance. The Office of Tax and Revenue will make IT and programming improvements that will enhance detection of income tax errors or abuse through federal match programs for the calculation of Adjusted Gross Income, Earned Income Tax Credits, and itemized deductions. Programming changes will also facilitate direct debit of payment plans for delinquent taxpayers and automate billing for DC income tax liabilities arising from the receipt of IRS revenue agent reports.

Repeal tax on out of state municipal bonds. Repeals the tax on interest income earned on out of state municipal bonds purchased after January 1, 2013.

Gross receipts tax changes:

DHCF Hospital Provider Fee. A fee will be assessed on the gross patient receipts of every hospital in the District of Columbia, at an estimated 0.15 percent rate. The funds will be deposited to the Hospital Provider Fee Fund, which will be used to make Medicaid access payments for the provision of outpatient hospital services effective May 1, 2013.

Deed recordation and transfer tax changes:

King Towers Residential Housing Real Property Tax Exemption. Funds the bill that provides a deed tax exemption to Kings Tower project, which was passed subject to appropriations.

Non-tax changes:

Israel Senior Residences Tax Exemption Act. Provides relief from permit fees for the Israel Senior Residences Project.

Reversal of sale of 31-35 K Street. Reduces the projected revenue for FY 2013 by $20 million. The proceeds from the sale were incorporated into the baseline FY 2013 budget, but the sale is no longer in place.

Security License Fee Transfer from MPD to DCRA. Requires the Mayor to deposit all fees from the licensing of security agencies, security officers, special police officers, campus police officers, and private detectives into the Occupations and Professions Licensing Special Account. Under current law, these fees accrue to the general Local fund. A corresponding adjustment is made to DCRA's special purpose revenue fund.

Office of Contracting and Procurement Surplus Property Division Initiative. OCP is hiring three additional FTEs to expand its current practices across all agencies. These new hires, with other administrative initiatives, are expected to improve surplus property sales and reuse practices across the District.

Expanded Food Inspection Program at DOH. Captures the additional non-tax revenue that DOH estimates it will collect by deploying additional food inspectors to be hired in FY 2014.

Automated Traffic Enforcement Revenue Initiatives. Expands the use of speeding and other automated traffic enforcement cameras to additional locations.

Safety Based Traffic Enforcement Amendments. Adjusts fines for motor vehicle speeding, and makes permanent the current schedule of fines for other motor vehicle moving violations such as right turn on red, failure to clear an intersection, and failure to stop and give right-of-way to a pedestrian in the roadway.

Fees for the renewal of a public vehicle operator's identification license will be fully diverted to the Taxicab Commission. Through FY 2013, part of the fees charged for the issuance and renewal of public vehicle operator's identification licenses were deposited in the unrestricted portion of the Local fund. Starting FY 2014, all such fees will be deposited into the District of Columbia Taxicab Commission Fund.

Special purpose fund changes:

Security License Fee Transfer from MPD to DCRA. Requires the Mayor to deposit all fees from the licensing of security agencies, security officers, special police officers, campus police officers, and private detectives into the Occupations and Professions Licensing Special Account, a Special Purpose fund. Under current law, these fees accrue to the Local fund.

Technology Infrastructure Services Support Fund Amendments. Broadens the allowable sources for and uses of the Fund by expanding the list of services OCTO can provide to independent and federal agencies.

Delinquent Debt Recovery for the Not-for-profit Hospital Corporation. Allows the District's Central Collection Unit to recover delinquent debt on behalf of the Hospital. All collected funds, net of costs of collection will be transferred to the Hospital's special purpose fund.

Department of Healthcare Finance Assessment Fund. Provides the authority to DHCF to assess user fees and enrollment fees. The provider application fee ($537 in FY 2013), will increase by approximately 2.7 percent per year.

Additional Information on D.C. Revenues

The following tables provide additional detail on District taxes. Additional information on D.C. taxes and its economy is available on the OCFO website under "Reports and Publications" (http://cfo.dc.gov/page/reports-and-publications). These include:

- Tax Facts
- District of Columbia Data Book: Revenue and Economy.
- Economic Indicators and Review of District of Columbia Economic and Revenue Trends.
- Special Reports on non-tax revenue, tax expenditures, and special purpose funds.
- Special Reports on non-tax revenue, tax expenditures, and special purpose funds.

Table 4-13

Percentage Changes in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	6.2%	1.0%	3.8%	2.2%	2.6%	3.2%
Transfer to TIF/Pilot	*5.5%*	*-7.6%*	*55.0%*	*-2.1%*	*-9.7%*	*8.3%*
Real Property (net)	6.2%	1.2%	3.0%	2.3%	2.8%	3.1%
Personal Property	5.8%	2.7%	2.9%	1.0%	1.0%	1.0%
Public Space Rental	-1.4%	-1.6%	-0.5%	-0.5%	0.0%	0.0%
Transfer to DDOT Enterprise Fund	*-100.0%*					
Public Space Rental (net)		-1.6%	-2.1%	-0.5%	0.0%	0.0%
Total Property (net)	**8.3%**	**1.1%**	**2.9%**	**2.2%**	**2.7%**	**3.0%**
General Sales	9.5%	5.6%	2.3%	3.3%	3.6%	2.4%
Transfer to Convention Center	*3.2%*	*11.6%*	*2.6%*	*4.1%*	*4.7%*	*-2.1%*
Transfer to TIF	*-51.0%*	*38.7%*	*16.9%*	*26.8%*	*-1.5%*	*5.0%*
Transfer to Ballpark Fund	*32.4%*	*-15.3%*	*0.9%*	*1.9%*	*2.4%*	*2.8%*
Transfer to Healthy DC Fund			*100.0%*	*0.0%*	*0.0%*	*99.5%*
Transfer to WMATA (parking tax)		*0.9%*	*3.8%*	*3.3%*	*4.7%*	*4.8%*
Transfer to Healthy Schools		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to ABRA		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
General Sales (net)	10.0%	4.7%	1.8%	2.3%	3.6%	2.7%
Alcohol	-8.2%	9.0%	-2.0%	-2.0%	-2.0%	-2.0%
Cigarette	3.5%	7.5%	-0.2%	-0.8%	-0.8%	-0.6%
Motor Vehicle	3.3%	-15.4%	3.0%	2.5%	2.5%	3.5%
Motor Fuel Tax	-24.1%	-3.4%	-1.0%	-1.0%	0.0%	0.0%
Transfer to Highway Trust Fund	*-24.1%*	*-3.4%*	*-1.0%*	*-1.0%*	*0.0%*	*0.0%*
Total Sales (net)	**9.3%**	**3.9%**	**1.7%**	**2.2%**	**3.4%**	**2.6%**
Individual Income	15.0%	6.0%	1.2%	3.3%	4.0%	3.4%
Corporate Franchise	40.1%	1.0%	0.1%	1.0%	3.4%	3.9%
Unincorporated Business Franchise	13.6%	0.5%	4.0%	4.7%	4.6%	4.4%
Total Income	**18.1%**	**4.8%**	**1.3%**	**3.1%**	**4.0%**	**3.6%**
Public Utility	-6.7%	9.2%	0.1%	0.3%	0.2%	1.0%
Transfer to Ballpark Fund	*-4.4%*	*13.1%*	*0.1%*	*0.3%*	*0.2%*	*1.0%*
Public Utility (net)	-6.8%	9.0%	0.1%	0.3%	0.2%	1.0%
Toll Telecommunications	-3.6%	2.5%	2.0%	3.0%	3.5%	3.5%
Transfer to Ballpark Fund	*-6.4%*	*2.5%*	*2.0%*	*3.0%*	*3.5%*	*3.5%*
Toll Telecommunications (net)	-3.5%	2.5%	2.0%	3.0%	3.5%	3.5%
Insurance Premiums	24.7%	3.5%	0.0%	0.0%	-5.6%	0.0%
Transfer to Healthy DC Fund	*35.7%*	*-0.2%*	*0.0%*	*0.0%*	*-5.9%*	*0.0%*
Insurance Premiums (net)	18.6%	5.8%	0.0%	0.0%	-5.4%	0.0%
Healthcare Provider Tax	-0.9%	20.6%	4.6%	0.0%	0.0%	-16.1%
Transfer to Nursing Facility Quality of Care Fund	*-0.9%*	*20.6%*	*4.6%*	*0.0%*	*0.0%*	*-16.1%*

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Table 4-13 (continued)

Percentage Changes in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Ballpark Fee	21.3%	-37.8%	0.5%	3.2%	0.3%	4.3%
Transfer to Ballpark Fund	*21.3%*	*-37.8%*	*0.5%*	*3.2%*	*0.3%*	*4.3%*
Hospital Bed Tax	74.9%	-1.2%	-3.1%	-100.0%		
Transfer to Hospital Fund	*74.9%*	*-1.2%*	*-3.1%*	*-100.0%*		
ICF-MR Assessment	-19.5%	445.9%	19.7%	0.0%	0.0%	-21.2%
Transfer to Stevie Sellows	*-19.5%*	*445.9%*	*19.7%*	*0.0%*	*0.0%*	*-21.2%*
HSC Contribution	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Healthy DC Fund	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Total Gross Receipts (net)	**-1.4%**	**6.8%**	**0.5%**	**0.8%**	**-0.2%**	**1.4%**
Estate	18.1%	-51.5%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	-0.7%	-1.1%	4.2%	3.3%	2.2%	2.2%
Transfer to HPTF	*-0.7%*	*-0.8%*	*3.9%*	*3.3%*	*2.2%*	*2.2%*
Deed Recordation (net)	-0.7%	-1.2%	4.3%	3.3%	2.2%	2.3%
Deed Transfer	-7.7%	-2.3%	2.7%	2.5%	2.0%	2.0%
Transfer to HPTF	*16.2%*	*-2.3%*	*2.7%*	*2.5%*	*2.0%*	*2.0%*
Deed Transfer (net)	-11.0%	-2.3%	2.7%	2.5%	2.0%	2.0%
Co-op Recordation		-6.4%	1.0%	1.0%	0.0%	0.0%
Economic Interests	45.8%	-54.0%	0.0%	0.0%	0.0%	0.0%
Total Other Taxes (net)	**4.1%**	**-18.5%**	**2.9%**	**2.3%**	**1.7%**	**1.7%**
TOTAL TAXES NET OF DEDICATED TAXES	**11.0%**	**1.8%**	**2.0%**	**2.5%**	**3.1%**	**3.0%**
Licenses and Permits	2.2%	-6.2%	-4.5%	1.9%	-2.0%	-3.6%
Fines and Forfeits	43.8%	7.6%	-1.0%	-2.8%	-2.7%	-21.6%
Charges for Services	-2.4%	-7.9%	2.4%	-1.8%	-0.9%	-3.3%
Miscellaneous	-19.2%	-7.5%	-23.5%	0.9%	1.1%	-13.0%
TOTAL NON-TAX	**6.5%**	**-1.3%**	**-6.5%**	**-1.1%**	**-1.5%**	**-13.7%**
Lottery	6.8%	-4.9%	0.4%	5.1%	1.9%	1.5%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**10.6%**	**1.5%**	**1.3%**	**2.3%**	**2.8%**	**1.9%**

Table 4-14

Changes in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Real Property	106,945	18,148	69,798	42,089	49,866	64,553
Transfer to TIF/Pilot	*1,685*	*(2,451)*	*16,384*	*(970)*	*(4,388)*	*3,396*
Real Property (net)	105,260	20,599	53,414	43,059	54,254	61,157
Personal Property	3,038	1,477	1,659	589	594	601
Public Space Rental	(474)	(506)	(160)	(159)	-	-
Transfer to DDOT Enterprise Fund	*(32,980)*	-	*500*	-	-	-
Public Space Rental (net)	32,506	(506)	(660)	(159)	-	-
Total Property (net)	**143,896**	**21,570**	**54,413**	**43,489**	**54,848**	**61,758**
General Sales	96,143	61,840	27,412	39,264	44,076	30,998
Transfer to Convention Center	*3,097*	*11,723*	*2,929*	*4,797*	*5,700*	*(2,666)*
Transfer to TIF	*(23,130)*	*8,617*	*5,217*	*9,661*	*(705)*	*2,272*
Transfer to Ballpark Fund	*3,080*	*(1,929)*	*96*	*204*	*263*	*315*
Transfer to Healthy DC Fund	-	*214*	*214*	-	-	*426*
Transfer to WMATA (parking tax)	*56,395*	*534*	*2,190*	*1,940*	*2,887*	*3,100*
Transfer to Healthy Schools	*4,266*	-	-	-	-	-
Transfer to ABRA	*460*	-	-	-	-	-
General Sales (net)	83,184	42,681	16,766	22,662	35,931	27,551
Alcohol	(464)	464	(113)	(110)	(108)	(106)
Cigarette	1,198	2,662	(64)	(305)	(303)	(222)
Motor Vehicle	1,422	(6,792)	1,116	950	973	1,418
Motor Fuel Tax	(7,223)	(778)	(220)	(218)	-	-
Transfer to Highway Trust Fund	*(7,223)*	*(778)*	*(220)*	*(218)*	-	-
Total Sales (net)	**85,340**	**39,015**	**17,705**	**23,197**	**36,493**	**28,641**
Individual Income	194,096	89,172	19,476	52,431	66,201	58,711
Corporate Franchise	86,644	3,029	238	3,158	10,380	12,318
Unincorporated Business Franchise	19,568	815	6,593	7,983	8,200	8,292
Total Income	**300,308**	**93,016**	**26,307**	**63,572**	**84,781**	**79,321**
Public Utility	(9,977)	12,919	137	418	331	1,484
Transfer to Ballpark Fund	*(388)*	*1,111*	*9*	*26*	*21*	*94*
Public Utility (net)	(9,589)	11,808	128	392	310	1,390
Toll Telecommunications	(2,216)	1,461	1,202	1,838	2,208	2,286
Transfer to Ballpark Fund	*(153)*	*55*	*46*	*69*	*84*	*87*
Toll Telecommunications (net)	(2,063)	1,406	1,156	1,769	2,124	2,199
Insurance Premiums	17,256	3,006	-	-	(5,000)	-
Transfer to Healthy DC Fund	*8,961*	*(62)*	-	-	*(2,000)*	-
Insurance Premiums (net)	8,295	3,068	-	-	(3,000)	-
Healthcare Provider Tax	(117)	2,749	743	-	-	(2,700)
Transfer to Nursing Facility Quality of Care Fund	*(117)*	*2,749*	*743*	-	-	*(2,700)*
Ballpark Fee	7,107	(15,293)	126	808	66	1,123
Transfer to Ballpark Fund	*7,107*	*(15,293)*	*126*	*808*	*66*	*1,123*

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Table 4-14 (cont)

Changes in General Fund, Local Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Revenue Source	FY 2012 Actual	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
Hospital Bed Tax	6,750	(196)	(482)	(15,080)	-	-
Transfer to Hospital Fund	*6,750*	*(196)*	*(482)*	*(15,080)*	-	-
ICF-MR Assessment	(244)	4,504	1,088	-	-	(1,400)
Transfer to Stevie Sellows	*(244)*	*4,504*	*1,088*	-	-	*(1,400)*
HSC Contribution	-	-	-	-	-	-
Transfer to Healthy DC Fund	-	-	-	-	-	-
Total Gross Receipts (net)	**(3,357)**	**16,282**	**1,284**	**2,161**	**(566)**	**3,592**
Estate	15,766	(52,996)	-	-	-	-
Deed Recordation	(1,179)	(1,862)	6,803	5,509	3,845	3,997
Transfer to HPTF	*(177)*	*(196)*	*960*	*827*	*577*	*576*
Deed Recordation (net)	(1,002)	(1,666)	5,843	4,682	3,268	3,421
Deed Transfer	(10,195)	(2,795)	3,253	3,049	2,538	2,551
Transfer to HPTF	*2,536*	*(419)*	*488*	*457*	*381*	*383*
Deed Transfer (net)	(12,731)	(2,376)	2,765	2,592	2,157	2,168
Co-op Recordation	5,873	(373)	55	56	-	-
Economic Interests	6,830	(11,735)	-	-	-	-
Total Other Taxes (net)	**14,736**	**(69,146)**	**8,663**	**7,330**	**5,425**	**5,589**
TOTAL TAXES NET OF DEDICATED TAXES	**540,923**	**100,737**	**108,372**	**139,749**	**180,981**	**178,901**
Licenses and Permits	1,697	(4,854)	(3,246)	1,340	(1,412)	(2,499)
Fines and Forfeits	55,352	13,764	(1,946)	(5,346)	(5,079)	(39,529)
Charges for Services	(1,817)	(5,795)	1,659	(1,240)	(649)	(2,255)
Miscellaneous	(27,898)	(8,826)	(25,404)	754	899	(11,008)
TOTAL NON-TAX	**27,334**	**(5,711)**	**(28,937)**	**(4,492)**	**(6,241)**	**(55,291)**
Lottery	4,229	(3,229)	280	3,245	1,300	1,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**572,486**	**91,797**	**79,715**	**138,502**	**176,040**	**124,610**

Table 4-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
BUSINESS LICENSES AND PERMITS								
3001	DISB	INSURANCE LICENSE	10,686	12,000	11,000	12,000	11,000	11,000
3002	Pub Svc Comm.	PSC LICENSE	19	12	12	12	12	12
3006	Taxicab Comm.	HACKERS LICENSE	593	650	650	650	650	650
3010	Taxicab Comm.	OTHER BUSINESS LICENSE	95	90	90	90	90	90
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	21,376	17,500	17,500	17,500	17,500	17,500
3013	DCRA	CERTIFICATE OF OCCUPANCY	331	350	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	3,491	2,500	2,500	2,500	2,500	2,500
3015	DCRA	ELECTRICAL PERMIT	2,595	2,000	2,000	2,000	2,000	2,000
3017	ABC	ALCOHOLIC BEVERAGE LICENSE	0	250	250	250	250	250
3021	OCFO	VENDOR FEES	708	500	500	500	500	500
3023	DMH	OTHER LICENSE FEES	7	8	9	8	9	9
3041	DMV	CHARTERED BUS TRIP PERMIT	2	3	3	3	3	3
3053	DMV	DEALER REGISTRATION APPLICATION FEE	1	3	3	3	3	3
6035	DCRA	ENHANCED SURVEYOR FUNCTION	0	400	400	400	0	0
	DCRA	OTHER PERMITS	2,071	1,445	1,443	1,445	1,443	1,444
TOTAL BUSINESS LICENSES AND PERMITS			**41,975**	**37,711**	**36,710**	**37,711**	**36,310**	**36,311**
NONBUSINESS LICENSES AND PERMITS								
3100	Taxicab Comm.	HACK & LIMO LICENSES TEST	0	0	0	0	0	0
3100	DMV	DRIVERS LICENSE	5,216	3,750	4,000	4,000	4,000	4,000
3105	DMV	CANCEL ROAD TEST FEE	24	35	35	35	35	35
3106	DMV	CHANGE OF ADDRESS FEE	29	7	7	7	7	7
	DMV	DRIVER'S LICENSE-KNOWLEDGE TEST	374	140	140	140	140	140
	DMV	DRIVER'S LICENSE-ROAD TEST	81	30	30	30	30	30
3120	MPD	BOAT REGISTRATION	143	150	150	150	150	150
3140	DMV	RECIPROCITY PERMIT	612	540	540	540	540	540
3144	DMV	DIGIT CERTIFICATE FEE	3	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	(21)	65	65	70	70	70
3147	DMV	DCTC ISSUANCES	506	655	655	655	655	655
3148	DMV	TEMPORARY TAGS	9	12	13	13	13	13
3149	DMV	TRANSFER OF TAGS	37	48	50	50	50	50
3150	DMV	VEHICLE REGISTRATION	28,649	27,175	24,677	25,011	25,000	25,000
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	33	35	35	35	35	35
3153	DMV	OUT OF STATE REGISTRATION FEE	22	0	0	0	0	0
3153	DMV	RECORD SEARCHES	19	1	1	1	1	1
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	6	5	5	5	5	5
	DMV	DMV POLICY PROPOSAL	0	2,500	2,500	2,500	2,500	0
TOTAL NONBUSINESS LICENSES AND PERMITS			**35,742**	**35,152**	**32,907**	**33,246**	**33,235**	**30,735**
TOTAL LICENSES AND PERMITS			**77,717**	**72,863**	**69,617**	**70,957**	**69,545**	**67,046**

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Table 4-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
FINES AND FORFEITURES								
5000	Taxicab Comm.	HACKERS FINES	70	80	80	80	80	80
5010	MPD	AUTOMATED ENFORCEMENT	85,188	81,306	67,016	63,665	60,481	57,457
5010	DMV/DPW	TRAFFIC FINES RSC 1501	93,575	82,000	85,000	85,000	85,000	85,000
5020	DPW	SALE OF ABANDONED PROPERTY	38	25	25	25	25	25
5030	DPW	BOOTING FEES	175	170	170	170	170	170
5040	DPW	TOWING FEES-RSC 1505	180	160	160	160	160	160
5050	DPW	IMPOUNDMENT FEES-RSC 1506	278	265	265	265	265	265
5060	DISB	FINES AND FORFEITURES-OTHER	1,526	110	110	110	110	110
5060	ABC	FINES AND FORFEITURES-OTHER	573	200	200	200	200	200
	Various	POLICY PROPOSALS FINES & FORFEITURES	0	31,051	40,395	38,400	36,505	0
TOTAL FINES AND FORFEITURES			**181,603**	**195,367**	**193,421**	**188,075**	**182,996**	**143,467**
MISCELLANEOUS								
5300	WASA	WASA - P.I.L.O.T.	12,010	12,414	12,414	12,414	12,414	12,414
5600	Various	INTEREST INCOME	17	2,500	2,500	3,000	4,000	4,000
5700	OCFO	UNCLAIMED PROPERTY	30,047	28,000	27,000	27,000	27,000	27,000
6103	Various	REIMBURSEMENTS	39	0	0	0	0	0
6106	Various	OTHER REVENUES	75,011	33,064	29,598	29,903	29,828	30,125
	Various	POLICY PROPOSALS FINES & FORFEITURES	0	32,320	11,382	11,331	11,305	0
TOTAL MISCELLANEOUS			**117,124**	**108,298**	**82,894**	**83,648**	**84,547**	**73,539**
CHARGES FOR SERVICES								
3200	Pub Svc Comm.	TELECO REGISTRATION	0	5	6	6	6	6
3201	DCRA	HOME OCCUPATION LICENSE	45	50	50	50	50	50
3202	DCRA	BOILER INSPECTION PERMITS	89	100	100	100	100	100
3204	DCRA	ELEVATOR INSPECTION	403	350	300	300	300	300
3206	MPD	FINGERPRINTS, PHOTOS	382	400	400	400	400	400
3207	Various	OTHER SERVICE CHARGES	2,954	4,173	4,173	4,423	4,423	4,423
3208	Various	REPRODUCTION OF REPORTS	3,069	2,850	2,800	2,800	2,800	2,800
3209	FEMS	EMERGENCY AMBULANCE FEES	17,361	22,000	22,000	22,000	22,000	22,000
3210	OCFO	TAX CERTIFICATES	146	86	86	86	86	86
3210	MPD	TRANSCRIPT OF RECORDS	246	250	250	250	250	250
3211	MPD	FIREARM USER FEE	435	400	400	400	400	400
3214	DMV	MOTOR VEHICLE INSPECTION	424	0	0	0	0	0
3215	DMV	VEHICLE TITLES RSC 1259	1,779	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	359	300	300	300	300	300
3220	DCRA	SURVEYOR FEES	0	30	30	30	30	30
3221	OCFO	DEED RECORDATION FEES	7,090	5,000	5,000	5,000	5,000	5,000
3221	DMV	RECORDATION FEE (RSC 1275)	470	490	500	500	500	500
3222	DCRA	CORP RECORDATION	12,578	10,000	11,500	10,500	10,000	10,000

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Table 4-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2012-2017

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2012 Actual	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
3223	DMV	PARKING FEES/PERMITS RSC 1314	3,852	1,750	2,000	2,000	2,000	2,000
3227	DCRA	COND/COOP CERTIFICATE	3	2	2	2	2	2
3237	DMV	BUSINESS-INSURANCE LAPSE FEES	2	6	6	6	6	6
3232	Off of Cable TV	CABLE TV FRANCHISE FEE	1,016	0	0	0	0	0
3320	DCRA	MODIFICATION AND VARIANCE REQUESTS	41	0	0	0	0	0
3310	DISB	INVESTMENT ADVISORS ACT	0	450	450	450	450	450
3234	Various	OTHER SERVICE CHARGES-OTHER	21,051	16,435	16,442	15,944	15,789	14,412
	Various	POLICY PROPOSALS MISCELLANEOUS	0	873	864	872	878	0
TOTAL CHARGES FOR SERVICES			**73,795**	**68,000**	**69,659**	**68,419**	**67,770**	**65,515**
TOTAL NON TAX REVENUE			**450,239**	**444,528**	**415,591**	**411,099**	**404,858**	**349,567**

Table 4-16

Dedicated Tax Revenue Funds, by Source of Revenue: February 2013 Certifications

	FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
TOTAL DEDICATED TAX REVENUE		**423,296,000**	**0**	**423,296,000**	**453,584,000**	**3,537,854**	**457,121,854**	**456,105,000**	**458,991,000**	**463,997,000**
Convention Center Fund (EZ0 0110)	**0**	**112,816,000**	**0**	**112,816,000**	**115,745,000**	**0**	**115,745,000**	**120,542,000**	**126,242,000**	**123,576,000**
Sales Tax		112,816,000			115,745,000			120,542,000	126,242,000	123,576,000
Healthy Schools Fund (GD0 0111)	**4,021,945**	**4,266,000**	**0**	**4,266,000**	**4,266,000**	**17,085**	**4,283,085**	**4,266,000**	**4,266,000**	**4,266,000**
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
New Communities - Repayment of Revenue Bonds (DT0 0110)	**0**	**6,664,877**	**0**	**6,664,877**	**7,823,585**	**0**	**7,823,585**	**10,476,689**	**12,919,276**	**15,762,739**
Deed Recordation Tax		3,847,087			4,538,214			6,096,395	7,523,248	9,184,989
Deed Transfer Tax		2,817,790			3,285,371			4,380,294	5,396,028	6,577,750
Nursing Facility Quality of Care Fund (HT0 0110)	**2,660,923**	**16,071,000**	**0**	**16,071,000**	**16,814,000**	**0**	**16,814,000**	**16,814,000**	**16,814,000**	**14,114,000**
Healthcare Provider Tax		16,071,000			16,814,000			16,814,000	16,814,000	14,114,000
Healthy DC Fund (HT0 0111)	**12,977,958**	**39,214,000**	**0**	**39,214,000**	**39,428,000**	**3,520,769**	**42,948,769**	**39,428,000**	**37,428,000**	**37,854,000**
Sales Tax		214,000			428,000			428,000	428,000	854,000
Insurance Premiums Tax		34,000,000			34,000,000			34,000,000	32,000,000	32,000,000
HMSC Contribution		5,000,000			5,000,000			5,000,000	5,000,000	5,000,000
Stevie Sellows Quality Improvement Fund (HT0 0112)	**2,264,623**	**5,514,000**	**0**	**5,514,000**	**6,602,000**	**0**	**6,602,000**	**6,602,000**	**6,602,000**	**5,202,000**
ICF-MR Assessment		5,514,000			6,602,000			6,602,000	6,602,000	5,202,000

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Table 4-16 (cont.)

Dedicated Tax Revenue Funds, by Source of Revenue: February 2013 Certifications

	FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
Hospital Fund (HT0 0114)	**564,187**	**15,562,000**	**0**	**15,562,000**	**15,080,000**	**0**	**15,080,000**	**0**	**0**	**0**
Hospital Bed Tax		15,562,000			15,080,000			-	-	-
DDOT Enterprise Fund (KA0 0111)	**0**	**0**	**0**	**0**	**500,000**	**0**	**500,000**	**500,000**	**500,000**	**500,000**
Public Space Rental	-				500,000			500,000	500,000	500,000
WMATA (KE0 0110)	**4,208,768**	**56,929,000**	**0**	**56,929,000**	**59,119,000**	**0**	**59,119,000**	**61,059,000**	**63,946,000**	**67,046,000**
Sales Tax (parking)		56,929,000			59,119,000			61,059,000	63,946,000	67,046,000
Highway Trust Fund (KZ0 0110)	**0**	**22,000,000**	**0**	**22,000,000**	**21,780,000**	**0**	**21,780,000**	**21,562,000**	**21,562,000**	**21,562,000**
Motor Fuel Tax		22,000,000			21,780,000			21,562,000	21,562,000	21,562,000
ABRA (LQ0 0110)	**0**	**460,000**	**0**	**460,000**	**460,000**	**0**	**460,000**	**460,000**	**460,000**	**460,000**
Sales Tax		460,000			460,000			460,000	460,000	460,000
Neighborhood Investment Fund (EB0 0011)	**60,226**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Property Tax		-			-			-	-	-
Sub Total - GENERAL FUND	**26,758,630**	**279,496,877**	**0**	**279,496,877**	**287,617,585**	**3,537,854**	**291,155,439**	**281,709,689**	**290,739,276**	**290,342,739**
Ballpark Fund (BK0 0110)	**0**	**47,683,000**	**0**	**47,683,000**	**47,960,000**	**0**	**47,960,000**	**49,067,000**	**49,501,000**	**51,120,000**
Sales Tax		10,663,000			10,759,000			10,963,000	11,226,000	11,541,000
Public Utility Tax		9,620,000			9,629,000			9,655,000	9,676,000	9,770,000
Toll Telecommunications Tax		2,275,000			2,321,000			2,390,000	2,474,000	2,561,000
Ballpark Fee		25,125,000			25,251,000			26,059,000	26,125,000	27,248,000
Housing Production Trust Fund (UZ0 0110)	**0**	**35,456,123**	**0**	**35,456,123**	**35,745,415**	**0**	**35,745,415**	**34,376,311**	**32,891,724**	**31,007,261**
Deed Recordation Tax		20,465,913			20,734,786			20,003,605	19,153,752	18,068,011
Deed Transfer Tax		14,990,210			15,010,629			14,372,706	13,737,972	12,939,250
Tax Increment Financing (TZ0 /TX0 0110)	**0**	**60,660,000**	**0**	**60,660,000**	**82,261,000**	**0**	**82,261,000**	**90,952,000**	**85,859,000**	**91,527,000**
Real Property Tax		29,794,000			46,178,000			45,208,000	40,820,000	44,216,000
Sales Tax		30,866,000			36,083,000			45,744,000	45,039,000	47,311,000
Sub Total - ENTERPRISE FUND	**0**	**143,799,123**	**0**	**143,799,123**	**165,966,415**	**0**	**165,966,415**	**174,395,311**	**168,251,724**	**173,654,261**

Table 4-17: Special Purpose (O-type) Revenue Funds

Table 4-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2014 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 4-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 4-17 reports each fund's available fund balance at the end of FY 2012. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2012 End of Year Fund Balance" column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District's Fiscal Year 2012 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2013, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns." The total certified resources column does not account for any legislated revenue transfers from the fund.

The next three columns of the table report, for FY 2014, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2015, FY 2016, and FY 2017. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A January 2013 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 4-17. It is available under "Studies" in the "Reports and Publications" section of the Office of the Chief Financial Officer web site:

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/FINAL%20special-purpose%20report%20011713.pdf.

Table 4-17
Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
A. Governmental Direction and Support											
Office of Open Government (AG0)		**0**	**60,000**	**0**	**60,000**	**60,000**	**0**	**60,000**	**60,000**	**60,000**	**60,0000**
0602	Lobbyist Fund	0	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
Department of General Services (AM0)		**216,462**	**5,225,000**	**92,462**	**5,317,462**	**6,005,000**	**124,000**	**6,129,000**	**5,225,000**	**5,225,000**	**5,225,000**
1150	Utilities Payment for Non-DC Agencies	0	1,300,000	0	1,300,000	2,080,000	0	2,080,000	1,300,000	1,300,000	1,300,000
1440	RFK & DC Armory Maintenance Fund	0	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
1460	Eastern Market Enterprise Fund	216,462	925,000	92,462	1,017,462	925,000	124,000	1,049,000	925,000	925,000	925,000
Office of Finance and Resource Management (AS0)		**0**	**293,542**	**0**	**293,542**	**0**	**0**	**0**	**0**	**0**	**0**
1150	Utilities Payment for Non-DC Agencies	0	293,542	0	293,542	0	0	0	0	0	0
Office of the Chief Financial Officer (AT0)		**2,915,031**	**29,160,946**	**0**	**29,160,946**	**24,713,186**	**0**	**24,713,186**	**23,705,015**	**23,724,054**	**23,743,304**
0602	Payroll Service Fees	0	365,000	0	365,000	365,000	0	365,000	365,000	365,000	365,000
0603	Service Contracts	0	1,302,210	0	1,302,210	1,302,210	0	1,302,210	1,302,210	1,302,210	1,302,210
0605	Dishonored Check Fees	0	70,000	0	70,000	100,000	0	100,000	100,000	100,000	100,000
0606	Recorder of Deeds Surcharge	2,915,031	1,675,000	0	1,675,000	1,675,000	0	1,675,000	1,691,750	1,708,668	1,725,754
0607	Miscellaneous Revenue	0	10,000	0	10,000	0	0	0	0	0	0
0608	Drug Pre Trust	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0610	Bank Fees	0	2,600,000	0	2,600,000	4,100,000	0	4,100,000	4,100,000	4,100,000	4,100,000
0611	Tax Collection Fees	0	12,000,000	0	12,000,000	6,000,000	0	6,000,000	5,000,000	5,000,000	5,000,000
0613	Unclaimed Property Contingency Fund	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
0614	Defined Contribution Plan Administration	0	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000
0619	DC Lottery Reimbursement	0	1,246,799	0	1,246,799	1,250,000	0	1,250,000	1,250,000	1,250,000	1,250,000
0626	Tobacco Fund Reimbursement	0	101,937	0	101,937	130,976	0	130,976	106,055	108,176	110,340
6115	Central Collections Unit	0	5,580,000	0	5,580,000	5,580,000	0	5,580,000	5,580,000	5,580,000	5,580,000
Office of the Secretary (BA0)		**0**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
1243	Distribution Fees	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
D.C. Department of Human Resources (BE0)		**0**	**277,688**	**0**	**277,688**	**286,120**	**0**	**286,120**	**294,600**	**303,437**	**312,540**
0615	Defined Benefits Retirement Program	0	169,090	0	169,090	174,264	0	174,264	179,388	184,769	190,312
1555	Reimbursables from Other Governments	0	108,598	0	108,598	111,856	0	111,856	115,212	118,668	122,228

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
A. Governmental Direction and Support (continued)											
Office of the Attorney General (CB0)		**5,595,489**	**2,638,462**	**0**	**2,638,462**	**2,500,000**	**0**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**
0603	Child Support - TANF/AFDC Collections	5,505,083	2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	87,986	25,000	0	25,000	0	0	0	0	0	0
0605	Child Support - Interest Income	2,420	1,000	0	1,000	0	0	0	0	0	0
0613	Independent Agencies	0	112,462	0	112,462	0	0	0	0	0	0
Office of Campaign Finance (CJ0)		**15,332**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0600	Special Purpose Revenue	15,332	0	0	0	0	0	0	0	0	0
Medical Liability Captive INS Agency (RJ0)		**134,615**	**66,093**	**0**	**66,093**	**49,000**	**0**	**49,000**	**52,000**	**55,000**	**60,000**
1240	Captive Insurance Fund	134,615	66,093	0	66,093	49,000	0	49,000	52,000	55,000	60,000
Office of the Chief Technology Officer (TO0)		**2,619,565**	**12,220,723**	**2,518,845**	**14,739,568**	**16,432,260**	**0**	**16,432,260**	**19,500,000**	**21,000,000**	**23,500,000**
0602	DC NET Services Support	2,569,754	10,727,812	2,518,845	13,246,657	13,932,260	0	13,932,260	16,500,000	19,000,000	21,500,000
1200	SERVUS Program	49,810	1,492,911	0	1,492,911	2,500,000	0	2,500,000	3,000,000	2,000,000	2,000,000
Sub-total: Governmental Direction and Support		**11,496,494**	**50,942,454**	**2,611,307**	**53,553,761**	**51,045,566**	**124,000**	**51,169,566**	**52,336,615**	**53,867,491**	**56,400,844**
B. Economic Development and Regulation											
Office of Planning (BD0)		**145,557**	**128,970**	**78,782**	**207,752**	**25,000**	**25,000**	**50,000**	**50,000**	**50,000**	**50,000**
2001	Historic Landmark and Historic District Filing Fees	145,557	128,970	78,782	207,752	25,000	25,000	50,000	50,000	50,000	50,000
Commission on Arts and Humanities (BX0)		**144,094**	**100,000**	**0**	**100,000**	**80,000**	**144,094**	**224,094**	**80,000**	**80,000**	**80,000**
0600	Special Purpose Revenue	144,094	100,000	0	100,000	80,000	144,094	224,094	80,000	80,000	80,000
Department of Employment Services (CF0)		**20,423,325**	**32,612,720**	**0**	**32,612,720**	**33,088,753**	**14,529,614**	**47,618,367**	**33,088,753**	**33,088,753**	**33,088,753**
0610	Workers' Compensation Special Fund	3,407,795	4,500,000	0	4,500,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000
0611	Workers' Compensation Administration Fund	11,198,033	16,900,000	0	16,900,000	16,900,000	11,198,033	28,098,033	16,900,000	16,900,000	16,900,000
0612	UI Interest/Penalties	2,004,912	1,388,967	0	1,388,967	1,865,000	1,000,000	2,865,000	1,865,000	1,865,000	1,865,000
0624	UI Administrative Assessment	3,812,585	9,823,753	0	9,823,753	9,823,753	2,331,581	12,155,334	9,823,753	9,823,753	9,823,753

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Consumer and Regulatory Affairs (CR0)		**12,599,226**	**16,586,544**	**0**	**16,586,544**	**22,974,750**	**930,550**	**23,905,300**	**19,940,000**	**23,280,000**	**19,940,000**
6006	Nuisance Abatement	1,459,627	2,507,565	0	2,507,565	4,738,702	0	4,738,702	2,500,000	5,000,000	2,500,000
6008	Real Estate Guarantee and Education Fund	1,048,648	1,310,000	0	1,310,000	692,763	0	692,763	1,300,000	700,000	1,300,000
6009	Real Estate Appraisal Fee	0	70,000	0	70,000	147,725	0	147,725	70,000	150,000	70,000
6010	OPLA - Special Account	1,595,336	2,366,733	0	2,366,733	2,929,193	0	2,929,193	2,400,000	3,000,000	2,400,000
6011	Special Events Revolving	0	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
6012	Boxing Commission Revolving Account	0	164,391	0	164,391	174,654	0	174,654	165,000	175,000	165,000
6013	Basic Business License Fund	5,072,791	7,784,220	0	7,784,220	10,076,994	630,550	10,707,544	10,000,000	10,000,000	10,000,000
6020	Board of Engineers Fund	869,819	268,391	0	268,391	748,930	0	748,930	300,000	750,000	300,000
6030	Green Building Fund	1,008,315	701,030	0	701,030	1,000,000	300,000	1,300,000	700,000	1,000,000	700,000
6040	Corporate Recordation Fund	1,544,689	1,409,214	0	1,409,214	2,460,789	0	2,460,789	2,500,000	2,500,000	2,500,000
Office of Cable Television (CT0)		**0**	**9,300,000**	**0**	**9,300,000**	**8,730,827**	**0**	**8,730,827**	**8,835,597**	**8,941,624**	**8,941,624**
0600	Cable Franchise Fees	0	9,300,000	0	9,300,000	8,730,827	0	8,730,827	8,835,597	8,941,624	8,941,624
Dept. of Housing and Community Development (DB0)		**3,115,986**	**7,000,000**	**0**	**7,000,000**	**7,500,000**	**2,130,000**	**9,630,000**	**7,500,000**	**7,500,000**	**7,500,000**
0602	HPAP Repayment	1,246,792	1,000,000	0	1,000,000	1,000,000	630,000	1,630,000	1,000,000	1,000,000	1,000,000
0610	DHCD Unified Fund	1,869,195	6,000,000	0	6,000,000	6,500,000	1,500,000	8,000,000	6,500,000	6,500,000	6,500,000
Public Service Commission (DH0)		**1,293,447**	**10,359,612**	**0**	**10,359,612**	**11,611,989**	**0**	**11,611,989**	**11,347,755**	**11,347,755**	**11,347,755**
0631	Operating - Utility Assessment	1,293,447	10,359,612	0	10,359,612	11,611,989	0	11,611,989	11,347,755	11,347,755	11,347,755
Office of the People's Counsel (DJ0)		**1,128,309**	**6,115,878**	**0**	**6,115,878**	**6,565,523**	**0**	**6,565,523**	**6,241,975**	**6,241,975**	**6,241,975**
0631	Advocate for Consumers	1,128,309	6,115,878	0	6,115,878	6,565,523	0	6,565,523	6,241,975	6,241,975	6,241,975
Office of the Deputy Mayor for Econ. Develop. (EB0)		**41,667,024**	**13,300,050**	**3,098,072**	**16,398,122**	**10,900,000**	**9,546,552**	**20,446,552**	**10,100,000**	**10,100,000**	**6,350,000**
0419	H Street NE Retail Priority Area Grant Fund	2,009,433	8,750,000	0	8,750,000	5,000,000	0	5,000,000	5,000,000	5,000,000	1,250,000
0609	Industrial Revenue Bond Program	598,072	2,000,000	598,072	2,598,072	2,800,000	0	2,800,000	2,000,000	2,000,000	2,000,000
0632	AWC & NCRC Development (ED Special Acct)	39,059,518	2,550,050	2,500,000	5,050,050	3,100,000	9,546,552	12,646,552	3,100,000	3,100,000	3,100,000
Business Improvements Districts Transfer (ID0)		**0**	**23,000,000**	**0**	**23,000,000**	**23,000,000**	**0**	**23,000,000**	**23,000,000**	**23,000,000**	**23,000,000**
2003	Business Improvement Districts (BIDS)	0	23,000,000	0	23,000,000	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**3,383,645**	**4,000,000**	**1,000,000**	**5,000,000**	**4,000,000**	**2,395,140**	**6,395,140**	**4,000,000**	**4,000,000**	**5,600,000**
6017	ABC - Import and Class License Fees	3,383,645	4,000,000	1,000,000	5,000,000	4,000,000	2,395,140	6,395,140	4,000,000	4,000,000	5,600,000

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Insurance, Securities, and Banking (SR0)		**11,531,620**	**22,586,154**	**716,000**	**23,302,154**	**20,699,250**	**600,000**	**21,299,250**	**20,116,211**	**20,818,416**	**21,442,970**
2100	HMO Assessment	554,700	980,000	100,000	1,080,000	1,154,708	100,000	1,254,708	1,168,267	1,203,315	1,239,415
2200	Insurance Assessment	2,178,183	8,000,000	616,000	8,616,000	8,263,187	500,000	8,763,187	8,755,000	9,017,650	9,288,180
2350	Securities and Banking Fund	0	7,000,000	0	7,000,000	8,898,679	0	8,898,679	7,725,000	7,956,750	8,195,453
2800	Captive Insurance	0	2,155,598	0	2,155,598	2,382,676	0	2,382,676	2,467,944	2,640,701	2,719,922
2910	Foreclosure Mediation Fund	20,100	105,000	0	105,000	0	0	0	0	0	0
2911	Foreclosure Mediation Fund (Temporary)	4,433,081	0	0	0	0	0	0	0	0	0
2950	Capital Access Fund	4,345,556	4,345,556	0	4,345,556	0	0	0	0	0	0
Office of Motion Picture and Television Develop. (TK0)		**0**	**85,000**	**0**	**85,000**	**95,000**	**0**	**95,000**	**100,000**	**100,000**	**100,000**
0610	Production Support	0	85,000	0	85,000	95,000	0	95,000	100,000	100,000	100,000
Sub-total: Economic Development and Regulation		**95,432,234**	**145,174,928**	**4,892,854**	**150,067,783**	**149,271,092**	**30,300,950**	**179,572,042**	**144,400,291**	**148,548,523**	**143,683,077**
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**855,755**	**9,570,000**	**200,000**	**9,770,000**	**7,370,000**	**200,000**	**7,570,000**	**7,370,000**	**7,370,000**	**7,370,000**
1555	Reimbursable from Other Governments	0	2,500,000	0	2,500,000	1,700,000	0	1,700,000	1,700,000	1,700,000	1,700,000
1614	Miscellaneous	0	6,400,000	0	6,400,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
7278	Asset Forfeiture	855,755	670,000	200,000	870,000	670,000	200,000	870,000	670,000	670,000	670,000
Fire and Emergency Medical Services Dept. (FB0)		**0**	**1,525,000**	**0**	**1,525,000**	**1,530,000**	**0**	**1,530,000**	**1,530,000**	**1,530,000**	**1,530,000**
1200	AED Registration Fees	0	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
1613	Other Revenue (CPR Training)	0	20,000	0	20,000	25,000	0	25,000	25,000	25,000	25,000
6100	Special Events	0	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
Department of Corrections (FL0)		**2,547,440**	**22,135,000**	**50,000**	**22,185,000**	**20,950,000**	**200,000**	**21,150,000**	**21,200,000**	**21,200,000**	**21,020,000**
0600	Corrections Trustee Reimbursement	2,547,440	20,500,000	0	20,500,000	19,500,000	0	19,500,000	19,500,000	19,500,000	19,500,000
0601	Concession Income	0	1,500,000	0	1,500,000	1,450,000	0	1,450,000	1,500,000	1,500,000	1,500,000
0602	Welfare Account	0	135,000	50,000	185,000	0	200,000	200,000	200,000	200,000	20,000

(Continued on next page)

Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
C. Public Safety and Justice (continued)											
Office of the Deputy Mayor for Public Safety and Justice (FQ0)		**3,171,326**	**791,140**	**1,327,106**	**2,118,246**	**250,000**	**1,327,106**	**1,577,106**	**0**	**0**	**0**
0620	Crime Victims Assistance Fund	1,644,104	791,140	373,106	1,164,246	250,000	373,106	623,106	0	0	0
0621	Dom. Violence Shelter & Transition Housing Fund	1,527,221	0	954,000	954,000	0	954,000	954,000	0	0	0
Office of Unified Communications (UC0)		**10,520,816**	**12,975,000**	**0**	**12,975,000**	**12,975,000**	**3,903,080**	**16,878,080**	**12,975,000**	**12,975,000**	**12,975,000**
1630	911 & 311 Assessments	9,762,368	12,500,000	0	12,500,000	12,500,000	3,903,080	16,403,080	12,500,000	12,500,000	12,500,000
1631	Prepaid Wireless 911 Charges	758,447	475,000	0	475,000	475,000	0	475,000	475,000	475,000	475,000
Sub-total: Public Safety and Justice		**17,095,337**	**46,996,140**	**1,577,106**	**48,573,246**	**43,075,000**	**5,630,186**	**48,705,186**	**43,075,000**	**43,075,000**	**42,895,000**
D. Public Education System											
District of Columbia Public Library (CE0)		**221,762**	**506,208**	**13,792**	**520,000**	**520,000**	**20,000**	**540,000**	**520,000**	**520,000**	**520,000**
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140	Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	203,697	110,000	10,000	120,000	120,000	20,000	140,000	120,000	120,000	120,000
6150	SLD E-Rate Reimbursement	4,884	396,208	3,792	400,000	400,000	0	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GA0)		**11,738,837**	**11,909,890**	**11,419,112**	**23,329,002**	**12,064,183**	**0**	**12,064,183**	**12,270,735**	**12,514,887**	**12,514,887**
0602	ROTC	1,261,692	982,312	1,261,692	2,244,004	1,035,167	0	1,035,167	1,021,998	1,042,037	1,042,037
0604	Pepco	0	70,622	0	70,622	43,000	0	43,000	43,000	43,000	43,000
0607	Custodial	0	295,524	0	295,524	302,455	0	302,455	308,504	314,674	314,674
0608	Nonresident	0	708,907	0	708,907	723,085	0	723,085	737,547	752,297	752,297
0609	Security	0	244,539	0	244,539	249,430	0	249,430	254,419	259,507	259,507
0611	Cafeteria	0	442,254	0	442,254	451,099	0	451,099	460,121	469,323	469,323
0613	Vending Machine Sales	0	53,872	0	53,872	54,950	0	54,950	56,049	57,170	57,170
0621	Parking Fees	0	102,000	0	102,000	0	0	0	0	0	0
0633	DHHS Afterschool Prog - Copayment	319,726	500,000	0	500,000	524,939	0	524,939	535,438	546,147	546,147
0634	E-Rate Education Fund	10,157,419	8,509,860	10,157,420	18,667,280	8,680,058	0	8,680,058	8,853,659	9,030,732	9,030,732
Public Charter School Board (GB0)		**0**	**2,903,466**	**0**	**2,903,466**	**3,082,496**	**0**	**3,082,496**	**3,100,000**	**3,300,000**	**3,700,000**
6632	Administrative Fees	0	2,903,466	0	2,903,466	3,082,496	0	3,082,496	3,100,000	3,300,000	3,700,000

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
D. Public Education System (continued)											
Office of the State Superintendent of Education (GD0)		**5,956,983**	**178,877**	**5,667,596**	**5,846,473**	**178,877**	**5,653,166**	**5,832,043**	**5,830,043**	**5,830,043**	**5,830,043**
0603	State Superintendent of Education Fees	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877
0610	Charter School Credit Enhancement Fund	5,938,553	0	5,651,166	5,651,166	0	5,651,166	5,651,166	5,651,166	5,651,166	5,651,166
0618	Student Residency Verification Fund	18,430	20,000	16,430	36,430	20,000	2,000	22,000	20,000	20,000	20,000
6007	Site Evaluation	0	23,000	0	23,000	23,000	0	23,000	23,000	23,000	23,000
Sub-total: Public Education System		**17,917,582**	**15,498,441**	**17,100,500**	**32,598,941**	**15,845,556**	**5,673,166**	**21,518,722**	**21,720,778**	**22,164,930**	**22,564,930**
E. Human Support Services											
Department of Parks and Recreation (HA0)		**1,191,082**	**1,798,702**	**0**	**1,798,702**	**2,200,000**	**0**	**2,200,000**	**2,420,000**	**2,541,000**	**2,668,050**
0602	Enterprise Fund Account	1,191,082	1,798,702	0	1,798,702	2,200,000	0	2,200,000	2,420,000	2,541,000	2,668,050
Department of Health (HC0)		**7,563,603**	**11,543,693**	**0**	**11,543,693**	**10,697,692**	**2,218,589**	**12,916,281**	**10,697,692**	**10,911,646**	**11,129,879**
0605	SHPDA Fees	1,249,666	479,035	0	479,035	483,000	30,000	513,000	483,000	492,660	502,513
0632	Pharmacy Protection	1,926,681	1,697,207	0	1,697,207	1,693,933	0	1,693,933	1,693,933	1,727,812	1,762,368
0633	Radiation Protection	0	114,623	0	114,623	114,375	0	114,375	114,375	116,663	118,996
0643	Board of Medicine	4,219,852	8,722,000	0	8,722,000	7,811,411	2,188,589	10,000,000	7,811,411	7,967,639	8,126,992
0655	SHPDA Admission Fee	77,445	441,308	0	441,308	505,453	0	505,453	505,453	515,562	525,873
0656	EMS Fees	0	59,520	0	59,520	59,520	0	59,520	59,520	60,710	61,925
0661	ICF/MR Fees and Fines	17,070	30,000	0	30,000	30,000	0	30,000	30,000	30,600	31,212
0662	Civic Monetary Penalties	72,889	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)		**911,629**	**4,441,494**	**0**	**4,441,494**	**4,471,897**	**0**	**4,471,897**	**4,441,494**	**4,441,494**	**4,441,494**
0631	Medicaid Collections - 3rd Party Liability	719,801	2,583,103	0	2,583,103	2,597,870	0	2,597,870	2,583,103	2,583,103	2,583,103
0632	Bill of Rights - Grievance and Appeals	191,829	525,058	0	525,058	540,693	0	540,693	525,058	525,058	525,058
0633	Medicaid Recovery Audit Contractor	0	1,333,333	0	1,333,333	1,333,333	0	1,333,333	1,333,333	1,333,333	1,333,333
Department of Human Services (JA0)		**631,891**	**1,326,295**	**0**	**1,326,295**	**1,200,000**	**630,590**	**1,830,590**	**1,200,000**	**1,200,000**	**1,200,000**
0603	SSI Payback	631,891	1,116,670	0	1,116,670	1,000,000	630,590	1,630,590	1,000,000	1,000,000	1,000,000
0613	Food Stamps Collection - Fraud	0	209,625	0	209,625	200,000	0	200,000	200,000	200,000	200,000
Department on Disabilities Services (JM0)		**505,086**	**7,550,000**	**0**	**7,550,000**	**7,550,000**	**0**	**7,550,000**	**7,550,000**	**7,550,000**	**7,550,000**
0610	Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
0611	Cost of Care - Non-Medicaid Clients	33,290	3,700,000	0	3,700,000	3,700,000	0	3,700,000	3,700,000	3,700,000	3,700,000
0616	Randolph Shepherd	471,796	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
Child and Family Services Agency (RL0)		**0**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
0601	H.U.M.N. - Human Reources. - ES	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
E. Human Support Services (continued)											
Department of Behavioral Health (RM0)		**0**	**3,673,740**	**0**	**3,673,740**	**3,700,000**	**0**	**3,700,000**	**3,750,000**	**3,750,000**	**3,750,000**
0610	DMH Federal Beneficiary Reimbursement	0	3,373,740	0	3,373,740	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000
0640	DMH Medicare and 3rd Party Reimbursement	0	300,000	0	300,000	300,000	0	300,000	350,000	350,000	350,000
Office of Veterans Affairs (VA0)		**2,652**	**1,000**	**0**	**1,000**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**
0600	Office of Veterans Affairs Fund	2,652	1,000	0	1,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services		**10,805,943**	**31,534,924**	**0**	**31,534,924**	**31,024,589**	**2,849,179**	**33,873,768**	**31,264,186**	**31,599,140**	**31,944,423**
F. Public Works											
Department of Transportation (KA0)		**3,833,116**	**16,959,586**	**0**	**16,959,586**	**25,348,175**	**0**	**25,348,175**	**25,527,652**	**25,124,961**	**25,124,961**
6000	General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
6030	DC Circulator Bus System	0	3,576,583	0	3,576,583	3,576,583	0	3,576,583	3,576,583	3,576,583	3,576,583
6140	Tree Fund (est. DC Act 14-614)	93,016	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
6425	Federal Transit Authority Grant Match	0	36,000	0	36,000	0	0	0	0	0	0
6555	Mall Tunnel Lighting	0	320,000	0	320,000	320,000	0	320,000	320,000	320,000	320,000
6645	Pedestrian & Bicycle Safety / Enhancement	656,467	310,703	0	310,703	300,000	0	300,000	300,000	300,000	300,000
6901	DDOT Enterprise Fund - Non Tax Revenues	2,537,570	2,000,000	0	2,000,000	3,360,292	0	3,360,292	3,360,292	3,360,292	3,360,292
6902	Performance Parking Program Fund	546,063	4,466,300	0	4,466,300	7,003,220	0	7,003,220	7,182,697	6,780,006	6,780,006
6903	Bicycle Sharing Fund	0	3,200,000	0	3,200,000	7,697,000	0	7,697,000	7,697,000	7,697,000	7,697,000
6905	Parking Meter Pay by Phone Transaction Fee	0	2,500,000	0	2,500,000	2,541,080	0	2,541,080	2,541,080	2,541,080	2,541,080
Washington Metropolitan Area Transit Authority (KE0)		**4,686,248**	**30,578,700**	**0**	**30,578,700**	**30,578,700**	**0**	**30,578,700**	**30,976,223**	**31,378,914**	**31,378,914**
0601	Parking Meter WMATA	4,686,248	30,578,700	0	30,578,700	30,578,700	0	30,578,700	30,976,223	31,378,914	31,378,914
District Department of the Environment (KG0)		**32,052,843**	**47,325,841**	**4,505,914**	**51,831,755**	**48,025,034**	**5,135,083**	**53,160,117**	**48,053,034**	**48,053,034**	**48,053,034**
0602	Air Quality Construction Permits	43,013	152,000	16,812	168,812	133,968	25,065	159,033	133,968	133,968	133,968
0603	Fishing License	241,845	79,000	42,557	121,557	79,000	0	79,000	79,000	79,000	79,000
0609	LUST Trust Fund	378,302	0	41,150	41,150	0	50,000	50,000	0	0	0
0634	Soil Erosion/Sediment Control	322,205	584,000	26,000	610,000	610,000	50,862	660,862	610,000	610,000	610,000
0645	Pesticide Product Registration	0	882,232	0	882,232	941,533	0	941,533	941,533	941,533	941,533
0646	Storm Water Fees	0	100,000	0	100,000	120,000	0	120,000	120,000	120,000	120,000
0654	Storm Water Permit Review	8,587,650	12,000,000	0	12,000,000	12,500,000	295,530	12,795,530	12,500,000	12,500,000	12,500,000
0662	Renewable Energy Development Fund	217,446	8,000,000	0	8,000,000	8,045,000	0	8,045,000	8,045,000	8,045,000	8,045,000
0663	Clean Land Fund/Brownfield Revitalization	8,257,831	150,000	2,475,135	2,625,135	150,000	1,650,828	1,800,828	150,000	150,000	150,000

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Table 4-17 *(continued)*

Special Purpose (O-Type) Revenue Funds, by Source: March 2013 Certifications

		FY 2012 End of Year Fund Balance	FY 2013 Certified Revenues	FY 2013 Certified Fund Balance Use	FY 2013 Certified Resources	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2016 Certified Revenues	FY 2017 Certified Revenues
F. Public Works (continued)											
District Department of the Environment (KG0) (continued)											
0667	Wetlands Fund	151,316	3,000	116,795	119,795	4,001	34,110	38,111	4,001	4,001	4,001
0670	Anacostia River Clean Up Fund	1,740,986	1,921,956	0	1,921,956	1,922,000	106,598	2,028,598	1,950,000	1,950,000	1,950,000
6201	Economy II	0	133,854	0	133,854	132,526	0	132,526	132,526	132,526	132,526
6202	Residential Aid Discount (RAD)	0	78,297	0	78,297	125,526	0	125,526	125,526	125,526	125,526
6203	Residential Essential Services (RES)	0	76,484	0	76,484	125,526	0	125,526	125,526	125,526	125,526
6204	WASA Utility Discount Program	5,065	104,404	0	104,404	125,526	0	125,526	125,526	125,526	125,526
6400	DC Municipal Aggregation Program	118,447	126,079	0	126,079	126,079	0	126,079	126,079	126,079	126,079
6700	Sustainable Energy Trust Fund	11,967,737	20,572,535	1,787,465	22,360,000	20,500,000	2,922,090	23,422,090	20,500,000	20,500,000	20,500,000
6800	Energy Assistance Trust Fund	20,999	2,362,000	0	2,362,000	2,384,349	0	2,384,349	2,384,349	2,384,349	2,384,349
Department of Public Works (KT0)		**216,064**	**7,906,181**	**0**	**7,906,181**	**7,780,000**	**0**	**7,780,000**	**7,780,000**	**7,780,000**	**7,780,000**
6000	General "O" Type Revenue Sources	0	400,000	0	400,000	400,000	0	400,000	400,000	400,000	400,000
6010	Super Can Program	216,064	249,411	0	249,411	230,000	0	230,000	230,000	230,000	230,000
6072	District Recycle Program	0	450,000	0	450,000	450,000	0	450,000	450,000	450,000	450,000
6082	Solid Waste Disposal Fee Fund	0	4,700,000	0	4,700,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
6591	Clean City Fund	0	2,106,770	0	2,106,770	1,700,000	0	1,700,000	1,700,000	1,700,000	1,700,000
Department of Motor Vehicles (KV0)		**847,374**	**9,730,588**	**0**	**9,730,588**	**9,450,000**	**0**	**9,450,000**	**10,000,000**	**10,000,000**	**10,550,000**
6000	General "O" Type Revenue Sources	0	3,400,652	0	3,400,652	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
6100	Fee - Out-of-State Vehicle Registration	0	350,000	0	350,000	250,000	0	250,000	300,000	300,000	350,000
6258	Motor Vehicle Inspection Station	847,374	5,979,936	0	5,979,936	5,000,000	0	5,000,000	5,500,000	5,500,000	6,000,000
D.C. Taxicab Commission (TC0)		**244,802**	**1,607,236**	**186,575**	**1,793,811**	**2,777,954**	**0**	**2,777,954**	**6,044,714**	**6,044,714**	**6,044,714**
2100	Justice Department Fingerprints	0	44,714	0	44,714	44,714	0	44,714	44,714	44,714	44,714
2200	Taxicab Assessment Act	58,226	0	0	0	0	0	0	0	0	0
2400	Public Vehicles for Hire Consumer Service	186,575	1,562,522	186,575	1,749,097	2,733,240	0	2,733,240	6,000,000	6,000,000	6,000,000
Sub-total: Public Works		**41,880,447**	**114,108,132**	**4,692,490**	**118,800,622**	**123,959,863**	**5,135,083**	**129,094,946**	**128,381,623**	**128,381,623**	**128,381,623**
G. Financing and Other											
DS0 6462	Public Space Rental Fees for Debt Service	0	4,547,000	0	4,547,000	4,728,000	0	4,728,000	29,918,000	5,114,000	5,319,000
PA0 6330	Local Transportation Revenue (ROW) - Paygo	0	30,561,619	0	30,561,619	26,507,555	0	26,507,555	29,052,099	28,433,371	31,433,213
KZ0 6330	Transfer Dedicated Capital Revenues (ROW)	0	14,472,179	0	14,472,179	18,526,243	0	18,526,243	15,981,699	16,600,427	13,600,585
Sub-total: Financing and Other		**0**	**49,580,798**	**0**	**49,580,798**	**49,761,798**	**0**	**49,761,798**	**74,951,798**	**50,147,798**	**50,352,798**
District-Wide Total		**194,628,036**	**453,835,818**	**30,874,257**	**484,710,075**	**463,983,464**	**49,712,564**	**513,696,028**	**496,130,292**	**477,784,506**	**476,772,696**

Table 4-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2014

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property DC Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $67,500 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for the first $3 million of assessed value; $1.85 per $100 for assessed value more than $3 million Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$1,789,769 Amount is net of $32,245 Tax Increment Financing (TIF) transfer.
PERSONAL PROPERTY TAX	Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures. DC Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax. Note: Prior to FY 2012 a portion was dedicated to the Neighborhood Investment Fund (NIF).	$55,734
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction. DC Code Citation: Title 47, Chapters 20 and 22. Note: Tobacco products other than cigarettes means: (a) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or (b) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.	A five-tier rate structure is presently in effect: 6.0% – General rate for tangible personal property and selected services 10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center. 12% – Other tobacco products, including cigars (except premium cigars), roll for smoking made in whole or in part of tobacco, and pipe tobacco that is intended for consumption by smoking, by chewing or as snuff. 14.5% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations. Note: The 18% parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.	$913,989 Amount is net of transfers to: the Convention Center ($101,093), the Tax Increment Financing (TIF) Fund ($22,249), the Ballpark Revenue Fund ($12,592), WMATA ($56,395), Healthy Schools Fund ($4,266), ABRA ($460)

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = $2.79 per 31-gallon barrel Champagne/sparkling wine = $0.45 per gallon Distilled Spirits = $1.50 per gallon Light wine (alcohol content 14% or less) = $0.30 per gallon Heavy wine (alcohol content above 14%) = $0.40 per gallon	$5,166
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	$0.125 per cigarette ($2.50 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). $0.36 per pack surtax in lieu of retail sales tax. $0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	$35,603
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value – 3,499 lbs or less 7% of fair market value – 3,500 to 4,999 lbs 8% of fair market value – more than 5,000 lbs.	$43,986
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First $10,000 = 4.0% $10,000 < $40,000 = $400 + 6.0% of excess above $10,000 $40,000 < $350,000 = $2,200 + 8.5% of excess above $40,000 More than $350,000 = $28,550 + 8.95% of excess above $350,000 Note: Excludes Social Security income and maximum $3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	$1,490,694
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$302,924
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than $12,000. A 30% salary allowance for owners and a $5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$162,972

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE ($ in thousands)
PUBLIC UTILITY TAX	Tax on local television, radio and telephone companies; heating oil utilities; natural gas utilities; and electric distribution utilities. *D.C. Code Citation: Title 47, Chapter 25.*	Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential Heating oil utilities: $0.17 per gallon – residential $0.187 per gallon – nonresidential Natural gas utilities: $0.0707 per therm – residential $0.07777 per therm – nonresidential Electric distribution utilities: $0.0070 per kilowatt hour – residential $0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on nonresidential customers are dedicated to the Ballpark Revenue Fund.	$131,259 Amount is net of $8,509 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$56,384 Amount is net of $2,220 Ballpark Revenue Fund transfer.
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. *D.C. Code Citation: Title 47, Chapter 26.*	2.0% on policy and membership fees and net premium receipts; except 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: Currently dedicated to the Healthy DC Fund is the 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs.	$52,932 Amount is net of $34,062 Healthy DC Fund Transfer.
ESTATE TAX	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. *DC Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	$102,996
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. *D.C. Code Citation: Title 42, Chapter 11.*	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$138,884 Amount is net of transfers to: the Housing Production Trust Fund ($24,509).

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE ($ in thousands)
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$103,288 Amount is net of transfers to: the Housing Production Trust Fund ($18,227).
CO-OP RECORDATION	Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax. DC Code Citation: Title 42, Chapter 11.	2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than $400,000, the rate of the tax is 2.2%.	$5,873
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the controlling interest of the corporation is being transferred. The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation. DC Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value	$21,735

PART B—OTHER SELECTED REVENUE SOURCES

TAX	DESCRIPTION	RATE	FY 2012 REVENUE ($ in thousands)
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank Note: Prior to FY 2012, all revenue from this tax was dedicated to the DC Department of Transportation (DDOT). For FY 2012 and FY 2013, all revenue will go to the Local Fund. After FY 2013, part of Public Space Rental revenue will go to the DDOT Enterprise Fund..	$32,506
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	$0 Amount is net of $13,322 Nursing Facility Quality of Care Fund transfer.
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over $5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts $5 million - $8 million = $5,500 District gross receipts $8 million - $12 million = $10,800 District gross receipts $12 million - $16 million = $14,000 District gross receipts over $16 million = $16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	$0 Amount is net of $40,418 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	$0 Amount is net of $22,778 Highway Trust Fund transfer.
HOSPITAL BED TAX	An assessment on hospitals operating in the District. DC Code Citation: Title 44, Chapter 6A	$3,788 per licensed bed for FYs 2012-2014 Note: All revenue from this tax is dedicated to the Hospital Fund.	$0 Amount is net of $15,758 transfer to Hospital Fund.
ICF-MR ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for the mentally retarded (ICF-MR) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of $1,010 transfer to Stevie Sellows.
HMSC CONTRIBUTION	Hospital and medical services corporations (HMSCs) are allowed to make a $5 million annual payment in lieu of community reinvestment. DC Code Citation: Title 31, Chapter 35	$5 million annual payment Note: All revenue from this tax is dedicated to the Healthy DC and Health Care Expansion Fund.	$0 Amount is net of $5,000 transfer to Healthy DC Fund.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2012

Operating Expenditures

In FY 2012, the District's Local fund expenditures, excluding Dedicated Taxes, increased by $365.1 million, or 6.9 percent, over FY 2011. Since FY 2009, expenditures have increased by an average of 1.2 percent annually as depicted in Figure 5-1. Table 5A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies, and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 5A-2 of the Appendix. They totaled $381.2 million in FY 2012.

The $365.1 million Local funds increase in FY 2012 was partly due to spending increases of $116.5 million in the Department of Transportation, $110.5 million in the Department of Health Care Finance, and a net of $72.8 million in the Public Education System agencies.

On a gross funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 2.6 percent annually from FY 2009 to FY 2012 (Table 5A-3 in the Appendix).

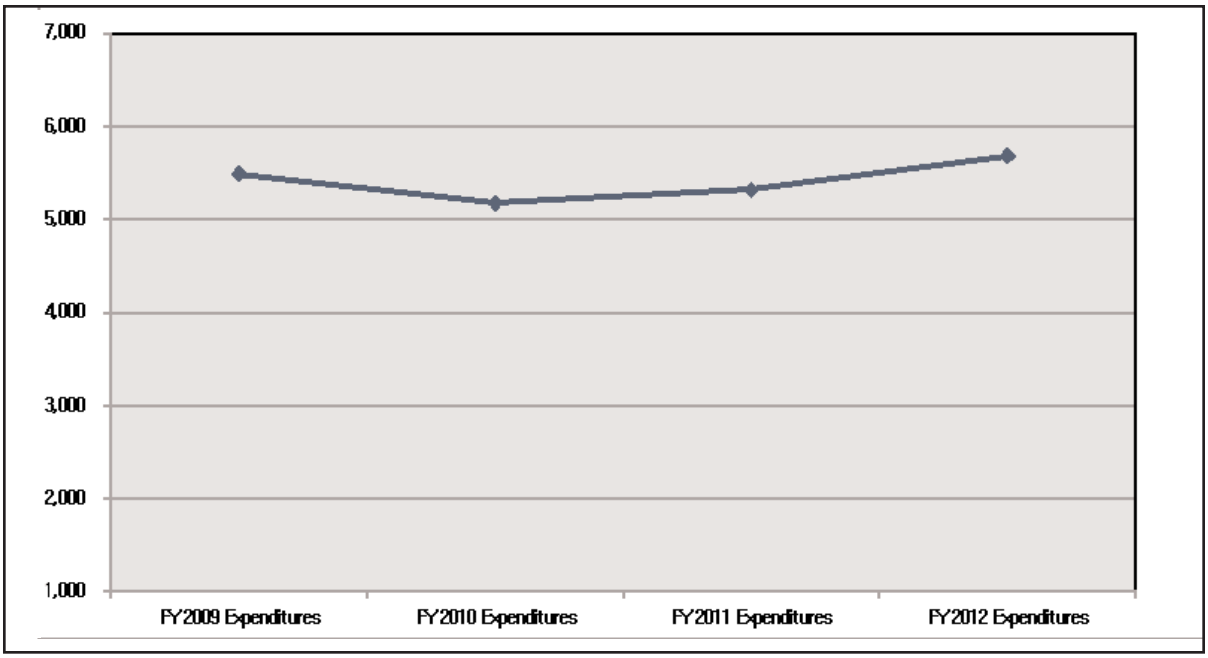
This chapter examines operating expenditures for the District and reflects expenditure trends. Specifically, the chapter:

Figure 5-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

does not include Enterprise and Other Funds

(dollars in millions)



- Examines the growth in expenditures from FY 2009 to FY 2012 by area of spending (agency and function); and
- Examines the growth by such categories as personal services, contractual services, and subsidies and transfers.

This chapter focuses primarily on the District's Local funds actual expenditures. It does not discuss Capital expenditures, which are described in the Capital Appendices volume. Furthermore, it does not include agencies whose operations are captured in other funds, such as proprietary funds and component units of the District.

Figure 5-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2009 through FY 2012. Tables 5A-1, 5A-2, and 5A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and Gross funds expenditures in the largest District agencies from FY 2009 through FY 2012. The following sections describe major elements of growth during this time period, by appropriation title.

Human Support Services

The FY 2012 year-end Local expenditures of $1,536.7 million in this appropriation title reflect an increase of $149.4 million, or 10.8 percent, over the FY 2011 expenditures of $1,387.3 million. The expenditure change from FY 2009 reflects a 0.7 percent average annual increase.

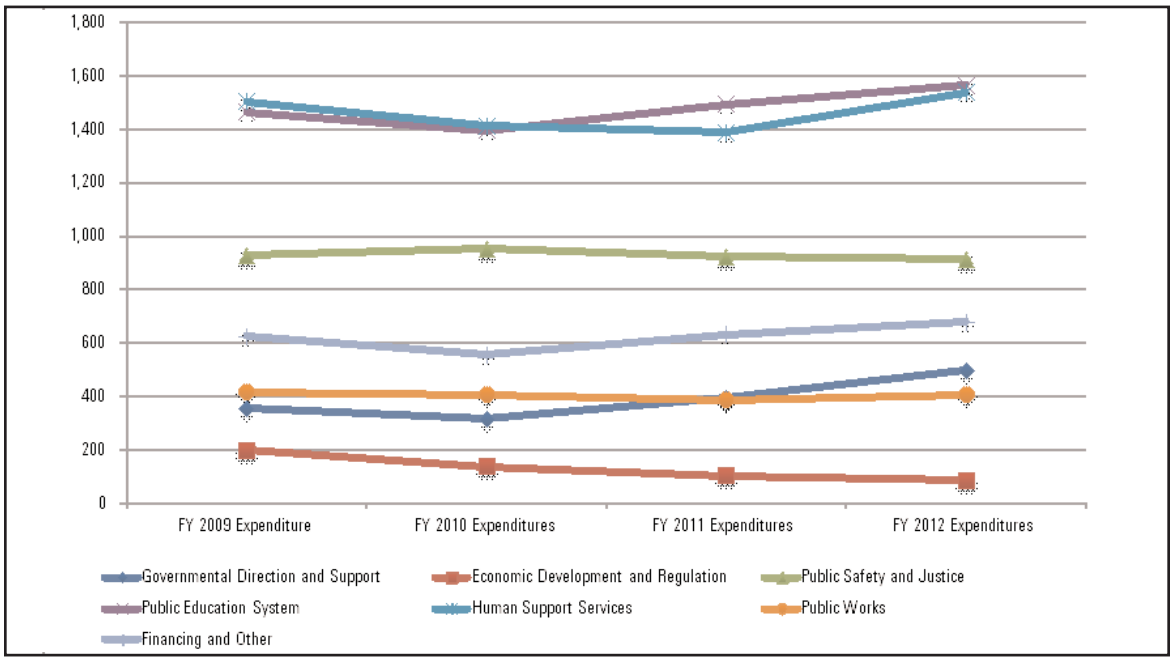
Expenditures in the Human Support Services appropriation title between FY 2011 and FY 2012 reflect growth that reversed a trend of decreases in prior years. This change is primarily due to the growth of the Medicaid program in the Department of Health Care Finance. The impact of this major cost driver was exacerbated by the expiration of the federal stimulus funding that was provided by the American Reinvestment and Recovery Act (ARRA) of 2009. More than $80.5 million in offsets provided by ARRA in local expenditures were no longer available from the third quarter of FY 2011. Additionally, the impact of the Patient Protection and Affordable Care Act of 2010 resulted in further growth of Medicaid in FY 2010 and to a lesser extent in FY 2011.

Figure 5-2

Local Fund Actual Expenditures (Excluding Dedicated Taxes) by Appropriation Title, by Fiscal Year

Does Not Include Enterprise and Other Funds

(Dollars in millions)



- **Department of Health (DOH) -** Local expenditures of $660.9 million in FY 2008 for DOH reflect the agency's operational functions that included the District's Medicaid and Healthcare Alliance programs together with a variety of other public health programs. With the establishment of DHCF in FY 2009, the Medicaid and Alliance programs were carved out of DOH and transferred to DHCF. In FY 2012, Local expenditures in DOH increased to $89.9 million, an increase of 23.4 percent over its FY 2011 Local expenditures of $72.8 million.

- **Department of Mental Health (DMH) -** A trend of decreases is sustained in DMH primarily for the same reasons as in prior years. In FY 2010, DMH provided direct public mental health services through the D.C. Community Service Agency (DCCSA) and the Saint Elizabeths Hospital (SEH). Local expenditures were lower primarily as a result of the closure of the DCCSA. Services for District residents from the CSA were transitioned to a contractual network of community mental health care providers. The agency's Local expenditures of $158.7 million in FY 2012 reflect a modest decrease of 1.4 percent from the prior year expenditures of $161.0 million.

- **Child and Family Services Agency (CFSA) -** Changes in CFSA's Local expenditures are due to the ongoing trends in the decline of CFSA's foster care population as a result of the agency's focused efforts on permanency (reunification, guardianship, and adoption) and overall reform of the practice of service delivery. CFSA's FY 2012 expenditures reflect a reduction of 7.4 percent in comparison to FY 2011.

Public Education System

Local funds expenditures in the Public Education appropriation title increased 2.2 percent (annual average) from FY 2009 to FY 2012. District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) are budgeted through the Uniform Per Student Funding Formula (UPSFF) [refer to District of Columbia Official Code §38-29]. This formula provides a foundation funding level for each student and weighting factors for such characteristics as grade levels and special education categories. It also accounts for annual inflation and for changes in enrollment. Local fund expenditures by the District of Columbia Public Schools (DCPS) are higher than for any other District agency, and DCPS also employs approximately one-fifth of all District employees. District of Columbia Public Charter Schools has been showing significant annual growth in enrollment and expenditures, and the trend continued during FY 2012.

Table 5-1 shows enrollment and Local fund expenditure trends for DCPS and DCPCS. Enrollment in the two systems combined has consistently increased in the last 4 fiscal years.

- **District of Columbia Public Schools (DCPS) -** Expenditures in FY 2012 at DCPS increased from FY 2011. Enrollment decreased 1.0 percent from FY 2011 to FY 2012, and the foundation level for the UPSFF remained the same at $8,945 in FY 2012, in accordance with the provisions of District of Columbia Official Code §38-2909. The enactment of the Public Education Reform Amendment Act of 2007 caused shifting of many state-level functions from the DCPS budget to the Office of the State Superintendent of Education. Also, in FY 2009, expenditures for Non-Public Tuition and Special Education Transportation were broken out of DCPS into separate agencies.

- **District of Columbia Public Charter Schools (DCPCS) -** Expenditures in FY 2012 for DCPCS in Local funds increased 15.4 percent over FY 2011. Enrollment increased 7.5 percent from FY 2011 to FY 2012, and expenditures per enrolled student also increased.

- **Office of the State Superintendent of Education (OSSE) -** As a result of the Public Education Reform Amendment Act of 2007, a number of functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed a slight decrease in FY 2012 from FY 2011.

Table 5-1

Enrollments and Expenditures in Two Schools Systems (Local Funds Only)

	DC Public Schools		Public Charter Schools		Combined Systems		
	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Expenditures per enrolled student*
2009	45,190	$576,049	25,732	$385,896	70,922	$961,945	$13,563
2010	44,718	$517,674	27,661	$375,845	72,379	$893,520	$12,345
2011	45,630	$585,839	29,356	$440,368	74,986	$1,026,208	$13,685
2012	45,191	$638,879	31,562	$508,113	76,753	$1,146,992	$14,944
Average Annual Growth Rate (2009 - 2012)	0.0%	3.5%	7.0%	9.6%	2.7%	6.0%	3.3%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 2/6/13 and may not match previous years' reports.

Details may not add up due to rounding.

- **University of the District of Columbia (UDC) -** The District's subsidy to the University increased 1.4 percent from $66.4 million in FY 2011 to $67.4 million in FY 2012.

Public Education expenditures are tracked by appropriation year (AY) and fiscal year (FY). Table 5A-4 in the Appendix provides a crosswalk between the AY and FY expenditures for key school systems. The FY data is used throughout this chapter, although the AY data reflect more comparable data over time.

Public Safety and Justice

Local fund expenditures in the public safety area decreased 0.5 percent (annual average) from FY 2009 to FY 2012. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS), accounting for 69.2 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department -** Expenditures at MPD decreased from FY 2009 to FY 2012 by an average of 0.8 percent annually. Expenditures for FEMS increased 0.5 percent (annual average) from FY 2009 to FY 2012.

- **Police and Fire Retirement System -** This is the third largest agency in Public Safety in terms of the total spent. Under the 1997 Revitalization Act, the federal government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, as salaries have increased, adjustments were legislated for pension benefits, and the sizes of the FEMS and MPD workforce have increased. The pension contribution increased from FY 2009 to FY 2012 by an average of 3.3 percent annually, accounting for market factors affecting the national economy and limited pay raises due to collective bargaining agreements still in negotiation.

- **Department of Corrections -** There was a Local fund average annual decrease of 2.7 percent over the FY 2009 – FY 2012 period, attributable to lower inmate healthcare costs and Contractual Services due to the reduced inmate population.

Financing and Other

Agencies in the Financing and Other appropriation title include various debt service functions as well as the District's reserve funds.

- **Repayment of Interest on Short-Term Borrowing -** The District issues short-term revenue anticipation notes in order to finance its seasonal cash flow needs. The total amount of revenue anticipation notes outstanding at any time during a fiscal year may not exceed 20 percent of the total anticipated revenue of the District for such fiscal year, and such notes must mature within the fiscal year in which they are issued. In FY 2012, the District issued $820 million of revenue anticipation notes for this purpose.

- **Repayment of Loans and Interest -** The District may issue long-term debt in the form of general obligation bonds or income tax revenue bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service on tax-supported debt exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan as of FY 2013 includes bond issuance to finance specific capital projects totaling $848 million in Fiscal Year 2013 and decreasing annually to $245 million in FY 2018. The CIP also includes amounts above this level to be funded through other sources. Borrowing amounts in Fiscal Years 2010, 2011, and 2012 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately $2.3 billion of general obligation bonds and approximately $3.8 billion of Income Tax secured bonds outstanding as of September 30, 2011.

- **Certificates of Participation (COPs) -** The District has a payment obligation with respect to approximately $226.7 million of outstanding COPs with varying maturities, which were issued to finance various District facilities. The District's payment obligations on the Certificates are subject to, and dependent upon, inclusion of sufficient funds in annual District budgets and annual appropriations made by the United States Congress for such purpose.

- **Equipment Lease Operating -** The Master Equipment Lease Purchase Program provides tax-exempt financing for projects with short-term to intermediate-term useful lives. Rolling stock such as police, emergency, and public works vehicles, as well as information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately $428 million of its capital equipment needs through the program and has approximately $120 million in principal outstanding as of September 30, 2012.

- **Repayment of Revenue Bonds -** The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bond, notes, or other obligations) to borrow money to finance governmental projects by creating a security interest in any District revenues. Such bonds, notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007 and FY 2010, the District issued bonds for its New Communities initiative, with such bonds secured by a portion of revenues dedicated to the Housing Production Trust Fund. There are currently $82.8 million of these bonds outstanding.

- **Pay-As-You-Go Capital Fund -** Paygo capital financing is a transfer of funds from the General Fund to the Capital Improvements Fund to pay for capital project expenditures. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.

- **Highway Trust Fund Transfer - Dedicated Taxes, Convention Center Transfer – Dedicated Taxes, and TIF and PILOT Transfer – Dedicated Taxes -** These agencies were first budgeted in FY 2010 to make the flow of the dedicated revenues through the General Fund more visible.

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**
  This appropriation title funds agencies that manage overall government operations, including the Department of General Services, the Office of the Mayor, the Council of the District of Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local fund expenditures in this appropriation title have shown an average increase in growth at 11.8 percent average annually from FY 2009 to FY 2012.

- **Economic Development and Regulation**
  This is the smallest of the appropriation titles, including the Alcoholic Beverage Regulation Administration, the Department of Employment Services, the Department of Small and Local Business Development, the Department of Housing and Community Development, and the Office of Motion Picture and Television. Local fund expenditures decreased from FY 2009 to FY 2012 at an average rate of 24.3 percent annually. The Housing Authority Subsidy experienced the largest decrease in expenditures (49.5 percent), compared to the Department of Consumer and Regulatory Affairs, which had the modest decline (16.6 percent) average annually from FY 2009 to FY 2012. The Department of Employment Services, the Department of the Consumer and Regulatory Affairs, the Department of Housing and Community Development, the Deputy Mayor for Economic Development, and the Office of Planning accounted for 75.8 percent of the expenditures in FY 2012.

- **Public Works -**The Public Works appropriation title is dominated, in Local fund expenditures, by three agencies: the Department of Public Works (DPW), the Department of Transportation (DDOT), and subsidies to the Washington Metropolitan Area Transit Authority (WMATA). DPW decreased 7.2 percent on average annually from FY 2009 to FY 2012 for Local funds, while the WMATA subsidy decreased 15.7 percent, as other funding sources partially replaced Local funds.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles except Economic Development and Regulation, Public Safety and Justice, and Public Works experienced increases in total average annual expenditures since FY 2009. Expenditures in Economic Development and Public Safety and Justice decreased for FY 2012 over FY 2011, while Governmental Direction and Support, Public Education System, Human Support Services, Public Works, and Financing and Other increased. Overall, the District as a whole had an average annual increase of 1.2 percent for Local Fund expenditures from FY 2009 to FY 2012.

Public Education is the largest appropriation title, comprising 27.5 percent of total Local funds expenditures. Human Support Services is the second largest appropriation title with a 27.0 percent share of total Local funds expenditures.

Actual DCPS enrollment has been fluctuating annually with an increase in FY 2011 but a decrease in FY 2012. The enrollment in Public Charter Schools has shown a steady increase at an average annual rate of 7.0 percent since FY 2009. The enrollment in Public Charter Schools accounts for 41.1 percent of total enrollment in the combined DC schools system in FY 2012. From FY 2009 to FY 2012, the combined DC schools system enrollment shows an increase of 2.7 percent average annually.

Federal Payment Fund Expenditures

A federal payment is a direct payment made to the District by the Federal government. The authorization for each payment is found in Division A, Title 1, of the District's annual appropriations act. Federal payments to the District are subject to federal Government Accountability Office (GAO) guidelines and government-wide rescissions. During FY 2012, the District received a total of $92.6 million in federal payments that could be spent by the agencies. Table

5A-5 of the Appendix details the federal payments made to the District from FY 2009 through FY 2012, by agency. These funds have various availability periods and in some cases will be spent over subsequent years. Federal payments are detailed within each agency's budget chapter.

In addition, in FY 2012 the District expensed $9.6 million from the federal payment for Emergency Planning and Security Costs. This payment was previously reimbursable, with reimbursements approved by the federal Office of Management and Budget (OMB). In FY 2009, this became a direct federal payment. The details of the FY 2012 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 3, Agency Budget Chapters.

Federal Grants Expenditures

Unlike federal payments, which come directly from the U.S. Treasury as authorized by the annual Appropriations Act, federal grants are awarded by a federal agency.

Table 5A-6 of the Appendix shows federal grant expenditures from FY 2009 through FY 2012 by agency. Overall, their annual growth rate was 6.5 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2009 to FY 2012

This section examines expenditures by object class – that is, by the type of services paid for, such as personal services, supplies, or fixed costs for rent or utilities – from FY 2009 through FY 2012. Since FY 2010, the rate of growth for expenditures for nonpersonal services (NPS), such as rent and utilities, equipment, subsidies and transfers, and debt service, has risen along with personal services (PS), which include regular salaries and wages, overtime, and other additional costs (Figure 5-3). The average annual growth rate from FY 2009 to FY 2012 for Locally funded personal services (PS) has increased 0.9 percent. Tables 5A-7 and 5A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2009 to FY 2012, total Local Fund PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), bonuses, and fringe benefits (primarily health insurance costs) increased at an average annual rate of 0.9 percent.

Table 5-2 shows overtime expenses from FY 2009 through FY 2012 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, Department of Corrections, Department of Mental Health, Special Education Transportation, and Department of Youth Rehabilitation Services comprise 72.6 percent of the total FY 2012 overtime expenditures.

Nonpersonal Services

As shown in Table 5A-7 of the Appendix, the average annual growth rate from FY 2009 to FY 2012 for Local Fund NPS expenditures excluding retirement is 1.0 percent. Since FY 2011 nonpersonal services expenditures have increased by 7.7 percent after a decrease of 7.6 percent in FY 2010 over FY 2009.

Figure 5-3

Local Personal Services and Nonpersonal Services Actual Expenditures (Excluding Dedicated Taxes)

(Does Not Include Enterprise and Other Funds)

(dollars in millions)

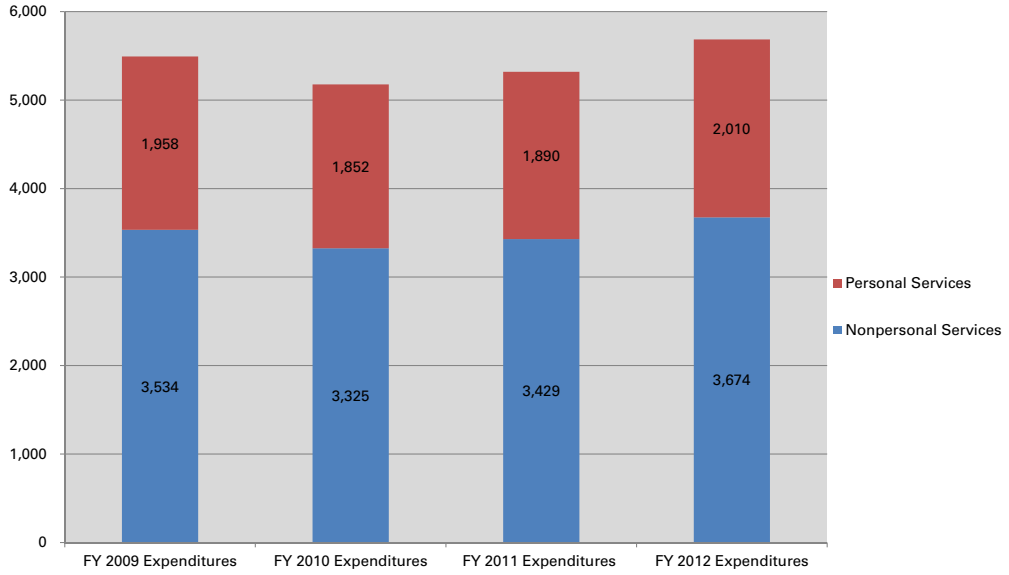


Table 5-2

Overtime Actual Expenditures from Local Funds and Dedicated Taxes (Excluding Enterprise and Other Funds)

(dollars in thousands)

Agency Name	FY 2009	FY 2010	FY 2011	FY 2012
Metropolitan Police Department	16,571	16,550	13,299	17,281
Fire and Emergency Medical Services Department	9,220	9,293	3,711	4,909
Department of Youth Rehabilitation Services	4,162	3,561	4,298	4,271
Department of Public Works	4,168	2,997	2,743	4,244
Special Education Transportation	3,335	2,737	3,024	3,584
Department of Mental Health	4,402	3,405	3,680	2,364
Department of Corrections	4,856	3,675	2,784	2,311
District of Columbia Public Schools	2,441	2,589	2,239	2,250
Department of General Services	54	129	3	2,158
Office of Unified Communications	1,645	1,352	1,108	760
Child and Family Services Agency	1,323	421	397	639
Municipal Facilities: Non-Capital	0	0	888	0
Office of Public Education Facilities Modernization	381	1,193	849	0
Rest of District	2,296	2,123	1,453	3,073
Total Local Funds	**54,856**	**50,024**	**40,476**	**47,844**

Notes:

1) The thirteen selected agencies reflected overtime costs in excess of $800 thousand in any one year.

2) The "Rest of District" is comprised of the remaining 52 agencies.

3) The Department of General Services assumed the functions and responsibilities of the Office of Public Education Facilities Modernization and the Municipal Facilities: Non-Capital agency in FY 2012.

Details may not add up due to rounding.

Table 5A-1

Local Funds Actual Expenditures by Fiscal Year for Selected Large Agencies
(Excluding Dedicated Taxes and Enterprise and Other Funds)

(dollars in thousands)

Agency Name	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009-2012
Department of General Services	25,504	19,546	7,136	208,936	101.6%
Office of the Chief Financial Officer	119,559	115,213	87,779	95,011	-7.4%
Office of the Attorney General	62,564	56,039	48,936	54,970	-4.2%
Office of Chief Technology Officer	53,872	46,089	29,757	35,799	-12.7%
Council of the District of Columbia	19,929	18,768	18,265	18,542	-2.4%
Municipal Facilities: Non-Capital	0	0	122,657	0	N/A
All Other Agencies	74,322	60,140	79,449	84,467	4.4%
Governmental Direction and Support Total	**355,750**	**315,795**	**393,979**	**497,725**	**11.8%**
Department of Employment Services	68,652	50,980	38,148	31,387	-23.0%
Department of Consumer and Regulatory Affairs	17,153	15,499	7,624	9,935	-16.6%
Deputy Mayor for Economic Development	31,812	3,841	2,158	9,687	-32.7%
Department of Housing and Community Development	15,705	22,220	10,772	8,153	-19.6%
Office of Planning	8,614	7,220	5,480	6,111	-10.8%
Department of Small and Local Business Development	3,343	2,339	7,536	4,792	12.8%
All Other Agencies	53,161	35,351	31,665	16,071	-32.9%
Economic Development and Regulation Total	**198,439**	**137,451**	**103,383**	**86,136**	**-24.3%**
Metropolitan Police Department	453,891	437,494	415,020	443,372	-0.8%
Fire and Emergency Medical Services	185,838	193,326	191,932	188,903	0.5%
Police Officers and Firefighters Retirement System	106,000	132,300	127,200	116,700	3.3%
All Other Agencies	183,252	189,167	188,682	165,145	-3.4%
Public Safety and Justice Total	**928,981**	**952,287**	**922,834**	**914,120**	**-0.5%**
District of Columbia Public Schools	576,049	517,674	585,840	638,879	3.5%
Public Charter Schools	385,896	375,845	440,368	508,113	9.6%
Non-Public Tuition	165,911	166,568	135,240	119,622	-10.3%
Office of Public Education Facilities Modernization	24,720	28,761	25,543	0	-100.0%
All Other Agencies	312,495	306,427	305,296	298,492	-1.5%
Public Education System Total	**1,465,071**	**1,395,275**	**1,492,287**	**1,565,106**	**2.2%**

(Continued on next page)

Table 5A-1 (continued)

Local Funds Actual Expenditures by Fiscal Year for Selected Large Agencies
(Excluding Dedicated Taxes and Enterprise and Other Funds)

(dollars in thousands)

Agency	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009 - 2012
Department of Health Care Finance	457,011	486,326	557,237	667,761	13.5%
Department of Human Services	165,358	141,095	136,000	178,404	2.6%
Child and Family Services Agency	252,427	206,400	188,388	174,538	-11.6%
Department of Mental Health	208,811	187,898	160,971	158,714	-8.7%
Department of Youth Rehabilitation Services	93,732	97,016	97,064	105,431	4.0%
All Other Agencies	325,708	295,054	247,624	251,845	-8.2%
Human Support Services Total	**1,503,047**	**1,413,789**	**1,387,284**	**1,536,693**	**0.7%**
Mass Transit Subsidies (WMATA)	230,499	231,668	245,703	138,068	-15.7%
Department of Transportation	3,309	5,409	2,937	119,485	230.5%
Department of Public Works	127,375	119,211	96,441	101,638	-7.2%
All Other Agencies	55,888	50,470	43,331	47,100	-5.5%
Public Works Total	**417,071**	**406,758**	**388,412**	**406,291**	**-0.9%**
Repayment of Loans and Interest	431,706	343,551	395,764	409,855	-1.7%
District Retiree Health Contribution	81,100	90,700	94,200	109,800	10.6%
Master Equipment Lease / Purchase Program	38,378	43,863	48,247	49,791	9.1%
All Other Agencies	72,959	77,360	93,308	109,298	14.4%
Financing and Other Total	**624,143**	**555,474**	**631,519**	**678,744**	**2.8%**
Grand Total	**5,492,500**	**5,176,830**	**5,319,698**	**5,684,816**	**1.2%**

Notes:

Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2012 expenditures.

Details may not add up due to rounding

Table 5A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund

(Excluding Enterprise and other Funds)

(dollars in thousands)

Agency	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009-2012
Office of the Deputy Mayor for Economic Development					
Neighborhood Investment Fund	12,330	17,152	5,500	0	-100.0%
Housing Production Trust Fund (Subsidy)	28,244	13,039	34,018	37,162	9.6%
Alcoholic Beverage Regulation Administration	0	0	0	460	N/A
Economic Development and Regulation Total	**40,574**	**30,191**	**39,519**	**37,622**	**-2.5%**
State Superintendent of Education (OSSE)	0	0	0	244	N/A
Public Education System Total	**0**	**0**	**0**	**244**	**N/A**
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	6,666	16,665	11,635	10,661	16.9%
Healthy DC Fund	0	24,887	29,936	26,084	N/A
Hospital Assessment Tax	0	0	9,008	15,194	N/A
Human Support Services Total	**6,666**	**41,552**	**50,579**	**51,939**	**98.2%**
Department of Transportation	11,420	13,000	15,000	0	-100.0%
Mass Transit Subsidies (WMATA)	0	0	0	52,186	N/A
Public Works Total	**11,420**	**13,000**	**15,000**	**52,186**	**65.9%**
Baseball Transfer - Dedicated Taxes	50,044	32,081	30,336	55,231	3.3%
Community Healthcare Financing Fund	93,073	0	0	0	-100.0%
Convention Center Transfer-Dedicated Tax	0	93,054	96,844	101,093	N/A
Highway Transportation Fund - Transfers					N/A
Parking Taxes	0	2,017	8,076	0	N/A
Motor Fuel Tax-Highway Trust Fund	0	22,872	21,925	22,778	N/A
Pay Go - Capital					
Schools Modernization Fund	12,927	0	0	0	-100.0%
Repayment of Loans and Interest					
Parking Taxes	3,580	4,800	4,800	0	-100.0%
Repayment of Revenue Bonds					
Housing Production Trust Fund	2,144	2,149	4,782	5,574	37.5%
TIF and PILOT Transfer - Dedicated Taxes					
Tax Increment Financing - Sales Tax	0	16,151	40,193	31,365	N/A
Tax Increment Financing - Property Tax	0	17,989	18,060	23,129	N/A
Financing and Other Total	**161,768**	**191,113**	**225,017**	**239,170**	**13.9%**
Grand Total	**220,428**	**275,856**	**330,115**	**381,160**	**20.0%**

Details may not add up due to rounding.

Table 5A-3

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Enterprise and Other Funds and Intra-District Funds)

(dollars in thousands)

Agency	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009 - 2012
Department of General Services	33,122	29,685	19,599	213,151	
Office of the Chief Financial Officer	135,253	131,326	105,152	104,875	
Office of the Attorney General for the District of Columbia	83,221	78,552	72,106	72,703	
Office of Chief Technology Officer	55,975	50,114	41,400	45,311	
Council of the District of Columbia	19,929	18,768	18,265	18,542	
Municipal Facilities: Non-Capital	0	0	123,627	0	
All Other Agencies	77,424	70,287	89,257	93,038	
Governmental Direction and Support Total	**404,924**	**378,732**	**469,406**	**547,620**	**10.6%**
Department of Employment Services	124,814	116,728	94,025	87,576	
Department of Housing and Community Development	56,072	85,312	77,548	55,882	
Housing Production Trust Fund Subsidy	28,244	13,039	34,018	39,012	
Department of Consumer and Regulatory Affairs	33,237	32,251	21,698	24,507	
Business Improvement Districts Transfer	0	0	20,788	22,303	
Deputy Mayor for Economic Development	71,039	30,829	19,095	17,748	
Department of Insurance, Securities and Banking	15,204	14,953	13,927	14,569	
All Other Agencies	93,598	74,772	74,402	52,297	
Economic Development and Regulation Total	**422,208**	**367,884**	**355,501**	**313,895**	**-9.4%**
Metropolitan Police Department	468,641	464,179	447,814	453,924	
Fire and Emergency Medical Services Department	186,633	196,813	193,438	192,194	
Department of Corrections	150,844	150,767	142,735	126,115	
Police Officers' and Fire Fighters' Retirement System	106,000	132,300	127,200	116,700	
All Other Agencies	152,811	191,967	217,829	194,586	
Public Safety and Justice Total	**1,064,929**	**1,136,025**	**1,129,016**	**1,083,519**	**0.6%**
District of Columbia Public Schools	634,707	598,267	661,053	690,413	
Public Charter Schools	385,896	375,845	440,368	508,113	
Office of the State Superintendent of Education	323,785	428,603	361,456	357,831	
Office of Public Education Facilities Modernization	39,133	31,437	26,935	0	
All Other Agencies	368,339	368,209	341,872	322,758	
Public Education System Total	**1,751,860**	**1,802,357**	**1,831,684**	**1,879,116**	**2.4%**

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Table 5A-3 (continued)

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Enterprise and Other Funds and Intra-District Funds)

(dollars in thousands)

Agency	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009 - 2012
Department of Health Care Finance	1,749,809	1,987,747	2,215,789	2,253,569	
Department of Human Services	318,219	319,649	304,458	309,961	
Department of Health	213,912	226,962	214,622	244,456	
Child and Family Services Agency	306,497	266,825	239,101	233,550	
Department of Mental Health	220,416	202,383	170,485	171,163	
All Other Agencies	364,031	365,570	320,605	315,349	
Human Support Services Total	**3,172,884**	**3,369,136**	**3,465,061**	**3,528,047**	**3.6%**
Mass Transit Subsidies (WMATA)	230,499	243,668	257,703	221,339	
Department of Transportation	110,921	116,180	102,873	128,792	
Department of Public Works	133,220	124,738	103,878	106,874	
All Other Agencies	119,128	122,888	113,352	108,327	
Public Works Total	**593,769**	**607,474**	**577,806**	**565,332**	**-1.6%**
Repayment of Loans and Interest	438,383	351,816	404,768	434,384	
District Retiree Health Contribution	81,100	90,700	94,200	109,800	
Convention Center Transfer - Dedicated Taxes	0	93,054	96,844	101,093	
Pay-As-You-Go Capital Fund	20,002	14,933	31,726	80,878	
Baseball Dedicated Tax Transfer	50,044	32,081	30,336	55,231	
TIF and PILOT Transfer - Dedicated Taxes	0	34,140	58,254	54,494	
All Other Agencies	264,036	163,430	171,163	179,974	
Financing and Other Total	**853,565**	**780,154**	**887,291**	**1,015,854**	**6.0%**
Grand Total	**8,264,138**	**8,441,761**	**8,715,766**	**8,933,383**	**2.6%**

Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2012 expenditures.

Details may not add up due to rounding.

Table 5A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year

(Three School Systems and University)

(dollars in thousands)

	FY 2009	FY 2010	FY 2011	FY 2012
D.C Public Schools				
Expenditures, current AY and FY	566,292	490,556	580,176	634,445
PLUS: AY Expenditures in prior FY	517	9,757	27,118	5,664
EQUALS: Total AY expenditures	566,809	500,313	607,294	640,109
LESS: AY Expenditures in prior FY	(517)	(9,757)	(27,118)	(5,664)
PLUS: FY expenditures from following AY	9,757	27,118	5,664	4,434
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	576,049	517,674	585,840	638,879
D.C. Public Charter Schools				
Expenditures, current AY and FY	292,926	267,635	319,472	374,804
PLUS: AY Expenditures in prior FY	91,312	92,970	108,210	120,896
EQUALS: Total AY expenditures	384,238	360,605	427,682	495,700
LESS: AY Expenditures in prior FY	(91,312)	(92,970)	(108,210)	(120,896)
PLUS: FY expenditures from following AY	92,970	108,210	120,896	133,309
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	385,896	375,845	440,368	508,113
Special Education Transportation				
Expenditures, current AY and FY	87,779	93,066	95,973	93,059
PLUS: AY Expenditures in prior FY	171	-	315	0
EQUALS: Total AY expenditures	87,950	93,066	96,288	93,059
LESS: AY Expenditures in prior FY	(171)	-	(315)	
PLUS: FY expenditures from following AY	-	315	-	
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	87,779	93,381	95,973	93,059
University of the District of Columbia				
Expenditures, current AY and FY	62,070	62,070	66,420	67,362
PLUS: AY Expenditures in prior FY				
EQUALS: Total AY expenditures	62,070	62,070	66,420	67,362
LESS: AY Expenditures in prior FY				
PLUS: FY expenditures from following AY				
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	62,070	62,070	66,420	67,362

Details may not add up due to rounding.

Table 5A-5

Federal Payments Awarded to the District in its Appropriations Act, by Fiscal Year

(dollars in thousands)

	FY 2009 Approved	FY 2010 Approved	FY 2011 Approved	FY 2012 Approved
D.C. National Guard	352	375	374	375
D.C. Public Schools	40,000	42,200	42,116	20,000
Emergency Planning and Security Costs	38,825	15,000	14,970	14,900
Executive Office of the Mayor	3,388	0	0	0
Forensic Lab (Increased FBI services)	0	0	0	0
Criminal Justice Coordinating Council	1,774	2,000	1,796	1,800
Office of the State Superintendent of Education:				
Resident Tuition Assistance	35,100	35,100	35,030	30,000
Public Charter School Improvement/Expansion	20,000	20,000	19,960	20,000
Commission on Judicial Disabilities and Tenure	0	295	294	295
Judicial Nomination Commission	0	205	205	205
Department of Human Services	0	17,000	9,980	0
Department of Youth Rehabilitation Services	0	4,000	0	0
Department of Health	0	0	0	5,000
Various — Capital	28,000	15,000	0	0
Total	**167,439**	**151,175**	**124,725**	**92,575**

(Details may not add up due to rounding.)

Notes:

1) This table shows appropriations made to the District that could be expended by District agencies. Unless specified below, the table does not show payments made to WASA or pass-through payments where the District passes the payment to the designated recipients.

2) FY 2009 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries ($7 million) and the consolidated forensics lab ($21 million).

3) FY 2010 Various - Capital includes the consolidated forensics lab ($15 million).

4) FY 2009 DCPS - Includes school improvement ($20 million) and a payment to jump start education reform ($20 million).

5) The FY 2008 payment to the Mayor included a payment to DCPS ($2.0 million), District Department of the Environment ($1 million), and $2 million to non-District entities.

6) The FY 2009 payment to the Mayor included a payment to the Department of Human Services ($1.25 million) and $2.138 million that was provided to non-District entities.

7) The FY 2011 payment reflects a 0.2 percent rescission made by the Federal government.

Table 5A-6

Federal Grant Actual Expenditures (including Medicaid), by Fiscal Year

(Excluding Federal Payments, and Enterprise and Other Funds)

(dollars in thousands)

Agency	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009-2012
Office of the Attorney General for the District of Columbia	18,407	18,598	17,452	16,837	-2.9%
Child and Family Services Agency	52,168	58,438	48,993	57,984	3.6%
Department of Employment Services	27,874	37,845	34,114	31,691	4.4%
Department of Health	103,981	140,065	127,286	143,120	11.2%
Department of Housing and Community Development	36,744	58,729	60,087	41,652	4.3%
Department of Human Services	150,124	171,357	154,571	131,364	-4.4%
District of Columbia Public Schools	8,106	10,788	8,753	7,041	-4.6%
Department of Health Care Finance	1,285,650	1,457,622	1,606,913	1,533,135	6.0%
Department on Disability Services	24,526	27,791	31,341	28,799	5.5%
State Superintendent of Education	150,900	276,349	200,380	210,694	11.8%
Homeland Security and Emergency Management Agency	64,651	91,831	112,794	112,775	20.4%
District Department of the Environment	26,376	31,648	32,652	26,065	-0.4%
Repayment of Loans and Interest	0	0	0	20,157	N/A
Sub Total - Selected Agencies	**1,949,507**	**2,381,061**	**2,435,334**	**2,361,314**	**6.6%**
All other agencies	49,324	55,739	53,875	55,861	4.2%
Total General Operating Funds	**1,998,831**	**2,436,801**	**2,489,209**	**2,417,175**	**6.5%**

Details may not add up due to rounding.

Table 5A-7

Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Dedicated Taxes, and Enterprise and Other Funds)

(dollars in thousands)

Selected Object Classes	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009-2012
Regular Salaries and Wages (0011 & 0012)	1,570,501	1,459,364	1,499,429	1,605,679	0.7%
Extra Pay and Overtime	133,348	132,051	119,296	109,731	-6.3%
Fringe Benefits (0014)	254,263	260,385	271,603	294,967	5.1%
Subtotal, PS	**1,958,112**	**1,851,800**	**1,890,328**	**2,010,378**	**0.9%**
FD0 - PS Paid by NPS (0050) - Police/Fire	106,000	132,300	127,200	116,700	3.3%
GX0 - PS Paid by NPS (0050) - Teachers Retirement	(3)	3,000	3,000	3,000	-N/A
BG0 - PS Paid by Disability Compensation Fund	17,624	18,856	17,720	16,371	-2.4%
BH0 - PS Paid by DC Unemployment Compensation Fund	13,929	17,231	16,325	12,203	-4.3%
RH0 - PS Paid by District Retiree Health Contribution	81,100	90,700	94,200	109,800	10.6%
Subtotal, PS with Selected Subsidies and Transfers	**218,650**	**262,087**	**258,445**	**258,074**	**5.7%**
Fixed Costs (0030-0035)	262,552	255,322	223,021	243,106	-2.5%
Subsidies and Transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	1,926,462	1,875,786	1,975,604	2,081,855	2.6%
Debt Service (0080)	519,888	437,169	493,556	510,808	-0.6%
Contractual Services (0041)	350,857	284,364	292,255	357,495	0.6%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	255,979	210,309	186,488	223,100	-4.5%
Subtotal, NPS excluding Retirement	**3,315,738**	**3,062,950**	**3,170,924**	**3,416,364**	**1.0%**
Total Expenditures	**5,492,500**	**5,176,838**	**5,319,698**	**5,684,816**	**1.2%**

Details may not add up due to rounding.

Table 5A-8

Dedicated Taxes Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Enterprise and Other Funds)

(dollars in thousands)

Selected Object Classes	FY 2009	FY 2010	FY 2011	FY 2012	Average Annual Growth Rate 2009-2012
Regular Salaries and Wages (0011 & 0012)	176	334	260	202	4.7%
Extra Pay and Overtime	2	2	(3)	1	-15.2%
Fringe Benefits (0014)	32	70	52	38	5.9%
Subtotal, PS	**210**	**406**	**310**	**241**	**4.7%**
Fixed Costs (0030-0035)					N/A
Subsidies and Transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	214,443	258,481	315,420	374,911	20.5%
Debt Service (0080)	5,724	6,949	9,582	5,574	-0.9%
Contractual Services (0041)	51	5,384	687	434	103.9%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)		4,636	4,116	0	N/A
Subtotal, NPS excluding Retirement	**220,218**	**275,450**	**329,805**	**380,919**	**20.0%**
Total Expenditures	**220,428**	**275,856**	**330,115**	**381,160**	**20.0%**

Details may not add up due to rounding.

FY 2014 - FY 2019 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2014 - FY 2019 calls for financing $1.381 billion of capital expenditures in FY 2014. Highlights include:

- Fulfilling and enhancing the commitment to improvements in schools made since FY 2006;
- Investing in infrastructure improvements and transportation alternatives for greater ease of access to education and employment opportunities; and
- Renovating and modernizing libraries and recreational facilities.

The proposed capital budget calls for financing of general capital expenditures in FY 2013 from the following sources:
- $1,026 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds;
- $40 million of Revenue bonds;
- $17 million through the master equipment lease/purchase program;
- $14 million of pay-as-you-go capital (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund;
- $215 million of federal grants including $206 million from Highway Trust Fund revenue;
- $46 million of Local Highway Trust Fund revenue (motor fuel taxes and a portion of Rights-of-Way fees), for the local match to support federal highway grants; and
- $22 million of Local Transportation Fund special purpose (utility marking service, public inconvenience, and a portion of Rights-of-Way occupancy fees) revenue.

This overview chapter summarizes:
- The District's proposed FY 2014 - FY 2019 capital budget and planned expenditures;
- Major capital efforts;
- Fund balance of the District's capital fund;
- An outline of this capital budget document; and
- The District's policies and procedures on its capital budget and debt.

The Highway Trust Fund and related projects are presented in Volume 6, Appendix H. The D.C. Water and Sewer Authority's capital program is presented in Volume 6, Appendix I.

Table 6-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	262
Number of ongoing projects receiving funding	229
Number of new projects receiving funding	33
FY 2014 new budget allotments	$1,381,237
Total FY 2014 to FY 2019 planned funding	$6,228,754
Total FY 2014 to FY 2019 planned expenditures	$6,228,754
FY 2014 Appropriated Budget Authority Request	$2,186,164
FY 2014 Planned Debt Services (G.O./I.T. Bonds)	$534,656
FY 2014-FY 2019 Planned Debt Service (G.O./I.T. Bonds)	$3,973,517

The Proposed FY 2014 - FY 2019 Capital Budget and Planned Expenditures

The District budgets for capital projects using a six-year Capital Improvements Plan (CIP), which is updated annually.

The CIP consists of:

- The appropriated budget authority request for the upcoming fiscal year, and
- An expenditure plan for projected funding over the next 5 years.

Each year's CIP includes many of the projects from the previous year's CIP, but some projects are proposed to receive different levels of funding than in the previous year's budget plan. New projects are added each year as well.

The CIP is used as the basis for formulating the District's annual capital budget. The Council and the Congress adopt the budget as part of the District's overall six-year CIP. Inclusion of a project in a congressionally adopted capital budget and approval of requisite financing gives the District the authority to spend funds for each project. The remaining five years of the program show the official plan for making improvements to District-owned facilities in future years.

Following approval of the capital budget, bond acts and bond resolutions are adopted to authorize financing for the majority of projects identified in the capital budget. In recent years, the District has issued Income Tax (I.T.) revenue bonds to finance some or all of its capital projects previously financed by General Obligation (G.O.) bonds. Where this chapter refers to G.O. bond financing for capital projects, the District might ultimately substitute I.T. bond financing. Capital projects in the CIP are also financed with GARVEE bonds, pay-as-you-go (Paygo) financing, a payment in lieu of taxes from the developer of the new headquarters for the United States Department of Transportation (US DOT PILOT), Housing Production Trust Fund revenue bonds, and Certificates of Participation (COP).

The District uses two terms in describing budgets for capital projects:

- Budget authority is given to a project at its outset in the amount of its planned lifetime budget; later it can be increased or decreased during the course of implementing the project. The District's appropriation request consists of changes to budget authority for all projects in the CIP.
- Allotments are planned expenditure amounts on an annual basis. A multi-year project receives full budget authority in its first year but only receives an allotment in the amount that is projected to be spent in that first year. In later years, additional allotments are given annually. If a year's allotment would increase the total allotments above the lifetime budget amount, an increase in budget authority is required to cover the difference.

Figure 6-1

FY 2014 Capital Budget Allotments, by Agency

(Dollars in thousands)

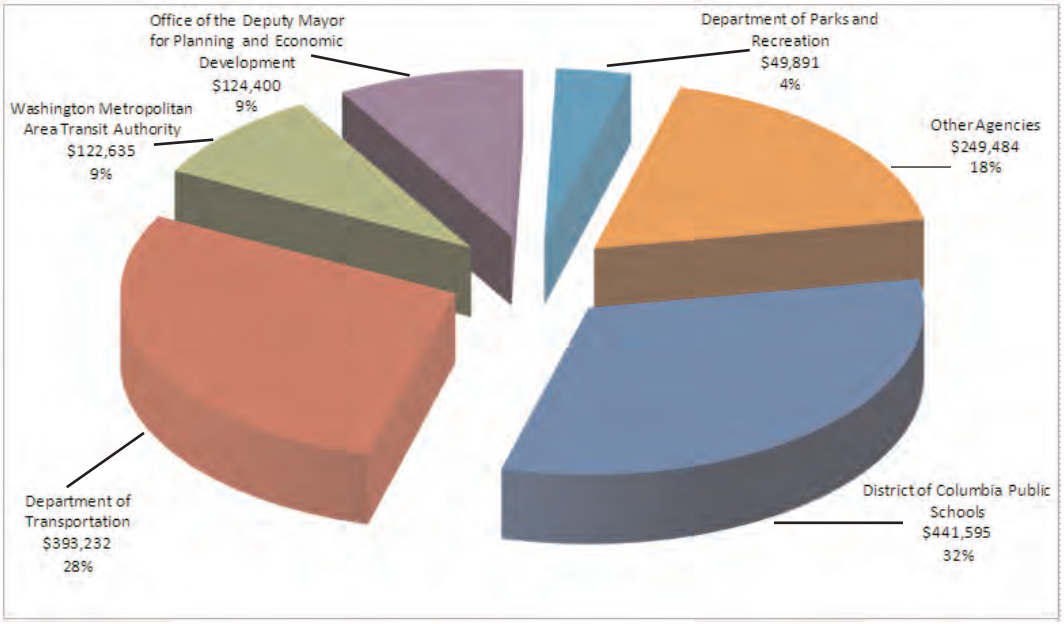


Table 6-2

FY 2014 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2014 Expenditure (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O. Bonds	$1,026,250	
Paygo (transfer from the General Fund)	$14,137	
Master Equipment Lease/Purchase Financing	$17,452	
Revenue Bonds - HPTF	$40,000	
Federal Grants	$9,300	
Subtotal	**$1,107,149**	**$1,848,632**
Local Transportation Fund		
Portion of Rights-of-Way (ROW) Occupancy Fees	$21,508	($46,620)
Subtotal, Local Transportation Fund Revenue	**$21,508**	**($46,620)**
Highway Trust Fund:		
Federal Highway Administration Grants	$206,151	$291,400
Local Match (from motor fuel tax and a portion of ROW fees)	$46,439	$92,752
Subtotal, Highway Trust Fund	**$252,590**	**$384,152**
Total, District of Columbia	**$1,381,237**	**$2,186,164**

Table 6-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total	Percent of FY 2014
Sources:								
G.O. / I.T. Bonds	$1,026,250	$912,951	$722,399	$449,628	$460,343	$455,738	$4,027,310	74.3%
Master Equipment Lease	17,452	15,358	9,900	-	200	-	$42,910	1.3%
Paygo	14,137	18,637	15,975	47,125	93,213	135,327	$324,414	1.0%
Sale of Assets	-	9,150	25,500	-	-	-	$34,650	0.0%
Private Grants	-	-	-	-	5,000	-	$5,000	0.0%
Revenue Bonds - Housing Production Trust Fund	40,000	37,000	-	43,000	-	-	$120,000	2.9%
Local Transportation Fund Revenue	21,508	22,052	22,434	22,433	22,433	22,433	$133,293	1.6%
GARVEE Bonds	-	-	67,770	117,290	106,230	-	$291,290	0.0%
Local Highway Trust Fund	46,439	39,264	40,872	40,871	40,871	40,872	$249,189	3.4%
Federal Grants	215,451	158,532	156,679	156,679	156,679	156,679	$1,000,699	15.6%
Total Sources	**$1,381,237**	**$1,212,944**	**$1,061,529**	**$877,027**	**$884,969**	**$811,049**	**$6,228,754**	**100.0%**
Uses:								
District of Columbia Public Schools	$441,595	$370,184	$291,818	$175,065	$226,283	$288,676	$1,793,621	32.0%
Department of Transportation	393,232	421,398	442,810	425,889	454,642	365,888	$2,503,859	28.5%
Local Transportation Fund	140,642	223,602	245,259	228,339	257,093	168,337	$1,262,576	
Highway Trust Fund	252,590	197,796	197,551	197,550	197,550	197,551	$1,240,588	
Office of the Deputy Mayor for Planning and Economic Development	124,400	74,800	43,900	58,000	-	-	$301,100	9.0%
Washington Metropolitan Area Transit Authority	122,635	116,625	107,161	118,833	118,833	117,400	$701,487	8.9%
Department of Parks and Recreation	49,891	37,265	20,300	16,300	14,800	18,675	$157,232	3.6%
Office of Unified Communications	31,000	3,000	1,000	-	-	-	$35,000	2.2%
Fire and Emergency Medical Services Department	26,148	15,500	11,500	-	-	-	$53,148	1.9%
Department of General Services	22,100	18,700	8,100	8,100	8,100	6,100	$71,200	1.6%
Metropolitan Police Department	18,211	9,950	7,000	-	-	-	$35,161	1.3%
University of the District of Columbia	17,493	9,941	21,339	4,840	7,310	9,310	$70,234	1.3%
Office of the Chief Technology Officer	16,105	11,258	-	-	-	-	$27,363	1.2%
District of Columbia Public Library	12,950	30,525	46,200	50,000	50,000	-	$189,675	0.9%
Department of Healthcare Finance	12,400	12,400	2,000	-	-	-	$26,800	0.9%
Department of Employment Services	12,000	6,000	-	-	-	-	$18,000	0.9%
Department of Corrections	11,200	2,000	1,250	-	-	-	$14,450	0.8%
Department of Public Works	9,364	4,500	-	-	-	-	$13,864	0.7%
Department of the Environment	8,800	15,000	15,000	10,000	-	-	$48,800	0.6%
Office of the Deputy Mayor for Education	8,000	4,000	-	-	-	-	$12,000	0.6%
Office of Planning	7,177	3,000	1,750	-	-	-	$11,927	0.5%
Office of the Chief Financial Officer	6,800	5,500	3,000	-	-	-	$15,300	0.5%
Department of Behavioral Health	6,120	5,000	5,000	5,000	-	-	$21,120	0.4%
Special Education Transportation	6,021	6,223	6,388	-	-	-	$18,632	0.4%
Department of Human Services	5,000	5,000	837	-	-	-	$10,837	0.4%
Commission on Arts and Humanities	5,000	5,000	5,000	5,000	5,000	5,000	$30,000	0.4%
Office of the Secretary	4,000	20,000	20,000	-	-	-	$44,000	0.3%
Department of Youth Rehabilitation Services	1,950	-	-	-	-	-	$1,950	0.1%
Department of Consumer and Regulatory Affairs	1,470	-	-	-	-	-	$1,470	0.1%
Office of Zoning	175	175	175	-	-	-	$525	0.0%
Total Uses	**$1,381,237**	**$1,212,944**	**$1,061,529**	**$877,027**	**$884,969**	**$811,049**	**$6,228,754**	**100.0%**

Note: Details may not sum to totals due to rounding

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D). The FY 2014 to FY 2019 CIP proposes a net increase in budget authority of $2.186 billion during the next six fiscal years (an increase of $2.742 billion of new budget authority offset by $556 million of rescissions).

Planned capital expenditures from local sources in FY 2014 total $1,166 million to be funded primarily by bonds, the Master Equipment Lease program (short term borrowing), Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow $1,026 million in new G.O./I.T. bonds, borrow $17 million in Master Lease financing, fund $14 million using Paygo, use $22 million in Local Transportation Fund Special Purpose Revenue, use $46 million for the local match to the federal grant from the Federal Highway Administration, and use $40 million of Revenue Bond proceeds.

Planned bond borrowing will be $1,026 million. Proposed borrowing is shown in Table 6-7. The $14 million of Paygo use is: $5 million from Rights-of-way fees, $8 million from the general fund and $1 million from revenue not required for debt service (DOT PILOT).

In recent years, the District has increased its capital expenditures to reinvest in its aging infrastructure. The District is limited by funding constraints as well as multiple competing demands on capital and is not able to fund all identified capital needs. As a result of these demands, the District has taken action to meet its priorities while also maintaining a fiscally sound CIP. This has been accomplished by prioritizing capital projects and rescinding budget authority from projects deemed less important, and by reallocating budget to existing and new high priority projects to meet the most pressing infrastructure needs.

Figure 6-1 illustrates FY 2014 capital budget allotments by major agency. Funding for the District of Columbia Public Schools (DCPS) constitutes the largest share of the planned expenditures. DCPS will have a total of $442 million available from bond sources of capital project financing in FY 2014. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2014. Large shares of funding also go toward the District Department of Transportation, the Washington Metropolitan Area Transit Authority, the District of Columbia Public Library, and the Department of Parks and Recreation.

Table 6-2 summarizes planned expenditure amounts for FY 2014 and budget authority requests for FY 2014 - FY 2019. It includes local funds (G.O./I.T bonds, Paygo, transportation fund, and master equipment lease/purchase), federal grants, and special financings that are discussed in greater detail later in this chapter.

The capital fund pro forma, Table 6-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of this capital budget document include projects receiving new allotments in FY 2014 through FY 2019, as included in the pro forma, totaling $1.381 billion in FY 2014.

FY 2013 Operating Budget Impact

In general, each $14 million in borrowing has approximately a $1 million impact on the operating budget for annual debt service. The capital budget's primary impact on the operating budget is the debt service cost, paid from local revenue in the operating budget, associated with issuing G.O. bonds to finance the CIP. Table 6-4 shows the overall debt service funded in the FY 2014 operating budget and financial plan.

A secondary impact on the operating budget is the cost of operating and maintaining newly completed capital projects. For example, the replacement of a building's roof, windows, and mechanical systems may decrease the cost of utilities, which would effectively lower the owner agency's operating costs. Conversely, the construction of a new recreation center is likely to increase the owner agency's operating costs for staffing the facility and operating programs there. Similarly, completed information technology projects will likely entail additional operating costs as upgrades, license renewals, or training of staff to operate new systems are required.

The table below (6-5) reflects the summary of the projected impacts, by agency, and by fiscal year for the 6-year CIP period. Individual project pages in the "Project Description Forms" section of this volume show more details of the operating impact resulting from placing a particular newly completed project into service.

Table 6-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2014 - 2019 Debt Service Expenditure Projections

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Existing General Obligation (G.O.) Bonds and Income Tax (I.T.)						
Bonds Debt Service (Agency DS0)	**$500,985,972**	**$492,758,212**	**$484,430,991**	**$476,028,148**	**$510,454,523**	**$505,497,389**
Prospective IT Bonds Debt Service						
FY 2014 (Fall) I.T. Bonds ($1026.3M)	$21,807,919	$66,645,825	$66,644,125	$66,643,119	$66,640,894	$66,645,325
FY 2015 (Fall) I.T. Bonds ($933.0M)	$-	$20,991,488	$62,158,575	$62,158,400	$62,159,463	$62,159,738
FY 2016 (Fall) I.T. Bonds ($742.4M)	$-	$-	$18,560,000	$52,018,000	$52,019,375	$52,020,500
FY 2017 (Fall) I.T. Bonds ($469.6M)	$-	$-	$-	$11,740,750	$32,904,875	$32,909,125
FY 2018 (Fall) I.T. Bonds ($480.3M)	$-	$-	$-	$-	$12,008,625	$33,660,000
FY 2019 (Fall) I.T. Bonds ($491.7M)	$-	$-	$-	$-	$-	$12,293,500
Total G.O. Bonds Debt Service (Agency DS0)	**$522,793,891**	**$580,395,525**	**$631,793,691**	**$668,588,417**	**$736,187,755**	**$765,185,577**
Schools Modernization G.O. Bonds Debt Service (Agency SM0):						
2007 Issuance ($60M)	$2,781,425	$2,781,425	$2,781,425	$2,781,425	$2,781,425	$2,781,425
2008 Issuance ($90M)	$9,081,088	$8,630,288	$11,494,088	$10,741,088	$5,967,750	$5,969,500
School Modernization Fund Subtotal (Agency SM0)	**$11,862,513**	**$11,411,713**	**$14,275,513**	**$13,522,513**	**$8,749,175**	**$8,750,925**
Participation (COPs) (Agency CP0)	$24,619,294	$24,620,075	$24,622,431	$24,620,269	$24,620,738	$24,622,938
Housing Production Trust Fund (Agency DT0)	$7,823,585	$10,476,689	$12,919,276	$15,762,739	$15,763,026	$15,769,689
Total Long-Term Debt Service	**$567,099,281**	**$626,904,001**	**$683,610,911**	**$722,493,937**	**$785,320,693**	**$814,329,128**
Payments on Master Lease Equipment Purchases (Agency EL0)	$42,676,892	$35,802,399	$29,770,486	$19,057,522	$11,287,431	$6,433,039
Interest on Short-Term Borrowing (Agency ZA0)	$5,000,000	$9,000,000	$9,000,000	$9,000,000	$9,000,000	$9,000,000
Total Debt Service	**$614,776,173**	**$671,706,400**	**$722,381,397**	**$750,551,459**	**$805,608,124**	**$829,762,167**
Bond Issuance Costs (Agency ZB0) *	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**
Ratio of Debt Service to Total Expenditures	10.53%	10.94%	11.40%	11.58%	11.99%	11.98%
Balance of Debt Service Capacity	$103,072,171	$75,739,597	$44,264,638	$31,485,027	$1,103,621	$1,182,650

*(Has equal and offsetting revenue component funded by bond proceeds in the amount of the actual expenditures)

Table 6-5

Summary of Capital Estimated Operating Impacts for FY 2014-FY 2019

Owner Agency Code	Agency Name	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year Total
HA0	Department of Parks and Recreation	2,782,097	3,037,254	3,202,885	3,400,677	3,570,818	1,832,123	17,825,853
AT0	Office of the Chief Financial Officer	-	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
CE0	DC Public Library	2,135,604	3,873,250	3,698,050	8,089,250	8,555,000	12,960,000	39,311,154
GF0	University of the District of Columbia	1,736,000	1,793,000	1,835,000	1,886,000	1,957,000	2,062,050	11,269,050
TO0	Office of the Chief Technology Officer	-	9,037,000	527,000	328,000	829,000	1,481,000	12,202,000
KA0	DC Department of Transportation	2,800,000	3,075,000	2,807,000	2,808,000	2,809,000	2,811,000	17,110,000
KT0	Department of Public Works	(264,982)	(211,985)	(176,654)	(141,324)	(88,327)	(88,327)	(971,599)
	Total	**9,188,719**	**22,203,519**	**13,493,281**	**17,970,603**	**19,232,491**	**22,657,846**	**104,746,458**
GA0	District of Columbia Public Schools *	15,037,618	26,635,006	32,267,611	36,241,572	40,179,399	42,178,962	192,540,167

* Operating impacts for DCPS are applied indirectly, based on the per student formula, and as such these impacts are shown separate from other agencies

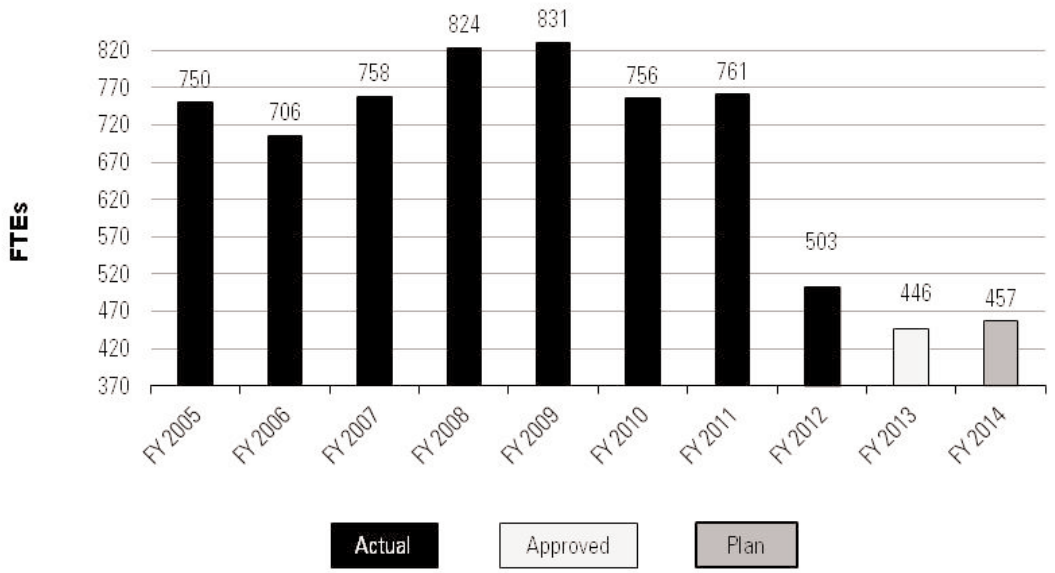
Table 6-6

FTE Data by Agency

		FY 2013 Approved			FY 2014 Plan		
Agency	FY 2012 FTE Actuals	FY 2013 Request	Add'l FTEs Approved Using Prior Available Allotments	Final FY 2013 Plan	FY 2014 Request	Add'l FTEs Approved Using Prior Available Allotments	Final FY 2014 Plan
AM0 - Department of General Services	34.30	26.50	10.00	36.50	35.75		35.75
AT0 - Office of the Chief Financial Officer	4.20	1.00		1.00		1.00	1.00
BD0 - Office of Planning	8.30	9.00		9.00	11.00		11.00
BX0 - Commission on the Arts and Humanities	0.50						
CE0 - D.C. Public Library	3.50	6.00		6.00	6.00		6.00
DB0 - Department of Housing and Community Development	2.60						
GA0 - DC Public Schools	0.20						
GF0 - University of the District of Columbia	2.80	3.00	2.00	5.00	5.00		5.00
HA0 - Department of Parks & Recreation	0.30		3.00	3.00		3.00	3.00
HC0 - Department of Health	0.10						
HT0 - Department of Health Care Finance	0.20						
JA0 - Department of Human Services	0.30		27.50	27.50		27.50	27.50
KA0 - Department of Transportation	440.50	355.10		355.10	364.50		364.50
KG0 - Department of the Environment	0.30						
RM0 - Department of Mental Health	0.00		2.75	2.75		2.75	2.75
TO0 - Office of the Chief Technology Officer	5.30						
Total	**503.30**	**400.60**	**45.25**	**445.85**	**422.25**	**34.25**	**456.50**

Figure 6-2

Number of Capital-Funded FTE Positions From FY 2005 to FY 2014



Capital-Funded Positions

Agencies may receive approval to charge certain personnel expenses to capital projects. However, in order to qualify and receive approval, the primary duties and responsibilities of a position charged to capital funds must be directly related to a specific capital project. Full-Time Equivalent (FTE) positions that generally qualify are (a) architects; (b) engineers; (c) cost estimators; (d) project managers; (e) system developers; (f) construction managers; (g) and inspectors.

Table 6-6 reflects capital-funded FTE data for each agency for FY 2012 through FY 2014. Additional details on the FY 2014 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of volume 6. They are also summarized on the appropriate agency pages of volume 6 which have approved FTEs.

Figure 6-2 shows the total number of capital-funded positions between FY 2005 and FY 2012, the approved positions for FY 2013, and the planned positions in the CIP for FY 2014.

Table 6-7

Proposed Bond Borrowing, FY 2013 Through FY 2019

(Dollars in thousands)

Source	Actual FY 2013	Proposed FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019
G.O./ I.T. bonds, general, including capital fund deficit reduction	$872,933	$1,026,250	$932,951	$742,399	$469,628	$480,343	$491,738
GARVEE Bonds	$50,000	-	-	$67,770	$117,290	$106,230	-
Revenue Bonds - Housing Production Trust Fund	-	$40,000	$37,000	$43,000	-	-	-
Total	**$922,933**	**$1,066,250**	**$969,951**	**$853,169**	**$586,918**	**$586,573**	**$491,738**

Note: All amounts and methods of borrowing are subject to change depending on status of projects and market conditions.

Details on the District's Sources of Funds for Capital Expenditures

The District's proposed FY 2014 - FY 2019 capital budget includes a number of funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

- G.O. or I.T. bonds;
- Paygo capital funding;
- Master Equipment Lease/Purchase financing;
- Sale of Assets;
- Revenue bonds – supported by the Housing Production Trust Fund; and
- Private Grants

In addition to the above sources, the District's Department of Transportation (DDOT) uses the following sources to fund its capital projects:

- Federal Highway Administration grants, for Highway Trust Fund projects;
- Grant Anticipation Revenue Vehicle (GARVEE) bonds, which are repaid from future Federal funding;
- Dedicated motor fuel tax revenues and a portion of the Rights-of-Way Occupancy Fees for Highway Trust Fund projects (these provide the local match for the Federal Highway Administration grants); and
- Designated Parking Taxes; and
- Local Transportation Fund (a portion of the Rights-of-Way Occupancy Fees, Public Inconvenience Fees, and Utility Marking Fees).

Projects funded by these sources are detailed in the project description pages for DDOT in volume 6 and in Appendix H, "FY 2014-2019 Highway Trust Fund", of volume 6.

DDOT Transportation Fund

In previous years, Special Purpose Revenue deposited into the Unified Fund was used to finance DDOT's local streets projects and some agency operating expenses. In the interest of simplifying Special Purpose Revenue funding streams, making agency funding sources and uses more transparent, and limiting agency discretion to move budgets, the Unified Fund was abolished at the beginning of FY 2012. Special Purpose Revenue that was previously deposited in the Unified Fund was redirected to the Local Transportation Fund (formerly Local Roads Construction and Maintenance Fund), the Washington Metropolitan Area Transit Authority operating subsidy, and the General Fund.

Major Capital Efforts

The Capital Improvements Plan reflects the strategic priorities guiding District government decisions. These are:

- Quality Education
- Public Safety
- Job Creation and Economic Development
- Sustainability and Livability
- Transportation Infrastructure
- Fiscal Stability

Quality Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $2.5 billion has been invested, and this CIP reflects additional investment of $1.8 billion during the next six years modernizing elementary, middle, and high school facilities. This includes $442 million in FY 2014, $152 million for high school renovations and $290 million benefiting elementary and middle schools. An additional $61.5 million will be invested in the University of the District of Columbia, with $21 million in FY 2014. Over $20 million will be invested in technology upgrades at schools and in information systems to track progress of over 100,000 students.

Public Safety

Metropolitan Police Department - 6th District Precinct Relocation. The CIP provides $14 million (FY 2013 – FY 2014) for the relocation of the Metropolitan Police Department's 6th District Precinct to the former Merritt Middle School to serve the Deanwood, Lincoln Heights, and Burrville neighborhoods. The adaptive use of the former school will enable MPD to provide the highest level of service to residents and business served by the precinct. Affordable workforce housing is also a feature of this neighborhood initiative, as well as the new H.D. Woodson High School.

Fleet Upgrades. The CIP provides $20 million over the next three fiscal years to upgrade the MPD fleet of vehicles.

Closed-Circuit Television (CCTV). The CIP supports a $4 million expansion of MPD's Closed Circuit Television and ShotSpotter technology initiative to fight crime. ShotSpotter utilizes sound sensors that can detect gunshots with surveillance cameras that react to the sensors, allowing the MPD to view a possible shooting scene in real time. This technology allows faster emergency medical response times, allows the District to improve prosecution of gun-related crimes, and ultimately leads to reduced occurrence of violent crime.

Fire and Emergency Medical Services Department - Modernizing Fire Stations and Upgrading Fleet. The District is currently planning or implementing the rehabilitation, major renovation, or relocation of two fire stations (Engine 22 and Engine 23), and will invest over $15 million in the six-year Capital Improvements Plan. Additionally, the CIP authorizes approximately $24 million for new fire and medical services apparatus in the next three fiscal years.

Office of Unified Communications. The Office of Unified Communications provides a critical service to District residents, fielding emergency and non-emergency calls and coordinating responses between the appropriate agencies. The technology available to OUC employees is crucial to ensuring proper response and minimizing response times to constituent needs. The CIP designates more than $35 million for equipment upgrades at OUC to ensure that these resources remain state-of-the-art, which will include enhanced 9-1-1 service.

Job Creation and Economic Development

St. Elizabeths East Campus Infrastructure. The District's plan to redevelop the East Campus of the former Saint Elizabeths Hospital is a once-in-a-generation chance for the District of Columbia and the federal government to create a well-planned, mixed-use, mixed-income, walkable, livable community. While federal government plans for the West Campus remain in flux, the District is proceeding with a $113 million capital budget investment in infrastructure that will support private development at the 183-acre St. Elizabeths East Campus.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site is expected to be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises (CBEs). The CIP requests $48 million to build site infrastructure.

Walter Reed Army Medical Center Redevelopment. In April of 2009 the federal government declared 62.5 acres on the main post of the Walter Reed Army Medical Center in Washington DC as surplus property, thereby making it available to a local redevelopment authority ("LRA") for re-use. The CIP provides $2.3 million to help complete the planning process for the site, allowing the LRA to move forward with this transformative project that will help provide employment, and create additional housing and retail options in the District.

Substainability and Livability

Sustainable DC. Sustainable DC is the District of Columbia's comprehensive effort to create and implement a strategy for the future that will broaden and diversify the economy and the range of available employment and career

opportunities for residents; reduce disparities (including income, health, employment, education, safety); and raise the environmental quality and livability in the city, while expanding the choices, increasing the convenience and affordability of neighborhoods, bolstering the resilience of households, and enhancing the lives of our residents. The CIP requests $5 million for capital investments in Sustainable DC initiatives.The CIP is also shaped by strategic actions identified in the Sustainable DC Plan, published in 2013. These are:

- Governance
- Health & Wellness
- Climate & Environment
- Energy
- Nature
- Waste
- Jobs & the Economy
- Equity & Diversity
- Built Environment
- Food
- Transportation
- Water

Anacostia River Clean-Up. The Anacostia River, once a pristine river, is now degraded mainly because of its highly urbanized location. The River is the focus of large-scale restoration efforts by the District of Columbia. Restoration work will not be accomplished all at once, but instead will take place gradually over time. The District's goal is to restore the Anacostia to a fishable and swimmable river by the year 2032. The $41.5 million of authorized capital budget for Anacostia River hazardous material remediation will continue efforts to move towards this goal, and improve the quality of life for District residents, and all residents of the Anacostia Watershed.

Affordable Housing. The Department of Behavioral Health is budgeted to invest $60 million in housing initiatives to serve persons who receive services from the agency.

Greenspace Management. The CIP invests over $16 million in the management of our natural and built environment, including smart infrastructure and the enhancing the tree canopy along our streets, in our parks and on school grounds.

Swimming Pool Rehabilitation. The CIP authorizes approximately $11 million of capital budget for the rehabilitation or construction of District-owned swimming pools. These facilities contribute to the physical education of District youth, as well as providing healthy recreational opportunities for all District residents.

Recreation Centers, Playgrounds, Athletic and Playing Field Rehabilitation. The ability to provide all residents of the District, and especially the District's youth, with quality recreation centers, athletic fields and play areas is critical for improving both public health and overall quality of life. Over the past decade many of the District's public facilities have fallen into disrepair. Recently many playgrounds, playing fields, and courts have been upgraded. This capital budget authorizes $5.5 million for additional playground improvements, athletic field restoration and rehabilitation, and $45 million is budgeted for community recreation center upgrades, including the Southeast Tennis and Learning Center. The CIP also funds $50 million for the acquisition and development of parkland in the NoMa neighborhood, which is devoid of recreational space, and $20 million for the replacement of the Fort Dupont Ice Arena.

Transportation Infrastructure

Streetcar Build-Out. The District's Streetcar system will enhance mobility for city residents, accommodate continued growth in population and employment, greatly improve access to jobs, connect neighborhoods and activity centers, and support sustainable economic growth for the District of Columbia. The streetcar will operate modern low-floor vehicles running on surface tracks that are embedded in the street pavement. The four corridors that will be constructed between FY 2014 and FY 2019 are forecast to accommodate more than 108,000 daily trips by 2030 and significantly reduce crowding on existing Metro bus and rail lines. The streetcar will also stimulate more intense mixed-use development along streetcar corridors, consistent with the city's Comprehensive Plan. The FY 2014 - FY 2019 budget for this project is $400 million.

Bicycle and Pedestrian Infrastructure. The capital budget proposes to spend $9 million from a mix of federal and local funds to improve bicycle and pedestrian facilities, including bike lanes, sharrows, bike parking, and Priority Corridors for pedestrians in each ward. This investment will continue the District's momentum towards becoming one of the country's premier multi-modal transit cities.

Trail Improvements. With programming assistance from the Department of Parks and Recreation, the Department of Transportation is funding $9 million of improvements to trails for walking, running, and biking throughout neighborhoods and parkland.

South Capitol Corridor Infrastructure. The CIP fully funds the $622 million cost of replacing the Frederick Douglass Bridge over the Anacostia River and improving the intersections of South Capitol Street with the Suitland Parkway and the Anacostia Freeway (I-295). Traffic Management and Calming Infrastructure. The six-year capital budget supports numerous DDOT initiatives aimed at improving the traffic management in the city in ways that will both reduce congestion and make the city more hospitable to all modes of transportation. The 11th Street Bridge realignment is scheduled for completion in mid-2013. The total cost of the new bridges will exceed $660 million, including ongoing projects in the surrounding area to manage traffic flow on surrounding arterial roads and neighborhood streets.

Additionally, the CIP authorizes DDOT to invest almost $12 million in each of the eight wards over the six-year period.

Fiscal Stability

Investments in Efficiency - Retrofit for Energy Efficiency and Cost Savings. Energy efficiency is a crucial focus from both environmental sustainability and fiscal stability standpoints. The $30 million budget authorization provided by the CIP includes $5 million each fiscal year for energy efficiency retrofitting of public facilities.

Investments in Existing Capital Assets. One of the cornerstones of this CIP is an emphasis on investing in major upgrades and modernization of existing capital assets. Taking this approach reduces short-term and long-term capital expenditures, while also minimizing maintenance costs in the operating budget. This approach includes a focus on repurposing District facilities, as well as prioritizing major renovations over new projects in order to reduce the long-term costs of deferred maintenance.

Fund Balance of the Capital Fund

From FY 2001 through FY 2005, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit in the General Capital Improvements fund (the "capital fund"), but since FY 2006 the CAFR has shown a surplus (see Table 6-8). The shortfall at the end of FY 2005 meant that capital expenditures had exceeded financing sources by that amount on a cumulative basis, and the District's General Fund had advanced funds to the capital fund to cover the expenditures. Because of several large financings beginning in FY 2006, from which very little was initially spent, the accumulated deficit has became an accumulated surplus. As District agencies spend these proceeds in coming years, this portion of the surplus will disappear. The Chief Financial Officer's management goal is to balance the capital fund on a long-term basis.

Until a few years ago, agencies had been slow to spend capital dollars, resulting in the District's paying interest on borrowed funds that then sat idle earning lower interest rates in District bank accounts. The District instituted a policy to delay borrowing until funds were needed for expenditures, and borrowing less than the full amount budgeted and/or allotted. At the same time, agencies were pressured to begin spending budgeted capital dollars. Eventually, this resulted in a situation in which total agency spending (of existing capital budget authority and prior allotments) exceeded the amount of funds borrowed, producing a deficit in the capital fund. The General Fund paid for these capital expenditures, essentially as a loan to the capital fund. It was necessary to cure this shortfall in order to bring the capital fund and General Fund back into balance and also to prevent cash flow problems in the General Fund.

In FY 2006, the District borrowed $196.9 million through Certificates of Participation (COPs) for a new mental health hospital and a new building for the Department of Motor Vehicles, and it securitized $245.3 million of future tobacco revenues to pay for health care needs in the District, primarily through capital expenditures. Little was spent

against these two financings in FY 2006, so they had a large positive net effect on the capital fund balance. Similarly, in FY 2007, there were several large sources of revenues with minimal FY 2007 spending. For example, the District transferred $100 million of Paygo revenue to the capital fund for schools construction and also borrowed $60 million in the first installment of the additional FY 2006 bond funds for schools. However, D.C. Public Schools did not have access to the budget for these funds until April of 2007 because of legislative restrictions, and little was spent by the end of FY 2007. The District also borrowed $64 million against future bus shelter advertising revenues for the Great Streets program.

The FY 2012 CAFR reports a deficit in the General Capital Improvements Fund of $116.3 million. This represents a decrease of $121.3 million from the FY 2011 ending fund balance of $5.0 million, but a seven-year cumulative increase of $130.1 million compared to the reported deficit of $246.4 million in the FY 2005 CAFR. This turnaround is due primarily to the difference in timing of revenues and expenditures in the Fund. The balance as of the end of FY 2012 is representative of the activity in the fund as of that date. Past expenditures and currently outstanding budget allotments related to G.O. bonds and I.T. secured revenue bonds still exceed the District's total bond financing.

The District must still keep a close watch on the underlying status of the capital fund. The long-term solution to the capital fund shortfall includes development of, and monitoring against, agency spending plans for their capital projects that manage each year's overall expenditures against that year's revenues. The District also borrowed $25 million in FY 2013, above that year's new capital budget allotments, to help repay the General Fund for advances it made to the capital fund. This additional borrowing has been taking place in amounts of either $25 million or $50 million annually, for a total of $300 million, for several years. Planned borrowing for FY 2015 through FY 2019 exceeds allotments by $20 million each fiscal year, and FY 2019 exceeds the allotments by $36 million thus eliminating the FY 2012 year-end deficit of $116 million.

Appendices

Appendix A:

D.C. Comprehensive Financial Management Policy

District of Columbia
Comprehensive Financial Management Policy

Introduction

In accordance with requirements set forth in the District of Columbia Home Rule Act, approved December 24, 1973 (Pub. L. No. 93-198; 87 Stat. 774; D.C. Official Code §§1-201.01 et seq.) (Home Rule Act), this Comprehensive Financial Management Policy provides a framework for fiscal decision-making for the Office of the Chief Financial Officer (OCFO) and the Government of the District of Columbia ("District government" or "District"). The intent of this document is to establish policies that ensure the availability of financial resources to meet the present and future needs of the citizens of the District of Columbia. This document establishes the District government's policies in the following areas:

- Debt Management
- Financial Asset Management
- Capital Asset Management
- Reserve Management
- Fiscal Management
- Economic Development

These financial management policies were established by the OCFO subject to continuing review and comment by the Mayor of the District of Columbia (Mayor) and the Council of the District of Columbia. The OCFO will consider amendments to this document on a continuing basis using the established review and approval process.

Debt Management Policy

The District government will maintain, at all times, debt management policies that are fiscally prudent, consistent with District and federal laws, and reflect the District's unique municipal status.

Credit Ratings

The District will do everything in its power to attain and maintain the highest possible credit ratings for its outstanding bonds, including producing balanced budgets and financial statements with "clean" audit opinions annually, implementing and maintaining sound financial and debt management policies and practices, and maintaining regular communications with the major rating agencies.

Long-Term Debt Capacity

The District will stay within its statutorily mandated debt limits of (a) 17 percent (maximum annual debt service to total current-year local revenues) for general obligation bonds, and (b) 12 percent (annual debt service to total

General Fund expenditures) for all tax-supported debt. Also, the District will maintain other debt ratios and practices that are prudent in light of industry standards, rating agencies' benchmarks and the District's long-term financial health. The District will seek to balance the need for improvements to its capital infrastructure with the need to maintain reasonable debt ratios and debt service expense levels.

Timing and Amount of Long-Term Borrowing

With the exception of certain special capital projects for which it is necessary to have all funds on hand at the outset of the project or to repay the District for capital costs already incurred, the District shall engage in annual long-term borrowing for its capital projects in amounts that are planned and reasonably expected to be spent over the one to two years after the date of such borrowing. Such borrowing amounts will be determined in the context of an ongoing effort to balance the need for continuing development and refurbishment of the District's infrastructure with the need to prudently manage the District's debt obligations.

Method of Bond Sale

The District shall monitor and evaluate market conditions in consideration of the respective credit, prior to coming to market, to determine which method of sale, competitive or negotiated, is optimal for issuance. Determination will be made by the OCFO, supported by a recommendation of the Treasurer, to proceed with the sale method that is likely to yield a more favorable result for the District

Composition of Debt Portfolio

The District shall issue general obligation bonds or revenue bonds, depending on a determination by the Chief Financial Officer (CFO) regarding the type of bond issuance that is most favorable for the District. The District shall issue tax-exempt bonds, except under circumstances in which the nature of the project(s) being financed (or some portion thereof) require the issuance of taxable bonds, or circumstances in which taxable bonds are deemed to provide a more favorable result (for example, the issuance of Build America Bonds pursuant to the American Recovery and Reinvestment Act). The District shall issue fixed-rate debt, except that a target percentage of 10 to 20 percent of its outstanding debt shall be variable-rate bonds. This policy allows the District to take advantage of the generally lower interest rates associated with variable-rate debt without over-exposing itself to higher levels of risk associated with such debt. In addition, with every issuance of debt, the District shall evaluate whether or not it is financially beneficial to issue the debt with bond insurance or some other form of credit enhancement, and shall structure the issuance accordingly. The District will regularly examine its financing structures and the financial marketplace to determine what form of debt is most beneficial to issue (e.g. income tax secured revenue bonds, general obligation bonds, other revenue bonds, or master lease/purchase financing) to fund certain governmental projects.

Timely Debt Service Payments

The District shall escrow funds received from its Special Real Property Tax levy in amounts sufficient to ensure timely payment of all principal and interest due on its outstanding general obligation bonds, and shall set aside income tax revenues in amounts sufficient to ensure timely payment of all principal and interest due on its outstanding income tax secured revenue bonds, as required by the relevant debt statutes, bond indentures, and covenants.

Compliance with Arbitrage Regulations

The District shall contract with a reputable firm to perform annual analyses of the District's investment and expenditure of bond proceeds in order to ensure compliance with federal arbitrage regulations.

Refunding of Outstanding Debt

The District will regularly monitor its outstanding debt for optimal opportunities and timing to refund (refinance) such debt at lower interest rates to produce debt service savings to the District.

Selection of Financial Consultants and Service Providers

To assist with issuing its bonds in the most efficient and effective manner, and to ensure compliance with all applicable legal requirements, the District shall select Bond Counsel, Disclosure Counsel, and Financial Advisors, and shall do so on a competitive basis through a Request for Proposals (RFP) process, unless in an emergency situation, with the nature of such emergency documented in writing.

Equipment Financing Program

The District will maintain a program to finance (on a tax-exempt basis) the acquisition of agency capital equipment with estimated useful lives of five to ten years. This program is part of the District's policy of seeking to match the useful lives of its capital assets with the duration of the debt that finances such assets, identifying the lowest available cost of financing, as well as managing agency operating costs.

Independent Agency/Instrumentality Debt Issuance

The CFO shall determine whether or not it is advisable for certain independent agencies/instrumentalities of the District that have segregated revenue streams to pursue issuing bonds supported by such revenue streams. If the CFO determines that such a transaction is advisable, the CFO shall, through the Mayor, submit a written request to the District Council for enactment of the necessary authorizing legislation. The CFO must approve the ultimate structure of any such transaction, and must approve the transaction itself. In the event of such a financing, the independent agency/instrumentality shall provide pertinent information and documents to the CFO related to such financing (including the project or program financed) on an ongoing basis and upon request.

Short-Term Borrowing

The District's policy is to issue short-term debt in the form of Tax Revenue Anticipation Notes to finance any intra-year seasonal cash needs. Such notes must be repaid by the end of the fiscal year in which they are issued. A long-term policy goal is for the District to obtain and maintain sufficient operating cash balances so that the need for short-term borrowing is minimized or eliminated.

Financial Asset Management Policy

Authorization and Responsibility

The CFO, established by the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (Pub.L. No. 104-8, §302(a), 109 Stat 142, D.C. Official Code §1-204.24a), is responsible for maintaining custody of all public funds belonging to or under the control of the District government and depositing all amounts paid in such depositories and under such terms and conditions as may be designated by the Council of the District of Columbia pursuant to Section 424 of the Home Rule Act. Except where prescribed by law, the CFO has delegated this responsibility to the Treasurer of the District of Columbia (Treasurer).

The Treasurer, on behalf of the CFO, actually maintains custody of all public funds belonging to or under the control of the District government or its agencies and deposits all funds in depositories pursuant to D.C. Official Code §1-204.24d(11). The Treasurer is responsible for the administration and supervision of the Office of Finance and Treasury (OFT), which includes the responsibility for the collection and deposit of all receipts. The Treasurer shall also specify operational procedures and standards to be used for all depository intake facilities.

Deposit of Cash Receipts Policy

All District government agencies and instrumentalities, including component units, boards, commissions and other public entities, are subject to D.C. Official Code §§47-351 et seq. and shall deposit all cash, checks and other negotiable instruments received within two business days after collection or receipt of such moneys. Items deposited pursuant to D.C. Official Code §§47-351 et seq. shall be properly posted in the District's accounting system of record within two business days of receipt.

Background: The timely deposit of moneys received provides several benefits. The most important benefit is effective and efficient control of these funds, which reduces the risk of loss due to errors, carelessness or theft. In addition, the timely deposit of funds helps to maximize interest earnings and lowers the risk of returned checks due to non-sufficient funds or accounts being closed. It also provides a responsive service to the payers who would otherwise be uncertain whether their checks were received.

Disbursement of Public Funds Policy

All disbursements from District depository accounts shall be made by check, electronic transfer or pay cards. All District agencies shall comply with the OCFO's Financial Management and Control Orders No. 08-008 and No. 07-004A, which establishes guidelines of authority, indicates required documentation, and requires expediency in the processing of payment vouchers. All District agencies and employees shall comply with the OCFO's Financial Management and Control Order No. 12-24, which governs the establishment, control and maintenance of bank accounts, checks and signature authority to prevent fraud, abuse or other irregularities. Likewise, all District agencies shall also comply with the provisions in the District's Quick Payment Act which ensures the timely payment of public funds to vendors.

Background: The OFT recognizes the financial risks associated with the issuance of checks. The prevalence of check fraud demands that the District take measures to safeguard the District's funds, including the use of a single state check design. Checks issued by the District government use a controlled paper stock with numerous security features and a background design that makes all District government checks easily recognizable as official, legal payment instruments of the District government. In addition, the District utilizes banking services and policies that prevent fraud by requiring that the District's banking institutions only honor checks that the District has previously identified as being validly issued.

Revolving Fund Policy

Revolving fund disbursements must be authorized and limited to emergency situations which cannot be addressed using established regular procedures. Therefore, revolving funds shall only be used for approved emergency transactions and shall not be used, under any circumstances, for the following:

- Travel reimbursements;
- Travel advances;
- Payments to employees for personal services;
- Subscriptions, memberships, registrations, or tuition;
- Clearing fund for any purpose;
- Monthly recurring operating expenses of the agency; and
- Situations that can be accommodated through other established procedures.

Background: Revolving funds are established for the purpose of making emergency or other disbursements that cannot be accommodated through established procedures due to time constraints. When revolving funds are used, the disbursement process is not complete until claims for the payments are made from District funds and the revolving fund is reimbursed for the emergency activity.

In the District of Columbia there are four types of revolving funds:

- Internal Service Funds (D.C. Official Code §47-373(2)E);
- Enterprise Funds (D.C. Official Code §47-373(2)D);
- Statutorily mandated funds such as the Public Assistance and Administration Revolving Fund (D.C. Official Code §47-373(2)); and
- Imprest Funds (Mayor's Memorandum 82-29, dated May 28, 1982).

Collateralization Policy

The District of Columbia shall maintain guidelines sufficient to ensure that eligible financial institutions collateralize District deposits at 102 percent of the District's balances on deposit, except for funds that are fully insured by the federal government. The OFT shall monitor collateral on a daily basis.

Banking Services Policy

It is the policy of the District government to procure banking services and establish bank accounts pursuant to competitive award practices consistent with the Financial Institutions Deposit and Investment Act, as amended (D.C. Official Code §§47-351 et seq.), and the CFO's standard contracting processes. The OFT shall routinely monitor bank performance using predetermined performance standards and assess penalties for failure to perform.

Electronic Benefits Payment Policy

The OFT, in conjunction with the Department of Human Services, shall administer the District's Electronic Benefit Transfer (EBT) Program in compliance with the Welfare Reform Act of 1996 and provide necessary training to eligible District of Columbia residents on participation in the EBT Program.

Background: The Welfare Reform Act of 1996 mandated that all states and the District of Columbia establish an electronic delivery system for the distribution of food stamp benefits by October 2002. As a result, the District's EBT system was implemented in 1998. The system electronically delivers both food stamps and cash assistance welfare benefits to District recipients. EBT is a special application of electronic funds transfer (EFT) technology, which takes money directly from one account and transfers it to another and uses a paycard product eliminating the cumbersome processes required by the paper food stamp and check writing systems. Also, it provides the District's food retailers with an improved method of accepting food stamp payments, enhances methods used to account for food stamp benefits, and facilitates more efficient transferring of funds from the U.S. Department of Agriculture to individual merchants.

Internal Control Policy Related to Financial Assets

The District government shall maintain sound internal control policies and practices to ensure: (a) compliance with applicable laws, guidelines, regulations, and professional standards; and (b) adequate safeguarding of cash under the control of agencies, component units, boards and commissions. Therefore, agencies must adhere to the following policies and prescribed practices: • All cash received by District agencies shall be deposited with the OFT.

- All cash received by District agencies shall be deposited with the OFT. Exceptions shall be approved in advance by the OCFO;
- Bank accounts shall be reconciled monthly under the supervision of someone independent of receiving, disbursing and depositing cash;
- Employees who handle cash shall be bonded as a condition of employment and cannot maintain accounting records;
- Pre-numbered deposit tickets shall be supported with sequentially numbered cash receipts;
- Checks received shall be restrictively endorsed;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel; and
- Access to cash registers and cash boxes shall be restricted to cashiers and shall be promptly secured during the cashier's absence.

Investment Priorities

The District will invest cash not needed for immediate disbursement in a manner consistent with applicable District law and policy, and in doing so will (i) provide for the safekeeping of principal amounts invested, (ii) maintain adequate liquidity to fund the District's operations and other funding needs, and (iii) maximize earnings

on invested funds, in that order of priority. The maximization of earnings will be accomplished by analyzing (i) up-to-date cash flow projections documenting the amounts and timing of the District's operating cash needs over the course of a given fiscal year and (ii) the investment yield curve and the respective earnings (interest) rates available to the District on the various permissible investment instruments, and making investment decisions accordingly.

Investment of Operating Cash Balances

Each business day, using same-day data from banks on that day's check clearings, the OFT will determine the amount of cash that is not needed to fund disbursements for that particular day and factor in a relatively small cushion for unexpected disbursements. All such cash will be invested in one or more of the permissible investment instruments in accordance with the policy described in the "Investment Priorities" section above.

Investment of Additional Bank Account Balances

The District government will ensure that no cash balances sit idly without being invested. All District bank accounts will be structured such that all funds in collection or disbursement accounts at the end of a given day will be invested in overnight sweep investments and returned to these respective accounts the following morning with interest.

Investment of Bond Escrow and Note Escrow Funds

The District government will invest bond escrow and note escrow balances (funds set aside for the payment of principal of and/or interest on outstanding District bonds or notes) in accordance with the same general policy guidelines described in the "Investment Priorities" section above, except that the maximum duration of such investments (the liquidity aspect referenced above) will be determined by the principal and/or interest payment due dates on the bonds or notes as opposed to operating cash flow projections.

Investment of Bond and Note Proceeds

Proceeds from the sale of District bonds and notes shall be invested in allowable investments in accordance with applicable federal and District laws, stipulations in the respective bond or note documents as to how such funds are to be invested, federal arbitrage regulations regarding the investment of bond and note proceeds (both of which may be more restrictive than District law), and pre-determined payout schedules (or estimates) for such proceeds (based on the purpose and manner of use of such Funds).

Investment of Reserve Funds

Reserve Funds (see Reserve Policy section) of the District shall be invested in permitted investments in accordance with District law and policy, and shall be invested in a manner that will allow some or all of the investments to be liquidated within one business day in the event of an emergency need for such funds. With this stipulation, funds shall be otherwise invested in accordance with the policy described in the "Investment Policies" section above.

Limits on Placement of Funds

In accordance with applicable law, the District will not deposit/invest more than 25 percent of its funds on hand with any one financial institution, and will not deposit/invest an amount with any one financial institution that amounts to more than 25 percent of the assets of such institution.

Capital Asset Management Policy

Policy for Defining Capital Assets

Capital assets are long-lived tangible items that provide a benefit for a number of future periods. They are either classified as "capitalized assets," subject to the District's standard depreciation rules, or "controllable property," which are neither capitalized nor depreciated for financial reporting purposes. The General Fixed Asset Account Group (GFAAG) includes the cost of acquiring capital assets and the cost of related improvements, pursuant to D.C. Official Code §47-372(7).

Proper accounting for capital assets requires the capitalization of appropriate expenditures for each of the following asset categories:

- **Land** - non-expendable, real property, for which title is held by the District;
- **Land Improvements** - including the cost of permanent attachments, other than buildings, which add value to land;
- **Buildings** - all real estate, excluding land and land improvements, used for shelter, dwelling, and other similar purpose;
- **Equipment/Furniture/Vehicles** - tangible personal property that is: a) complete in itself; b) does not lose identity or become a component of the building where it resides; c) of a durable nature with an expected service life of three or more years;
- **Intangible Assets** – assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period, including, for example, easements, water rights, patents, trademarks, and computer software;
- **Construction-in-Progress** - includes the costs incurred for incomplete projects for construction of buildings and improvements; and
- **Infrastructure Assets** - long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that normally are stationary in nature. Examples of infrastructure assets include roads, sidewalks, bridges, tunnels, drainage systems, water and sewer systems, dams, street lighting systems and transit subway systems.

General Fixed Asset Policy

Capital assets must be properly authorized, classified, valued and adequately safeguarded. Physical and accounting control policies and procedures established by the Office of Financial Operations and Systems (OFOS) must be followed by each agency. Each agency must implement the following policies:

- All capital assets that have been capitalized or are a part of controllable inventory shall be included on the agency's capital asset listing;
- All capitalized or controllable assets shall be reported in the Fixed Assets Subsystem (FAS) of the System of Accounting and Reporting (SOAR), maintained by OFOS;
- Each agency shall designate an individual who will be responsible for accounting for capital assets and ensuring that all divisions within the agency comply with District requirements;
- All agencies shall adhere to the capitalization and controllable inventory policies and procedures established by OFOS;
- All acquisitions and disposals of capital assets shall be properly authorized by the agency director or designee. In addition to the agency director, some acquisitions and disposals may require the approval of the appropriate regulating bodies; and
- All agencies shall maintain documentation related to the acquisition and disposal of capital assets. Such documentation is to be retained throughout the life of each capital asset and for a specified period of time after disposal, consistent with the OCFO's and the District's records retention policies.

Capitalization Policy

- All land, land improvements and building additions must be capitalized regardless of cost.
- Capital improvements shall be capitalized if the total project cost is $5,000 or more, and the improvements increase the utility of the asset or significantly extend its useful life by 2 years or more. Expenditures for improvements that do not increase the service utility of the asset or significantly extend its life should be classified as repairs and maintenance and not capitalized.
- Furniture, vehicles, and equipment shall be capitalized if the aggregate cost is $5,000 or more and the useful life of the asset is three years or greater. Costs pertaining to computers include amounts incurred for monitors, cables, battery packs or any additional accessories needed for the equipment to function. Capitalizable computer costs do not include printers because printing functions can be spooled to a central printer, allowing several computers to utilize it.
- Computer software system costs shall be capitalized if the total cost including purchase, installation, and testing is $5,000 or more. Training that is directly related to installation and testing should be capitalized. The cost of training after the system has been placed in service should be expensed as incurred. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by 2 years or more.
- Computer hardware system costs shall be capitalized if the total cost including acquisition, installation, and testing is $5,000 or more. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the Fixed Asset Subsystem (FAS). When the hardware system is ready for its intended use, the inventoried costs should be grouped and capitalized as one unit of property in the FAS. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by 2 years or more.
- Betterments shall be capitalized if the cost is $5,000 or more and the addition made to the fixed asset is expected to prolong its life or increase its efficiency over and above that arising from repairs or maintenance. The cost of the betterment is added to the book value of the asset. Betterments do not include building improvements. Betterments that cost less than $5,000 should be classified as expenses.
- Capital assets with a unit cost of less than $5,000 shall be identified as controllable equipment of the agency. The minimum unit cost level required to be identified as controllable equipment of the agency is $1,000, except certain items. Equipment below $1,000 may be tagged with a property identification number and recorded on a supplementary listing for stewardship and sensitivity reasons.
- Agencies may account for and record items under $5,000 in the FAS. Agencies shall record and maintain a supplementary listing internally on the agency FAS or in the OFOS FAS for those items that are between $1,000 and $5,000. The agency shall also maintain records for items less than $1,000 that are considered sensitive or at high risk of theft, such as weapons, computer components, and cellular equipment.
- Agencies shall recognize intangible assets if they: (a) are separable (capable of being separated or divided from the District government and sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, asset, or liability); or (b) arise from contractual or other legal rights, regardless of whether those rights are transferable or separable from the District government or from other rights and obligations.
- The useful life of an intangible asset that arises from contractual or other legal rights shall not exceed the period to which the service capacity of the asset is limited by contractual or legal provisions. An intangible asset should be considered to have an indefinite useful life if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset.

Controllable Property Policy

Controllable property is non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft with a value of less than $5,000 and/or with an expected life of less than three years. Similar to capitalized property, controllable property is subject to the requirements of this Comprehensive Financial Management Policy regarding security, stewardship, maintenance, and utilization. These assets shall be excluded from depreciation calculations and financial reports. They shall, however, appear on other management

information reports and capital assets records. Each agency director shall designate an individual to account for capital assets and ensure that all divisions within the agency comply with the District's accounting policy.

To ensure that personal property capital assets are properly safeguarded and accounted for, the OFOS shall conduct a physical inventory of personal property capital assets on a biennial basis. The inventory shall be conducted based upon the assets listed in the FAS as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the agency designated staff to the location of the assets. The physical inventory shall be properly managed and supervised by the individual who is responsible for the agency's property management function to ensure that the inventory process is effective and efficient. OFOS shall oversee reconciliations and adjustments to the detailed accounting records resulting from the physical inventory.

Acquisition Policy

Capital assets shall be initially recorded at historical cost, which is defined as cash or cash equivalent price of obtaining the asset and bringing it to the location and condition necessary for its intended use.

Donated assets shall be recorded at fair market value at the date of acquisition, generally defined as "consideration given or consideration received, whichever is more clearly determinable."

Construction-in-progress represents capitalization of labor, material, and overhead costs of a capital project. When the project is completed, costs in the construction-in-progress balance sheet account shall be reclassified to one or more of the property and equipment accounts.

Valuation Policy

The most desired method of valuation is original cost (historical). Such data can be determined by retrieving original invoices, purchase orders, check copies, contracts, minutes, or auditor's work papers. However, if the original cost cannot be established, estimated historical cost data may be used.

Stewardship Policy

Capital assets comprise the majority of the District's total assets. Extreme care shall be used in safeguarding and accounting for all capital assets. Persons provided with capital assets (e.g., cellular telephones, pagers and laptop computers, etc.) for their direct official use shall be held responsible and liable for the asset(s) assigned to them. Such assets shall be returned to the agency whenever an individual's employment with the agency terminates.

Document Retention Policy

Documents related to the acquisition and disposal of capital assets shall be retained throughout the life of the capital asset and for a minimum of three years following the disposal of the capital asset or as required by applicable laws and regulations.

Depreciation Policy

The FAS automatically calculates and posts depreciation for capital assets. Depreciation expense shall be calculated using the straight-line method based on the useful life of the capital assets.

Property Control Policy

Each agency fiscal officer shall designate an individual who will be responsible for accounting for capital assets and ensure that all divisions within the agency comply with the District's accounting and inventory policy.

Disposal Policy

All disposals of capital assets shall be properly authorized by the agency director or designee. In addition to the agency director, appropriate regulatory bodies shall approve some disposals. All proceeds from the sale of District government property shall be dedicated for use by the government for the construction and rehabilitation of its facilities, unless the Council of the District of Columbia approves an exception.

Reserve Management Policy

Emergency Cash Reserve Fund Management

It is the policy of the District government to comply with current requirements for building and maintaining the District of Columbia's Emergency Cash Reserve Fund as defined by D.C. Official Code §1-204.50a. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

It is the policy of the District to deposit all interest earned on these funds back into the Emergency Cash Reserve. If these interest payments are not sufficient to maintain the fund at its prescribed level, the District shall reserve sufficient funds in the subsequent fiscal year to ensure that the Reserve is fully funded in the District's Proposed Budget and Financial Plan.

Background: The District is required to maintain an Emergency Cash Reserve Fund equaling a minimum of 2 percent of the total local source budget appropriated for operating expenditures for the preceding fiscal year. Operating expenditures do not include debt service on general obligation bonds, which are supported by a separate reserve account referred to as bond escrow.

This fund may only be used for unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity as defined by section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Pub. L. 100-707, effective November 23, 1988) or unexpected liability created by Federal Law. The Emergency Cash Reserve fund may not be used to fund any department, agency, or office of the District government administered by a receiver or other official appointed by a court, shortfalls in any projected reductions included in the budget proposed by the District government for the fiscal year, nor settlements and judgments made by or against the District of Columbia government. Funds may only be allocated after an analysis has been prepared by the CFO and only after a projection by the CFO that the entire Contingency Cash Reserve Fund (see next section) will be completely exhausted at the time of the allocation.

For purposes of cash flow management, the CFO may borrow from the emergency reserve fund as long as the amount borrowed does not exceed 50 percent of the total balance in both the emergency and contingency funds and neither fund is depleted by more than 50 percent. The amount borrowed shall be replenished to the fund by the earlier of 9 months after the date the money was borrowed or the end of the fiscal year in which the money was borrowed. If, after a cash flow management borrowing, the amounts in the funds are later depleted below the 50 percent threshold for other authorized reasons, the District shall restore the funds to the 50 percent level within 60 days.

The District government shall allocate sufficient funds each fiscal year in the budget process to replenish any required amounts allocated from the Emergency Cash Reserve Fund or shall move unassigned fund balance into the reserve as needed.

Contingency Cash Reserve Fund Management

It is the policy of the District of Columbia to comply with current requirements for building and maintaining the District of Columbia's Contingency Cash Reserve Fund as defined by D.C. Official Code §§1-204.50a. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

It is the policy of the District to deposit all interest earned on these funds back into the Contingency Cash Reserve. If these interest payments are not sufficient to maintain the fund at its prescribed level, the District shall reserve sufficient funds in the subsequent fiscal year to ensure that the Reserve is fully funded in the District's Proposed Budget and Financial Plan.

Background: The District is required to maintain a Contingency Cash Reserve Fund equaling a minimum of 4 percent of the total local source budget appropriated for operating expenditures for the preceding fiscal year. Operating expenditures do not include debt service on general obligation bonds, which are supported by a separate reserve account referred to as bond escrow.

This fund may be used only for nonrecurring or unforeseen needs that arise during a fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected liability created by Federal law

or new public safety or health needs or requirements that have been identified after the budget process has occurred, or opportunities to achieve cost savings. The fund may also be used, if needed, to cover revenue shortfalls experienced by the District government for 3 consecutive months (based on a two-month rolling average) that are 5 percent or more below the budget forecast. The Contingency Cash Reserve Fund may not be used to fund any shortfalls in any projected reductions that are included in the budget proposed by the District government for the fiscal year. Funds may only be allocated after an analysis has been prepared by the CFO and all other surplus funds available to the District have been completely exhausted.

For purposes of cash flow management, the CFO may borrow from the Contingency Cash Reserve Fund as long as the amount borrowed does not exceed 50 percent of the total balance in both the emergency and contingency funds and neither fund is depleted by more than 50 percent. The amount borrowed shall be replenished to the fund by the earlier of 9 months after the date the money was borrowed or the end of the fiscal year in which the money was borrowed. If, after a cash flow management borrowing, the amounts in the funds are later depleted below the 50 percent threshold for other authorized reasons, the District shall restore the funds to the 50 percent level within 60 days.

The District shall allocate sufficient funds each fiscal year in the budget process to replenish any required amounts allocated from the Contingency Cash Reserve Fund or shall move unassigned fund balance into the reserve as needed.

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

It is the policy of the District government to comply with current requirements for building and maintaining the District of Columbia's Fiscal Stabilization and Cash Flow Reserve Funds as defined by D.C. Official Code §47-392.02. Any modifications to these requirements shall be implemented when the law changes and shall be reflected in the Policy.

Background: The Fiscal Stabilization Reserve may be used by the Mayor for the same purposes for which the Contingency Reserve was established (except for cash flow management purposes). At full funding, this reserve must equal 2.34 percent of the District's General Fund operating expenditures for each fiscal year. The Cash Flow Reserve may be used by the District's CFO to cover cash flow needs. When amounts are used, the Cash Flow Reserve must be replenished in the same fiscal year of use. At full funding, this reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year.

If either the Fiscal Stabilization Reserve or the Cash Flow Reserve are below full funding upon issuance of the Comprehensive Annual Financial Report, the District's CFO must commit 50 percent of the unassigned end-of-year fund balance to each reserve, or 100 percent of the end-of-year fund balance to the reserve that has not reached full capacity, to fully fund the reserves to the extent allowed by the end-of-year fund balance. Moreover, if the amount required for the Contingency Reserve or Emergency Reserve is reduced, the amount required to be retained in the Fiscal Stabilization Reserve is to be increased by the same amount.

Fiscal Management Policy

Revenues

The District shall strive to maintain a balanced and diversified revenue system to protect against adverse fluctuations in any one source of revenue, which may result from changes in local and/or national economic conditions.

Quarterly Revenue Adjustments: The OCFO shall make revised quarterly adjustments to the revenue estimated for the year in progress as required by law (D.C. Official Code §1-204.24d(5)B). These adjustments, as certified by the CFO, will be submitted to the Mayor and the Council of the District of Columbia. They shall serve as the basis for determining whether revenues are in balance with anticipated expenditures. In addition, the CFO's

certified revenue estimates shall be used as the basis for any request for supplemental appropriations submitted to the U.S. Congress that would increase the total amount of General Fund revenue appropriated to the District.

General Fund Balance

In FY 2011, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Consistent with the requirements of that Statement, the District's General Fund fund balance is comprised of five components: nonspendable, restricted, committed, assigned, and unassigned, which are described more fully below.

- **Nonspendable** – resources which cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.
- **Restricted** – resources with use constraints which are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** – resources which can only be used for specific purposes pursuant to limitations imposed by formal action of the District government's highest level of decision-making authority (the Mayor and the Council of the District of Columbia). Amounts in this category may be redeployed for other purposes with the appropriate due process. Committed amounts cannot be used for any other purpose unless the District government removes or changes the specified use by taking the same type of action it used to previously commit the amounts.
- **Assigned** – resources neither restricted nor committed, for which the District has a stated intended use as established by the Mayor, District Council, or a body or official to which the Mayor or District Council has delegated the authority to assign amounts for specific purposes. These are resources where the constraints/restrictions are less binding than that for committed resources.
- **Unassigned** – resources which cannot be classified in one of the other four categories. The General Fund is the only fund which may report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, negative unassigned fund balance may be reported.

Fund balance appropriated for the current fiscal year's operating budget shall be used only to the extent needed, if any, to balance the current fiscal year's actual revenues to actual expenditures. In a given year, actual revenues may exceed projected and appropriated revenues. When this occurs, the District shall first apply the excess revenues before it applies any appropriated fund balance. Under no circumstances shall the District apply more fund balance than has been duly appropriated.

Moreover, it is the policy of the District to use restricted resources first, followed by committed resources and then assigned resources, when expenses are incurred for purposes for which any of these resources are available.

The portion of the fund balance of the General Fund that is restricted or committed shall be maintained for its specific purpose, unless modified by subsequent legislation. The District strives to maintain within its restricted and/or committed fund balance components an amount up to the level that would result in sufficient working cash to reduce the need for short-term borrowing to finance operations of the subsequent year.

Background: The fund balance of the General Fund represents the difference between the Fund's assets and its liabilities at the end of a fiscal year, or September 30th. The ending fund balance of a fiscal year is also the beginning fund balance of the ensuing fiscal year. Positive differences between revenues and expenditures, or surpluses, increase the fund balance. Negative differences, or deficits, decrease the fund balance.

An ever-growing fund balance that is inaccessible is not advantageous to the District because it restricts the District's ability to allocate resources among priorities. The amount of the fund balance is not indicative of funds that may be used for any purpose in the future. Rather, unassigned fund balance would represent an amount that may be used for District priorities after approval by both the District Council and the U.S. Congress.

Expenditure Reporting

The District shall make expenditures only in accordance with federal appropriations law. Financial statements will accurately reflect these expenditures. The District's Comprehensive Annual Financial Report (CAFR) shall reflect expenditures in the relevant appropriations titles.

Accrual Accounting

The District shall prepare financial statements using both the modified accrual and the full accrual bases of accounting in accordance with Governmental Accounting Standards Board (GASB) Statement Number 34, Basic Financial Statements–and Management's Discussion and Analysis–for State and Local Governments.

Background: The District implemented the requirements of GASB Statements Nos. 34, 35, 36, 37, and 38 during FY 2002 as required by GASB. As a result of this implementation, in FY 2002 the District began issuing two full accrual financial statements (Statement of Net Assets and a Statement of Activities) and including a Management's Discussion and Analysis section in its CAFR. Accrual accounting reports all of the revenues and costs of providing services each year. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure,

- Assess the finances of the government in its entirety, including the year's operating results.
- Determine whether the government's overall financial position has improved or deteriorated.
- Evaluate whether the government's current-year revenues were sufficient to pay for current-year services.
- Assess the government's cost of providing services to its citizenry.
- Assess how the government finances its programs – through user fees and other program revenues versus general tax revenues.
- Understand the extent to which the government has invested in capital assets, including roads, bridges, and other infrastructure assets.
- Make better comparisons between governments.

Tax Expenditure Budget

The CFO is required by law to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next three fiscal years.

Special Purpose Revenues

Special Purpose Revenues are program revenues that are generated from fees, fines, special assessments, charges for services, and reimbursements that are set aside for a specific purpose for the District agency that collects the revenues to cover the cost of performing the related function. Program revenues are classified as General Fund revenues.

Program revenues are defined as revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

An agency may have more than one fund within the Special Purpose Revenue category. Revenues will be estimated for each agency's funds on a quarterly basis consistent with all general fund revenues.

It is the policy of the District government that all program revenues generated by any agency belong to the District as a whole, unless otherwise required by law. As a general rule, all revenues should be allocated through the budget and appropriations process. Dedicated funds limit the use of the District's general fund revenue by earmarking a portion of the revenue for special purposes.

In certain limited cases, Special Purpose Revenue fund accounts are necessary to support a particular program or activity. In such limited cases of need, the agency fund account must be created through the normal legislative process and adhere to requirements to be recommended by the CFO and adopted by the Mayor and District Council. Since program revenues are reported in a governmental fund, they should therefore be accounted for under the modified accrual basis of accounting in fund financial statements.

The District could commit or assign in fund balance unspent program revenues in accordance with the criteria established by generally accepted accounting principles and make available for use in subsequent years if permitted by the authorizing legislation that established the fund. The function of restricted or committed fund balance is simply to isolate the portion of fund balance that is restricted by external entities or enabling legislation, or committed through the actions of both the legislative and executive branches of the District. Assigned fund balance represents management's intended use of resources and generally should reflect actual plans approved by the District. District agencies must have budget authority to expend Special Purpose Revenues, as with other revenue sources. Budget authority is backed by certified revenue estimates, planned use of certified amounts set aside in the fund balance, or a combination of these two sources. Unassigned fund balance represents residual resources after the allocation of resources to all other classifications.

Expenditures are limited to the lesser of budget authority or available resources, which is the sum of realized revenues and available fund balance.

Special Purpose Revenue budgets may be modified in accordance with federal appropriations law. Reprogrammings of budget authority from one agency fund to another are permissible. The CFO shall have discretion to reduce budget authority for agency funds where revenue falls short of estimates.

Any existing Special Purpose Revenue fund accounts that are not supported by legislative authority may be converted to local revenue. In addition, when required to cover a revenue shortfall, such revenue may also be converted to local revenue.

Grants

The District depends on Federal and Private Grant Funds to support a wide range of services and programs for the citizens of the District. This section sets forth the District's policies related to resource development, grants administration and reporting, budget authority for grants, and fairness in awarding grants.

Resource Development: To better serve District residents, all District agencies shall pursue to the maximum extent possible federal and other funding opportunities that enhance their ability to carry out the Mayor's strategic plan and initiatives and address the needs of the residents of this city, without binding the District to unrealistic financial commitments.

Background: For the last decade, grants have comprised approximately one-fourth of the District's annual budget, and as such, have contributed significantly to the District's ability to meet the needs of its citizens. The District's policy is to continue and, to the extent possible, increase its use of funds from other sources to maximize delivery of services to residents.

Grant Administration and Reporting: The District of Columbia government, by accepting grant funds, and when designating subgrantees, agrees to administer and report on them in strict adherence to the grantors' programmatic and financial rules and regulations, the District's Grants Policies and Procedures Manual, and applicable federal and District laws.

Budget Authority for Grants: District agencies will spend grant funds for allowable costs only at such time as a grant award has been received, and to the extent they have budget authority to do so. Budget authority applies to a particular fiscal year. If a grant covers multiple fiscal years, the sum of the budget authority across those fiscal years should not exceed the grant award amount. Changes in budget authority will be made only in accordance with the District's policies and procedures regarding budget modifications (increases or decreases in overall budget authority for a grant) or reprogrammings (increases or decreases in particular line items within a grant that leaves the overall budget authority unchanged). Spending grant funds without budget authority is a violation of the Anti-Deficiency Act. Agency updates to the spending plans required by the Anti-Deficiency Act should reflect all changes to grant budget authority.

Background: Many of the grants that the District receives have performance year(s) different from the District's fiscal year. The timing differences between the grant year(s) and the District's fiscal year impact the budgeting for grants. Through the budget modification process, the CFO submits documentation to the District Council requesting the establishment of budget authority for new grant awards received during the fiscal year or grant budget authority not included in the Congressionally approved budget for the fiscal year. This process is unique among the District's funding types and is mainly due to the nature of grants in comparison to the District's fiscal year requirements. All government officials work together to ensure that this administrative process is as efficient as possible. The efficiency of the process can play a critical role in grants management.

Fairness in Awarding Grants: It is the intent of the District to have a fair and open competitive process for the awarding of grant funds. To that end, the following procedures shall be followed:

- A Notice of Funds Availability (NOFA) shall be prepared and published in the D.C. Register.
- The agency administering the grant shall prepare the Request for Applications (RFA).
- For the purpose of awarding grants, District government agencies shall hold fair and open competitions that comply with the D.C. Grants Policies and Procedures Manual and the Notice of Final Rule making, Chapter 50: Subgrants to Private and Public Agencies.

The only exception to the above procedures occurs when an organization merits a targeted grant, and the awarding of this targeted grant becomes transparent and is justified through the budget formulation process.

After the NOFA has been published and the RFA released, the District government agency appoints a neutral and objective review panel. The panel is comprised of a minimum of 3 individuals with knowledge and expertise in the objectives of the grant and RFA, as well as in the standard administrative requirements mandated by the source of funds. The review panel scores the submitted applications and makes recommendations on which applications should be funded. The head of the District agency administering the grant makes final decisions on awards and amounts. After this review and before the agency issues the award documents, the agency's Chief Financial Officer shall certify that the award funds are in place and available for distribution.

Background: The receipt of grant funds triggers many requirements, including, but not limited to, spending and reporting requirements. Grant awards typically mandate the terms and conditions governing grants and incorporate the relevant regulations and statutes. Funds that are awarded to private and public agencies by District agencies, as subgrants, are bound by the appropriate OMB Circular and Cost Principles as well as any policy guidelines issued by the grantor. Subgrants to other District agencies are generally awarded through the MOU process. Grants to parties outside the District government generally are awarded through a grant agreement that specifies the performance obligations of the grantee. In the case of grant awards from general funds, grantees must comply with both the appropriate OMB Circular and Cost Principles and any other policy guidance included in the grant agreement. The CFO will meet the District's reporting requirements by publishing the Congressional Grant Budget and Activity report, sent to Congress and the District Council, which provides grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Donated Funds Monitoring Policy

Donated funds shall be authorized and monitored pursuant to D.C. Official Code § 1-329.01, Mayor's Order 2010-167, effective October 15, 2010, and the related donation agreement with the respective donor. All donated funds shall be used for the specific purpose expressed in the respective donation agreement, deposited into the appropriate account, and shall be available for the intended purpose of the donation until expended or unless the donor, for valid reasons, requests a refund. The Office of the City Administrator (OCA) or a designee and the respective District agency or entity that receives the donation shall be responsible for monitoring the expenditure of the donated funds, in accordance with the applicable rules and regulations.

Capital

Prior to recommending or approving new projects, the District shall prepare a capital budget expenditure baseline that accounts for the acquisition, maintenance, and replacement of assets required to maintain current service levels. The annualized cost of this baseline shall then be compared to the available funding streams over a 6-year period. New projects may be approved only insofar as the long-term financing cost of the Capital Improvements Program (CIP) stays within available funding limits.

Anti-Deficiency Act

In addition to compliance with the federal Anti-Deficiency Act (31 U.S.C. §§1341, 1342, 1349 through 1351, 1511 through 1519), District program and financial managers and other employees are required to comply with the broader terms of the District Anti-Deficiency Act of 2002 (D.C. Official Code §§47-355.01, et seq.) (Act) and implementing regulations. Among other provisions, the Act requires agency heads and agency fiscal officers to submit a spending plan and a position roster (Schedule A) at the beginning of each fiscal year to the CFO. Managers must submit, on a quarterly basis, projections of year-end spending to the agency head and agency fiscal officer, with summarized reports being forwarded to the District's CFO no more than 30 days after the end of each quarter. Employees are prohibited from:

- Making or authorizing an expenditure or obligation exceeding an amount available in an appropriation for an agency or fund;
- Obligating the District for the payment of money before an appropriation is made or before a certification of the availability of funds is made, unless authorized by law;
- Approving a disbursement without appropriate authorization;
- Allowing an expenditure or obligation to exceed apportioned amounts;
- Deferring recording a transaction incurred in the current fiscal year to a future fiscal year;
- Submitting a required plan or projection in an untimely manner;
- Knowingly reporting incorrectly on spending to date or on projected total annual spending; or
- Failing to adhere to a spending plan through overspending that is greater than 5 percent of the agency's budget, or $1 million.

The Mayor and the CFO have established a review board, consistent with the Act and implementing regulations, to review potential violations referred to the board, determine culpability, and recommend penalties for violations. The CFO submits quarterly reports to the Mayor and the District Council on actual expenditures and obligations compared to planned levels. The CFO also is required to develop the quarterly apportionment of funds, by source of funds, for each agency based on the spending plans submitted by the agency heads and fiscal officers.

Background: The District's Anti-Deficiency Act and implementing regulations supplement federal law on anti-deficiency. The Act establishes a greater level of control than does the federal law, and it provides specific penalties for violations. Spending plans are one of the Act's key requirements. Agencies must submit timely spending plans and must keep them updated. The primary report mandated by the Act is based on spending plans, and failure to adhere to a spending plan is a specific violation of the Act. Finally, apportionment amounts are to be based on the spending plans submitted by agencies.

Economic Development Policy

Real Property Tax Exemptions

The Office of Tax and Revenue (OTR) implements real property tax exemptions in accordance with applicable law. Except for property exempted by specific legislation or immune from taxation by the District, real property is taxable unless an administrative exemption with respect to such property has been granted. As a general matter, owners of property for which an exemption is sought must apply to the Office of Tax and Revenue. The applicable requirements for exemption are generally set forth in section 47-1002 and the regulations thereunder.

OTR reviews each application and determines whether the requirements for the applicable category of exemption, including those pertaining to ownership and use of the property, have been met. A property cannot qualify for exemption simply because its owner is exempt from federal income tax or other taxes. Once granted, the exemption remains in effect as long as the property continues to meet the applicable requirements and the owner files the required annual use reports. If ownership of the property changes, the categorical exemption terminates.

Analysis of Proposed Tax Exemptions and Abatements

Per the Exemptions and Abatements Information Requirement Act of 2011, new tax abatements and exemptions proposed under Title 47 of the D.C. Official Code are subject to OCFO analysis prior to consideration by the District Council. For proposed development projects, the analysis includes an advisory opinion as to whether the planned development would be financed and constructed in the absence of the proposed tax abatement. The analysis also includes the estimated cost of the proposed tax abatement. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

The District shall provide public-sector financing of economic development to qualified projects pursuant to the District laws and subject to the District's laws on borrowing limitations (D. C. Official Code §47-334 et seq., the Cap Act). The OCFO works with the executive branch of the District government in the review, consideration and approval of the financing of qualified projects.

The primary economic development debt financing programs are:

- The Tax Increment Financing Program, in which incremental tax revenues from a project are pledged to pay debt service on tax increment financing bonds or notes to finance a portion of a qualified project; and
- The Payment In-Lieu-of-Taxes (PILOT) Financing Program, in which the PILOT payments from a project are pledged to pay debt service on PILOT bonds to finance a portion of a qualified project. The PILOT Program can be used only for projects located on parcels that were previously exempt from the payment of real property taxes.

In addition, the District assists private entities, primarily nonprofit organizations and owners of rental apartment complexes, by issuing private activity bonds on their behalf. The District's Revenue Bond Program is administered by the Office of the Deputy Mayor for Planning and Economic Development and housing bonds are issued by the District of Columbia Housing Financing Agency. The debt service on these bonds is payable solely from the revenue of the private entity and is not the District's obligation.

Appendix B

Grant Match and Maintenance of Effort

Required for federal grants awarded to agencies of the District of Columbia Government.

Grant Match and Maintenance of Effort

Federal grants are one of the District's primary funding sources. In fiscal year 2012, 46 District agencies spent more than $869 million in federal grants, excluding Medicaid, covering a variety of program areas.

Many federal grants are awarded subject to the commitment of resources by the recipient. There are two basic types of required commitments: Grant Match and Maintenance of Effort.

Grant Match

Some federal grants may require a grant match, which is a contribution in addition to the grant funds to expand the services of a grant and to increase the impact of the original fund allocation. Depending on the conditions set forth in the formal grant award document, the match may be direct or in-kind.

Grants that mandate a direct match require the recipient to expend a certain amount. For example, a direct match may require that the grantee expend from its own resources 25 percent of the total grant award.

Alternatively, an in-kind match requires the recipient to commit staff resources, land, or facility space that support the program funded by the grant, but does not require expenditures. For example, the grantee might allocate staff and a meeting room in its office space for a project developed with a grant award.

In general, grant matches are calculated as a percentage of the total grant award, and resources to meet match requirements can be obtained from Local, Private, or Federal funds, subject to any restrictions within the specific grant award.

Maintenance of Effort

Some federal grants contain maintenance of effort requirements. This mandates the grantee to continue to allocate a specified level of its resources, demonstrating maintenance of effort in the support of activities that are similar to or indirectly support the original grant's scope of services. Generally, this funding may be equal to, or exceed, the original grant funding level. Maintenance of effort requirements ensure that the grant funds augment, and do not replace, existing recipient funding and levels of service.

In general, maintenance of effort requirements must be funded with recipient funds (usually Local) and not Federal Grant funds. The grant award documents for a grant specify the conditions for the required maintenance of effort.

Reporting of Grant Match and Maintenance of Effort

To ensure that the District captures necessary grant award information and can monitor and adhere to applicable grant match and/or maintenance of effort requirements, the Office of Budget and Planning (OBP) within the Office of the Chief Financial Officer requires each District agency receiving grant awards to report its compliance with grant match and maintenance of effort requirements by grant.

The following tables display the grant match and maintenance of effort information for Fiscal Year 2014, as reported by District agencies to OBP. The agencies are grouped by appropriation title.

A. Governmental Direction and Support

Within this appropriation title, five agencies have budgeted $28,530,499 in Federal Grant funds. The five agencies report that the budgeted grants require $7,925,137 in grant matches, with no maintenance of effort requirements. The largest grant award is within the Office of the Attorney General for the District of Columbia. This grant is funded by the U. S. Department of Health & Human Services to enforce the support obligations owed by absent parents to their children, locate absent parents, establish paternity, and to obtain child, spousal and medical support.

Governmental Direction and Support (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
AA0	Office of the Mayor	PDATAD	PDAT Administrative to State Commissions	199	99	0
		Grants with no Match or MOE		2851	0	0
		AA0 Total		**3,050**	**99**	**0**
AD0	Office of the Inspector General	DC0310	Medicaid Fraud Control Unit	2,483	792	0
		AD0 Total		**2,483**	**792**	**0**
CB0	Office of the Attorney General for the	91CSEF	CSSD	19,825	6.740	0
	the District of Columbia	Grants with no Match or MOE		1,409	0	0
		CB0 Total		**21,234**	**6,740**	**0**
JR0	Office of Disability Rights	42MSDD	Developmental Disabilities Council	482	159	0
		Grants with no Match or MOE		297	0	0
		JR0 Total		**779**	**159**	**0**
TO0	Office of the Chief Technology Officer	BBMRA1	GIS Broadband Mapping Activity	985	197	0
		TO0 Total		**985**	**197**	**0**
	Governmental Direction and Support		**Grand Total**	**$28,530**	**$7,925**	**0**

Note: Details may not sum to totals due to rounding.

B. Economic Development and Regulation

Within this appropriation title, eight agencies have budgeted $95,864,213 in Federal Grant funds. The eight agencies report the budgeted grants require $4,310,729 in grant matches, with no maintenance of effort requirements. The largest grant awards are the Unemployment Insurance grants funded by the Department of Labor and awarded to the Department of Employment Services. These grants fund the oversight of unemployment insurance programs for eligible workers through federal and state cooperation, including unemployment compensation for federal employees or ex-service members, disaster unemployment assistance, and to assist in the oversight of trade adjustment assistance and alternative trade adjustment assistance, and reemployment trade adjustment assistance programs.

Economic Development and Regulation (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
BD0	Office of Planning	Grants with no Match or MOE		522	0	0
		BD0 Total		**522**	**0**	**0**
BX0	Commission on Arts and Humanities	AIED14	Arts Education	50	50	0
		AIUS14	Arts in Underserved Communities	129	129	0
		BASI14	Basic State Plan	567	567	0
		BX0 Total		**746**	**746**	**0**
CF0	Department of Employment Services	645OSH	OSHA Program	389	39	0
		Grants with no Match or MOE		48,162	0	0
		CF0 Total		**48,551**	**39**	**0**
DB0	Department of Housing and Community Development	00HOME	Home Program Related Activities	13,787	3,447	
		Grants with no Match or MOE		27,035	0	0
		DB0 Total		**40,821**	**3,447**	**0**
DH0	Public Service Commission	Grants with no Match or MOE		319	0	0
		DH0 Total		**319**	**0**	**0**
EB0	Office of the Deputy Mayor for Planning and Economic Development	Grants with no Match or MOE		1,800	0	0
		EB0 Total		**1,800**	**0**	**0**
EN0	Department of Small and Local Business Development	DCSTEP	DC STEP	242	80	0
		Grants with no Match or MOE		450	0	0
		EN0 Total		**691**	**80**	**0**
SR0	Department of Insurance, Securities and Banking	Grants with no Match or MOE		2,414	0	0
		SR0 Total		**2,414**	**0**	**0**
	Economic Development and Regulation		**Grand Total**	**$95,864**	**$4,311**	**0**

Note: Details may not sum to totals due to rounding.

C. Public Safety and Justice

Within this appropriation title, six agencies have budgeted $108,668,221 in Federal Grant funds. The six agencies report the budgeted grants require $2,491,426 in grant matches, with no maintenance of effort requirements. The largest grant awards are Homeland Security Preparedness grants funded by the U. S Department of Homeland Security awarded to the Homeland Security and Emergency Management Agency. These grants provide direct assistance to improve their ability to prevent, protect against, respond to, and recover from major events, including threats or acts or terrorism.

Public Safety and Justice (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
BN0	Homeland Security and Emergency Management Agency	Grants with no Match or MOE		91,866	0	0
		BN0 Total		**91,866**	**0**	**0**
FA0	Metropolitan Police Department	BOS13F	Boating Safety Grant	299	150	0
		BOS14F	Boating Safety Grant	945	473	0
		MCS13F	Motor Carrier Safety	634	127	0
		MCS14F	Motor Carrier Safety	390	78	0
		Grants with no Match or MOE		589	0	0
		FA0 Total		**2,858**	**827**	**0**
FB0	Fire and Emergency Medical Services Department	Grants with no Match or MOE		1,608	0	0
		FB0 Total		**1,608**	**0**	**0**
FK0	District of Columbia National Guard	DCY14F	DC Youth Challenge Program	2,648	1,620	0
		Grants with no Match or MOE		3,296	0	0
		FK0 Total		**5,944**	**1,620**	**0**
FQ0	Office of the Deputy Mayor for Public Safety and Justice	JJD14F	TITLE II Formula Grant Program	633	44	0
		Grants with no Match or MOE		5,328	0	0
		FQ0 Total		**5,961**	**44**	**0**
FR0	Department of Forensic Sciences	Grants with no Match or MOE		431	0	0
		FR0 Total		**431**	**0**	**0**
	Public Safety and Justice	**Grant Total**		**108,668**	**2,491**	**0**

Note: Details may not sum to totals due to rounding.

D. Public Education System

(Note: University of the District of Columbia appears under Enterprise and Other Funds)

Within this appropriation title, three agencies have budgeted $298,359,121 in Federal Grant funds, the majority of which represents education grants funded by the United States Department of Education and administered by the Office of the State Superintendent of Education (OSSE). The three agencies report that these awards require $6,712,969 in grant matches and $147,004,622 in maintenance of effort requirements. OSSE allocates most of its grant funds to District of Columbia Public Schools and District of Columbia Public Charter Schools through the intra-District process, with the funds ultimately expended by the two school systems. The largest grant is the Title I Grants to Local Education Agencies (LEAs) to help LEAs and schools improve the teaching and learning of children failing, or most at-risk of failing, to meet challenging state academic standards.

Public Education System (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
CE0	District of Columbia Public Library	22LSTA	Library Services and Technology Act - 2012	840	286	0
		CE0 Total		**840**	**286**	**0**
GA0	District of Columbia Public Schools	000ZAF	Headstart	10,333	1,400	0
		Grants with no Match or MOE		36,705	0	00
		GA0 Total		**47,038**	**1,400**	**0**
GD0	Office of the State Superintendent of Education	42002A	Adult Education - State Administered	1,203	301	0
		52002A	Adult Education - State Administered	325	81	0
		42CCDF	Child Care Development Grant	6,894	1,593	4,567
		42378A	College Access Challenge Grant	1,499	750	0
		52378A	College Access Challenge Grant	375	750	0
		41NSL1	National School Lunch	21,288	530	0
		41SAE1	State Administrative Expense	748	211	0
		41TEF1	Temporary Emergency Food	148	61	0
		42027A	Special Education - IDEA Part B	15,709	0	142,438
		32048A	Vocational Education - Basic Grants to States	1,067	250	0
		42048A	Vocational Education - Basic Grants to States	4,215	250	0
		52048A	Vocational Education - Basic Grants to States	485	250	0
		Grants with no Match or MOE		196,525	0	0
		GD0 Total		**250,481**	**5,028**	**147,005**
	Public Education System		**Grant Total**	**298,359**	**6,713**	**147,005**

Note: Details may not sum to totals due to rounding.

E. Human Support Services

Within this appropriation title, eight agencies have budgeted $417,723,658 in Federal Grant funds. The eight agencies report that these awards require $88,489,436 in grant matches and $173,479,917 in maintenance of effort requirements. The largest grant award is funded by the United States Department of Health and Human Services, Administration for Children and Families which is awarded to the Department of Human Services, receiving approximately $103.2 million, to provide Temporary Assistance for Needy Families (TANF) funds. The Department of Health administers 81 grants, the most federal grants of District agencies.

Human Support Services (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
BY0	D. C. Office on Aging	3B1320	Support Services	1,819	323	1,114
		3C1712	Congregate Meals	2,152	327	1,336
		3C1713	Homebound Meals	1,077	162	660
		3E1719	Family Caregivers Program	763	191	468
		3F1717	Preventive Health	105	0	64
		ADRC10	Strengthening DCOA/ADRC	173	21	0
		DCLRP1	DC Lifespan Respite	186	70	0
		DCOAAD	DCOA Alzh. Disease Therapeutic ECTP	216	65	0
		NISP01	Elderly Nutrition Program	306	0	187
		Grants with no Match or MOE		558	0	0
		BY0 Total		**7,356**	**1,159**	**3,829**
HC0	Department Of Health	31HATT	Ryan White Care Act Title II	10,406	4,950	0
		31HEPR	HPP and PHEP Cooperative Agreement	5,266	414	0
		31HPLR	Grants to States for Loan Repayment	60	176	0
		31NCPC	National Cancer Prevention and Control	679	156	0
		31PHDP	Diabetes Control Program	91	33	0
		32CLTP	Community Level Transformation Program	1,271	53	0
		41HATT	Ryan White Care Act Title II	10,439	4,950	0
		41HEPR	HEPR- HPP and PHEP Cooperative Agreement	990	414	0
		41HPLR	Grants to States for Loan Repayment	293	176	0
		41NCPC	National Cancer Prevention and Control	236	156	0
		41PHDP	Diabetes Control Program	90	33	0
		41PSFM	Farmers Market Program	301	94	0
		41PSFS	Food Stamp Nutrition Education Program	1,277	686	0
		41SHFS	Title 19	1,856	1,260	0
		41SHOI	Occupational Injuries Program	79	79	0
		42CLTP	Community Level Transformation Program	307	53	0
		42PSMB	Maternal and Child Health Block #516	6,852	5,298	5,288
		Grants with no Match or MOE		92,226	0	0
		HC0 Total		**132,717**	**18,980**	**5,288**
HM0	Office of Human Rights	Grants with no Match or MOE		307	0	0
		HM0 Total		**307**	**0**	**0**
HT0	Department of Health Care Finance	03RAHI	ARRA: Health Information Exchange Grant	1,756	579	0
		Grants with no Match or MOE		26,406	0	0
		HT0 Total		**28,161**	**579**	**0**

(Continued on next page)

Human Support Services (Dollars in Thousands) (cont)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
JA0	Department of Human Services	41IDCR	Indirect Cost Recovery	5,645	5,645	0
		41JAFS	FY 14 Food Stamp Grant	7,867	7,867	0
		49AFTF	Temporary Assistance for Needy Families	82,816	0	75,000
		Grants with no Match or MOE		53,371	0	0
		JA0 Total		**149,698**	**13,511**	**75,000**
JM0	Department on Disability Services	42RSBS	RS Basic Support	9,780	3,797	7,581
		42RSIL	RS Independent Living (PART B)	147	35	0
		42RSIO	RS Independent Living Older Blind	130	25	0
		Grants with no Match or MOE		16,396	0	0
		JM0 Total		**26,454**	**3,856**	**7,581**
RL0	Child and Family Services Agency	ADOP41	Adoptions	14,321	4,717	0
		CBCP33	Community Based Child Abuse Prevention	234	47	0
		CWEL42	Child Welfare	325	81	0
		EVTS42	Educational Training Voucher	207	41	0
		FAMP42	Family Preservation	1,043	261	0
		FOST41	Foster Care	33,879	12,977	0
		GAPA41	Guardianship	2,298	716	0
		INDL42	Independent Living Grant	1,092	218	0
		Grants with no Match or MOE		1,323	0	0
		RL0 Total		**54,721**	**19,059**	**0**
RM0	Department of Mental Health	32MHBG	State MH Block Grant Funds	376	0	81,782
		41MHPH	Path Grant	57	100	0
		42APBG	Substance Abuse and Prevention Block	6,423	31,244	0
		Grants with no Match or MOE		11,455	0	0
		RM0 Total		**18,310**	**31,344**	**81,782**
	Human Support Services		**Grant Total**	**417,724**	**88,489**	**173,480**

Note: Details may not sum to totals due to rounding.

F. Public Works

Within this appropriation title, two agencies have budgeted $29,934,276 in Federal Grant funds. The two agencies report that these awards require $6,202,493 in grant matches and $1,240,000 in maintenance of effort requirements. The largest grant award is funded by the Administration for Children and Families, and awarded to the District Department of the Environment to assist eligible households to meet the costs of home energy.

Public Works (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
KA0	Department of Transportation	CVISNP	Commercial Vehicle Info. System and Network	563	563	0
		GHTWIG	Green Highway Targeted Watershed Initiative	98	33	0
		PLANNG	Planning Metro Planning	75	9	0
		TRANSP	Transportation Elderly and Disabled	100	25	0
		UTREE1	Urban and Community Forestry	120	201	0
		Grants with no Match or MOE		3,000	0	0
		KA0 Total		**3,956**	**830**	**0**
KG0	District Department of the Environment	11EVCB	Chesapeake Bay Implementation- FY 2011	764	825	0
		11EVCP	Core Program Cooperative	114	11	0
		11EVRA	Chesapeake Bay Regulation and Accountability	880	1,051	0
		12EVIR	State Indoor Radon	169	79	0
		13EVAE	Aquatic Resource Education Program	375	122	0
		13EVNI	Nonpoint Implementation- FY 2013	250	140	0
		13EVWP	Water Pollution Control	1,326	537	0
		14EVAP	Air Pollution Control	1,430	1,172	1,180
		14EVFM	Fisheries Management Coordination	405	134	0
		14EVFS	Fisheries Management Studies	588	189	0
		14EVHW	Hazardous Waste Management	302	128	0
		14EVLU	Leaking Underground Storage Tank- FY 2014	354	180	0
		14EVMB	Migratory Bird Survey - FY 2014	65	34	0
		14EVNI	Nonpoint Source Implementation - FY 2014	262	318	60
		14EVPP	Performance Partnership (Pesticide) - FY 2014	214	119	0
		14EVST	Underground Storage Tank - FY 2014	283	155	0
		14EVWM	Wildlife Management FY 2014	9	6	0
		14EVWS	Wildlife Survey - FY 2014	203	107	0
		91EVAR	Aquatic Resources Center Maintenance	33	11	0
		SEP014	State Energy Program	269	53	0
		Grants with no Match or MOE		17,685	0	0
		KG0 Total		**25,979**	**5,372**	**1,240**
	Public Works		**Grant Total**	**29,934**	**6,202**	**1,240**

G. Enterprise and Other Funds

The University of the District of Columbia is the only agency under this appropriations title that has federal grants budgeted for FY 2014. The University has budgeted $31,527,057 in Federal Grant funds. The agency reports that these awards require $1,415,701 in grant matches, with no maintenance of effort requirements. The largest grant is funded by the U.S. Department of Education, Office of Student Financial Assistance Programs, to provide loan capital directly from the federal government (rather than through private lenders) to vocational, undergraduate, and graduate postsecondary school students and their parents.

Enterprise and Other Funds (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
GFO	University of the District of Columbia	6F0200	Senior Companion	314	276	0
		6F2100	AES General Administration	866	866	0
		6F4200	Water Resource Research Center	92	143	0
		6F9903	UDC Law School Low Income Taxpayer	80	130	0
		Grants with no Match or MOE		30,175	0	0
		GFO Total		**31,527**	**1,416**	**0**
	Enterprise and Other Funds		**Grant Total**	**31,527**	**1,416**	**0**

Federal Medicaid Payments

The District government participates in the Federal Government's Medicaid program to provide certain health care services to qualified low-income residents. Under the program, the Federal Government generally reimburses the District at a base rate of 70 percent of allowable costs, and the District government is responsible for the remaining 30 percent of the costs, although in certain cases the percentages are different.

The District's Medicaid program, currently budgeted at approximately $1.9 billion in federal Medicaid grant funds, is one of the largest program expenditures in the District's annual budget.

Within the District's annual budget, Medicaid expenses are budgeted either in the Federal Medicaid Payment Fund or through intra-District Medicaid transfers with the Department of Health Care Finance.

Direct Federal Medicaid Payments

Five District agencies - the Office of Administrative Hearings, the Department of Health Care Finance, the Department of Human Services, the Department on Disability Services, and the Department of Behavioral Health - receive Direct Federal Medicaid Payments. The budget expenditures appear in Fund Detail 8250, Federal Medicaid Payments, in the agency budgets.

For FY 2014, the five agencies have budgeted $1,920,235,191 in Federal Medicaid Payments. The agencies report that $824,797,949 is required in grant matches, with no maintenance of effort requirements.

Direct Federal Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Number -	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
FS0	Office of the Administrative Hearings	MEDICD	Medical Administration Program	60	60	0
		FS0 Total		**60**	**60**	**0**
HT0	Department of Health Care Finance	32MCHP	State Children Health Insurance Program	7,059	1,482	0
		41MHIT	State MEDICAID HIT Incentive Payment	2,636	264	0
		41MMAD	MEDICAID Administration	79,165	45,916	0
		41MMMD	MEDICAID Medical Assistance Payment	1,795,066	753,928	0
		42MCHP	State Children Health Insurance Program	8,346	1,753	0
		Grants with no Match or MOE		1,497	0	0
		HT0 Total		**1,893,770**	**803,342**	**0**
JA0	Department of Human Services	41JAMA	FY 2014 MEDICAID Grant	10,729	10,729	0
		Grants with no Match or MOE		5,010	0	0
		JA0 Total		**15,739**	**10,729**	**0**
JM0	Department on Disabilities Services	41JAMA	MEDICAID Entitlement	4,268	4,268	0
		41IDCR	**Indirect Cost Recovery - 2014**	**2,068**	**2,068**	**0**
		JM0 Total		**6,336**	**6,336**	**0**
RM0	Department of Mental Health	21MDCD	Federal MEDICAID Administration Claiming	195	195	0
		31MDCD	Federal MEDICAID Administration Claiming	4,135	4,135	0
		RM0 Total		**4,330**	**4,330**	**0**
	Direct Federal Medicaid Payment		**Grand Total**	**1,920,235**	**824,798**	**0**

Intra-District Medicaid Payments (Public Provider Agencies)

Three District agencies - the District of Columbia Public Schools, the Child and Family Services Agency, and the Department of Mental Health – are public provider agencies that receive intra-District Medicaid funds transferred from the Department of Health Care Finance. The budget expenditures appear in Fund Detail 0799 in the agency budgets.

For FY 2014, the three agencies have budgeted $14,555,914 in intra-District Medicaid Payments. The agencies report that Medicaid requires $6,238,249 in grant match, with no maintenance of effort requirements.

Intra-District Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Name	FY 2013 Budget	Amount of Grant Match	Amount of MOE
GA0	District of Columbia Public Schools	Intra-District	5,000	2,143	0
		GA0 Total	**5,000**	**2,143**	**0**
RL0	Child and Family Services Agency	Intra-District	546	234	0
		RL0 Total	**546**	**234**	**0**
RM0	Department of Mental Health	Intra-District	9,010	3,861	0
		RM0 Total	**9,010**	**3,861**	**0**
	Intra-District Medicaid Payments	**Grand Total**	**$14,556**	**6,238**	**0**

Note: The amounts budgeted as expenditures are also captured within the Department of Health Care Finance's Direct Provider Medicaid and should not be double-counted when considering the District's overall Medicaid budget.

More information on federal grants budgeted by District agencies can be found within the Agency Chapters and on Schedule 80 within the Operating Appendices.

Appendix C:

Basis of Budgeting and Accounting

Basis of Budgeting and Accounting

The Government of the District of Columbia provides the following information regarding key tenets of its Basis of Budgeting and Accounting:

Background

Four basic differences between the basis of accounting and the basis of budgeting for state and local governments are

(1) **Basis Differences** - these differences arise when the basis of accounting used to develop and approve the budget differs from the basis of accounting required by Generally Accepted Accounting Principles (GAAP) for financial reporting. Two such differences are the use of the cash basis for budget purposes and the treatment of encumbrances as expenditures to develop the budget;

(2) **Perspective Differences** - these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;

(3) **Entity Differences** - these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and

(4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available," whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

When any of these differences exist, GAAP require governments to present a reconciliation of budgetary comparison information to GAAP information in the notes to the Financial Statements/Required Supplementary Information, on the face of the budgetary statement, or as an attached schedule to the budgetary statement.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity having its own assets, liabilities, equity, revenue and expenditures/expenses. The District follows GAAP when determining the types of funds to be established and is guided by the "minimum number of funds principle" and sound financial management practices when determining the number of funds to be set up within each fund type. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as business enterprises.

Internal Control

The District's management team is responsible for establishing and maintaining adequate internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met within three broad, overriding categories:

(a) efficiency and effectiveness of operations;
(b) reliability of financial reporting; and
(c) compliance with applicable laws and regulations.

The concept of reasonable assurance recognizes that:

(1) The cost of a control should not exceed the benefits likely to be derived; and
(2) The valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which provide the legal authority to spend or collect revenues. The District uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using accrual concepts. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (CAFR) at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by the United States Congress. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within the General Fund. The District also uses an encumbrance recording system as one technique for maintaining budgetary control. In addition, the District adopts a project-length financial plan for its capital projects. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund, Special Revenue funds, or the fund for Federal Payments, depending on the appropriation language for each Federal Payment.

Basis of Accounting

The District's financial statements are prepared in accordance with GAAP. As such, the measurement focus and basis of accounting applied in the preparation of the District's financial statements are as follows:

- The District's government-wide financial statements focus on all of the District's economic resources and use the full accrual basis of accounting; and
- The District's fund financial statements focus primarily on the sources, uses, and balances of current financial resources and use the modified accrual basis of accounting.

Appendix D:

Glossary of Budget Terms

Glossary of Budget Terms

Accrual basis of accounting - An accounting method that attempts to recognize revenues when they are earned and expenses when they are incurred, not when cash changes hands. The Governmental Accounting Standards Board (GASB) requires this accounting method for governments for periods beginning after June 15, 2001. Contrast this term to "modified accrual basis of accounting."

Activity - A component part of the District's program structure. Comprised of a set of services grouped around a common purpose or result.

Agency Financial Operations Program (AFO) - A program within an agency's performance plan under Performance-Based Budgeting. AFO is used to track the funding and FTE count for all Office of the Chief Financial Officer (OCFO) FTEs assigned to the agencies. Though many of these employees work on-site at agency locations, all financial positions within District agencies report to the Chief Financial Officer. Under AFO, these costs fall within one of three activities: (1) Budget Operations, (2) Accounting Operations, (3) ACFO. Six Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of Chief Financial Officer and the Office of the City Administrator in managing the agency finances. For budgetary purposes, funding for these positions assigned to the agencies is included in the various agency budgets. This funding is not duplicated in the budget for the OCFO.

Agency Management Program (AMP) - A program within an agency's performance plan under Performance-Based Budgeting. AMP is used to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within 15 activities: (1) Personnel, (2) Training and Employee Development, (3) Labor-Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Management, (8) Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, (13) Performance Management, (14) Language Access, and (15) Court-Ordered Supervision. Many agencies do not include all 15 of these activities.

Allocable Revenue - Revenue earned, collected, and used by the agency responsible for generating the revenue.

Allocation - The movement of budget from a central budget item, like a Reserve fund, to a specific budget location. In the case of the Highway Transportation Fund, the movement of capital budget from a master project to a capital project authorized within the master project group.

Amendment - A proposed change to a budget that is not yet finally approved, but has been formally submitted by the executive to the legislative branch.

Annualization - A budget increase to provide full-year budget authority for a budgetary item that was only partially funded in the prior-year budget.

Appropriated Revenue - Authority to collect revenue by an agency on behalf of the District Treasury; such revenue is used to support the operations of all agencies.

Appropriation - Authority to spend funds appropriated by Congress and financed by general District revenues.

Appropriation Group (or Appropriation Title) - The eight broad areas that the District categorizes services to the citizens of Washington D.C. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Public Works, Financing and Other, and Enterprise and Other Funds.

Arbitrage - The simultaneous buying and selling of the same negotiable financial instruments or commodities in different markets in order to make an immediate profit without risk.

ARRA - American Recovery and Reinvestment Act of 2009, which made available supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and state and local fiscal stabilization. Some ARRA funds continued beyond Fiscal Year 2009.

Attrition - Voluntary employment losses, such as retirements and resignations.

Bonds - Officially called debt securities, bonds provide ways for governments to raise large sums of money by borrowing. Bonds usually have a principal amount and a contract interest rate. The principal can be paid at maturity while the interest is generally paid semi-annually as a percent of the principal. For example, a government could issue $10,000,000 in bonds with a 5 percent interest rate. If the bonds matured in five years, then the $10,000,000 would have to be paid to the bondholder. During that period, $500,000 would have to be paid in interest each year or $250,000 semiannually. These bonds would be called term bonds, since they are due at a fixed point in time. Serial bonds come due at different points in time.

Bond Rating - A bond rating is an independent assessment of the creditworthiness of a bond (or note, or any security of indebtedness) by a credit rating agency. The three primary rating agencies are Standard & Poor's (S & P), Moody's Investor Services (Moody's), and Fitch IBCA, Inc. (Fitch IBCA). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond. The credit rating symbols (long-term) are generally assigned with the highest and the lowest in investment grade. The Bond Ratings table denotes the bond rating codes of the various rating agencies.

Bond Ratings

Rating	S & P	Moody's	Fitch IBCA
Best Quality; extremely strong capacity to pay principal and interest	AAA	Aaa	AAA
High Quality; very strong capacity to pay principal and interest	AA	Aa	AA
Upper Medium Quality; strong capacity to pay principal and interest	A	A	A
Medium Grade; adequate capacity to pay principal and interest	BBB	Baa	BBB
Somewhat Speculative	BB	Ba	BB
Low Grade, Speculative	B	B	B
Low Grade, Partial Recovery Possible	CCC	Caa	CCC
Low Grade, Default Recovery Possible	CC	Ca	CC
Recovery Unlikely	C	C	C

Budget - A plan of financial and operational intent embodying an estimate of proposed expenditures for a given period and proposed means of financing.

Budget Authority - Authority provided by law to enter into obligations that will result in expenditures. It may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Establishment - The period immediately preceding the beginning of the budget fiscal year during which final revenue budgets, intra-District budgets, and expenditure budgets are prepared and entered into the formal accounting records of the District.

Budget Formulation - The budget planning and development process from the initial budget call up to and including final approval by Congress.

Budget Modification - A change in any portion of the budget during the fiscal year.

Budget Reserve - Funds that are earmarked to protect the District against shortfalls in revenue and unforeseen expenditures.

Build America Bonds (BABs) - The American Recovery and Reinvestment Act of 2009 provides much-needed funding for state and local governments to borrow at lower costs. The bonds, which allow a new direct federal payment subsidy, are taxable bonds issued by state and local governments that will give them access to the conventional corporate debt markets. At the election of the state and local governments, the Treasury Department will make a direct payment to the state or local governmental issuer in an amount equal to 35 percent of the interest payment on the Build America Bonds. As a result of this federal subsidy payment, state and local governments will have lower net borrowing costs and be able to reach more sources of borrowing than with more traditional tax-exempt or tax credit bonds.

CAFR - State and local governments issue an annual financial report called the Comprehensive Annual Financial Report or CAFR. The CAFR has three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some but not all of what goes into the CAFR is shaped by the Governmental Accounting Standards Board (GASB), which is the current authoritative source for governmental Generally Accepted Accounting Principles (GAAP). The groups that rely on the CAFR heavily include the agencies that rate state and local governments for purposes of sale of bonds. Institutions that buy and sell these bonds would also be among the users of the CAFR. Moody's, Fitch IBCA, and Standard and Poor's are the primary rating agencies. The people who rate or buy and sell these bonds are among the most capable of reading, analyzing, and interpreting the CAFR.

Capital Budget - The budget that provides for the District's long-term and infrastructure needs, as summarized in the Capital Improvements Program.

Capital Improvements Program (CIP) - A plan for initiating the development, modernization, or replacement of District-owned facilities during a six-year period. As annually revised, this plan provides the basis for future-year capital budget requests.

Certificates of Participation (COP) - In a typical lease-purchase arrangement, the District as lessee purchases property under contract from a lessor, usually a private corporation, another public entity, or a special purpose nonprofit corporation. The lessor receives a portion of each lease payment as tax-exempt interest. One common way of financing this is the Certificate of Participation (COP), where the lessor assigns the lease and lease payments to a trustee. The lease underlying the COP will usually state that it is a general obligation of the District.

Charter School- A private non-profit entity that accepts and educates public school students under the terms of a charter granted by the District's chartering authority. Charter Schools receive the same public funding as D.C. Public Schools pursuant to the District's uniform per student funding formula; additionally, a facilities allowance is provided.

Chart of Accounts - A chart of expenditure and revenue accounts used to record each type of financial transaction incurred by District agencies.

Collateral - Security left with a creditor to assure the performance of the obligor. When the obligor has performed, the creditor must return the collateral.

Community Development Block Grant (CDBG) - A federal grant that supports housing, economic development, health and human services, and planning and administration.

Component Unit - Legally separate organizations for which elected officials of the District are financially accountable. Accountability exists because some or all of the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. All component units use proprietary fund type accounting.

Comptroller Object - This represents the lowest level of the General Ledger Account structure for operating statement statewide accounting purposes. It includes revenue, expenditure, transfer and statistical accounts.

Comptroller Source Group: This is used to group Comptroller Objects for reporting purposes. Also called Object Class.

Consolidated Plan - The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for the following federal grant programs: Community Development Block Grant, HOME Investments Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

Contractual Services - A budgetary classification of nonpersonal services that includes funds for contractual services.

Control Center - A unit of budgetary and financial control in the District's financial management system. Each District agency is composed of one or more control centers.

Controllable Property - Non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft with a value of less than $5,000 and/or with an expected life of less than three years.

Current Services Funding Level (CSFL) - An estimate of the funds needed to continue existing levels of service in the next fiscal year.

Debt Cap - This is a measure of the District's long-term debt capacity. The District will stay within its statutorily mandated debt limits of (1) 17 percent (maximum annual debt service to total current-year local revenues) for general obligation bonds, and (b) 12 percent (annual debt service to total General Fund expenditures) for all tax-supported debt.

Debt Ratio - Total debt divided by total assets.

Debt Service - Scheduled payment of the interest and principal to bond holders that is necessary to retire bond indebtedness.

Dedicated Taxes - Tax revenues that are dedicated by law to a particular agency for a particular purpose. Dedicated tax revenue is part of General Fund revenue.

Encumbrance - An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds - Budget and accounting units created for particular purposes, such as water and sewer or other self-sustaining operations, to separate the revenue and financial control of such operations from the District's General Fund.

Entitlement - A service or grant that, under District or Federal law, must be provided to all applicants.

Equipment and Equipment Rental - The name of the object class used to allocate funds for such needs.

Escrow - A written agreement or instrument setting up for the allocation of funds or securities deposited by the giver or grantor to a third party (the escrow agent), for the eventual benefit of the second party (the grantee). The escrow agent holds the deposit until certain conditions have been met.

Expenditure - A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – The percentage of Medicaid expenditures that is reimbursed by the Federal Government. For the District, this percentage is generally 70 percent for most Medicaid functions, but it was temporarily increased from October 1, 2008, through December 31, 2010, as part of the American Recovery and Reinvestment Act.

Federal Funds

1. Federal Grants: Funding provided by the federal government via a federal agency for a specific purpose with the conditions for the administration of the funding dictated by each grantor organization.
2. Federal Payments: Funding specifically detailed in the Federal Funds portion of the District of Columbia Appropriations Act with the conditions for the administration of the funding found within the statute and federal appropriations law.
3. Federal Medicaid Payments: Funding provided to pay for a portion of the health care costs of eligible individuals, with oversight performed by District and federal authorities.

Fixed Assets - Long-lived tangible items that provide a benefit for a number of future periods.

Fixed Costs - Expenses that do not change in proportion to the activity of a business and are related to the everyday functioning of a business. In the District, fixed costs are categorized as electricity, heating fuel, janitorial services, natural gas, occupancy, telecommunication, postage, rent, security services, steam, water and sewer, and fleet fuel and services. While the expense item is fixed, the costs do have variability. Rate fluctuations and consumption levels play a large part in determining the amount of fixed costs.

Fringe Benefits - Part of overall employee compensation, including life and health insurance and retirement and social security contributions.

Full-Time Equivalent (FTE) - An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE equals 2,080 hours and 0.75 FTE equals 1,560 hours.

Fund - A budgeting and accounting device used to establish accounts for separating revenues and their related obligations and expenditures for one purpose from those revenues, obligations, and expenditures for other purposes.

Fund Accounting - Accounting method of providing information on the District of Columbia receipts and disbursements in separate categories or "funds." Governments use fund accounting to segregate sources of revenue and the purpose for which they are to be used.

Fund Balance - The difference between fund assets and fund liabilities. The fund balance is cumulative over the life of the fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standard of guidelines for financial accounting and reporting that the District follows. They govern the form and content of an entity's (public, private, non-profit) basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define accounting practices at a particular time.

GASB - The Governmental Accounting Standards Board (GASB) is a private non-profit body responsible for establishing and improving accounting and financial reporting standards for more than 84,000 governmental units in the United States. Although the standards do not have the force of law, governments are required to follow GASB standards in order to obtain clean opinions from their auditors, and failure to comply with GASB standards can adversely affect a state or local government's attempts to issue bonds.

GFOA - The Government Finance Officers Association of the United States and Canada is the premier association of public-sector finance professionals and is dedicated to providing high-quality support to state and local governments. The GFOA's two established criteria for financial excellence include: (1) the "Distinguished Budget Presentation Award" (Budget Program) conferred on governments whose budgets are deemed exemplary as a policy document, financial guide, operations guide, and communication device; and (2) "Certificate of Achievement for Excellence in Financial Reporting" (CAFR Program) for governments whose CAFRs achieve the highest standards in financial reporting.

GPRA - Government Performance and Results Act. Legislation that requires the establishment of a direct relationship between the use of federal funds and the delivery of services by federal agencies. Many federal grants require GPRA performance measures as part of the reporting process.

General Fund - The principal operating fund of the District, which is used to account for all financial resources except those required to be accounted for in another fund. General Fund revenues consist of Local, Dedicated Tax, and Special Purpose Revenues.

General Obligation Bonds - Bonds sold by a municipal government to private investors to provide long-term financing for capital project needs. Repayment of the principal and interest is made from General Fund revenue.

Gift Funds - Financial donations to the District government, which may only be accepted on behalf of the District by the Mayor, that may be earmarked for a specific purpose.

Grant - Contributions of assets (usually cash) by a government unit or private entity for specified purposes. The District government receives grants from the federal government (and occasionally from private entities) for a variety of purposes. District agencies also make grants to non-profit or other non-District government organizations. When the source of the District's grant to a non-District government organization is itself a grant, the District's grant is called a "subgrant."

Grant Anticipation Revenue (GARVEE) Bonds - Bonds secured by a lien on future federal transportation funds received from the Federal Highway Administration.

Gross Budget - A total budget amount that includes resources from all funding sources.

Imprest Fund - A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

Income Tax Secured Bond - Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax.

Indirect Costs - Administrative overhead costs incurred by the District in managing grant programs.

Industrial Revenue Bond - A bond that the District issues on behalf of a non-profit or other eligible entity to finance or refinance undertakings in the areas of housing, health facilities, transit, higher education, or other industrial or commercial development.

Inflation - An increase in general price of goods or services resulting in a decline in the purchasing power of currently available money.

Infrastructure - Long-lived assets such as highways, bridges, buildings, and public utilities.

Interest Accrual - The amount of interest owed on borrowings but not to be paid until a later date.

Intra-District - An accounting mechanism to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Result Measures - A set of result performance measures that are contained within each program. They are comprised of one result measure from each of the activities within that program.

Local Education Agency (LEA) - An education agency at the local level which exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district, " school system," and "local basic administrative unit."

Local Revenue - Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC - Maximum Allowable Request Ceiling. The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Match - A locally provided cash or in-kind services contribution required to supplement or equal a grant or gift as a condition for receiving the funds.

Mission - The mission is a clear, concise statement of the purpose of the agency. The mission focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting - A basis of accounting that recognizes revenues in the period they become available and measurable, and expenditures in the period the associated liability is incurred.

Municipal Bond - A bond issued by a state or a political subdivision. Also a bond issued by a state agency or authority. In general, interest earned on municipal bonds is exempt from federal income taxes and state and local taxes in the state of issue.

Nonpersonal Services (NPS) - A budget category that includes budget objects for reporting other than personnel-related expenditures. Nonpersonal services includes supplies, utilities, communications, rent, other services and charges, subsidies and transfers, equipment and equipment rental, and debt service.

Nonrecurring Expenditures - One-time expenditures for special items, such as a new fire truck or a computer system, that do not need to be budgeted for again in the year following their purchase.

Notice of Funding Availability (NOFA) - A public notice that an agency will issue a Request for Applications (RFA), informing interested parties when and where an RFA may be obtained.

Object Category - The category of object classes for which the District budgets in the operating budget. There are two object categories: Personal Services (salaries, fringe benefits, additional pay, and overtime) and Nonpersonal Services (all object classes that are not personal services).

Object Class - A budgetary classification that breaks down the object categories of personal services and nonpersonal services into more specific types of expenditure, such as fringe benefits (Object Class 14) or supplies (Object Class 20). Also called Comptroller Source Group.

Objectives - Measurable activities of a program that are sought to achieve the overall mission.

Obligations - The amount of expenditures already made as well as the cost of commitments requiring future payments.

Operating Budget - The budget that encompasses the day-to-day District activities. The operating budget includes employee salaries, supplies, and other non-personnel items related to current activities. The operating budget also includes debt service and overhead costs related to daily operations.

Other Services and Charges - A budgetary classification of nonpersonal services that includes funds for printing, postage, tuition, travel, conference, and membership dues.

Personal Services (PS) - A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

Performance-Based Budgeting (PBB) - Refers to a budget system in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers.

Performance Measures - Measures that describe the information managers and other decision-makers need in order to make good business decisions. There are four types of measures: (1) results, (2) outputs, (3) demand, and (4) efficiency.

Performance Plan - An agency-level plan that contains the agency's mission, summary of services, objectives, initiatives, and performance measures for a set period of time.

Private Revenue - Funding from private grants to fund the intended purpose of the grant.

Program - A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, organized as a sub-unit of an agency for accounting, budgeting, planning, and performance measurement purposes.

Program Structure - The delineation of programs, activities, and services that constitute the work of an agency.

Proprietary Fund - Fund category that often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees represented as enterprise funds in the CAFR.

Qualified Zone Academy Bond - A federal program that provides tax credits on bonds issued to finance projects for schools construction in eligible low-income schools. Through a tax credit to the lending institution, the federal government covers all of the interest on these bonds, resulting in saving up to 50 percent of the cost of these renovation and improvement projects.

Real (Constant) Dollars - The value of current-year dollars adjusted to account for inflation.

Reallocation - The modification of budget from one phase of a capital project to another. The total budget for the project remains the same.

Redirections - The permanent shift of funds or positions within an agency.

Regular Pay - Continuing - Salary and wages for all continuing full-time employees.

Regular Pay - Other - Salary and wages for part-time, part-year, or temporary employees.

Reorganization - A change in the budget and reporting structures within an agency.

Reprogramming - Any budget modification for purposes other than those originally planned, which results in an offsetting reallocation of budget authority from one budget category to another, or from one capital project to another.

Request for Applications (RFA) - The document that describes the requirements for subgrant applications.

Request for Proposals (RFP) - The official document requesting from prospective contractors a detailed description of the manner in which they plan to achieve the goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's estimate of total cost and required schedule.

Rescission - A legislative cancellation of budget authority previously approved by the Council and the Congress.

Responsibility Center - A component of a control center.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from the earnings of a specified stream of revenue.

Revenue - The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Category - General types of revenue, such as taxes.

Revenue Class - Specific revenues, such as real property taxes.

Review Panel - A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving Fund - A fund account containing money that is renewed as it is used, either by additional appropriations or by income from the programs it finances; thus, the fund retains a balance at all times.

Service-Level Budgeting - The development of budgets at program level four in SOAR. This is one level below the current level of budgeting for most agencies, which is at the activity level.

Special Purpose Revenue - Funds used to account for proceeds for specific revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes. Formerly called O-type or other revenue. Special Purpose Revenue is part of General Fund revenue.

Stimulus - Federal funding provided via the American Recovery and Reinvestment Act to stimulate the economy.

Strategic Business Plan - A strategic business plan establishes and articulates the purpose, strategic goals, operational organization and performance expectations for an agency.

Strategic Goal - In strategic business planning, refers to goal statements that describe in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to the critical trends, issues, and challenges.

Structural Balance - The degree to which revenues match expenditures over time.

Subgrant - The commitment of funds from a grant by a District government agency to a governmental or private organization to support specific services and operations. See D.C. Municipal Regulations, Title I, Chapter 50.

Subsidies and Transfers - The name of the object class used to allocate funds for a variety of public welfare and support costs and to transfer funds to other organizations, such as the Washington Metropolitan Area Transit Authority, providing services to District residents.

Supplemental Budget - An increase in the District's budget during the course of the fiscal year, after the budget has first been approved. After approval by Council and signature by the Mayor, a Supplemental Budget must also go to Congress for review. Within certain limits, the District may implement a Supplemental Budget after a 30-day review by Congress, if Congress does not disapprove it.

Supplies and Materials - The names of the budgetary object class used to allocate funds for consumable materials.

System of Accounting and Reporting (SOAR) - The financial management system used by the District.

Tax Abatement - A decrease or rebate of a tax or burden improperly made. At times a tax abatement may reflect only an acknowledgment of a changed situation.

Tax Increment Financing - A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur "but for" such assistance.

Tobacco Securitization - Securitization is a financing method whereby a party sells bonds to investors backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

Trust and Agency Funds - Funds used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Transfers - Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities - Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) - Funding formula used by the District that determines the annual appropriation of Local funds for the operation of D.C. Public Schools and D.C. Public Charter Schools based on the number of students, the grade level, and the special programs in which they are enrolled.

WAE - The abbreviation for "when actually employed," referring to part-time staff paid on an hourly basis.

Weighted Student Formula (WSF) - Funding formula used by the D.C. Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase - A salary increase awarded to an employee based on longevity of service and acceptable performance.

Appendix E

Current Services Funding Level (CSFL) Development

Current Services Funding Level (CSFL) Development

Overview

The Current Services Funding Level (CSFL) is a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2013 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into FY 2014. The FY 2014 CSFL adjustments to the FY 2013 Local funds budget are described in the FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type table (Table 5) of nearly every District agency budget chapter.

Methodology

The starting point in estimating the required level of programmatic funding for the upcoming fiscal year (FY 2014) was the approved budget of the current fiscal year (FY 2013). One-time expenditures in FY 2013 were removed from the calculation, since they were assumed not to continue into FY 2014. There were several components within the approved budget that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to a particular agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as salaries, Fringe Benefits, Contracts, or Supplies. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as the debt service obligations.

General Assumptions Used to Develop the CSFL

The following were the calculations for the general assumptions that were applied to nearly all District agencies in the FY 2014 CSFL:

1. **Removal of One-Time Items:** All one-time items in the FY 2013 budget were removed from the FY 2014 CSFL. Since these costs were only approved for the current fiscal year and will not likely be applicable during the upcoming fiscal year, they were not included in the CSFL.

2. **Fringe Benefit Rate Adjustments (By Agency)** – An FY 2014 Fringe Benefit rate increase of 4.2 percent was calculated using the methodology contained in the District's FY 2013 – 2016 Proposed Budget and Financial Plan.

3. **Consumer Price Index (CPI) Growth Factor:** A 2.4 percent year-over-year increase was applied to nonpersonal services costs in CSGs 20 (Supplies and Materials), 40 (Other Services and Charges), 41 (Contractual Services), and 70 (Equipment and Equipment Rental). The 2.4 percent inflation factor is based on the CPI for the Metropolitan Washington region, which is forecasted by the Office of Revenue Analysis.

Specific Assumptions Used to Develop the CSFL

The following are the calculations for the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Recurring Budget Items:** These include certain recurring estimated agency spending that exceed the initial FY 2013 budget.

2. **Fixed Cost Inflation Factor:** For CSGs 30 (Energy), 31 (Telecommunications), 32 (Rentals), 33 (Janitorial), 34 (Security), and 35 (Occupancy), OBP applied estimates provided by the Department of General Services. The Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage most Local funds Fixed Costs within their agency budgets.

3. **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the Department of Health Care Finance (DHCF) and the public provider agencies generally fluctuates as a result of the prevailing conditions of the economy and changes in the federal government's Medicaid policy. Based on an aggregate growth factor of 5.1 percent provided by DHCF, OBP calculated the baseline funding for Medicaid in the FY 2014 CSFL.

4. **Uniform Per-Student Funding Formula (UPSFF) Inflation Factor:** The UPSFF was increased by 2.0 percent to account for the inflationary costs generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.

5. **Debt Service Adjustments:** Projected debt service expenditures for FY 2014 were provided by the Office of Finance and Treasury.

Major CSFL Cost Drivers

The CSFL calculated certain other adjustments not described in detail in each agency's table 5. These adjustments were made to account for the following factors:

1. **Operating Impact of Capital:** Adjustments to agency budgets that anticipate the operational costs associated with newly constructed facilities or other completed capital projects.

2. **Actuarial Certification:** Projected adjustments from the computation of risk, insurance rates, benefits, or other future events, according to probability forecasting.

3. **Effect of Legislative Requirement:** Reflects the impact of legislative actions by the Council or Congress.

4. **Other Adjustments:** Assumptions or adjustments to agency budgets that do not reflect policy decisions and may affect more than Local funds. For a complete list of the types of budget adjustments that were made, see How to Read the Budget and Financial Plan in this volume.

Appendix
F, G, H and I

Summary Tables:
FY 2014 Proposed Budget and Financial Plan

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	18,542	21,007	20,957	0	0	20,957	(50)
AC0	OFFICE OF THE D.C. AUDITOR	3,361	3,951	4,276	0	0	4,276	325
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	744	894	895	0	0	895	2
AL0	UNIFORM LAW COMMISSION	0	0	50	0	0	50	50
AA0	OFFICE OF THE MAYOR	7,998	8,435	8,253	0	0	8,253	(183)
BA0	OFFICE OF THE SECRETARY	3,777	3,246	2,266	0	1,000	3,266	20
AE0	OFFICE OF THE CITY ADMINISTRATOR	2,847	3,401	3,383	0	0	3,383	(19)
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,196	2,962	2,946	0	0	2,946	(16)
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	8,660	7,814	7,605	0	286	7,891	77
JR0	OFFICE OF DISABILITY RIGHTS	924	970	980	0	0	980	10
RJ0	CAPTIVE INSURANCE AGENCY	177	2,496	2,488	0	49	2,537	41
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	16,536	19,667	20,165	0	0	20,165	498
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	11,222	8,971	11,964	0	0	11,964	2,994
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	43,043	50,917	49,680	0	16,334	66,014	15,097
AM0	DEPARTMENT OF GENERAL SERVICES	213,151	250,917	262,416	0	6,129	268,545	17,627
AF0	CONTRACT APPEALS BOARD	835	1,051	1,059	0	0	1,059	8
DL0	BOARD OF ELECTIONS	5,278	5,812	6,430	0	0	6,430	618
CJ0	OFFICE OF CAMPAIGN FINANCE	1,394	2,601	2,629	0	0	2,629	27
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,114	1,151	1,162	0	0	1,162	11
CH0	OFFICE OF EMPLOYEE APPEALS	1,343	1,468	1,480	0	0	1,480	12
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	396	408	428	0	0	428	20
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	55,765	60,498	60,492	0	1,827	62,318	1,820
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	87	1,039	1,159	0	60	1,219	180

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
EF0	ONE CITY FUND	0	0	15,000	0	0	15,000	15,000
AD0	OFFICE OF THE INSPECTOR GENERAL	11,932	13,308	13,465	0	0	13,465	156
PM0	TAX REVISION COMMISSION	0	0	200	0	0	200	200
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	104,312	129,445	105,651	0	24,387	130,038	592
GS0	SECTION 103 JUDGMENTS-GOVERNMENT DIRECTION AND SUPPORT	4,896	0	0	0	0	0	0
	Total, Governmental Direction and Support	520,529	602,430	607,477	0	50,072	657,549	55,119
	Economic Development and Regulation							
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	15,789	29,184	13,831	0	20,400	34,231	5,047
BD0	OFFICE OF PLANNING	6,190	6,589	6,531	0	50	6,581	(8)
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	4,792	5,276	6,568	0	0	6,568	1,292
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	720	869	794	0	95	889	20
BJ0	OFFICE OF ZONING	2,521	2,596	2,628	0	0	2,628	32
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	14,212	19,091	11,119	0	9,621	20,739	1,648
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	55,885	78,332	47,716	0	47,618	95,334	17,002
DA0	REAL PROPERTY TAX APPEALS COMMISSION	887	1,663	1,684	0	0	1,684	21
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	24,507	32,952	17,254	0	23,905	41,159	8,208
CQ0	OFFICE OF THE TENANT ADVOCATE	1,949	2,064	2,132	0	0	2,132	68
BX0	COMMISSION ON ARTS & HUMANITIES	3,927	11,190	5,057	0	200	5,257	(5,933)
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	4,887	6,835	1,170	0	6,395	7,565	730
DH0	PUBLIC SERVICE COMMISSION	9,238	10,360	0	0	11,612	11,612	1,252
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	4,986	6,116	0	0	6,566	6,566	450
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	13,939	17,868	0	0	18,786	18,786	918
CT0	OFFICE OF CABLE TELEVISION	5,605	8,592	0	0	8,464	8,464	(128)

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
HY0	HOUSING AUTHORITY SUBSIDY	4,000	14,213	34,213	0	0	34,213	20,000
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	39,012	15,000	0	0	0	0	(15,000)
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	22,303	23,000	0	0	23,000	23,000	0
	Total, Economic Development and Regulation	**235,347**	**291,790**	**150,698**	**0**	**176,711**	**327,409**	**35,619**
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	448,282	470,926	478,357	0	6,993	485,350	14,424
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	190,368	199,374	199,469	0	1,520	200,989	1,615
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	116,700	96,314	110,766	0	0	110,766	14,452
FL0	DEPARTMENT OF CORRECTIONS	125,689	139,289	120,826	0	21,150	141,976	2,687
FK0	D.C. NATIONAL GUARD	2,286	2,796	2,941	0	0	2,941	145
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	1,846	2,007	2,027	0	0	2,027	20
FH0	OFFICE OF POLICE COMPLAINTS	1,909	2,091	2,110	0	0	2,110	19
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	888	1,389	1,407	0	0	1,407	18
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	7,348	7,834	8,725	0	0	8,725	890
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,148	7,962	8,457	0	0	8,457	495
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	187	449	516	0	0	516	67
UC0	OFFICE OF UNIFIED COMMUNICATIONS	34,812	43,540	27,400	0	16,403	43,803	263
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	1,400	0	0	0	0	0	0
FR0	DEPARTMENT OF FORENSIC SCIENCES	0	8,505	8,864	0	0	8,864	359
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	10,103	13,099	16,603	0	1,577	18,180	5,081
	Total, Public Safety and Justice	**948,965**	**995,575**	**988,467**	**0**	**47,643**	**1,036,110**	**40,535**

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
Public Education System								
GA0	D.C. PUBLIC SCHOOLS	640,442	657,984	644,302	0	11,090	655,392	(2,591)
GX0	TEACHERS' RETIREMENT FUND	3,000	6,407	31,636	0	0	31,636	25,229
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	97,478	105,816	99,754	4,266	5,832	109,852	4,036
GC0	D.C. PUBLIC CHARTER SCHOOLS	508,113	535,364	616,499	0	0	616,499	81,136
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	67,362	64,955	66,691	0	0	66,691	1,736
CE0	D.C. PUBLIC LIBRARY	35,518	42,547	52,101	0	540	52,641	10,094
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,065	3,495	1,086	0	3,048	4,134	639
GN0	NON-PUBLIC TUITION	119,622	109,941	80,000	0	0	80,000	(29,941)
GO0	SPECIAL EDUCATION TRANSPORTATION	93,059	91,190	86,688	0	0	86,688	(4,503)
GE0	DC STATE BOARD OF EDUCATION	0	0	587	0	0	587	587
GW0	DEPUTY MAYOR FOR EDUCATION	1,676	2,303	1,826	0	0	1,826	(477)
	Total, Public Education System	**1,567,337**	**1,620,000**	**1,681,170**	**4,266**	**20,510**	**1,705,946**	**85,945**
Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	178,577	167,135	206,693	0	1,200	207,893	40,758
RL0	CHILD AND FAMILY SERVICES AGENCY	174,738	192,353	174,538	0	1,200	175,738	(16,616)
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	163,457	171,917	202,845	0	3,700	206,545	34,628
HC0	DEPARTMENT OF HEALTH	96,213	99,922	69,482	0	12,328	81,810	(18,112)
HA0	DEPT OF PARKS AND RECREATION	32,971	35,866	34,950	0	2,200	37,150	1,284
BY0	OFFICE ON AGING	16,719	16,620	20,504	0	0	20,504	3,884
BH0	UNEMPLOYMENT COMPENSATION FUND	12,203	6,512	6,887	0	0	6,887	375
BG0	EMPLOYEES' COMPENSATION FUND	27,988	19,822	20,021	0	0	20,021	200
HM0	OFFICE OF HUMAN RIGHTS	2,169	2,193	2,389	0	0	2,389	196

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
BZ0	OFFICE ON LATINO AFFAIRS	2,643	2,685	2,695	0	0	2,695	10
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	3,989	3,000	3,000	0	0	3,000	0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	762	780	785	0	0	785	5
VA0	OFFICE OF VETERANS' AFFAIRS	347	394	386	0	5	391	(3)
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	105,431	106,384	104,890	0	0	104,890	(1,494)
JM0	DEPARTMENT ON DISABILITY SERVICES	63,227	61,276	55,204	0	7,550	62,754	1,478
HT0	DEPARTMENT OF HEALTH CARE FINANCE	720,433	756,415	715,131	86,307	3,634	805,071	48,656
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	7,700	0	0	0	0	0	0
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	622	597	1,945	0	0	1,945	1,348
	Total, Human Support Services	**1,610,189**	**1,643,871**	**1,622,345**	**86,307**	**31,817**	**1,740,468**	**96,597**
Public Works								
KT0	DEPARTMENT OF PUBLIC WORKS	106,874	111,153	110,691	0	7,780	118,471	7,318
KA0	DEPARTMENT OF TRANSPORTATION	125,344	70,623	76,121	0	14,768	90,889	20,267
KV0	DEPARTMENT OF MOTOR VEHICLES	35,487	34,060	27,622	0	9,450	37,072	3,011
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	43,464	65,433	15,458	0	53,158	68,615	3,182
TC0	D.C. TAXICAB COMMISSION	2,452	1,607	0	0	2,778	2,778	1,171
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	126	126	0	0	126	0
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	221,339	286,937	200,222	59,119	41,159	300,500	13,563
	Total, Public Works	**535,086**	**569,939**	**430,240**	**59,119**	**129,092**	**618,451**	**48,512**

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
Financing and Other								
DS0	REPAYMENT OF LOANS AND INTEREST	414,227	467,424	518,066	0	4,728	522,794	55,370
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	2,572	4,390	5,000	0	0	5,000	610
CP0	CERTIFICATES OF PARTICIPATION	32,233	32,542	24,619	0	0	24,619	(7,922)
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,348	6,000	6,000	0	0	6,000	0
SM0	SCHOOLS MODERNIZATION FUND	8,621	8,626	11,863	0	0	11,863	3,237
DT0	REPAYMENT OF REVENUE BONDS	5,574	8,222	0	7,824	0	7,824	(398)
ZH0	SETTLEMENTS AND JUDGMENTS	24,337	21,477	21,292	0	0	21,292	(185)
ZZ0	JOHN A. WILSON BUILDING FUND	3,458	4,193	4,495	0	0	4,495	301
UP0	WORKFORCE INVESTMENTS	0	0	59,442	0	0	59,442	59,442
DO0	NON-DEPARTMENTAL	0	34,161	2,000	0	6,406	8,406	(25,755)
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	49,791	50,036	42,677	0	0	42,677	(7,359)
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	750	5,500	0	0	5,500	4,750
PA0	PAY-AS-YOU-GO CAPITAL FUND	80,878	35,803	9,137	0	26,508	35,645	(158)
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	109,800	107,800	107,800	0	0	107,800	0
BO0	BASEBALL DEDICATED TAX TRANSFER	55,231	0	0	0	0	0	0
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	39,432	36,472	0	21,780	18,526	40,306	3,834
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	101,093	106,729	3,000	115,745	0	118,745	12,016
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	54,494	0	0	0	0	0	0
	Total, Financing and Other	**986,088**	**924,625**	**820,891**	**145,349**	**56,168**	**1,022,407**	**97,783**
	Total General Operating Funds	**6,403,542**	**6,648,231**	**6,301,287**	**295,040**	**512,013**	**7,108,340**	**460,110**

Government of the District of Columbia
FY 2014 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - General Fund	FY 2013 Approved - General Fund	FY 2014 Proposed Local Funds	FY 2014 Proposed Dedicated Taxes	FY 2014 Proposed Other Funds	Total - FY 2014 Proposed General Fund	Change From FY 2013 Approved General Fund
Enterprise and Other Funds								
LA0	WATER AND SEWER AUTHORITY	0 *	456,775	0	0	479,543	479,543	22,768
LB0	WASHINGTON AQUEDUCT	0 *	63,041	0	0	64,592	64,592	1,551
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	249,600	250,000	0	0	253,000	253,000	3,000
DY0	D.C. RETIREMENT BOARD	0 *	30,338	0	0	30,338	30,338	0
ES0	WASHINGTON CONVENTION AND SPORTS AUTHORITY	0 *	115,711	0	0	114,335	114,335	(1,377)
HF0	HOUSING FINANCE AGENCY	0 *	8,735	0	0	9,689	9,689	954
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0 *	115,175	66,691	0	53,157	119,847	4,672
UW0	D.C. PUBLIC LIBRARY AGENCY TRUST	0	17	0	0	17	17	0
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	344,913	480,000	0	0	480,000	480,000	0
UZ0	HOUSING PRODUCTION TRUST FUND	46,048	84,453	0	102,676	0	102,676	18,223
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	26,279	60,468	0	0	63,931	63,931	3,463
BK0	BALLPARK REVENUE FUND	68,743	83,961	0	75,970	11,000	86,970	3,009
TY0	REPAYMENT OF PILOT FINANCING	12,938	15,993	0	0	16,341	16,341	348
HW0	NOT-FOR-PROFIT HOSPITAL CORPORATION	0 *	132,477	0	0	110,000	110,000	(22,477)
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	0	0	0	0	26,140	26,140	26,140
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	42,192	0	0	0	0	0	0
	Total, Enterprise and Other Funds	790,714	1,897,145	66,691	178,646	1,712,083	1,957,420	60,275
	Grand Total, DISTRICT GOVERNMENT	7,194,256	8,545,376	6,367,978	473,686	2,224,096	9,065,760	520,384

**These agencies do not use the District's financial system for their transactions.*

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the General Fund level.

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	FY 2014 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
Governmental Direction and Support												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	18,542	21,096	20,957	0	0	20,957	0	0	20,957	70	21,026
AC0	OFFICE OF THE D.C. AUDITOR	3,361	4,276	4,276	0	0	4,276	0	0	4,276	325	4,601
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	744	894	895	0	0	895	0	0	895	0	895
AL0	UNIFORM LAW COMMISSION	0	0	50	0	0	50	0	0	50	0	50
AA0	OFFICE OF THE MAYOR	12,718	12,352	8,253	0	0	8,253	3,050	0	11,302	697	12,000
BA0	OFFICE OF THE SECRETARY	3,783	3,246	2,266	0	1,000	3,266	0	0	3,266	0	3,266
AE0	OFFICE OF THE CITY ADMINISTRATOR	3,098	3,689	3,383	0	0	3,383	0	0	3,383	336	3,718
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,196	2,962	2,946	0	0	2,946	0	0	2,946	0	2,946
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	12,789	10,319	7,605	0	286	7,891	0	0	7,891	4,023	11,914
JR0	OFFICE OF DISABILITY RIGHTS	1,594	1,840	980	0	0	980	775	0	1,755	87	1,842
RJ0	CAPTIVE INSURANCE AGENCY	177	2,496	2,488	0	49	2,537	0	0	2,537	0	2,537
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	34,243	32,638	20,165	0	0	20,165	0	0	20,165	13,926	34,091
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	28,238	8,971	11,964	0	0	11,964	0	0	11,964	0	11,964
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	72,653	77,708	49,680	0	16,334	66,014	985	0	66,999	27,604	94,603
AM0	DEPARTMENT OF GENERAL SERVICES	351,806	388,443	262,416	0	6,129	268,545	0	0	268,545	128,777	397,322
AF0	CONTRACT APPEALS BOARD	835	1,051	1,059	0	0	1,059	0	0	1,059	0	1,059
DL0	BOARD OF ELECTIONS	5,882	5,962	6,430	0	0	6,430	0	0	6,430	0	6,430
CJ0	OFFICE OF CAMPAIGN FINANCE	1,394	2,601	2,629	0	0	2,629	0	0	2,629	0	2,629
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,114	1,151	1,162	0	0	1,162	0	0	1,162	0	1,162
CH0	OFFICE OF EMPLOYEE APPEALS	1,343	1,468	1,480	0	0	1,480	0	0	1,480	0	1,480
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	396	408	428	0	0	428	0	0	428	0	428
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL*	-53	0	0	0	0	0	0	0	0	0	0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	87,247	96,650	60,492	0	1,827	62,318	21,234	319	83,871	17,897	101,768
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	87	1,039	1,159	0	60	1,219	0	0	1,219	0	1,219
EF0	ONE CITY FUND	0	0	15,000	0	0	15,000	0	0	15,000	0	15,000
AD0	OFFICE OF THE INSPECTOR GENERAL	14,047	15,686	13,465	0	0	13,465	2,483	0	15,948	0	15,948
PM0	TAX REVISION COMMISSION	0	0	200	0	0	200	0	0	200	0	200
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	113,167	136,513	105,651	0	24,387	130,038	0	0	130,038	7,851	137,888

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	FY 2014 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
GS0	SECTION 103 JUDGMENTS-GOVERNMENT DIRECTION AND SUPPORT	4,896	0	0	0	0	0	0	0	0	0	0
	Total, Governmental Direction and Support	776,296	833,457	607,477	0	50,072	657,549	28,526	319	686,394	201,593	887,987

**Municipal Facilities: Non Capital was absorbed by the Department of General Services in FY 2012.*

Economic Development and Regulation												
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	17,885	42,323	13,831	0	20,400	34,231	11,365	0	45,596	574	46,170
BD0	OFFICE OF PLANNING	7,975	7,347	6,531	0	50	6,581	757	0	7,338	0	7,338
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	5,041	6,185	6,568	0	0	6,568	691	0	7,260	0	7,260
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	720	869	794	0	95	889	0	0	889	0	889
BJ0	OFFICE OF ZONING	2,540	2,620	2,628	0	0	2,628	0	0	2,628	24	2,652
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	77,689	125,842	11,119	0	9,621	20,739	40,821	0	61,561	106,208	167,768
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	87,927	122,179	47,716	0	47,618	95,334	48,551	80	143,965	0	143,965
DA0	REAL PROPERTY TAX APPEALS COMMISSION	887	1,663	1,684	0	0	1,684	0	0	1,684	0	1,684
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	24,616	32,952	17,254	0	23,905	41,159	0	0	41,159	0	41,159
CQ0	OFFICE OF THE TENANT ADVOCATE	1,949	2,064	2,132	0	0	2,132	0	0	2,132	0	2,132
BX0	COMMISSION ON ARTS & HUMANITIES	5,014	14,435	5,057	0	200	5,257	1,746	0	7,003	0	7,003
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,013	6,835	1,170	0	6,395	7,565	0	0	7,565	0	7,565
DH0	PUBLIC SERVICE COMMISSION	9,822	10,823	0	0	11,612	11,612	319	20	11,951	0	11,951
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	4,986	6,116	0	0	6,566	6,566	0	0	6,566	0	6,566
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	14,650	20,860	0	0	18,786	18,786	2,414	462	21,662	0	21,662
CT0	OFFICE OF CABLE TELEVISION	5,621	8,592	0	0	8,464	8,464	0	0	8,464	0	8,464
HY0	HOUSING AUTHORITY SUBSIDY	22,000	34,182	34,213	0	0	34,213	0	0	34,213	0	34,213
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	39,012	15,000	0	0	0	0	0	0	0	0	0
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	22,303	23,000	0	0	23,000	23,000	0	0	23,000	0	23,000
	Total, Economic Development and Regulation	355,650	483,887	150,698	0	176,711	327,409	106,664	562	434,635	106,805	541,440
Public Safety and Justice												
FA0	METROPOLITAN POLICE DEPARTMENT	481,506	496,206	478,357	0	6,993	485,350	2,858	0	488,208	22,627	510,835
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	194,438	199,374	199,469	0	1,520	200,989	1,608	0	202,597	0	202,597

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars)				FY 2014 Proposed Budget by Type of Funding								
Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	116,700	96,314	110,766	0	0	110,766	0	0	110,766	0	110,766
FL0	DEPARTMENT OF CORRECTIONS	126,302	139,604	120,826	0	21,150	141,976	0	0	141,976	301	142,276
FK0	D.C. NATIONAL GUARD	5,582	8,815	2,941	0	0	2,941	6,444	0	9,385	0	9,385
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	114,631	102,039	2,027	0	0	2,027	91,866	0	93,893	0	93,893
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	303	295	0	0	0	0	295	0	295	0	295
DV0	JUDICIAL NOMINATION COMMISSION	232	205	0	0	0	0	205	0	205	0	205
FH0	OFFICE OF POLICE COMPLAINTS	1,909	2,091	2,110	0	0	2,110	0	0	2,110	0	2,110
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	888	1,389	1,407	0	0	1,407	0	0	1,407	0	1,407
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	7,587	7,924	8,725	0	0	8,725	0	0	8,725	0	8,725
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	8,428	9,235	8,457	0	0	8,457	60	0	8,517	1,224	9,742
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2,411	2,358	516	0	0	516	1,800	0	2,316	91	2,406
UC0	OFFICE OF UNIFIED COMMUNICATIONS	35,441	44,087	27,400	0	16,403	43,803	0	0	43,803	261	44,064
FT0	HOMELAND SECURITY GRANTS	17,013	0	0	0	0	0	0	0	0	6,376	6,376
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	1,400	0	0	0	0	0	0	0	0	0	0
FR0	DEPARTMENT OF FORENSIC SCIENCES	0	9,676	8,864	0	0	8,864	431	0	9,295	2,082	11,377
FE0	OFFICE OF VICTIM SERVICES*	-40	0	0	0	0	0	0	0	0	0	0
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION*	-402	0	0	0	0	0	0	0	0	0	0
FQ0	OFFICE OF DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE*	19,289	18,608	16,603	0	1,577	18,180	5,961	0	24,142	180	24,321
	Total, Public Safety and Justice	1,133,619	1,138,220	988,467	0	47,643	1,036,110	111,528	0	1,147,638	33,141	1,180,779

The Office of Victim Services and the Office of Justice Grants Administration were absorbed by the Office of the Deputy Mayor for Public Safety and Justice in FY 2012.

Public Education System												
GA0	D.C. PUBLIC SCHOOLS	810,322 *	811,842	644,302	0	11,090	655,392	47,038	5,062	707,493	111,123	818,615
GX0	TEACHERS' RETIREMENT FUND	3,000	6,407	31,636	0	0	31,636	0	0	31,636	0	31,636
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	395,840	430,761	99,754	4,266	5,832	109,852	285,481	108	395,441	37,969	433,410
GC0	D.C. PUBLIC CHARTER SCHOOLS	508,113	542,031	616,499	0	0	616,499	0	0	616,499	0	616,499
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	67,362	64,955	66,691	0	0	66,691	0	0	66,691	0	66,691
CE0	D.C. PUBLIC LIBRARY	37,705	43,533	52,101	0	540	52,641	840	0	53,481	0	53,481
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,065	3,495	1,086	0	3,048	4,134	0	0	4,134	0	4,134
GN0	NON-PUBLIC TUITION	119,622	109,941	80,000	0	0	80,000	0	0	80,000	0	80,000

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	FY 2014 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
GO0	SPECIAL EDUCATION TRANSPORTATION	93,059	91,690	86,688	0	0	86,688	0	0	86,688	1,320	88,008
GE0	DC STATE BOARD OF EDUCATION	0	0	587	0	0	587	0	0	587	0	587
GW0	DEPUTY MAYOR FOR EDUCATION	1,676	2,303	1,826	0	0	1,826	0	0	1,826	0	1,826
	Total, Public Education System	2,037,766	2,106,955	1,681,170	4,266	20,510	1,705,946	333,359	5,170	2,044,475	150,411	2,194,886
	**$7.8k of DCPS $810.3M FY 2012 Gross Funds expenditure total, representing expenditures outside the General Fund, are shown under the Enterprise and Other Funds section of this report.*											
Human Support Services												
JA0	DEPARTMENT OF HUMAN SERVICES	323,564	346,572	206,693	0	1,200	207,893	165,437	0	373,330	11,348	384,678
RL0	CHILD AND FAMILY SERVICES AGENCY	239,333	257,067	174,538	0	1,200	175,738	54,721	44	230,503	10,786	241,289
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	185,301	191,168	202,845	0	3,700	206,545	22,640	157	229,342	11,251	240,593
HC0	DEPARTMENT OF HEALTH	268,097	269,394	69,482	0	12,328	81,810	137,717	0	219,526	45,536	265,062
HA0	DEPT OF PARKS AND RECREATION	35,387	38,141	34,950	0	2,200	37,150	0	0	37,150	2,275	39,425
BY0	OFFICE ON AGING	24,040	25,544	20,504	0	0	20,504	7,356	0	27,859	2,146	30,006
BH0	UNEMPLOYMENT COMPENSATION FUND	12,203	6,512	6,887	0	0	6,887	0	0	6,887	0	6,887
BG0	EMPLOYEES' COMPENSATION FUND	27,988	19,822	20,021	0	0	20,021	0	0	20,021	0	20,021
HM0	OFFICE OF HUMAN RIGHTS	2,585	2,436	2,389	0	0	2,389	307	0	2,696	0	2,696
BZ0	OFFICE ON LATINO AFFAIRS	2,861	2,885	2,695	0	0	2,695	0	0	2,695	200	2,895
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	3,989	3,000	3,000	0	0	3,000	0	0	3,000	0	3,000
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	762	780	785	0	0	785	0	0	785	0	785
VA0	OFFICE OF VETERANS' AFFAIRS	347	394	386	0	5	391	0	0	391	0	391
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	109,097	106,728	104,890	0	0	104,890	0	0	104,890	386	105,276
JM0	DEPARTMENT ON DISABILITY SERVICES	92,346	93,113	55,204	0	7,550	62,754	32,790	0	95,544	52	95,596
HT0	DEPARTMENT OF HEALTH CARE FINANCE	2,268,449	2,488,996	715,131	86,307	3,634	805,071	1,921,931	0	2,727,002	21,501	2,748,503
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	7,700	0	0	0	0	0	0	0	0	0	0
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	622	597	1,945	0	0	1,945	0	0	1,945	0	1,945
	Total, Human Support Services	3,604,674	3,853,151	1,622,345	86,307	31,817	1,740,468	2,342,899	201	4,083,568	105,482	4,189,050
Public Works												
KT0	DEPARTMENT OF PUBLIC WORKS	127,686	133,541	110,691	0	7,780	118,471	0	0	118,471	21,321	139,792
KA0	DEPARTMENT OF TRANSPORTATION	128,901	74,578	76,121	0	14,768	90,889	3,956	0	94,845	0	94,845
KV0	DEPARTMENT OF MOTOR VEHICLES	42,419	37,423	27,622	0	9,450	37,072	0	0	37,072	6,222	43,294
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	70,707	93,662	15,458	0	53,158	68,615	25,979	610	95,204	789	95,993

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	FY 2014 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
TC0	D.C. TAXICAB COMMISSION	2,658	1,891	0	0	2,778	2,778	0	0	2,778	200	2,978
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	126	126	0	0	126	0	0	126	0	126
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	278,545	286,937	200,222	59,119	41,159	300,500	0	0	300,500	0	300,500
	Total, Public Works	651,041	628,159	430,240	59,119	129,092	618,451	29,934	610	648,995	28,532	677,527
Financing and Other												
DS0	REPAYMENT OF LOANS AND INTEREST	434,384	467,424	518,066	0	4,728	522,794	0	0	522,794	0	522,794
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	2,572	4,390	5,000	0	0	5,000	0	0	5,000	0	5,000
CP0	CERTIFICATES OF PARTICIPATION	32,233	32,542	24,619	0	0	24,619	0	0	24,619	0	24,619
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,348	6,000	6,000	0	0	6,000	0	0	6,000	0	6,000
SM0	SCHOOLS MODERNIZATION FUND	8,621	8,626	11,863	0	0	11,863	0	0	11,863	0	11,863
DT0	REPAYMENT OF REVENUE BONDS	5,574	8,222	0	7,824	0	7,824	0	0	7,824	0	7,824
ZH0	SETTLEMENTS AND JUDGMENTS	24,337	21,477	21,292	0	0	21,292	0	0	21,292	0	21,292
ZZ0	JOHN A. WILSON BUILDING FUND	3,458	4,193	4,495	0	0	4,495	0	0	4,495	0	4,495
UP0	WORKFORCE INVESTMENTS	0	0	59,442	0	0	59,442	0	0	59,442	0	59,442
DO0	NON-DEPARTMENTAL	0	34,161	2,000	0	6,406	8,406	0	0	8,406	0	8,406
EP0	EMERGENCY PLANNING AND SECURITY FUND	9,609	24,700	0	0	0	0	14,900	0	14,900	0	14,900
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	49,791	50,036	42,677	0	0	42,677	0	0	42,677	0	42,677
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	3,000	5,500	0	0	5,500	0	0	5,500	0	5,500
PA0	PAY-AS-YOU-GO CAPITAL FUND	80,878	35,803	9,137	0	26,508	35,645	0	0	35,645	0	35,645
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	109,800	107,800	107,800	0	0	107,800	0	0	107,800	0	107,800
BO0	BASEBALL DEDICATED TAX TRANSFER	55,231	0	0	0	0	0	0	0	0	0	0
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	39,432	36,472	0	21,780	18,526	40,306	0	0	40,306	0	40,306
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	101,093	106,729	3,000	115,745	0	118,745	0	0	118,745	0	118,745
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	54,494	0	0	0	0	0	0	0	0	0	0
	Total, Financing and Other	1,015,854	951,575	820,891	145,349	56,168	1,022,407	14,900	0	1,037,307	0	1,037,307
Total General Operating Funds		9,574,899	9,995,404	6,301,287	295,040	512,013	7,108,340	2,967,811	6,862	10,083,013	625,964	10,708,977
Enterprise and Other Funds												
LA0	WATER AND SEWER AUTHORITY	0 *	456,775	0	0	479,543	479,543	0	0	479,543	0	479,543
LB0	WASHINGTON AQUEDUCT	0 *	63,041	0	0	64,592	64,592	0	0	64,592	0	64,592
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	249,600	250,000	0	0	253,000	253,000	0	0	253,000	0	253,000

Government of the District of Columbia
FY 2014 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars)				FY 2014 Proposed Budget by Type of Funding								
Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds	FY 2013 Approved Budget - Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2014 Proposed Budget - Gross Funds
DY0	D.C. RETIREMENT BOARD	0 *	30,338	0	0	30,338	30,338	0	0	30,338	0	30,338
ES0	WASHINGTON CONVENTION AND SPORTS AUTHORITY	0 *	115,711	0	0	114,335	114,335	0	0	114,335	0	114,335
HF0	HOUSING FINANCE AGENCY	0 *	8,735	0	0	9,689	9,689	0	0	9,689	0	9,689
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0 *	169,270	66,691	0	53,157	119,847	31,527	2,476	153,850	0	153,850
UW0	D.C. PUBLIC LIBRARY AGENCY TRUST	0	17	0	0	17	17	0	0	17	0	17
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	344,913	480,000	0	0	480,000	480,000	0	0	480,000	0	480,000
UZ0	HOUSING PRODUCTION TRUST FUND	46,048	84,453	0	102,676	0	102,676	0	0	102,676	0	102,676
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	26,279	60,468	0	0	63,931	63,931	0	0	63,931	0	63,931
BK0	BALLPARK REVENUE FUND	68,743	83,961	0	75,970	11,000	86,970	0	0	86,970	0	86,970
TY0	REPAYMENT OF PILOT FINANCING	12,938	15,993	0	0	16,341	16,341	0	0	16,341	0	16,341
HW0	NOT-FOR-PROFIT HOSPITAL CORP.	0 *	132,477	0	0	110,000	110,000	0	0	110,000	0	110,000
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	0	0	0	0	26,140	26,140	0	0	26,140	0	26,140
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	42,192	0	0	0	0	0	0	0	0	0	0
GA0	D.C. PUBLIC SCHOOLS (Miscellaneous Agency Funds)	8	0	0	0	0	0	0	0	0	0	0
	Total, Enterprise and Other Funds	790,722	1,951,241	66,691	178,646	1,712,083	1,957,420	31,527	2,476	1,991,423	0	1,991,423
	Grand Total, DISTRICT GOVERNMENT	10,365,621	11,946,644	6,367,978	473,686	2,224,096	9,065,760	2,999,338	9,338	12,074,436	625,964	12,700,400

**These agencies do not use the District's financial system for their transactions.*

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the Gross Funds level.

Government of the District of Columbia
FY 2014 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Cde	Agency Name	FY 2012 Actuals - General Fund FTEs	FY 2013 Approved - General Fund FTEs	FY 2014 Proposed Local Funds FTEs	FY 2014 Proposed Dedicated Taxes FTEs	FY 2014 Proposed Other Funds FTEs	Total - FY 2014 Proposed General Fund FTEs	Change From FY 2013 Approved General Fund FTEs
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	184.5	195.5	185.5	0.0	0.0	185.5	-10.0
AC0	OFFICE OF THE D.C. AUDITOR	28.5	34.0	34.0	0.0	0.0	34.0	0.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.3	2.5	2.5	0.0	0.0	2.5	0.0
AA0	OFFICE OF THE MAYOR	77.6	78.3	75.0	0.0	0.0	75.0	-3.3
BA0	OFFICE OF THE SECRETARY	22.4	24.0	18.0	0.0	6.5	24.5	0.5
AE0	OFFICE OF THE CITY ADMINISTRATOR	34.7	22.4	23.0	0.0	0.0	23.0	0.6
RK0	OFFICE OF RISK MANAGEMENT	18.7	23.0	23.0	0.0	0.0	23.0	0.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	89.7	82.7	83.8	0.0	3.4	87.2	4.6
JR0	OFFICE OF DISABILITY RIGHTS	8.1	8.0	8.0	0.0	0.0	8.0	0.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	35.1	37.4	37.0	0.0	0.0	37.0	-0.4
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	74.0	85.0	103.0	0.0	0.0	103.0	18.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	181.6	203.4	199.0	0.0	13.9	212.9	9.5
AM0	DEPARTMENT OF GENERAL SERVICES	610.2	678.0	659.3	0.0	16.0	675.3	-2.8
AF0	CONTRACT APPEALS BOARD	6.1	8.0	8.0	0.0	0.0	8.0	0.0
DL0	BOARD OF ELECTIONS	56.7	59.8	59.8	0.0	0.0	59.8	0.0
CJ0	OFFICE OF CAMPAIGN FINANCE	15.3	31.0	31.0	0.0	0.0	31.0	0.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	9.2	9.0	9.0	0.0	0.0	9.0	0.0
CH0	OFFICE OF EMPLOYEE APPEALS	12.0	14.0	14.0	0.0	0.0	14.0	0.0
CB0	OFFICE OF THE ATTORNEY GENERAL	447.3	465.7	464.7	0.0	2.7	467.4	1.8
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0.0	9.0	10.0	0.0	0.0	10.0	1.0
AD0	OFFICE OF THE INSPECTOR GENERAL	88.7	94.8	94.8	0.0	0.0	94.8	0.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	783.4	849.5	839.9	0.0	44.0	883.9	34.4
	Total, Governmental Direction and Support	2,786.1	3,014.7	2,982.3	0.0	86.5	3,068.8	54.1

Government of the District of Columbia
FY 2014 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Cde	Agency Name	FY 2012 Actuals - General Fund FTEs	FY 2013 Approved - General Fund FTEs	FY 2014 Proposed Local Funds FTEs	FY 2014 Proposed Dedicated Taxes FTEs	FY 2014 Proposed Other Funds FTEs	Total - FY 2014 Proposed General Fund FTEs	Change From FY 2013 Approved General Fund FTEs
Economic Development and Regulation								
EB0	*OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT*	50.2	58.0	70.0	0.0	10.0	80.0	22.0
BD0	OFFICE OF PLANNING	53.5	55.5	56.5	0.0	0.0	56.5	1.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	16.7	24.0	39.0	0.0	0.0	39.0	15.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	4.9	5.0	5.0	0.0	0.0	5.0	0.0
BJ0	OFFICE OF ZONING	18.5	19.0	19.0	0.0	0.0	19.0	0.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	57.8	64.3	36.9	0.0	32.9	69.7	5.4
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	227.8	332.8	182.4	0.0	155.6	338.0	5.2
DA0	REAL PROPERTY TAX APPEALS COMMISSION	4.4	11.0	11.0	0.0	0.0	11.0	0.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	245.5	279.0	147.0	0.0	186.0	333.0	54.0
CQ0	OFFICE OF THE TENANT ADVOCATE	12.8	15.0	15.0	0.0	0.0	15.0	0.0
BX0	COMMISSION ON ARTS AND HUMANITIES	7.6	10.0	11.0	0.0	0.0	11.0	1.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	40.5	49.0	0.0	0.0	50.0	50.0	1.0
DH0	PUBLIC SERVICE COMMISSION	62.0	68.0	0.0	0.0	76.2	76.2	8.3
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	29.5	36.4	0.0	0.0	38.4	38.4	2.0
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	95.8	114.6	0.0	0.0	114.6	114.6	0.0
CT0	OFFICE OF CABLE TELEVISION	32.3	39.5	0.0	0.0	39.5	39.5	0.0
	Total, Economic Development and Regulation	959.7	1,181.2	592.8	0.0	703.1	1,295.9	114.8
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	4,765.2	4,580.2	4,509.2	0.0	0.7	4,510.0	-70.2
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	1,969.2	2,130.0	2,070.0	0.0	0.0	2,070.0	-60.0

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General Fund

AppropriationTitle Agy Cde	Agency Name	FY 2012 Actuals - General Fund FTEs	FY 2013 Approved - General Fund FTEs	FY 2014 Proposed Local Funds FTEs	FY 2014 Proposed Dedicated Taxes FTEs	FY 2014 Proposed Other Funds FTEs	Total - FY 2014 Proposed General Fund FTEs	Change From FY 2013 Approved General Fund FTEs
FL0	DEPARTMENT OF CORRECTIONS	825.5	892.8	914.0	0.0	20.0	934.0	41.2
FK0	D.C. NATIONAL GUARD	19.8	37.8	37.5	0.0	0.0	37.5	-0.3
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	16.9	16.5	16.5	0.0	0.0	16.5	0.0
FH0	OFFICE OF POLICE COMPLAINTS	22.1	23.3	23.3	0.0	0.0	23.3	0.0
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	6.5	10.0	10.0	0.0	0.0	10.0	0.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	60.7	69.0	70.0	0.0	0.0	70.0	1.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	64.5	67.6	72.6	0.0	0.0	72.6	5.0
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	1.2	1.3	1.9	0.0	0.0	1.9	0.6
UC0	OFFICE OF UNIFIED COMMUNICATIONS	316.3	324.8	322.8	0.0	0.0	322.8	-2.0
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	13.0	0.0	0.0	0.0	0.0	0.0	0.0
FR0	DEPARTMENT OF FORENSIC SCIENCES	0.0	68.3	72.3	0.0	0.0	72.3	4.0
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	8.2	9.2	9.2	0.0	0.0	9.2	0.0
	Total, Public Safety and Justice	**8,089.0**	**8,230.6**	**8,129.2**	**0.0**	**20.7**	**8,149.9**	**-80.7**
Public Education System								
GA0	D.C. PUBLIC SCHOOLS	6,795.1	6,635.7	6,320.4	0.0	18.5	6,338.9	-296.8
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	183.0	226.5	212.3	7.4	0.0	219.7	-6.9
CE0	D.C. PUBLIC LIBRARY	428.9	456.6	588.6	0.0	0.0	588.6	132.0
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	1.0	0.0	0.0	1.0	1.0	0.0
GN0	NON-PUBLIC TUITION	17.1	18.0	18.0	0.0	0.0	18.0	0.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,553.2	1,610.2	1,509.5	0.0	0.0	1,509.5	-100.7
GE0	D.C. STATE BOARD OF EDUCATION	0.0	0.0	12.0	0.0	0.0	12.0	12.0
GW0	DEPUTY MAYOR FOR EDUCATION	10.3	11.0	12.0	0.0	0.0	12.0	1.0
	Total, Public Education System	**8,987.4**	**8,959.1**	**8,672.7**	**7.4**	**19.5**	**8,699.6**	**-259.5**

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Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	313.7	339.3	411.6	0.0	0.0	411.6	72.3
RL0	CHILD AND FAMILY SERVICES AGENCY	638.1	644.5	670.0	0.0	0.0	670.0	25.5
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,138.2	1,146.6	1,139.0	0.0	34.5	1,173.5	26.9
HC0	DEPARTMENT OF HEALTH	256.7	259.4	161.9	0.0	88.0	249.9	-9.5
HA0	DEPT OF PARKS AND RECREATION	482.6	505.3	543.5	0.0	0.0	543.5	38.3
BY0	OFFICE ON AGING	16.1	17.5	27.5	0.0	0.0	27.5	10.0
HM0	OFFICE OF HUMAN RIGHTS	22.4	22.1	24.7	0.0	0.0	24.7	2.6
BZ0	OFFICE ON LATINO AFFAIRS	8.1	10.0	10.0	0.0	0.0	10.0	0.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.0	6.0	6.0	0.0	0.0	6.0	0.0
VA0	OFFICE OF VETERANS' AFFAIRS	4.0	4.0	4.0	0.0	0.0	4.0	0.0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	522.6	579.5	554.5	0.0	0.0	554.5	-25.0
JM0	DEPARTMENT ON DISABILITY SERVICES	197.7	199.6	203.6	0.0	0.0	203.6	4.0
HT0	DEPT. OF HEALTHCARE FINANCE	67.6	84.7	82.2	3.9	7.7	93.7	9.1
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	3.7	4.0	6.0	0.0	0.0	6.0	2.0
	Total, Human Support Services	3,677.5	3,822.4	3,844.4	3.9	130.1	3,978.4	156.0
Public Works								
KT0	DEPARTMENT OF PUBLIC WORKS	1,176.6	1,198.0	1,192.0	0.0	28.0	1,220.0	22.0
KA0	DEPARTMENT OF TRANSPORTATION	542.6	560.4	560.4	0.0	0.0	560.4	0.0
KV0	DEPARTMENT OF MOTOR VEHICLES	216.1	223.0	212.0	0.0	45.0	257.0	34.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	140.7	193.9	90.9	0.0	121.6	212.5	18.6
TC0	D.C. TAXI CAB COMMISSION	26.1	21.0	0.0	0.0	30.0	30.0	9.0
	Total, Public Works	2,102.1	2,196.3	2,055.3	0.0	224.6	2,279.9	83.6

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Financing and Other								
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0
Total General Operating Funds		26,601.8	27,444.1	26,316.6	11.3	1,184.6	27,512.4	68.3
Enterprise and Other Funds								
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	71.7	77.0	0.0	0.0	72.0	72.0	-5.0
DY0	D.C. RETIREMENT BOARD	0.5	52.0	0.0	0.0	56.2	56.2	4.2
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0.0	853.6	523.0	0.0	237.3	760.3	-93.3
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	0.0	0.0	0.0	0.0	37.0	37.0	37.0
	Total, Enterprise and Other Funds	72.3	982.6	523.0	0.0	402.5	925.5	-57.1
Grand Total, DISTRICT GOVERNMENT		26,674.0	28,426.7	26,839.6	11.3	1,587.2	28,438.0	11.3

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Gross Funds

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Governmental Direction and Support												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	184.5	195.5	185.5	0.0	0.0	185.5	0.0	0.0	185.5	0.0	185.5
AC0	OFFICE OF THE D.C. AUDITOR	28.5	34.0	34.0	0.0	0.0	34.0	0.0	0.0	34.0	0.0	34.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.3	2.5	2.5	0.0	0.0	2.5	0.0	0.0	2.5	0.0	2.5
AA0	OFFICE OF THE MAYOR	87.0	87.5	75.0	0.0	0.0	75.0	2.2	0.0	77.2	7.8	85.0
BA0	OFFICE OF THE SECRETARY	22.4	24.0	18.0	0.0	6.5	24.5	0.0	0.0	24.5	0.0	24.5
AE0	OFFICE OF THE CITY ADMINISTRATOR	34.7	26.0	23.0	0.0	0.0	23.0	0.0	0.0	23.0	3.0	26.0
RK0	OFFICE OF RISK MANAGEMENT	18.7	23.0	23.0	0.0	0.0	23.0	0.0	0.0	23.0	0.0	23.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	110.8	102.4	83.8	0.0	3.4	87.2	0.0	0.0	87.2	16.1	103.3
JR0	OFFICE OF DISABILITY RIGHTS	11.2	11.0	8.0	0.0	0.0	8.0	3.0	0.0	11.0	0.0	11.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	39.6	42.0	37.0	0.0	0.0	37.0	0.0	0.0	37.0	5.0	42.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	74.0	85.0	103.0	0.0	0.0	103.0	0.0	0.0	103.0	0.0	103.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	261.6	288.2	199.0	0.0	13.9	212.9	0.0	0.0	212.9	79.1	292.0
AM0	DEPARTMENT OF GENERAL SERVICES	610.2	678.0	659.3	0.0	16.0	675.3	0.0	0.0	675.3	0.0	675.3
AF0	CONTRACT APPEALS BOARD	6.1	8.0	8.0	0.0	0.0	8.0	0.0	0.0	8.0	0.0	8.0
DL0	BOARD OF ELECTIONS	56.7	59.8	59.8	0.0	0.0	59.8	0.0	0.0	59.8	0.0	59.8
CJ0	OFFICE OF CAMPAIGN FINANCE	15.3	31.0	31.0	0.0	0.0	31.0	0.0	0.0	31.0	0.0	31.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	9.2	9.0	9.0	0.0	0.0	9.0	0.0	0.0	9.0	0.0	9.0
CH0	OFFICE OF EMPLOYEE APPEALS	12.0	14.0	14.0	0.0	0.0	14.0	0.0	0.0	14.0	0.0	14.0
CB0	OFFICE OF THE ATTORNEY GENERAL	696.6	732.8	464.7	0.0	2.7	467.4	145.2	5.5	618.2	144.9	763.1
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0.0	9.0	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	10.0
AD0	OFFICE OF THE INSPECTOR GENERAL	104.6	112.0	94.8	0.0	0.0	94.8	17.3	0.0	112.0	0.0	112.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	840.8	888.0	839.9	0.0	44.0	883.9	0.0	0.0	883.9	43.1	927.0
	Total, Governmental Direction and Support	3,226.6	3,462.7	2,982.3	0.0	86.5	3,068.8	167.7	5.5	3,242.0	299.0	3,540.9

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Economic Development and Regulation												
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	50.2	61.0	70.0	0.0	10.0	80.0	0.0	0.0	80.0	4.0	84.0
BD0	OFFICE OF PLANNING	56.4	61.0	56.5	0.0	0.0	56.5	3.5	0.0	60.0	0.0	60.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	19.2	31.0	39.0	0.0	0.0	39.0	5.8	0.0	44.8	0.0	44.8
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	4.9	5.0	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	5.0
BJ0	OFFICE OF ZONING	18.5	19.0	19.0	0.0	0.0	19.0	0.0	0.0	19.0	0.0	19.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	131.2	146.5	36.9	0.0	32.9	69.7	54.1	0.0	123.8	35.3	159.0
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	472.7	545.9	182.4	0.0	155.6	338.0	207.1	0.0	545.0	0.0	545.0
DA0	REAL PROPERTY TAX APPEALS COMMISSION	4.4	11.0	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	11.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	245.5	279.0	147.0	0.0	186.0	333.0	0.0	0.0	333.0	0.0	333.0
CQ0	OFFICE OF THE TENANT ADVOCATE	12.8	15.0	15.0	0.0	0.0	15.0	0.0	0.0	15.0	0.0	15.0
BX0	COMMISSION ON ARTS AND HUMANITIES	13.2	18.0	11.0	0.0	0.0	11.0	8.0	0.0	19.0	0.0	19.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	40.5	49.0	0.0	0.0	50.0	50.0	0.0	0.0	50.0	0.0	50.0
DH0	PUBLIC SERVICE COMMISSION	67.5	72.6	0.0	0.0	76.2	76.2	2.4	0.0	78.6	0.0	78.6
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	29.5	36.4	0.0	0.0	38.4	38.4	0.0	0.0	38.4	0.0	38.4
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	95.8	125.6	0.0	0.0	114.6	114.6	8.0	3.0	125.6	0.0	125.6
CT0	OFFICE OF CABLE TELEVISION	32.3	39.5	0.0	0.0	39.5	39.5	0.0	0.0	39.5	0.0	39.5
	Total, Economic Development and Regulation	**1,294.5**	**1,515.6**	**592.8**	**0.0**	**703.1**	**1,295.9**	**288.8**	**3.0**	**1,587.7**	**39.3**	**1,627.0**
Public Safety and Justice												
FA0	METROPOLITAN POLICE DEPARTMENT	4,851.2	4,609.6	4,509.2	0.0	0.7	4,510.0	18.6	0.0	4,528.5	8.5	4,537.0
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	1,969.2	2,130.0	2,070.0	0.0	0.0	2,070.0	30.0	0.0	2,100.0	0.0	2,100.0
FL0	DEPARTMENT OF CORRECTIONS	832.9	894.0	914.0	0.0	20.0	934.0	0.0	0.0	934.0	0.0	934.0

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FK0	D.C. NATIONAL GUARD	47.4	112.0	37.5	0.0	0.0	37.5	71.5	0.0	109.0	0.0	109.0
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	52.9	65.0	16.5	0.0	0.0	16.5	52.5	0.0	69.0	0.0	69.0
DQ0	COMMISSION ON JUDICIAL DISABILITIES AND TENURE	2.1	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
DV0	JUDICIAL NOMINATION COMMISSION	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
FH0	OFFICE OF POLICE COMPLAINTS	22.1	23.3	23.3	0.0	0.0	23.3	0.0	0.0	23.3	0.0	23.3
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	6.5	10.0	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	10.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	60.7	69.0	70.0	0.0	0.0	70.0	0.0	0.0	70.0	0.0	70.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	74.5	75.6	72.6	0.0	0.0	72.6	0.0	0.0	72.6	8.0	80.6
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	12.6	16.0	1.9	0.0	0.0	1.9	13.7	0.0	15.6	0.4	16.0
UC0	OFFICE OF UNIFIED COMMUNICATIONS	326.2	326.8	322.8	0.0	0.0	322.8	0.0	0.0	322.8	6.0	328.8
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FR0	DEPARTMENT OF FORENSIC SCIENCES	0.0	72.3	72.3	0.0	0.0	72.3	0.0	0.0	72.3	28.0	100.3
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	16.5	18.3	9.2	0.0	0.0	9.2	7.3	0.0	16.5	1.8	18.3
	Total, Public Safety and Justice	**8,289.5**	**8,425.7**	**8,129.2**	**0.0**	**20.7**	**8,149.9**	**197.6**	**0.0**	**8,347.5**	**52.7**	**8,400.2**
Public Education System												
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	8,070.1	7,557.9	6,320.4	0.0	18.5	6,338.9	281.2	53.7	6,673.7	610.9	7,284.6
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	287.9	348.0	212.3	7.4	0.0	219.7	138.4	0.8	358.9	1.2	360.0
CE0	D.C. PUBLIC LIBRARY	433.2	461.6	588.6	0.0	0.0	588.6	5.0	0.0	593.6	0.0	593.6
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	1.0	0.0	1.0
GN0	NON-PUBLIC TUITION	17.1	18.0	18.0	0.0	0.0	18.0	0.0	0.0	18.0	0.0	18.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,553.2	1,610.2	1,509.5	0.0	0.0	1,509.5	0.0	0.0	1,509.5	0.0	1,509.5
GE0	DC STATE BOARD OF EDUCATION	0.0	0.0	12.0	0.0	0.0	12.0	0.0	0.0	12.0	0.0	12.0
GW0	DEPUTY MAYOR FOR EDUCATION	10.3	11.0	12.0	0.0	0.0	12.0	0.0	0.0	12.0	0.0	12.0
	Total, Public Education System	**10,371.7**	**10,007.8**	**8,672.7**	**7.4**	**19.5**	**8,699.6**	**424.6**	**54.5**	**9,178.7**	**612.0**	**9,790.7**

Government of the District of Columbia
FY 2014 Proposed Full-Time Equivalent Employment Authority
Gross Funds

AppropriationTitle Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds FTEs	FY 2013 Approved Budget - Gross Funds FTEs	FY 2014 Employment Authority by Type of Funding: Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2014 Proposed Budget - Gross Funds FTEs
Human Support Services												
JA0	DEPARTMENT OF HUMAN SERVICES	757.4	862.3	411.6	0.0	0.0	411.6	513.2	0.0	924.8	20.0	944.8
RL0	CHILD AND FAMILY SERVICES AGENCY	821.5	817.0	670.0	0.0	0.0	670.0	147.0	0.0	817.0	0.0	817.0
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,221.7	1,245.2	1,139.0	0.0	34.5	1,173.5	58.0	0.0	1,231.5	89.6	1,321.0
HC0	DEPARTMENT OF HEALTH	642.1	707.8	161.9	0.0	88.0	249.9	368.2	0.0	618.1	3.8	621.8
HA0	DEPT OF PARKS AND RECREATION	489.0	511.9	543.5	0.0	0.0	543.5	0.0	0.0	543.5	6.6	550.1
BY0	D.C. OFFICE ON AGING	31.8	42.0	27.5	0.0	0.0	27.5	10.5	0.0	38.0	16.0	54.0
HM0	OFFICE OF HUMAN RIGHTS	23.6	24.0	24.7	0.0	0.0	24.7	2.4	0.0	27.0	0.0	27.0
BZ0	OFFICE ON LATINO AFFAIRS	8.1	10.0	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	10.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.0	6.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
VA0	OFFICE OF VETERANS' AFFAIRS	4.0	4.0	4.0	0.0	0.0	4.0	0.0	0.0	4.0	0.0	4.0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	522.6	579.5	554.5	0.0	0.0	554.5	0.0	0.0	554.5	0.0	554.5
JM0	DEPARTMENT ON DISABILITY SERVICES	373.0	409.0	203.6	0.0	0.0	203.6	209.4	0.0	413.0	0.0	413.0
HT0	DEPT. OF HEALTHCARE FINANCE	158.0	181.0	82.2	3.9	7.7	93.7	104.3	0.0	198.0	0.0	198.0
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	3.7	4.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
	Total, Human Support Services	5,062.3	5,403.7	3,844.4	3.9	130.1	3,978.4	1,413.0	0.0	5,391.4	135.9	5,527.3
Public Works												
KT0	DEPARTMENT OF PUBLIC WORKS	1,337.1	1,377.0	1,192.0	0.0	28.0	1,220.0	0.0	0.0	1,220.0	158.0	1,378.0
KA0	DEPARTMENT OF TRANSPORTATION	543.6	560.4	560.4	0.0	0.0	560.4	0.0	0.0	560.4	0.0	560.4
KV0	DEPARTMENT OF MOTOR VEHICLES	216.1	223.0	212.0	0.0	45.0	257.0	0.0	0.0	257.0	0.0	257.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	245.4	320.1	90.9	0.0	121.6	212.5	112.1	0.0	324.6	6.8	331.3
TC0	D.C. TAXICAB COMMISSION	27.1	22.0	0.0	0.0	30.0	30.0	0.0	0.0	30.0	0.0	30.0
	Total, Public Works	2,369.4	2,502.5	2,055.3	0.0	224.6	2,279.9	112.1	0.0	2,392.0	164.8	2,556.7

Government of the District of Columbia
FY 2014 Proposed Full-Time Equivalent Employment Authority
Gross Funds

AppropriationTitle Agy Cde	Agency Name	FY 2012 Actuals - Gross Funds FTEs	FY 2013 Approved Budget - Gross Funds FTEs	*FY 2014 Employment Authority by Type of Funding* Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2014 Proposed Budget - Gross Funds FTEs
Financing and Other												
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	40.0	0.0	40.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	40.0	0.0	40.0
	Total General Operating Funds	30,614.1	31,358.0	26,316.6	11.3	1,184.6	27,512.4	2,603.7	63.0	30,179.2	1,303.6	31,482.8
Enterprise and Other Funds												
DC0	D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD	71.7	77.0	0.0	0.0	72.0	72.0	0.0	0.0	72.0	0.0	72.0
DY0	D.C. RETIREMENT BOARD	0.5	52.0	0.0	0.0	56.2	56.2	0.0	0.0	56.2	0.0	56.2
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0.0	1,090.7	523.0	0.0	237.3	760.3	166.2	21.9	948.4	0.0	948.4
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	0.0	0.0	0.0	0.0	37.0	37.0	0.0	0.0	37.0	0.0	37.0
	Total, Enterprise and Other Funds	72.3	1,219.7	523.0	0.0	402.5	925.5	166.2	21.9	1,113.6	0.0	1,113.6
	Grand Total, DISTRICT GOVERNMENT	30,686.3	32,577.7	26,839.6	11.3	1,587.2	28,438.0	2,769.9	84.9	31,292.8	1,303.6	32,596.4

FY 2014 Budget Request Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To approve the request of the District of Columbia government for appropriation and authorization for the fiscal year ending September 30, 2014.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2014 Budget Request Act of 2013".

Sec. 2. The Council of the District of Columbia approves the following expenditure levels and appropriation language for the government of the District of Columbia for the fiscal year ending September 30, 2014.

DIVISION A
DISTRICT OF COLUMBIA APPROPRIATION REQUEST
TITLE I--FEDERAL FUNDS

DISTRICT OF COLUMBIA COURTS

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, $219,651,000 to be allocated as follows: for the District of Columbia Court of Appeals, $13,118,000, of which not to exceed $1,500 is for official reception and representation expenses; for the District of Columbia Superior Court, $111,746,000, of which not to exceed $1,500 is for official reception and representation expenses; for the District of Columbia Court System, $66,037,000, of which not to exceed $1,500 is for official reception and representation expenses; and $28,750,000, to remain available until September 30, 2015,

for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and building evaluation report: Provided further, That, notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That, 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $3,000,000 of the funds provided under this heading among the items and entities funded under this heading but no such allocation shall be increased by more than 4 %.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $49,890,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

For a Federal payment to the District of Columbia, to be deposited into a dedicated account, for a nationwide program to be administered by the Mayor, for District of Columbia resident tuition support, $35,100,000, to remain available until expended: Provided, That such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out-of-State tuition at public institutions of higher education, or to pay up to $2,500 each year at eligible private institutions of higher education: Provided further, That the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students and such other factors as may be authorized: Provided further, That the District of Columbia government shall maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the Program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year: Provided further, That the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program: Provided further, That the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on

Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and the purpose therefor.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, $11,500,000, to remain available until expended, to continue implementation of the Combined Sewer Overflow Long-Term Plan: Provided, That the District of Columbia Water and Sewer Authority provides a 100 % match for this payment.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $1,800,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2015, to the Commission on Judicial Disabilities and Tenure, $295,000, and for the Judicial Nomination Commission, $205,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $500,000, to remain available until expended.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $5,000,000.

FEDERAL PAYMENT FOR REDEVELOPMENT OF THE ST. ELIZABETHS HOSPITAL CAMPUS

For a Federal Payment to the District of Columbia, $9,800,000, for activities to support redevelopment efforts at the site of the former St. Elizabeths Hospital in the District of Columbia.

FEDERAL PAYMENT FOR D.C. COMMISSION ON THE ARTS AND HUMANITIES GRANTS

For a Federal payment to the District of Columbia Commission on the Arts and Humanities, $2,500,000, to fund competitively-awarded grants for non-profit fine and performing arts organizations based in and primarily serving the District of Columbia.

FEDERAL PAYMENT FOR JOB TRAINING PROGRAMS

For a Federal Payment to the District of Columbia, $2,000,000, to fund pilot programs to support workforce development efforts in the District of Columbia.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, $24,700,000, to remain available until expended and in addition any funds that remain available from prior year appropriations under this heading for the District of Columbia Government, for the costs of

providing public safety at events related to the presence of the national capital in the District of Columbia, including support requested by the Director of the United States Secret Service Division in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

TITLE II--DISTRICT OF COLUMBIA FUNDS--SUMMARY OF EXPENSES

The following amounts are appropriated for the District of Columbia for the current fiscal year out of the General Fund of the District of Columbia ("General Fund"), except as otherwise specifically provided; provided, that, notwithstanding any other provision of law, except as provided in section 450A of the District of Columbia Home Rule Act, approved November 2, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a), and provisions of this Act, the total amount appropriated in this Act for operating expenses for the District of Columbia for fiscal year 2014 under this heading shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $12,074,436,000 (of which $6,841,664,000 shall be from local funds (including $473,686,000 from dedicated taxes), $1,010,603,000 shall be from Federal grant funds, $1,920,235,000 from Medicaid payments, $2,224,096,000 shall be from other funds, and $9,338,000 shall be from private funds, and $68,500,000 shall be from funds previously appropriated in this Act as Federal payments, which does not include funds appropriated under the American Recovery and Reinvestment Act of 2009, approved February 17, 2009 (123 Stat. 115; 26 U.S.C. § 1, note)); provided further, that of the local funds, such amounts as may be necessary may be derived from the District's General Fund balance; provided further, that of these funds the District's intra-District authority shall be $625,964,000; in addition, for capital construction projects, an increase of $2,741,870,000 of which $2,264,371,000 shall be from local funds, $53,680,000 from the Local Transportation fund, $104,857,000 from the District of Columbia Highway Trust fund, $318,962,000 from Federal grant funds, and a rescission of $555,706,000 of which $418,038,000 is from local funds, and $100,301,000 from the Local Transportation Fund, $12,105,000 from the District of Columbia Highway Trust Fund, and $25,262,000 from Federal grant funds appropriated under this heading in prior fiscal years for a net amount of $2,186,164,000, to remain available until expended; provided further, that the amounts provided under this heading are to be available, allocated, and expended as proposed under Title III of this Act, at the rate set forth under "District of Columbia Funds Division of Expenses" as included in the Fiscal Year 2014 Proposed Budget and Financial Plan submitted to the Congress by the District of Columbia; provided further, that this amount may be increased by proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs; provided further, that such increases shall be approved by enactment of local District law and shall comply with all reserve requirements contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.01 et seq.), as amended by this Act; provided further, that the Chief Financial Officer of the District of Columbia shall take such steps as are necessary to assure that the District of Columbia meets these requirements, including the apportioning by the Chief Financial Officer of the appropriations and funds made available to the District during fiscal year 2014; except, that the Chief Financial Officer may not reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

TITLE III--DISTRICT OF COLUMBIA FUNDS - - DIVISION OF EXPENSES
OPERATING EXPENSES

Governmental Direction and Support

Governmental direction and support, $686,394,000 (including $607,477,000 from local funds, $28,526,000 from Federal grant funds, $50,072,000 from other funds, and $319,000 from private funds); provided, that there are appropriated such amounts as may be necessary to account for vendor fees that are paid as a fixed percentage of revenue recovered from third parties on behalf of the District under contracts that provide for payments of fees based upon such revenue as may be collected by the vendor; provided further, that any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District of Columbia, to be allocated as follows:

(1) Council of the District of Columbia. –$20,957,000 from local funds; provided, that not to exceed $25,000 shall be available for the Chairman of the Council of the District of Columbia from this appropriation for official reception and representation expenses; further provided that, beginning in fiscal year 2012, such amounts on deposit and any such future deposits into the Council Technology Projects Fund, established by section 1082 of the District of Columbia Fiscal Year 2012 Budget Support Act of 2011, effective September 14, 2011 (D.C. Law 19-210; D.C. Official Code § 1-325.201), shall be available upon deposit and shall remain available until expended, consistent with the purposes set forth in that section;

(2) Office of the District of Columbia Auditor. –$4,276,000 from local funds;

(3) Advisory Neighborhood Commission. –$895,000 from local funds; provided that the Advisory Neighborhood Commission allotments shall not revert to the General Fund of the District of Columbia at the end of the fiscal year, or at any time, but shall be continually available until expended;

(4) Uniform Law Commission. – $50,000 from local funds;

(5) Office of the Mayor. –$11,302,000 (including $8,253,000 from local funds and $3,050,000 from Federal grant funds); provided, that not to exceed $25,000 shall be available for the Mayor from this appropriation for official reception and representation expenses;

(6) Office of the Secretary. – $3,266,000 (including $2,266,000 from local funds and $1,000,000 from other funds); provided, that such amounts on deposit and any such future deposits into the Emancipation Day Fund, established by section 4 of the District of Columbia Emancipation Parade and Fund Act of 2004, effective March 17, 2005 (D.C. Law 15-240; D.C. Official Code § 1-183), shall be available upon deposit and shall remain available until expended, consistent with the purposes set forth in that section;

(7) City Administrator. – $3,383,000 from local funds; provided, that not to exceed $10,600 shall be available for the City Administrator from this appropriation for official reception and representation expenses;

(8) Office of Risk Management. – $2,946,000 from local funds;

(9) Department of Human Resources. – $7,891,000 (including $7,605,000 from local

funds and $286,000 from other funds); provide that all unexpended Compensation and Class funds as of September 30, 2013 are authorized for expenditure and shall remain available until expenditure;

(10) Office of Disability Rights. –$1,755,000 (including $980,000 from local funds and $775,000 from Federal grant funds);

(11) Captive Insurance Agency. – $2,537,000 (including $2,488,000 from local funds and $49,000 from other funds); and all unexpended fiscal year 2013 local and other funds as of September 30, 2013 to remain available until expended;

(12) Office of Finance and Resource Management. – $20,165,000 from local funds;

(13) Office of Contracting and Procurement. – $11,964,000 from local funds;

(14) Office of Chief Technology Officer. – $66,999,000 (including $49,680,000 from local funds; $985,000 from Federal grant funds; and $16,334,000 from other funds);

(15) Department of General Services. – $268,545,000 (including $262,416,000 from local funds and $6,129,000 from other funds); provided, that amounts on deposit in, and any such future deposits to, the Commodities Cost Reserve Fund established under D.C. Official Code § 47-368.04 shall be available upon deposit and shall remain available until expended consistent with the purposes established under D.C. Official Code § 47-368.04(b);

(16) Contract Appeals Board. – $1,059,000 from local funds;

(17) Board of Elections. – $6,430,000 from local funds;

(18) Office of Campaign Finance. – $2,629,000 from local funds;

(19) Public Employee Relations Board. – $1,162,000 from local funds;

(20) Office of Employee Appeals. – $1,480,000 from local funds;

(21) Metropolitan Washington Council of Governments. – $428,000 from local funds;

(22) Office of the Attorney General. – $83,871,000 (including $60,492,000 from local funds, $21,234,000 from Federal grant funds, and $1,827,000 from other funds);

(23) District of Columbia Board of Ethics and Government Accountability. – $1,219,000 (including $1,159,000 from local funds and $60,000 from other funds);

(24) One City Fund. – $15,000,000 from local funds;

(25) Office of the Inspector General. – $15,948,000 (including $13,465,000 from local funds and $2,483,000 from Federal grant funds); and

(26) Tax Revision Commission – $200,000 from local funds;

(27) Office of the Chief Financial Officer. – $130,038,000 (including $105,651,000 from local funds, and $24,387,000 from other funds); provided, that not to exceed $10,600 shall be available for the Chief Financial Officer of the District from this appropriation for official reception and representation expenses; Provided further, that amounts appropriated by this Act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; Provided further, that amounts on deposit in, and any such future deposits to, the Delinquent Debt Fund, established under the Delinquent Debt Recovery Act of 2012 (D.C. Law 19-168; D.C. Official Code § 1-305.04), shall be available upon deposit and shall remain available until expended consistent with the purposes set forth in that act; Provided further, that of the amount budgeted for the Tax Revision Commission in fiscal year 2013, any portion left unexpended at the end of fiscal year 2013 shall be available for the same purpose in fiscal year 2013.

Economic Development and Regulation

Economic development and regulation, $434,635,000 (including $150,698,000 from local funds including $95,864,000 from Federal grant funds, $176,711,000 from other funds, $562,000 from private funds, and $9,800,000 from funds previously appropriated from this Act under the heading

"Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus" and $1,000,000 from funds previously appropriated from this Act under the heading "Federal Payment for D.C. Commission on the Arts and Humanities Grants"; to be allocated as follows:

(1) Deputy Mayor for Planning and Economic Development. – $45,596,000 (including $13,831,000 from local funds, $1,800,000 from Federal grant funds), $20,400,000 from other funds, and $9,565,000 from funds previously appropriated from this Act under the heading "Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus"; Provided, that any funds deposited into the Neighborhood Parade and Festival Fund, established in section 2033 of the Deputy Mayor for Planning and Economic Development Limited Grant-Making Authority Act of 2012 (D.C. Law 19-168; D.C. Official Code 1-325.211) are authorized for expenditure and shall remain available until expended;

(2) Office of Planning. – $7,338,000 (including $6,531,000 from local funds, $522,000 from Federal grant funds, $50,000 from other funds, and $235,000 from funds previously appropriated from this Act under the heading "Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus"); provided, that the local funds provided to the Office of Planning in previous fiscal years for Neighborhood Historic Preservation, including the Targeted Homeowner Grant funds authorized by section 11b(k) of the Historic Landmark and Historic District Protection Act of 1978, effective March 2, 2007 (D.C. Law 16-189; D.C. Official Code § 6-1110.02(k)), shall remain available until expended; provided further, that any funds deposited into the Historic Landmark-District Protection Fund, established by section 11a of the Historic Landmark and Historic District Protection Act of 1978, effective November 16, 2006 (D.C. Law 16-185; D.C. Official Code § 6-1101.01), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended;

(3) Department of Small and Local Business Development. –$7,260,000, (including $6,568,000 from local funds, and $691,000 from Federal grant funds); provided, that any funds deposited into the Small Business Micro Loan Fund, established by section 2375 of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, effective September 18, 2007 (D.C. Law 17-20; D.C. Official Code § 2-218.75), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended; provided further, that all funds deposited into the Commercial Revitalization Assistance Fund, established by section 2376 of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, effective September 24, 2010 (D.C. Law 18-223; D.C. Official Code § 2-218.76); and any interest earned on those funds, are authorized for expenditure and shall remain available until expended~~.~~;

(4) Office of Motion Pictures and Television Development. – $889,000 (including $794,000 from local funds and $95,000 from other funds); provided, that any funds deposited into the Film DC Economic Incentive Fund, established by section 2 of the Film DC Economic Incentive Act of 2006, effective March 14, 2007 (D.C. Law 16-290; D.C. Official Code § 39-501), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended;

(5) Office of Zoning. –$2,628,000 from local funds;

(6) Department of Housing and Community Development. – $61,561,000 (including $11,119,000 from local funds, $40,821,000 from Federal grant funds, and $9,621,000 from other

funds);

(7) Department of Employment Services. – $143,965,000 (including $47,716,000 from local funds, $48,551,000 from Federal grant funds, $47,618,000 from other funds, $80,000 from private funds); and from funds previously appropriated from this Act under the heading "Federal Payment for Job Training Program") provided that all funds deposited into the Adult Training Fund established by section 2261 of the Adult Training Funding Act of 2009, effective September 10, 2010 (D.C. Law 18-111; D.C. Official Code § 32-16710), are authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Youth Job Fund, established by section 1009 of the Youth Jobs Fund Establishment Act of 2008, effective August 16, 2008 (D.C. Law 17-219; D.C. Official Code § 2-1516.01)), are authorized for expenditure and shall remain available until expended;

(8) Real Property Tax Appeals Commission. – $1,684,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. – $41,159,000 (including $17,254,000 from local funds and $23,905,000 from other funds);

(10) Office of the Tenant Advocate. – $2,132,000 from local funds;

(11) Commission on Arts and Humanities. – $7,003,000 (including $5,057,000 from local funds, $746,000 from Federal grant funds, $200,000 from other funds, and $1,000,000 from funds previously appropriated from this Act, under the heading **"**Federal Payment for D.C. Commission on the Arts and Humanities Grants", to fund competitively-awarded grants for non-profit fine and performing arts organizations based in and primarily serving the District of Columbia);

(12) Alcoholic Beverage Regulation Administration. –$7,565,000 (including $1,170,000 from local funds (including $6,395,000 from other funds);

(13) Public Service Commission. – $11,951,000 (including $319,000 from Federal grant funds, $11,612,000 from other funds, and $20,000 from private funds);

(14) Office of the People's Counsel. – $6,566,000 from other funds;

(15) Department of Insurance, Securities, and Banking. – $21,662,000 (including $2,414,000 from Federal grants; $18,786,000 from other funds; and $462,000 from private funds);

(16) Office of Cable Television. –$8,464,000 from other funds;

(17) Housing Authority Subsidy Payment. – $34,213,000 from local funds; and

(18) Business Improvement District Transfer. – $23,000,000 from other funds.

Public Safety and Justice

Public safety and justice, $1,147,638,000 (including $988,467,000 from local funds, $108,668,000 from Federal grant funds, $47,643,000 from other funds, $60,000 from Medicaid payments, $500,000 from funds previously appropriated in this Act under the heading "Federal Payment for the D.C. National Guard", $1,800,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council", and $500,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions"); to be allocated as follows:

(1) Metropolitan Police Department. –$488,208,000 (including $478,357,000 from local funds, $2,858,000 from Federal grant funds, $6,993,000 from other funds);

(2) Fire and Emergency Medical Services Department. –$202,597,000 (including $199,469,000 from local funds, $1,608,000 from Federal grant funds, and $1,520,000 from other funds);

(3) Police Officers and Firefighters Retirement System. – $110,766,000 from local funds;

(4) Department of Corrections. – $141,976,000 (including $120,826,000 from local funds, and $21,150,000 from other funds);

(5) District of Columbia National Guard. – $9,385,000 (including $2,941,000 from local funds, $5,944,000 from Federal grant funds, and $500,000 from funds previously appropriated in this Act under the heading "Federal Payment for the District of Columbia National Guard"); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this Act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved;

(6) Homeland Security and Emergency Management Agency. – $93,893,000 (including $2,027,000 from local funds and $91,866,000 from Federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. – $295,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions";

(8) Judicial Nomination Commission. – $205,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions";

(9) Office of Police Complaints. –$2,110,000 from local funds;

(10) District of Columbia Sentencing and Criminal Code Revision Commission. – $1,407,000 from local funds;

(11) Office of the Chief Medical Examiner. – $8,725,000 from local funds;

(12) Office of Administrative Hearings. – $8,517,000 from local funds (including $60,000 from Medicaid payments);

(13) Criminal Justice Coordinating Council. – $2,316,000 (including $516,000 from local fund, and $1,800,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council");

(14) Office of Unified Communications. – $43,803,000 (including $27,400,000 from local funds, and $16,403,000 from other funds;

(15) Department of Forensic Sciences. – $9,295,000 from local funds (including $8,864,000 from local funds and $431,000 from Federal grant funds);

(16) Deputy Mayor for Public Safety and Justice – $24,142,000 (including $16,603,000 from local funds, $5,961,000 from Federal grant funds, and $1,577,000 from other funds) provided further, that not less than $200,000 of this appropriation shall be available to fund the District of Columbia Poverty Lawyer Loan Assistance Program, established by the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1701.01 et seq.); Provided further, that $3,375,425 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents; Provided further, that $1,021,000 shall be transferred to the Community-based Violence Reduction Fund, established by section 3014 of the Fiscal Year 2009 Budget Support Act of 2008, effective August 16, 2008 (D.C. Law 17-219; D.C. Official Code § 1-325.121)), for use by the Justice Grants Administration for the purpose of providing grants for the development of programs to intervene with children who are chronically truant.

Public Education System

Public education system, including the development of national defense education programs, $2,044,475,000 (including $1,685,436,000 from local funds (including $4,266,000 from dedicated taxes), $298,359,000 from Federal grant funds, $20,510,000 from other funds, $5,170,000 from private funds, and $35,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Resident Tuition Support" to be allocated as follows:

(1) District of Columbia Public Schools. – $707,493,000 (including $644,302,000 from local funds, $47,038,000 from Federal grant funds, $11,090,000 from other funds, $5,062,000 from private funds; provided, that this appropriation shall not be available to subsidize the education of any nonresident of the District of Columbia at any District of Columbia public elementary or secondary school during fiscal year 2013 unless the nonresident pays tuition to the District of Columbia at a rate that covers 100% of the costs incurred by the District of Columbia that are attributable to the education of the nonresident (as established by the Chancellor of the District of Columbia Public Schools); provided further, that not to exceed $10,600 for the Chancellor shall be available from this appropriation for official reception and representation expenses; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2013, an amount equal to 10% of the total amount of the local funds appropriations request provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for fiscal year 2014 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the District of Columbia Public Schools under the District of Columbia Appropriations Act, 2014;

(2) Teachers Retirement System. – $31,636,000 from local funds;

(3) Office of the State Superintendent of Education. – $395,441,000 (including $104,020,000 from local funds (including $4,266,000 from dedicated taxes), $250,481,000 from Federal grant funds, $5,832,000 from other funds, $108,000 from private funds, $35,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Resident Tuition Support,"; provided, that of the amounts provided to the Office of the State Superintendent of Education, $1,000,000 from local funds shall remain available until June 30, 2014, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that $5,000,000 in fiscal year 2013 unexpended local funds shall remain available until expended for the Blackman and Jones v. District of Columbia consent decree;

(4) District of Columbia Public Charter Schools. – $616,499,000 from local funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia public charter schools, with the first payment to occur within 15 days of the beginning of the fiscal year; provided further, that if the entirety of this allocation has not been provided as payments to any public charter schools currently in operation through the per pupil funding formula, the funds shall remain available until expended for public education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided further, that of the amounts made available to District of Columbia public charter schools, $110,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6)of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2013, an amount equal to 25% of the total amount of the local funds appropriations request provided for

payments to public charter schools in the proposed budget of the District of Columbia for fiscal year 2014 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for such payments under the District of Columbia Appropriations Act, 2014; provided further, that the annual financial audit for the performance of an individual District of Columbia public charter school shall be funded by the charter school;

(5) University of the District of Columbia Subsidy. – $66,691,000 from local funds; Provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District of Columbia at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2014, a tuition rate schedule that will establish the tuition rate for nonresident students at a level no lower than the nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area; Provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the University of the District of Columbia on July 1, 2013, an amount equal to 10% of the total amount of the local funds appropriations request provided for the University of the District of Columbia in the proposed budget of the District of Columbia for fiscal year 2013 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia under the District of Columbia Appropriations Act, 2014; Provided further, that not to exceed $10,600 for the President of the University of the District of Columbia shall be available from this appropriation for official reception and representation expenses;;

(6) District of Columbia Public Libraries. – $53,481,000 (including $52,101,000 from local funds, $840,000 from Federal grant funds, and $540,000 from other funds); provided, that not to exceed $8,500 for the Public Librarian shall be available from this appropriation for official reception and representation expenses; Provided further, that any funds deposited into the Library Collections Account, established by the Library Collections Account Amendment Act of 2012 (D.C. Law 19-168; D.C. Official Code § 39-114) are authorized for expenditure and shall remain available until expended;

(7) Public Charter School Board. – $4,134,000 (including $1,086,000 from local funds and $3,048,000 from other funds);

(8) Non-Public Tuition. – $80,000,000 from local funds;

(9) Special Education Transportation. – $86,688,000 from local funds; provided, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the Special Education Transportation agency under the direction of the Office of the State Superintendent of Education, on July 1, 2013, an amount equal to 10% of the total amount of the local funds appropriations request provided for the Special Education Transportation agency in the proposed budget of the District of Columbia for fiscal year 2014 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency under the District of Columbia Appropriations Act, 2014; provided further, that amounts appropriated under this heading may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10)District of Columbia State Board of Education. – $587,000 from local funds; and

(11) Office of the Deputy Mayor for Education. – $1,826,000 from local funds.

Human Support Services

Human support services, $4,083,568,000 (including $1,708,652,000 from local funds including $86,307,000 from dedicated taxes, $417,724,000 from Federal grant funds, $1,920,175,000 from

Medicaid payments, $31,817,000 from other funds, $201,000 from private funds, and $5,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for HIV/AIDS Prevention"); to be allocated as follows;

(1) Department of Human Services. – $373,330,000 (including $206,693,000 from local funds, $149,698,000 from Federal grant funds, $15,739,000 from Medicaid payments, and $1,200,000 from other funds;

(2) Child and Family Services Agency. – $230,503,000 (including $174,538,000 from local funds, $54,721,000 from Federal grant funds, $1,200,000 from other funds, and $44,000 from private funds);

(3) Department of Behavioral Health. – $229,342,000 (including $202,845,000 from local funds, $18,310,000 from Federal grant funds, $4,330,000 from Medicaid payments, and $3,700,000 from other funds, and $157,000 from private funds); provided further, that any funds deposited into the Department of Mental Health Enterprise Fund, and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended; in addition to the funds otherwise appropriated under this Act, the Department of Behavioral Health may expend any funds that are or were paid by the United States Virgin Islands to the District in fiscal year 2013 or fiscal year 2014 to compensate the District for care previously provided by the District to patients at the St. Elizabeths hospital and are not otherwise appropriated under this act; provided, that the availability of the funds is certified by the Chief Financial Officer prior to any expenditure; provided further, that the funds shall be expended in a manner determined by the Director of the Department of Behavioral Health;

(4) Department of Health. – $219,526,000 (including $69,482,000 from local funds, $132,717,000 from Federal grant funds, $12,328,000 from other funds, and $5,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for HIV/AIDS Prevention"); provided further, that any funds deposited into the Health Professional Recruitment Fund, established by section 16a of the District of Columbia Health Professionals Recruitment Program Act of 2005, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 7-751.15a), including unspent funds from prior fiscal years, shall remain available until expended;

(5) Department of Parks and Recreation. –$37,150,000 (including $34,950,000 from local funds, and $2,200,000 from other funds);

(6) Office on Aging. – $27,859,000 (including $20,504,000 from local funds and $7,356,000 from Federal grant funds);

(7) District of Columbia Unemployment Compensation Fund. – $6,887,000 from local funds;

(8) Employees' Compensation Fund. – $20,021,000 from local funds, and all unexpended fiscal year 2013 funds as of September 30, 2013 to remain available until expended;

(9) Office of Human Rights. – $2,696,000 (including $2,389,000 from local funds and $307,000 from Federal grant funds);

(10) Office of Latino Affairs. – $2,695,000 from local funds;

(11) Children and Youth Investment Collaborative. – $3,000,000 from local funds;

(12) Office of Asian and Pacific Islander Affairs. – $785,000 from local funds;

(13) Office on Veterans Affairs. – $391,000 (including $386,000 from local funds and $5,000 from other funds);

(14) Department of Youth Rehabilitation Services. – $104,890,000 from local funds; provided, that amounts appropriated herein may be expended to implement the provisions of section

105(k) of the Department of Youth Rehabilitation Services Establishment Act of 2004, effective April 12, 2005 (D.C. Law 15-335; D.C. Official Code § 2-1515.05(k)); provided further, that of the local funds appropriated for the Department of Youth Rehabilitation Services, $12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;

(15) Department on Disability Services. – $95,544,000 (including $55,204,000 from local funds, $26,454,000 from Federal grant funds, $6,336,000 from Medicaid payments, and $7,550,000 from other funds);

(16) Department of Health Care Finance. – $2,727,002,000 (including $801,438,000 from local funds (including $86,307,000 from dedicated taxes), $28,161,000 from Federal grant funds, $1,893,770,000 from Medicaid payments, and $3,634,000 from other funds); provided, that any funds deposited into the Healthy DC Fund, established by section 15b of the Hospital and Medical Services Corporation Regulatory Act of 1996, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 31-3514.02), including unspent funds from prior fiscal years, shall remain available until expended; provided further, that any funds deposited into the Nursing Facility Quality of Care Fund, established by D.C. Official Code § 47-1262, including unspent funds from prior fiscal years, shall remain available until expended; and

(17) Deputy Mayor for Health and Human Service. – $1,945,000 from local funds.

Public Works

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and 3 passenger-carrying vehicles for use by the Council of the District of Columbia and leasing of passenger-carrying vehicles, $648,995,000 (including $489,359,000 from local funds (including $59,119,000 from dedicated taxes), $29,934,000 from Federal grant funds, $129,092,000 from other funds), and $610,000 from private funds, to be allocated as follows:

(1) Department of Public Works. – $118,471,000 (including $110,691,000 from local funds and $7,780,000 from other funds);

(2) Department of Transportation. – $94,845,000 (including $76,121,000 from local funds, $3,956,000 from Federal grant funds, and $14,768,000 from other funds);

(3) Department of Motor Vehicles. – $37,072,000 (including $27,622,000 from local funds and $9,450,000 from other funds);

(4) Department of the Environment. – $95,204,000 (including $15,458,000 from local funds, $25,979,000 from Federal grant funds, $53,158,000 from other funds, and $610,000 from private funds);

(5) Taxi Cab Commission. – $2,778,000 from other funds;

(6) Washington Metropolitan Area Transit Commission. – $126,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. – $300,500,000 (including $259,341,000 from local funds (including $59,119,000 from dedicated taxes), and $41,159,000 from other funds).

Financing and Other

Financing and Other, $1,037,307,000 (including $966,239,000 from local funds (including $145,349,000 from dedicated taxes, and $56,168,000 from other funds, $14,900,000 from funds previously appropriated in this Act under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia"), to be allocated as follows:

(1) Repayment of Loans and Interest. – $522,794,000 (including $518,066,000 from

local funds, and $4,728,000 from other funds); for payment of principal, interest, and certain fees directly resulting from borrowing by the District of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code §§ 1- 204.62, 1-204.75, and 1-204.90);

(2) Short-Term Borrowing. –$5,000,000 from local funds for payment of interest on short-term borrowing;

(3) Certificates of Participation. – for lease payments representing principal and interest on the District's Certificates of Participation, issued to finance land and buildings for the Unified Communications Center and Office of Unified Communications, located on the St. Elizabeths Campus, $24,619,000 from local funds;

(4) Debt Issuance Costs. – for the payment of debt service issuance costs, $6,000,000 from local funds;

(5) Schools Modernization Fund. – for the Schools Modernization Fund, established by section 4042 of the Schools Modernization Amendment Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 1-325.41), $11,863,000 from local funds;

(6) Revenue Bonds. – for the repayment of revenue bonds, $7,824,000 from local funds (including $7,824,000 from dedicated taxes);

(7) Settlements and Judgments. – for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government, $21,292,000 from local funds; provided, that this appropriation shall not be construed as modifying or affecting the provisions of section 103 of this Act;

(8) Wilson Building. – for expenses associated with the John A. Wilson building, $4,494,000 from local funds;

(9)Workforce Investments. – for workforce investments, $59,442,000 from local funds;

(10) Non-Departmental. – to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget, $8,406,000 (including $2,000,000 from local funds and $6,406,000 from other funds), to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this Act;

(11) Emergency Planning and Security Costs. –$14,900,000 from funds previously appropriated in this Act under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia"; provided, that, notwithstanding any other law, the District of Columbia may charge obligations and expenditures that are pending reimbursement under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia" to this local appropriations heading;

(12) Equipment Lease Operating. – $42,677,000 from local funds;

(13) Emergency and Contingency Funds. – $5,500,000 from local funds for the emergency reserve fund and the contingency reserve fund under section 450A of the District of Columbia Home Rule Act, approved November 2, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a); the amounts appropriated herein may be increased by such additional amounts from the funds of the District government as are necessary to meet the balance requirements for such funds under section 450A;

(14) Pay-As-You-Go Capital funds. – in lieu of capital financing, $35,645,000 ($9,137,000 from local funds and $26,508,000 from other funds) $26,508,000 from other funds to be transferred to the Capital Fund; Provided, that the Office of the Chief Financial Officer reconciles the capital budgets recorded in the District's Financial Accounting System of Record ("SOAR"), with

budgets approved by the Council annually and provides the Mayor with a report on the reconciliation at the project level by February 1, following the end of every fiscal year;

(15) District Retiree Health Contribution. – for a District Retiree Health Contribution, $107,800,000 from local funds;

(16) Highway Trust Fund Transfer. – $40,306,000 (including $21,780,000 from local funds (including $21,780,000 from dedicated taxes) and $18,526,000 from other funds); and

(17) Convention Center Transfer. – $118,745,000 from local funds (including $115,745,000 from dedicated taxes).

Revised Revenue Estimate Contingency Priority

If the Chief Financial Officer of the District of Columbia certifies through a revised revenue estimate, prior to December 31, 2013, that up to $49,000,000 is available from local funds, up to $49,000,000 shall be allocated in an Operating Cash Reserve.

ENTERPRISE AND OTHER FUNDS

The amount of $1,991,423,000 (including $245,337,000 from local funds (with $178,646,000 from dedicated taxes), $31,527,000 from Federal grants and $1,712,083,000 from other funds and $2,476,000 from private funds) shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the District may increase its General Fund budget authority as needed to transfer all such revenues, pursuant to local law, to the Highway Trust Fund, the Washington Convention Center, and the Washington Metropolitan Transit Authority.

Water and Sewer Authority

Pursuant to section 445a of the District of Columbia Home Rule Act, approved August 6, 1996 (110 Stat. 1698; D.C. Official Code § 1-204.45a), which provides that the Council may comment and make recommendations concerning such annual estimates but shall have no authority to revise the budget for the District of Columbia Water and Sewer Authority, the Council forwards this non-appropriated budget request: For operation of the Water and Sewer Authority, $479,543,000 from other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, $557,036,000 to be distributed as follows: $49,419,000 for the Blue Plains Wastewater Treatment Plant, $35,233,000 for the Sanitary Sewer System, $73,839,000 for the Water System, $379,603,000 for the Combined Sewer Overflow Program, $11,192,000 for the Washington Aqueduct, and $7,750,000 for the capital equipment program; in addition, $14,500,000 from funds previously appropriated in this Act under the heading "Federal Payment to the District of Columbia Water and Sewer Authority"; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this Act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account.

Washington Aqueduct

For operation of the Washington Aqueduct, $64,592,000 from other funds.

Lottery and Charitable Games Enterprise Fund

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles

for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; D.C. Official Code § 3-1301 et seq. and § 22-1716 et seq.), $253,000,000 from other funds; provided, that the District of Columbia shall identify the source of funding for this appropriation title from the District's own locally generated revenues; provided further, that no revenues from Federal sources shall be used to support the operations or activities of the Lottery and Charitable Games Control Board; provided further, that, after notification to the Mayor, amounts appropriated herein may be increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make transfers to the General Fund of the District of Columbia and to cover prizes, agent commissions, and gaming related fees directly associated with unanticipated excess lottery revenues not included in this appropriation.

District of Columbia Retirement Board

For the District of Columbia Retirement Board, established pursuant to section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat 866; D.C. Official Code § 1-711), $30,338,000 from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board; provided, that the District of Columbia Retirement Board shall provide to the Congress and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

Washington Convention Center Enterprise Fund

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, $114,335,000 from other funds.

Housing Finance Agency

For the Housing Finance Agency, $9,689,000 from other funds.

University of the District of Columbia

For the University of the District of Columbia, $153,850,000 (including, $66,691,000 from local funds, $31,527,000 from Federal grant funds, $53,157,000 from other funds, and $2,476,000 from private funds).

District of Columbia Public Library Trust Fund

For the District of Columbia Public Library Trust Fund, $17,000 from other funds.

Unemployment Compensation Trust Fund

For the Unemployment Insurance Trust Fund, $480,000,000 from other funds.

Housing Production Trust Fund

For the Housing Production Trust Fund, $102,676,000 (including $102,676,000 from dedicated taxes), and all unexpended fiscal year 2013 funds as of September 30, 2013 are authorized for expenditure and shall remain available until expended for purposes identified by the Housing

Production Trust Fund Act of 1988, effective March 16, 1989 (D.C. Law 7-202; D.C. Official Code § 42-2801 et seq.).

Tax Increment Financing

For Tax Increment Financing, $63,931,000 from other funds.

Ballpark Revenue Fund

For the Ballpark Revenue Fund, $86,970,000 (including $75,970,000 from local funds (including $75,970,000 from dedicated taxes), and $11,000,000 from other funds).

Repayment of Payment in Lieu of Taxes Financing

For Repayment of Payment in Lieu of Taxes Financing, $16,341,000 from other funds.

Not-For-Profit Hospital Corporation

For the Not-For-Profit Hospital Corporation, $110,000,000 from other funds.

Health Benefit Exchange Authority

For the District of Columbia Health Benefit Exchange Authority, $26,140,000 from other funds.

Capital Outlay

For capital construction projects, an increase of $2,741,870,000, of which $2,264,371,000 shall be from local funds, $53,680,000 from the Local Transportation fund, $104,857,000 from the District of Columbia Highway Trust fund, and $318,962,000 from Federal grant funds, and a rescission of $555,706,000, of which $418,038,000 is from local funds, $100,301,000 from the Local Transportation fund, $12,105,000 from the District of Columbia Highway Trust fund, and $25,262,000 from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $2,186,164,000; to remain available until expended; in addition, provided that all funds provided by this appropriation title shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this heading may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

TITLE IV--GENERAL PROVISIONS

SEC. 101. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

SEC. 102. The District of Columbia may use local funds provided in the title to carry out lobbying activities on any matter.

SEC. 103.The District of Columbia government is authorized to approve reprogramming and transfer requests of local funds under this title through November 7, 2014.

SEC. 104. Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of

Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—

(1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or a District of Columbia government employee as may otherwise be designated by the Chief of the Department;

(2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Fire Chief;

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Director;

(4) the Mayor of the District of Columbia; and

(5) the Chairman of the Council of the District of Columbia.

SEC. 105. (a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42), for all agencies of the District of Columbia government for fiscal year 2013 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.

(b) This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 106. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, Sec. 1–204.42).

SEC. 107. (a)Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.

(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this Act.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

SEC. 108. Section 446 of the Home Rule Act (D.C. Official Code sec. 1–204.46) is amended by adding the following at the end of its fourth sentence, before the period ": Provided, That, notwithstanding any other provision of this Act, effective for fiscal year [2013] *2014*, and for each succeeding fiscal year, during a period in which there is an absence of a federal appropriations act authorizing the expenditure of District of Columbia local funds, the District of Columbia may obligate and expend local funds for programs and activities at the rate set forth in the Budget Request Act adopted by the Council, or a reprogramming adopted pursuant to this section."

SEC.109. (a) If the Attorney General of the District of Columbia enters into a contract with private counsel for the provision of legal services in claims and other legal matters affecting the interests of the District of Columbia and the contract includes a contingency fee arrangement, the District of Columbia may make payments pursuant to such arrangement without regard to whether the funds used for the payments are deposited in accounts of the District of Columbia or provided in an appropriation, notwithstanding any provision of title 31, United States Code, the fourth sentence of section 446 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.46), or any other District of Columbia law.
(b) Any contract described in subsection (a) shall be subject to the requirements of the Procurement Practices Reform Act of 2010 (D.C. Official Code, sec. 2–351.01et seq.). The amount of the fee payable for legal services furnished under any such contract may not exceed the fee that counsel engaged in the private practice of law in the District of Columbia typically charges clients for furnishing similar legal services, as determined by the Attorney General of the District of Columbia.
(c) The District of Columbia may not enter into a contingency fee arrangement in a claim or other legal matter seeking the recovery of Federal funds.
(d) In this section, a "contingency fee arrangement" means a provision in a contract described in subsection (a) under which the costs, expenses, and fees the private counsel charges for legal services are payable from the amount recovered.

SEC. 110. Section 156 of the FY 2001 Appropriations Act, approved November 22, 2000 (Pub. L. 106-522; 114 Stat. 2477), shall be treated as positive law in effect continuously from November 22, 2000 to the present. The section is positive law that shall apply hereafter; provided, however, that consistent with section 1717(n) of the District of Columbia Government Comprehensive Merit Personnel Act of 1978, effective March 3, 1979 (D.C. Law 2-139; D.C. Official Code § 1-617.17(n), the law shall not apply to any collective bargaining agreement reached and approved on or after October 1, 2004. The District of Columbia may not pay overtime inconsistent with Section 156 in connection with any collective bargaining agreement entered into and approved prior to October 1, 2004.

SEC. 111. Notwithstanding any other provision of the Saint Elizabeths Hospital and District of Columbia Mental Health Services Act (P.L. 98-621; 42 U.S.C. § 225 et seq.), the District may use the property transferred to the District pursuant to the Act for any purposes as may be determined by the District, and the Secretary of Health and Human Services shall amend the deed whereby the property was transferred to the District to eliminate all conditions or restrictions on the use of the property.”

SEC. 112. Except as expressly provided otherwise, any reference to "this Act" contained in this title or in title IV shall be treated as referring only to the provisions of this title or of title IV.

This division may be cited as the ‘‘Financial Services and General Government Appropriations Act, 2014.”

DIVISION – B
DISTRICT OF COLUMBIA AUTHORIZATION REQUEST

SEC. 201. BUDGET AUTONOMY.

(a) Fiscal Year for District of Columbia. Section 441(b) of the District of Columbia Home Rule Act (sec. 1-204.41(b), D.C. Official Code) is amended to read as follows:

“(b) Authorization To Establish Fiscal Year by Act of Council - The District may change the fiscal year of the District by an Act of the Council. If a change occurs, such fiscal year shall also constitute the budget and accounting year.”.

(b) Enactment of District of Columbia Local Budget.

(1) In General- Section 446 of the District of Columbia Home Rule Act (sec. 1-204.46, D.C. Official Code) is amended to read as follows:

“ENACTMENT OF LOCAL BUDGET BY DISTRICT OF COLUMBIA

“Sec. 446. (a) Adoption of Budgets and Supplements - The Council, within 56 calendar days after receipt of the budget proposal from the Mayor, and after public hearing, and by a vote of a majority of the members present and voting, shall by Act adopt the annual budget for the District of Columbia government. Any supplements thereto shall also be adopted by Act of the Council after public hearing by a vote of a majority of the members present and voting.

“(b) Transmission to President During Control Years - In the case of a budget for a fiscal year which is a control year, the budget so adopted shall be submitted by the Mayor to the President for transmission by the President to the Congress; except, that the Mayor shall not transmit any such budget, or amendments or supplements thereto, to the President until the completion of the budget procedures contained in this Act and the District of Columbia Financial Responsibility and Management Assistance Act of 1995.

“(c) Prohibiting Obligations and Expenditures Not Authorized Under Budget- Except as provided in section 445A(b), section 446B, section 467(d), section 471(c), section 472(d)(2), section 475(e)(2), section 483(d), and subsections (f), (g), (h)(3), and (i)(3) of section 490, no amount may be obligated or expended by any officer or employee of the District of Columbia government unless--

“(1) such amount has been approved by an Act of the Council (and then only in accordance with such authorization) and such Act has been transmitted by the Chairman to the Congress and has completed the review process under section 602(c)(3); or

“(2) in the case of an amount obligated or expended during a control year, such amount has been approved by an Act of Congress (and then only in accordance with such authorization).

“(d) Restrictions on Reprogramming of Amounts - After the adoption of the annual budget for a fiscal year (beginning with the annual budget for fiscal year 1995), no reprogramming of amounts in the budget may occur unless the Mayor submits to the Council a request for such reprogramming and the Council approves the request, but and only if any additional expenditures provided under such request for an activity are offset by reductions in expenditures for another activity.

“(e) Definition - In this part, the term “control year” has the meaning given such term in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995.”.

(2) Conforming Amendments- (A) Sections 467(d), 471(c), 472(d)(2), 475(e)(2), and 483(d), and subsections (f), (g)(3), (h)(3), and (i)(3) of section 490 of such Act are each amended by striking “The fourth sentence of section 446” and inserting “Section 446(c)”'.

(B) Section 202(c)(2) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (sec. 47-392.02(c)(2), D.C. Official Code) is amended by striking “the first sentence of section 446” and inserting “section 446(a)”.

(C) Section 202(c)(4)(A)(ii) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (sec. 47-392.02 (c)(4)(A)(ii), D.C. Official Code) is amended by striking “446” and inserting “446(b)”.

(D) Section 202(c)(5)(C)(ii) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (sec. 47-392.02 (c)(5)(C)(ii), D.C. Official Code) is amended by striking “446” and inserting “446(b)”.

(E) Section 202(d)(3)(A) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (sec. 47-392.02(d)(3)(A), D.C. Official Code) is amended by striking “the first sentence of section 446” and inserting “section 446(a)”.

(F) Section 11206 of the National Capital Revitalization and Self-Government Improvement Act of 1997 (sec. 24-106, D.C. Official Code) is amended by striking “the fourth sentence of section 446” and inserting “section 446(c)”.

(3) Clerical Amendment- The item relating to section 446 in the table of contents of such Act is amended to read as follows:

“Sec. 446. Enactment of local budget by District of Columbia.”.

(c) Action by Council of District of Columbia on Line-Item Vetoes by Mayor of Provisions of Budget Acts. Section 404(f) of the District of Columbia Home Rule Act (sec. 1-204.04(f), D.C. Official Code) is amended by striking “transmitted by the Chairman to the President of the United States” both places it appears and inserting “incorporated in such Act”.

(d) Permitting Employees to be Hired if Position Authorized by Act of the Council. Section 447 of the District of Columbia Home Rule Act (sec. 1-204.47, D.C. Official Code) is amended--

(1) by striking “Act of Congress” each place it appears and inserting “act of the Council (or Act of Congress, in the case of a year which is a control year)"; and

(2) by striking “Acts of Congress” and inserting “acts of the Council (or Acts of Congress, in the case of a year which is a control year)”.

(e) Other Conforming Amendments To Home Rule Act Relating To Changes In Federal Role In Budget Process. Section 603 of the District of Columbia Home Rule Act (sec. 1-206.03, D.C. Official Code) is amended--

(1) in subsection (a), by inserting before the period at the end the following: “for a fiscal year which is a control year, as defined in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995”; and

(2) by striking subsection (d) and inserting the following:

“(d) Except as provided in subsection (f), the Council shall not transmit an Act under section 446(a) which is not balanced according to the provisions of subsection (c).”.

(f) Congressional Review. Section 602(c) of the District of Columbia Home Rule Act (sec. 1-206.02, D.C. Official Code) is amended--

(1) by striking “paragraph (2) of this subsection” and inserting “paragraphs (2) and (3) of this subsection”;

(2) by redesignating paragraph (3) as paragraph (4); and

(3) by inserting after paragraph (2) the following:
"(3) In the case of any Act transmitted under the first sentence of paragraph (1) to which section 446 applies and for which the fiscal year involved is not a control year, such Act shall take effect upon the expiration of the 30-calendar-day period beginning on the day such Act is transmitted, or upon the date prescribed by such Act, whichever is later, except as follows:
"(A) If such 30-day period expires and if either chamber has not been in session for at least 5 calendar days during such period, the effective date period applicable under this paragraph shall be extended for 5 additional days.
"(B) If during the period described in subparagraph (A), a joint resolution disapproving such Act has passed both Houses of Congress and has been transmitted to the President, such resolution, upon becoming law, subsequent to the expiration of such period, shall be deemed to have repealed such Act, as of the date such resolution becomes law. The provisions of section 604 shall apply with respect to any joint resolution disapproving any Act pursuant to this subparagraph.".
(g) Conforming Amendments Relating to Federally Authorized Adjustments to Local Appropriations.
(1) Acceptance of Grants Not Included in Adopted Budget-
(A) Authority to Accept Amounts - Section 446B(a) of the District of Columbia Home Rule Act (sec. 1-204.46b(a), D.C. Official Code) is amended--
(i) by striking "the fourth sentence of section 446" and inserting "section 446(c)"; and
(ii) by striking "approved by Act of Congress".
(B) Reports to Congress - Section 446B(e) of such Act (sec. 1-204.46b(e), D.C. Official Code) is amended by striking "submitted to the Council and to the" and inserting "submitted to the Council, the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the".
(2) Authority To Increase Spending in Case of General Fund Surplus - Section 816 of the Financial Services and General Government Appropriations Act, 2009 (sec. 47-369.01, D.C. Official Code), is amended--
(A) by striking "the amount appropriated to the District of Columbia" and inserting the following: "the amount of local funds under the budget of the District of Columbia"; and
(B) in paragraph (5), by striking "the Mayor notifies" and inserting the following: "the Mayor notifies the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and".
(3) Authority To Increase Spending in Case of Increased Revenue Collections -
(A) Authority to Increase Spending - Section 817(a) of such Act (sec. 47-369.02(a), D.C. Official Code) is amended--
(i) in the matter preceding paragraph (1), by striking `the amount appropriated as District of Columbia funds' and inserting the following: "the amount of local funds under the budget for the District of Columbia";
(ii) in paragraph (1), by striking "in the annual Proposed Budget and Financial Plan submitted to Congress by the District of Columbia" and inserting the following: "in such budget (or, in the case of a fiscal year which is a control year, as defined in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, in the annual Proposed Budget and Financial Plan submitted to Congress by the District of Columbia)"; and
(iii) in paragraph (2), by striking "in such Proposed Budget and Financial Plan" and inserting "in such budget (or such Proposed Budget and Financial Plan)".

(B) REPORTS TO CONGRESS - Section 817(b)(4) of such Act (sec. 47-369.02(b)(4), D.C. Official Code) is amended by striking "the Mayor has notified" and inserting the following: "the Mayor has notified the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and".

(h) Effective date. The amendments made by this section shall apply with respect to fiscal year 2014 (as described in section 441(a) of the District of Columbia Home Rule Act, as amended by subsection (a) of this section), and each succeeding fiscal year.

SEC. 202. Legislative Autonomy.

(a) In General- Section 602 (sec. 1-206.02, D.C. Official Code) is amended by striking subsection (c).

(b) Congressional Resolutions of Disapproval-

(1) IN GENERAL- The District of Columbia Home Rule Act is amended by striking section 604 (sec. 1-206.04, D.C. Official Code).

(2) CLERICAL AMENDMENT- The table of contents is amended by striking the item relating to section 604.

(3) EXERCISE OF RULEMAKING POWER- This subsection and the amendments made by this subsection are enacted by Congress--

(A) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as a part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(B) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

(c) Conforming Amendments-

(1) DISTRICT OF COLUMBIA HOME RULE ACT-

(A) Section 303 (sec. 1-203.03, D.C. Official Code) is amended--

(i) in subsection (a), by striking the second sentence; and

(ii) by striking subsection (b) and redesignating subsections (c) and (d) as subsections (b) and (c).

(B) Section 404(e) (sec. 1-204.04(3), D.C. Official Code) is amended by striking 'subject to the provisions of section 602(c)' each place it appears.

(C) Section 462 (sec. 1-204.62, D.C. Official Code) is amended--

(i) in subsection (a), by striking '(a) The Council' and inserting 'The Council'; and

(ii) by striking subsections (b) and (c).

(D) Section 472(d) (sec. 1-204.72(d), D.C. Official Code) is amended to read as follows:

'(d) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under subsection (a).'.

(E) Section 475(e) (sec. 1-204.75(e), D.C. Official Code) is amended to read as follows:

'(e) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under this section.'.

(2) OTHER LAWS-

(A) Section 2(b)(1) of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.102(b)(1), D.C. Official Code) is amended by striking 'the appropriate custodian' and all that follows through 'portion of such act to'.
(B) Section 5 of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.105, D.C. Official Code) is amended by striking ', and such act' and all that follows and inserting a period.
(C) Section 16 of the District of Columbia Election Code of 1955 (sec. 1-1001.16, D.C. Official Code)--
(i) in subsection (j)(2)--
(I) by striking 'sections 404 and 602(c)' and inserting 'section 404', and
(II) by striking the second sentence; and
(ii) in subsection (m)--
(I) in the first sentence, by striking 'the appropriate custodian' and all that follows through 'parts of such act to',
(II) by striking 'is held. If, however, after' and inserting 'is held unless, under', and
(III) by striking 'section, the act which' and all that follows and inserting 'section.'.
(d) Effective Date.
The amendments made by this Act shall apply with respect to each act of the District of Columbia--
(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;
(2) vetoed by the Mayor and repassed by the Council;
(3) passed by the Council and allowed to become effective by the Mayor without the Mayor's signature; or
(4) in the case of initiated acts and acts subject to referendum, ratified by a majority of the registered qualified electors voting on the initiative or referendum, on or after October 1, 2013.

SEC. 203. Sections 107(b) and 109 of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 136; D.C. Official Code §§ 47-392.07(b) and 47-392.09), are repealed.

SEC. 204. The Attorney General for the District of Columbia Clarification and Elected Term Amendment Act of 2010, effective May 27, 2009 (D.C. Law 18-160; D.C. Official Code § 1-301.81 et seq.) is amended by adding a Section 106a to read as follows:

"Sec. 106a. Contingency fee contracts

"(a)(1) The Attorney General may make contracts retaining private counsel to furnish legal services, including representation in negotiation, compromise, settlement, and litigation, in claims and other legal matters affecting the interests of the District of Columbia.

"(2) Each contract shall include such terms and conditions as the Attorney General considers necessary or appropriate, including a provision specifying the amount of any fee to be paid to the private counsel under the contract or the method for calculating that fee. The amount of the fee payable for legal services furnished under any such contract shall not exceed the fee that counsel engaged in the private practice of law in the District typically charges clients for furnishing similar legal services, as determined by the Attorney General.

"(b) Notwithstanding any provision of federal or District of Columbia law, a contract entered into by the District of Columbia pursuant to this section may provide that costs, expenses, and fees that

the private counsel charges for legal services are payable from the amount recovered. In such circumstances, the costs, expenses, and fees need not be included in an amount provided in an appropriations law."

SEC. 205. Congressional Review Streamlining.

Section 602(c)(1) of the District of Columbia Home Rule Act (sec. 1–206.02(c)(1), D.C. Official Code) is amended by striking the phrase "(excluding Saturdays, Sundays, and holidays, and any day on which neither House is in session because of an adjournment sine die, a recess of more than 3 days, or an adjournment of more than three days)."

(b) The amendments made by this section shall apply with respect to each act of the District of Columbia—

(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;

(2) vetoed by the Mayor and repassed by the Council; or

(3) passed by the Council and allowed to become effective without the Mayor's signature, on or after the effective date of this section.

SEC. 206. (a) Notwithstanding any other provision of law or other requirement:

(1) With respect to the urban renewal program, any urban renewal plans or projects, and any property acquired under the urban renewal program, the District of Columbia shall no longer have any obligations (including, but not limited to, obligations related to the treatment of income from the lease, use, or disposition of urban renewal properties as community development block grant ("CDBG") program income (including such lease, use, and disposition income received by the District prior to the effective date of this section), obligations related to payments to the Department of Housing and Urban Development ("HUD"), and obligations related to recordkeeping and accounting), including obligations pursuant to:

(A) Previous agreements with HUD (including the District of Columbia Urban Renewal Closeout agreements);

(B) HUD regulations (including urban renewal and CDBG regulations);

and

(C) The terms of any previous loans, grants, or other financial assistance provided by HUD to the District, the Redevelopment Land Agency ("RLA"), or any other entity of the District government;

(2) With respect to any property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance that remains in the ownership or jurisdiction of the District, or any entity of the District, the District, or the entity of the District, may dispose of or lease the property for any purpose the District, or the entity of the District, considers appropriate, and no prior requirements imposed on the disposition or lease of the property by regulation, by prior agreement with HUD (including the District of Columbia Urban Renewal Closeout Agreements), by an urban renewal plan, or by any other prior agreement between HUD and the District, RLA, or any other entity of the District shall apply;

(3) With respect to any income received from the lease, use, or disposition of a property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance, which income remains in the possession or control of the District, or any entity of the District, the District, or entity of the District, may expend such income for any purpose the District, or entity of the District, considers appropriate, and no requirement

imposed on the income by regulation, by prior agreement (including the District of Columbia Urban Renewal Closeout Agreements) between HUD and the District, RLA, or any entity of the District, or by an urban renewal plan, shall apply;

(4) The urban renewal plans for the District of Columbia urban renewal areas, including 14th Street, Columbia Plaza, Downtown, Fort Lincoln, H Street, Northeast No. 1, Northwest No. 1, Shaw School, Southwest B, Southwest C, and Southwest C-1, shall no longer be of any force or effect.

(b) For the purposes of this section, the term "District of Columbia Urban Renewal Closeout Agreements" means closeout agreements between HUD and the District, RLA, or any entity of the District with respect to the urban renewal projects (including but not limited to all neighborhood development programs) of the District of Columbia, including but not limited to the following: 14th Street Urban Renewal Project, Columbia Plaza Urban Renewal Project, Downtown Urban Renewal Project, Fort Lincoln Urban Renewal Project, H Street Urban Renewal Project, Northeast No. 1 Urban Renewal Project, Northwest No. 1 Urban Renewal Project, Shaw School Urban Renewal Project, Southwest B Urban Renewal Project, Southwest C Urban Renewal Project, and Southwest C-1 Urban Renewal Project.

SEC. 207. (a) Within 90 days after the effective date of this section, the director of each federal agency with jurisdiction over the following properties in the District of Columbia shall transfer all right, title, and interest of the United States in each property to the government of the District of Columbia. If jurisdiction over a property is held by the District of Columbia, the District of Columbia may execute a quitclaim deed on behalf of the United States to transfer all right, title, and interest of the United States in the property to the government of the District of Columbia:

(1) Square 2558, Lot 0810 (a portion of the Marie H. Reed Community Learning Center, a District of Columbia Public School);

(2) Square 2901, Lot 0816 (Raymond Recreation Center, a portion of the Raymond Elementary School campus);

(3) Square 2901, Lot 0815 (a portion of the Raymond Elementary School campus);

(4) Square 0364, Lot 0837 (a portion of the Shaw Junior High School campus);

(5) Parcel 246, Lot 0051 (P.R. Harris School);

(6) Square 2864, Lot 0830 (Meyer Elementary School, closed);

(7) Square 3327, Lot 0800 (Rudolph Elementary, closed);

(8) Square 0511, Lot 0822 (fields and parking of Bundy School, closed);

(9) Square 0767, Lot 0829 (Canal Park, north parcel);

(10) Square 0769, Lot 0821 (Canal Park, south parcel);

(11) Square 0768, Lot 0810 (Canal Park, center parcel);

(12) Square 2882, Lot 0936 (Banneker Senior High School campus, western portion);

(13) Square 2880, Lot 0859 (Banneker Senior High School, eastern portion);

(14) Square 0336, Lot 0828 (Shaw Jr. High School recreation fields);

(15) Square 0593, Lot 0823 (portion of Bowen Elementary School campus);

(16) Square 0593, Lot 0822 (portion of Bowen Elementary School campus);

(17) Square 0595, Lot 0810 (portion of Bowen Elementary School campus);

(18) Square 0593, Lot 0826 (portion of Bowen Elementary School campus);

(19) Square 0595, Lot 0807 (portion of Bowen Elementary School campus);

(20) Square 0647, Lot 0802 (portion of Bowen Elementary School campus);

(21) Square 0595, Lot 0809 (portion of Bowen Elementary School campus);

(22) Square 0645, Lot 0816 (portion of Bowen Elementary School campus);
(23) Square 0650N, Lot 0808 (portion of Bowen Elementary School campus);
(24) Square 0647, Lot 0803 (portion of Bowen Elementary School campus);
(25) Square 0645W, Lot 0808 (portion of Bowen Elementary School campus);
(26) Square 0593, Lot 0050 (portion of Bowen Elementary School campus);
(27) Square 0593, Lot 0051 (portion of Bowen Elementary School campus);
(28) Square 0542, Lot 0085 (Southwest Library site);
(29) All of Reservation 542 between Albemarle Street, N.W., and Chesapeake Street, N.W., including Lots 800 and 801 in Square 1772 and Lot 0807 in Square 1768, and Fort Drive, N.W. in Reservation 542 (Wilson Senior High School and Wilson Aquatic Center);
(30) The northern corner portion of Reservation 470 containing approximately 31,000 square feet, abutting both the east property line of Lot 0811 in Square 1759 and Fessenden Street, N.W. (Deal Middle School);
(31) Howard Street, N.W. in Reservation 470 (Deal Middle School);
(32) Fort Drive, N.W. in Reservation 515 (Deal Middle School);
(33) All of Reservation 519 in Square 5876 and Square 5884, including Lot 940 in Square 5876 (Johnson Middle School);
(34) The play field portion of Reservation 360 in Square 23 (Francis Middle School);
(35) Square 2673, Lot 890 (offices of the District of Columbia Department of Parks and Recreation);
(36) Square 5862, Lots 0135, 0954, and 0958 (Barry Farm New Communities Initiative);
(37) All of Reservation 487, including Square 5556, Lots 823 and 824, and Square 5560, Lots 814 and Lot 815 (Pennsylvania Avenue and Minnesota Avenue redevelopment); and
(38) All of Reservation 8, including all improvements thereon, which is bounded on the north by Mount Vernon Place, N.W., on the south by K Street, N.W., on the west by 9th Street, N.W., and on the east by 7th Street, N.W. (Carnegie Library);
(39) Reservation 343F, Areas A, B, C and D (RFK Stadium); and
(40) Parcel 121/15 and Parcel 121/16(intersection of North Capitol and Irving Streets.)

SEC. 208. Section 11201 of the National Capital Revitalization and Self-Government Improvement Act of 1997, approved August 5, 1997 (111 Stat. 734; D.C. Official Code § 24-101), is amended by adding a new subsection (a-1) to read as follows:
"(a-1) Reimbursement to District of Columbia Department of Corrections.– The United States Government shall reimburse the District of Columbia Department of Corrections its costs of providing custody and care for:
"(1) Felons committed by the Superior Court of the District of Columbia from the date of sentencing until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons;
"(2) Previously sentenced felons committed to the Department of Corrections as violators of parole, supervised release, or probation from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons; and
"(3) Previously sentenced felons held by or committed to the Department of Corrections on writs from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons."

SEC. 209. Any interest accumulated on the funds that the District of Columbia received pursuant to the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1501; Pub. L. No. 106-113), under the heading "Federal Payment for the Incentives for Adoption of Children" and for the establishment of a scholarship fund for District of Columbia children without parents due to the September 11, 2001 terrorist attack under this same heading, pursuant to the District of Columbia Appropriations Act, 2001, approved December 21, 2001 (115 Stat. 923; Pub. L. No. 107-96), shall be available to the District of Columbia until expended.

SEC. 210. (a)(1) IN GENERAL.--The District of Columbia is authorized to renew or enter into a new Interstate Compact for Juveniles for the purposes of placing youth in appropriate therapeutic settings and providing and receiving supervision for youth in other jurisdictions.
(2) DELEGATION.--Any compact for juveniles that the Council of the District of Columbia authorizes the Mayor to execute on behalf of the District may contain provisions that delegate the requisite power and authority to the Interstate Commission for Juveniles to achieve the purposes for which the interstate compact is established.
(b) Section 406 of An Act to reorganize the courts of the District of Columbia, to revise the procedures for juveniles in the District of Columbia, to codify title 23 of the District of Columbia Code, and for other purposes, approved July 29, 1970 (84 Stat. 678; D.C. Official Code § 24-1106), is repealed.

SEC. 211. Section 424(b)(2)(E) of the District of Columbia Home Rule Act, approved April 17, 1995 (109 Stat. 142; D.C. Official Code § 1-204.24b(b)(5)), is amended by striking the phrase "equal" and inserting the phrase "at least equal" in its place.

SEC. 212. Title III of the Board of Ethics and Government Accountability Establishment and Comprehensive Ethics Reform Amendment Act of 2011, effective February 27, 2012 (D.C. Act 19-318; 59 DCR 1862), is enacted into law.

SEC. 213. Section 103 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.03), is amended by adding a new paragraph (16) to read as follows:

"(16) The term "Attorney General" means the Attorney General for the District of Columbia provided for by part C-I of title IV.".

SEC. 214. Section 424b of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-204.26), is amended by striking the phrase "Procurement Practices Act of 1986" and inserting the phrase "Procurement Practices Reform Act of 2010" in its place.

SEC. 215. Sections 2, 3, and 4 of the Domestic Partnership Police and Fire Amendment Act of 2008, effective January 16, 2008 (D.C. Act 17-278; 55 DCR 1530), are enacted into law.

SEC. 216. The following proviso under the heading "Lottery and Charitable Games Enterprise Fund" in the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174;), is repealed:
"Provided further, that the advertising, sale, operation, or playing of the lotteries, raffles, bingos, or other games authorized by D.C. Law 3-172 is prohibited on the Federal enclave, and in adjacent public buildings and land controlled by the Shipstead-Luce Act as amended by 53 Stat. 1144, as well as in the Old Georgetown Historic District:"

SEC. 217. Notwithstanding any other law, the following sales shall be subject to the sales and use taxes of the District of Columbia:
(1) Sales at gift shops, souvenir shops, kiosks, convenience stores, food shops, cafeterias, restaurants, and similar establishments in federal buildings, including, but not limited to, memorials and museums, in the District of Columbia that make sales to:
(A) The general public, whether operated by the federal government, an agent of the federal government, or a contractor; and
(B) Other than the general public, if operated by an agent of the federal government or a contractor; and
(2) Sales of goods and services by government-sponsored enterprises and corporations, institutions, and organizations established by federal statute or regulation (collectively, "federal enterprises and organizations"), including, but not limited to, the Smithsonian Institution, National Gallery of Art, National Building Museum, Federal National Mortgage Association, and Federal Home Loan Mortgage Corporation, if the federal enterprise or organization is otherwise exempt from such taxation, to the extent such sales would otherwise be subject to the sales and use taxes of the District of Columbia if the federal enterprise or organization were organized as a nonprofit corporation established pursuant to Chapter 4 of Title 29 of the District of Columbia Official Code, and exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)).

SEC. 218. Section 485 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 807; D.C. Official Code § 1-204.85), is amended to read as follows:
"SEC. 485. Except for estate, inheritance, and gift taxes, Bonds and notes issued by the District pursuant to this title and the interest thereon shall be exempt from all District, State, and Federal taxation, including from taxation by any county, municipality, or other political subdivision of a State and any Territory or possession of the United States.".

SEC. 219. Section 602(a)(5) of the District of Columbia Home Rule Act, approved on December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase "of the District" the first time it appears and inserting the phrase "of the District, unless his or her source of income derives from District locally appropriated funds" in its place.

SEC. 220. Section 602(a)(5) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase "of any individual not a resident of the District" and inserting the phrase "of any individual not a resident of the District, except professional athletes," in its place.

SEC. 221. (a) Within 120 days of the effective date of this section, the District government shall require every remote-vendor not qualifying as an exempted vendor to collect and remit to the District remote sales taxes on sales made via the internet to a purchaser in the District of Columbia; provided, that the District government has established pursuant to local law:

(1) A registry, with privacy and confidentiality controls so that it cannot be used for any purpose other than the administration of remote sales taxes, where each remote vendor, not qualifying as an exempted vendor, shall be required to register;

(2) Appropriate protections for consumer privacy;

(3) A means for a remote-vendor to determine the current District sales and use tax rate and taxability;

(4)(A) A formula and procedure that permits a remote-vendor to deduct reasonable compensation for expenses incurred in the administration, collection, and remittance of remote sales taxes, other than remote sales taxes paid by the remote-vendor for goods or services purchased for its own consumption.

(B) The compensation authorized by subparagraph (A) of this paragraph may be claimed by a third-party service provider that the remote-vendor has contracted with to perform the responsibilities related to the administration, collection, and remittance of remote sales taxes;

(5) The date that the collection of remote sales taxes shall commence;

(6) A small-vendor exemption, including a process for an exempted vendor to apply for a certificate of exemption;

(7) Subject to subsection (c) of this section, the products and types of products that shall be exempt from the remote sales taxes;

(8) Rules:

(A) For accounting for bad debts and rounding;

(B) That address refunds and credits for remote sales taxes relating to:

(i) Customer returns;

(ii) Restocking fees;

(iii) Discounts; and

(iv) Coupons;

(C) For allocating shipping and handling and discounts that apply to multiple items;

(D) Regarding notice and procedural requirements for registry enrollment by remote-vendors; and

(E) That the Mayor determines are necessary or appropriate to further the purposes of this section; and

(9) A plan to substantially reduce the administrative burdens associated with sales and use taxes, including remote sales taxes.

(b) Every remote-vendor that does not qualify as an exempted vendor shall register with the District pursuant to subsection (a)(1) of this section, in accordance with local law or rules issued pursuant to local law or this section.

(c) Nothing in this section shall require the District to exempt or to impose a tax on any product or to adopt any particular type of tax, or to impose the same rate of tax as any other taxing jurisdiction that collects remote sales taxes.

(d) Nothing in this section permits or prohibits the District from:

(A) Licensing or regulating a person;

(B) Requiring a person to qualify to transact remote selling;

(C) Subjecting a person to District taxes not related to the sale of goods or services; or

(D) Exercising authority over matters of interstate commerce.

(e) For the purposes of this section, the term:

(1) "Exempted vendor" means a remote-vendor that in accordance with local law has a specified level of cumulative gross receipts from internet sales to purchasers in the District that exempts it from the requirement to collect remote sales taxes pursuant to this section.

(2) "Person" means an individual, trust, estate, fiduciary, partnership, corporation, limited liability company, or any other legal entity.

(3) "Remote-vendor" means a seller, whether or not it has a physical presence or other nexus within the District of Columbia, selling via the internet property or rendering a service to a purchaser in the District.

(4) "Remote sales taxes" means District sales and use taxes when applied to a property or service sold by a vendor via the internet to a purchaser in the District

(5) "Vendor" means a person or retailer, including a remote-vendor, selling property or rendering a service to a purchaser in the District of Columbia, the receipts from which a sales and use tax may be imposed pursuant to District law or this section.

(f) This section may be cited as the "District of Columbia Main Street Tax Fairness Act of 2012".

This division may be cited as the "District of Columbia Omnibus Authorization Act, 2014."

Sec. 3. Effective date.

This act shall take effect as provided in section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46).

THE GOVERNMENT OF THE
DISTRICT OF COLUMBIA

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