

PUBLIC BRIEFING ON
THE MAYOR'S PROPOSED FISCAL YEAR 2012
BUDGET AND FINANCIAL PLAN

Before the
Committee of the Whole
Council of the District of Columbia

The Honorable Kwame R. Brown, Chairman

April 6, 2011; 10:00 a.m.
Council Chamber, John A. Wilson Building



Testimony of
Natwar M. Gandhi
Chief Financial Officer
Government of the District of Columbia

Good morning, Chairman Brown and members of the Committee of the Whole. I am Natwar M. Gandhi, Chief Financial Officer of the District of Columbia government. I am pleased to be here for the Council's public briefing on the Mayor's proposed FY 2012 Budget and Financial Plan for the period FY 2012 through FY 2015.

However, if I may Mr. Chairman, I would like to precede my testimony by telling you that I am very proud to report that the Cafritz Foundation has awarded two of its six annual "Awards for Distinguished DC Government Employees" to my colleagues in the Office of the Chief Financial Officer.

Seated beside me is one of the awardees, Deputy Chief Financial Officer for Budget and Planning Gordon McDonald. The second is Johnetta B. Bond, Director of the Office of Pay and Retirement Services, who is also with me today. While the awards are made to individuals, they are an affirmation of the quality of the work all of us in the OCFO strive to produce.

Now, Mr. Chairman, I will proceed with my testimony.

This first budget process for Mayor Gray's administration was challenging because of the lingering effects of the national recession. Still, we found the process to be greatly eased because of the strong collaborative approach of the Mayor's Budget team. I particularly commend Deputy Chief of Staff and Budget Director Eric Goulet in this regard.

As you well know, compared to the pre-recession estimates, by last September, the District's Local Source revenue projections had fallen by about one-quarter in both FY 2011 and FY 2012 compared to the June 2008 projections (see Attachment 1). Since last September, Mayor and Council took legislative and administrative actions to close a budget gap largely created by the drop in revenues reflected in the September 2010 revenue estimate.

By the end of February, however, the economic picture had brightened, and a new revenue estimate showed an increase in FY 2012 revenues of \$105 million, with larger increases in subsequent years. Still, the current revenue estimate for FY 2012 is over one billion dollars below the June 2008 estimate for that fiscal year.

Accordingly, the Office of the Chief Financial Officer (OCFO) again worked closely with the executive leadership team and agency program and finance staffs to resolve numerous budget issues to produce a balanced five-year financial plan. The FY 2012 policy budget reflects funding priorities by the Mayor and agency directors. We will continue to work collaboratively with the Council and the Mayor as you deliberate on the Mayor's FY 2012 Proposed Budget and Financial Plan.

After careful review, I am certifying that the FY 2012 – FY 2015 Budget and Financial Plan, as proposed, is balanced.

FY 2012 BUDGET AND FINANCIAL PLAN

The Mayor's Proposed Budget and Financial Plan were prepared at a time when the most severe U.S. recession since the 1930's appears to have entered a sustained, although somewhat muted, period of recovery. Still, at the national level, there is a considerable amount of uncertainty, as unemployment remains high, and income gains are still weak. The District has avoided some of the worst problems of the national recession because of the presence of the federal government. During the recession and subsequent recovery, jobs located in the District have done relatively well compared to the rest of the nation, but the percentage decline in the employment of District residents has been about the same as the U.S. average. Presently, the District's unemployment rate is an unacceptably high 9.5%.

These challenges required that the Mayor and his Budget office make difficult decisions about how to balance current spending needs and current revenues in order to enable the District to "live within our means." We pledged to do this when we met with the rating agencies in February, and the Mayor has made this measure of fiscal responsibility one of the four priorities of his Budget and Financial Plan.

GENERAL FUND BALANCE

I have testified many times before this Council and the Congressional committees responsible for District oversight and appropriations about the extraordinary turnaround the District has achieved since the 1990s. The journey from junk bond

status to the highest possible rating of AAA on our income tax secured bonds is indeed a remarkable story, and one of which we can all be proud. The story that is more relevant to today's hearing, however, is how we will continue to deal with the current economic situation.

The presence of the federal government has always provided the District a measure of protection from economic downturns. The lengthy recession of the past three years had a far less negative effect on District finances than it did on most other states and large municipalities. But, we did suffer.

In order to continue funding critical programs in the face of greatly reduced revenue estimates, we used a substantial portion of our cumulative general fund balance, which was \$1.5 billion in FY 2007. By the close of FY 2010 the General Fund balance stood at \$890 million, a drop of over 40 percent in just three years. As I have noted many times before, this is why governments need to build and keep sizable reserves in fund balance – to cover needs in times of economic downturns.

The chart in Attachment 2 shows a history of the District's General Fund Balance and budgetary basis surplus. The use of fund balance left us not only with a lower total fund balance, but also the loss of any unreserved, undesignated fund balance, which, along with the Emergency and Contingency Funds, serve as our "Rainy Day" funds to use for unforeseen events. (See Attachment 3) Further, as you can see from Attachment 4, with the erosion of the fund balance, our working capital situation has reduced the District's spendable funds to the equivalent of only about 20 days' spending – far less than the two months' reserve recommended by the Government Finance Officers Association. As we have noted, Standard & Poor's

has expressed concern about the depletion of fund balance. I commend the elected leadership of the city who pledged to the rating agencies to live within our means going forward, and restrict the amount of spending in FY 2012 to the level of revenues collected in that fiscal year, as well as all years in the Financial Plan. This Budget is consistent with that commitment.

MONITORING EXPENDITURES

The OCFO will continue to work with you, Mr. Chairman, and the Council and the Mayor to monitor spending in FY 2011 and FY 2012 to ensure that the District ends each year in balance. To that end, the OCFO will closely watch the following items included in the FY 2012 Proposed Budget. Each relies on programmatic changes that have been difficult to attain in the past, and if the changes do not materialize, spending pressures could emerge:

- **Department of Health Care Finance (DHCF):** The FY 2012 Proposed Budget for DHCF includes a reduction in the Local funds for the Alliance program. The proposed cost-saving initiative requires that the Income Maintenance Administration (IMA) conduct face-to-face recertification every 6 months to disenroll non-eligible persons from the Alliance. Another initiative would strengthen trading of eligibility files with both Maryland and Virginia to support residency requirements.
- **Department of Human Services (DHS):** The FY 2012 Proposed Budget includes a provision to realize savings by implementing full family sanctions for families that receive Temporary Assistance to Needy Families (TANF)

but are not compliant with the work requirements. In addition, the agency believes that it can shift several TANF recipients to the federal Supplemental Security Income (SSI) program to realize Local savings.

- **Disability Compensation Fund (DCF):** The FY 2012 Proposed Budget includes several cost savings measures that resulted in a reduction of the FY 2012 budget. The CFO believes that in order to realize these savings initiatives, the Office of Risk Management will be required to make dramatic programmatic revisions.
- **Unemployment Compensation Fund (UCF):** The FY 2012 Proposed Budget represents a 61 percent reduction in the number of persons receiving unemployment payments when compared with FY 2011.

REVENUE OUTLOOK

As I noted earlier, this budget was prepared at a time when we have seen an increase in revenues for the first time since 2008, yet there remain many downside risks and uncertainties to the outlook, including the possibility of a slowing down or reversal of national economic growth, further financial market problems, and national security concerns.

The FY 2011 baseline estimate of \$5.069 billion in total local fund revenue, which excludes Dedicated Taxes and Special Purpose Revenue, is \$7.0 million (0.1 percent) lower than FY 2010 revenue. The \$5.353 billion estimate for FY 2012 is an increase of \$283.1 million, or 5.6 percent, from FY 2011. Including restricted

revenues and the Mayor's proposed policy initiatives, total FY 2011 General Fund revenue in the financial plan is \$5.9 billion, which is \$38.4 million more than in FY 2010, and \$6.3 billion in FY 2012, or \$488 million higher than FY 2011.

Various proposed policy initiatives increase total General Fund revenue in FY 2011 by \$2.0 million and in FY 2012 by \$158.6 million. Some of the major proposals impacting FY 2012 are:

- \$35.4 million from a new top income tax bracket and a limitation on itemized deductions;
- \$19.2 million from a change in apportionment methods for multi-state business taxpayers and a two-tiered minimum tax (\$250 for businesses with less than \$1 million of sales and \$1,000 minimum tax for those with over \$1 million of sales) that replaces the current \$100 minimum franchise tax;
- \$65 million for changes to withholding and estimated payments that results in a one-time increase in income tax revenue;
- \$18.2 million for increased sales tax on parking; and
- \$5.3 million for increasing the tax on alcohol purchases for consumption off-premise and allowing stores that sell alcohol to sell until midnight.

Also, the budget repeals over 75 Special Purpose Revenue funds and shifts a net \$55.7 million of associated revenue to unrestricted Local fund revenues.

EXPENDITURES

Local Funds (including Dedicated Taxes)

The FY 2012 Mayor's Proposed Budget includes \$5,924.1 million in Local source (including Dedicated Taxes) spending supported by \$5,925.5 million of resources, with an operating margin of \$1.4 million, as shown in Table 1.

Table 1	
Proposed FY 2012 Budget Summary -	
Local Source	
(\$ in millions)	
Taxes	\$4,905.6
Dedicated Taxes	371.4
Non-Tax Revenues	366.9
Lottery	69.4
Other Interfund Transfers (Net)	-1.7
Revenue Proposals	212.9
Appropriated Fund Balance	1.0
Total Local Fund Resources	\$5,925.5
Local, Operating Expenditures	5,489.7
Transfers to Enterprise Funds	324.6
Transfer to OPEB for FY 2012 costs	109.8
Total Local Fund Uses	\$5,924.1
Projected FY 2012 Operating Margin	\$1.4

Special Purpose Revenue Funds

The Mayor proposes a \$418.8 million Special Purpose Revenue Fund budget for FY 2012, financed with (a) \$405.9 million of FY 2012 revenues (\$460.2 million of certified revenues, plus \$1.2 million of new revenue sources, less \$55.5 million of revenues transferred to Local as the associated Special Purpose Revenue funds

were abolished, and (b) \$12.8 million of fund balance (\$39.7 million of fund balance originally certified, less \$26.9 million of fund balance that was not budgeted).

The proposal includes the repeal of 75 Special Purpose Revenue funds and makes many others lapsing so that funds not budgeted become unrestricted at the end of the fiscal year. The repeal of the funds converts \$68.3 million of certified special purpose revenue into unrestricted local fund revenue. That amount is lowered by previously legislated transfers of \$12.6 million from these funds for FY 2012. The proposal also repeals \$213,000 of previously legislated transfers in FY 2011 and FY 2012 that could not be transferred because of legal restrictions. All legislated transfers in FY 2013 and FY 2014 are also repealed, so \$28.9 million and \$25.1 million, respectively, remain as Special Purpose Revenue in those years rather than being transferred to the Local fund.

Gross Funds

The proposed FY 2012 gross funds operating budget (excluding intra-District funds) is \$10.8 billion, an increase of \$322.2 million, or 3.1 percent, from the FY 2011 approved gross budget of \$10.5 billion. The Local and non-Local funding components of the proposed FY 2012 gross budget and the changes from FY 2011 are summarized in Table 2 below.

Table 2				
FY 2012 Gross Funds Budget by Fund Type				
(\$ in millions)				
Fund Type	FY 2011 Approved	FY 2012 Mayor's Proposed	Change	% Change
Local	\$ 5,286.8	\$ 5,537.5	\$ 250.7	4.7%
Dedicated Tax	337.8	386.6	48.8	14.5%
Subtotal, Local and Dedicated Tax	5,624.5	5,924.1	299.5	5.3%
Federal	2,701.9	2,620.3	-81.5	-3.0%
Private	5.0	23.2	18.2	365.2%
Special Purpose	490.2	418.8	-71.5	-14.6%
Total, General Operating Fund	8,821.7	8,986.3	164.7	1.9%
Enterprise and Other Fund	1,682.0	1,839.6	157.5	9.4%
Total Gross Funds	\$ 10,503.7	\$ 10,825.9	\$ 322.2	3.1%

Note: Excludes intra-district funds.

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the FY 2012 Local Source Component budget (Local and Dedicated Tax funds) increased by \$299.5 million, or 5.7 percent, over FY 2011. Table 3 provides a snapshot of the major cost drivers associated with the increase.

Table 3	
FY 2012 Local Source - Cost Drivers	
FY 2011 Approved Local Source	\$ 5,624.5
Major Changes:	
Department of Health Care Finance	77.9
DC Public Schools	67.0
DC Public Charter Schools	55.8
Repayment of Loans and Interest	31.4
Metropolitan Police Department	25.9
Department of Youth Rehabilitation Services	16.6
Other	24.9
Total Changes	\$ 299.5
FY 2012 Proposed Local Source	\$ 5,924.1

Primary Cost Drivers

- Department of Health Care Finance Local expenditures increased primarily because of the District's loss of enhanced Federal Medicaid Assistance Percentage (FMAP). Local funds were increased to replace the loss of federal funds.
- Additional Local funding was provided to the Department of Youth Rehabilitation Services to account for the increase in the projected average daily committed youth population.
- D.C. Public Schools (DCPS) increased Local funding to align the budget with the actual funding needs of special education and because of the increased projected student enrollment.

- Additional Local funding was added to D.C. Public Charter Schools to keep the funding formula equal between DCPS and DCPCS. In addition, the FY 2012 projected student enrollment in DCPCS will increase.

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 (G.O. bond) and Income Tax secured (I.T. bond) borrowing. Taken together, these factors place a premium on developing a sound CIP to make the best use of limited resources.

The total proposed CIP for the FY 2012 through FY 2017 CIP is \$4.98 billion for all sources. The increased CIP will be financed with I.T. or G.O. 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, a private donation, and local transportation fund revenue.

The proposed FY 2012 capital program includes \$844.8 million in planned capital expenditures to be financed by \$580.8 million in new I.T. or G.O. bond issuance, \$5.8 million of PAYGO transfers for a Department of the Environment project required by the Environmental Protection Agency, \$45.0 million from the Master Equipment Lease Program, \$143.2 million in federal grants, \$37.3 million in the Local Match to the Federal Highway Administration grants, \$1.0 million in a private donation from DC Water, and \$35.7 million from the Local Transportation Revenue Fund. (See Attachment 6.)

The PAYGO funding of prior years for school modernization is replaced by additional bond financing for FY 2010 through FY 2012. Total debt service for all tax-supported debt as a percentage of total General Fund expenditures is estimated to be below the District's 12 percent debt limit within the FY 2012 – 2017 CIP period. I must point out, however, that in the years immediately following the CIP period, the ratio is projected to hit the 12 percent limit, and therefore, I strongly urge you to avoid approving any further borrowing subject to the debt cap until it is clear that there is capacity in all future years.

The leadership provided by you, Mr. Chairman, and the Council, and Mayor Gray, City Administrator Lew and Budget Director Goulet, along with the hard work of the Office of Budget and Planning and others in the OCFO, allowed us to work together to produce a balanced budget. I look forward to continuing to work with you and the Council during the upcoming budget deliberations.

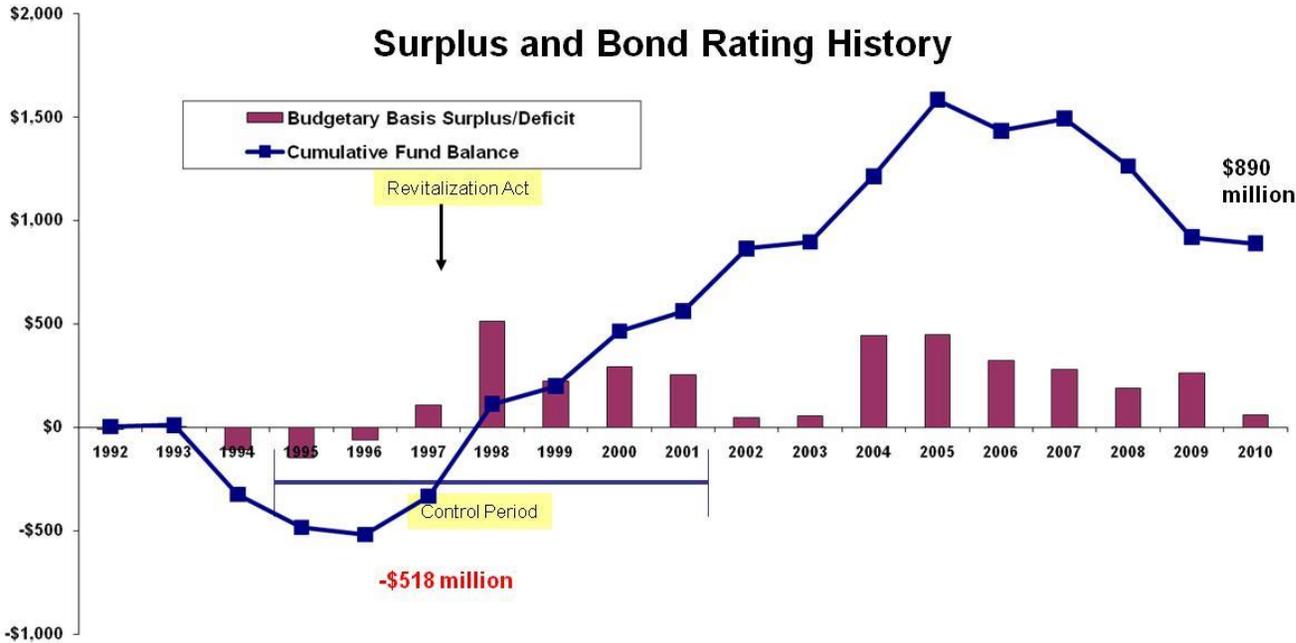
This concludes my remarks. I would be pleased to answer any questions you may have.

Changes in Revenue Estimates (\$ in millions)
Changes Since June 2008, Local Source, General Fund Revenue Estimates

	<u>Actual</u>	<u>Estimated</u>		<u>Projected</u>		
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
June 2008 Budget	\$ 5,831.7	\$ 6,099.2	\$ 6,402.5	-	-	-
Changes in revenue estimate June 2008 to September 2010	\$ (1,032.6)	\$ (1,432.1)	\$ (1,614.6)	\$ (347.3)	-	-
Percent change from June 2008	-17.7%	-23.5%	-25.2%	-	-	-
Estimates as of September 2010 (excluding policy changes)	\$ 4,799.1	\$ 4,667.2	\$ 4,788.0	\$ 4,941.4	-	-
Policy changes to address revenue decrease (Combination of spending cuts and revenue enhancements)	\$ 344.6	\$ 363.5	\$ 375.8	\$ 363.8	-	-
Estimates as of September 2010	\$ 5,143.7	\$ 5,030.7	\$ 5,163.8	\$ 5,305.2	\$ 5,401.8	\$ 5,539.3
Legislative and administrative changes to revenues		35.3	83.4	85.0	86.0	68.1
Changes in February 2011 estimate		3.5	105.4	203.7	238.7	232.0
February 2011 Revenue Estimate	\$ 5,076.4	\$ 5,069.4	\$ 5,352.5	\$ 5,593.9	\$ 5,726.5	\$ 5,839.4
Percent change from prior year	0.5%	-0.1%	5.6%	4.5%	2.4%	2.0%



District of Columbia Surplus and Bond Rating History



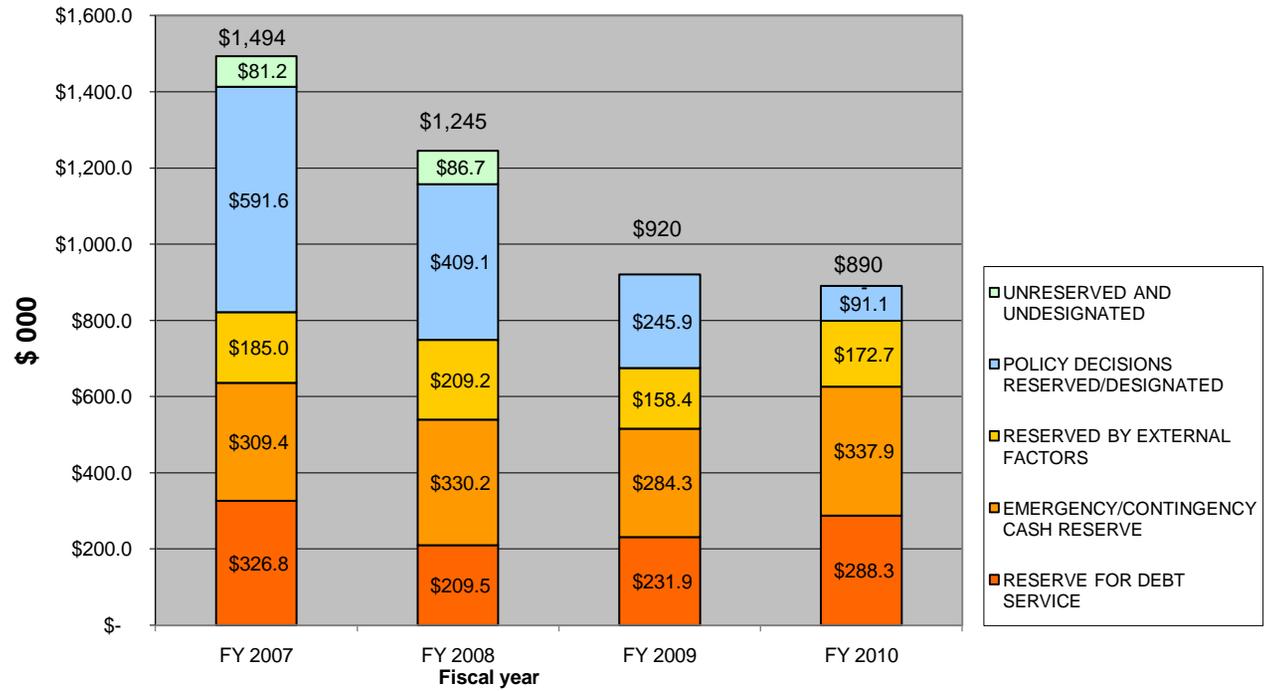
General Obligation Bond Ratings																			
S&P:	A-	A-	A-	BBB-	B	B	BB	BBB	BBB	BBB+	BBB+	A-	A	A+	A+	A+	A+	A+	
Moody's:	Baa	Baa	Baa	Ba	Ba	Ba2	Ba1	Ba1	Baa3	Baa3	Baa1	Baa1	A2	A2	A2	A1	A1	Aa2	Aa2
Fitch:		A-	BBB+	BB	BB	BB	BB+	BB+	BBB	BBB	BBB+	A-	A-	A	A	A+	A+	AA-	AA-

Income Tax Secured Revenue Bonds: S&P: AAA Moody's: Aa1 Fitch: AA+



Composition of General Fund Balance

FY 2007 – FY 2010





Total Working Capital

Unreserved/Undesignated Fund Balance Plus Congressionally Mandated Emergency/Contingency Reserves as a Percent of Next Year's Budgetary Expenditures

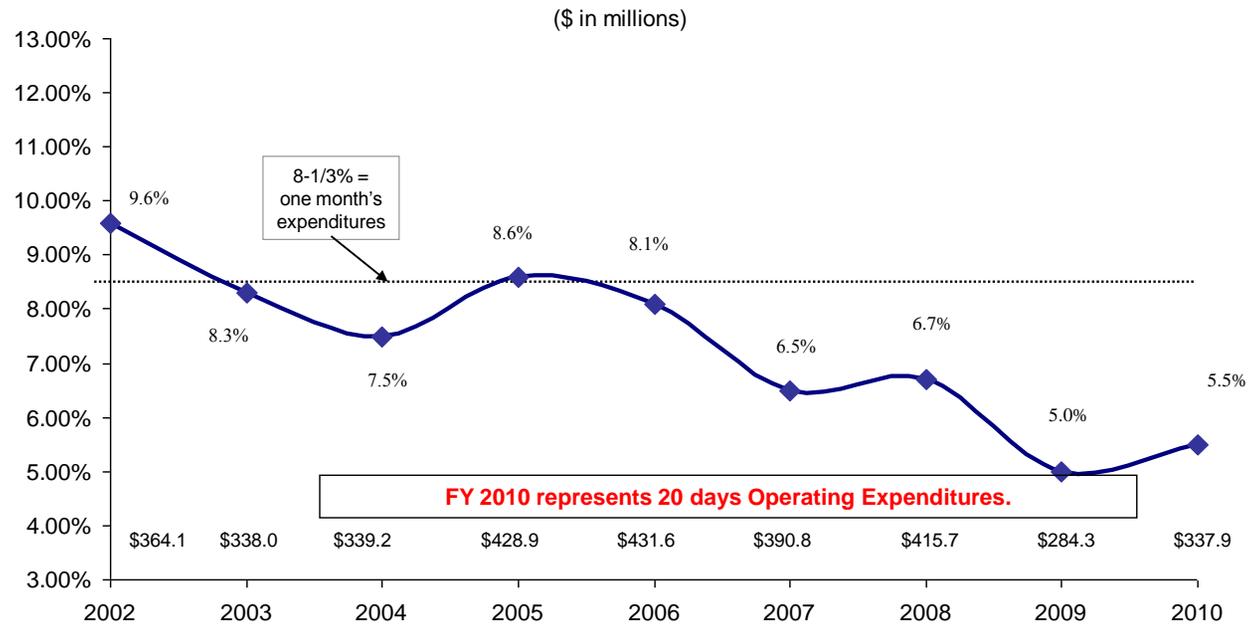


TABLE 3-1, BUDGET AND FINANCIAL PLAN

FY 2012 - 2015 Proposed Budget and Financial Plan: GENERAL FUND							
(\$ thousands)							
	FY 2010	FY 2011	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	Actual	Approved	Revised	Proposed	Projected	Projected	Projected
1 Revenues							
2 Taxes	4,645,088	4,538,225	4,582,427	4,905,607	5,137,236	5,279,237	5,446,616
3 Dedicated Taxes	258,779	349,071	354,431	371,375	384,177	429,958	438,240
4 General Purpose Non-Tax Revenues	338,208	409,053	403,113	366,862	368,252	355,688	317,461
5 Special Purpose (O-type) Revenues	439,908	478,777	426,615	460,173	457,984	462,189	482,950
6 Transfer from Lottery	66,750	68,500	63,007	69,415	71,586	73,675	75,349
7 Inter fund transfer	0	14,889	20,889	10,636	16,797	17,934	0
8 Sub-total, General Fund Revenues	5,748,733	5,858,515	5,850,482	6,184,068	6,436,032	6,618,681	6,760,616
9 Bond Proceeds for Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
10 Revenues setaside for subsequent years' expenditures	0	0	0	0	(29,000)	0	29,000
12 Transfer from Federal and Private Resources	1,589	3,497	3,497	3,497		3,497	3,497
13 Transfer from Enterprise and Other Funds	22,697	78,745	69,817	4,196	5,532	0	0
14 Fund Balance Use	138,421	195,784	200,501	(12,163)	0	0	0
15 Revenue Proposals	0	(25,956)	3,674	158,624	133,715	139,145	145,886
16 Total General Fund Resources	5,916,520	6,125,585	6,142,971	6,344,223	6,555,776	6,767,323	6,944,999
18 Expenditures (by Appropriation Title)							
19 Governmental Direction and Support	349,803	464,043	467,266	537,561	545,493	555,959	567,131
20 Economic Development and Regulation	252,827	242,500	243,464	221,995	221,698	223,846	226,340
21 Public Safety and Justice	1,018,243	976,196	976,196	961,404	976,318	992,427	1,009,516
22 Public Education System	1,406,991	1,485,843	1,500,043	1,560,895	1,580,311	1,612,712	1,638,237
23 Human Support Services	1,487,270	1,453,130	1,455,261	1,499,565	1,537,720	1,577,487	1,622,658
24 Public Works	565,731	540,670	540,670	464,309	484,289	488,930	488,911
25 Financing and Other	469,610	538,993	538,993	603,172	642,970	669,597	693,850
26 Bond Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
27 Operating Cash Reserve	0	40,000	25,191	0	0	0	0
28 Sub-total, Operating Expenditures	5,555,554	5,756,375	5,762,084	5,854,902	5,994,798	6,126,957	6,252,644
29 Paygo Capital	14,933	12,071	12,071	37,448	84,055	126,757	164,911
30 Transfer to Trust Fund for Post-Employment Benefits	90,700	98,700	98,700	109,800	117,500	125,700	133,900
31 Repay Contingency Reserve Fund	0	3,000	3,000	3,000	0	0	0
32 Transfer to Enterprise Funds	197,203	244,644	244,644	337,703	348,510	374,437	379,845
33 Operating impact of CIP	0	0	0	0	9,498	11,986	11,861
34 Total Expenditures and Transfers	5,858,390	6,114,790	6,120,499	6,342,853	6,554,361	6,765,837	6,943,161
35 Operating Margin, Budget Basis	58,129	10,795	22,472	1,369	1,415	1,486	1,838
37 Composition of Cash Reserves							
38 Emergency Cash Reserve Balance (2%, formerly 4%)	109,704	109,872	109,872	110,041	110,209	111,023	113,667
39 Contingency Cash Reserve Balance (4%, formerly 3%)	228,241	228,549	228,549	228,858	229,167	229,476	229,786
40 Total cash reserves - emergency & contingency	337,945	338,421	338,421	338,899	339,376	340,499	343,453

Attachment 6

CAPITAL FUND PRO-FORMA

Capital Fund Pro Forma								
(Dollars in thousands)								
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total	Percent of FY 2012
Sources:								
G.O. / I.T. Bonds	\$ 580,784	\$ 526,884	\$ 501,298	\$ 475,677	\$ 445,323	\$ 388,053	\$ 2,918,019	68.7%
Master Equipment Lease	45,000	26,500	16,000	14,406	27,425	16,338	145,669	5.3%
Paygo	5,800	49,265	89,994	131,951	161,221	195,598	633,829	0.7%
Local Transportation Fund Revenue	31,648	34,225	34,225	34,225	34,225	24,003	192,549	3.7%
GARVEE Bonds	-	50,000	-	-	-	-	50,000	0.0%
Local Highway Trust Fund	37,310	37,310	37,310	37,310	37,310	37,310	223,858	4.4%
Federal Grants	143,249	133,249	140,249	133,249	133,249	133,249	816,492	17.0%
Private Donations	1,000	-	-	-	-	-	1,000	0.1%
Total Sources	\$ 844,790	\$ 857,432	\$ 819,075	\$ 826,817	\$ 838,752	\$ 794,550	\$ 4,981,417	100.0%
Uses:								
District of Columbia Public Schools	\$ 267,036	\$ 299,071	\$ 315,596	\$ 307,473	\$ 268,112	\$ 278,973	\$ 1,736,262	31.6%
Department of Transportation	255,496	292,496	244,343	233,986	243,946	227,043	1,497,310	30.2%
Local Transportation Fund	84,938	121,938	73,784	63,427	73,388	56,485	473,959	
Highway Trust Fund	170,558	170,558	170,558	170,558	170,558	170,558	852,792	
Washington Metropolitan Area Transit Authority	126,678	117,968	122,635	116,625	107,161	118,833	709,900	15.0%
University of the District of Columbia	43,220	39,340	25,080	25,873	43,627	45,000	222,140	5.1%
Department of Public Works	26,226	5,400	6,316	6,850	6,789	3,900	55,481	3.1%
Fire and Emergency Medical Services Department	22,296	16,146	12,298	10,648	14,836	3,500	79,724	2.6%
Department of the Environment	16,800	-	-	25,000	25,000	24,000	90,800	2.0%
Office of the Deputy Mayor for Planning and Economic Development	14,400	8,500	10,500	30,500	53,500	4,100	121,500	1.7%
District of Columbia Public Library	10,400	11,136	11,275	8,000	1,500	17,865	60,176	1.2%
Office of Unified Communications	10,121	-	-	-	-	-	10,121	1.2%
Special Education Transportation	7,219	6,657	6,021	6,223	6,388	6,729	39,237	0.9%
Department of Parks and Recreation	7,070	13,670	24,054	17,989	25,800	23,150	111,733	0.8%
Office of the Chief Financial Officer	6,600	12,600	6,800	5,500	4,200	-	35,700	0.8%
Office of the State Superintendent of Education	6,500	5,100	-	-	-	-	11,600	0.8%
Office of the Chief Technology Officer	5,898	6,104	3,427	4,450	10,240	13,000	43,119	0.7%
Metropolitan Police Department	5,400	7,200	6,899	7,550	10,700	10,700	48,449	0.6%
Office of General Services	5,030	8,543	5,131	6,951	8,253	7,057	40,966	0.6%
Department of Corrections	3,300	2,300	1,500	-	-	-	7,100	0.4%
Commission on Arts and Humanities	2,700	2,700	2,700	2,700	2,700	2,700	16,200	0.3%
Office of Planning	2,400	2,500	2,500	3,500	4,000	4,000	18,900	0.3%
Department of Employment Services	-	-	12,000	6,000	-	-	18,000	0.0%
Department of Consumer and Regulatory Affairs	-	-	-	1,000	-	4,000	5,000	0.0%
Department of Housing and Community Development	-	-	-	-	2,000	-	2,000	0.0%
Total Uses	\$ 844,790	\$ 857,432	\$ 819,075	\$ 826,817	\$ 838,752	\$ 794,550	\$ 4,981,417	100.0%
Note: Details may not sum to totals due to rounding.								