



**THE GOVERNMENT OF THE  
DISTRICT OF COLUMBIA**



**FY 2012 PROPOSED BUDGET AND FINANCIAL PLAN**  
**VOLUME 1 EXECUTIVE SUMMARY**



**ONE CITY RISING TO THE CHALLENGE**



Submitted to the **Congress of the United States**

by the **Government of the District of Columbia** | **August 10, 2011**

Government of the District of Columbia

# **FY 2012 Proposed Budget and Financial Plan**

**Volume 1**

**Executive Summary**

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## **One City Rising to the Challenge**

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**Congress of the United States**

by the

**Government of the District of Columbia**

August 10, 2011



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**District of Columbia Government**

For the Fiscal Year Beginning

**October 1, 2010**

President

Executive Director

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, 2010. 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.

The award is the eleventh in the history of the District of Columbia. The Office of Budget and Planning will submit this FY 2012 Budget and Financial Plan for consideration by GFOA, and believes the FY 2012 Proposed Budget and Financial Plan continues to conform to the GFOA's requirements.

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# Government of the District of Columbia

**Vincent C. Gray, Mayor**

**Allen Y. Lew**  
City Administrator

**De'Shawn Wright**  
Deputy Mayor for Education

**Beatriz Otero**  
Deputy Mayor for Health and Human Services

**Victor L. Hoskins**  
Deputy Mayor for Planning and Economic  
Development

**Paul Quander**  
Deputy Mayor for Public Safety and Justice  
and Interim Chief of Staff

**Eric Goulet**  
Deputy Chief of Staff and Budget Director

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**Natwar M. Gandhi**  
Chief Financial Officer

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## Members of the Council

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Chairman

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**Phil Mendelson** ..... At Large  
**Michael A. Brown** ..... At Large  
**Vincent Orange**..... At Large  
**Jim Graham** ..... Ward 1  
**Jack Evans** ..... Ward 2  
**Mary M. Cheh** ..... Ward 3  
**Muriel Bowser** ..... Ward 4  
**Harry Thomas, Jr.** ..... Ward 5  
**Tommy Wells** ..... Ward 6  
**Yvette M. Alexander**..... Ward 7  
**Marion Barry** ..... Ward 8

**Jennifer Budoff**  
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**Patricia Gracyalny**

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**Office of the CIO**

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Narayan Ayyagari

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### **Improvements Program**

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A special thank you to the analysts from other District agencies who assisted the Office of Budget and Planning during the preparation of the budget.

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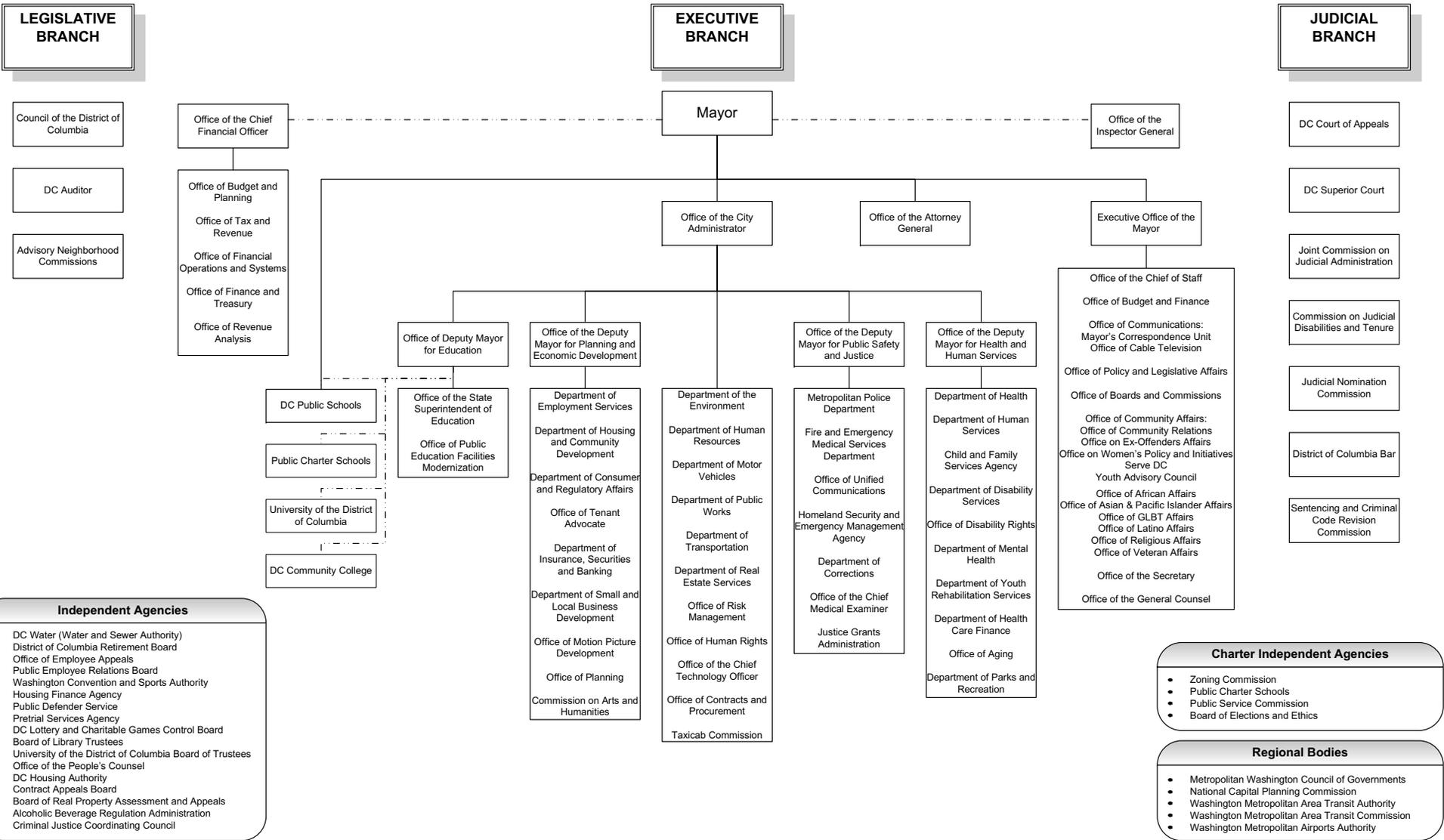
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Budget Analyst  
Governmental Direction and Support

**Michelle Dee**  
Capital Budget Analyst  
Economic Development and Regulation  
Public Works  
Capital Improvements Program

# **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 City Administrator
- Office of the Deputy Mayor for Education
- Office of the Deputy Mayor for Planning and Economic Development
- Office of the Deputy Mayor for Public Safety and Justice
- Office of the Deputy Mayor for Health and Human Services
- Department of the Environment
- Department of Human Resources
- Department of Motor Vehicles
- Department of Public Works
- Department of Transportation
- Department of Real Estate Services
- Office of Risk Management
- Office of Human Rights
- Office of the Chief Technology Officer
- Office of Contracts and Procurement
- Taxicab Commission

## 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
  - Washington Convention and Sports Authority
  - Housing Finance Agency
  - Public Defender Service
  - Pretrial Services Agency
  - DC Lottery and Charitable Games Control Board
  - Board of Library Trustees
  - University of the District of Columbia Board of Trustees
  - Office of the People's Counsel
  - DC Housing Authority
  - Contract Appeals Board
  - Board of Real Property Assessment and Appeals
  - Alcoholic Beverage Regulation Administration
  - Criminal Justice Coordinating Council

- ### Charter Independent Agencies
- Zoning Commission
  - Public Charter Schools
  - Public Service Commission
  - Board of Elections and Ethics

- ### Regional Bodies
- Metropolitan Washington Council of Governments
  - National Capital Planning Commission
  - Washington Metropolitan Area Transit Authority
  - Washington Metropolitan Area Transit Commission
  - Washington Metropolitan Airports Authority

# How to Read the Budget and Financial Plan

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# How to Read the Budget and Financial Plan

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The District of Columbia's FY 2012 Proposed Budget and Financial Plan is a communications 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 2012 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, including grant match and maintenance of effort data, policies, 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 on the table of contents. Examples are 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. **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 2012 to 2017 planned projects.

Detailed information on the chapter contents of each volume include:

## **Volume 1: Executive Summary**

Includes the following sections:

### **Introduction: FY 2012 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 calendar for FY 2012.

### **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. PBB greatly improves the District's ability to make policy and funding decisions based on anticipated results and improve the District's ability to hold program managers accountable to achieve quantifiable results.

## **Financial Plan**

The Financial Plan summarizes planned revenues and expenditures from FY 2012 through FY 2015. This chapter includes financing sources and 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 summarizes the revenue outlook from FY 2012 through FY 2015.

## **Operating Expenditures**

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2007 and FY 2010, 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 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 & II

These volumes include agency chapters that describe available resources, their use 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 2012 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 2012 Proposed Budget Changes; and
- FY 2011 Approved Budget to FY 2012 Proposed Budget, by Revenue Type.

### Performance Measures Information

- Agency Performance Plan Objectives; and
- Agency Performance Measures table.

The FY 2012 Proposed Budget Changes section provides a comprehensive explanation of the changes in the "FY 2011 Approved Budget and the FY 2012 Proposed Budget, by Revenue Type" table that appears in nearly every chapter. This section includes major changes within the agency budget by program and from the initial request through the policy decisions made by the Mayor. The FY 2012 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

- **Re-Directions:** Describes any redirections of funding that result in the enhancement of a program and or activity;
- **Transfer:** Describes the movement of function, and associated expenditures and FTEs, from one agency to another;
- **Shift:** Describes the movement of an existing program or operation from one appropriated fund type to another;
- **Intra-Agency Adjustments:** Describes changes within the agency across programs, activities and/or object classes;
- **Operational Adjustments:** Describes Personal Services increases, fixed costs changes, fleet costs, assessments, debt service, increase or decrease in cost of supplies and materials and other Nonpersonal Services items;
- **Cost Savings:** Describes reductions that offset operational costs and cost increases.
- **Enhance:** Provides more funding to improve the quality or quantity of an existing service;
- **Cost Increases:** Describes funding increases that continue services at current levels; and
- **Policy Initiatives:** Describes new programs or enhancements to existing programs that are not related to increases in operational costs but also represent a change in the delivery of services.

The descriptions shown within the “FY 2011 Approved Budget to FY 2012 Proposed Budget, by Revenue Type” table use the following 11 budget adjustment types:

**I. Actions with an impact on services:**

- **Create:** New funding for new programs that previously didn’t exist (e.g., Establish Permanent Supportive Housing program to transition vulnerable individuals from homeless to stable housing);
- **Enhance:** More funding to improve the quality or quantity of an existing service (e.g., Increase Summer Youth Employment Program to connect youth with jobs);
- **Eliminate:** Total elimination of an existing service, with no anticipation of the service being provided by another entity (e.g. Eliminate funding for Motor Vehicle Theft Prevention Commission);
- **Reduce:** Reduction, but not elimination, of an existing service (e.g., Close Service Center and provide services at other locations; Realign staffing in the Fleet Management division; and
- **Optimize:** Increase service while decreasing cost (e.g. Transition service provision from contracted providers).

**II. Actions with no service impact**

- **Cost Increase:** Additional funds necessary to continue service at current levels (e.g., Fund annual contract escalator);
- **Cost Decrease:** Reduction in cost without a service impact (e.g. Align energy budget with revised estimate);
- **Transfer In:** Shift of an existing program or operation from another District agency (e.g., Transfer video monitoring personnel from other agencies to VIPS center);
- **Transfer Out:** Shift an existing program or operation to another District agency (e.g., Transfer 911 call center to OUC);
- **Shift:** Shift an existing program or operation from one Fund type to another (e.g. Shift eligible administrative expenses to Federal grant); and

- **Correct:** Make a change with no dollar impact (e.g. such as eliminate unfunded FTE positions).

Please see an example of an agency narrative at the end of this chapter to see how to 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 2010 actual expenditures, FY 2011 approved budgets, the FY 2012 proposed budget, and the change from FY 2011 to FY 2012 (unless noted). The following tables are provided:

**Schedule 30-PBB** - dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2012 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 2012 Proposed Budget only).

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

This volume covers the District's FY 2012 - FY 2017 Capital Improvements Plan (CIP) and the Highway Trust Fund.

**Capital Improvements Plan** section 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 2012 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 Transportation Fund. Each page shows one sub-project's planned allotments for FY 2012 through FY 2017, 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 2012 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 2012 - FY 2017 Planned Expenditures from New Allotments table that summarizes the new allotments planned FY 2012 - FY 2017 expenditures by agency, project, and subproject;
  - The FY 2012 - FY 2017 Planned Funding table that summarizes the FY 2012 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 2012 Budget;
- Rescissions, Redirections, and Reprogrammings; and
- An overview of the District of Columbia's Water and Sewer Authority's FY 2010 - FY 2019 capital improvements plan.

**Highway Trust Fund** section includes:

- An **Introduction** chapter 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 2012 planning process; and
- The **Project Description Forms**, which comprise the majority of the Highway Trust Fund volume. Each page shows planned allotments for FY 2012 through FY 2017, description, annual operating impact, milestone data, and location.

Agency name

Agency budget code

(AA0)

# Office of the Mayor

www.dc.gov  
Telephone: 202-727-1000

This shows the agency's FY 2010 actual expenditures, FY 2011 approved budget, the FY 2012 proposed budget, and the variance from FY 2012 to FY 2011. This includes the agency's operating budget and FTEs.

Description	FY 2010 Actual	FY 2011 Approved	FY 2012 Proposed	% Change from FY 2011
Operating Budget	\$1,337,503	\$12,962,503	\$12,770,380	-1.6
FTEs	409	905	875	-3.3

Agency Website address and Telephone number

This section describes the agency's mission and purpose.

The mission of the Office of the Mayor is to serve the public by leading the District government and ensuring residents are served with efficiency, accountability, and transparency.

## Summary of Services

The Executive Office of the Mayor (EOM) provides District agencies with vision and policy direction and provides agencies with the leadership, support, and oversight to implement specific policy goals and objectives. To discharge these duties, EOM is divided into the following core offices: Office of the Mayor, Scheduling and Advance Unit, Office of General Counsel, Office of Communications, Mayor's Correspondence Unit, Office of Boards and Commissions, Office of Policy and Legislative Affairs, Mayor's Office of Budget and Finance, Office of Community Affairs, Office of Support Services, and Serve DC.

The agency's FY 2012 proposed budget is presented in the following table:

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

## FY 2012 Proposed Gross Funds Operating Budget, by Revenue Type

Table AA0-1 contains the proposed FY 2012 agency budget compared to the FY 2011 approved budget. It also provides the FY 2009 and FY 2010 actual expenditures.

**Table AA0-1**  
(dollars in thousands)

Appropriated Funds	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
<b>General Funds</b>						
Local Funds	5,215	4,333	8,681	8,241	-440	-5.1
<b>Total for General Funds</b>	<b>5,215</b>	<b>4,333</b>	<b>8,681</b>	<b>8,241</b>	<b>-440</b>	<b>-5.1</b>
<b>Federal Resources</b>						
Federal Grant Funds	0	0	4,301	4,093	-208	-4.8
<b>Total for Federal Resources</b>	<b>0</b>	<b>0</b>	<b>4,301</b>	<b>4,093</b>	<b>-208</b>	<b>-4.8</b>
<b>Private Funds</b>						
Private Donations	19	0	0	0	0	N/A
<b>Total for Private Funds</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Intra-District Funds</b>						
Intra-District Funds	47	5	0	436	436	N/A
<b>Total for Intra-District Funds</b>	<b>47</b>	<b>5</b>	<b>0</b>	<b>436</b>	<b>436</b>	<b>N/A</b>

This table presents the agency's total operating budget from each funding source (Local, Dedicated Taxes, Special Purpose Revenue, Federal Payments, Federal Grants, Medicaid, Private Grants, and Intra-District sources). It shows a comparison of the FY 2009 actual, FY 2010 actual, FY 2011 approved, and FY 2012 proposed budgets.

## FY 2012 Proposed Full-Time Equivalents, by Revenue Type

Table AA0-2 contains the proposed FY 2012 FTE level compared to the FY 2011 approved FTE level by revenue type. It also provides FY 2009 and FY 2010 actual data.

**Table AA0-2**

Appropriated Funds	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change
<b>General Funds</b>						
Local Funds	46.5	49.9	80.9	77.9	-3.0	-3.7
<b>Total for General Fund</b>	<b>46.5</b>	<b>49.9</b>	<b>80.9</b>	<b>77.9</b>	<b>-3.0</b>	<b>-3.7</b>
<b>Federal Resources</b>						
Federal Grant Funds	0.0	0.0	4.1	4.1	0.0	0.0
<b>Total for Federal Resources</b>	<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>4.1</b>	<b>0.0</b>	<b>0.0</b>
<b>Intra-District Funds</b>						
		0.0	5.5	5.5	0.0	0.0
		<b>0.0</b>	<b>5.5</b>	<b>5.5</b>	<b>0.0</b>	<b>0.0</b>
		<b>49.9</b>	<b>90.5</b>	<b>82.5</b>	<b>-3.0</b>	<b>-3.3</b>

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

## FY 2012 Proposed Operating Budget, by Comptroller Source Group

Table AA0-3 contains the proposed FY 2012 budget at the Comptroller Source Group level compared to the FY 2011 approved budget. It also provides FY 2009 and FY 2010 actual data.

**Table AA0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2009	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Percent Change*
11 - Regular Pay - Civil Full-Time	3,069	2,704	6,032	6,312	281	4.7
12 - Regular Pay - Other	455	254	701	581	-120	-1.0
13 - Additional Gross Pay	50	19	0	0	0	N/A
14 - Fringe Benefits - Civil Personnel	627	522	1,432	1,570	138	0.7
15 - Overtime Pay	1	0	0	0	0	N/A
<b>Subtotal Personal Services (PS)</b>	<b>4,262</b>	<b>3,629</b>	<b>8,168</b>	<b>8,467</b>	<b>299</b>	<b>3.7</b>
20 - Supplies and Materials	50	27	94	100	6	6.5
30 - Energy, Comm. and Bldg Rentals	179	38	0	0	0	N/A
31 - Telephones, Telegraph, Telegram, Etc.	270	264	0	0	0	N/A
32 - Rentals - Land and Structures	5	0	0	0	0	N/A
35 - Occupancy/Fixed Costs	26	0	0	0	0	N/A
40 - Other Services and Charges	376	385	1,011	770	-241	-26.0
41 - Contractual Services - Other	117	0	0	0	0	N/A
50 - Subsites and Transfers	0	0	3,649	3,388	-260	6.8
70 - Equipment and Equipment Rental	7	18	31	34	3	10.5
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>1,018</b>	<b>709</b>	<b>4,815</b>	<b>4,304</b>	<b>-511</b>	<b>-10.6</b>
<b>Gross Funds</b>	<b>5,280</b>	<b>4,338</b>	<b>12,983</b>	<b>12,770</b>	<b>-212</b>	<b>-1.6</b>

This table lists the agency's total operating expenditures for FY 2009, FY 2010, FY 2011 Approved Budget, and FY 2012 Proposed Budget at the Comptroller Source Group level.

## Program Description

The Office of the Mayor operates through the following 7 programs:

**Executive Office of the Mayor** - provides staff support to the Mayor in leading the government and community.

This program contains the following 6 activities:

- **Office of the Mayor** - provides leadership, strategic direction, and policy guidance to EOM, Deputy Mayors, and agencies;
- **Scheduling and Advance Unit** - processes scheduling requests and correspondence for the Mayor and provides oversight of the Mayor's public engagements;
- **Office of Communications** - provides strategic communication directions, media relations, public information dissemination, agency communications review and coordination, government wide communication standards, and guidance to and training opportunities for agency public information officers;
- **Mayor's Correspondence Unit** - responds to written correspondence sent to the Mayor in a timely, thoughtful, and helpful manner;
- **Office of the General Counsel** - advises the Mayor, and other activities of the Executive Office of the Mayor without legal counsel, on legal matters; and
- **Office of Support Services** - provides operational support to the EOM, Deputy Mayors, the Office of the City Administrator, Criminal Justice Coordination Council, Office on Latino Affairs, Veterans Affairs, Asian and Pacific Islanders, Office of the Senior Management.

**Office of Policy and Legislative Affairs** - provides the policy decision-making analysis and advice to the Mayor's legislative and policy agenda. Responsibilities include: Council relations, policy development, federal relations, and legislative support.

**Office of Boards and Commissions** - provides assistance to the Mayor in appointing citizens to boards and commissions by recruiting quality candidates,

timely processing of appointments, and providing excellent customer service and support to each participant in the mayoral appointment process.

**Mayor's Office of Budget and Finance** - advises the Mayor on financial and budgetary operations of the District government, assists the Mayor in the formulation of the annual operating and capital budgets for the District government, and monitors agency budget performance during the fiscal year.

**Office of Community Affairs** - provides coordinated leadership and administrative support to the following 8 activities:

- **Office of Community Relations and Services** - provides constituent support through accessibility and coordination by resolving neighborhood obstacles and complaints, improving delivery of scheduled services, distributing educational materials, and attending community meetings;
- **Office of African Affairs** - provides constituent services and information to the African communities through programmatic activities and outreach material; serves as a liaison between the Mayor, African communities, and District government agencies, and briefs the Mayor and District government agencies about needs and interests of the African residents of the District of Columbia;
- **Office of Women's Policy and Initiatives (Commission for Women)** - provides constituent services and information to women through programmatic activities and outreach materials; serves as a liaison between the Mayor, women, and District government agencies; and briefs the Mayor and District government agencies about needs and interests of the women of the District of Columbia;
- **Office of Lesbian, Gay, Bisexual and Transgender Affairs** - provides constituent services and information to the LGBT communities through programmatic activities and outreach materials; serves as a liaison between the Mayor, LGBT communities, and District government agencies; and briefs the Mayor and District government agencies about the needs and interests of the LGBT residents of the District of Columbia;

**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.**

## FY 2012 Proposed Operating Budget and FTEs, by Program and Activity

Table AA0-4 contains the proposed FY 2012 budget by program and activity compared to the FY 2011 approved budget. It also provides the FY 2010 actual data.

**Table AA0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011	Actual FY 2010	Approved FY 2011	Proposed FY 2012	Change from FY 2011
<b>(1000) Agency Management Program</b>								
(1010) Personnel	69	0	0	0	0.0	0.0	0.0	0.0
(1020) Contracting and Procurement	20	0	0	0	0.0	0.0	0.0	0.0
(1030) Property Management	267	70	0	-70	0.0	0.0	0.0	0.0
(1040) Information Technology	68	75	0	-75	0.0	0.0	0.0	0.0
(1050) Legal	317	0	0	0	4.3	0.0	0.0	0.0
(1070) Fleet Management	23	97	141	44	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>784</b>	<b>182</b>	<b>141</b>	<b>-41</b>	<b>4.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>(2000) Executive Office of the Mayor</b>								
(2011) Office of the Mayor	1,211	1,104	719	-386	12.3	4.0	4.0	0.0
(2021) Scheduling Unit	185	775	307	-147	3.7	4.0	4.0	0.0
(2031) Office of Communications	0	401	625	189	0.0	7.0	6.0	-1.0
(2041) Boards and Commissions	0	0	0	0	0.0	3.0	0.0	-3.0
(2044) Office of Support Services	256	478	412	-66	4.3	2.5	4.3	2.0
(2051) Mayor's Correspondence Unit	29	505	360	-149	0.0	5.0	5.0	5.0
(2060) Office of the Animal Control	0	407	407	19	0.0	5.0	5.0	0.0
(2071) Commission to NCS	0	100	0	-100	0.0	0.0	0.0	0.0
(2081) Office of Communications	152	0	0	0	7.0	0.0	0.0	0.0
(2083) Policy and Legislative Affairs	675	0	0	0	8.1	0.0	0.0	0.0
(2090) Office of Support Services	155	0	0	0	1.9	0.0	0.0	0.0
(2118) Mayor's Correspondence Unit	658	0	0	0	5.0	0.0	0.0	0.0
<b>Subtotal (2000) Executive Office of the Mayor</b>	<b>3,353</b>	<b>3,574</b>	<b>2,969</b>	<b>-604</b>	<b>45.6</b>	<b>26.5</b>	<b>26.5</b>	<b>-2.0</b>
<b>(3000) Office of Policy and Legislative Affairs</b>								
(3001) Office of Policy and Legislative Affairs	0	810	810	-21	0.0	9.0	9.0	0.0

This provides an overall budgeted funding level and number of approved FTEs for FY 2010 actuals, approved FY 2011 and FY 2012 proposed budgets for specific programs (or divisions) and activities.

## FY 2012 Proposed Budget Changes

**Intra-Agency Adjustments:** The FY 2012 budget of the Office of the Mayor reflects the reorganization of its budget to better serve the residents and visitors of the District of Columbia. The FY 2011 Revised budget consolidated part or all of three agencies and reorganized certain programs. The FY 2012 budget reflects the continuation of the EOM reorganization and the reduction of its overall budget ensuring that the District government delivers services efficiently and effectively.

The reorganization of the agency accounts for much of the Local funds reduction, which represents a decrease of \$374,692 and 3.0 FTEs. The changes include the elimination of vacant positions and miscellaneous adjustments to office administration, equipment and salary costs. Separate from these changes was an increase of \$9,450 due to an adjustment of the Office of the Chief Technology (OCTO)

IT as agency program, the Service Initiatives, appear

budget. The FY 2012 budget corrects this discrepancy by providing \$436,288 in funding, to continue to support the Serve DC program.

**Policy Initiatives:** A decrease of \$75,450 represents the transfer of the Local fund portion of the IT assessment to OCTO.

The FY 2012 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including initial agency adjustments, cost savings, policy initiatives, protected programs, and use of federal stimulus funding.

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

## FY 2011 Approved Budget to FY 2012 Proposed Budget, by Revenue Type

Table AA0-5 identifies the changes by revenue type between the FY 2011 approved budget and the FY 2012 proposed budget.

**Table AA0-5**  
(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2011 Approved Budget and FTE</b>			
		<b>8,681</b>	<b>80.9</b>
Cost Increase: OCTO IT Assessment	Agency Management Program	9	0.0
<b>FY 2012 Initial Adjusted Budget</b>		<b>8,681</b>	<b>80.9</b>
Transfer Out: Local portion of IT assessment to OCTO	Agency Management Program	75	0.0
Cost Decrease: Agency reorganization adjustments	Multiple Programs	374	3.0
<b>LOCAL FUNDS: FY 2012 Proposed Budget and FTE</b>		<b>8,241</b>	<b>77.9</b>
<b>FEDERAL GRANT FUNDS: FY 2011 Approved Budget and FTE</b>			
		<b>4,301</b>	<b>4.1</b>
Cost Decrease: Reduction of a grant	Office of the Mayor	-138	0.0
Cost Increase: Reorganization of program, transferred in FY 2011 to EOM	Serve DC	41	0.0
Cost Decrease: Reorganization of program, reduction of grant allocations	Serve DC	116	0.0
<b>FY 2012 Initial Adjusted Budget</b>		<b>4,093</b>	<b>4.1</b>
<b>FEDERAL GRANT FUNDS: FY 2012</b>		<b>4,093</b>	<b>4.1</b>

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.

## Agency Performance Plan

The agency's performance plan has the following objectives for FY 2012:

**Objective 1:** Ensure that the city focuses on core priorities including education, public safety, healthcare, human services, environment and infrastructure, and economic development and affordable housing.

**Objective 2:** Effectively communicate updates, goals, and accomplishments of the Executive Office of the Mayor through a variety of relevant media in an effort to provide quality public services to residents and stakeholders.

**Objective 3:** Provide responsive action to new and persistent neighborhood issues and constituent service inquiries.

**Objective 4:** Ensure that District boards and commissions have the most qualified and appropriate number of members.

**Objective 5:** Develop strong policy initiatives and forge relationships with the Council of the District of Columbia, the United States Congress, and other government stakeholders.

## Agency Performance Measures

Table AA0-6

Measure	FY 2009 Actual	FY 2010 Target	FY 2010 Actual	FY 2011 Projection	FY 2012 Projection	FY 2013 Projection
Percentage of FY 2011 agency initiatives fully achieved	58%	75%	64.44%	75%	75%	
Number of public information events held by the Office of Communications	308	300	284	300	300	
Number of days to successfully close new cases received by the Mayor's Correspondence Unit	20.9	20	/	19	18	

Describes specific agency performance objectives from FY 2009 actual through FY 2013 projected result.

# FY 2012 Proposed Budget and Financial Plan

## Volume 1 **Executive Summary**

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### **The FY 2012 Budget Request Act**

## **Volumes Bound Separately**

Volume 2 - FY 2012 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part 1*

Volume 3 - FY 2012 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part 2*

Volume 4 - FY 2012 Proposed Budget and Financial Plan - *Operating Appendices - Part 1*

Volume 5 - FY 2012 Proposed Budget and Financial Plan - *Operating Appendices - Part 2*

Volume 6 - FY 2012 Proposed Budget and Financial Plan - *FY 2012 - FY 2017 Capital Improvements Plan  
(Including Highway Trust Fund)*

# **Transmittal Letters**





VINCENT C. GRAY  
MAYOR

August 4, 2011

The Honorable Barack H. Obama  
President of the United States  
1600 Pennsylvania Avenue, NW  
Washington, DC 20500

Dear Mr. President:

On behalf of the residents of the District of Columbia, I submit to you the District of Columbia Fiscal Year 2012 Budget and Financial Plan entitled "One City, Rising to the Challenge."

The \$9.1 billion general operating budget, including \$2.6 billion in Federal funds, is the District of Columbia's sixteenth consecutive balanced budget. As you know, the District of Columbia economy has not been immune to the national economic recession; indeed, the District faced a \$322 million gap for Fiscal Year 2012 as this budget was being formulated. Despite this challenge, the budget which I proposed and which was adopted by the Council maintains fiscal stability and continues to provide investments in key areas of priority, including: continuation and enhancement of a birth-to-age-24 quality education system; economic development and training programs that lead to jobs for District of Columbia residents; and provision of a responsive, effective public safety program that keeps our neighborhoods and businesses safe.

Mr. President, we appreciate that your FY 2012 Federal budget proposed \$235.7 million for improvements to the Saint Elizabeths campuses, including \$18 million in the District's budget for the east campus and in the budget of the U.S. General Services Administration, \$20.4 million in additional infrastructure improvements at the Saint Elizabeths east campus, \$55.4 million for improvements to a major interchange, \$41.9 for infrastructure improvements at the Saint Elizabeths west campus, and \$100 million for general improvements. The \$38.4 million for the east campus provides a critical match to the District's local capital budget request for infrastructure investments that are critical to facilitate the redevelopment of the west campus by the U.S. Department of Homeland Security. Without this Federal commitment, it will not be possible for the District of Columbia to fully provide the infrastructure improvements needed for this Federal presence and to catalyze further Federal and private economic development of the east campus.

We also appreciate the statement, included in your Federal budget proposal, which supports a change in the Home Rule Charter to establish local budget autonomy for the District of Columbia. There is absolutely no reason for the District of Columbia's local funds budget to be part of the Federal budget process. The District raises over \$5.5 billion in local funds annually, which should be subject to the decision-making authority of only the District's locally elected

representatives. We look forward to your advocacy on behalf of budget autonomy and other matters of basic self-determination and democracy for the residents of the District of Columbia.

The District's FY 2012 budget represents the outcome of difficult choices that were required to build a fiscally sound budget and financial plan. Our intention was to strike a balance between cost savings, program realignments, and new sources of revenues so that we could maintain services and make strategic investments while meeting our economic challenges. The budget proposal is balanced, structurally sound, and formulated in a spirit of fiscal discipline. It is a product of thorough analysis of every District government agency and vigorous Council oversight. We believe we can continue to improve delivery of services while securing the District's fiscal sustainability.

I look forward to prompt and favorable Federal consideration of the District's Fiscal Year 2012 Budget and Financial Plan.

Sincerely,  
  
Vincent C. Gray

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# Introduction to the FY 2012 Budget and Financial Plan

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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 decreasing revenues and increasing service needs. Totalling \$10.9 billion, the gross budget in the FY 2012 Proposed Budget and Financial Plan is \$445 million, or 4.2 percent, more than the FY 2011 Approved Budget of \$10.5 billion, including Enterprise Fund agencies but excluding intra-District funding. Figure 1-1 shows the major source of gross funds for FY 2012. Figure 1-2 does the same for Local funds revenue. The gross budget excluding Enterprise Fund agencies is \$9.1 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, 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 the Council of the District of Columbia and detailed cost information for agency programs and activities.

The District's FY 2012 proposed budget includes a number of agency reorganizations and program shifts. These changes are being made to improve ser-

vices and accountability and meet strategic business goals. They include the following:

- The proposed budget ensures District residents' continued access to healthcare services through the Medicaid and DC Healthcare Alliance programs, both of which are administered by the Department of Health Care Finance (DHCF). The local budget is being increased to compensate for the expiration of the enhanced Federal Medical Assistance Percentage (FMAP), which was originally provided by the enactment of the American Recovery and Reinvestment Act of 2009 (ARRA). The end of ARRA-related enhanced FMAP in the third quarter of FY 2011 necessitates an increase in local funding in order to sustain healthcare service delivery to approximately one-third of District residents served by Medicaid and Alliance programs. DHCF's budget proposal continues to seek maximum benefits from the federal healthcare reform legislation. By implementation of the Early Option, certain categories of childless adults that were served by the Alliance are being transitioned to Medicaid, thereby attracting the benefit of federal funding for services that were hitherto covered by only local funds.
- The budget proposal for the Department of Mental Health (DMH) preserves the necessary funding for the agency to continue to function in its dual capacity as the regulator of the District's mental health system as well as a public provider

of mental health services, partly through the Saint Elizabeths Hospital (SEH) and also through a network of contractual providers via the Community Services Agency (CSA). The FY 2012 budget proposal confronts the fiscal challenges of ensuring District residents continued access to mental health services despite a recession-driven limitation on resources available to DMH to support service utilization.

- The Child and Family Services Agency (CFSA) proposed budget is planned to provide sustainable funding for the agency's core services and key functions. This strategy ensures that CFSA will continue to function in the areas of protecting child victims and those at risk of abuse and neglect, and assisting their families in FY 2012. The budget proposal will maintain CFSA's strategic plan to focus on improving the overall quality of practice and build on the progress of past years.
- In FY 2011, the Office of Public Education Facilities Modernization and the Fixed Cost agency were absorbed into the Department of General Services (DGS), formerly the Department of Real Estate Services (DRES). Additionally, the facilities and maintenance components of the Fire and Emergency Medical Services agency and the Department of Parks and Recreation were transferred to DGS. The FY 2012 DGS budget includes two new divisions and the restoration of a division not included in DRES in FY 2011. The new divisions are Energy-Centrally Managed and Rent: In-Lease. They contain the budget for the former Fixed Cost agency. The restored division is the Protective Services program, which consolidates all protective services personnel in the District.
- The Office of Risk Management is establishing a new program entitled the Return to Work program. The Return to Work program will assist the District of Columbia in impacting the human cost of disability for injured employees. The program is designed to provide the injured employee with the best medical treatment as well as avenues by which we can limit their loss of income, self-esteem and personal and professional relationships. The District will benefit from the program by minimizing the cost of replacing the injured/ill worker with the cost of hiring temporary employees.
- In previous years, agencies advanced Local funds to the Office of the Chief Technology Officer (OCTO) via intra-District to fund their information technology services. This year, the Local budget for IT assessment is consolidated in OCTO's budget as Local funds.
- Funding is included in the FY 2012 Proposed Budget for 3 new branch libraries opening in the District of Columbia Public Library system.
- For FY 2012, 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 \$175, or 2.0 percent, from \$8,770 per student to \$8,945. Appropriations for the UPSFF return to 100 percent Local funding after being partially funded in FY 2011 through Education Jobs Fund received from the federal government one-time funding under the American Recovery and Reinvestment Act (ARRA). Please refer to the Agency Budget Chapters volumes, chapters for District of Columbia Public Schools, District of Columbia Public Charter Schools, and Office of the State Superintendent of Education.
- The Office of the Deputy Mayor for Public Safety and Justice was established during FY 2011. In FY 2012, the role of the office is expanded to include the functions previously performed by the Correctional Information Council, the Office of Victim Services, the Office of Justice Grants Administration, the Motor Vehicle Theft Prevention Commission, and the Access to Justice that was formerly in the Office of the Attorney General.
- The Fire and Emergency Medical Services Department includes all current fire stations and/or units remaining in operation while eliminating 79 vacant positions.
- The Metropolitan Police Department includes the transfer of \$26,375,303 budgeted expenditures and 20 FTEs that had been associated with 5 Special Purpose Revenue accounts in FY 2011 to the Local fund to streamline the budgeting process. A Transfer-out of \$1,239,497 and 5.0 FTEs to the Department of General Services for facility maintenance staff will occur in FY 2012. To achieve 3,900 sworn officers staffing level in FY 2012, an additional \$10,800,000 for 180 additional officers was budgeted.

- The School Transit Subsidy, administered by the District Department of Transportation (DDOT), which provides school students with a subsidy for their travel to and from school within the public transportation system, was merged into the Department of Transportation. Also, all proceeds of the Unified funds and a Special Purpose Revenue fund (SPR) in the Department of Transportation will be deposited into the Local funds. The Department of Transportation's budget was shifted from SPR to Local funds. The operations of Washington Metro Area Transit Authority (WMATA) and DDOT were reviewed and certain operations, such as the Circulator Bus and DC Specific projects, were shifted to DDOT.
- In FY 2011, the Office of Community Affairs and Serve DC were absorbed into the Executive Office of the Mayor pursuant to the Revised FY 2011 Proposed Budget approved by the Council of the District of Columbia on December 7, 2010. The FY 2012 Executive Office of the Mayor's budget reflects the Office of Community Affairs and Serve DC as programs in the budget. In addition, the Executive Office of the Mayor created a new program called the Mayor's Office of Budget and Finance, which provides programmatic and fiscal analysis of District agencies.
- In FY 2011, the District of Columbia Open Government Office was created pursuant to the Revised FY 2011 Proposed Budget approved by the Council of the District of Columbia on December 7, 2010. This independent agency is charged with issuing opinions and rules for District agencies so that they can comply with the Open Meetings Amendment Act of 2010, which also provides assistance for those seeking information about the District government.

## **Where the Money Comes From**

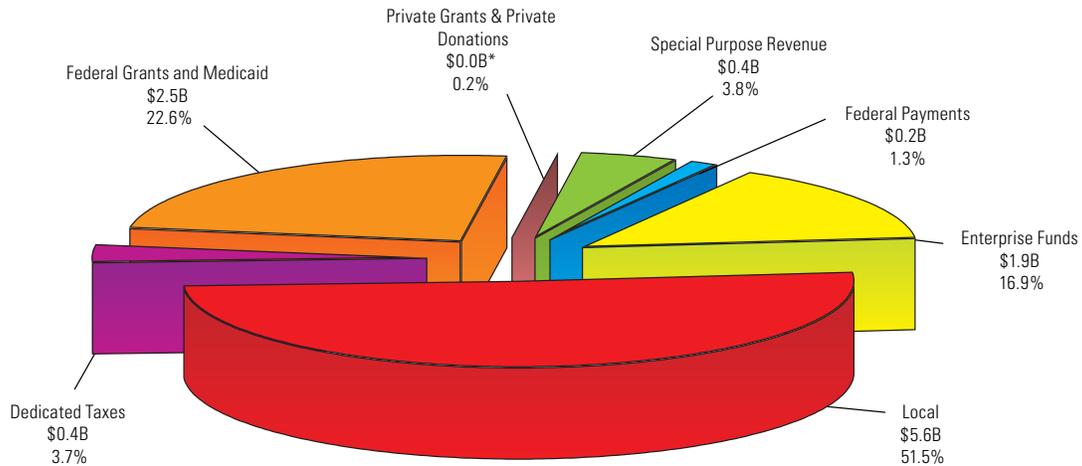
Money for providing District services comes from a variety of sources. The District's general fund consists of Local Tax and Nontax Revenue, Dedicated Taxes, and Special Purpose Revenue funds. Federal Grants, Federal Medicaid, and Federal Payments constitute the District's federal resources. Private resources and Enterprise and Other funds make up the balance of the District's gross funds (Figure 1-1). In FY 2012, federal stimulus funding will consist of primarily 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 2012 to FY 2015 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are provided in the Revenue chapter of this budget book.

Figure 1-1

**Where the Money Comes From - Sources of Gross Funds for FY 2012  
(\$11.0 Billion, excluding Intra-District funds)**

(Dollars in Billions)

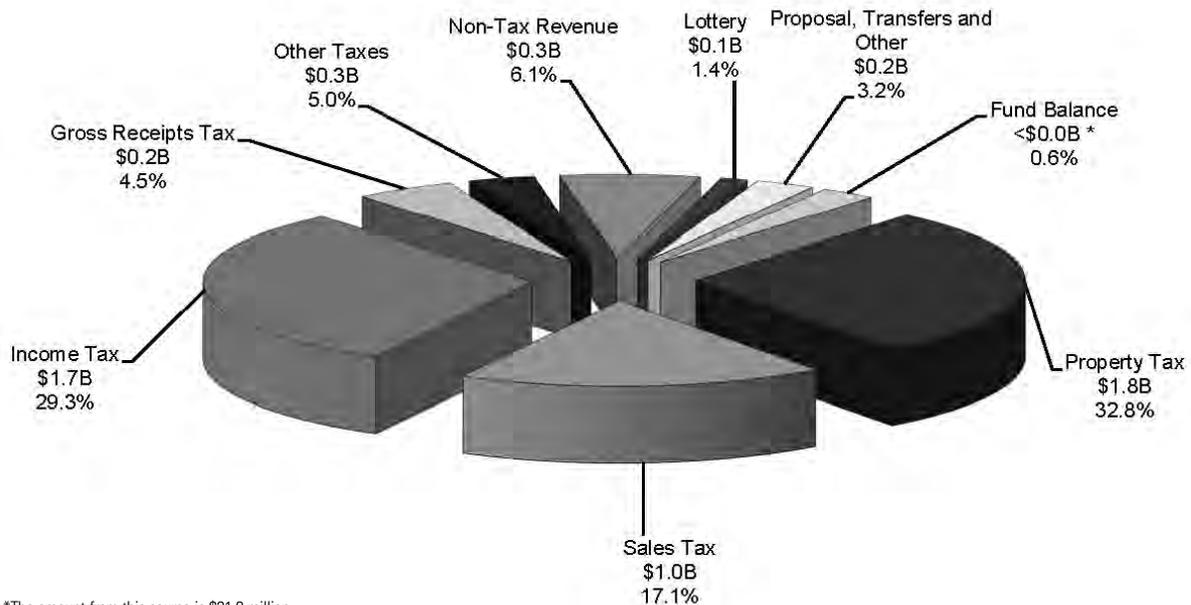


\* The amount from this source is \$23.3 million.

Figure 1-2

**Where the Money comes From - Sources of Local Fund Revenue for FY 2012  
(\$5.6 Billion Excluding Dedicated Taxes)**

(Dollars in Billions)



\*The amount from this source is \$31.9 million.

## 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." Totalling \$10.9 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2012 Proposed Budget and Financial Plan is \$445 million, or 4.2 percent, more than the FY 2011 approved budget of \$10.5 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 or public education. Table 1-1 shows the FY 2012 proposed gross funds expenditure budget by appropriation title and their change from FY 2011. Figure 1-3 shows the percentage distribution of FY 2012 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 49.1 percent of the District's proposed budget – meaning nearly one-half of every dollar generated is directed to these two areas.

The FY 2012 proposed Local budget operating margin is zero dollars, after allowing for deposits of \$28.252 million for the Cash Flow Reserve and \$0.451 million for the Fiscal Stabilization Reserve. As shown in Table 1-2a, the proposed Local funds budget (excluding Dedicated Taxes and Enterprise funds) for FY 2012 is \$5.6 billion, which is \$331 million, or 6.3 percent, more than the FY 2011 approved budget of \$5.3 billion. The table also displays expenditure budgets by appropriation title and their change from FY 2011. The proposed Dedicated Tax budget for FY 2012 is \$397 million, which is \$60 million, or 17.7 percent, more than the FY 2011 approved budget of \$338 million. Table 1-2b shows the FY 2012 proposed Dedicated Taxes funds expenditures budget by appropriation title and their change from FY 2011.

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 2012 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 (Tables 1-3a, Local funds; and 1-3b, Dedicated Taxes). 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 \$2.0 billion and representing 36.2 percent of the FY 2012 Local funds proposed budget, excluding Dedicated Taxes. This funding will support 26,184 Local full-time equivalent (FTE) positions, an increase of 763.0 FTEs, or 3.0 percent, over FY 2011 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2012 will cost \$74,312.

The District's FY 2012 gross funds proposed budget, including Intra-District funds, includes 33,111 FTEs, an increase of 75 FTEs, or 0.2 percent, over FY 2011. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Table 1-1

### Gross Funds Expenditure Budget, by Appropriation Title (Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2011 Approved Budget	FY 2012 Proposed Budget	Change from FY 2011	% Change from FY 2011
Governmental Direction and Support	491,986	565,901	73,915	15.0%
Economic Development and Regulation	393,469	422,994	29,525	7.5%
Public Safety and Justice	1,201,100	1,135,532	-65,568	-5.5%
Public Education System	1,796,978	1,891,185	94,208	5.2%
Human Support Services	3,377,945	3,485,046	107,100	3.2%
Public Works	597,505	568,951	-28,554	-4.8%
Financing and Other	952,994	1,016,373	63,379	6.7%
<b>Subtotal, General Operating Funds</b>	<b>8,811,977</b>	<b>9,085,982</b>	<b>274,005</b>	<b>3.1%</b>
Enterprise Fund	1,682,024	1,852,710	170,686	10.1%
<b>Total District of Columbia</b>	<b>10,494,001</b>	<b>10,938,692</b>	<b>444,691</b>	<b>4.2%</b>

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 2012 (Excluding Intra-District Funds) (\$10.9 Billion)

(Dollars in Billions)

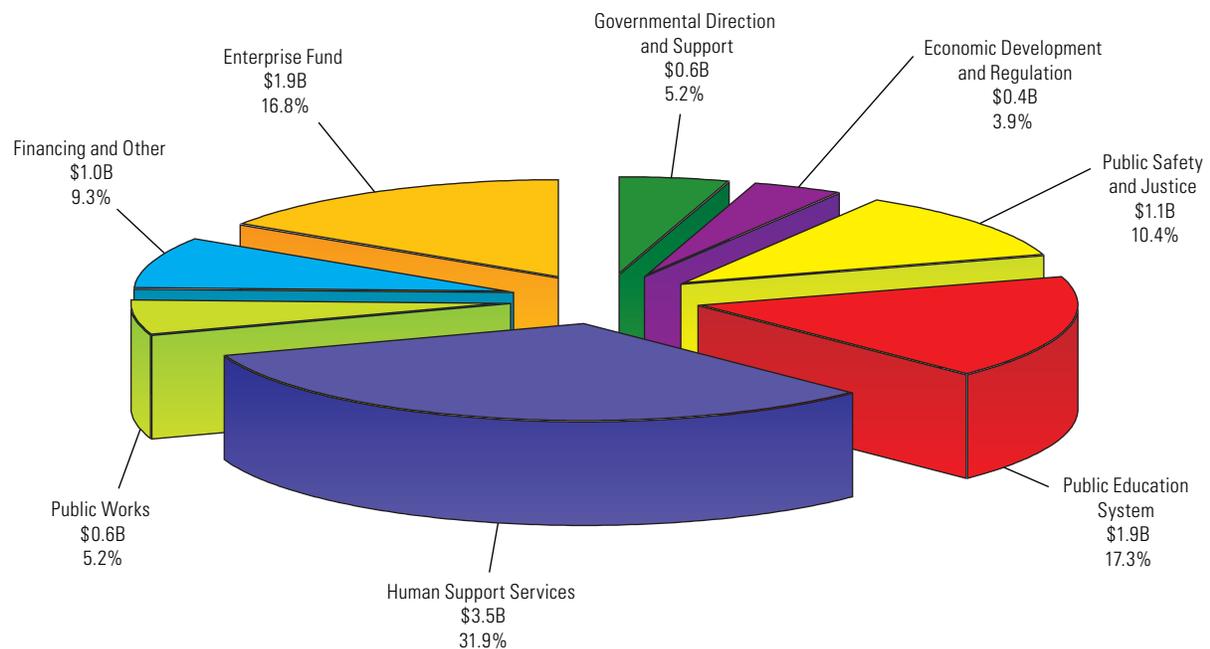


Table 1-2a

**Local Funds Expenditure Budget, by Appropriation Title****(Excluding Dedicated Taxes and Enterprise and Other Funds)**

(Dollars in Thousands)

	<b>FY 2011 Approved Budget</b>	<b>FY 2012 Proposed Budget</b>	<b>Change from FY 2011</b>	<b>% Change from FY 2011</b>
Governmental Direction and Support	399,965	492,108	92,143	23.0%
Economic Development and Regulation	101,632	97,221	-4,411	-4.3%
Public Safety and Justice	890,748	926,655	35,908	4.0%
Public Education System	1,466,490	1,529,972	63,482	4.3%
Human Support Services	1,360,992	1,495,272	134,280	9.9%
Public Works	388,822	393,053	4,230	1.1%
Financing and Other	678,142	683,589	5,447	0.8%
<b>Total</b>	<b>5,286,791</b>	<b>5,617,871</b>	<b>331,079</b>	<b>6.3%</b>

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

Table 1-2b

**Dedicated Taxes Expenditure Budget, by Appropriation Title****(Excluding Enterprise and Other Funds)**

(Dollars in Thousands)

	<b>FY 2011 Approved Budget</b>	<b>FY 2012 Proposed Budget</b>	<b>Change from FY 2011</b>	<b>% Change from FY 2011</b>
Economic Development and Regulation	19,962	35,569	15,607	78.2%
Public Education System	0	4,266	4,266	N/A
Human Support Services	60,159	57,427	-2,732	-4.5%
Public Works	15,000	59,142	44,142	294.3%
Financing and Other	242,634	241,060	-1,575	-0.6%
<b>Total</b>	<b>337,755</b>	<b>397,464</b>	<b>59,709</b>	<b>17.7%</b>

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

Table 1-3a

### Local Funds Proposed Expenditure Budget, by Category (Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2011 Approved Budget	FY 2012 Proposed Budget	Change from FY 2011	% Change from FY 2011
Regular Pay - Cont Full Time	1,387,333	1,480,493	93,160	6.7%
Regular Pay - Other	146,157	154,119	7,962	5.4%
Additional Gross Pay	43,322	46,092	2,770	6.4%
Fringe Benefits - Current Personnel	257,260	310,427	53,167	20.7%
Overtime Pay	36,702	41,731	5,028	13.7%
<b>Subtotal, PERSONAL SERVICES</b>	<b>1,870,775</b>	<b>2,032,863</b>	<b>162,087</b>	<b>8.7%</b>
Supplies and Materials	39,970	41,991	2,021	5.1%
Energy, Comm. And Bldg Rentals	83,983	94,827	10,844	12.9%
Telephone, Telegraph, Telegram, Etc	24,906	26,753	1,847	7.4%
Rentals - Land and Structures	103,643	112,484	8,841	8.5%
Janitorial Services	388	1,646	1,258	324.4%
Security Services	9,012	10,239	1,227	13.6%
Occupancy Fixed Costs	2,534	5,777	3,243	128.0%
Other Services and Charges	136,743	136,092	-651	-0.5%
Contractual Services - Other	244,053	315,740	71,687	29.4%
Subsidies and Transfers	2,239,876	2,276,151	36,275	1.6%
Equipment & Equipment Rental	19,542	19,880	338	1.7%
Debt Service	511,366	543,429	32,063	6.3%
<b>Subtotal, NONPERSONAL SERVICES</b>	<b>3,416,016</b>	<b>3,585,008</b>	<b>168,992</b>	<b>4.9%</b>
<b>Total</b>	<b>5,286,791</b>	<b>5,617,871</b>	<b>331,079</b>	<b>6.3%</b>

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

Table 1-3b

### Dedicated Taxes Proposed Expenditure Budget, by Category (Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2011 Approved Budget	FY 2012 Proposed Budget	Change from FY 2011	% Change from FY 2011
Regular Pay - Cont Full Time	343	610	267	78.0%
Regular Pay - Other	264	0	-264	-100.0%
Fringe Benefits - Curr Personnel	109	129	20	18.7%
<b>Subtotal, PERSONAL SERVICES</b>	<b>716</b>	<b>739</b>	<b>24</b>	<b>3.3%</b>
Supplies and Materials	5	0	-5	-100.0%
Other Services and Charges	2,409	0	-2,409	-100.0%
Contractual Services - Other	1,741	1,385	-356	-20.5%
Subsidies and Transfers	320,510	388,650	68,139	21.3%
Debt Service	12,374	6,691	-5,683	-45.9%
<b>Subtotal, NONPERSONAL SERVICES</b>	<b>337,039</b>	<b>396,725</b>	<b>59,686</b>	<b>17.7%</b>
<b>Total</b>	<b>337,755</b>	<b>397,464</b>	<b>59,709</b>	<b>17.7%</b>

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

Table 1-4

### Local Funds Proposed FTEs, by Appropriation Title (Including Dedicated Taxes and excluding Enterprise and Other Funds)

	FY 2011 Approved Budget	FY 2012 Proposed Budget	Change from FY 2011	% Change from FY 2011
Governmental Direction and Support	2,397	2,928	530	22.1%
Economic Development and Regulation	300	371	71	23.5%
Public Safety and Justice	8,427	8,290	-136	-1.6%
Public Education System	9,208	8,982	-226	-2.5%
Human Support Services	3,585	3,566	-19	-0.5%
Public Works	1,494	1,997	504	33.7%
Financing and Other	0	40	40	N/A
<b>Subtotal, General Operating Local Fund</b>	<b>25,411</b>	<b>26,174</b>	<b>763</b>	<b>3.0%</b>
Economic Development and Regulation	4	0	-4	-100.0%
Public Education System	0	6	6	N/A
Human Support Services	5	3	-2	-33.0%
<b>Subtotal, General Operating Dedicated Taxes</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>3.9%</b>
<b>Total, General Operating Local and Dedicated Tax Funds</b>	<b>25,420</b>	<b>26,184</b>	<b>763</b>	<b>3.0%</b>

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

Table 1-5

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

Agency Name	FY 2011	FY 2012	Increase (Decrease)	Explanation of Major FTE Changes
	Approved FTEs	Proposed FTEs		
Office of Contracting and Procurement	101	84	(17)	Eliminate unfunded positions due to budget constraints
Office of the Chief Technology Officer	330	311	(19)	Realign staffing to budget and streamlining operations
Department of General Services	73	713	641	Positions transferred in from multiple agencies
Board of Elections and Ethics	44	59	15	Special Election
Municipal Facilities: Non-Capital	226	0	(226)	Agency absorbed into Department of General Services (AMO)
Office of the Attorney General for the District of Columbia	742	729	(13)	Eliminate unfunded positions due to budget constraints
Office of the Chief Financial Officer	905	869	(36)	Eliminate unfunded vacant and filled positions due to budget constraints
Other Agencies	727	700	(27)	Net Changes
<b>Governmental Direction and Support</b>	<b>3,148</b>	<b>3,465</b>	<b>318</b>	
Department of Insurance, Securities, and Banking	102	112	10	Change in legislation
Other Agencies	1,401	1,426	26	Net Changes
<b>Economic Development and Regulation</b>	<b>1,503</b>	<b>1,538</b>	<b>36</b>	
Metropolitan Police Department	4,867	4,781	(86)	Due to elimination of vacant positions
Fire and Emergency Medical Services Department	2,207	2,128	(79)	Due to elimination of vacant positions
Office of Administrative Hearings	65	75	10	Additional staffing to address backlog of cases
Office of Deputy Mayor for Public Safety and Justice	3	19	16	New Agency created in January 2011
Other Agencies	1,508	1,499	(10)	Net Changes
<b>Public Safety and Justice</b>	<b>8,650</b>	<b>8,502</b>	<b>(149)</b>	
District of Columbia Public Schools	7,807	7,928	121	Realign staffing to budget.
Office of the State Superintendent of Education	320	333	13	Additional positions to fulfill Federal Grants
District of Columbia Public Library	441	429	(12)	Eliminate unfunded positions due to budget constraints
Office of Public Education Facilities Modernization	252	0	(252)	Agency absorbed into Department of General Services (AMO)
Special Education Transportation	1,667	1,610	(56)	Realign staffing to budget and streamlining operations
Other Agencies	42	45	3	Net Changes
<b>Public Education System</b>	<b>10,529</b>	<b>10,345</b>	<b>(183)</b>	

(Continued on next page)

**Table 1-5**  
**Major Gross Funds FTE Changes**  
(Continued)

<b>Agency Name</b>	<b>FY 2011 Approved FTEs</b>	<b>FY 2012 Proposed FTEs</b>	<b>Increase (Decrease)</b>	<b>Explanation of Major FTE Changes</b>
Department of Human Services	859	842	(17)	Eliminate unfunded positions due to budget constraints
Child and Family Services Agency	840	821	(19)	Realign staffing to budget and streamlining operations
Department of Mental Health	1,275	1,256	(19)	Realign staffing to budget and streamlining operations
Department of Health	775	736	(39)	Eliminate unfunded positions due to budget constraints
Department of Parks and Recreation	577	511	(66)	Transfer positions to Department of General Services (AM0)
Other Agencies	1,245	1,244	(1)	Net Changes
<b>Human Support Services</b>	<b>5,571</b>	<b>5,410</b>	<b>(161)</b>	
Department of Public Works	1,429	1,341	(88)	Realign staffing to budget and streamlining operations
Department of Transportation	320	568	248	Moved Capital funded positions to Operating Funds
Other Agencies	560	567	7	Net Changes
<b>Public Works</b>	<b>2,309</b>	<b>2,476</b>	<b>167</b>	
Non-Departmental	0	40	40	Return to Work Program job bank
Other Agencies	0	0	0	Net Changes
<b>Financing and Other</b>	<b>0</b>	<b>40</b>	<b>40</b>	
<b>Total General Operating Funds</b>	<b>31,708</b>	<b>31,775</b>	<b>66</b>	
University of the District of Columbia	1,203	1,209	6	Realign staffing to budget
Other Agencies	125	127	3	Net Changes
<b>Enterprise Fund</b>	<b>1,328</b>	<b>1,336</b>	<b>9</b>	
<b>Grand Total, District Government</b>	<b>33,036</b>	<b>33,111</b>	<b>75</b>	

## Organization of the FY 2012 Budget and Financial Plan

The FY 2012 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 2012 - FY 2017 Capital Improvements Plan (Including Highway Trust Fund).

Additional details about the organization of the District's FY 2012 Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

## The FY 2012 Budget Calendar

The FY 2012 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; 87 Stat. 777) (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 for the District of Columbia 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 as 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 424(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. 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 multiyear plan for all agencies of the District government (as required under section 443 (D.C. Official Code 1-204.43)) and multiyear 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 or she 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 or she 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 or her 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 or she shall be deemed to have approved the item or provision and the chairman will submit it to the President for trans-

mission 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.

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Table 1-6

## **How and When the FY 2012 Budget was Prepared**

### **Budget Guidance**

#### **August 2010 – September 2010**

The FY 2012 budget process began with the Office of the City Administrator (OCA) and the Office of Budget and Planning (OBP) creating guidelines on how agencies should prepare the agency budget submissions. These guidelines were conveyed to all District stakeholders at the annual Budget Kickoff held on November 5, 2010.

### **Agency Budget Request Development**

#### **October 2010 – January 2011**

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 2012 budget requests. Agencies submitted their FY 2012 proposed budget to OBP on January 17, 2011.

### **Budget Analysis**

#### **November 2010 – January 2011**

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.

### **Budget Presentation**

#### **January 2011– April 2011**

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 2012 proposed budget was finalized for submission to the Council on April 1, 2011.

### **Budget Request Act, Budget Submission Act, and Budget Support Act**

#### **May – August 2011**

The Council approved the FY 2012 Budget Request Act of 2011 and the FY 2012 Budget Support Act of 2011. The FY 2012 Proposed Budget and Financial Plan is to be submitted to Congress in August 2011.

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# Strategic Budgeting

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The District continues to improve budgetary and financial execution practices to provide accurate and timely financial data to decision-makers. 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 includes:

- Personnel - provides human resource services to the agency so that they can hire, maintain, and retain a qualified and diverse workforce;
- Training and Employee Development - provides training and career development services to agency staff so that they can maintain/increase their qualifications and skills;

- Labor-Management Partnership - creates a structure in which agencies can collaboratively resolve workplace issues;
- Property Management - provides 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 - provides 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 - identifies 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, Economic Development and Regulation, Government Services, Human Support Services, and Public Safety and Justice. With the exception of the District of Columbia Public Schools, Agency Fiscal Officers (AFOs) for the respective agencies under each area report to their respective ACFO.

### **Service-Level Budgeting**

Performance-Based Budgeting created a uniform reporting structure within every agency. Agencies manage divisions/programs; divisions/programs are made up of sub-divisions/activities; and sub-divisions/activities consist of services. The District primarily budgets at the sub-division/activity level. Starting in FY 2006, District law required the presen-

tation of selected agency budgets at the service level. Service-level budgeting allows for greater clarity and transparency in agency budgets by informing stakeholders about the operations of government.

### **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 FY 2009 benchmarking study incorporated higher level outcomes into the benchmark listing, and that practice continues in FY 2012. The benchmarks are located at [www.cfo.dc.gov](http://www.cfo.dc.gov) on the Annual Operating Budget and Capital Plan page.

### **Cost Driver Study**

The Cost Driver project will bring 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, will make 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 2010, approximately 60 agencies were involved with the study, representing a gross funds operating budget of \$5.6 billion.

### **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. It affords District stakeholders the ability to cross reference and analyze multi-faceted data that it has gathered from source systems such as the Procurement Automated Support System (PASS), PeopleSoft Human Resources, PeopleSoft Payroll, and the System of Accounting and Reporting (SOAR).

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 re-allocate 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 contains four fiscal years of data, which includes two 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 more detailed analysis of budget data. All data mirrors the information contained in the District's 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.

Moreover, the OCFO is interested in initiating a project in conjunction with the Executive and the Council to modernize and replace the BFA solution with a robust industry-proven public sector budget development solution. The replacement solution will significantly improve the District's ability to develop, analyze, approve, and implement the District's budget, allowing for scenario-based planning, trend analyses, cost drivers, and automatic integration with HR, procurement and financial systems of record.

## **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 our 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.

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# 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 2012 through FY 2015 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 2012 Budget and its impact on FY 2013 through FY 2015.

Below are line-item descriptions of the financial plan elements. For explanatory purposes, the plan is broken into three sections:

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

The numbering scheme noted below refers to the line numbers on Tables 3-1, 3-2, and 3-3.

## 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.

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 the Baseball Special Revenue Fund in the FY 2011 Approved, FY 2012 Proposed, and FY 2013 to 2014 Projected columns. The transfer in to the Local Fund in FY 2011 Revised includes \$14.3 million from the Baseball Special Revenue Fund and \$6.6 million from the Tax Increment Financing Program Fund.

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 Fiscal Year 2013 for use in Fiscal Year 2015.

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

12. **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.

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

13a. **Transfer from Ballpark Fund.** In Table 3-2, this line shows the amount transferred from the Ballpark Special Revenue fund balance to the General

Fund to assist in gap-closing operations in FY 2010 and FY 2011. FY 2010 amounts are as certified in the District's Comprehensive Annual Financial Report (CAFR) for FY 2010.

13b. **Transfer from Other.** In Table 3-2, \$8 thousand of Library Agency funds were transferred to the General Fund in FY 2010 per the CAFR. In the FY 2011 Approved column, \$11.0 million of revenues held by the Office on Aging in accounts related to the Washington Center for Aging Services and JB Johnson Nursing Home was deemed to be transferred to the General Fund along with \$3 million of other transfers. The FY 2011 Revised column shows the current estimate of these funds.

13c. **Transfer of Community Health Care Financing Fund to Local.** In Table 3-2, \$30.1 million of funds in the Community Health Care Financing Fund transferred to Local Funds in FY 2011, including \$4.4 million for the Department of Corrections healthcare contracts and \$1 million for HIV/AIDS Administration.

13d. **Transfer from Capital Fund Paygo.** In Table 3-2, \$28.8 million transferred from Capital Paygo fund to Local fund in FY 2011 to cover general operating costs, including \$13.0 million for Washington Metropolitan Area Transit Authority (WMATA) operating costs. Also, \$5.2 million and \$5.5 million of Capital Paygo fund will be transferred to local funds in FY 2012 and FY 2013, respectively, to cover general operating costs.

14. **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.

14a. **Conversion of Special Purpose Revenue Fund Balance to Local.** In Table 3-2, this line shows O-type Special Purpose Revenue funds converted to Local funds to cover spending pressures in FY 2011.

14b. **Local Fund - Fund Balance Use.** In Table 3-2, this line shows \$95.1 million of fund balance use in FY 2010 as certified in the FY 2010 CAFR. The FY 2011 Approved Budget uses \$34.9 million of Local fund balance, which includes \$2.1 million of Federal Commercial Revitalization Fund (a small business-related fund); \$7.8 million for Medical Liability Captive Insurance Fund converted for general operating use, and \$4.6 million of surplus Department of Employment Services Funds. The remaining \$20.4 million was the projected FY 2010 Operating Margin reserved for subsequent year's expenditures, which did not materialize at the end of FY 2010. Another \$11.6 million of Reserve fund balance was added to FY 2011 Revised Budget to cover prior commitments. In FY 2012, \$30.9 million is the amount set aside from FY 2011 increase in revenue estimates for (a) Department of Mental Health (Dixon Case Settlement), \$3.5 million; (b) Department of Healthcare Finance (Managed Care Organization Contracts), \$4.1 million; (c) Department of Health (School Nurses), \$12.5 million; and (d) Metropolitan Police Department (New Sworn Officers), \$10.8 million.

14c. **Dedicated Taxes - Fund Balance Use.** In Table 3-2, this line shows \$22.7 million of fund balance use in FY 2010 as certified in the FY 2010 CAFR. This consists of \$14.6 million of Neighborhood Investment Trust Fund and \$8.2 million of Nursing Home Quality of Care Fund. In FY 2011 Revised, \$2.4 million of Neighborhood Investment Trust fund and \$5.0 million of Healthy DC Fund is being used to cover current related program expenditures. In FY 2012, \$1.036 million of Healthy DC Fund balance will be used for program-related expenditures.

14d. **Fund Balance Use.** In Table 3-3, 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.

14e. **Certified Resources not used.** In Table 3-3, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

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

16. **Total General Fund Resources.** This line shows the sum of the individual revenue and fund balance items presented in lines 8 through 15 above.

17. Line intentionally left blank.

## **Expenditures (by Appropriation Title)**

Lines 19-24. These lines reflect agency expenditures by appropriation title.

25. **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 26 to 33.

26. **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.

27. **Operating Cash Reserve.** FY 2011 Approved Budget sets aside \$40.0 million in Operating Cash Reserve to be used to cover spending pressures. FY 2011 Revised Budget shows a reduction of \$31.5 million in this category which covered spending pressures mostly in District of Columbia Public Schools for increased costs in Special Education funding.

28. **Subtotal, Operating Expenditures.** This line shows the sum of lines 19 through 27.

29. **Paygo Capital.** Table 3-2 reflects FY 2011 Budget Support Act directive to set aside 25 percent of increase in revenues for Paygo Capital use starting in FY 2013 using FY 2012 revenues as the base year. Table 3-3 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 rec-

ognized beginning in FY 2008 in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs. The FY 2010 to FY 2015 amounts reflects a change in policy governing these funds.

**31. Repay Contingency Reserve Fund.** This line in Table 3-2 reflects the amount needed to replenish the Contingency Reserve Fund for \$3.0 million in FY 2011 and FY 2012. This total of \$6.0 million is the remaining amount of a \$26.0 million loan to United Medical Center that is to be replenished in each year.

**32. Transfer to Enterprise Funds.** In Table 3-2 and 3-3, 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 3-2 reflects transfers of dedicated tax revenues to the Housing Production Trust Fund (HPTF) Special Revenue Funds outside of the General Fund

**32b. Transfer to Baseball Revenue Fund (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated tax revenues to the Baseball Revenue Fund Special Revenue Funds outside of the General Fund.

**32c. Transfer to TIF/CBF (Enterprise Fund).** This line in Table 3-2 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.

**32d. Transfer to Convention Center (Enterprise Fund).** This line in Table 3-2 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 3-2 reflects transfers of dedicated motor fuel and parking tax to the Highway Trust Fund outside of the General Fund.

**32f. Transfer to WMATA.** This line in Table 3-2 reflects transfers of parking sales and use tax revenues to the Washington Metro Area Transit Authority to support the operations of the agency.

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

**33. Operating Impact of CIP.** This line in Table 3-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 6 – FY 2012 – FY 2017 Capital Improvements Plan for details.

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

**35. 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. In FY 2012, under the section heading “Revised Revenue Estimate Contingency Priority,” this same act authorizes the first \$21.6 million of additional revenues for the purpose of shifting the funding source for employees in the capital budget to the operating budget. 50 percent of the remaining additional revenue, \$27.8 million, will be used as directed in the section “Subtitle Q. Contingency for Additional Revenue.” The remaining \$27.8 million plus 50 percent of the operating margin, \$451 thousand, will be recorded in the Cash Flow Reserve Account.

**36. 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.

**37. Operating Margin, Budget Basis.** This is the difference between Total General Fund Resources (line 16) and the total of Expenditures (line 34), the Cash Flow Reserve Account (line 35) and the Fiscal Stabilization Reserve Account (line 36). In the FY 2011 Revised Budget, \$31.2 million includes \$30.9 million of Local Funds reserved for FY 2012 (as shown in line 14b). In FY 2012 Proposed Budget, \$857 thousand is the remaining unbudgeted revenues from the Nursing Facility Quality of Care Dedicated Tax fund.

**38.** Line intentionally left blank.

## Composition of Cash Reserves

40. **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.

41. **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.

42. **Total Cash Reserves – Emergency and Contingency.** This line reflects the cash reserves available during a given fiscal year.

## 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 3-4 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. **Federal Stimulus package.** Funding made available to the District of Columbia in the “American Recovery and Reinvestment Act” of February 2009. Lines F3a to d shows the amounts expected for direct budgetary relief in FY 2009 through FY 2011 including \$75 million in “Race to the Top” Federal grant award in FY 2011 for the District's Public School system.

F4. **Private Grants.** Revenues received from private grants.

F5. **Subtotal, Federal and Private Resources.** This line is the sum of lines F1 through F4.

F6. **Fund Balance Use.** In Table 3-4, this line shows \$14.16 million of fund balance use in FY 2010 as certified in the District's Comprehensive Annual Financial Report (CAFR).

F7. **Transfer to General Fund.** This line represents funds used to pay for indirect costs, as shown on line 9 in Table 3-1, the General Fund financial plan.

F8. **Total Federal and Private Resources.** This is the sum of lines F4 through F6.

F9. Line intentionally left blank.

F10.–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.**

F19. **Operating Margin, Budget Basis.** This line provides the difference between Total Federal and Private Resources and Total Federal and Private Expenditures.

F20. Line intentionally left blank.

F21. - F25. Fund Balance Calculations.

*A Note on Intra-District Budgets:* 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.

Table 3-1

**FY 2012 - 2015 Proposed Budget and Financial Plan: GENERAL FUND**

(\$ thousands)

	<b>FY 2010 Actual</b>	<b>FY 2011 Approved</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Proposed</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>1 Revenues</b>							
2 Taxes	4,645,088	4,538,225	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
3 Dedicated Taxes	258,779	349,071	349,933	370,206	386,361	431,356	428,789
4 General Purpose Non-Tax Revenues	338,208	409,053	366,440	344,745	350,969	342,022	304,912
5 Special Purpose (O-type) Revenues	439,908	478,777	428,321	460,435	458,246	462,451	483,212
6 Transfer from Lottery	66,750	68,500	63,257	69,415	71,586	73,675	75,349
7 Inter fund transfer	0	14,889	20,889	10,636	16,797	17,934	0
<b>8 Sub-total, General Fund Revenues</b>	<b>5,748,733</b>	<b>5,858,515</b>	<b>5,954,800</b>	<b>6,260,332</b>	<b>6,517,457</b>	<b>6,721,311</b>	<b>6,878,831</b>
9 Bond Proceeds for Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
10 Revenues set-aside for subsequent years' expenditures	0	0	0	0	(23,000)	0	23,000
12 Transfer from Federal and Private Resources	1,589	3,497	3,497	3,497	3,497	3,497	3,497
13 Transfer from Enterprise and Other Funds	22,697	78,745	66,817	5,196	5,532	0	0
14 Fund Balance Use	138,421	195,784	201,945	22,746	0	0	0
15 Revenue Proposals	0	(25,956)	737	169,000	143,008	147,277	145,081
<b>16 Total General Fund Resources</b>	<b>5,916,520</b>	<b>6,125,585</b>	<b>6,242,796</b>	<b>6,466,771</b>	<b>6,652,494</b>	<b>6,878,085</b>	<b>7,056,409</b>
17							
<b>18 Expenditures (by Appropriation Title)</b>							
19 Governmental Direction and Support	349,803	464,043	470,711	536,103	545,065	557,792	571,265
20 Economic Development and Regulation	252,827	242,501	247,528	225,754	224,687	227,214	230,097
21 Public Safety and Justice	1,018,243	976,196	991,638	973,835	996,068	1,019,027	1,044,273
22 Public Education System	1,406,991	1,485,843	1,520,911	1,557,726	1,585,921	1,621,894	1,649,858
23 Human Support Services	1,487,271	1,453,130	1,490,759	1,576,694	1,602,533	1,633,324	1,647,002
24 Public Works	565,731	540,670	546,065	471,873	479,179	489,525	500,601
25 Financing and Other	468,175	538,993	538,993	596,203	638,444	665,067	688,757
26 Bond Issuance Costs	6,514	15,000	15,000	6,000	6,000	6,000	6,000
27 Operating Cash Reserve	0	40,000	8,521	0	0	0	0
<b>28 Sub-total, Operating Expenditures</b>	<b>5,555,555</b>	<b>5,756,375</b>	<b>5,830,126</b>	<b>5,944,189</b>	<b>6,077,896</b>	<b>6,219,842</b>	<b>6,337,853</b>
29 Paygo Capital	14,933	12,071	12,071	37,448	84,075	128,981	170,707
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	267,635	342,774	356,828	381,972	382,833
33 Operating impact of CIP	0	0	0	0	9,498	11,986	11,861
<b>34 Total Expenditures and Transfers</b>	<b>5,858,391</b>	<b>6,114,790</b>	<b>6,211,532</b>	<b>6,437,211</b>	<b>6,645,797</b>	<b>6,868,482</b>	<b>7,037,154</b>
<b>35 Cash Flow Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,252</b>	<b>3,349</b>	<b>4,802</b>	<b>9,628</b>
<b>36 Fiscal Stabilization Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>3,349</b>	<b>4,802</b>	<b>9,628</b>
<b>37 Operating Margin, Budget Basis</b>	<b>58,128</b>	<b>10,794</b>	<b>31,263</b>	<b>857</b>	<b>0</b>	<b>0</b>	<b>0</b>
38							
<b>39 Composition of Cash Reserves</b>							
40 Emergency Cash Reserve Balance (2%)	109,704	109,888	109,888	110,073	110,257	110,111	106,351
41 Contingency Cash Reserve Balance (4%)	228,241	228,738	228,738	229,235	229,733	230,233	230,734
<b>42 Total Cash Reserves - Emergency and Contingency</b>	<b>337,945</b>	<b>338,626</b>	<b>338,626</b>	<b>339,308</b>	<b>339,990</b>	<b>340,344</b>	<b>337,085</b>

Table 3-2

**FY 2012 - 2015 General Fund - Local Source Component - including Dedicated Taxes**

(\$ thousands)

	<b>FY 2010 Actual</b>	<b>FY 2011 Approved</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Proposed</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>1 Revenues</b>							
2 Taxes	4,645,088	4,538,225	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
3 Dedicated Taxes	258,779	349,071	349,933	370,206	386,361	431,356	428,789
4 General Purpose Non-Tax Revenues	338,208	409,053	366,440	344,745	350,969	342,022	304,912
6 Transfer from Lottery	66,750	68,500	63,257	69,415	71,586	73,675	75,349
7 Inter fund transfer	0	14,889	20,889	10,636	16,797	17,934	0
<b>8 Sub-total, Local and Dedicated Fund Revenues</b>	<b>5,308,825</b>	<b>5,379,738</b>	<b>5,526,479</b>	<b>5,799,897</b>	<b>6,059,211</b>	<b>6,258,860</b>	<b>6,395,619</b>
9 Bond proceeds for Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
10 Revenues set aside for subsequent years' expenditures	0	0	0	0	(23,000)	0	23,000
11 Interfund transfers between Local, Dedicated Taxes and O-type Special Purpose Fund	0	23,702	0	(26,037)	0	0	0
12 Transfer from Federal and Private Resources	1,589	3,497	3,497	3,497	3,497	3,497	3,497
13a Transfer from Ballpark Fund	22,689	6,000	6,000	0	0	0	0
13b Transfer from Other	8	13,864	1,936	0	0	0	0
13c Transfer of Community Health Care Financing Fund to Local	0	30,080	30,080	0	0	0	0
13d Transfer from Capital Fund Paygo	0	28,801	28,801	5,196	5,532	0	0
14a Conversion of Special Purpose Revenue Fund Balance to Local	0	92,419	92,419	0	0	0	0
14b Local Fund - Fund Balance Use	95,128	34,914	35,990	30,910	0	0	0
14c Dedicated Taxes - Fund Balance Use	22,731	0	7,420	1,036	0	0	0
15 Revenue Proposals - - Misc.	0	7,326	524	224,395	181,520	189,726	207,370
<b>16 Total Local and Dedicated Taxes Fund Resources</b>	<b>5,456,050</b>	<b>5,635,341</b>	<b>5,748,146</b>	<b>6,044,894</b>	<b>6,232,760</b>	<b>6,458,083</b>	<b>6,635,486</b>
17							
<b>18 Expenditures (by Appropriation Title)</b>							
19 Governmental Direction and Support	315,795	399,965	404,963	492,108	500,946	513,642	527,011
20 Economic Development and Regulation	154,603	107,211	111,728	97,681	96,254	98,691	101,268
21 Public Safety and Justice	952,287	890,748	906,190	926,655	948,755	971,681	996,814
22 Public Education System	1,395,283	1,466,490	1,503,227	1,534,238	1,562,366	1,598,324	1,626,231
23 Human Support Services	1,455,342	1,421,151	1,458,780	1,552,699	1,578,470	1,609,244	1,622,866
24 Public Works	419,758	403,822	405,322	393,553	400,639	410,930	421,819
25 Financing and Other	464,710	533,816	533,816	573,480	615,657	642,265	665,899
26 Bond Issuance Costs	6,514	15,000	15,000	6,000	6,000	6,000	6,000
27 Operating Cash Reserve	0	40,000	8,521	0	0	0	0
<b>28 Sub-total, Operating Expenditures</b>	<b>5,164,292</b>	<b>5,278,202</b>	<b>5,347,547</b>	<b>5,576,415</b>	<b>5,709,088</b>	<b>5,850,778</b>	<b>5,967,907</b>

(Continued on next page)

Table 3-2

**FY 2012 - 2015 General Fund - Local Source Component (cont.)**

(\$ thousands)

	<b>FY 2010 Actual</b>	<b>FY 2011 Approved</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Proposed</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
29 Paygo Capital	499	0	0	0	49,850	94,756	136,482
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
32a Transfer to HPTF Special Revenue Fund (Enterprise Fund)	13,039	14,384	34,018	35,109	34,385	33,585	33,938
32b Transfer to Baseball Revenue Fund (Enterprise Fund)	32,081	29,582	44,746	45,545	46,250	47,167	48,028
32c Transfer to TIF/CBF (Enterprise Fund)	34,140	61,304	60,754	65,466	74,853	94,397	87,732
32d Transfer to Convention Center (Enterprise Fund)	93,054	101,696	96,844	100,718	104,746	108,936	113,294
32e Transfer to Highway Trust Fund (Enterprise Fund)	24,889	37,678	31,273	20,640	19,814	19,022	19,022
32f Transfer to WMATA	0	0	0	58,642	60,079	62,153	64,067
33 Operating Impact of CIP	0	0	0	0	9,498	11,986	11,861
<b>34 Total Local and Dedicated Taxes Fund Expenditures and Transfers</b>	<b>5,452,694</b>	<b>5,624,546</b>	<b>5,716,882</b>	<b>6,015,335</b>	<b>6,226,063</b>	<b>6,448,480</b>	<b>6,616,231</b>
<b>35 Cash Flow Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,252</b>	<b>3,349</b>	<b>4,802</b>	<b>9,628</b>
<b>36 Fiscal Stabilization Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>3,349</b>	<b>4,802</b>	<b>9,628</b>
<b>37 Operating Margin, Budget Basis</b>	<b>3,355</b>	<b>10,794</b>	<b>31,263</b>	<b>857</b>	<b>0</b>	<b>0</b>	<b>0</b>

NOTE: Includes Local and Dedicated Taxes. This change is consistent with the presentation in the CAFR.

Table 3-3

**FY 2012 - 2015 General Fund - Special Purpose Revenue Component**

(\$ thousands)

	<b>FY 2010 Actual</b>	<b>FY 2011 Approved</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Proposed</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>1 Revenues</b>							
5 Special Purpose (O-type) Revenues	439,908	478,777	428,321	460,435	458,246	462,451	483,212
<b>8 Subtotal, Special Purpose Revenue Funds</b>	<b>439,908</b>	<b>478,777</b>	<b>428,321</b>	<b>460,435</b>	<b>458,246</b>	<b>462,451</b>	<b>483,212</b>
11 Interfund transfers to and from Local Fund	0	(23,702)	0	26,037	0	0	0
14d Fund Balance Use	20,562	79,790	69,540	39,692	0	0	0
14e Certified Resources not used	0	(11,339)	(3,424)	(48,893)	0	0	0
15 Revenue Proposals/Policy Proposals	0	(33,282)	213	(55,395)	(38,512)	(42,449)	(62,289)
<b>16 Total Special Purpose Revenue Funds</b>	<b>460,470</b>	<b>490,244</b>	<b>494,650</b>	<b>421,877</b>	<b>419,734</b>	<b>420,002</b>	<b>420,923</b>
17							
<b>18 Expenditures (by Appropriation Title)</b>							
19 Governmental Direction and Support	34,008	64,078	65,748	43,995	44,119	44,149	44,255
20 Economic Development and Regulation	98,224	135,290	135,800	128,073	128,433	128,522	128,829
21 Public Safety and Justice	65,956	85,448	85,448	47,180	47,313	47,346	47,459
22 Public Education System	11,708	19,353	17,684	23,488	23,554	23,570	23,627
23 Human Support Services	31,929	31,979	31,979	23,995	24,062	24,079	24,137
24 Public Works	145,973	136,848	140,743	78,320	78,541	78,595	78,783
25 Financing and Other	3,465	5,177	5,177	22,723	22,787	22,803	22,857
<b>28 Subtotal, Operating Expenditures</b>	<b>391,263</b>	<b>478,173</b>	<b>482,579</b>	<b>367,774</b>	<b>368,808</b>	<b>369,065</b>	<b>369,946</b>
29 Paygo Capital	14,434	12,071	12,071	37,448	34,225	34,225	34,225
32g Transfer to Highway Trust Fund	0	0	0	16,654	16,701	16,712	16,752
<b>34 Total Special Purpose Revenue Funds Component of General Funds</b>	<b>405,697</b>	<b>490,244</b>	<b>494,650</b>	<b>421,876</b>	<b>419,734</b>	<b>420,002</b>	<b>420,923</b>
<b>37 Operating Margin, Budget Basis</b>	<b>54,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Table 3-4

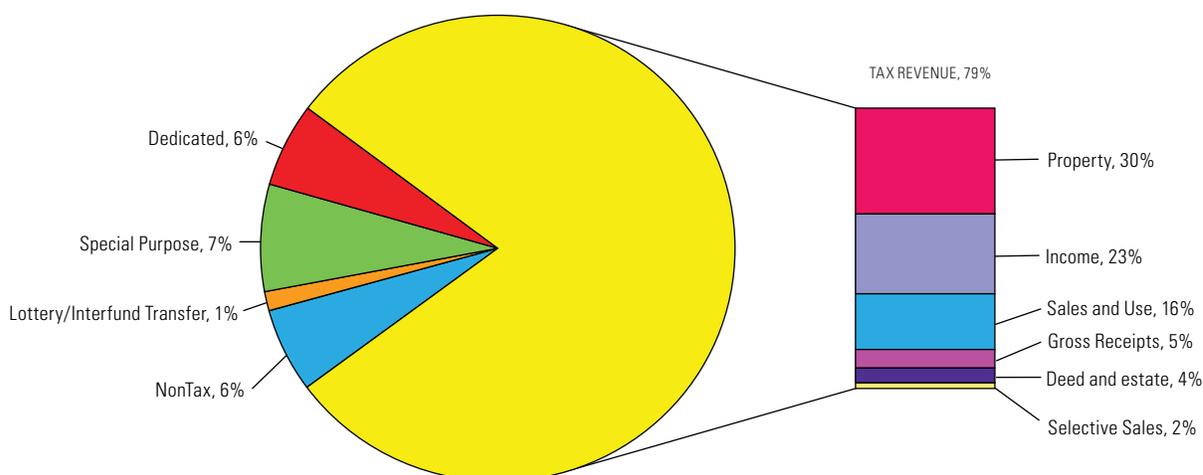
**FY 2012 - 2015 Federal and Private Resources Financial Plan**

(\$ thousands)

	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Revenues</b>	<b>Actual</b>	<b>Approved</b>	<b>Revised</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
F1 Federal Grants	2,224,644	2,413,263	2,734,786	2,482,199	2,487,543	2,579,359	2,675,723
F2 Federal Payment/Contribution	135,839	124,725	155,751	146,800	146,800	146,800	146,800
F3 Federal Stimulus package:							
F3a State Fiscal Stabilization Fund	88,551	0	0	0	0	0	0
F3b Race to the Top	0	74,999	74,999	0	0	0	0
F3c Medicaid FMAP Increase	155,256	80,736	80,736	0	0	0	0
F3d Foster care\ Adoption Assistance - Title IVE	2,527	1,850	1,850	0	0	0	0
F4 Private Grants	23,962	4,977	41,365	23,269	23,882	24,606	25,382
<b>F5 Subtotal, Federal &amp; Private Resources</b>	<b>2,630,779</b>	<b>2,700,550</b>	<b>3,089,486</b>	<b>2,652,268</b>	<b>2,658,225</b>	<b>2,750,765</b>	<b>2,847,905</b>
F6 Fund Balance Use	14,156	0	0	0	0	0	0
F7 Transfer to General Fund	(1,589)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)
<b>F8 Total Federal &amp; Private Resources</b>	<b>2,643,346</b>	<b>2,697,053</b>	<b>3,085,989</b>	<b>2,648,771</b>	<b>2,654,728</b>	<b>2,747,268</b>	<b>2,844,408</b>
F9							
<b>F10 Expenditures (by Appropriation Title)</b>							
F11 Governmental Direction and Support	28,931	27,810	42,598	29,798	27,744	28,609	29,535
F12 Economic Development and Regulation	102,021	136,584	159,505	162,130	123,172	126,181	129,400
F13 Public Safety and Justice	117,779	224,904	291,951	161,697	160,655	164,819	169,260
F14 Public Education System	395,372	311,134	488,783	333,459	338,343	344,805	351,699
F15 Human Support Services	1,881,865	1,924,816	2,021,568	1,908,352	1,956,035	2,033,059	2,113,631
F16 Public Works	41,745	56,835	66,615	38,435	33,879	34,895	35,983
F17 Financing and Other	15,668	14,970	14,970	14,900	14,900	14,900	14,900
<b>F18 Total Federal &amp; Private Expenditures</b>	<b>2,583,381</b>	<b>2,697,053</b>	<b>3,085,989</b>	<b>2,648,771</b>	<b>2,654,728</b>	<b>2,747,268</b>	<b>2,844,408</b>
<b>F19 Operating Margin, Budget Basis</b>	<b>59,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
F20							
F21 Beginning Federal & Private Fund Balance	142,566	191,023	191,023	191,023	191,023	191,023	191,023
F22 Operating Margin, Budget Basis	59,965	0	0	0	0	0	0
F23 Projected GAAP Adjustments (Net)	2,648	0	0	0	0	0	0
F24 Fund Balance Use	(14,156)	0	0	0	0	0	0
<b>F25 Ending Federal &amp; Private Fund Balance</b>	<b>191,023</b>						

# Revenue

## TOTAL GENERAL FUND TAX REVENUE - FISCAL YEAR 2012



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2011 to FY 2015. 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.

Table 4-1

**General Fund Revenues, FY 2010-2015**

(Dollars in Thousands)

Type of Revenue	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
<b>Local Fund - Baseline</b>	<b>5,076,407</b>	<b>5,176,546</b>	<b>5,429,690</b>	<b>5,672,850</b>	<b>5,827,504</b>	<b>5,966,831</b>
<i>% change annual</i>		2.0%	4.9%	4.5%	2.7%	2.4%
Taxes	4,671,449	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
General Purpose Non-Tax Revenues	338,208	366,440	344,745	350,969	342,022	304,912
Transfer from Lottery/Interfund Transfer	66,750	84,146	80,051	88,383	91,608	75,349
<b>Dedicated/Special Purpose – Baseline</b>	<b>739,351</b>	<b>778,253</b>	<b>830,641</b>	<b>844,608</b>	<b>893,807</b>	<b>912,000</b>
<i>% change annual</i>		5.3%	6.7%	1.7%	5.8%	2.0%
Dedicated Taxes	299,443	349,932	370,206	386,362	431,356	428,788
Special Purpose (O-Type) Revenues	439,908	428,321	460,435	458,246	462,451	483,212
<b>Total Revenue – Baseline</b>	<b>5,815,758</b>	<b>5,954,799</b>	<b>6,260,331</b>	<b>6,517,458</b>	<b>6,721,311</b>	<b>6,878,831</b>
<i>% change annual</i>		2.4%	5.1%	4.1%	3.1%	2.3%
<b>Revenue Policy Proposals</b>		736	169,000	143,008	147,277	145,082
<b>Total Revenue with Policy Proposals</b>	<b>5,815,758</b>	<b>5,955,536</b>	<b>6,429,331</b>	<b>6,660,466</b>	<b>6,868,588</b>	<b>7,023,912</b>
Level Change		139,778	473,795	231,135	208,122	155,324
<i>% change annual</i>		2.4%	8.0%	3.6%	3.1%	2.3%

**Summary**

The FY 2011 baseline estimate of \$5.18 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$100.1 million (2.0%) greater than FY 2010 revenue. (Table 4-1.) The \$5.43 billion estimate for FY 2012 is an increase of \$253.1 million (4.9%) from FY 2011. Including dedicated and special purpose revenues and policy initiatives, total FY 2011 general fund revenue in the financial plan is \$5.96 billion, \$139.8 million more than in FY 2010 and \$6.43 billion in FY 2012, \$473.8 million more than FY 2011.

Various policy initiatives increase general fund revenue in FY 2011 by \$0.7 million and in FY 2012 by \$169 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****National Economy**

The U.S. economy continues to recover from the recession, and in the last quarter of 2010 the level of real GDP finally surpassed the prior peak of 2008. Growth in the national economy has, however, been uneven. Although there has been little net change in U.S. employment, the Standard & Poors 500 Index, a broad measure of the stock market, has rebounded: from May 2010 to May 2011, the S&P 500 gained 19.0 percent although it lost almost 6.0 percent in the first two weeks of June 2011. In the first quarter of 2011, personal income was 4.7 percent higher than a year earlier and wages and salaries were 3.7 percent higher.

- In May, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP, which has now grown for 7 consecutive quarters.
- In the May Blue Chip forecast, growth in real GDP in FY 2011 is 2.6 percent, and nominal growth is 4.7 percent. For FY 2012, the real and nominal growth rates are expected to rise to 3.1 percent and 5.0 percent, respectively.

Table 4-2

## Forecasts of Nominal and Real U.S. GDP through FY 2015 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate	FY 2015 Estimate
(% change from the prior year)							
<b>Real GDP</b>							
Blue Chip	-3.4	2.2	2.6	3.1			
CBO	-3.4	2.2	2.5	3.2	2.9	3.5	3.7
<b>Nominal GDP</b>							
Blue Chip	-2.1	2.9	4.7	5.0			
CBO	-2.1	2.9	3.6	4.4	4.5	5.2	5.4

Source: Blue Chip Economic Indicators (May 2011) and Congressional Budget Office (January 2011). Blue Chip Indicators is only available through FY 2012. FY 2009 and FY 2010 are actuals from the U.S. Bureau of Economic Analysis.

### The District of Columbia Economy

D.C. has avoided some of the worst problems of the national recession because of the presence of the federal government and, technically, may not actually have been in recession. D.C. is the central city of the metropolitan area with the lowest unemployment rate (5.4% in April) of the largest metropolitan areas. During the recession and subsequent recovery, jobs located in D.C. have done relatively well compared to the rest of the nation; in May 2011 there were 13,000 (1.9%) more jobs in D.C. than when the U.S. recession began in December 2007, whereas total employment in the U.S. declined by 5.0 percent. However, D.C. resident employment in May 2011 was still 4.0 percent less than when the recession began, a percentage decline close to the 4.4 percent for the nation as a whole.

Most indicators of the D.C. economy continue to show gains over the prior year. It should be noted, however, that some of the greatest impacts of the recession on D.C. revenues have been those associated with real property values and sales, capital gains, and business profits which are not directly tied to short term changes in employment, income, and other measures of current economic activity.

- In May 2011, there were 1,067 (0.2%) more wage and salary jobs located in D.C. than a year earlier as measured by the 3-month moving average. The federal government gained 2,400 (1.2%) over the past year; the private sector lost 1,133 (-0.2%). (The labor market information for May 2011 reflects revisions to data for 2009 and 2010 released by the U.S. Bureau of Labor Statistics in March; Table 4-3 does not include these revisions.)
- D.C. resident employment in May was 2,711 (-0.9%) less than a year earlier as measured by the 3-month moving average. The labor force was 2,126 (-0.6%) lower.
- D.C.'s unemployment rate in May (9.8%, seasonally adjusted) was 0.7 percentage points above that of the U.S. (9.1%).
- Due to both the presence of the federal government and a rebound in the private sector, wages earned in the District of Columbia grew 5.1 percent in the December quarter compared to the same quarter a year ago. D.C. personal income was up 4.2 percent from a year earlier.
- In May, sales of single family houses were down by 8.7 percent from a year ago as measured by the 3-month moving average, and the average selling price was 10.3 percent higher. The average price of condominium units that sold in that 3-month period was 4.7 percent lower than a year earlier, and sales were 14.7 percent lower. The value of all home sale contracts was 6.4 percent lower than a year ago.
- In the quarter ending March, occupied office space rose by 4.2 percent from the prior year. The commercial office vacancy rate declined to 8.4 percent (including sublet), well below the metropolitan area average of 12.0 percent. An additional 2.9 million square feet are expected to be added to inventory over the next 2 years, about the same as the expected increase in demand.
- In April, the average room-rate for hotels was 1.6 percent higher than for the same period a year earlier as measured by the 3-month moving average, while the number of hotel room-days sold was up

1.6 percent. Revenues from room sales were up 3.2 percent.

- In May, employment in retail declined 5.5 percent from a year earlier as measured by the 3-month moving average. Employment in accommodations was down 3.0 percent, while in restaurants it was down 3.3 percent.

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 upgrading their forecasts for the D.C. economy along with improvements in the national one. The economic assumptions for the revenue estimate (see Table 4-3), which are based substantially on their May 2011 forecasts, include:

- **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 2011 and FY 2012, respectively, are projected to be 4.1 percent and 2.4 percent. Real GDP-DC, adjusted for inflation, is expected to grow 2.3 percent in FY 2011 and 1.1 percent in FY 2012.
- **D.C.'s Personal Income.** The growth rate in personal income, which is mostly wages and salaries but also includes investment income and transfer payments, in FY 2011 is expected to be 4.8 percent, and 5.5 percent in FY 2012. This is somewhat greater than the 2.8 percent growth in FY 2010. Increases in the number of households residing in D.C. will continue to contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2011 is expected to show a net increase of 8,100 (1.1%) in FY 2011 and by 5,800 (0.8%) in FY 2012.
- **Resident employment.** In FY 2011, the D.C. labor force is expected to fall by 0.1 percent and rise by 1.1 percent in FY 2012. Because the average unemployment rate for FY 2011 (9.5%) is below that for FY 2010, resident employment is expected to rise by 0.5 percent in FY 2011, followed by an additional 1.7 percent gain in FY 2012 when the unemployment rate falls to 9.1 percent.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to fall by 7.0 percent in FY 2011, with prices increasing by 3.2 percent.

Sales and prices increase by 5.6 percent and 5.5 percent, respectively, in FY 2012.

- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.8 percent in FY 2011 and 2.4 percent in 2012. The rate in FY 2010 was 2.1 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2011 of 268,700, up 1,800 (0.7%) from FY 2010, and 271,300 in FY 2012 (up another 2,600 or 0.9%).

In looking further ahead to FY 2013 to FY 2015, 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. Growth in nominal GDP-DC is expected to average about 4.5 percent per year and personal income by about 5.6 percent; close to 7,700 additional jobs will be added each year. Inflation is expected to drift lower (CPI of 2.5 percent by 2015), interest rates rise (to a 5.4 percent rate for 10-year Treasury securities in 2015), and the stock market grows at a steady pace (a gain of about 11.0 percent over the 3-year period). In the years 2013 through 2015, 5,012 new housing starts are anticipated, and 6,400 households will be added. In this period housing sales and house prices will both 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 the economic impacts resulting from the Japanese tsunami and euro-zone debt add to these downside risks.

Another risk is that the District may be adversely affected by cut-backs in federal spending and the federal presence in the District. One of the stabilizing factors in the District's economy is the presence of the federal government. In FY 2009 federal spending in D.C. for wages, benefits, procurement, and grants to the District government was \$49.9 billion. Federal employment accounts for about 30 percent of all D.C. jobs and about 36 percent of all wages and salaries, and many more people are employed as a result of contracting (procurement awards in D.C. totaled \$7.8 bil-

Table 4-3

### Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2009 – FY 2015

	FY 2009 Actual	FY 2010 Actual	FY 2011 Est.	FY 2012 Est.	FY 2013 Est.	FY 2014 Est.	FY 2015 Est.
Gross State Product (nominal; billions of \$)	97.83	103.86	108.11	110.68	115.26	120.84	126.44
	1.7%	6.2%	4.1%	2.4%	4.1%	4.8%	4.6%
Personal Income (billions of \$)	41.15	42.31	44.33	46.76	49.42	52.30	55.14
	3.0%	2.8%	4.8%	5.5%	5.7%	5.8%	5.4%
Wages and Salaries of DC Residents (billions of \$)	21.1	21.8	22.8	24.0	25.3	26.5	27.8
	2.3%	3.0%	4.8%	5.3%	5.5%	4.7%	4.9%
Population (thousands)	594.3	602.7	609.3	614.6	618.8	622.3	625.2
	1.4%	1.4%	1.1%	0.9%	0.7%	0.6%	0.5%
Households (thousands)	264.4	266.9	268.7	271.3	273.7	275.8	277.7
	0.4%	0.9%	0.7%	0.9%	0.9%	0.8%	0.7%
At-place Employment (thousands)	701.4	708.2	716.3	722.1	728.8	737.2	745.3
	-0.2%	1.0%	1.1%	0.8%	0.9%	1.1%	1.1%
Civilian Labor Force (thousands)	332.3	334.0	333.7	337.5	341.9	344.7	346.9
	-0.6%	0.5%	-0.1%	1.1%	1.3%	0.8%	0.6%
Resident Employment (thousands)	302.7	300.4	301.8	307.0	313.4	317.6	322.7
	-3.6%	-0.8%	0.5%	1.7%	2.1%	1.3%	1.6%
Unemployment Rate (percent)	8.9	10.1	9.5	9.1	8.3	7.9	7.0
Housing Starts	525	699	1,874	1,206	1,458	1,625	1,929
Housing Stock (thousands)	292.8	295.9	297.6	299.4	300.9	302.4	304.0
Sale of Housing Units	7,400	9,300	8,649	9,130	9,713	9,832	10,074
	-1.3%	25.7%	-7.0%	5.6%	6.4%	1.2%	2.5%
Average Housing Price (thousands of \$)	579.6	576.7	595.2	627.9	663.7	702.3	740.4
	-2.7%	-0.5%	3.2%	5.5%	5.7%	5.8%	5.4%
Washington Area CPI (% change from prior year)	0.4	2.1	2.8	2.4	2.2	2.5	2.5
Interest Rate on 10-year Treasury Notes (%)	3.2	3.4	3.3	3.7	4.5	4.7	5.4
Change in S&P Index of Common Stock (%)*	19.7	10.6	2.5	7.2	2.8	3.4	4.4

\*Change in S and P 500 Stock Index 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 2010 is the % change from CY 2009.4 to CY 2010.4.

Sources: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by Global Insight (May 2011) and Economy.com (May 2011); forecasts of the national economy prepared by the Congressional Budget Office (January 2011) and Blue Chip Economic Indicators (May 2011); Bureau of Labor Statistics labor market information from April 2011; Bureau of Economic Analysis estimates of D.C. Personal Income (December 2010); Census Bureau estimates of D.C. population (December 2010); Delta Associates information on commercial office buildings and residential property in D.C. (March 2011); Reis information on apartment buildings in D.C. (March 2011); and D.C. housing sales data (April 2011) from the Metropolitan Regional Information Systems (MRIS), accessed through the Greater Capital Area Association of Realtors (GCAAR). The actual housing information in this table is based on Global Insight data that includes non-brokered sales. Actual data is subject to revision by the information source.

lion in FY 2009). Security concerns arising out of 9/11 and the Iraq and Afghanistan wars have resulted in large increases in government spending that benefited the Washington D.C. area, and federal economic stimulus activities have had a similar effect on the District's economy. Efforts to reduce federal spending over the next few years in areas unrelated to economic stimulus could dampen growth in the District of Columbia.

Not all uncertainty is on the down side, however. According to the 2010 U.S. Census, D.C.'s population grew to 601,723 in April 2010, an increase of 29,700 (5.2%) from the 2000 Census count. 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.

## 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 2011 to FY 2015, along with actual FY 2010 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. Total revenues will return to the FY 2008 peak level in FY 2012. Property taxes continued to grow in FY 2009 and were flat in FY 2010 but will be a drag on revenues in FY 2011. "Other taxes" which includes deed taxes, will remain well below the FY 2007 peak level through-

Table 4-4

### General Fund, Local Revenue by Source, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	1,821,459	1,681,000	1,805,000	1,923,172	2,005,878	2,067,844
<i>Transfer to TIF/Pilot/CBF</i>	(11,145)	(24,239)	(33,902)	(38,335)	(54,445)	(59,324)
Real Property (net)	1,810,314	1,656,761	1,771,098	1,884,837	1,951,433	2,008,520
Personal Property (gross)	52,032	52,188	52,642	53,169	54,120	55,088
<i>Transfer to Neighborhood Investment Fund</i>	(2,588)	(3,190)	(3,190)	(3,190)	(6,390)	(10,000)
Personal Property (net)	49,444	48,998	49,452	49,979	47,730	45,088
Public Space Rental (gross)	34,264	33,168	33,456	33,791	34,129	34,470
<i>Transfer to DDOT</i>	(34,264)	(33,168)	-	-	-	-
Public Space Rental (net)	-	-	33,456	33,791	34,129	34,470
<b>Total Property</b>	<b>1,859,758</b>	<b>1,705,759</b>	<b>1,854,006</b>	<b>1,968,607</b>	<b>2,033,292</b>	<b>2,088,078</b>
General Sales (gross)	976,690	1,013,804	1,070,308	1,106,394	1,156,153	1,208,254
<i>Transfer to Convention Center</i>	(94,360)	(96,844)	(100,718)	(104,746)	(108,936)	(113,294)
<i>Transfer to TIF/CBF</i>	(22,995)	(36,515)	(31,564)	(36,518)	(54,425)	(43,302)
<i>Transfer to DDOT (parking tax)</i>	(28,374)	(29,573)	-	-	-	-
<i>Transfer to Ballpark Fund</i>	(9,977)	(9,966)	(10,447)	(10,638)	(11,041)	(11,391)
<i>Transfer to Healthy DC Fund</i>	-	(27)	(53)	(107)	(214)	(214)
<i>Transfer to WMATA</i>	-	-	(40,403)	(40,955)	(42,122)	(43,134)
General Sales (net)	820,984	840,880	887,123	913,429	939,415	996,919
Alcohol	5,717	5,605	5,662	5,637	5,613	5,591
Cigarette	33,394	32,392	31,970	31,553	31,142	30,736
Motor Vehicle	37,749	35,725	36,439	37,169	37,911	38,670
Motor Fuel Tax	22,180	21,500	20,640	19,814	19,022	19,022
<i>Transfer to Highway Trust Fund</i>	(22,180)	(21,500)	(20,640)	(19,814)	(19,022)	(19,022)
<b>Total Sales</b>	<b>897,844</b>	<b>914,602</b>	<b>961,194</b>	<b>987,788</b>	<b>1,014,082</b>	<b>1,071,916</b>

(Continued on next page)

Table 4-4 (continued)

**General Fund, Local Revenue by Source, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Individual Income	1,110,444	1,215,277	1,298,640	1,360,309	1,402,879	1,452,180
Corporation Franchise	207,292	222,276	232,606	237,793	244,030	253,551
U. B. Franchise	116,395	121,648	125,527	133,059	141,042	149,505
<b>Total Income</b>	<b>1,434,131</b>	<b>1,559,201</b>	<b>1,656,773</b>	<b>1,731,161</b>	<b>1,787,951</b>	<b>1,855,236</b>
Public Utility (gross)	149,877	150,184	150,453	150,690	150,898	151,080
<i>Transfer to Ballpark Fund</i>	<i>(10,301)</i>	<i>(10,061)</i>	<i>(10,078)</i>	<i>(10,092)</i>	<i>(10,105)</i>	<i>(10,116)</i>
Public Utility (net)	139,576	140,123	140,375	140,598	140,793	140,964
Toll Telecommunication (gross)	62,826	62,853	62,873	62,887	62,897	62,905
<i>Transfer to Ballpark Fund</i>	<i>(1,923)</i>	<i>(2,219)</i>	<i>(2,220)</i>	<i>(2,220)</i>	<i>(2,221)</i>	<i>(2,221)</i>
Toll Telecommunication (net)	60,903	60,634	60,653	60,667	60,676	60,684
Insurance Premiums (gross)	68,740	71,267	75,024	75,024	75,024	75,024
<i>Transfer to Healthy DC Fund</i>	<i>(24,304)</i>	<i>(24,316)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>
Insurance Premiums (net)	44,436	46,951	50,024	50,024	50,024	50,024
Healthcare Provider Tax	12,423	12,000	12,000	12,000	12,000	12,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,423)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>
Baseball Gross Receipts Tax	23,712	22,500	22,800	23,300	23,800	24,300
<i>Transfer to Ballpark Fund</i>	<i>(23,712)</i>	<i>(22,500)</i>	<i>(22,800)</i>	<i>(23,300)</i>	<i>(23,800)</i>	<i>(24,300)</i>
Hospital Bed Tax	-	8,390	8,390	8,390	8,390	-
<i>Transfer to Hospital Fund</i>	-	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	-
ICF-MR Assessment	-	2,000	2,000	2,000	2,000	2,000
<i>Transfer to Stevie Sellows</i>	-	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>
HMSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>
<b>Total Gross Receipts</b>	<b>244,915</b>	<b>247,708</b>	<b>251,052</b>	<b>251,289</b>	<b>251,493</b>	<b>251,672</b>
Estate	39,341	53,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	113,198	146,977	147,712	154,123	160,303	166,379
<i>Transfer to HPTF</i>	<i>(16,423)</i>	<i>(22,047)</i>	<i>(22,157)</i>	<i>(23,118)</i>	<i>(24,045)</i>	<i>(24,957)</i>
Deed Recordation (net)	96,775	124,930	125,555	131,004	136,257	141,422
Deed Transfer (gross)	94,202	130,306	130,958	139,587	147,997	156,759
<i>Transfer to HPTF</i>	<i>(13,735)</i>	<i>(19,546)</i>	<i>(19,644)</i>	<i>(20,938)</i>	<i>(22,200)</i>	<i>(23,514)</i>
Deed Transfer (net)	80,467	110,760	111,314	118,649	125,798	133,245
Economic Interests	18,218	10,000	10,000	10,000	10,000	10,000
<b>Total Other Taxes</b>	<b>234,801</b>	<b>298,691</b>	<b>281,869</b>	<b>294,653</b>	<b>307,055</b>	<b>319,667</b>
<b>TOTAL TAXES</b>	<b>4,671,449</b>	<b>4,725,960</b>	<b>5,004,895</b>	<b>5,233,498</b>	<b>5,393,873</b>	<b>5,586,569</b>
Licenses & Permits	60,852	59,735	58,699	59,547	56,853	57,859
Fines & Forfeits	111,488	131,261	138,236	141,812	139,984	138,248
Charges for Services	46,125	51,505	47,869	48,950	47,278	48,411
Miscellaneous Revenue	119,743	123,939	99,941	100,660	97,907	60,394
<b>TOTAL NON-TAX</b>	<b>338,208</b>	<b>366,440</b>	<b>344,745</b>	<b>350,969</b>	<b>342,022</b>	<b>304,912</b>
Lottery	66,750	63,257	69,415	71,586	73,675	75,349
Interfund Transfer	-	20,889	10,636	16,797	17,934	-
<b>TOTAL LOCAL FUND REVENUE</b>	<b>5,076,407</b>	<b>5,176,546</b>	<b>5,429,690</b>	<b>5,672,850</b>	<b>5,827,504</b>	<b>5,966,831</b>

out the forecast. General sales tax revenue will surpass its FY 2008 peak in FY 2012, while income taxes (including those on business), which also peaked in FY 2008, will not exceed that peak level until FY 2014.

Overall, for the years FY 2011 through FY 2015 tax revenues (before earmarking) are expected to grow, on average, 3.1 percent, which is below the 4.5 percent average growth for D.C. personal income over this period.

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.

## Local Fund

### Property Taxes

#### Real-Property Tax

In FY 2010, \$1.821 billion was collected before dedicated distributions; a 0.1 percent decrease from FY 2009. This decrease in collections was driven by an approximately 9.0 percentage point drop in the growth rate of commercial property (Class 2) collections, compared to 2009 collections. Class 2 collections account for approximately 68 percent of total real property tax collections. And despite declining residential property values due to the recent economic recession and national real estate collapse, residential property (Class 1)

collections continued to increase primarily because large apartment buildings generated greater income due to lower vacancy rates and tax bills for homestead properties increased 10 percent annually. Class 1 tax collections account for approximately 31 percent of total real property tax collections.

**Residential Property.** Due to the deflating housing bubble and the lingering economic recession, residential property value declines continued in CY 2010 due to even fewer residential property sales. (There was, however, a significant increase in sales of single-family homes valued below \$200,000. But these home sales were likely foreclosure-related sales, which also tend to adversely affect home appreciation rates in respective neighborhoods.) This sustained relative weakness in the residential sector is expected to continue over the next 24 to 36 months. However, Class 1 tax collections are expected to grow approximately 5 percent annually for FYs 2011 to 2015 due to relatively low vacancy rates for large apartment buildings and the many homestead properties still being assessed for tax purposes at well below market rates due to the assessment cap.

**Commercial Property.** Market rate sales of commercial property virtually disappeared in 2009 but came back in 2010. In the summer and fall of 2010, there was an increase in the number of large commercial property sales at prices on average 30 percent above the 2010 assessment value. As a result, Class 2 assessment values

Table 4-5

### Property Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Real Property (gross)	1,821,459	1,681,000	1,805,000	1,923,172	2,005,878	2,067,844
<i>Transfer to TIF/PILOT/CBF</i>	<i>(11,145)</i>	<i>(24,239)</i>	<i>(33,902)</i>	<i>(38,335)</i>	<i>(54,445)</i>	<i>(59,324)</i>
Real Property (net)	1,810,314	1,656,761	1,771,098	1,884,837	1,951,433	2,008,520
Personal Property (gross)	52,032	52,188	52,642	53,169	54,120	55,088
<i>Transfer to Neighborhood Investment Fund</i>	<i>(2,588)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(3,190)</i>	<i>(6,390)</i>	<i>(10,000)</i>
Personal Property (net)	49,444	48,998	49,452	49,979	47,730	45,088
Public Space Rental	34,264	33,168	33,456	33,791	34,129	34,470
<i>Transfer to DDOT Unified Fund/Highway Trust Fund</i>	<i>(34,264)</i>	<i>(33,168)</i>	-	-	-	-
Public Space Rental (net)	-	-	33,456	33,791	34,129	34,470
<b>Total Property Taxes (net)</b>	<b>1,859,758</b>	<b>1,705,759</b>	<b>1,854,006</b>	<b>1,968,607</b>	<b>2,033,292</b>	<b>2,088,078</b>
<b>Policy Proposals</b>	-	-	<b>1,850</b>	<b>3,015</b>	<b>18,895</b>	<b>22,369</b>

will mostly rebound in FY 2012 to FY 2010 levels. The factors that affect residential and commercial property assessment values mean that, after a decline of 7.7 percent in FY 2011, property tax revenue before dedicated distributions will grow 7.4 percent in FY 2012.

**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 2011, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 20 percent.

**Transfer to Tax Increment Financing (TIF) Fund:** In FY 2011, \$24.2 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to \$54.4 million in FY 2014, when Arena Stage and the Convention Center are recognized.

### **Personal Property Tax**

In FY 2010, gross total personal property tax collections totaled \$52.0 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 0.3 percent to \$52.2 million in FY 2011. Total gross personal property tax collections are expected to grow at an annual average rate of 1.4 percent per annum for FYs 2012 to FY 2015 as the District of Columbia economy recovers.

**Transfer to Neighborhood Investment Fund:** In FY 2010, \$2.6 million 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. The amount distributed to NIF in FYs 2011, 2012 and 2013 will be \$3.2 million annually. But the amount will increase to \$6.4 million in FY 2014 and \$10 million in FY 2015.

### **Public Space Rental**

In FY 2010, revenue from public space rentals amounted to \$34.3 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decline 3.2 percent to \$33.2 million in FY 2011. But with respect to the rebound in commercial values, collections are expected to grow at

an average annual rate of 1.0 percent for FYs 2012 to 2015.

**Transfer to District Department of Transportation (DDOT):** The "District Department of Transportation Unified Fund Amendment Act of 2007" required that all revenue from the public space rentals be deposited annually into the DDOT Unified Fund. However, in 2010, the DDOT Unified Fund was repealed effective FY 2012 and all public space rental revenue will remain in the Local fund in FY 2012 and beyond.

### **Policy Proposals:**

- Change Neighborhood Investment Fund to Local
- Allow bike sharing station advertising and transfer bike sharing and other advertising to DDOT Enterprise Fund
- Change Community Benefits Fund to Local
- Allen Chapel A.M.E Senior Residential Rental Project Tax Relief
- Universal Holiness Church Real Property Tax Relief and Exemption
- SOME, Inc. and Affiliates Transfer and Recordation Exemption and Equitable Tax Relief
- Beulah Baptist Church Tax Relief
- Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement
- Wayne Place Senior Living Limited Partnership Tax Relief

### **General Sales and Use Taxes**

In FY 2010, \$976.7 million was collected before dedicated distributions, a 0.3 percent increase from FY 2009. Personal income, an economic driver of the sales and use tax grew very slightly in FY 2010 after contracting in FY 2009 for the first time since 1969. The slow recovery of the national economy has had an impact on tourism in the District. Forty-eight percent of sales tax revenue comes from hotels, restaurants and bars. As the national economy strengthens, so too shall sales and use tax growth. In FY 2011, sales tax revenue is expected to grow at a rate of 3.8 percent to \$1.0 billion. Growth in FY 2012 will be below the pre-recession long term average of 6.5 percent, at 5.6 percent. Under current law, the temporary increase in the general sales tax rate to 6 percent expires in FY 2013 and reverts back to 5.75 percent, slowing baseline growth in sales and use tax revenue to 3.4 percent.

Table 4-6

**General Sales and Use Tax Revenue, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
General Sales and Use Tax	976,690	1,013,804	1,070,308	1,106,394	1,156,153	1,208,254
<i>Transfer to Convention Center</i>	<i>(94,360)</i>	<i>(96,844)</i>	<i>(100,718)</i>	<i>(104,746)</i>	<i>(108,936)</i>	<i>(113,294)</i>
<i>Transfer to TIF/CBF</i>	<i>(22,995)</i>	<i>(36,515)</i>	<i>(31,564)</i>	<i>(36,518)</i>	<i>(54,425)</i>	<i>(43,302)</i>
<i>Transfer to DDOT Unified Fund/Highway Trust Fund (parking tax)</i>	<i>(28,374)</i>	<i>(29,573)</i>	-	-	-	-
<i>Transfer to Ballpark Fund</i>	<i>(9,977)</i>	<i>(9,966)</i>	<i>(10,447)</i>	<i>(10,638)</i>	<i>(11,041)</i>	<i>(11,391)</i>
<i>Transfer to Healthy DC Fund</i>	-	<i>(27)</i>	<i>(53)</i>	<i>(107)</i>	<i>(214)</i>	<i>(214)</i>
<i>Transfer to WMATA</i>	-	-	<i>(40,403)</i>	<i>(40,955)</i>	<i>(42,122)</i>	<i>(43,134)</i>
<b>Total General Sales and Use Tax (net)</b>	<b>820,984</b>	<b>840,880</b>	<b>887,123</b>	<b>913,429</b>	<b>939,415</b>	<b>996,919</b>
<b>Policy Proposals</b>	-	<b>876</b>	<b>1,535</b>	<b>17,793</b>	<b>20,242</b>	<b>21,007</b>

**Transfer to Convention Center Fund:** The formula financing the Convention Center Fund includes only sales tax revenue from hotels, restaurants, rental vehicles, and sale of prepaid phone cards. The hotel tax rate is 14.5 percent—a 4.45 percent rate dedicated to the Convention Center Fund and a 10.05 percent rate 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 Local 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. Since 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 have been subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate (10 percent less 5.75 percent or 4.25 percent) is placed into a separate fund and is used to make principal and interest payments on the loan. The amount of the Verizon Center transfer is included in the TIF transfer amount.

**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, in FY 2012 all parking sales tax revenue will be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority.

**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.** Beginning FY 2011, any revenues from the sales tax on medical marijuana will be transferred to the Healthy DC and Health Care Expansion fund.

**Policy Proposals:**

- Increase sales tax rate on parking from 12% to 18% and transfer increased parking tax revenue to WMATA
- Maintain general sales tax rate at 6% past FY 2012
- Exempt cigarettes from retail sales tax base
- Increase alcoholic beverage tax to 10%
- Allow off-premise liquor stores to sell until midnight

- Extend Sunday morning liquor sales hours to 8:00 a.m. for bars and restaurants
- Expand sales tax base to include armored car, security and private investigation services
- Transfer sales tax revenue to Healthy Schools Fund
- Change Community Benefits Fund to Local

## 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.

### Alcoholic Beverage

In FY 2010 revenue from the alcoholic beverage tax was \$5.7 million, a 6.1 percent increase over collections in FY 2009. We anticipate a decline of 2.0 percent compared to FY 2010 for FY 2011. The growth rate is projected to be 1.0 percent in FY 2012 followed by a negative 0.4 percent rate in FY 2013 through FY 2015.

### Cigarette

Revenue in FY 2010 was \$33.4 million, an 11.2 percent decrease over FY 2009. Cigarette tax collections will decline by 3.0 percent in FY 2011. The growth rate for FY 2012 through FY 2015 is estimated to be a negative 1.3 percent.

### Motor Vehicle

Collections from motor vehicle excise taxes totaled \$37.7 million in FY 2010 compared to \$32.1 million in FY 2009. Revenue is projected to fall to \$35.7 million in FY 2011, a drop of 5.4 percent from FY 2010. The annual growth rates in FY 2012 through FY 2015 are projected to be 2.0 percent.

### Motor Fuel

Collections increased 7.3 percent in FY 2007, declined 13.4 percent in FY 2008, increased 2.7 percent in FY 2009 and decreased 6.9 percent in FY 2010. Motor vehicle fuel tax revenue is expected to fall by 3.1 percent in FY 2011 and by 4.0 percent over the FY 2012 through FY 2015 period.

*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.

### Policy Proposals:

- Impose wholesale sales tax on cigarettes of 36 cents per pack
- Allow off-premise liquor stores to sell until midnight

Table 4-7

## Selective Sales and Excise Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Alcoholic Beverages	5,717	5,605	5,662	5,637	5,613	5,591
Cigarettes	33,394	32,392	31,970	31,553	31,142	30,736
Motor Vehicle Excise	37,749	35,725	36,439	37,169	37,911	38,670
Motor Fuel Tax	22,180	21,500	20,640	19,814	19,022	19,022
<i>Transfer to Highway Trust Fund</i>	<i>(22,180)</i>	<i>(21,500)</i>	<i>(20,640)</i>	<i>(19,814)</i>	<i>(19,022)</i>	<i>(19,022)</i>
<b>Total Selective Sales and Excise Taxes</b>	<b>76,860</b>	<b>73,722</b>	<b>74,071</b>	<b>74,359</b>	<b>74,667</b>	<b>74,997</b>
<b>Policy Proposals</b>	-	-	<b>5,406</b>	<b>5,325</b>	<b>5,245</b>	<b>5,167</b>

Table 4-8

**Income Tax Revenue, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Individual Income	1,110,444	1,215,277	1,298,640	1,360,309	1,402,879	1,452,180
Corporate Franchise	207,292	222,276	232,606	237,793	244,030	253,551
U.B. Franchise	116,395	121,648	125,527	133,059	141,042	149,505
<b>Total Income Taxes</b>	<b>1,434,131</b>	<b>1,559,201</b>	<b>1,656,773</b>	<b>1,731,161</b>	<b>1,787,951</b>	<b>1,855,236</b>
<b>Policy Proposals</b>	-	-	<b>117,307</b>	<b>82,311</b>	<b>85,097</b>	<b>90,673</b>

**Income Taxes****Individual Income Tax**

In FY 2010, individual income tax revenue was \$1,110.4 million, a decline of 2.2 percent from FY 2009. The wages and salaries earned by the District's residents increased by 3.0 percent in FY 2010. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 5.2 percent in FY 2010. The non-withholding component of income tax revenue, which included declarations (estimated payments) declined by 68.1 percent in FY 2010. The behavior of the declarations component is tied to the performance of the stock market, which experienced a double digit decline in FY 2009. In FY 2011 the District anticipates \$1,215.3 million in individual income tax revenue; which is a 9.4 percent increase from FY 2010. In FY 2012 it is anticipated that individual income tax revenue would grow by 6.9 percent to \$1,298.6 million. Growth is expected to continue in FY 2013, FY 2014 and FY 2015 with revenue growth rates of 4.7 percent, 3.1 percent and 3.5 percent, respectively.

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 slower growth in FY 2011 and even slower growth in FY 2012 after double digit growth in FY 2010. It is expected that in FY 2012 there will be 1.8 percent growth followed by 5.0 percent growth in FY 2013. In FY 2014 and FY 2015 the growth is expected to be 3.3 percent and 3.7 percent respectively. There is the expectation that the wages and salaries of District residents will continue to experience growth between FY 2011 and FY 2015. In

FY 2011 growth is expected to be 4.8 percent and for FY 2012 there will be an increase of 5.3 percent. For FY 2013 through FY 2015 residents' wages will increase by 5.5 percent, 4.7 percent and 4.9 percent, respectively. Withholding is expected to be stronger in FY 2011 with 7.8 percent growth. This is expected to be followed by a lower average growth rate of 3.5 percent between FY 2012 and FY 2015. Non-withholding is expected to increase in FY 2011 by 58.5 percent. This is expected to be followed by 68.1 percent growth in FY 2012 before experiencing a lower average growth rate of 9.4 percent between FY 2013 and FY 2015.

**Business Franchise**

The District collected \$323.7 million of corporate franchise tax revenue in FY 2010, a 5.4 percent decline from FY 2009 and the third year in a row of contraction. In FY 2011, revenues will increase by 6.3 percent to \$343.9 million due to the rebound in equity markets and corporate profits. In FY 2012, revenues increase by 4.1 percent, augmented by the imposition of mandatory combined reporting. In 2009, the Budget Support Act supporting the FY 2010 – FY 2013 financial plan included the requirement of combined reporting for multi-state companies beginning in tax year 2011. Included in the proposed FY 2012 BSA are the necessary implementing statutes.

**Policy Proposals:**

- Limit itemized deductions for individual income tax
- Double weight sales factor in the business franchise tax apportionment formula
- Set safe-harbor percentage at 110%
- Modernize integrated tax system

- Establish new minimum franchise tax for taxpayers with more than \$1,000,000 in receipts and increase existing minimum tax from \$100 to \$250 for taxpayers below \$1,000,000.
- Exclude standard deduction from calculation of withholding
- Implement bank account matching to collect delinquent taxes
- Repeal out of state bond interest exemption
- Withhold taxes from pension and retirement lump sum distributions

## 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.

### Public Utility

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 public utilities taxes (before the transfer for baseball stadium funding is taken) will be \$150.2 million in FY 2011 and \$150.5 million in FY 2012 and remain at roughly this level from FY 2013 through FY 2015, assuming normal weather.

*Transfer to Ballpark Fund:* There is a surcharge on non-residential rates that finances the new baseball stadium. In FY 2010, \$10.3 million was collected and transferred. In FY 2011 and FY 2012, \$10.1 million will be transferred.

Table 4-9

## Gross Receipts Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Public Utility (gross)	149,877	150,184	150,453	150,690	150,898	151,080
<i>Transfer to Ballpark Fund</i>	<i>(10,301)</i>	<i>(10,061)</i>	<i>(10,078)</i>	<i>(10,092)</i>	<i>(10,105)</i>	<i>(10,116)</i>
Public Utility (net)	139,576	140,123	140,375	140,598	140,793	140,964
Toll Telecommunication (gross)	62,826	62,853	62,873	62,887	62,897	62,905
<i>Transfer to Ballpark Fund</i>	<i>(1,923)</i>	<i>(2,219)</i>	<i>(2,220)</i>	<i>(2,220)</i>	<i>(2,221)</i>	<i>(2,221)</i>
Toll Telecommunication (net)	60,903	60,634	60,653	60,667	60,676	60,684
Insurance Premiums (gross)	68,740	71,267	75,024	75,024	75,024	75,024
<i>Transfer to Healthy DC Fund</i>	<i>(24,304)</i>	<i>(24,316)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>
Insurance Premiums (net)	44,436	46,951	50,024	50,024	50,024	50,024
Healthcare Provider Tax	12,423	12,000	12,000	12,000	12,000	12,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,423)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>	<i>(12,000)</i>
Baseball Gross Receipts Tax	23,712	22,500	22,800	23,300	23,800	24,300
<i>Transfer to Ballpark Fund</i>	<i>(23,712)</i>	<i>(22,500)</i>	<i>(22,800)</i>	<i>(23,300)</i>	<i>(23,800)</i>	<i>(24,300)</i>
Hospital Bed Tax	-	8,390	8,390	8,390	8,390	-
<i>Transfer to Hospital Fund</i>	-	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	<i>(8,390)</i>	-
ICF-MR Assessment	-	2,000	2,000	2,000	2,000	2,000
<i>Transfer to Stevie Sellows</i>	-	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>	<i>(2,000)</i>
HMSC Contribution	5,000	5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC Fund</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>
<b>Total Gross Receipts Taxes (net)</b>	<b>244,915</b>	<b>247,708</b>	<b>251,052</b>	<b>251,289</b>	<b>251,493</b>	<b>251,672</b>
<b>Policy Proposals</b>	-	<b>(50)</b>	-	-	-	-

### Toll Telecommunication Taxes

The gross revenue from the Toll Telecommunications tax (before the 1 percent transfer on the gross receipts of non-residential customers for baseball stadium funding) will be approximately \$62.9 million in FY 2011 and FY 2012 and remain roughly flat for the period FY 2013 to FY 2015.

*Transfer to Ballpark Fund:* There is a surcharge on non-residential rates that finances the new baseball stadium. In FY 2010, \$1.9 million was collected and transferred. In FY 2011 and FY 2012, \$2.2 million will be transferred.

### Insurance Premiums Tax

In FY 2010, revenue collected from the insurance premiums tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$68.7 million; net revenue (after the transfer) was \$44.4 million. Revenue (after transfer to the Healthy D.C. Fund) from insurance premiums tax collections is estimated to be \$46.9 million in FY 2011 and flat at \$50.0 million per year from FY 2012 through FY 2015.

*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. In FY 2010, the assessment was \$4,791 per licensed bed. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives.

### 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 about \$23 million annually from the Ballpark Fee.

### Hospital Bed Tax (Transferred to Hospital Fund)

The hospital bed tax is a \$2,000 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.

### ICF-MR Assessment (Transferred to Stevie Sellows Fund)

Each ICF-MR facility in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be trans-

Table 4-10

## Other Tax Revenue, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Estate	39,341	53,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	113,198	146,977	147,712	154,123	160,303	166,379
<i>Transfer to HPTF</i>	<i>(16,423)</i>	<i>(22,047)</i>	<i>(22,157)</i>	<i>(23,118)</i>	<i>(24,045)</i>	<i>(24,957)</i>
Deed Recordation (net)	96,775	124,930	125,555	131,004	136,257	141,422
Deed Transfer (gross)	94,202	130,306	130,958	139,587	147,997	156,759
<i>Transfer to HPTF</i>	<i>(13,735)</i>	<i>(19,546)</i>	<i>(19,644)</i>	<i>(20,938)</i>	<i>(22,200)</i>	<i>(23,514)</i>
Deed Transfer (net)	80,467	110,760	111,314	118,649	125,798	133,245
Economic Interests	18,218	10,000	10,000	10,000	10,000	10,000
<b>Total Other Taxes (net)</b>	<b>234,801</b>	<b>298,691</b>	<b>281,869</b>	<b>294,653</b>	<b>307,055</b>	<b>319,667</b>
<b>Policy Proposals</b>	-	-	-	-	-	-

ferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities. The assessment will generate approximately \$2.0 million per year.

#### 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.

#### Policy Proposals:

- Ballpark fee clarification
- Increase bed tax and transfer to Hospital Fund
- Exclude United Medical Center from bed tax

### Other Taxes

#### Estate Tax

Notwithstanding the current status of federal and District estate tax legislation and its interplay, there is evidence that many wealthy District residents, potentially subject to the estate tax, have significantly enhanced their wealth positions in recent years (possibly through the stock market and/or real estate related developments). Thus, in FY 2010, \$39.3 million was collected. But given the economic recession and the uncertainty about the federal estate tax, District estate tax collec-

tions are expected to collect \$35 million per year in FYs 2012 to 2015. In FY 2011, \$53.0 million is projected based on the high level of actual collections thus far in FY 2011 (approximately \$48 million).

#### Deed Taxes

In FY 2010, \$113.2 million was collected for the deed recordation tax, 12.3 percent more than in FY 2009. Also, \$94.2 million was collected for the deed transfer tax, 20.4 percent more than in the prior year, and \$18.2 million was collected for the economic interest tax, which is 117.5 percent more than in FY 2009. These increases in collections were driven primarily by the unexpected large number of large commercial property sales at elevated prices in the latter half of CY 2010. Deed recordation collections are expected to increase by 29.8 percent in FY 2011 then grow at an annual average rate of 3.1 percent per annum from FY 2012 to FY 2015. Deed transfer collections are expected to increase 38.3 percent in FY 2011 and grow at an annual average rate of 4.7 percent per annum from FY 2012 to FY 2015. The economic interest tax is expected to total \$10 million per year for FY 2011 to FY 2015.

#### *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.

Table 4-11

### General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2010-2015

(Dollars in Thousands)

Revenue Source	FY 2010 Actual	FY 2011 Revised	FY 2012 Original	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Licenses and Permits	60,852	59,735	58,699	59,547	56,853	57,859
Fines and Forfeitures	111,488	131,261	138,236	141,812	139,984	138,248
Charges for Services	46,125	51,505	47,869	48,950	47,278	48,411
Miscellaneous	119,743	123,939	99,941	100,660	97,907	60,394
<b>Total General Purpose Non-Tax Revenue</b>	<b>338,208</b>	<b>366,440</b>	<b>344,745</b>	<b>350,969</b>	<b>342,022</b>	<b>304,912</b>
<b>Lottery</b>	<b>66,750</b>	<b>63,257</b>	<b>69,415</b>	<b>71,586</b>	<b>73,675</b>	<b>75,349</b>
<b>Interfund Transfer</b>	-	<b>20,889</b>	<b>10,636</b>	<b>16,797</b>	<b>17,934</b>	-
<b>Policy Proposals</b>	-	<b>(2,056)</b>	<b>71,218</b>	<b>45,112</b>	<b>49,049</b>	<b>66,889</b>

Note: Table 4-15 (at the end of this chapter) provides a detailed listing of non-tax revenue by source.

## 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.

In FY 2011, non-tax and lottery revenues are expected to total \$429.7 million, \$24.7 million more than FY 2010's total of \$405.0 million, a 6.1 percent increase in revenue. Factors contributing to this increase in local non-tax revenues in FY 2011 include the following:

- Collections from licenses and permits are expected to be down \$1.1 million (1.8%) from FY 2010.
- Collections from fines and forfeitures are expected to be up \$19.8 million (17.7%) from FY 2010.
- Collections from charges for services are expected to increase by \$5.4 million (11.7%) from FY 2010.
- Collections from miscellaneous revenues are expected to increase \$4.2 million (3.5%) from FY 2010.
- The lottery transfer to the Local fund is projected to be down \$3.5 million (5.2%) from FY 2010.

For FY 2012, non-tax and lottery revenues are estimated to total \$414.2 million, \$15.5 million less than the FY 2011 total of \$429.7 million, a 3.6 percent decrease in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2012 include the following:

- Collections from licenses and permits are expected to be down \$1.0 million (1.7%) from FY 2011.
- Collections from fines and forfeitures are expected to be up \$7.0 million (5.3%) from FY 2011.
- Collections from charges for services are expected to be down \$3.6 million (7.1%) from FY 2011.
- Collections from miscellaneous revenues are expected to be down \$24.0 million (19.4%) from FY 2011.
- The lottery transfer to the Local fund is projected to increase by \$6.2 million (9.7%) from FY 2011.

### Policy Proposals:

- Increase various Department of Motor Vehicle fees
- Implement District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010
- Historic Preservation filing fee to Historic Landmark-District Protection Fund
- Tort liability subrogation

- Repeal FY 2013 and FY 2014 special purpose fund transfers enacted in A18-0462 and A18-0721
- Transfer reduction due to revised revenue
- Prior year legislated special purpose revenue transfer revenue reduction
- Adjustment to prior year special purpose revenue transfers due to repeal of certain funds
- Adjustment to reflect cancellation of parking meter advertisement program
- Shorten lottery winnings redemption time period
- Washington Convention and Sports Authority payment for Carnegie Library
- One-time use of Community Health Care Financing funds

## 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 2012 the District is anticipating \$486.6 million in revenue (before previously enacted legislative transfers of Special Purpose revenue to the Local Fund) and use of fund balance of \$39.7 million for a total of \$526.3 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 2013 – FY 2015. 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,

Table 4-12

**Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015**

(\$ thousands)

<b>Revenue Source</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>LOCAL FUND REVENUE</b>	<b>5,176,546</b>	<b>5,429,690</b>	<b>5,672,850</b>	<b>5,827,504</b>	<b>5,966,831</b>
<b>plus Local Fund Policy Proposals</b>	<b>(1,230)</b>	<b>197,316</b>	<b>153,556</b>	<b>178,528</b>	<b>206,105</b>
<b>PROPERTY TAX</b>	<b>-</b>	<b>1,850</b>	<b>3,015</b>	<b>18,895</b>	<b>22,369</b>
Change Neighborhood Investment fund to Local	-	3,190	3,190	6,390	10,000
Bike sharing station advertising	-	500	500	500	500
Transfer bike sharing and other advertising to DDOT Enterprise Fund		(500)	(500)	(500)	(500)
Change Community Benefits fund to local	-	-	-	12,637	12,985
Allen Chapel A.M.E Senior Residential Rental Project Property Tax Exemption - 18-198	-	(149)	(105)	(61)	(63)
Universal Holiness Church Real Property Tax Relief Emergency Act of 2010 - Draft	-	(11)	(1)	(1)	(1)
SOME Transfer and Recordation Exemption and Equitable Tax Relief Act of 2011 - 19-73	-	(613)	-	-	-
Beulah Baptist Church Real Property Equitable Tax Relief Act of 2010	-	(502)	-	-	-
Kelsey Gardens Redevelopment Project Real Property Limited Tax Abatement Assistance Act of 2009	-	(3)	(6)	(6)	(486)
Wayne Place Senior Living	-	(62)	(63)	(64)	(65)
<b>SALES / USE</b>	<b>876</b>	<b>1,535</b>	<b>17,793</b>	<b>20,242</b>	<b>21,007</b>
Increase parking tax to 18%	-	18,239	19,124	20,031	20,933
Transfer increased parking to WMATA	-	(18,239)	(19,124)	(20,031)	(20,933)
Repeal sunset of sales tax increase to 6%	-	-	15,890	16,092	16,404
Exempt cigarettes from sales tax base	-	(4,320)	(4,255)	(4,191)	(4,129)
Increase alcoholic beverage tax to 10%	482	2,891	3,058	3,205	3,314
Allow off-premise liquor stores to sell until midnight	394	2,360	2,360	2,360	2,360
Extend Sunday morning hours to 8am	-	464	464	464	464
Transfer tax revenue to ABRA dedicated fund	-	(460)	(460)	(460)	(460)
Expand sales tax base to include armored car service, security and investigation services	-	4,866	5,002	5,202	5,410
Transfer to Healthy Schools fund	-	(4,266)	(4,266)	(4,266)	(4,266)
Change Community Benefits fund to Local	-	-	-	1,836	1,909
<b>SELECTIVE SALES</b>	<b>-</b>	<b>5,406</b>	<b>5,325</b>	<b>5,245</b>	<b>5,167</b>
Wholesale sales tax on cigarettes of 36 cents	-	5,400	5,319	5,239	5,161
Allow off-premise liquor stores to sell until midnight	-	6	6	6	6
<b>INCOME TAX</b>	<b>-</b>	<b>117,307</b>	<b>82,311</b>	<b>85,097</b>	<b>90,673</b>
Limit itemized deductions for individual income tax	-	16,716	20,100	22,010	24,009
Double weight sales tax for business franchise taxes	-	7,233	7,378	7,503	7,639
Set safe-harbor percentage to 110%	-	15,000	600	600	600
Modernize integrated tax system	-	-	-	3,000	5,500
Establish new minimum franchise tax for taxpayers with more than \$1,000,000 in receipts and increase existing minimum tax from \$100 to \$250 for taxpayers below \$1,000,000	-	12,000	12,000	12,000	12,000

(Continued on next page)

Table 4-12 (cont.)

**Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015**

(\$ thousands)

<b>Revenue Source</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>INCOME TAX (Continued)</b>					
Exclude standard deduction from calculation of withholding	-	40,950	5,221	1,781	1,781
Implement bank account matching to collect delinquent taxes	-	3,000	8,000	8,000	8,000
Repeal out of state bond interest exemption	-	13,408	28,292	29,482	30,424
Withhold taxes from pension and retirement lump sum distributions	-	9,000	720	720	720
<b>GROSS RECEIPTS</b>	<b>(50)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ballpark fee clarification (from Session 18)	(50)	-	-	-	-
Increase bed tax	2,122	7,172	7,172	7,172	-
Transfer to Hospital fund	(2,122)	(7,172)	(7,172)	(7,172)	-
Exclude UMC from bed tax	(368)	(368)	(368)	(368)	-
Transfer to Hospital fund	368	368	368	368	-
<b>NONTAX</b>	<b>(2,056)</b>	<b>59,592</b>	<b>43,112</b>	<b>47,049</b>	<b>66,889</b>
Increase various DMV fees	213	4,508	4,861	4,861	4,861
District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010	-	150	200	200	200
Historic Preservation filing fee to HLP fund	-	(12)	(12)	(12)	(12)
Tort liability subrogation	-	130	130	130	130
Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721	(213)	(213)	(28,900)	(25,145)	-
Transfer reduction due to revised revenue	(1,707)	-	-	-	-
Prior year legislated special purpose revenue transfer revenue reduction	-	67,667	67,533	67,714	62,410
Adjustment to prior year special purpose revenue transfers due to repeal of certain funds	-	(11,937)	-	-	-
Adjustment to reflect cancellation of parking meter advertisement program	(350)	(700)	(700)	(700)	(700)
<b>LOTTERY</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Lottery winnings redemption time period	-	1,500	-	-	-
<b>INTERFUND TRANSFER</b>	<b>-</b>	<b>10,126</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
WCSA payment for Carnegie Library	-	5,000	2,000	2,000	-
Transfer from Community Health Care Financing fund	-	5,126	-	-	-
<b>Local Fund Revenue With Policy Proposals</b>	<b>5,175,316</b>	<b>5,627,007</b>	<b>5,826,406</b>	<b>6,006,031</b>	<b>6,172,935</b>
<b>DEDICATED REVENUE</b>	<b>349,932</b>	<b>370,206</b>	<b>386,362</b>	<b>431,356</b>	<b>428,788</b>
<b>plus Dedicated Revenue Policy Proposals</b>	<b>1,754</b>	<b>27,079</b>	<b>27,964</b>	<b>11,198</b>	<b>1,266</b>
Transfer increased parking to WMATA	-	18,239	19,124	20,031	20,933
Change Neighborhood Investment fund to Local	-	(3,190)	(3,190)	(6,390)	(10,000)
Transfer to Healthy Schools fund	-	4,266	4,266	4,266	4,266
Transfer increased bed tax to hospital fund	1,754	6,804	6,804	6,804	-
Change community benefit fund to local	-	-	-	(14,473)	(14,894)

(Continued on next page)

Table 4-12 (cont.)

**Policy Proposals Impacting General Fund Revenues, Fiscal Years 2011-2015**

(\$ thousands)

<b>Revenue Source</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>DEDICATED REVENUE (Continued)</b>					
Transfer bike sharing and other advertising to DDOT enterprise fund for transportation initiatives	-	500	500	500	500
Transfer sales tax revenue to ABRA dedicated fund	-	460	460	460	460
<b>Dedicated Revenue with Policy Proposals</b>	<b>351,685</b>	<b>397,285</b>	<b>414,326</b>	<b>442,554</b>	<b>430,054</b>
<b>SPECIAL PURPOSE (O-TYPE) REVENUE</b>					
<b>plus Special Purpose Policy Proposals</b>	<b>213</b>	<b>(55,395)</b>	<b>(38,512)</b>	<b>(42,449)</b>	<b>(62,289)</b>
Housing business license fee	-	109	109	109	109
Historic Preservation filing fee to HLP fund	-	12	12	12	12
Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721	213	213	28,900	25,145	-
Repeal certain special purpose revenue funds	-	(67,667)	(67,533)	(67,714)	(62,410)
Adjustment to prior year special purpose revenue transfers due to repeal of certain funds	-	11,937	-	-	-
Transfer to DDOT enterprise fund for performance parking	-	750	750	750	750
Transfer from WMATA for performance parking	-	(750)	(750)	(750)	(750)
<b>Special Purpose Revenue with Policy Proposals</b>	<b>428,534</b>	<b>405,040</b>	<b>419,734</b>	<b>420,002</b>	<b>420,923</b>
<b>All Proposals</b>	<b>736</b>	<b>169,000</b>	<b>143,008</b>	<b>147,277</b>	<b>145,082</b>
<b>General Fund Revenue with Policy Proposals</b>	<b>5,955,536</b>	<b>6,429,331</b>	<b>6,660,466</b>	<b>6,868,588</b>	<b>7,023,912</b>

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.

**Policy Proposals:**

- Housing business license fee
- Historic Preservation filing fee to Historic Landmark-District Protection Fund
- Repeal FY13 and FY14 special purpose fund transfers enacted in A18-0462 and A18-0721
- Repeal certain special purpose revenue funds
- Adjustment to prior year special purpose revenue transfers due to repeal of certain funds

**Policy Proposals**

Following are changes that are included in the FY 2012 Budget Support Act of 2011 (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:**

*Change Neighborhood Investment Fund.* This subtitle would amend the Neighborhood Investment Fund such that personal property tax revenues remain in the local fund.

*Make Community Benefits Fund subject to appropriations.* This section would make the Community Benefits Fund subject to the inclusion of its fiscal effect in an approved budget and financial plan. As a result of

this change, revenue that would have been directed to the fund will remain in the unrestricted local fund.

*D.C. Department of Transportation (DDOT) Advertising on bike sharing stations.* This BSA subtitle would allow DDOT to 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 into the DDOT Enterprise Fund for Transportation Initiatives.

*Delay calculated rate for commercial property tax.* Under current law, the OCFO would examine the assessments for tax year 2012 and if the tax based on the assessments is determined to be 10 percent higher than tax collected in tax year 2011, reduce the commercial property tax rates down until growth in commercial property tax is 10 percent. The OCFO would not make this calculation until summer 2011 so there is no adjustment built into the revenue estimate. Delaying the calculation until 2013 does not affect the current revenue baseline.

*Provide property tax relief.* The BSA provides various forms of property tax relief to the following: Beulah Baptist Church, SOME, Inc. and Affiliates, Kelsey Gardens Redevelopment Project, Allen Chapel A.M.E Senior Residential Rental Project, Wayne Place Senior Living Limited Partnership, and the Universal Holiness Church.

### **Sales and excise tax changes:**

*Increase sales tax rate on parking from 12% to 18%.* This BSA subtitle would increase the tax on the sale of or charges for the service of parking or storing of motor vehicles or trailers. As of FY 2012, all revenues from the parking sales tax go towards the District contribution to WMATA.

*Maintain general sales tax rate at 6% past FY 2012.* Under current law, the general sales tax is restored to 5.75% in FY 2013. This BSA subtitle would make the 6% tax rate permanent.

*Expand sales tax base.* This BSA subtitle expands the general sales tax base to include armored car, private investigation, and security services.

*Collect sales tax on cigarettes at wholesale level with excise tax equivalent to sales tax.* Under current law, in addition to the \$2.50 per pack excise tax on cigarettes, the retail sale of cigarettes is taxed at 6%. Applying a surtax of 36 cents per pack at the wholesale level (in place of the 6% retail sales tax) would be the equivalent of the sales tax and would be adjusted annually for future price inflation. There are far fewer wholesalers than retailers so administration would be simplified.

*Extend hours for off-premise liquor sales.* This BSA subtitle would allow stores that sell alcohol to sell until midnight rather than 10 pm. Stores that sell beer and wine only would also be able to sell until midnight on Sundays. The additional two hours would generate more taxable sales and increase both the sales tax and the excise tax collections.

*Increase sales tax rate on alcohol sold off-premises to 10%.* This BSA subtitle would increase the tax rate from 9% to 10% on the sales of alcoholic beverages for consumption off-premises.

*Extend hours for Sunday liquor sales.* This BSA subtitle allows bars and restaurants to sell liquor starting at 8 am on Sundays and dedicates \$460,000 of general sales tax revenue to the Alcoholic Beverage Regulation Administration (ABRA) for its Reimbursable Detail Subsidy Program.

*Make Community Benefits Fund subject to appropriations.* This section would make the Community Benefits Fund subject to the inclusion of its fiscal effect in an approved budget and financial plan. As a result of this change, revenue that would have been directed to the fund will remain in the unrestricted local fund.

*Transfer sales tax revenue to Healthy Schools Fund.* Beginning in FY 2012, \$4.266 million of the revenues derived from the general sales tax will be deposited annually into the Healthy Schools Fund.

*Internet sales tax.* The proposed subtitle would clarify that purchases of goods or services made via the internet from vendors that have a physical presence in the District (known as "nexus") are subject to the sales tax. These vendors are already subject to the sales tax and no additional revenue is projected.

*Main Street tax fairness.* The proposed subtitle would require “remote-vendors”—vendors that sell goods or services via the internet to purchasers in the District and that may or may not have a physical presence in the District—to collect “remote sales tax”<sup>1</sup> on all purchases made via the internet by individuals in the District. Vendors that have a to-be-determined low level of gross receipts from internet sales to purchasers in the District would be exempted from this requirement. The general consensus is that such efforts at the federal level will not be successful for the foreseeable future and so no additional revenue is projected.

### **Income tax changes:**

*Create a two-tier minimum franchise tax based on gross receipts.* This BSA subtitle would change the current single rate minimum franchise tax to a two-tiered minimum rate. For corporate and unincorporated business taxpayers with \$1 million gross receipts or less, the minimum tax would be \$250 and for taxpayers with more than \$1 million gross receipts the minimum would be \$1,000.

*Change the apportionment formula for corporate and unincorporated taxpayers to double-weight the sales factor.* Under current law, total net income for a taxpayer is apportioned to the District by summing three factors—payroll, property and sales—and dividing by three. This BSA subtitle would change the formula so the sales are counted twice and the sum is divided by four.

*Increase estimated tax safe harbor to 110%.* This BSA subtitle would require taxpayers to withhold or make estimated payments equivalent to 110% of prior year tax liability to avoid penalties for under-withholding.

*Exclude standard deduction from withholding calculation.* This BSA subtitle would change the withholding tables and calculations employers use to determine amounts to withhold from employee paychecks to exclude the amount of the standard deduction.

*Enact streamlined bank attachment legislation.* This BSA subtitle would allow the Office of Tax and Revenue to identify the accounts of delinquent taxpayers through local banks for the purpose of settling outstanding tax liability.

*Limit itemized deductions.* The BSA subtitle would limit itemized deductions for taxpayers with adjusted gross income (AGI) above \$200,000. For these taxpayers, the amount of itemized deductions used to calculate District taxable income would be reduced by 5 percent of the amount AGI exceeds \$200,000.

*Repeal out of state bond interest exemption.* Under this BSA subtitle, interest upon the obligations of a state, territory of the United States, or any political subdivision thereof, but not including the District, shall be included in the computation of District gross income beginning in tax year 2011.

*Withhold taxes from pension and retirement lump sum distributions.* Under this BSA subtitle, if a resident payee receives an early distribution from a retirement plan or account, and the payment is subject to mandatory withholding of federal income tax, District tax shall be withheld by the payor of that distribution at the highest District income tax rate as exists at the time of receipt of that distribution.

*Legislation to implement mandatory combined reporting.* This BSA subtitle provides the legislation to implement mandatory combined reporting which was enacted in the FY 2010 Budget Support Act. The revenue from requiring multi-state companies to file as a combined entity is already incorporated in the June 2011 revenue estimate and so no fiscal impact is shown.

*Modernize Integrated Tax System.* The Office of Tax and Revenue will use capital funding to modernize the tax system which will completely modernize and refine the District’s tax systems to bring them in line with industry best practices and add new functionality in the areas of compliance, collections, case management and individual, business and property tax collection, processing and accounting. The new case management system will provide intelligent case analytics, review, and analysis abilities that will result in increased tax compliance and collections, resulting in increased revenues.

### **Gross receipts tax changes:**

*Ballpark Fee Clarification.* Passed at the end of the 18th session, this legislation (Act 18-686) allows the District to rebate certain Ballpark Fees paid by eligible

<sup>1</sup> Defined as “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.”

organizations. Organizations eligible to apply for the rebate are entities, and their successor entities, that paid at least 80% of gross receipts to non profit entities with the IRS 501(c)(3) designation.

*Increase bed tax and transfer to Hospital Fund.* The existing per bed assessment on hospitals would be increased. The revenue from this assessment would be transferred to the Hospital Fund. In addition, the United Medical Center (UMC) would be excluded from the bed tax.

### **Non-tax changes:**

*Increase various Department of Motor Vehicle fees.* Fees for residential parking permits, duplicate registrations, IDs and licenses as well as fees for knowledge and road tests would be increased. A new fee of \$10/car would be imposed on fleets that participate in the fleet traffic adjudication program. Parking ticket fines will be increased for multiple offenses.

*Tort Liability Subrogation.* The Office of Risk Management (ORM) has requested an additional staff member to assist in pursuing pre-litigation claims against third parties who have committed negligent acts against the District, its property and/or its employees. This expansion of resources will generate additional settlement amounts that are deposited in the local fund.

*Repeal certain special purpose revenue fund transfers from prior legislation.* This BSA subtitle repeals the transfers of the revenue from certain funds legislated from prior year legislation:

- From the Fiscal Year 2010 Budget Support Act Of 2009: Employee parking fund
- From the Fiscal Year 2011 Budget Support Act of 2010: Defined benefits retirement program fund, Reimbursables from other governments fund, Vocational rehabilitation service reimbursement fund, the Department of Mental Health federal beneficiary reimbursement fund, and all special purpose fund revenue transfers in FY 2013 and FY 2014
- From the Fiscal Year 2011 Supplemental Budget Support Act of 2010: the FY 2012 transfers of the WASA Utility Discount Program fund and the following District Department of Energy funds: Wetlands, Residential Aid Discount, Economy II, and Residential Essential Services.

*Repeal certain special purpose revenue funds.* Repeals over 70 special purpose funds and re-designates the revenue as local fund revenue.

*Adjustment to prior year special purpose revenue transfers due to repeal of certain funds.* By repealing special purpose revenue funds, any revenue transfers that were the subject of prior year legislation have to be deducted from non-tax revenue. Another subtitle repealed all transfers for FY 2013 and FY 2014 so the repeal of these funds only impacts FY 2012.

*Adjustment to reflect cancellation of parking meter advertisement program.* This program was never implemented so \$350,000 is removed from the FY 2011 local fund estimate and \$700 thousand from FY 2012 through FY 2015.

*WCSA payment for rights to Carnegie Library.* The Washington Convention and Sports Authority (WCSA) has agreed to make payments of \$5 million in FY 2012, \$2 million in FY 2013 and \$2 million in FY 2014 in exchange for the rights to the Carnegie Library. The payments are treated as fund transfers into the local fund.

*Shorten lottery winnings redemption time period.* Under this BSA subtitle, an unclaimed prize for a winning ticket or share shall be retained by the Lottery Board for the person entitled to the prize for 180 days after the drawing in which the prize was won. If no claim is made for the prize within the 180-day period, the BSA specifies how the unclaimed prize funds shall be used.

*One-time use of Community Health Care Financing funds.* This BSA subtitle would transfer and recognize as revenue in fiscal year 2012 \$5.126 million from the certified resources of the Community Health Care Financing Fund to the unrestricted fund balance of the General Fund.

*Implement D.C. Official Code Title 29 (Business Organizations) Enactment Act of 2010.* This BSA subtitle amends Section 5 of the District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010 such that the act would apply as of January 1, 2012.

*Historic Preservation filing fee to Historic Landmark-District Protection Fund.* Under this BSA subtitle, all proceeds from the payment of the filing fee and transmittal fees for applications to designate a historic landmark or historic district as set forth at 10 DCMR Section C 205 will be deposited in the Historic Landmark-District Protection Fund rather than the Local Fund. In addition, the subtitle amends Title 10 of the D.C. Municipal Regulations (Subtitle C, Historic Preservation Chapter 2, Designation of Historic Landmarks and Districts, Section 205, Filing Fees) and Title 12 of the D.C. Municipal Regulations (Subtitle K, Chapter 1, DCRA Permits Division Schedule of Fees, Section 101, Building Permit Fees).

### **Special purpose fund changes:**

*Modify steel plate fees.* This BSA subtitle waives the fee for using steel plates in roadways for the first five days. There is not expected to be a fiscal impact due to this change.

*Repeal prior year transfers from certain special purpose funds to local.* As part of prior year budget support acts, there were several transfers from the revenues for certain funds that cannot be transferred because of legal issues or lack of revenues. This subtitle repeals those transfers that were already incorporated in the baseline revenue estimate.

*Repeal certain special purpose revenue funds.* This BSA subtitle repeals several special purpose revenue funds. By repealing these funds, the associated revenue and fund balance net of legislated transfers and outstanding budgeted amounts become part of the local fund.

*Housing business license fee.* This BSA subtitle amends Section 401(a) of the Rental Housing Act of 1985 such that each housing provider shall pay an annual fee of \$21.50 for each rental unit in a housing accommodation registered by the housing provider at the time the housing provider applies for a basic business license or a renewal of the basic business license. The fees shall be deposited in the fund established to provide for the abatement of nuisances in the District of Columbia.

*Historic Preservation filing fee to Historic Landmark-District Protection Fund.* Under this BSA subtitle, all proceeds from the payment of the filing fee and trans-

mittal fees for applications to designate a historic landmark or historic district as set forth at 10 DCMR Section C 205 will be deposited in the Historic Landmark-District Protection Fund rather than the Local Fund. In addition, the subtitle amends Title 10 of the D.C. Municipal Regulations (Subtitle C, Historic Preservation Chapter 2, Designation of Historic Landmarks and Districts, Section 205, Filing Fees) and Title 12 of the D.C. Municipal Regulations (Subtitle K, Chapter 1, DCRA Permits Division Schedule of Fees, Section 101, Building Permit Fees).

### **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 (<http://cfo.dc.gov>):

- 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.

Table 4-13

**Percentage Changes in General Fund, Local Revenue by Source**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Real Property (gross)	-0.1%	-7.7%	7.4%	6.5%	4.3%	3.1%
Transfer to TIF/Pilot/CBF	-37.8%	117.5%	39.9%	13.1%	42.0%	9.0%
Real Property (net)	0.3%	-8.5%	6.9%	6.4%	3.5%	2.9%
Personal Property (gross)	-24.8%	0.3%	0.9%	1.0%	1.8%	1.8%
Transfer to Neighborhood Investment Fund	-74.1%	23.3%	0.0%	0.0%	100.3%	56.5%
Personal Property (net)	-16.4%	-0.9%	0.9%	1.1%	-4.5%	-5.5%
Public Space Rental (gross)	5.1%	-3.2%	0.9%	1.0%	1.0%	1.0%
Transfer to DDOT	5.1%	-3.2%	-100.0%			
Public Space Rental (net)				1.0%	1.0%	1.0%
<b>Total Property</b>	<b>-0.2%</b>	<b>-8.3%</b>	<b>8.7%</b>	<b>6.2%</b>	<b>3.3%</b>	<b>2.7%</b>
General Sales (gross)	0.3%	3.8%	5.6%	3.4%	4.5%	4.5%
Transfer to Convention Center	3.1%	2.6%	4.0%	4.0%	4.0%	4.0%
Transfer to TIF/CBF	26.9%	58.8%	-13.6%	15.7%	49.0%	-20.4%
Transfer to DDOT (parking tax)	19.4%	4.2%	-100.0%			
Transfer to Ballpark Fund	5.8%	-0.1%	4.8%	1.8%	3.8%	3.2%
Transfer to Healthy DC Fund			100.0%	100.0%	100.0%	0.0%
Transfer to WMATA				1.4%	2.8%	2.4%
General Sales (net)	13.3%	2.4%	5.5%	3.0%	2.8%	6.1%
Alcohol	6.1%	-2.0%	1.0%	-0.4%	-0.4%	-0.4%
Cigarette	-11.2%	-3.0%	-1.3%	-1.3%	-1.3%	-1.3%
Motor Vehicle	17.6%	-5.4%	2.0%	2.0%	2.0%	2.0%
Motor Fuel Tax	-6.9%	-3.1%	-4.0%	-4.0%	-4.0%	0.0%
Transfer to Highway Trust Fund	-6.9%	-3.1%	-4.0%	-4.0%	-4.0%	0.0%
<b>Total Sales</b>	<b>12.3%</b>	<b>1.9%</b>	<b>5.1%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>5.7%</b>
Individual Income	-2.2%	9.4%	6.9%	4.7%	3.1%	3.5%
Corporation Franchise	-6.6%	7.2%	4.6%	2.2%	2.6%	3.9%
U. B. Franchise	-3.2%	4.5%	3.2%	6.0%	6.0%	6.0%
<b>Total Income</b>	<b>-3.0%</b>	<b>8.7%</b>	<b>6.3%</b>	<b>4.5%</b>	<b>3.3%</b>	<b>3.8%</b>
Public Utility (gross)	-0.8%	0.2%	0.2%	0.2%	0.1%	0.1%
Transfer to Ballpark Fund	2.1%	-2.3%	0.2%	0.1%	0.1%	0.1%
Public Utility (net)	-1.0%	0.4%	0.2%	0.2%	0.1%	0.1%
Toll Telecommunication (gross)	-5.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Ballpark Fund	-34.8%	15.4%	0.0%	0.0%	0.0%	0.0%
Toll Telecommunication (net)	-4.3%	-0.4%	0.0%	0.0%	0.0%	0.0%
Insurance Premiums (gross)	19.7%	3.7%	5.3%	0.0%	0.0%	0.0%
Transfer to Healthy DC Fund	180.9%	0.0%	2.8%	0.0%	0.0%	0.0%
Insurance Premiums (net)	-8.9%	5.7%	6.5%	0.0%	0.0%	0.0%
Healthcare Provider Tax	2.8%	-3.4%	0.0%	0.0%	0.0%	0.0%
Transfer to Nursing Facility Quality of Care Fund	2.8%	-3.4%	0.0%	0.0%	0.0%	0.0%
Baseball Gross Receipts Tax	-15.9%	-5.1%	1.3%	2.2%	2.1%	2.1%
Transfer to Ballpark Fund	-15.9%	-5.1%	1.3%	2.2%	2.1%	2.1%

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Table 4-13 (cont)

**Percentage Changes in General Fund, Local Revenue by Source**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Hospital Bed Tax			0.0%	0.0%	0.0%	-100.0%
Transfer to Hospital Fund			0.0%	0.0%	0.0%	-100.0%
ICF-MR Assessment			0.0%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows			0.0%	0.0%	0.0%	0.0%
HMSC Contribution		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%
<b>Total Gross Receipts</b>	<b>-3.3%</b>	<b>1.1%</b>	<b>1.4%</b>	<b>0.1%</b>	<b>0.1%</b>	<b>0.1%</b>
Estate	-47.2%	34.7%	-34.0%	0.0%	0.0%	0.0%
Deed Recordation (gross)	12.3%	29.8%	0.5%	4.3%	4.0%	3.8%
Transfer to HPTF	2.9%	34.2%	0.5%	4.3%	4.0%	3.8%
Deed Recordation (net)	14.1%	29.1%	0.5%	4.3%	4.0%	3.8%
Deed Transfer (gross)	20.4%	38.3%	0.5%	6.6%	6.0%	5.9%
Transfer to HPTF	11.8%	42.3%	0.5%	6.6%	6.0%	5.9%
Deed Transfer (net)	22.0%	37.6%	0.5%	6.6%	6.0%	5.9%
Economic Interests	117.5%	-45.1%	0.0%	0.0%	0.0%	0.0%
<b>Total Other Taxes</b>	<b>0.5%</b>	<b>27.2%</b>	<b>-5.6%</b>	<b>4.5%</b>	<b>4.2%</b>	<b>4.1%</b>
<b>TOTAL TAXES</b>	<b>0.9%</b>	<b>1.2%</b>	<b>5.9%</b>	<b>4.6%</b>	<b>3.1%</b>	<b>3.6%</b>
Licenses and Permits	-7.7%	-1.8%	-1.7%	1.4%	-4.5%	1.8%
Fines and Forfeits	9.9%	17.7%	5.3%	2.6%	-1.3%	-1.2%
Charges for Services	4.6%	11.7%	-7.1%	2.3%	-3.4%	2.4%
Miscellaneous Revenue	-15.5%	3.5%	-19.4%	0.7%	-2.7%	-38.3%
<b>TOTAL NON-TAX</b>	<b>-4.2%</b>	<b>8.3%</b>	<b>-5.9%</b>	<b>1.8%</b>	<b>-2.5%</b>	<b>-10.9%</b>
Lottery	-2.9%	-5.2%	9.7%	3.1%	2.9%	2.3%
Interfund Transfer						
<b>TOTAL LOCAL FUND REVENUE</b>	<b>0.5%</b>	<b>2.0%</b>	<b>4.9%</b>	<b>4.5%</b>	<b>2.7%</b>	<b>2.4%</b>

Table 4-14

**Changes in General Fund, Local Revenue by Source**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Real Property (gross)	(1,234)	(140,459)	124,000	118,172	82,706	61,966
Transfer to TIF/Pilot/CBF	(6,776)	13,094	9,663	4,434	16,110	4,879
Real Property (net)	5,542	(153,553)	114,337	113,738	66,596	57,087
Personal Property (gross)	(17,131)	156	454	527	951	968
Transfer to Neighborhood Investment Fund	(7,412)	602	-	-	3,200	3,610
Personal Property (net)	(9,719)	(446)	454	527	(2,249)	(2,642)
Public Space Rental (gross)	1,652	(1,096)	288	335	338	341
Transfer to DDOT	1,652	(1,096)	(33,168)	-	-	-
Public Space Rental (net)	-	-	(33,456)	(335)	(338)	(341)
<b>Total Property</b>	<b>(4,177)</b>	<b>(153,999)</b>	<b>148,247</b>	<b>114,600</b>	<b>64,685</b>	<b>54,786</b>
General Sales (gross)	3,280	37,114	56,504	36,086	49,759	52,101
Transfer to Convention Center	2,822	2,484	3,874	4,029	4,190	4,357
Transfer to TIF/CBF	4,874	13,520	(4,950)	4,954	17,907	(11,123)
Transfer to DDOT (parking tax)	4,609	1,199	(29,573)	-	-	-
Transfer to Ballpark Fund	543	(11)	481	191	403	350
Transfer to Healthy DC Fund	-	27	27	53	107	-
Transfer to WMATA	-	-	40,403	552	1,167	1,012
General Sales (net)	96,432	19,896	46,243	26,307	25,985	57,504
Alcohol	331	(112)	57	(25)	(24)	(22)
Cigarette	(4,226)	(1,002)	(422)	(417)	(411)	(406)
Motor Vehicle	5,642	(2,024)	714	729	743	758
Motor Fuel Tax	(1,650)	(680)	(860)	(826)	(793)	-
Transfer to Highway Trust Fund	(1,650)	(680)	(860)	(826)	(793)	-
<b>Total Sales</b>	<b>98,179</b>	<b>16,758</b>	<b>46,592</b>	<b>26,594</b>	<b>26,293</b>	<b>57,835</b>
Individual Income	(25,494)	104,833	83,363	61,670	42,569	49,301
Corporation Franchise	(14,590)	14,984	10,330	5,186	6,237	9,521
U. B. Franchise	(3,852)	5,252	3,879	7,532	7,984	8,463
<b>Total Income</b>	<b>(43,936)</b>	<b>125,069</b>	<b>97,573</b>	<b>74,388</b>	<b>56,790</b>	<b>67,284</b>
Public Utility (gross)	(1,169)	307	269	237	208	182
Transfer to Ballpark Fund	210	(240)	17	14	13	11
Public Utility (net)	(1,379)	547	252	223	195	171
Toll Telecommunication (gross)	(3,760)	27	20	14	10	8
Transfer to Ballpark Fund	(1,026)	296	1	-	1	-
Toll Telecommunication (net)	(2,734)	(269)	19	14	9	8
Insurance Premiums (gross)	11,323	2,527	3,757	-	-	-
Transfer to Healthy DC Fund	15,651	12	684	-	-	-
Insurance Premiums (net)	(4,328)	2,515	3,073	-	-	-
Healthcare Provider Tax	335	(423)	-	-	-	-
Transfer to Nursing Facility Quality of Care Fund	335	(423)	-	-	-	-
Baseball Gross Receipts Tax	(4,492)	(1,212)	300	500	500	500
Transfer to Ballpark Fund	(4,492)	(1,212)	300	500	500	500

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Table 4-14 (cont)

**Changes in General Fund, Local Revenue by Source**

(Dollars in Thousands)

<b>Revenue Source</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Revised</b>	<b>FY 2012 Original</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
Hospital Bed Tax	-	8,390	-	-	-	(8,390)
Transfer to Hospital Fund	-	8,390	-	-	-	(8,390)
ICF-MR Assessment	-	2,000	-	-	-	-
Transfer to Stevie Sellows	-	2,000	-	-	-	-
HMSC Contribution	5,000	-	-	-	-	-
Transfer to Healthy DC Fund	5,000	-	-	-	-	-
<b>Total Gross Receipts</b>	<b>(8,441)</b>	<b>2,793</b>	<b>3,344</b>	<b>237</b>	<b>204</b>	<b>179</b>
Estate	(35,167)	13,659	(18,000)	-	-	-
Deed Recordation (gross)	12,435	33,779	735	6,411	6,180	6,076
Transfer to HPTF	465	5,624	110	962	927	911
Deed Recordation (net)	11,970	28,156	625	5,449	5,253	5,165
Deed Transfer (gross)	15,940	36,104	652	8,629	8,410	8,762
Transfer to HPTF	1,449	5,811	98	1,294	1,262	1,314
Deed Transfer (net)	14,491	30,293	554	7,335	7,149	7,447
Economic Interests	9,842	(8,218)	-	-	-	-
<b>Total Other Taxes</b>	<b>1,136</b>	<b>63,890</b>	<b>(16,822)</b>	<b>12,784</b>	<b>12,402</b>	<b>12,612</b>
<b>TOTAL TAXES</b>	<b>42,761</b>	<b>54,511</b>	<b>278,934</b>	<b>228,603</b>	<b>160,375</b>	<b>192,696</b>
Licenses and Permits	(5,072)	(1,117)	(1,036)	848	(2,694)	1,006
Fines and Forfeits	10,073	19,773	6,975	3,576	(1,828)	(1,736)
Charges for Services	2,033	5,380	(3,636)	1,081	(1,672)	1,133
Miscellaneous Revenue	(21,996)	4,196	(23,998)	719	(2,753)	(37,513)
<b>TOTAL NON-TAX</b>	<b>(14,962)</b>	<b>28,232</b>	<b>(21,695)</b>	<b>6,224</b>	<b>(8,947)</b>	<b>(37,110)</b>
Lottery	(2,025)	(3,493)	6,157	2,171	2,089	1,675
Interfund Transfer	-	20,889	(10,253)	6,161	1,137	(17,934)
<b>TOTAL LOCAL FUND REVENUE</b>	<b>25,774</b>	<b>100,139</b>	<b>253,144</b>	<b>243,159</b>	<b>154,654</b>	<b>139,327</b>

Table 4-15

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Comp. Object Code</b>	<b>Agency</b>	<b>Object Title</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Projected</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>BUSINESS LICENSES AND PERMITS</b>								
3001	DISB	INSURANCE LICENSE	9,313	12,000	11,000	12,000	11,000	12,000
3002	Pub Svc Comm	ELECTRICAL LICENSE	14	12	10	11	11	12
3003	Pub Svc Comm	NATURAL GAS LICENSE	-	2	2	2	2	2
3006	Taxicab Comm.	HACKERS LICENSE	748	800	900	900	900	900
3010	Taxicab Comm.	OTHER BUSINESS LICENSE	23	80	80	80	80	80
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	15,082	16,640	16,602	16,077	14,388	14,388
3013	DCRA	CERTIFICATE OF OCCUPANCY	313	392	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	2,101	2,489	2,489	2,200	2,200	2,200
3015	DCRA	ELECTRICAL PERMIT	2,020	2,545	2,545	2,300	2,300	2,300
3017	ABC	ALCOHOLIC BEVERAGE LICENSE	15	100	100	100	100	100
3019	Taxicab Comm.	TAXICAB COMMISSION ADVANCEMENT	1	-	-	-	-	-
3021	OCFO	VENDOR FEES	734	560	500	500	500	500
3023	DMH	OTHER LICENSE FEES	9	14	9	14	9	14
3041	DMV	CHARTERED BUS TRIP PERMIT	-	3	3	3	3	3
3053	DMV	DEALER REGISTRATION APPLICATION FEE	0	10	10	10	10	10
<b>TOTAL BUSINESS LICENSES AND PERMITS</b>			<b>30,373</b>	<b>35,647</b>	<b>34,600</b>	<b>34,547</b>	<b>31,853</b>	<b>32,859</b>
<b>NONBUSINESS LICENSES AND PERMITS</b>								
3100	Taxicab Comm.	HACK & LIMO LICENSES TEST	-	5	5	5	5	5
3100	DMV	DRIVERS LICENSE	3,242	3,000	3,000	3,000	3,000	3,000
3105	DMV	CANCEL ROAD TEST FEE	40	35	35	35	35	35
3106	DMV	CHANGE OF ADDRESS FEE	6	6	6	6	6	6
3120	MPD	BOAT REGISTRATION	168	112	112	112	112	112
3140	DMV	RECIPROCITY PERMIT	465	375	375	375	375	375
3144	DMV	DIGIT CERTIFICATE FEE	4	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	57	45	45	45	45	55
3147	DMV	DCTC ISSUANCES	501	400	400	400	400	400
3148	DMV	TEMPORARY TAGS	11	10	11	10	11	11
3149	DMV	TRANSFER OF TAGS	39	35	35	35	35	35
3150	DMV	VEHICLE REGISTRATION	25,866	20,000	20,000	20,902	20,901	20,891
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	76	60	70	70	70	70
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	1	1	1	1	1	1
3153	DMV	RECORD SEARCHES	1	-	-	-	-	-
<b>TOTAL NONBUSINESS LICENSES &amp; PERMITS</b>			<b>30,478</b>	<b>24,088</b>	<b>24,099</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL LICENSES &amp; PERMITS</b>			<b>60,852</b>	<b>59,735</b>	<b>58,699</b>	<b>59,547</b>	<b>56,853</b>	<b>57,859</b>

(Continued on next page)

Table 4-15 (Cont.)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Comp. Object Code</b>	<b>Agency</b>	<b>Object Title</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Projected</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
<b>FINES AND FORFEITURES</b>								
5000	Taxicab Comm.	HACKERS FINES	1	1	1	1	1	1
5010	MPD	AUTOMATED ENFORCEMENT	24,142	40,500	38,475	36,551	34,723	32,987
5010	DMV/DPW	TRAFFIC FINES RSC 1501	85,331	90,000	99,000	104,500	104,500	104,500
5020	DPW	SALE OF ABANDONED PROPERTY	186	150	150	150	150	150
5030	DPW	BOOTING FEES	195	100	100	100	100	100
5040	DCRA	TOWING FEES-RSC 1505	41	-	-	-	-	-
5040	DPW	TOWING FEES-RSC 1505	174	125	125	125	125	125
5050	DPW	IMPOUNDMENT FEES-RSC 1506	272	175	175	175	175	175
5060	MPD	FINES AND FORFEITURES-OTHER	3	-	-	-	-	-
5060	DISB	FINES AND FORFEITURES-OTHER	659	110	110	110	110	110
5060	ABC	FINES AND FORFEITURES-OTHER	484	100	100	100	100	100
<b>TOTAL FINES &amp; FORFEITURES</b>			<b>111,488</b>	<b>131,261</b>	<b>138,236</b>	<b>141,812</b>	<b>139,984</b>	<b>138,248</b>
<b>MISCELLANEOUS</b>								
5300	WASA	WASA - P.I.L.O.T.	12,414	12,414	12,414	12,414	12,414	12,414
5600	Various	INTEREST INCOME	6,781	2,000	6,000	6,000	6,000	6,000
5700	OCFO	UNCLAIMED PROPERTY	22,636	30,000	29,000	29,000	28,000	28,000
6103	Various	REIMBURSEMENTS	35	1	1	1	1	1
6104	OCFO	LOTTERY ADMINISTRATION	81	-	-	-	-	-
6106	Various	OTHER REVENUES	71,637	79,524	52,526	53,245	51,492	13,979
<b>TOTAL MISCELLANEOUS</b>			<b>119,743</b>	<b>123,939</b>	<b>99,941</b>	<b>100,660</b>	<b>97,907</b>	<b>60,394</b>
<b>CHARGES FOR SERVICES</b>								
3200	Pub Svc Comm	TELECO REGISTRATION	1	10	5	5	6	6
3201	DCRA	HOME OCCUPATION LICENSE	65	30	30	30	30	30
3202	DCRA	BOILER INSPECTION PERMITS	55	101	100	100	100	100
3204	DCRA	ELEVATOR INSPECTION	283	101	100	100	100	100
3206	MPD	FINGERPRINTS, PHOTOS	412	375	375	375	375	375
3207	Various	OTHER SERVICE CHARGES	5,315	3,300	3,200	3,200	3,200	3,200
3208	Various	REPRODUCTION OF REPORTS	3,004	3,300	2,800	2,800	2,800	2,800
3209	FEMS	EMERGENCY AMBULANCE FEES	15,008	19,300	17,500	17,500	17,500	17,500
3210	OCFO	TAX CERTIFICATES	121	100	100	100	100	100
3210	MPD	TRANSCRIPT OF RECORDS	281	265	265	265	265	265
3211	MPD	FIREARM USER FEE	490	400	380	361	343	326
3214	DMV	MOTOR VEHICLE INSPECTION	0	-	-	-	-	-
3215	DMV	VEHICLE TITLES RSC 1259	2,116	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	332	302	300	600	300	600
3220	DCRA	SURVEYOR FEES	28	37	35	35	35	35
3221	OCFO	DEED RECORDATION FEES	7,438	7,478	7,000	6,700	6,700	6,700
3221	DMV	RECORDATION FEE (RSC 1275)	440	375	375	375	400	400
3222	DCRA	CORP RECORDATION	8,910	11,500	10,900	11,500	9,900	10,500

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Table 4-15 (Cont.)

**General Purpose Non-Tax Revenue by Source, Fiscal Years 2010-2015**

(Dollars in Thousands)

<b>Comp. Object Code</b>	<b>Agency</b>	<b>Object Title</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Projected</b>	<b>FY 2012 Projected</b>	<b>FY 2013 Projected</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Projected</b>
3223	DMV	PARKING FEES/PERMITS RSC 1314	1,793	1,650	1,650	1,750	2,000	2,000
3227	DCRA	COND/COOP CERTIFICATE	-	10	10	10	10	10
3228	DCRA	CONDO REGISTRATION	1	25	25	25	25	25
3237	DMV	BUSINESS-INSURANCE LAPSE FEES	16	20	15	15	20	20
3232	Off of Cable TV	CABLE TV FRANCHISE FEE	(64)	-	-	-	-	-
3234	Various	OTHER SERVICE CHARGES-OTHER	52	358	237	637	619	869
3320	DCRA	MODIFICATION AND VARIANCE REQUESTS	17	14	17	17	-	-
3310	DISB	INVESTMENT ADVISORS ACT	-	454	450	450	450	450
<b>TOTAL CHARGES FOR SERVICES</b>			<b>46,125</b>	<b>51,505</b>	<b>47,869</b>	<b>48,950</b>	<b>47,278</b>	<b>48,411</b>
<b>TOTAL NON TAX REVENUE</b>			<b>338,208</b>	<b>366,440</b>	<b>344,745</b>	<b>350,969</b>	<b>342,022</b>	<b>304,912</b>

Table 4-16

**Dedicated Tax Revenue Funds, by Source of Revenue: June 2011 Certifications**

	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	FY2014	FY2015
	End of	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
	Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
	Balance									
<b>TOTAL DEDICATED TAX REVENUE</b>		<b>349,931,667</b>	<b>7,420,000</b>	<b>357,351,667</b>	<b>370,205,507</b>	<b>4,060,876</b>	<b>374,266,384</b>	<b>386,362,433</b>	<b>431,355,998</b>	<b>428,788,190</b>
<b>Ballpark Fund (BO0 0110)</b>	<b>0</b>	<b>44,746,000</b>	<b>0</b>	<b>44,746,000</b>	<b>45,545,000</b>	<b>0</b>	<b>45,545,000</b>	<b>46,250,000</b>	<b>47,167,000</b>	<b>48,028,000</b>
Sales Tax		9,966,000			10,447,000			10,638,000	11,041,000	11,391,000
Public Utility Tax		10,061,000			10,078,000			10,092,000	10,105,000	10,116,000
Toll Telecommunications Tax		2,219,000			2,220,000			2,220,000	2,221,000	2,221,000
Ballpark Fee		22,500,000			22,800,000			23,300,000	23,800,000	24,300,000
<b>Neighborhood Investment Fund (EB0 0011)</b>	<b>5,425,722</b>	<b>3,190,000</b>	<b>2,400,000</b>	<b>5,590,000</b>	<b>3,190,000</b>	<b>3,025,722</b>	<b>6,215,722</b>	<b>3,190,000</b>	<b>6,390,000</b>	<b>10,000,000</b>
Personal Property Tax		3,190,000			3,190,000			3,190,000	6,390,000	10,000,000
<b>Convention Center Fund (EZ0 0110)</b>	<b>0</b>	<b>96,844,000</b>	<b>0</b>	<b>96,844,000</b>	<b>100,717,760</b>	<b>0</b>	<b>100,717,760</b>	<b>104,746,470</b>	<b>108,936,329</b>	<b>113,293,782</b>
Sales Tax		96,844,000			100,717,760			104,746,470	108,936,329	113,293,782
<b>DDOT Unified Fund (KA0 0110)</b>	<b>113,187</b>	<b>15,000,000</b>	<b>0</b>	<b>15,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sales Tax (parking)		15,000,000			0			0	0	0
<b>Highway Trust Fund (KZ0 0110)</b>	<b>0</b>	<b>31,273,000</b>	<b>0</b>	<b>31,273,000</b>	<b>20,640,000</b>	<b>0</b>	<b>20,640,000</b>	<b>19,814,400</b>	<b>19,021,824</b>	<b>19,021,824</b>
Sales Tax (parking)		9,773,000			0			0	0	0
Motor Fuel Tax		21,500,000			20,640,000			19,814,400	19,021,824	19,021,824
<b>WMATA (KE0 0110)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,403,000</b>	<b>0</b>	<b>40,403,000</b>	<b>40,955,000</b>	<b>42,122,000</b>	<b>43,134,000</b>
Sales Tax (parking)		-			40,403,000			40,955,000	42,122,000	43,134,000
<b>Housing Production Trust Fund (HP0 0110)</b>	<b>0</b>	<b>41,592,450</b>	<b>0</b>	<b>41,592,450</b>	<b>41,800,412</b>	<b>0</b>	<b>41,800,412</b>	<b>44,056,433</b>	<b>46,245,038</b>	<b>48,470,666</b>
Deed Recordation Tax		22,046,550			22,156,783			23,118,385	24,045,429	24,956,814
Deed Transfer Tax		19,545,900			19,643,630			20,938,048	22,199,610	23,513,852
<b>Nursing Facility Quality of Care Fund (HT0 0110)</b>	<b>3,052,309</b>	<b>12,000,000</b>	<b>0</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>0</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>12,000,000</b>
Healthcare Provider Tax		12,000,000			12,000,000			12,000,000	12,000,000	12,000,000

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### **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 2012 Proposed Budget and Financial Plan. Any such policy change is 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 2010. 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 "FY2010 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 2010 Comprehensive Annual Financial Report (CAFR).

The second column of the table shows legislated Special Purpose fund balance transfers to the Local fund in FY 2011. These amounts were specified in the FY 2011 Budget Support Act of 2010 (B-18-0731).

The next three columns show, for FY 2011, 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.

For certain funds, the FY 2011 Budget Support Act of 2010 (B-18-0731), along with the FY 2011 Supplemental Budget Support Act of 2010 (B18-1100), specified transfers from a fund's revenue to the Local fund in Fiscal Years 2011 – 2014. The "Legislated Revenue Transfers in FY11" column shows the legislated revenue transfers that are to occur in FY 2011. These transfers will reduce the resources available to support the budgets for the funds affected by the revenue transfers.

The final four columns of the table report, for FY 2012, projected revenue under current law, projected fund balance use by fund, total certified resources, and the FY 2012 legislated transfer of revenue from the Special Purpose fund to the Local fund.

A 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 on the Office of the Chief Financial Officer web site ([http://cfo.dc.gov/cfo/frames.asp?doc=/cfo/lib/cfo/ora/final\\_spr\\_fund\\_report\\_april\\_1\\_2010.pdf](http://cfo.dc.gov/cfo/frames.asp?doc=/cfo/lib/cfo/ora/final_spr_fund_report_april_1_2010.pdf)).

Table 4-17

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>A. Governmental Direction and Support</b>										
<b>Department of Real Estate Services (AM0)</b>	<b>3,186,804</b>	<b>0</b>	<b>15,513,802</b>	<b>1,600,000</b>	<b>17,113,802</b>	<b>2,573,990</b>	<b>15,518,414</b>	<b>0</b>	<b>15,518,414</b>	<b>2,573,990</b>
1440 RFK & DC Armory Maintenance Fund	169,988	0	5,085,000	0	5,085,000	0	5,085,000	0	5,085,000	0
1450 Parking Fees	0	0	1,026,480	0	1,026,480	2,573,990	1,376,640	0	1,376,640	2,573,990
1459 Rent	2,905,071	0	8,587,418	1,600,000	10,187,418	0	8,206,774	0	8,206,774	0
1460 Eastern Market Enterprise Fund	111,745	0	814,904	0	814,904	0	850,000	0	850,000	0
<b>Office of Finance and Resource Management (AS0)</b>	<b>0</b>	<b>0</b>	<b>215,275</b>	<b>0</b>	<b>215,275</b>	<b>0</b>	<b>226,038</b>	<b>0</b>	<b>226,038</b>	<b>0</b>
1150 Utilities Payment for Non-DC Agencies	0	0	215,275	0	215,275	0	226,038	0	226,038	0
<b>Office of the Chief Financial Officer (AT0)</b>	<b>7,643,735</b>	<b>3,482,197</b>	<b>31,332,603</b>	<b>2,400,000</b>	<b>33,732,603</b>	<b>220,672</b>	<b>32,174,212</b>	<b>0</b>	<b>32,174,212</b>	<b>220,672</b>
0602 Payroll Service Fees	0	0	312,781	0	312,781	9,674	295,499	0	295,499	9,674
0603 Service Contracts	0	0	1,131,375	0	1,131,375	21,279	1,320,883	0	1,320,883	21,279
0605 Dishonored Check Fees	0	0	297,711	0	297,711	36,714	371,740	0	371,740	36,714
0606 Recorder of Deeds Surcharge	4,384,929	2,635,084	1,589,101	0	1,589,101	0	1,105,504	0	1,105,504	0
0607 Miscellaneous Revenue	0	0	105,000	0	105,000	1,038	13,000	0	13,000	1,038
0610 Bank Fees	847,113	847,113	3,829,550	0	3,829,550	0	4,000,000	0	4,000,000	0
0611 Tax Collection Fees	0	0	14,600,000	0	14,600,000	0	12,600,000	0	12,600,000	0
0613 Unclaimed Property Contingency Fund	0	0	3,484,074	0	3,484,074	4,012	3,533,754	0	3,533,754	4,012
0614 Defined Contribution Plan Administration	0	0	241,124	0	241,124	124,372	408,477	0	408,477	124,372
0618 Compliance and Real Property Tax Admin. Fund	2,411,693	0	4,526,071	2,400,000	6,926,071	0	7,147,563	0	7,147,563	0
0619 DC Lottery Reimbursement	0	0	1,215,816	0	1,215,816	9,807	1,256,799	0	1,256,799	9,807
0623 OPEB Trust Administration Fund	0	0	0	0	0	13,776	0	0	0	13,776
0626 Tobacco Fund Reimbursement	0	0	0	0	0	0	120,994	0	120,994	0
<b>Office of the Secretary (BA0)</b>	<b>0</b>	<b>0</b>	<b>698,728</b>	<b>0</b>	<b>698,728</b>	<b>0</b>	<b>698,728</b>	<b>0</b>	<b>698,728</b>	<b>0</b>
1243 Distribution Fees	0	0	698,728	0	698,728	0	698,728	0	698,728	0
<b>D.C. Department of Human Resources (BE0)</b>	<b>0</b>	<b>0</b>	<b>276,791</b>	<b>0</b>	<b>276,791</b>	<b>8,408</b>	<b>285,200</b>	<b>0</b>	<b>285,200</b>	<b>8,408</b>
0615 Defined Benefits Retirement Program	0	0	168,544	0	168,544	5,456	174,000	0	174,000	5,456
1555 Reimbursables from Other Governments	0	0	108,248	0	108,248	2,952	111,200	0	111,200	2,952
<b>Office of the Attorney General (CB0)</b>	<b>14,931,115</b>	<b>5,327,265</b>	<b>4,768,307</b>	<b>3,686,769</b>	<b>8,455,076</b>	<b>660,539</b>	<b>4,783,680</b>	<b>2,197,681</b>	<b>6,981,361</b>	<b>660,539</b>
0601 DUI Fund	21,453	0	221,000	0	221,000	2,851	221,000	0	221,000	2,851
0602 Anti-Trust Fund	372,529	0	150,000	58,598	208,598	0	150,000	63,347	213,347	0
0603 Child Support - TANF/AFDC Collections	11,175,406	4,999,999	2,000,000	3,393,547	5,393,547	447,000	2,000,000	1,876,223	3,876,223	447,000

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

		FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>A. Governmental Direction and Support (cont.)</b>											
<b>Office of the Attorney General (cont)</b>											
0604	Child Support - Reimbursements & Fees	88,960	67,000	25,000	0	25,000	0	25,000	0	25,000	0
0605	Child Support - Interest Income	68,222	66,725	2,800	0	2,800	0	2,800	0	2,800	0
0606	Child Support - Title IVD Incentive Fees	0	0	0	0	0	0	0	0	0	0
0611	Consumer Protection Fund	2,837,625	0	1,800,000	234,625	2,034,625	26,000	1,800,000	252,194	2,052,194	26,000
0612	Antifraud Fund	366,920	193,541	500,000	0	500,000	184,688	500,000	5,917	505,917	184,688
0613	Independent Agencies	0	0	69,507	0	69,507	0	84,880	0	84,880	0
<b>Office of Campaign Finance (CJO)</b>		<b>0</b>	<b>0</b>	<b>51,250</b>	<b>0</b>	<b>51,250</b>	<b>0</b>	<b>51,250</b>	<b>61,722</b>	<b>112,972</b>	<b>0</b>
0600	Special Purpose Revenue	0	0	51,250	0	51,250	0	51,250	61,722	112,972	0
<b>Office of Contracting and Procurement (POO)</b>		<b>1,223,588</b>	<b>136,568</b>	<b>592,918</b>	<b>701,083</b>	<b>1,294,001</b>	<b>30,531</b>	<b>901,311</b>	<b>393,060</b>	<b>1,294,371</b>	<b>1,531</b>
4010	DC Surplus Personal Property Sales Oper.	1,094,758	615	500,000	701,083	1,201,083	29,000	700,000	393,060	1,093,060	0
6102	DC Supply Schedule Sales Discount/Operat.	128,830	135,953	92,918	0	92,918	1,531	201,311	0	201,311	1,531
<b>Medical Liability Captive INS Agency (RJO)</b>		<b>2,340,449</b>	<b>0</b>	<b>682,580</b>	<b>2,340,449</b>	<b>3,023,029</b>	<b>0</b>	<b>597,526</b>	<b>2,340,449</b>	<b>2,937,975</b>	<b>0</b>
1240	Captive Insurance Fund	2,340,449	0	682,580	2,340,449	3,023,029	0	597,526	2,340,449	2,937,975	0
<b>Office of the Chief Technology Officer (TOO)</b>		<b>1,418,151</b>	<b>0</b>	<b>9,141,041</b>	<b>1,397,158</b>	<b>10,538,199</b>	<b>0</b>	<b>9,040,143</b>	<b>0</b>	<b>9,040,143</b>	<b>0</b>
0602	DC NET Services Support	0	0	9,141,041	1,397,158	10,538,199	0	9,040,143	0	9,040,143	0
1200	SERVUS Program	1,418,151	0	0	0	0	0	0	0	0	0
<b>Fixed Costs - DRES (ZX0)</b>		<b>0</b>	<b>0</b>	<b>1,130,434</b>	<b>0</b>	<b>1,130,434</b>	<b>0</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>	<b>0</b>
1150	Fixed Cost Payments for Non-DC Agencies	0	0	1,130,434	0	1,130,434	0	1,300,000	0	1,300,000	0
<b>Sub-total: Governmental Direction and Support</b>		<b>30,743,841</b>	<b>8,946,030</b>	<b>64,403,730</b>	<b>12,125,459</b>	<b>76,529,189</b>	<b>3,494,140</b>	<b>65,576,503</b>	<b>4,992,912</b>	<b>70,569,415</b>	<b>3,465,140</b>
<b>B. Economic Development and Regulation</b>											
<b>Office of Planning (BD0)</b>		<b>27,100</b>	<b>0</b>	<b>20,000</b>	<b>18,000</b>	<b>38,000</b>	<b>2,000</b>	<b>20,000</b>	<b>6,000</b>	<b>26,000</b>	<b>2,000</b>
2001	Historic Landmark & Historic District Filing Fees	27,100	0	20,000	18,000	38,000	2,000	20,000	6,000	26,000	2,000
<b>Commission on Arts and Humanities (BX0)</b>		<b>120,614</b>	<b>65,627</b>	<b>475,600</b>	<b>0</b>	<b>475,600</b>	<b>0</b>	<b>100,000</b>	<b>54,987</b>	<b>154,987</b>	<b>0</b>
0600	Special Purpose Revenue	120,614	65,627	475,600	0	475,600	0	100,000	54,987	154,987	0

(Continued on next page)

Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>B. Economic Development and Regulation (cont.)</b>										
<b>Department of Employment Services (CF0)</b>	<b>40,938,275</b>	<b>33,897,580</b>	<b>36,407,680</b>	<b>0</b>	<b>36,407,680</b>	<b>3,936,000</b>	<b>35,032,965</b>	<b>0</b>	<b>35,032,965</b>	<b>3,936,000</b>
0610 Workers' Compensation Special Fund	8,657,704	7,654,732	5,347,000	0	5,347,000	0	4,500,000	0	4,500,000	0
0611 Workers' Compensation Administration Fund	20,655,529	16,835,615	20,272,831	0	20,272,831	0	20,000,000	0	20,000,000	0
0612 UI Interest/Penalties	1,028,749	107,719	1,287,849	0	1,287,849	0	1,032,965	0	1,032,965	0
0623 Proceeds - 500 C Street, NE	180,000	0	0	0	0	0	0	0	0	0
0624 UI Administrative Assessment	10,416,294	9,299,514	9,500,000	0	9,500,000	3,936,000	9,500,000	0	9,500,000	3,936,000
<b>Office of the Tenant Advocate (C00)</b>	<b>2,982,831</b>	<b>1,026,781</b>	<b>1,216,637</b>	<b>460,675</b>	<b>1,677,312</b>	<b>1,562,302</b>	<b>1,185,892</b>	<b>100,000</b>	<b>1,285,892</b>	<b>1,176,036</b>
6005 Condo Conversion	2,187,456	1,026,781	1,109,325	460,675	1,570,000	986,266	1,076,906	100,000	1,176,906	600,000
6015 Rental Accommodation Fees	795,375	0	107,312	0	107,312	576,036	108,986	0	108,986	576,036
<b>Dept. of Consumer and Regulatory Affairs (CR0)</b>	<b>6,715,839</b>	<b>2,933,425</b>	<b>16,969,461</b>	<b>0</b>	<b>16,969,461</b>	<b>1,351,903</b>	<b>18,409,726</b>	<b>0</b>	<b>18,409,726</b>	<b>1,101,903</b>
6006 Nuisance Abatement	0	0	4,073,171	0	4,073,171	182,600	5,211,000	0	5,211,000	182,600
6008 Real Estate Guarantee and Education Fund	1,784,625	1,509,843	1,242,465	0	1,242,465	501	595,457	0	595,457	501
6009 Real Estate Appraisal Fee	0	0	60,000	0	60,000	0	144,800	0	144,800	0
6010 OPLA - Special Account	1,084,651	306,886	2,201,269	0	2,201,269	95,373	2,414,291	0	2,414,291	95,373
6011 Special Events Revolving	0	0	5,000	0	5,000	0	5,000	0	5,000	0
6012 Boxing Commission Revolving Account	0	0	92,000	0	92,000	0	94,792	0	94,792	0
6013 Basic Business License Fund	652,761	0	7,406,764	0	7,406,764	855,565	7,625,000	0	7,625,000	605,565
6014 Fire Protection Special Revolving	0	0	50,000	0	50,000	0	50,000	0	50,000	0
6020 Board of Engineers Fund	469,128	72,290	173,000	0	173,000	0	576,256	0	576,256	0
6025 Construction/Zoning Compliance Mgmt. Fund	468,829	444,340	827,367	0	827,367	3,802	855,560	0	855,560	3,802
6030 Green Building Fund	1,563,280	600,066	438,426	0	438,426	214,062	430,314	0	430,314	214,062
6035 Enhanced Surveyor Function	692,566	0	399,999	0	399,999	0	407,256	0	407,256	0
<b>Office of Cable Television (CT0)</b>	<b>5,899,733</b>	<b>3,555,982</b>	<b>8,600,000</b>	<b>0</b>	<b>8,600,000</b>	<b>2,162,844</b>	<b>9,900,000</b>	<b>575,030</b>	<b>10,475,030</b>	<b>1,875,030</b>
0600 Cable Franchise Fees	5,899,733	3,555,982	8,600,000	0	8,600,000	2,162,844	9,900,000	575,030	10,475,030	1,875,030
<b>Dept. of Housing and Community Development (DB0)</b>	<b>17,941,075</b>	<b>8,703,708</b>	<b>8,401,546</b>	<b>4,335,546</b>	<b>12,737,092</b>	<b>43,781</b>	<b>7,841,546</b>	<b>3,275,560</b>	<b>11,117,106</b>	<b>43,781</b>
0602 Home Purchase Assistance Program Repayment	4,196,921	0	2,295,546	1,335,546	3,631,092	14,224	1,735,546	1,350,974	3,086,520	14,224
0603 Land Acquisition for Housing Dev. Opportunities	3,806,186	3,806,186	0	0	0	0	0	0	0	0
0604 Senior Citizens Home Repair	77,258	0	0	0	0	0	0	0	0	0
0605 Multi-Family/ Rehabilitation Repayment	3,947,715	3,947,715	0	0	0	0	0	0	0	0
0607 Low Income Housing Tax Credit Program	(34,021)	0	0	0	0	0	0	0	0	0
0608 Nuisance Abatement	(90,820)	0	0	0	0	0	0	0	0	0
0610 DHCD Unified Fund	4,924,586	0	6,106,000	3,000,000	9,106,000	29,557	6,106,000	1,924,586	8,030,586	29,557
0623 Home Again Revolving Fund	949,807	949,807	0	0	0	0	0	0	0	0
1261 Housing Production Trust Fund	163,444	0	0	0	0	0	0	0	0	0

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>B. Economic Development and Regulation (cont.)</b>										
<b>Public Service Commission (DH0)</b>	<b>464,820</b>	<b>0</b>	<b>9,568,657</b>	<b>288,280</b>	<b>9,856,937</b>	<b>0</b>	<b>9,770,453</b>	<b>176,540</b>	<b>9,946,993</b>	<b>0</b>
0631 Operating - Utility Assessment	464,820	0	9,568,657	288,280	9,856,937	0	9,770,453	176,540	9,946,993	0
<b>Office of the People's Counsel (DJ0)</b>	<b>627,585</b>	<b>164,882</b>	<b>5,228,861</b>	<b>462,703</b>	<b>5,691,564</b>	<b>50,435</b>	<b>5,447,184</b>	<b>0</b>	<b>5,447,184</b>	<b>50,435</b>
0631 Advocate for Consumers	627,585	164,882	5,228,861	462,703	5,691,564	50,435	5,447,184	0	5,447,184	50,435
<b>Office of the Deputy Mayor for Econ. Develop. (EB0)</b>	<b>52,700,941</b>	<b>10,922,376</b>	<b>4,300,000</b>	<b>3,672,077</b>	<b>7,972,077</b>	<b>199,295</b>	<b>5,050,000</b>	<b>3,250,000</b>	<b>8,300,000</b>	<b>199,295</b>
0609 Industrial Revenue Bond Program	4,880,767	818,275	2,000,000	1,672,077	3,672,077	70,800	2,500,000	1,500,000	4,000,000	70,800
0630 Funds from AWC NEDCO EDFC	0	0	0	0	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	47,820,137	10,104,101	2,300,000	2,000,000	4,300,000	128,495	2,550,000	1,750,000	4,300,000	128,495
1011 Neighborhood Investment Fund	38	0	0	0	0	0	0	0	0	0
<b>Dept. of Small and Local Business Development (EN0)</b>	<b>98,230</b>	<b>0</b>	<b>0</b>	<b>49,115</b>	<b>49,115</b>	<b>0</b>	<b>0</b>	<b>49,115</b>	<b>49,115</b>	<b>0</b>
0622 Commercial Trust Fund	98,230	0	0	49,115	49,115	0	0	49,115	49,115	0
<b>Business Improvements Districts Transfer (ID0)</b>	<b>0</b>	<b>0</b>	<b>23,000,000</b>	<b>0</b>	<b>23,000,000</b>	<b>0</b>	<b>23,000,000</b>	<b>0</b>	<b>23,000,000</b>	<b>0</b>
2003 Business Improvement Districts (BIDS)	0	0	23,000,000	0	23,000,000	0	23,000,000	0	23,000,000	0
<b>Alcoholic Beverage Regulation Administration (LO0)</b>	<b>3,984,320</b>	<b>42,312</b>	<b>4,900,404</b>	<b>1,200,404</b>	<b>6,100,808</b>	<b>239,000</b>	<b>4,900,404</b>	<b>279,313</b>	<b>5,179,717</b>	<b>0</b>
6017 ABC - Import and Class License Fees	3,909,690	0	4,900,404	1,200,404	6,100,808	239,000	4,900,404	279,313	5,179,717	0
6018 ABC - Keg Registration Fees	74,630	42,312	0	0	0	0	0	0	0	0
<b>Dept. of Insurance, Securities, and Banking (SR0)</b>	<b>1,136,621</b>	<b>0</b>	<b>25,784,551</b>	<b>1,127,622</b>	<b>26,912,173</b>	<b>4,468,059</b>	<b>28,205,022</b>	<b>0</b>	<b>28,205,022</b>	<b>2,319,233</b>
0615 Junior Supersavers Club	9,000	0	0	0	0	0	0	0	0	0
2100 HMO Assessment	237,358	0	745,941	237,359	983,300	32,806	860,000	0	860,000	0
2200 Insurance Assessment	890,263	0	6,585,788	890,263	7,476,051	1,014,212	7,817,583	0	7,817,583	135,341
2300 Securities Broker/Dealer Licenses	0	0	4,635,000	0	4,635,000	1,057,314	0	0	0	1,057,314
2350 Securities and Banking Fund	0	0	0	0	0	0	7,957,082	0	7,957,082	0
2500 Investment Advisors Licenses	0	0	460,706	0	460,706	450,200	460,706	0	460,706	450,200
2600 Securities Registration Fees	0	0	10,000,000	0	10,000,000	344,639	8,832,402	0	8,832,402	0
2800 Captive Insurance	0	0	1,857,116	0	1,857,116	386,975	2,277,249	0	2,277,249	333,510
2900 Banking Trust Fund	0	0	1,500,000	0	1,500,000	431,913	0	0	0	342,868
Title Insurance Fees	0	0	0	0	0	750,000	0	0	0	0
<b>Office of Motion Picture and Television Develop. (TK0)</b>	<b>32,090</b>	<b>0</b>	<b>46,359</b>	<b>32,090</b>	<b>78,449</b>	<b>5,151</b>	<b>60,151</b>	<b>0</b>	<b>60,151</b>	<b>5,151</b>
0610 Production Support	32,090	0	46,359	32,090	78,449	5,151	60,151	0	60,151	5,151
<b>Sub-total: Economic Development and Regulation</b>	<b>133,670,075</b>	<b>61,312,673</b>	<b>144,919,756</b>	<b>11,646,512</b>	<b>156,566,269</b>	<b>14,020,770</b>	<b>148,923,343</b>	<b>7,766,545</b>	<b>156,689,888</b>	<b>10,708,864</b>

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>C. Public Safety and Justice</b>										
<b>Metropolitan Police Department (FA0)</b>	<b>1,723,906</b>	<b>549,041</b>	<b>42,751,052</b>	<b>700,000</b>	<b>43,451,052</b>	<b>5,491,380</b>	<b>43,466,052</b>	<b>400,000</b>	<b>43,866,052</b>	<b>5,491,380</b>
1431 Data Processing	0	0	55,000	0	55,000	5,000	60,000	0	60,000	5,000
1555 Reimbursable from Other Governments	0	0	2,300,000	0	2,300,000	0	2,500,000	0	2,500,000	0
1607 Sale of Unclaimed Property	1,071,354	356,297	600,000	200,000	800,000	0	600,000	150,000	750,000	0
1614 Miscellaneous	0	0	6,000,000	0	6,000,000	994	6,400,000	0	6,400,000	994
1660 Automated Traffic Enforcement	0	0	32,846,052	0	32,846,052	5,482,910	32,846,052	0	32,846,052	5,482,910
2531 Narcotics Proceeds	(293,280)	0	320,000	0	320,000	0	320,000	0	320,000	0
2532 Gambling Proceeds	0	0	130,000	0	130,000	2,476	140,000	0	140,000	2,476
7278 Asset Forfeiture	945,832	192,744	500,000	500,000	1,000,000	0	600,000	250,000	850,000	0
<b>Fire and Emergency Medical Services Dept. (FB0)</b>	<b>90,696</b>	<b>93,232</b>	<b>1,520,000</b>	<b>0</b>	<b>1,520,000</b>	<b>0</b>	<b>1,520,000</b>	<b>0</b>	<b>1,520,000</b>	<b>0</b>
1613 Other Revenue	0	0	20,000	0	20,000	0	20,000	0	20,000	0
6100 Special Events	90,696	93,232	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
<b>Office of Victim Services (FE0)</b>	<b>5,267,930</b>	<b>0</b>	<b>1,025,000</b>	<b>1,597,833</b>	<b>2,622,833</b>	<b>0</b>	<b>1,000,000</b>	<b>3,382,709</b>	<b>4,382,709</b>	<b>0</b>
0620 Crime Victims Assistance Fund	1,597,833	0	1,000,000	1,597,833	2,597,833	0	1,000,000	500,040	1,500,040	0
0621 Dom. Violence Shelter & Transition Housing Fund	3,670,097	0	25,000	0	25,000	0	0	2,882,669	2,882,669	0
<b>Department of Corrections (FLO)</b>	<b>554,645</b>	<b>0</b>	<b>24,010,000</b>	<b>0</b>	<b>24,010,000</b>	<b>15,264</b>	<b>21,812,051</b>	<b>0</b>	<b>21,812,051</b>	<b>15,264</b>
0600 Corrections Trustee Reimbursement	554,645	0	21,960,000	0	21,960,000	15,264	19,262,051	0	19,262,051	15,264
0601 Concession Income	0	0	1,000,000	0	1,000,000	0	1,500,000	0	1,500,000	0
0602 Welfare Account	0	0	50,000	0	50,000	0	50,000	0	50,000	0
0605 Corrections Reimbursement - Juveniles	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
<b>Office of Administrative Hearings (FS0)</b>	<b>794</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>
0614 Adjudication Fines	794	0	5,000	0	5,000	0	5,000	0	5,000	0
<b>Motor Vehicle Theft Prevention Commission (FW0)</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
0601 Insurance Violation Fines	0	0	250,000	0	250,000	0	50,000	0	50,000	0
<b>Office of the Chief Medical Examiner (FX0)</b>	<b>141,327</b>	<b>17,121</b>	<b>200,000</b>	<b>69,000</b>	<b>269,000</b>	<b>0</b>	<b>215,000</b>	<b>55,206</b>	<b>270,206</b>	<b>0</b>
0601 Medical Examiner Fees	141,327	17,121	200,000	69,000	269,000	0	215,000	55,206	270,206	0
<b>Office of Unified Communications (UC0)</b>	<b>15,651,997</b>	<b>7,311,000</b>	<b>13,500,000</b>	<b>8,340,997</b>	<b>21,840,997</b>	<b>4,925,565</b>	<b>13,500,000</b>	<b>0</b>	<b>13,500,000</b>	<b>472,000</b>
1630 911 & 311 Assessments	15,651,997	7,311,000	12,500,000	8,340,997	20,840,997	4,925,565	12,500,000	0	12,500,000	472,000
1631 Prepaid Wireless 911 Charges	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
<b>Sub-total: Public Safety and Justice</b>	<b>23,431,295</b>	<b>7,970,394</b>	<b>83,261,052</b>	<b>10,707,830</b>	<b>93,968,882</b>	<b>10,432,209</b>	<b>81,568,103</b>	<b>3,837,915</b>	<b>85,406,018</b>	<b>5,978,644</b>

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Table 4-17(continued)

## Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>D. Public Education System</b>										
<b>District of Columbia Public Library (CE0)</b>	<b>819,432</b>	<b>9,630</b>	<b>885,000</b>	<b>233,000</b>	<b>1,118,000</b>	<b>60,000</b>	<b>894,000</b>	<b>244,000</b>	<b>1,138,000</b>	<b>0</b>
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
6102 Bookstore - DCPL	106,377	0	75,000	20,000	95,000	0	70,000	30,000	100,000	0
6103 Restricted Fines	522,444	0	175,000	150,000	325,000	0	175,000	175,000	350,000	0
6108 Copies and Printing	74,008	0	75,000	8,000	83,000	0	84,000	4,000	88,000	0
6109 Miscellaneous Customer Service	9,922	9,630	0	0	0	0	0	0	0	0
6110 Miscellaneous	93,499	0	60,000	55,000	115,000	60,000	65,000	35,000	100,000	0
6150 SLD E-Rate Reimbursement	0	0	500,000	0	500,000	0	500,000	0	500,000	0
<b>District of Columbia Public Schools (GA0)</b>	<b>1,689,596</b>	<b>715,145</b>	<b>11,451,795</b>	<b>0</b>	<b>11,451,795</b>	<b>72,815</b>	<b>11,827,565</b>	<b>255,834</b>	<b>12,083,399</b>	<b>72,815</b>
0602 ROTC	1,197,001	0	1,220,979	0	1,220,979	0	1,245,398	255,834	1,501,232	0
0603 Lease Income	50,767	200,081	0	0	0	0	0	0	0	0
0604 Pepco	0	22,851	117,244	0	117,244	0	119,590	0	119,590	0
0607 Custodial	5,294	3,940	222,476	0	222,476	0	226,925	0	226,925	0
0608 Nonresident	80,295	112,877	623,823	0	623,823	608	638,155	0	638,155	608
0609 Security	0	80,852	226,818	0	226,818	0	231,355	0	231,355	0
0611 Cafeteria	49,366	101,091	817,584	0	817,584	0	834,270	0	834,270	0
0613 Vending Machine Sales	0	0	39,496	0	39,496	0	40,365	0	40,365	0
0621 Parking Fees	0	0	63,202	0	63,202	72,207	64,492	0	64,492	72,207
0623 Hoop Dreams Scholarship Fund	159,439	178,910	0	0	0	0	0	0	0	0
0626 TDL Career Cluster Project at Cardozo	14,543	14,543	0	0	0	0	0	0	0	0
0633 DHHS Afterschool Prog - Copayment	132,890	0	316,287	0	316,287	0	500,000	0	500,000	0
0634 E-Rate Education Fund	0	0	7,803,886	0	7,803,886	0	7,927,015	0	7,927,015	0
<b>Public Charter School Board (GB0)</b>	<b>0</b>	<b>0</b>	<b>2,169,251</b>	<b>0</b>	<b>2,169,251</b>	<b>21,051</b>	<b>3,490,251</b>	<b>0</b>	<b>3,490,251</b>	<b>21,051</b>
6632 Administrative Fees	0	0	2,169,251	0	2,169,251	21,051	3,490,251	0	3,490,251	21,051
<b>Office of the State Superintendent of Education (GD0)</b>	<b>18,885,449</b>	<b>0</b>	<b>324,234</b>	<b>10,000,000</b>	<b>10,324,234</b>	<b>0</b>	<b>365,484</b>	<b>10,421,271</b>	<b>10,786,755</b>	<b>0</b>
0603 State Superintendent of Education Fees	226,486	0	135,877	0	135,877	0	135,877	84,433	220,310	0
0604 GED Testing Fees	145,057	0	40,607	0	40,607	0	40,607	102,491	143,098	0
0610 Charter School Credit Enhancement Fund	18,289,956	0	0	10,000,000	10,000,000	0	0	10,159,531	10,159,531	0
6007 Site Evaluation	0	0	22,750	0	22,750	0	23,000	0	23,000	0
6010 OPLA - Special Account	125,952	0	35,000	0	35,000	0	76,000	66,817	142,817	0
6011 Pre-K Program Assistance Fund	97,999	0	90,000	0	90,000	0	90,000	7,999	97,999	0
<b>Office of Public Educ. Facilities Modernization (GM0)</b>	<b>1,563,054</b>	<b>0</b>	<b>3,191,781</b>	<b>1,300,348</b>	<b>4,492,129</b>	<b>1,963,213</b>	<b>3,191,781</b>	<b>0</b>	<b>3,191,781</b>	<b>1,963,213</b>
0603 Lease Income	1,356,678	0	3,191,781	1,300,348	4,492,129	1,963,213	3,191,781	0	3,191,781	1,963,213
0627 BOE - Real Property Improvement Fund	206,376	0	0	0	0	0	0	0	0	0
<b>Sub-total: Public Education System</b>	<b>22,957,531</b>	<b>724,775</b>	<b>18,022,061</b>	<b>11,533,348</b>	<b>29,555,409</b>	<b>2,117,079</b>	<b>19,769,081</b>	<b>10,921,105</b>	<b>30,690,186</b>	<b>2,057,079</b>

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>E. Human Support Services</b>										
<b>Department of Parks and Recreation (HA0)</b>	<b>1,540,690</b>	<b>1,406,051</b>	<b>1,400,000</b>	<b>0</b>	<b>1,400,000</b>	<b>1,298</b>	<b>1,400,000</b>	<b>0</b>	<b>1,400,000</b>	<b>1,298</b>
0602 Enterprise Fund Account	1,540,690	1,406,051	1,400,000	0	1,400,000	1,298	1,400,000	0	1,400,000	1,298
<b>Department of Health (HC0)</b>	<b>8,342,320</b>	<b>2,385,373</b>	<b>13,075,076</b>	<b>1,966,543</b>	<b>15,041,619</b>	<b>828,819</b>	<b>12,290,364</b>	<b>4,139,238</b>	<b>16,429,602</b>	<b>828,819</b>
0600 Special Purpose Revenue Fund	345	0	0	0	0	0	0	0	0	0
0605 SHPDA Fees	0	74,763	368,320	0	368,320	0	300,000	0	300,000	0
0606 Vital Records Revenue	553,550	378,986	3,085,434	0	3,085,434	1,678	2,500,000	174,564	2,674,564	1,678
0608 Drug Interdiction Fund	0	0	306,000	0	306,000	0	112,000	0	112,000	0
0610 Methadone Fees	(10,237)	0	0	0	0	0	0	0	0	0
0611 Radioactive Waste Fees	11,605	11,605	0	0	0	0	0	0	0	0
0612 Food Handlers Certification	91,383	6,124	1,428,000	0	1,428,000	244,153	1,300,000	64,320	1,364,320	244,153
0617 Office of Professional Licensing	0	0	40,873	0	40,873	4,000	0	0	0	4,000
0632 Pharmacy Protection	1,664,219	160,382	514,000	688,049	1,202,049	184,000	932,500	815,788	1,748,288	184,000
0633 Radiation Protection	443,113	473,269	250,000	0	250,000	9,000	100,000	0	100,000	9,000
0638 Animal Control Dog License Fees	99,305	75,323	150,000	0	150,000	10,000	130,000	80,022	210,022	10,000
0641 Other Medical Licenses and Fees	5,619	0	0	0	0	0	0	0	0	0
0643 Board of Medicine	4,291,501	1,409	6,081,000	1,205,605	7,286,605	366,000	6,094,736	2,919,000	9,013,736	366,000
0649 Health Facility Fee	24,628	18,768	43,502	0	43,502	3,000	36,985	20,000	56,985	3,000
0650 Human Services Facility Fee	121,404	121,404	0	0	0	0	0	0	0	0
0653 DC General Collections	71,141	71,141	0	0	0	0	0	0	0	0
0655 SHPDA Admission Fee	753,770	879,854	507,363	0	507,363	0	507,363	0	507,363	0
0656 EMS Fees	30,099	2,760	47,943	0	47,943	0	47,943	20,000	67,943	0
0658 Fees for Public Health Laboratory	12,105	21,136	35,700	0	35,700	0	5,000	0	5,000	0
0661 ICF/MR Fees and Fines	101,880	81,449	60,000	0	60,000	6,000	60,000	45,544	105,544	6,000
0662 Civic Monetary Penalties	72,889	7,000	0	72,889	72,889	0	0	0	0	0
0665 Adjudication Hearings (Water Quality)	4,000	0	0	0	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	0	0	156,941	0	156,941	988	163,837	0	163,837	988
<b>Department of Health Care Finance (HT0)</b>	<b>79,761</b>	<b>0</b>	<b>2,024,000</b>	<b>0</b>	<b>2,024,000</b>	<b>0</b>	<b>2,024,000</b>	<b>0</b>	<b>2,024,000</b>	<b>0</b>
0631 Medicaid Collections - 3rd Party Liability	75	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
0632 Bill of Rights - Grievance and Appeals	77,713	0	524,000	0	524,000	0	524,000	0	524,000	0
0670 HCSN Revolving Fund	1,973	0	0	0	0	0	0	0	0	0
<b>Department of Human Services (JA0)</b>	<b>2,668,407</b>	<b>250,700</b>	<b>1,950,000</b>	<b>2,417,032</b>	<b>4,367,032</b>	<b>825,000</b>	<b>1,900,000</b>	<b>0</b>	<b>1,900,000</b>	<b>825,000</b>
0603 SSI Payback	2,668,407	250,700	1,700,000	2,417,032	4,117,032	825,000	1,700,000	0	1,700,000	825,000
0613 Food Stamps Collection - Fraud	0	0	250,000	0	250,000	0	200,000	0	200,000	0

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>E. Human Support Services (cont.)</b>										
<b>Department on Disabilities Services (JMO)</b>	<b>1,242,609</b>	<b>0</b>	<b>6,200,000</b>	<b>0</b>	<b>6,200,000</b>	<b>50,000</b>	<b>6,900,000</b>	<b>0</b>	<b>6,900,000</b>	<b>50,000</b>
0610 Vocational Rehab. Service Reimbursement	0	0	200,000	0	200,000	50,000	200,000	0	200,000	50,000
0611 Cost of Care - Non-Medicaid Clients	0	0	2,500,000	0	2,500,000	0	3,200,000	0	3,200,000	0
0616 Randolph Shepherd	1,242,609	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0
<b>Child and Family Services Agency (RLO)</b>	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>0</b>
0601 H.U.M.N. - Human Res. - ES	0	0	750,000	0	750,000	0	750,000	0	750,000	0
<b>Department of Mental Health (RMO)</b>	<b>0</b>	<b>0</b>	<b>4,227,521</b>	<b>0</b>	<b>4,227,521</b>	<b>53,479</b>	<b>4,139,521</b>	<b>0</b>	<b>4,139,521</b>	<b>53,479</b>
0610 DMH Federal Beneficiary Reimbursement	0	0	3,064,521	0	3,064,521	53,479	3,064,521	0	3,064,521	53,479
0640 DMH Medicare and 3rd Party Reimbursement	0	0	1,163,000	0	1,163,000	0	1,075,000	0	1,075,000	0
<b>Sub-total: Human Support Services</b>	<b>13,873,787</b>	<b>4,042,124</b>	<b>29,626,597</b>	<b>4,383,575</b>	<b>34,010,172</b>	<b>1,758,596</b>	<b>29,403,885</b>	<b>4,139,238</b>	<b>33,543,123</b>	<b>1,758,596</b>
<b>F. Public Works</b>										
<b>Department of Transportation (KA0)</b>	<b>2,257,450</b>	<b>539,467</b>	<b>80,881,389</b>	<b>0</b>	<b>80,881,389</b>	<b>16,175,768</b>	<b>2,786,552</b>	<b>0</b>	<b>2,786,552</b>	<b>2,000</b>
6000 General "O" Type Revenue Sources	0	0	20,000	0	20,000	0	20,000	0	20,000	0
6030 DC Circulator Bus System	0	0	2,400,000	0	2,400,000	0	2,400,000	0	2,400,000	0
6140 Tree Fund (est. DC Act 14-614)	607,965	539,467	20,000	0	20,000	0	20,000	0	20,000	0
6425 Federal Transit Authority Grant Match	0	0	36,000	0	36,000	0	36,000	0	36,000	0
6452 Child Safety Seat Program	0	0	8,000	0	8,000	2,000	8,000	0	8,000	2,000
6555 Mall Tunnel Lighting	0	0	282,552	0	282,552	0	282,552	0	282,552	0
6634 Citizen Street Light & Traffic Control Project	0	0	20,000	0	20,000	0	20,000	0	20,000	0
6900 DDOT Unified Fund	1,649,485	0	78,094,837	0	78,094,837	16,173,768	0	0	0	0
<b>Washington Metropolitan Area Transit Authority (KE0)</b>	<b>0</b>	<b>0</b>	<b>12,000,000</b>	<b>0</b>	<b>12,000,000</b>	<b>0</b>	<b>25,378,631</b>	<b>0</b>	<b>25,378,631</b>	<b>0</b>
0601 Parking Meter WMATA	0	0	0	0	0	0	25,378,631	0	25,378,631	0
6900 DDOT Unified Fund	0	0	12,000,000	0	12,000,000	0	0	0	0	0
<b>District Department of the Environment (KG0)</b>	<b>41,741,528</b>	<b>8,883,858</b>	<b>30,508,609</b>	<b>17,578,087</b>	<b>48,086,696</b>	<b>16,587,620</b>	<b>41,574,186</b>	<b>5,957,103</b>	<b>47,531,288</b>	<b>2,979,020</b>
0600 General Enforcement Fines and Fees	135,933	0	81,310	16,831	98,141	16,594	96,654	0	96,654	16,594
0602 Air Quality Construction Permits	101,613	0	116,000	30,000	146,000	0	116,000	70,000	186,000	0
0603 Fishing License	347,744	0	83,114	76,870	159,984	0	83,114	67,835	150,949	0
0604 Oil Spill Fee	0	0	0	0	0	0	0	0	0	0
0607 Underground Storage Tank Fines and Fees	117,242	24,321	410,179	0	410,179	33,996	457,857	45,654	503,511	33,996
0609 LUST Trust Fund	41,150	9,600	0	31,550	31,550	0	0	31,550	31,550	0
0634 Soil Erosion/Sediment Control	2,668,976	800,000	800,000	544,932	1,344,932	239,257	1,152,903	835,703	1,988,606	239,257

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

		FY 2010	Legislated	FY 2011	FY 2011	FY 2011	Legislated	FY 2012	FY 2012	FY 2012	Legislated
		End of	Fund Balance	Certified	Certified Fund	Certified	Revenue	Certified	Certified Fund	Certified	Revenue
		Year Fund	Transfers	Revenues	Balance Use	Resources	Transfers	Revenues	Balance Use	Resources	Transfers
		Balance	in FY 2011	6/11 Cert.	6/11 Cert.	6/11 Cert.	FY 2011	6/11 Cert.	6/11 Cert.	6/11 Cert.	in FY 2012
<b>F. Public Works (cont.)</b>											
<b>Department of the Environment (KG0) (cont.)</b>											
0645	Pesticide Product Registration	3,049,059	1,740,000	860,570	939,081	1,799,651	554,541	860,570	369,979	1,230,549	554,541
0646	Storm Water Fees	45,926	69,508	26,500	0	26,500	16,075	36,410	0	36,410	16,075
0648	Asbestos Certification and Abatement Fee	162,137	0	181,845	44,000	225,845	73,227	191,845	44,910	236,755	73,227
0654	Storm Water Permit Review	9,081,410	0	2,354,145	6,769,375	9,123,520	0	11,000,000	2,862,000	13,862,000	0
0661	RETF - Pepco	8,736	0	0	0	0	0	0	0	0	0
0662	Renewable Energy Development Fund	810,087	151,874	400,000	0	400,000	200,000	455,470	745,440	1,200,910	200,000
0663	Brownfield Revitalization	8,314	0	0	0	0	0	1,715,000	0	1,715,000	0
0664	Adjudication Hearings (Air Quality)	28,481	0	30,690	0	30,690	7,210	30,690	31,440	62,130	7,210
0665	Adjudication Hearings (Water Quality)	(581)	16,932	15,640	0	15,640	480	28,210	0	28,210	480
0666	Wells Fund	5,410	562	0	0	0	0	0	0	0	0
0667	Wetlands Fund	1,200	0	2,500	0	2,500	600	1,700	600	2,300	600
0668	Lead Poisoning Prevention Fund	162,476	0	40,000	0	40,000	9,600	209,154	162,000	371,154	9,600
0669	Lead Based Certification Fees	294,122	0	0	282,505	282,505	20,764	0	35,000	35,000	20,764
0670	Anacostia River Clean Up Fund	1,244,151	0	2,000,000	1,244,151	3,244,151	0	1,968,787	0	1,968,787	0
0674	Hazardous Generator Fees	357,670	16,309	156,500	53,930	210,430	22,041	156,124	154,598	310,722	22,041
6101	Stripperwell	58,686	7,254	0	30,223	30,223	0	114	28,463	28,577	0
6201	Economy II	161,210	62,037	90,000	0	90,000	29,661	100,348	29,661	130,009	29,661
6202	Residential Aid Discount (RAD)	119,276	0	92,000	40,556	132,556	19,680	63,872	19,680	83,552	19,680
6203	Residential Essential Services (RES)	98,639	0	78,000	44,544	122,544	22,080	92,635	22,080	114,715	22,080
6204	WASA Utility Discount Program	133,426	0	52,000	0	52,000	28,800	91,414	28,800	120,214	28,800
6400	DC Municipal Aggregation Program	135,569	0	100,000	0	100,000	51,253	100,410	74,710	175,120	51,253
6700	Sustainable Energy Trust Fund	15,664,026	2,927,809	20,000,000	6,000,000	26,000,000	15,009,787	20,027,287	0	20,027,287	1,401,187
6800	Energy Assistance Trust Fund	6,699,442	3,057,652	2,537,616	1,429,538	3,967,154	231,974	2,537,616	297,000	2,834,616	231,974
<b>Department of Public Works (KT0)</b>		<b>952,517</b>	<b>0</b>	<b>6,467,000</b>	<b>0</b>	<b>6,467,000</b>	<b>410,323</b>	<b>6,767,000</b>	<b>0</b>	<b>6,767,000</b>	<b>410,323</b>
6000	General "O" Type Revenue Sources	0	0	600,000	0	600,000	200,000	600,000	0	600,000	200,000
6010	Super Can Program	0	0	37,000	0	37,000	0	37,000	0	37,000	0
6072	District Recycle Program	90,612	0	330,000	0	330,000	0	330,000	0	330,000	0
6082	Solid Waste Disposal Fee Fund	309,809	0	4,000,000	0	4,000,000	208,973	4,300,000	0	4,300,000	208,973
6591	Clean City Fund	440,574	0	1,100,000	0	1,100,000	1,350	1,100,000	0	1,100,000	1,350
6967	Abandoned Vehicle Program	111,522	0	400,000	0	400,000	0	400,000	0	400,000	0

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Table 4-17(continued)

**Special Purpose (O-Type) Revenue Funds, by Source: June 2011 Certifications**

	FY 2010 End of Year Fund Balance	Legislated Fund Balance Transfers in FY 2011	FY 2011 Certified Revenues 6/11 Cert.	FY 2011 Certified Fund Balance Use 6/11 Cert.	FY 2011 Certified Resources 6/11 Cert.	Legislated Revenue Transfers FY 2011	FY 2012 Certified Revenues 6/11 Cert.	FY 2012 Certified Fund Balance Use 6/11 Cert.	FY 2012 Certified Resources 6/11 Cert.	Legislated Revenue Transfers in FY 2012
<b>F. Public Works (cont.)</b>										
<b>Department of Motor Vehicles (KVO)</b>	<b>3,685,482</b>	<b>0</b>	<b>9,420,000</b>	<b>1,512,092</b>	<b>10,932,092</b>	<b>517,360</b>	<b>9,420,000</b>	<b>2,077,170</b>	<b>11,497,170</b>	<b>517,360</b>
6000 General "O" Type Revenue Sources	1,791,775	0	2,750,000	894,698	3,644,698	0	2,750,000	897,077	3,647,077	0
6100 Fee - Out-of-State Vehicle Registration	96,219	0	275,000	0	275,000	21,200	275,000	0	275,000	21,200
6221 Drivers Education Program	864,441	0	520,000	150,871	670,871	0	520,000	713,570	1,233,570	0
6258 Motor Vehicle Inspection Station	933,046	0	5,700,000	466,523	6,166,523	424,000	5,700,000	466,523	6,166,523	424,000
6785 Commercial Drivers License Program	0	0	175,000	0	175,000	72,160	175,000	0	175,000	72,160
<b>D.C. Taxicab Commission (TCO)</b>	<b>67,360</b>	<b>0</b>	<b>537,114</b>	<b>53,591</b>	<b>590,705</b>	<b>22,684</b>	<b>537,114</b>	<b>0</b>	<b>537,114</b>	<b>22,684</b>
2100 Justice Department Fingerprints	13,768	0	44,714	0	44,714	0	44,714	0	44,714	0
2200 Taxicab Assessment Act	53,592	0	492,400	53,591	545,991	22,684	492,400	0	492,400	22,684
<b>Sub-total: Public Works</b>	<b>48,704,337</b>	<b>9,423,325</b>	<b>139,814,112</b>	<b>19,143,770</b>	<b>158,957,882</b>	<b>33,713,755</b>	<b>86,463,483</b>	<b>8,034,273</b>	<b>94,497,755</b>	<b>3,931,387</b>
<b>G. Financing and Other</b>										
DSO 6462 Public Space Rental Fees for Debt Service	0	0	4,204,000	0	4,204,000	0	4,372,000	0	4,372,000	0
PAO 0654 Storm Water Permit Review - Paygo	0	0	7,900,000	0	7,900,000	0	5,800,000	0	5,800,000	0
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	0	0	0	0	0	31,648,264	0	31,648,264	0
KZO 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	0	0	13,103,736	0	13,103,736	0
ZZO 8014 Wilson Building Notes Payable	912,587	0	0	0	0	0	0	0	0	0
<b>Sub-total: Financing and Other</b>	<b>912,587</b>	<b>0</b>	<b>12,104,000</b>	<b>0</b>	<b>12,104,000</b>	<b>0</b>	<b>54,924,000</b>	<b>0</b>	<b>54,924,000</b>	<b>0</b>
<b>District-Wide Total</b>	<b>274,293,453</b>	<b>92,419,321</b>	<b>492,151,308</b>	<b>69,540,494</b>	<b>561,691,803</b>	<b>65,536,549</b>	<b>486,628,398</b>	<b>39,691,988</b>	<b>526,320,386</b>	<b>27,899,710</b>

## Summary of Major Taxes in the District of Columbia, Fiscal Year 2011

### PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2010 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has three property classes:</p> <p>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.</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$67,500 of assessed value is exempt from tax.</p> <p>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</p> <p>Class 3 = \$5.00 per \$100 of assessed value            Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$1,810,314</p> <p>Amount is net of \$11,145 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>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.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Notes: The first \$225,000 of taxable value is excluded from tax.</p> <p>17.4 percent of the tax, not to exceed \$10 million, is dedicated to the Neighborhood Investment Fund (NIF).</p>	<p>\$49,444</p> <p>Amount is net of \$2,588 NIF transfer.</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>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.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p> <p>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.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6.0% – General rate for tangible personal property and selected services</p> <p>9% – Alcoholic beverages sold for off-the-premises consumption</p> <p>10% – Food or drink prepared for immediate consumption, alcoholic beverages sold for consumption 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.</p> <p>12% – Parking motor vehicles in commercial lots and tobacco products other than cigarettes</p> <p>14.5% – Hotels (transient accommodations)</p> <p>Notes: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>The 12% parking in commercial lots tax is dedicated to the DC Department of Transportation (DDOT).</p> <p>Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p> <p>The amount of sales tax revenue dedicated to the School Modernization Fund is prescribed by DC Code Section 47-2033.</p>	<p>\$820,894</p> <p>Amount is net of transfers to: the Convention Center (\$94,360), the Tax Increment Financing (TIF) Fund (\$22,995), DDOT (\$28,374), the Ballpark Revenue Fund (\$9,977)</p>

**PART A — GENERAL FUND TAXES**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE</b>	<b>FY 2010 REVENUE</b> (\$ 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	\$5,717
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).  \$0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$33,394
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.	\$37,749
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  More than \$40,000 = \$2,200 + 8.5% of excess above \$40,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,110,444
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)  \$100 minimum tax	\$207,292
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)  \$100 minimum tax	\$116,395

**PART A – GENERAL FUND TAXES**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE</b>	<b>FY 2010 REVENUE</b> (\$ in thousands)
PUBLIC UTILITY TAX	Tax on local television, radio and telephone companies; heating oil utilities; natural gas utilities; and electric distribution utilities.  <i>D.C. Code Citation: Title 47, Chapter 25.</i>	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.	\$139,576  Amount is net of \$10,301 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.  <i>D.C. Code Citation: Title 47, Chapter 39.</i>	10% of gross charges – residential 11% of gross charges – nonresidential  Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	\$60,903  Amount is net of \$1,923 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.  <i>D.C. Code Citation: Title 47, Chapter 26.</i>	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.	\$44,436  Amount is net of \$24,304 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.  <i>DC Code Citation: Title 47, Chapter 37.</i>	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	\$39,341
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.  <i>D.C. Code Citation: Title 42, Chapter 11.</i>	1.45% of consideration or fair market value  Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.  15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	\$96,775  Amount is net of transfers to: the Housing Production Trust Fund (\$16,423).

**PART A — GENERAL FUND TAXES**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE</b>	<b>FY 2010 REVENUE</b> (\$ in thousands)
DEED TRANSFER TAX	<p>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.</p> <p>D.C. Code Citation: Title 47, Chapter 9.</p>	<p>1.45% of consideration or fair market value</p> <p>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$80,467</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$13,735).</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the controlling interest of the corporation is being transferred.</p> <p>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.</p> <p>DC Code Citation: Title 42, Chapter 11.</p>	2.9% of consideration or fair market value	\$18,218

**PART B—OTHER SELECTED REVENUE SOURCES**

<b>TAX</b>	<b>DESCRIPTION</b>	<b>RATE</b>	<b>FY 2010 REVENUE</b> (\$ 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  Prior to FY 2012, all revenue from this tax is dedicated to the D.C. Department of Transportation.	\$0  Amount is net of \$34,264 DDOT transfer.
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 \$12,423 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 \$23,712 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 \$22,180 Highway Trust Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2010

# Operating Expenditures

This chapter examines the District's actual Operating Expenditures and analyzes growth patterns from FY 2007 to FY 2010.

In FY 2010, the District's Local fund expenditures, excluding dedicated taxes, decreased by \$315.7 million or 5.7 percent from FY 2009. Since Fiscal Year 2007, expenditures have grown by an average of 0.7 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; they are shown by agency and appropriation title in Table 5A-2 of the Appendix. They totaled \$275.9 million in FY 2010.

The \$315.7 million Local funds decrease in FY 2010 was primarily due to a spending decrease of \$88.2 million in Repayment of Loans and Interest. Other areas of decrease were in the Human Support Services agencies, with spending decreases totaling \$89.3 million; in the Public Education System agencies, with spending decreases of \$69.8 million; and in Economic Development and Regulation agencies, with spending decreases totaling \$61.0 million.

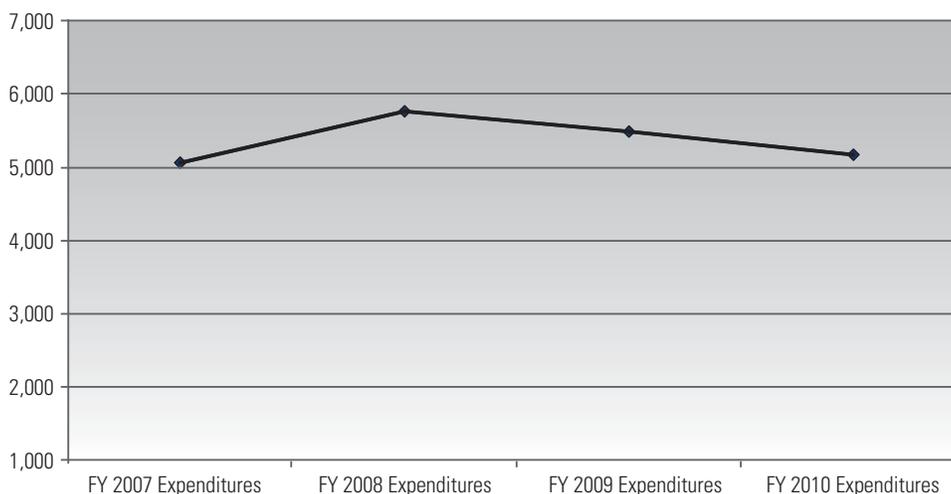
On a gross funds basis, including non-Local funds as well as Local, total expenditures increased by an aver-

Figure 5-1

## Local Fund Actual Expenditures (excluding Dedicated Taxes)

Does not include Enterprise and Other Funds

(Dollars in millions)



age of 4.6 percent annually from FY 2007 to FY 2010 (Table 5A-3 in the Appendix).

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

Specifically, the chapter:

- Examines the growth in expenditures from FY 2007 to FY 2010 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 2007 through FY 2010. 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 2007 through FY 2010, to provide a constant timeframe. The following sections describe major elements of growth during this time period, by appropriation title.

### Human Support Services

The FY 2010 year-end Local expenditures of \$1,413.8 million in this appropriation title reflect a decrease of \$89.3 million or 5.9 percent from the FY 2009 expenditures of \$1,503.0 million. The expenditure change over the previous two years shows a 6.6 percent increase in FY 2008 over the prior year, and a 4.7 percent decrease in FY 2009.

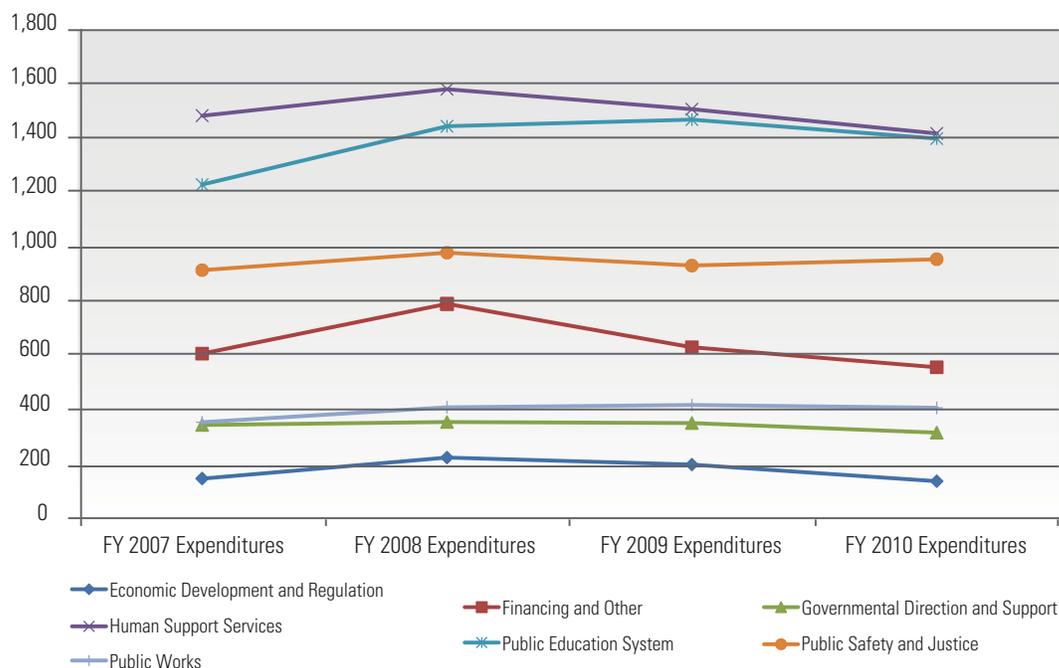
Overall the trend of decreases in expenditures in the Human Support Services Appropriation Title from FY 2009 through to FY 2010 is primarily due to reductions in the Department of Human Services (DHS); the Child and Family Services Agency (CFSA); the Department of Health (DOH), offset by the switch to Department of Healthcare Finance (DCHF); and the

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 Mental Health (DMH). Federal Stimulus funding generated by the American Reinvestment and Recovery Act (ARRA) of 2009 also provided significant offsets in local expenditures in Medicaid for these agencies in FY 2009 and FY 2010.

- DHS's Local fund expenditures have decreased at an average annual rate of approximately 19.7 percent from FY 2007 to FY 2010, in part due to major reductions in FY 2008 and FY 2010. In FY 2010, Local expenditures for the Temporary Assistance for Needy Families (TANF) and homeless services were reduced by 19.0 percent and 9.8 percent respectively. DHS's gross expenditures in FY 2010 include about \$13 million of ARRA-related Federal Stimulus funding.
- Local expenditures of \$618.4 million in FY 2007 and \$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 the DHCF in FY 2009, the Medicaid and Alliance programs were carved out of DOH and transferred to DHCF. Consequently, DOH's local expenditures show its biggest reduction of about 85.2 percent in FY 2009. In FY 2010, Local expenditures were further reduced by 25.5 percent to \$72.6 million.
- DHCF's Local expenditures are driven largely by the District's Medicaid entitlement and DC Healthcare Alliance programs. Medicaid provider payments and the Alliance provider payments account for increases in expenditures. With DHCF's implementation of the Early Option of the healthcare reform legislation in July 2010, Medicaid eligibility is expanded to include childless adults up to 200 percent of the federal poverty level. The agency also started the process of transitioning eligible members of the Alliance program in the childless adults' population to Medicaid. DHCF's gross expenditures in FY 2010 include approximately \$155.3 million of ARRA-related federal stimulus funding for Medicaid. The stimulus provided additional funding that offset the District's use of local resources.

- In FY 2010, DMH provided direct public mental health services through the DC Community Service Agency (DCCSA) and the Saint Elizabeths Hospital (SEH). The decrease in Local expenditures is primarily due to the closure of the DCCSA. Services for District residents from the CSA are now provided through a contractual network of community mental health care providers. The agency's Local expenditures of \$187.9 million in FY 2010 reflect a decrease of 10.0 percent from the prior year expenditures of \$208.8 million.

### **Public Education System**

Local funds for the Public Education appropriation title expenditures increased 4.4 percent (annual average) from FY 2007 to FY 2010. 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 2010 for enrollment.

Table 5-1 shows enrollment and Local fund expenditure trends for DCPS and DCPCS. Enrollment in the two systems combined decreased in FY 2008 and FY 2009 and increased in FY 2010. Per-student spending from Local funds increased from FY 2007 to FY 2008 but decreased in FY 2009 and FY 2010, partly because of ARRA funds received by both agencies.

- **District of Columbia Public Schools (DCPS) -** Expenditures in FY 2010 at DCPS decreased from FY 2009. Enrollment decreased 0.5 percent from FY 2009 to FY 2010, and the foundation level for the UPSFF remained at \$8,770 for both years, 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

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*
2007	52,191	\$813,902	19,662	\$277,159	71,853	\$1,091,061	\$15,185
2008	49,076	\$868,141	21,743	\$316,675	70,819	\$1,184,816	\$16,730
2009	44,681	\$576,049	25,363	\$385,896	70,044	\$961,945	\$13,733
2010	44,467	\$517,674	27,617	\$375,845	72,084	\$893,519	\$12,396

Note: \*per enrolled student (whole dollars, not thousands)

Details may not sum to totals because of rounding.

state-level functions from the DCPS budget to the Office of the State Superintendent of Education. Also, in FY 2009, expenditures on 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 2010 at DCPCS from Local funds decreased 2.6 percent from FY 2009. Enrollment increased 8.9 percent from FY 2009 to FY 2010. As a result, expenditures per enrolled student decreased.
- **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. Accordingly, the budget showed a significant increase over prior years.
- **University of the District of Columbia (UDC)** - The District's subsidy to the University was essentially unchanged from FY 2009.

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 increased 1.4 percent (annual average) from FY 2007 to FY 2010. 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 66.2 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department** - Expenditures at MPD increased from FY 2007 to FY 2010 by an average of 0.2 percent annually. Expenditures for FEMS increased 3.8 percent (annual average) from FY 2007 to FY 2010.
- **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 decreased from FY 2007 to FY 2010 by an average of 1.9 percent annually as a result of 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 increase of 0.9 percent over the FY 2007 – FY 2010 period, attributable to both inmate healthcare costs, and a significant number of department staff with many years of service.

## 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 2010, the District issued \$500 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 exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan includes borrowing of about \$400 million of bonds per year as well as amounts above this level for specific capital projects. Borrowing amounts in Fiscal Years 2009 and 2010 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately \$2.781 billion of general obligation bonds and approximately \$2.570 billion of Income Tax secured bonds outstanding as of September 30, 2010.
- **Certificates of Participation (COPs)** - The District has a payment obligation with respect to approximately \$263 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, and information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately \$332 million of its capital equipment needs through the program and has approximately \$114 million in principal outstanding.
- **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 is currently \$86 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.
- **Dedicated Taxes, Convention Center Trust Fund Transfer – Dedicated Tax, and PILOT Transfer – Dedicated Tax** - 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 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 Department of General Services, 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 decrease in growth at 2.8 percent annually from FY 2007 to FY 2010. The Contracts and Appeals Board experienced the largest growth in expenditures (10.5 percent), compared to Office of Contracting and Procurement, which had the sharpest decline (44.9 percent) in FY 2010.
- **Economic Development and Regulation** - This is the smallest of the appropriation titles, including Alcoholic Beverage Regulation Administration, Department of Employment Services, Department of Small and Local Business Development, Department of Housing and Community Development and the Office of Motion Pictures and Television. Local fund expenditures decreased from FY 2007 to FY 2010 at an annual rate of 2.2 percent. The Alcoholic Beverage Regulation Administration experienced the largest growth in expenditures (110.7 percent), compared to Deputy Mayor for Economic Development, which had the sharpest decline (87.9 percent) in FY 2010. The Department of Employment Services, the Department of the Consumer and Regulatory Affairs, and the Department of Housing and Community Development account for 64.5 percent of the expenditures in FY 2010.
- **Public Works** -The Public Works appropriation title is dominated, in Local fund expenditures, by two agencies: the Department of Public Works (DPW) and subsidies to the Washington Metropolitan Area Transit Authority (WMATA). DPW decreased 6.4 percent from FY 2009 to FY 2010 for Local funds.

## Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles except Public Safety and Justice, Public Education System, and Public Works experienced decreases in expenditures since FY 2007. Expenditures in Governmental Direction and Support, Economic Development, Public Education System, Human Support Services, Public Works, and Financing and Other decreased for FY 2010, while Public Safety and Justice increased. Overall, the District as a whole had a decrease of 5.7 percent for Local Fund expenditures in FY 2010.

Human Support Services is the largest appropriation title, comprising 27.3 percent of total general operating Local funds. Public Education remains the second largest appropriation title with a 27.0 percent share of total general operating Local funds.

Actual DCPS enrollment has decreased annually, and the enrollment in Public Charter Schools has shown a steady increase at an annual rate of 12.0 percent since FY 2007. The enrollment in Public Charter Schools accounts for 38.3 percent of total enrollment in the combined DC schools system in FY 2010. From FY 2007 to FY 2010, the combined DC schools system enrollment shows an increase of 0.1 percent 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 2010, the District received a total of \$151.2 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 2007 through FY 2010, 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 chapter.

In addition, in FY 2010 the District expensed \$15.6 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 2010 expenses are found in the agency

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 2007 through FY 2010 by agency. Overall, their annual growth rate was 10.9 percent. The Department of Health Care Finance received the majority of the funds including funding for Medicaid.

### **Expenditure Growth by Object Class, FY 2007 to FY 2010**

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 2007 through FY 2010. Since FY 2007, the average annual rate of growth for expenditures on nonpersonal services (NPS), such as rent and utilities, equipment, subsidies and transfers, and debt service, has risen more slowly than personal services (PS), which include regular salaries and wages, overtime, and other additional costs (Figure 5-3). The average annual growth rate from FY 2007 to FY 2010 for Locally funded personal services (PS) was 1.2 percent. Tables 5A-7 and 5A-8 in the appendix to this chapter provide details.

### **Personal Services**

Salaries have historically grown at a slightly greater rate than inflation, but not in FY 2010. As shown in Table 5A-7 of the Appendix, from FY 2007 to FY 2010, 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 1.2 percent.

Table 5-2 shows overtime expenses from FY 2007 through FY 2010 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, and Department of Corrections comprise 59.0 percent of the total FY 2010 overtime expenditures.

### **Nonpersonal Services**

As shown in Table 5A-7 of the Appendix, the average annual growth rate from FY 2007 to FY 2010 for Local Fund NPS expenditures excluding retirement is -0.4 percent. Nonpersonal Services expenditure increased 13.6 percent from FY 2007 to FY 2008, but declined in FY 2009 and FY 2010.

Table 5-2

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

(Dollars in Thousands)

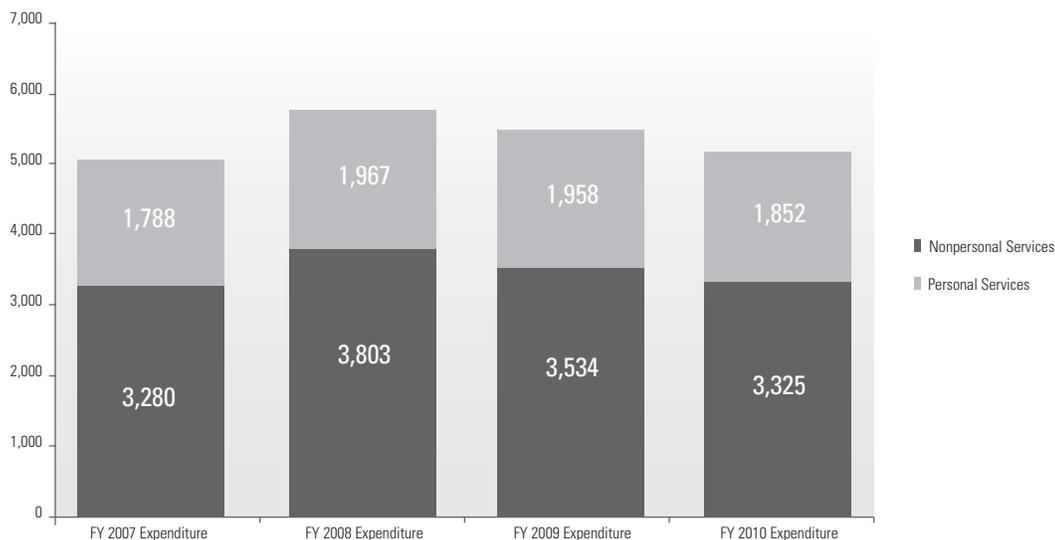
Agency Name	FY 2007	FY 2008	FY 2009	FY 2010
Child and Family Services Agency	998	2,417	1,323	421
Department of Corrections	9,381	5,667	4,856	3,675
Department of Human Services	870	903	508	255
Department of Mental Health	6,166	7,051	4,402	3,405
Department of Public Works	3,224	4,101	4,168	2,997
District of Columbia Public Schools	11,443	7,086	2,441	2,589
Fire and Emergency Medical Services Department	11,202	11,739	9,220	9,293
Metropolitan Police Department	24,702	24,665	16,571	16,550
Office of Unified Communications	1,571	1,908	1,645	1,352
Special Education Transportation			3,335	2,737
Department of Youth Rehabilitation Services	3,312	3,557	4,162	3,561
Department of Parks and Recreation	864	597	181	374
D.C. Public Library	1,129	1,035	493	290
Office of Public Education Facilities Modernization		2,502	381	1,193
Rest of District	2,354	2,055	1,169	1,333
<b>Total Local Funds</b>	<b>77,214</b>	<b>75,283</b>	<b>54,856</b>	<b>50,024</b>

Figure 5-3

### Local Personal Services and Nonpersonal Services Actual Expenditures (Excluding Dedicated Taxes), by Fiscal Year

Does Not Include Enterprise and Other Funds

(Dollars in millions)



## Appendix: Data Tables for Operating Expenditures

**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 2007	FY 2008	FY 2009	FY 2010	Average Annual Growth Rate 2007-2010
Office of the Chief Financial Officer	120,841	113,406	119,559	115,213	-1.6%
Office of Chief Technology Officer	38,140	64,054	53,872	46,089	6.5%
Office of the Attorney General	55,291	61,899	62,564	56,039	0.4%
All other agencies	129,554	115,043	115,241	98,454	-8.7%
<b>Governmental Direction and Support</b>	<b>343,828</b>	<b>354,402</b>	<b>351,237</b>	<b>315,795</b>	<b>-2.8%</b>
Department of Employment Services	46,115	86,415	68,652	50,980	3.4%
Housing Authority Subsidy	22,730	30,983	30,983	25,103	3.4%
Deputy Mayor for Economic Development	24,273	23,505	31,812	3,841	-45.9%
Department of Housing and Community Development	1,734	3,346	15,705	22,220	134.0%
All other agencies	52,266	79,943	51,287	35,307	-12.3%
<b>Economic Development and Regulation</b>	<b>147,119</b>	<b>224,192</b>	<b>198,439</b>	<b>137,451</b>	<b>-2.2%</b>
Metropolitan Police Department	434,599	471,889	453,891	437,494	0.2%
Fire and Emergency Medical Services Department	172,775	187,868	185,838	193,326	3.8%
Police Officers' and Fire Fighters' Retirement System	140,100	137,000	106,000	132,300	-1.9%
Department of Corrections	121,417	116,648	117,610	124,778	0.9%
All other agencies	43,419	62,954	65,641	64,389	14.0%
<b>Public Safety and Justice</b>	<b>912,310</b>	<b>976,359</b>	<b>928,981</b>	<b>952,287</b>	<b>1.4%</b>
District of Columbia Public Schools	813,902	868,141	576,049	517,674	-14.0%
Office of the State Superintendent of Education	14,423	102,998	111,750	106,370	94.6%
Public Charter Schools	277,159	316,675	385,896	375,845	10.7%
Office of Public Education Facilities Modernization	1,281	34,981	24,720	28,761	182.1%
Non-Public Tuition			165,911	166,568	N/A
Special Education Transportation		171	87,779	93,373	N/A
DC Public Library	42,135	44,563	44,760	39,186	-2.4%
University of the District of Columbia Subsidy	62,636	62,770	62,070	62,070	-0.3%
All other agencies	14,540	10,535	6,136	5,428	-28.0%
<b>Public Education System</b>	<b>1,226,076</b>	<b>1,440,833</b>	<b>1,465,071</b>	<b>1,395,275</b>	<b>4.4%</b>
Department of Human Services	272,198	137,874	165,358	141,095	-19.7%
Child and Family Services Agency	181,226	274,265	252,427	206,400	4.4%
Department of Mental Health	192,871	207,627	208,811	187,898	-0.9%
Department of Health	618,367	660,876	97,494	72,639	-51.0%
Department of Health Care Finance			457,011	486,326	N/A

(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)

<b>Agency</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Average Annual Growth Rate 2007 - 2010</b>
Department of Parks and Recreation	46,431	49,029	49,607	46,945	0.4%
Depart of Youth Rehabilitation Services	73,936	84,463	93,732	97,016	9.5%
Department on Disability Services		81,911	92,843	59,465	N/A
All other agencies	94,189	80,638	85,765	116,006	7.2%
<b>Human Support Services</b>	<b>1,479,218</b>	<b>1,576,683</b>	<b>1,503,047</b>	<b>1,413,789</b>	<b>-1.5%</b>
Department of Motor Vehicles	31,528	28,427	26,376	26,630	-5.5%
Department of Public Works	106,156	119,618	127,375	119,211	3.9%
Mass Transit Subsidies (WMATA)	198,484	214,905	230,499	231,668	5.3%
All other agencies	17,423	46,033	32,821	29,249	18.9%
<b>Public Works</b>	<b>353,590</b>	<b>408,983</b>	<b>417,071</b>	<b>406,758</b>	<b>4.8%</b>
Repayment of Loans and Interest	386,245	420,827	431,706	343,551	-3.8%
Certificate of Participation	30,448	30,664	32,270	32,257	1.9%
Settlements and Judgments Fund	25,029	21,015	17,325	21,470	-5.0%
District Retiree Health Contribution	4,700	110,907	81,100	90,700	168.2%
Master Equipment Lease/Purchase Program	21,893	29,896	38,378	43,863	26.1%
Pay-As-You-Go Capital Fund	118,861	139,488	1,821	499	-83.9%
All other agencies	18,624	35,441	26,054	23,134	7.5%
<b>Financing and Other</b>	<b>605,800</b>	<b>788,237</b>	<b>628,656</b>	<b>555,474</b>	<b>-2.8%</b>
<b>Grand Total</b>	<b>5,067,941</b>	<b>5,769,689</b>	<b>5,492,500</b>	<b>5,176,830</b>	<b>0.7%</b>

**Table 5A-2:**

**Dedicated Taxes Funds Actual Expenditures by Fiscal Year for Selected Large Agencies  
Excluding Enterprise and other Funds**

(Dollars in thousands)

<b>Agency</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Average Annual Growth Rate 2007 - 2010</b>
Office of the Deputy Mayor for Planning and Economic Dev					
Neighborhood Investment Fund		12,002	12,330	17,152	N/A
Comprehensive Housing Task Force		27,621			N/A
Housing Production Trust Fund Subsidy					
Housing Production Trust Fund	58,731	40,589	28,244	13,039	-39.4%
<b>Economic Development and Regulation Total</b>	<b>58,731</b>	<b>80,212</b>	<b>40,574</b>	<b>30,191</b>	<b>-19.9%</b>
Department of Health					
Nursing Homes Quality of Care Fund		3,932			N/A
Department of Health Care Finance					
Nursing Homes Quality of Care Fund			6,666	16,665	N/A
Healthy DC Fund				24,887	N/A
<b>Human Support Services Total</b>	<b>0</b>	<b>3,932</b>	<b>6,666</b>	<b>41,552</b>	<b>N/A</b>
Department of Transportation					
Parking Tax			11,420	13,000	N/A
<b>Public Works Total</b>	<b>0</b>	<b>0</b>	<b>11,420</b>	<b>13,000</b>	<b>N/A</b>
Baseball Transfer - Dedicated Taxes					
Ballpark Fund		46,397	50,044	32,081	N/A
Community Healthcare Financing Fund					
School Modernization Fund			93,073		N/A
Convention Center Transfer-Dedicated Taxes					
Convention Center Fund				93,054	N/A
Highway Trust Fund Transfer - Dedicated Taxes					
Parking Taxes				2,596	N/A
Highway Trust Fund				22,293	N/A
Pay-As-You-Go Capital Fund					
School Modernization Fund			12,927		N/A
Repayment of Loans and Interest					
Parking Taxes			3,580	4,800	N/A
Repayment of Revenue Bonds					
Housing Production Trust Fund			2,144	2,149	N/A
TIF and PILOT Transfer - Dedicated Taxes					
Tax Increment Financing				34,140	N/A
<b>Financing and Other Total</b>	<b>0</b>	<b>46,397</b>	<b>161,768</b>	<b>191,113</b>	<b>N/A</b>
<b>Total General Operating Dedicated Taxes Funds</b>	<b>58,731</b>	<b>130,541</b>	<b>220,428</b>	<b>275,856</b>	<b>67.5%</b>

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 Name	FY 2007	FY 2008	FY 2009	FY 2010	Average Annual Growth Rate 2007-2010
Office of the Chief Financial Officer	134,116	131,724	135,253	131,326	
Department of General Services	26,045	21,469	33,122	29,685	
Office of Chief Technology Officer	38,140	64,060	55,975	50,114	
Office of the Attorney General for DC	71,346	82,707	83,221	78,552	
All other agencies	220,433	106,013	97,353	89,055	
<b>Governmental Direction and Support Total</b>	<b>490,080</b>	<b>405,974</b>	<b>404,924</b>	<b>378,732</b>	<b>-8.2%</b>
Department of Employment Services	100,262	141,287	124,814	116,728	
Housing Production Trust Fund Subsidy	105,411	70,589	28,244	13,039	
Department of Housing and Community Development	95,945	89,427	56,072	85,312	
All other agencies	200,855	237,884	213,078	152,805	
<b>Economic Development and Regulation Total</b>	<b>502,474</b>	<b>539,187</b>	<b>422,208</b>	<b>367,884</b>	<b>-9.9%</b>
Metropolitan Police Department	448,227	486,394	468,641	464,179	
Fire and Emergency Medical Services Department	172,775	188,977	186,633	196,813	
Police Officers' and Fire Fighters' Retirement System	140,100	137,000	106,000	132,300	
Department of Corrections	147,162	153,184	150,844	150,767	
All other agencies	61,219	135,600	152,811	191,967	
<b>Public Safety and Justice Total</b>	<b>969,482</b>	<b>1,101,156</b>	<b>1,064,929</b>	<b>1,136,025</b>	<b>5.4%</b>
District of Columbia Public Schools	973,428	898,840	634,707	598,267	
Office of the State Superintendent of Education	85,227	267,251	323,785	428,603	
Teachers' Retirement System	14,540	5,964	(3)	3,000	
Public Charter Schools	277,159	316,675	385,896	375,845	
Office of Public Education Facilities Modernization	1,281	34,981	39,133	31,437	
Non-Public Tuition			165,911	166,568	
Special Education Transportation		171	87,779	93,373	
D.C. Public Library	43,686	45,935	46,443	40,765	
University of the District of Columbia Subsidy	62,636	62,770	62,070	62,070	
All other agencies	0	5,621	6,139	2,428	
<b>Public Education System Total</b>	<b>1,457,956</b>	<b>1,638,207</b>	<b>1,751,860</b>	<b>1,802,357</b>	<b>7.3%</b>

(Continued on next page)

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)

<b>Agency Name</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Average Annual Growth Rate 2007-2010</b>
Department of Human Services	450,143	287,069	318,219	319,649	
Child and Family Services Agency	214,078	313,462	306,497	266,825	
Department of Mental Health	200,617	209,971	220,416	202,383	
Department of Health	1,801,549	1,848,562	213,912	226,962	
Department of Health Care Finance			1,749,809	1,987,747	
Department of Parks and Recreation	48,643	54,134	52,489	48,651	
Department of Youth Rehabilitation Services	73,936	84,463	93,755	100,396	
Medicaid Reserve	26,927				
Department on Disability Services		107,944	124,763	92,693	
All other agencies	74,306	87,934	93,024	123,830	
<b>Human Support Services Total</b>	<b>2,890,199</b>	<b>2,993,539</b>	<b>3,172,884</b>	<b>3,369,136</b>	<b>5.2%</b>
Department of Public Works	113,659	129,293	133,220	124,738	
Department of Transportation	60,095	141,016	110,921	116,180	
Mass Transit Subsidies (WMATA)	198,484	214,905	230,499	243,668	
District Department of the Environment	40,904	55,395	72,067	78,506	
All other agencies	44,483	45,820	47,061	44,382	
<b>Public Works Total</b>	<b>457,624</b>	<b>586,428</b>	<b>593,769</b>	<b>607,474</b>	<b>9.9%</b>
Repayment of Loans and Interest	386,245	420,827	438,383	351,816	
Baseball Dedicated Tax Transfer		46,397	50,044	32,081	
Certificate of Participation	30,448	30,664	32,270	32,257	
Settlements and Judgments Fund	25,029	21,015	17,325	21,470	
District Retiree Health Contribution	4,700	110,907	81,100	90,700	
Pay-As-You-Go Capital Fund	118,861	140,737	20,002	14,933	
Master Equipment Lease/Purchase Program	21,893	29,896	38,378	43,863	
Convention Center Transfer - Dedicated Tax				93,054	
Highway Transportation Fund - Transfers				24,889	
TIF and PILOT Transfer - Dedicated Taxes				34,140	
All other agencies	23,315	46,656	176,061	40,950	
<b>Financing and Other Total</b>	<b>610,491</b>	<b>847,098</b>	<b>853,565</b>	<b>780,154</b>	<b>8.5%</b>
<b>Grand Total</b>	<b>7,378,305</b>	<b>8,111,589</b>	<b>8,264,138</b>	<b>8,441,761</b>	<b>4.6%</b>

Table 5A-4

## Local Funds Actual Expenditures by Appropriation Year and Fiscal Year (Three School Systems and University)

(Dollars in thousands)

	FY 2007	FY 2008	FY 2009	FY 2010
<b>D.C. Public Schools</b>				
Expenditures, current AY and FY	808,945	867,624	566,292	490,556
PLUS: AY Expenditures in prior FY	2,943	4,956	517	9,757
EQUALS: Total AY expenditures	811,889	872,581	566,809	500,313
LESS: AY Expenditures in prior FY	(2,943)	(4,956)	(517)	(9,757)
PLUS: FY expenditures from following AY	4,956	517	9,757	27,118
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	813,902	868,141	576,049	517,674
<b>D.C. Public Charter Schools</b>				
Expenditures, current AY and FY	197,067	225,363	292,926	267,635
PLUS: AY Expenditures in prior FY	66,121	80,091	91,312	92,970
EQUALS: Total AY expenditures	263,188	305,454	384,238	360,605
LESS: AY Expenditures in prior FY	(66,121)	(80,091)	(91,312)	(92,970)
PLUS: FY expenditures from following AY	80,091	91,312	92,970	108,210
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	277,159	316,675	385,896	375,845
<b>Special Education Transportation</b>				
Expenditures, current AY and FY	-	-	87,779	93,066
PLUS: AY Expenditures in prior FY	-	-	171	0
EQUALS: Total AY expenditures	-	-	87,950	93,066
LESS: AY Expenditures in prior FY	-	-	(171)	0
PLUS: FY expenditures from following AY	-	171	0	315
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	-	171	87,779	93,381
<b>University of the District of Columbia</b>				
Expenditures, current AY and FY	62,636	62,770	62,070	62,070
PLUS: AY Expenditures in prior FY	-	-	-	-
EQUALS: Total AY expenditures	62,636	62,770	62,070	62,070
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)	62,636	62,770	62,070	62,070

Table 5A-5

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

(Dollars in Thousands)

	<b>FY 2007 Approved</b>	<b>FY 2008 Approved</b>	<b>FY 2009 Approved</b>	<b>FY 2010 Approved</b>
Child and Family Services Agency	1,733			
DC National Guard		352	352	375
D.C. Public Schools	12,870	13,000	40,000	42,200
Department of Transportation	20,990			
Emergency Planning and Security Costs	8,533	3,000	38,825	15,000
Executive Office of the Mayor		5,000	3,388	
Forensic Lab (Increased FBI services)		4,000		
Criminal Justice Coordinating Council	1,287	1,300	1,774	2,000
Office of the State Superintendent of Education:				
Resident Tuition Assistance	32,868	33,000	35,100	35,100
Public Charter School Improvement/Expansion	12,870	13,000	20,000	20,000
Commission on Judicial Disabilities and Tenure				295
Judicial Nomination Commission				205
Department of Human Services				17,000
Department of Youth Rehabilitation Services				4,000
Various — Capital	7,920	14,000	28,000	15,000
<b>Total</b>	<b>99,071</b>	<b>86,652</b>	<b>167,439</b>	<b>151,175</b>

(Details may not sum to totals because of 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) The FY 2007 payment reflects a rescission made by the Federal government.
- 3) The FY 2007 federal pass-through of \$20M was processed by DDOT and thus included here, along with the \$990K payment for the Circulator.
- 4) FY 2007 Various Capital includes the consolidated forensics lab (\$4.95M) and the Anacostia Waterfront initiative (\$2.97M).
- 5) FY 2008 Various Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$9M) and the consolidated forensics lab (\$5M).
- 6) FY 2009 Various Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$7M) and the consolidated forensics lab (\$21M).
- 7) FY 2010 Various Capital includes the consolidated forensics lab (\$15M).
- 8) FY 2009 DCPS includes school improvement (\$20M) and a payment to jump start education reform (\$20M).
- 9) The FY 2008 payment to the Mayor included a payment to DCPS (\$2.0M), District Department of the Environment (\$1M), and \$2M to non-District entities.
- 10) The FY 2009 payment to the Mayor included a payment to the Department of Human Services (\$1.25M) and \$2.138M that was provided to non-District entities.

Table 5A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

<b>Agency</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Annual Growth Rate 2007 -2010</b>
Child and Family Services Agency	31,405	35,812	52,168	58,438	23.0%
Department of Employment Services	30,010	29,296	27,874	37,845	8.0%
Department of Health	1,159,041	1,171,451	103,981	140,065	-50.6%
Department of Housing and Community Development	90,364	69,988	36,744	58,729	-13.4%
Department of Human Services	174,110	146,353	150,124	171,357	-0.5%
District of Columbia Public Schools	121,381	1,376	8,106	10,788	-55.4%
Department of Health Care Finance			1,285,650	1,457,622	N/A
State Superintendent of Education (OSSE)	29,418	128,922	150,900	276,349	111.0%
Homeland Security/Emergency Management	381	42,245	64,651	91,831	522.1%
<b>Subtotal - Selected Agencies</b>	<b>1,636,112</b>	<b>1,625,444</b>	<b>1,880,198</b>	<b>2,303,024</b>	<b>12.1%</b>
All Other Agencies	150,755	90,958	118,632	133,777	-3.9%
<b>Total General Operating Funds</b>	<b>1,786,867</b>	<b>1,716,401</b>	<b>1,998,830</b>	<b>2,436,801</b>	<b>10.9%</b>

**Comprehensive Annual Financial Report (CAFR) Budgetary Schedules**

Federal and Private Resources expenditures reported for certain agencies differ from comparable amounts presented in the FY 2008 CAFR budgetary schedules. These differences resulted from the inadvertent reporting of some budgetary expenditures as non-budgetary in the CAFR. The budgetary expenditures classified as non-budgetary in the CAFR totaled \$28,374,821. Such classification of expenditures does not impact the presentation of the surplus/deficit or fund balance of the related fund on a basis consistent with generally accepted accounting principles.

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)

<b>Selected Object Classes</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Average Annual Growth Rate 2007-2010</b>
Regular salaries and wages (0011 & 0012)	1,434,670	1,573,610	1,570,501	1,459,364	0.6%
Extra pay & Overtime	129,771	146,564	133,348	132,051	0.6%
Fringe Benefits (0014)	223,894	246,899	254,263	260,385	5.2%
<b>Subtotal, PS</b>	<b>1,788,335</b>	<b>1,967,073</b>	<b>1,958,112</b>	<b>1,851,801</b>	<b>1.2%</b>
FD0 - PS Paid by NPS (0050) - Police and Fire Retirement System	140,100	137,000	106,000	132,300	-1.9%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement System	14,540	5,964	(3)	3,000	-40.9%
BG0 - PS Paid by NPS (0050) Disability Compensation Fund	14,168	18,580	17,624	18,856	10.0%
BH0 - PS Paid by NPS (0050) DC Unemployment Compensation Fund	5,250	6,459	13,929	17,231	48.6%
RH0 - PS Paid by NPS (0050) District Retiree Health Contribution	4,700	110,907	81,100	90,700	168.2%
<b>Subtotal, PS with Selected Subsidies and Transfers</b>	<b>178,758</b>	<b>278,910</b>	<b>218,651</b>	<b>262,087</b>	<b>13.6%</b>
Fixed Cost (0030-0035)	247,284	262,825	262,552	255,322	1.1%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above )	1,718,619	1,689,391	1,926,462	1,875,786	3.0%
Debt service (0080)	448,209	512,862	519,888	437,169	-0.8%
Contractual services (0041)	411,233	660,695	350,857	284,357	-11.6%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	275,503	397,932	255,979	210,309	-8.6%
<b>Subtotal, NPS excluding Retirement</b>	<b>3,100,848</b>	<b>3,523,705</b>	<b>3,315,738</b>	<b>3,062,942</b>	<b>-0.4%</b>
<b>Total Expenditures</b>	<b>5,067,941</b>	<b>5,769,689</b>	<b>5,492,500</b>	<b>5,176,830</b>	<b>0.7%</b>

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 2007	FY 2008	FY 2009	FY 2010	Average Annual Growth Rate 2007-2010
Regular salaries and wages (0011 & 0012)		219	176	334	N/A
Extra pay & Overtime		4	2	2	N/A
Fringe Benefits (0014)		31	32	70	N/A
<b>Subtotal, PS</b>		<b>254</b>	<b>210</b>	<b>406</b>	<b>N/A</b>
Subsidies and Transfers (0050)	58,731	128,480	214,443	258,481	63.9%
Debt service (0080)			5,724	6,949	N/A
Contractual services (0041)		1,805	51	5,384	N/A
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)		1		4,636	N/A
<b>Subtotal, NPS</b>	<b>58,731</b>	<b>130,287</b>	<b>220,218</b>	<b>275,450</b>	<b>67.4%</b>
					N/A
<b>Total Expenditures</b>	<b>58,731</b>	<b>130,541</b>	<b>220,428</b>	<b>275,856</b>	<b>67.5%</b>

# FY 2012 - FY 2017 Capital Improvements Plan

## Introduction

The District's proposed capital budget for FY 2012 - FY 2017 calls for financing \$846 million of capital expenditures in FY 2012. Highlights include:

- Fulfilling the commitment to improvements in schools made since FY 2006;
- Investing in infrastructure improvements and mass transit for greater ease of access to education and employment opportunities; and
- Renovation and modernization of university facilities.

The proposed capital budget calls for financing of general capital expenditures in FY 2012 from the following sources:

- \$581 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds;
- \$7 million of pay-as-you-go (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund;
- \$45 million through the master equipment lease/purchase program;
- \$6 million of Qualified Energy Construction Bonds (QECCBs);
- \$143 million of federal grants, most of which consist of Highway Trust Fund revenue;
- \$37 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
- \$27 million of Local Transportation Fund special purpose (utility marking service, public inconvenience, and a portion of Rights-of-Way occupancy fees) revenue.

The FY 2012 Paygo total of \$7 million is for a Department of the Environment project that will fulfill responsibilities for the implementation of the District's National Pollutant Discharge Elimination System as required by the federal Environmental Protection

Agency and a reimbursement of \$1M from the DC Water and Sewer Authority. Because of the significant decline in District revenue forecasts as a result of the weakened U.S. economy, the Paygo of prior years for school modernization is replaced for a third consecutive year in FY 2012 by additional bond financing.

This overview chapter summarizes:

- The District's proposed FY 2012 - FY 2017 capital budget and planned expenditures;
- Details on the District's sources of funds for capital expenditures;
- Progress made on reducing the shortfall in 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.

Table 6-1

## Overview

(Dollars in thousands)\*

Total number of projects receiving funding	230
Number of ongoing projects receiving funding	214
Number of new projects receiving funding *	16
FY 2012 new budget allotments	\$846,378
Total FY 2012 to FY 2017 planned funding	\$4,955,035
Total FY 2012 to FY 2017 planned expenditures	\$4,955,035
FY 2012 Appropriated Budget Authority Request	\$1,157,619
FY 2012 Planned Debt Services (G.O./I.T. and QECCBs)	\$451,065
FY 2012-FY 2017 Planned Debt Service (G.O./I.T. Bond and QECCBs)	\$3,187,987

\* Does not include budgets at the 'by-school' level as new projects.

## The Proposed FY 2012 - FY 2017 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, 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, Tobacco Settlement revenue bonds, QECBs, 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; it can later 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 bud-

get 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.

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 in Volume 6). The FY 2012 to FY 2017 CIP proposes a net increase in budget authority of \$1.158 billion during the next six fiscal years (an increase of \$4.008 billion of new budget authority offset by \$2.850 billion of rescissions).

Planned capital expenditures from local sources (see Table 6-3) in FY 2012 total \$703 million to be funded primarily by bonds, the Master Equipment Lease program (short term borrowing), Paygo financing (transfers from the District's General Fund), and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow \$581 million in new G.O. bonds, borrow \$6 million in new QECBs, borrow \$45 million in Master Lease financing, fund \$7 million using Paygo, use \$27 million in Local Transportation Fund Special Purpose Revenue, and use \$37 million for the local match to the federal grant from the Federal Highway Administration.

Planned bond borrowing will be \$612 million, although only \$587 million will be made available for FY 2012 capital expenditures. The other \$25 million will go toward deficit reduction for the capital fund (see the section "Fund Balance of the Capital Fund" below). Proposed borrowing is shown in Table 6-5.

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 2012 capital budget allotments by major agency. Funding for the District of Columbia Public Schools (DCPS) constitutes the

Figure 6-1

**FY 2012 Capital Budget Allotments, by Agency**

(Dollars in thousands)

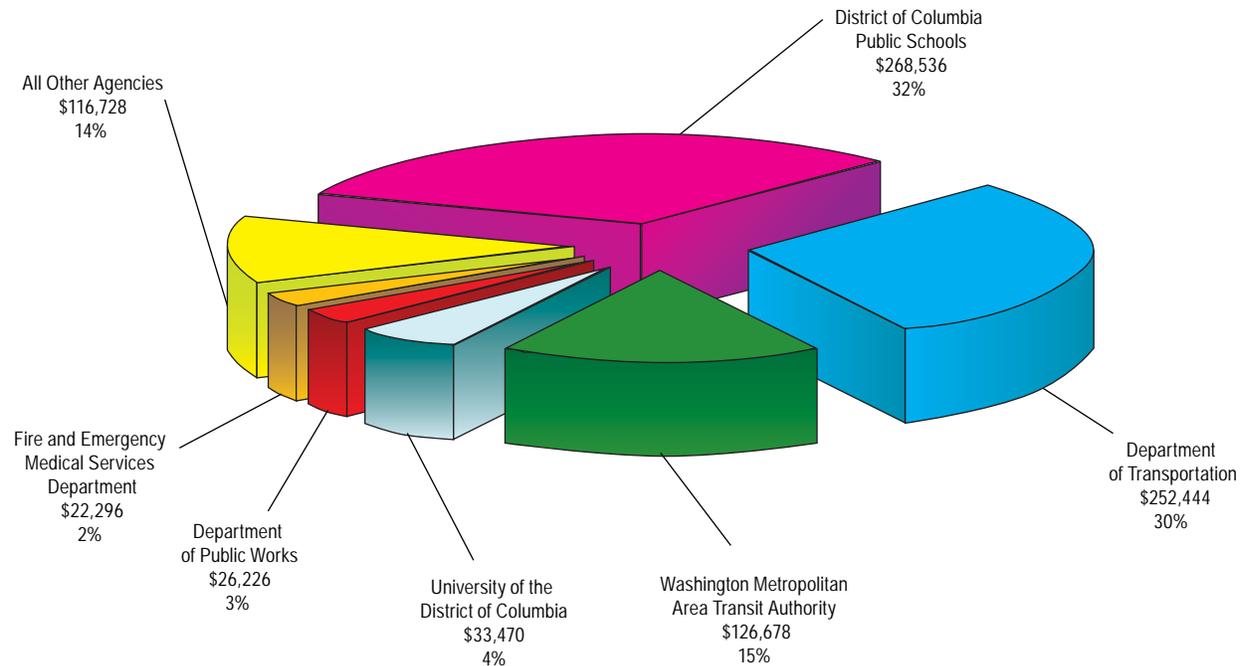


Table 6-2

**FY 2012 Planned Expenditures from New Allotments and Appropriated Budget Authority Request**

(Dollars in thousands)

Source	Proposed FY 2012 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O. Bonds	\$580,782	
Paygo (transfer from the General Fund)	\$6,800	
Master Equipment Lease/Purchase Financing	\$45,000	
Qualified Energy Construction Bonds	\$6,140	
Federal Grants	\$10,000	
Additional G.O. Bond Borrowing:		
Capital Fund Deficit Reduction	\$25,000	
<b>Subtotal, Local Fund</b>	<b>\$673,722</b>	<b>\$1,154,666</b>
Local Transportation Fund:		
Portion of Rights-of-Way (ROW) Occupancy Fees	\$27,098	(\$18,277)
<b>Subtotal, Local Transportation Fund Revenue</b>	<b>\$27,098</b>	<b>(\$18,277)</b>
Highway Trust Fund:		
Federal Highway Administration Grants	\$133,248	\$50,066
Local Match (from motor fuel tax and a portion of ROW fees)	\$37,310	(\$28,836)
<b>Subtotal, Highway Trust Fund</b>	<b>\$170,558</b>	<b>\$21,230</b>
<b>Total, District of Columbia</b>	<b>\$871,378</b>	<b>\$1,157,619</b>

Table 6-3

**Capital Fund Pro Forma**

(Dollars in thousands)

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Total, FY 2012- FY 2017</b>	<b>Percent of FY 2012</b>
G.O. / I.T. Bonds	\$580,782	\$522,947	\$493,184	\$467,794	\$428,129	\$365,691	\$2,858,525	68.6%
Master Equipment Lease	45,000	26,500	16,000	14,406	27,425	16,338	145,669	5.3%
Paygo	5,800	53,202	98,108	139,834	178,415	217,960	693,319	0.7%
Reimbursement from D.C. Water	1,000	-	-	-	-	-	1,000	0.1%
Local Transportation Fund Revenue	27,098	29,608	28,572	28,325	28,325	18,103	160,031	3.2%
GARVEE Bonds	-	50,000	-	-	-	-	50,000	0.0%
Qualified Energy Construction Bonds (QECCB)	6,140	-	-	-	-	-	6,140	0.7%
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	16.9%
<b>Total Sources</b>	<b>\$846,378</b>	<b>\$852,815</b>	<b>\$813,422</b>	<b>\$820,917</b>	<b>\$832,852</b>	<b>\$788,650</b>	<b>\$4,955,035</b>	<b>100.0%</b>
<b>Uses:</b>								
District of Columbia Public Schools	\$268,536	\$299,071	\$315,596	\$307,473	\$268,112	\$278,973	\$1,737,761	31.7%
Department of Transportation	252,444	287,879	238,690	228,086	238,046	221,143	1,466,288	29.8%
Local Transportation Fund	81,886	117,321	68,131	57,527	67,488	50,585	442,937	
Highway Trust Fund	170,558	170,558	170,558	170,558	170,558	170,558	1,023,350	
Washington Metropolitan Area Transit Authority	126,678	117,968	122,635	116,625	107,161	118,833	709,899	15.0%
University of the District of Columbia	33,470	39,340	25,080	25,873	43,627	45,000	212,390	4.0%
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	15,900	8,500	10,500	30,500	53,500	4,100	123,000	1.9%
Department of General Services	13,170	8,543	5,131	6,951	8,253	7,057	49,106	1.5%
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%
Department of Parks and Recreation	9,820	13,670	24,054	17,989	25,800	23,150	114,483	1.2%
Special Education Transportation	7,219	6,657	6,021	6,223	6,388	6,729	39,237	0.9%
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%
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%
Council of the District of Columbia	500	-	-	-	-	-	500	0.1%
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%
<b>Total Uses</b>	<b>\$846,378</b>	<b>\$852,815</b>	<b>\$813,422</b>	<b>\$820,917</b>	<b>\$832,852</b>	<b>\$788,650</b>	<b>\$4,955,035</b>	<b>100.0%</b>

Note: Details may not sum to totals due to rounding

largest share of the planned expenditures, excluding the Highway Trust Fund. DCPS will have a total of \$269 million available from bond sources of capital project financing in FY 2012. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2012. Large shares of funding also go toward the Washington Metropolitan Area Transit Authority, the District Department of Transportation, and the University of the District of Columbia.

Table 6-2 summarizes planned expenditure amounts for FY 2012 and budget authority requests for FY 2012 - FY 2017. 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 *Volume 6*, include projects receiving new allotments in FY 2012 through FY 2017, as included in the pro forma, totaling \$846 million in FY 2012.

### **FY 2012 Operating Budget Impact**

In general, each \$15 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 2012 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. OBP and the Mayor's Office of Budget and Finance are working to improve the descriptions of operating impact of projects currently found in the Project Description Forms.

### **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.

For FY 2012, the number of positions approved for funding with Capital budgets has been reduced in order to make more funding available for hard construction costs. Positions in some agencies were moved to the operating budget.

The number of capital-funded positions decreased in FY 2010 compared to FY 2009. Figure 6-2 shows that the District reduced the total number of capital-funded positions between 1993 and 1999. Capital funded FTEs have increased since then but have not reached the level of the early 1990s.

Table 6-4

**OFFICE OF FINANCE AND TREASURY**  
**Fiscal Years 2012 - 2017 Debt Service Expenditure Projections**

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Existing General Obligation (G.O.) Bonds and Income Tax (I.T.) Bonds Debt Service</b>	<b>\$422,249,403</b>	<b>\$415,037,825</b>	<b>\$412,103,290</b>	<b>\$404,037,468</b>	<b>\$391,031,946</b>	<b>\$383,134,904</b>
<b>Prospective I.T. Bonds Debt Service</b>						
- FY 2012 (Fall) IT Bonds (\$611.9 million)	\$20,194,982	\$40,701,844	\$40,701,444	\$40,701,794	\$40,702,694	\$40,702,991
- FY 2013 (Fall) IT Bonds (\$547.9 million)		\$21,584,836	\$40,623,275	\$40,621,113	\$40,620,263	\$40,618,800
- FY 2014 (Fall) IT Bonds (\$493.2 million)			\$19,606,400	\$36,897,775	\$36,895,475	\$36,897,512
- FY 2015 (Fall) IT Bonds (\$467.8 million)				\$18,604,373	\$35,012,150	\$35,012,487
- FY2016 (Fall) IT Bonds (\$428.1 million)					\$17,417,156	\$32,778,575
- FY 2017 (Fall) IT Bonds (\$365.7 million)						\$15,177,262
<b>Total GO and IT Bonds Debt Service (Agency DS0)</b>	<b>\$442,444,385</b>	<b>\$477,324,505</b>	<b>\$513,034,409</b>	<b>\$540,862,523</b>	<b>\$561,679,684</b>	<b>\$584,322,531</b>
Schools Modernization GO Bonds Debt Service (Agency SMO)	\$8,620,713	\$8,625,713	\$11,862,513	\$11,411,713	14,275,513	13,522,513
Certificate of Participation (Agency CPO)	\$32,533,738	\$32,541,713	\$24,619,294	\$24,620,075	24,622,431	24,620,269
Housing Production Trust Fund (Agency DTO)	\$6,691,000	\$9,671,000	\$12,660,100	\$14,533,100	\$14,535,100	\$14,539,000
<b>Total Long-Term Debt Service</b>	<b>\$490,289,836</b>	<b>\$528,162,931</b>	<b>\$562,176,316</b>	<b>\$591,427,411</b>	<b>\$615,112,728</b>	<b>\$637,004,313</b>
Payments on Master Lease Equipment Purchases (Agency ELO)	\$53,617,192	\$54,988,445	\$47,036,356	\$40,836,784	\$27,169,895	\$25,299,435
Interest on Short-term Borrowing (Agency ZAO)	\$4,500,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
<b>Total Debt-Related Expenditures</b>	<b>\$548,407,028</b>	<b>\$592,151,376</b>	<b>\$618,212,672</b>	<b>\$641,264,195</b>	<b>\$651,282,623</b>	<b>\$671,303,748</b>
<b>Bond Issuance Costs (Agency ZB0) *</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>

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

Note: Details may not sum to totals due to rounding

Source: Office of Finance and Treasury

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

The District's proposed FY 2012 - FY 2017 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; and
- Private Donations.

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

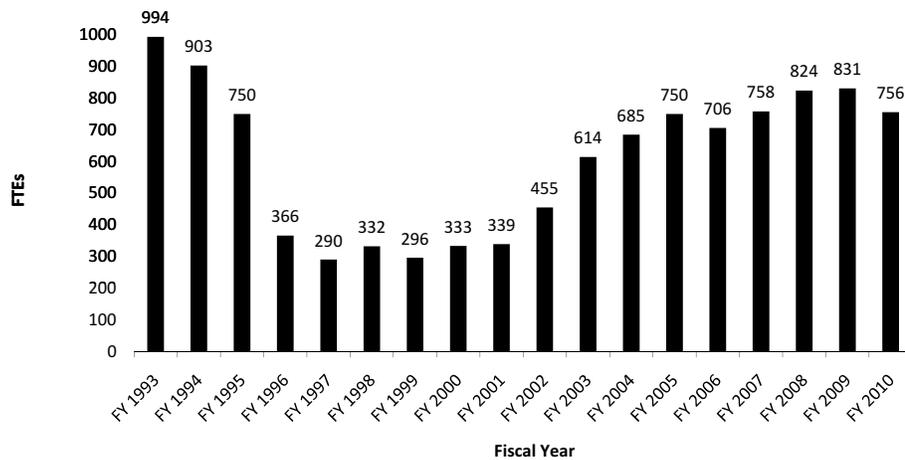
- Federal Highway Administration grants, for Highway Trust Fund projects;

- Local Transportation Fund (a portion of the Rights-of-Way Occupancy Fees, Public Inconvenience Fees, and Utility Marking Fees);
- Grant Anticipation Revenue Vehicles (GARVEEs), which are repaid from future Federal funding; and
- 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).

Projects funded by these sources are detailed in the project description pages in Appendix H in Volume 6.

Figure 6-2

## Number of Capital-Funded FTE Positions From FY 1993 to FY 2010



### 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. 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), Washington Metropolitan Area Transit Authority operating subsidy, and the General Fund. All of the DDOT operating budget is now financed through the General Fund, similar to other agencies in the District government.

### Major Capital Efforts

**School Facilities Modernization.** Pursuant to the School Reform Act, the Office of Public Education Facilities Modernization (OPEFM) was established to implement capital projects on behalf of DCPS. OPEFM is responsible for substantial rehabilitation of existing DCPS facilities, correcting fire code and life safety violations, addressing system and component replacements, constructing new schools and facilities, and developing a Master Facilities Plan (MFP). In addition, the School Modernization Use of Funds Requirement Emergency Amendment Act of 2007 authorized OPEFM to assume responsibility for maintenance pre-

viously conducted by the DCPS Office of Facilities Management.

For FY 2012, OPEFM is proposed to be merged into the new Department of General Services (DGS) for implementation of schools facility capital projects. DCPS will again become the owner of all schools projects. Additionally, the budget is now allocated down to the individual school projects.

Beginning with the FY 2007 budget, the District transferred at least \$100 million per year of Paygo capital financing from the operating budget to supplement the bond financing it borrows for DCPS facilities capital projects. In FY 2010 through FY 2012, the previously planned Paygo has instead been financed as part of the District's bonds. The financing plan reflects a partial return to Paygo capital financing in FY 2013.

**Renovation of University Facilities.** Beginning in FY 2010, the University of the District of Columbia is implementing its own capital projects. The District of Columbia will borrow on the University's behalf and provide approved allotments in the form of annual capital budget transfers. One particularly noteworthy capital project to be constructed is a new student center. UDC collects student fees to offset a portion of the construction cost of this facility.

**Streetcar Project.** The DC 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 vehicles will mostly operate in travel lanes that are shared with automobile traffic, although the streetcar may take advantage of available right of way and operate in exclusive transit-only lanes in some instances. The four corridors that will be constructed between FY 2012 and FY 2017 are forecast to accommodate more than 108,000 daily trips by 2030 and significantly reduce crowding on existing Metrobus lines. The streetcar will also stimulate more intense mixed-use development along streetcar corridors, consistent with the city's Comprehensive Plan. The system will serve as a catalyst for encouraging a pattern of high-quality, transit-oriented development and strengthening neighborhoods across the city. The FY 2012-2017 budget for this project is \$99.3 million.

*New Communities.* The New Communities Initiative is a large-scale, comprehensive plan to revitalize selected District neighborhoods. The District issued \$34 million of revenue bonds in FY 2007 for a major investment in the Northwest One community, which includes the Sursum Corda public housing development and surrounding areas as part of the New Communities Initiative. To pay the debt service on these bonds, funds are transferred from the Housing Production Trust Fund (HPTF), which is funded by dedicated revenue (from deed recordation and deed transfer taxes). Through FY 2008, the District budgeted a total of \$150 million of capital budget authority for the New Communities Initiative, which includes several additional projects. Revenue bonds for these projects were issued in FY 2010 and additional bonds will be issued

in subsequent years. These projects are implemented by the Deputy Mayor for Planning and Economic Development.

*East Washington Traffic Initiative (11th Street SE Bridge).* In the FY 2006 budget, the District received \$230 million of budget authority for this project, the major component of which is the rebuilding of the 11th Street SE bridge. Of this amount, \$200 million was planned to be financed by bond issuances, and federal funds also are supporting this project. Borrowing began in FY 2008 and continued in FY 2009, with debt service to be paid by a portion of the District's parking tax revenues. The District acted in FY 2009 to reduce future debt service costs with the result that a total of \$65 million will be borrowed for the project, rather than the originally planned \$200 million. Alternative financing has been authorized in the form of GARVEE bonds issued by the District and backed by future federal funding; \$80 million was issued in FY 2011.

*Consolidated Laboratory Facility.* The District is building a new consolidated laboratory that will be used by the Metropolitan Police Department, the Office of the Chief Medical Examiner, and other agencies. Both the District and the federal government have financed this project. Construction of the project will be completed early in FY 2012. In FY 2008, Congress approved \$9 million of federal funds, and the District issued \$25 million of general obligation bonds for this project. The District sought additional federal funding in FY 2009 and received \$21 million. The District borrowed \$75 million in FY 2009, \$16.5 million in FY 2010 and \$20 million in FY 2011.

Table 6-5

**Proposed G.O. and I.T. Bond Borrowing, FY 2012 Through FY 2017**

(Dollars in thousands)

Source	Actual FY 2011	Proposed FY 2012	Proposed FY 2013	Proposed FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017
G.O./ I.T. bonds, general, including capital fund deficit reduction	\$520,000	\$605,782	\$547,947	\$493,184	\$467,794	\$428,129	\$365,691
Qualified Energy Construction Bonds (QECCBs)	-	\$6,140	-	-	-	-	-
<b>Total</b>	<b>\$520,000</b>	<b>\$611,922</b>	<b>\$547,947</b>	<b>\$493,184</b>	<b>\$467,794</b>	<b>\$428,129</b>	<b>\$365,691</b>

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

*WMATA Fund Increase.* The District plans a contribution of \$50 million annually to WMATA capital investments that began with the first allotment in the 4th quarter of FY 2010 and continues for ten years, through the 3rd quarter of FY 2020. The contribution is contingent upon an annual appropriated funding commitment from the Congress of \$150 million, along with \$50 million in annual appropriations from the State of Maryland and the Commonwealth of Virginia as contributors to the required match for the local jurisdictions to ensure receipt of the federal appropriations.

In FY 2009, the Council of the District of Columbia adopted the Capital Project Support Fund Establishment Act of 2009, which authorized the OCFO to move project budgets of \$250,000 or less of available balance, and for which no activity (expenditures, encumbrances or pre-encumbrances) had occurred in the three prior fiscal years, to a common project – designated as the WMATA fund (project KE0 SA311C) – for later use through a reprogramming. New available balances were to be segregated depending on whether prior financing had occurred. As projects balances have been moved (see Volume 6, Appendices F & G) under the authority of this legislation, they were designated as *ABC Fund* directions – ‘A’ for those budgets that had only *authority and allotment* balances but no prior financing, ‘B’ for those budgets which had prior *bond financing* and ‘C’ for those with prior financ-

ing of *other types*, such as COPs or Master Equipment Lease. Each quarter the OCFO reports to both the Mayor and the Council regarding the movement of fund balances.

Table 6-5 shows actual borrowing for FY 2011 and expected G.O./I.T. bond borrowing amounts for FY 2012 through FY 2017 for general capital needs and specific projects. It excludes the New Communities project, which is funded by revenue bonds.

### **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 6-6). 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 become 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

Table 6-6

### **Fund Balance in the General Capital Improvements Fund, FY 1998-FY 2010**

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
1998	\$224.0
1999	387.5
2000	458.4
2001	(57.9)
2002	(389.5)
2003	(141.8)
2004	(250.2)
2005	(246.4)
2006	396.8
2007	703.8
2008	586.9
2009	406.9
2010	133.4

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 2010 CAFR reports an accumulated surplus in the General Capital Improvements Fund of \$133.4 million. This represents a decrease of \$273.4 million from the FY 2009 ending fund balance of \$406.8 million, and a four-year cumulative increase of \$379.8 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 2010 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.

Most of these balances are likely to be spent within the next several fiscal years, which will continue to reduce the capital fund balance. Thus, the District must still keep a close watch on the underlying status of the capital fund, notwithstanding the current surplus. 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 will also continue to borrow \$25 million per year, through FY 2013, above each year's new capital budget allotments to gradually repay the General Fund for advances it made to the capital fund.

# Appendices

**D.C.  
Comprehensive  
Financial  
Management  
Policy**

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# District of Columbia Comprehensive Financial Management Policy

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## **INTRODUCTION**

In accordance with requirements set forth in the District of Columbia 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 that financial resources are available 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 for review and comment by the Mayor of the District of Columbia 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 “clean” audits 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, 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 course of the fiscal year in which such funds are borrowed. Such borrowing amounts will be determined in the context of an ongoing effort to balance the need for continual development and refurbishment of the District’s infrastructure with the need to prudently manage the District’s debt burden.

### **Method of Bond Sale**

The District shall issue its bonds via competitive sale unless a determination is made by the OCFO, supported by credible documentation, that issuing bonds via a negotiated sale 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 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 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 comparable 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 semi-annually 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 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 Advisor services, 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 Chief Financial Officer (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 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 to the CFO related to such debt on an on-going 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. The policy goal is for the District to obtain and maintain sufficient operating cash balances so that short-term borrowing is not necessary.

## **FINANCIAL ASSET MANAGEMENT POLICY**

### **Authorization and Responsibility**

The CFO, established by the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (Pub.L. 104-8, Sec 302, 109 Stat 142), is responsible for maintaining custody of all public funds belonging 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 District of Columbia Home Rule Act (Pub.L. 93-198). Except where prescribed by law, the CFO has delegated this responsibility to the Treasurer of the District of Columbia.

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 designated by law. (P.L. 104-8, Sec. 302 (e); D.C. Official Code 1-204.24d(1)-(2)) 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 facilitates maximizing 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 OCFO's Financial Management and Control Order No. 96-04, 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 Financial Management and Control Order No. 01-001, 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:** 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 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 of 1997, D.C. Official Code 47-351 et seq., and

the CFO's standard contracting processes. OFT shall routinely monitor bank performance using predetermined performance standards and assess penalties for failure to perform.

### **Electronic Benefits Payment Policy**

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 participating 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**

The District government shall maintain sound internal control policies and practices to ensure: (a) compliance with applicable 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 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 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 District law, 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 predetermined 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 improvements to existing property owned by the District government (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 - include 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 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 a Property Control Officer to account for capital assets and ensure that all divisions within the agency comply with District requirements;
- All agencies shall use 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 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 should 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 should 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 should 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 should 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 should 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 document 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/fiscal officer shall designate an agency Property Manager 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 Fixed Asset Subsystem (FAS) as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the contractor

to the location of the assets. The physical inventory shall be properly managed and supervised by the agency's Property Manager 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 director/fiscal officer shall designate an agency Property Control Officer to account 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 and, as warranted, the appropriate regulating bodies. The appropriate regulating bodies shall approve some disposals in addition to the agency director. 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**

### **Cash Set Aside**

The District Cash Set Aside (or Cumulative Cash Reserve) was phased out as a result of the expiration after FY 2006 of the federally mandated requirement to maintain the reserve. The Cash Reserve dollars were to be expended and obligated in accordance with directives of the Chief Financial Officer, the D.C. Council, the Mayor, and Congress. Funds that were expended from the cash reserve were replaced entirely the following fiscal year. Beginning in FY 2009, the federally mandated District Cash Set aside (or Cumulative Cash Reserve) was abolished. However, District officials may decide on a year-to-year basis whether to reserve amounts for a particular fiscal year.

### **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 1-204.50(a). Any modifications to these requirements shall be 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) 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 Chief Financial Officer 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 unreserved undesignated 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 1-204.50(a). Any modifications to these requirements shall be 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 the 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 Chief Financial Officer may borrow from the contingency 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 unreserved undesignated fund balance into the reserve as needed.

## 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. Code 47-317.3(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 Congress of the United States that would increase the total amount of general fund revenue appropriated to the District.

### General Fund Balance

There are two major components of the fund balance of the General Fund, the reserved fund balance and the unreserved balance. The unreserved fund balance is apportioned further into designated and undesignated components.

It is the policy of the District government to maintain the reserved fund balance of the General Fund in perpetuity in accordance with those laws and regulations governing the use of the funds. 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 fiscal 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.

The portion of the fund balance of the General Fund that is unreserved and designated or earmarked for use by the D.C. Code shall be maintained for its designated purpose, unless modified by subsequent legislation. The District should consider alternate uses in the event of a revenue shortfall or for nonrecurring or unforeseen needs that arise during the 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.

The District strives to maintain as unreserved and undesignated Fund Balance 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. Unreserved and undesignated funds in excess of that amount may be allocated and appropriated through the normal appropriations process when they become available. If allocated and appropriated, the fund balance should be allocated and appropriated to fund non-recurring items.

**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 prior-

ities. The amount of the Fund Balance is not indicative of funds that may be used for any purpose in the future. Rather, unreserved, undesignated Fund Balance would represent an amount that may be used for District priorities after approval by both the District Council and the 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, the District issued two new full accrual financial statements (Statement of Net Assets and a Statement of Activities) and a Management's Discussion and Analysis section in its FY 2002 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, including bridges and roads, and general obligation debt). Accrual accounting helps the District meet the following important objectives of financial reporting:

- 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**

It is the policy of the District of Columbia to prepare a tax expenditure study every other year that summarizes all tax and other revenue deferments or preferences that are required by law.

### **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 one or more agency funds within the Special Purpose Revenue category. Revenues will be estimated for each agency fund 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 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 reserve or designate 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 reserved fund balance is simply to isolate the portion of fund balance not available for appropriation, so that unreserved balance can serve as a measure of current available financial resources. Designations represent 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 designated in the fund balance, or a combination of these two sources.

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 the residents of the District, all District agencies shall pursue to the maximum extent possible all federal and other funding opportunities that enhance their financial 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, 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 District laws.

**Budget Authority for Grants:** District of Columbia 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 Council requesting the establishment of budget authority for new grant awards received during the fiscal year or grant budget authority not included in

the Congressional 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 of Columbia 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 is where an organization merits a targeted grant, and this targeted grant is made transparent and 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 District agency 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 government agencies, as subgrants, are bound by the appropriate OMB Circular and Cost Principles as well as any policy guidelines issued by the grantor. 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 Chief Financial Officer will meet the District's reporting requirements by publishing the Congressional Quarterly report, sent to Congress and the 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 as required by the Rules of Conduct Governing Donations to the District Government (pursuant to Mayor's Memorandum 2002-1 dated January 8, 2002) 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 some valid reasons, request 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**

District program and financial managers and other employees are required to comply with the terms of the District Anti-Deficiency Act of 2002 (D.C. Official

Code §47-355.01, et seq.). 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;
- Not submitting a required plan or projection in a timely 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, 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 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 supplements federal law on anti-deficiency. It 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 District of Columbia recognizes that granting real property tax exemptions on a limited basis may be used to promote selected economic development projects. It is the policy of the District government to grant real property tax exemptions in accordance with Federal statutes, the District of Columbia Code, and the social and economic interests of the District of Columbia. The Council of the District of Columbia, in order to promote economic development strategies benefiting the population at large, grants these exemptions with the approval of the Mayor. Where federal law preempts District law and mandates that real property shall be taxed, or permits taxation of otherwise immune real property, such real property will be taxed to the fullest extent possible. The District has limited these exemptions because all taxable property owners indirectly subsidize tax-exempt property owners. Real property tax exemptions are granted on a case-by-case basis to taxpayers who are in compliance with the real property tax exemption provisions in accordance with D.C. Official Code 47-1002 et seq. Real property tax exemptions may also be granted through specific federal or District legislative action; however, these instances are rare. Except for real property exempted by a specific federal or District law and real property immune from taxation under federal law, no real property (regardless of ownership or federal tax exemption status) is automatically exempt from real property taxation. In the absence of such legislative action, real property owners must apply for a categorical exemption and demonstrate that the actual ownership and use of the property is within the categorical limitations prescribed by the applicable subsection of the D.C. Official Code 47-1002. Generally, legislation for specific real property tax exemptions shall be referred to the OCFO for analysis and recommendation before consideration by Council. Economic development strategies may

include the issuance of tax incremental financing bonds and tax abatements, reductions, or holidays for certain classes of property owners.

### **Financial Planning**

The District budget will incorporate legislated financial assistance expenditures and reductions in revenue that result from tax abatement and from dedication of tax revenue for economic development purposes.

### **Financial Programs**

The District shall develop and maintain financial systems and management practices consistent with applicable federal and District regulations, law and best practices – including planning for expenditures, accurate and timely execution of transactions, appropriate controls, and regular reporting.

### **Economic Development Awards of Assistance**

The District shall provide public-sector financing of economic development projects only when private financing is not reasonably available and there are compelling public benefits that could be realized through the use of public dollars. Because there is greater need for public financing than resources available, not all projects can be funded.

### **Coordination with Related Entities**

The District shall coordinate economic development finance programs with programs of quasi-independent agencies.

### **Debt Financing Tools**

The District is authorized to issue debt to enhance economic development. The Industrial Revenue Bond Program allows private entities to issue bonds through the government and obtain lower (tax-exempt) interest rates than they otherwise could on funds acquired for private development projects. The debt service on these bonds is payable solely from the revenue of the private entity.

The other major economic development financing tools are:

- The Tax Increment Financing Program, in which incremental tax revenues from a project are pledged to pay debt service on Tax Increment Bonds to finance a portion of the project. Applications for Tax Increment Financing will be

approved if they are in the District's economic development interest and produce a projected net economic benefit to the District; 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 the project. The PILOT Program can be used only for projects located on parcels that were previously exempt from the payment of real property taxes.

# **Grant Match and Maintenance of Effort**

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

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# Grant Match and Maintenance of Effort

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Federal grants are one of the District's primary funding sources. In Fiscal Year 2010, 40 District agencies spent more than \$995 million of federal grants, 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. Dependent 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 of resources. 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 restrictions, if any, within each grant award.

## **Maintenance of Effort**

Some federal grants include maintenance of effort requirements. These mandate 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, but do not replace, existing recipient funding and levels of service.

In general, maintenance of effort requirements must be funded with recipient (usually Local) funds and not federal grant funds. The grant award documents for a grant specify the maintenance of effort conditions.

## **Reporting of Grant Match and Maintenance of Effort**

To ensure that the District captures necessary grant award information and monitors and adheres 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 each grant's grant match and maintenance of effort requirements.

The following tables display the grant match and maintenance of effort information for Fiscal Year 2012, as reported by District agencies to OBP. The agencies are grouped by appropriation title.

## A. Governmental Direction and Support

Within this appropriation title, six agencies have budgeted \$29,653,807 in federal grants. The six agencies report that the budgeted grants require \$11,052,995 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 and Human Services to enforce the support obligations owed by absent parents to their children, locate absent parents, establish paternity, and obtain child, spousal, and medical support.

### Governmental Direction and Support (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
AAO	Office of the Mayor	LSAHED	Learn and Serve Higher Education	630	861	0
		LSASEO	Learn and Serve America State Education	26	48	0
		PDATAD	PDAT Administrative to State Commissions	232	536	0
		Grants with no Match or MOE		3,205	0	0
		<b>AAO Total</b>			<b>4,093</b>	<b>1,445</b>
ADO	Office of the Inspector General	DC0310	MEDICAID Fraud Control Unit	2,346	618	0
		<b>ADO Total</b>			<b>2,346</b>	<b>618</b>
CBO	Office of the Attorney General for the District of Columbia	91CSEF	CSSD	18,811	6,060	0
		Grants with no Match or MOE		802	0	0
		<b>CBO Total</b>			<b>19,613</b>	<b>6,060</b>
DLO	Board of Elections and Ethics	Grants with no Match or MOE		150	0	0
		<b>DLO Total</b>			<b>150</b>	<b>0</b>
JRO	Office of Disability Rights	Grants with no Match or MOE		664	0	0
		<b>JRO Total</b>			<b>664</b>	<b>0</b>
TOO	Office of the Chief Technology Officer	BBMRA1	GIS Broadband Mapping Activity	1,143	1,345	0
		BETARA	D.C.-Broadband Training Education Adoption	1,644	1,585	0
		<b>TOO Total</b>			<b>2,788</b>	<b>2,930</b>
<b>Governmental Direction and Support</b>			<b>Grand Total</b>	<b>\$29,654</b>	<b>\$11,053</b>	<b>\$0</b>

## B. Economic Development and Regulation

Within this appropriation title, seven agencies have budgeted \$139,049,735 in federal grants. The seven agencies report that the budgeted grants require \$2,582,469 in grant matches, with no maintenance of effort requirements. The largest grant awards are the Community Development grants funded by the U. S. Department of Housing and Urban Development and awarded to the Department of Housing and Community Development. These grants fund the development of viable urban communities by providing decent housing, a suitable living environment, and expanded economic opportunities, principally for District residents with low and moderate income.

### Economic Development and Regulation (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
BDO	Office of Planning	BDHP11	Historic Preservation Grant	221	150	0
		BDHP12	Historic Preservation Grant	229	150	0
		<b>BDO Total</b>		<b>450</b>	<b>300</b>	<b>0</b>
BXO	Commission on Arts and Humanities	AIED12	Arts Education	50	75	0
		AIUS12	Arts in Underserved Communities	142	216	0
		BASI12	Basic State Plan	577	926	0
		MSTUDY	Mt. Auburn Study	10	10	0
		<b>BXO Total</b>		<b>779</b>	<b>1,226</b>	<b>0</b>
CFO	Department of Employment Services	645OSH	OSHA Program	538	75	0
		648SEP	SCSEP Program	673	81	0
		Grants with no Match or MOE		52,841	0	0
		<b>CFO Total</b>		<b>54,052</b>	<b>156</b>	<b>0</b>
DBO	Department of Housing and Community Development	RALEAD	LEAD STIM - Recovery Act	300	808	0
		Grants with no Match or MOE		79,634	0	0
		<b>DBO Total</b>		<b>79,934</b>	<b>808</b>	<b>0</b>
DHO	Public Service Commission	Grants with no Match or MOE		475	0	0
		<b>DHO Total</b>		<b>475</b>	<b>0</b>	<b>0</b>
EBO	Office of the Deputy Mayor for Planning and Economic Development	Grants with no Match or MOE		3,000	0	0
		<b>EBO Total</b>		<b>3,000</b>	<b>0</b>	<b>0</b>
ENO	Department of Small and Local Business Development	PTAP10	Procurement Technical Assistance	85	22	0
		PTPP12	Procurement Technical Assistance Program	275	71	0
		<b>ENO Total</b>		<b>361</b>	<b>93</b>	<b>0</b>
<b>Economic Development and Regulation</b>			<b>Grand Total</b>	<b>\$139,050</b>	<b>\$2,582</b>	<b>\$0</b>

## C. Public Safety and Justice

Within this appropriation title, five agencies have budgeted \$156,117,478 in federal grants. The five agencies report that the budgeted grants require \$4,376,967 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 and awarded to the District's Homeland Security and Emergency Management Agency. These grants fund direct assistance to improve the District's ability to prevent, protect against, respond to, and recover from major events, including threats or acts of terrorism.

### Public Safety and Justice (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
BNO	Homeland Security and Emergency Management Agency	CAP12F	Community Assistance Program State Support Services	35	9	0
		PSIC7F	Public Safety Interoperable Comm.	2,500	500	0
		Grants with no Match or MOE		133,084	0	0
		<b>BNO Total</b>		<b>135,619</b>	<b>509</b>	<b>0</b>
FAO	Metropolitan Police Department	BARM1F	Bulletproof Vest Partnership	175	175	0
		BOS11F	Boating Safety	350	1,309	0
		BOS12F	Boating Safety Grant	810	1,309	0
		MCS11F	Motor Safety Carrier	299	24	0
		MCS12F	Motor Carrier Safety	787	62	0
		Grants with no Match or MOE		3,262	0	0
		<b>FAO Total</b>		<b>5,683</b>	<b>2,879</b>	<b>0</b>
FKO	District of Columbia National Guard	DCY12F	D.C. Youth Challenge Program	1,050	350	0
		Grants with no Match or MOE		2,944	0	0
		<b>FKO Total</b>		<b>3,994</b>	<b>350</b>	<b>0</b>
FLO	Department of Corrections	Grants with no Match or MOE		359	0	0
		<b>FLO Total</b>		<b>359</b>	<b>0</b>	<b>0</b>
FQO	Office of the Deputy Mayor for Public Safety and Justice	CVA11F	Crime Victims Assistance Program	1,242	311	0
		VOW11F	FY 2011 VAWA Stop Formula	798	266	0
		JJD11F	FY 2011 TITLE V Community Prevention	85	2	0
		JD12F	FY 2012 TITLE II Program	600	60	0
		Grants with no Match or MOE		7,736	0	0
		<b>FQO Total</b>		<b>10,462</b>	<b>639</b>	<b>0</b>
	<b>Public Safety and Justice</b>		<b>Grand Total</b>	<b>\$156,117</b>	<b>\$4,377</b>	<b>\$0</b>

## 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 \$212,591,920 in federal grants, the majority of which represents education grants funded by the U. S. Department of Education and administered by the District's Office of the State Superintendent of Education (OSSE). The three agencies report that these awards require \$21,243,430 in grant matches and \$296,199,223 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/District academic standards.

### Public Education System (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
CEO	District of Columbia Public Library	12LSTA	Library Services and Technology Act - 2011	948	488	865
		<b>CEO Total</b>		<b>948</b>	<b>488</b>	<b>865</b>
GAO	District of Columbia Public Schools	000GAZ	IMPACT AID I	1,646	230	0
		000ZAF	HEADSTART	6,949	1,737	0
		Grants with no Match or MOE		450	0	0
		<b>GAO Total</b>		<b>9,045</b>	<b>1,968</b>	<b>0</b>
GDO	Office of the State Superintendent of Education	12002A	Adult Education - State Administered	328	328	0
		12330B	Advanced Placement	5	57	0
		12CCDF	Child Care Development Fund	1,896	3,823	4,567
		22CCDF	Child Care Development Grant	12,204	3,823	0
		32CCDF	Child Care Development Fund	2,964	3,823	0
		11378A	College Access Grant	46	750	0
		22378A	College Access Challenge Grant	1,733	750	0
		32378A	College Access Grant	355	750	0
		12213C	EVEN START State Grants	418	42	42
		21069A	Leveraging Education Assistance Partnership	238	557	0
		31069A	Leveraging Education Assistance Partnership	59	557	0
		21NSL1	National School Lunch	21,288	531	0
		12027A	Special Education - IDEA Part B	2,667	0	145,363
		12173A	Special Education Pre-School	36	0	145,363
		21069B	Special Leveraging Education Assistance	246	727	0
		31069B	Special Leveraging Education Assistance	62	727	0
		RA027A	State Adv. Council Early Childhood Edu.	260	680	0
		22330B	Test Fees	32	57	0
		32330B	Test Fees Advanced Placement	8	57	0
		12048A	Vocational Edu.- Basic Grants to States	610	250	0
		22048A	Vocational Edu.- Basic Grants to States	4,179	250	0
		32048A	Vocational Edu.- Basic Grants to States	941	250	0
		Grants with no Match or MOE		152,024	0	
		<b>GDO Total</b>		<b>202,599</b>	<b>18,787</b>	<b>295,335</b>
	<b>Public Education System</b>		<b>Grand Total</b>	<b>\$212,592</b>	<b>\$21,243</b>	<b>\$296,199</b>

## E. Human Support Services

Within this appropriation title, eight agencies have budgeted \$403,888,960 in federal grants. The eight agencies report that these awards require \$63,023,009 in grant matches and \$214,818,676 in maintenance of effort requirements. The largest grant award is funded by the U. S. Department of Health and Human Services, Administration for Children and Families, which is awarded to the District's Department of Human Services, receiving approximately \$88.1 million, to provide Temporary Assistance for Needy Families (TANF) funds. The Department of Health administers 100 grants, the most federal grants of District agencies.

### Human Support Services (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE	
BYO	D. C. Office on Aging	3B1320	Support Services	777	200	737	
		3C1712	Congregate Meals	2,133	329	1,213	
		3C1713	Homebound Meals	1,036	162	599	
		3E1719	Family Caregivers Program	849	192	424	
		3F1717	Preventive Health	214	16	58	
		7A1715	OMBUDSMAN	74	11	154	
		7B1716	Abuse Prevention	26	4	14	
		ADMIN1	Administrative Services	719	125	277	
		ADRC10	Strengthening DCOA/ADRC	516	69	0	
		DCLRP1	DC Lifespan Respite	119	45	0	
		NSIP01	Nutrition Services Incentive Program	510	111	277	
			Grants with no Match or MOE		1,154	0	0
			<b>BYO Total</b>		<b>8,126</b>	<b>1,262</b>	<b>3,752</b>
		HCO	Department of Health	11CCDP	Cancer Chronic Disease Prevention	627	99
11HAER	HIV Emergency Relief			9,761	0	451	
11HATT	RYAN WHITE Care Act Title II			10,016	4,845	4,660	
11NCPC	National Cancer Prevention and Control			538	82	0	
11PHBI	Traumatic Brain Injury			41	30	0	
21APBH	Bioterrorism and Hospital Preparedness			1,204	73	0	
21CCDP	Cancer Chronic Disease Prevention			329	99	0	
21HAER	HIV Emergency Relief			12,817	0	623	
21HATT	RYAN WHITE Care Act Title II			9,674	4,845	4,660	
21NCPC	National Cancer Prevention and Control			390	245	0	
21PHBI	Traumatic Brain Injury			38	30	0	
21PSFM	Farmers Market Program			314	125	0	
21SHFS	ICF/MR and Nursing Home Certification			1,774	1,388	0	
21SHIH	Health Insurance - Title 18			671	170	0	
21SHOI	Occupational Injuries Program			81	81	0	
21SHPB	Public Health Prep. Bioterrorism			4,099	662	0	
22APBG	Substance Abuse and Prevention Block Grant			6,632	0	31,244	
22PSMB	Maternal and Child Block Grant			6,487	5,298	5,288	
31APBH	Bioterrorism and Hospital Preparedness			451	7	0	
	Grants with no Match or MOE				70,759	0	0
	<b>HCO Total</b>		<b>\$136,706</b>	<b>\$18,078</b>	<b>\$46,926</b>		

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## Human Support Services (Dollars in Thousands)

(cont)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
HMO	Office of Human Rights	Grants with no Match or MOE		231	0	0
		<b>HMO Total</b>		<b>231</b>	<b>0</b>	<b>0</b>
HTO	Department of Health Care Finance	03RAHI	ARRA: Health and Information Exchange Grant	3,075	307	0
		Grants with no Match or MOE		12,324	0	0
		<b>HTO Total</b>		<b>15,399</b>	<b>307</b>	<b>0</b>
JAO	Department of Human Services	13ESHG	Emergency Shelter Grant	797	797	0
		21IDCR	FY2012 Indirect Cost Recovery	4,061	4,061	0
		21JAFS	FY2012 Food Stamp Grant	8,103	8,103	0
		29AFTF	FY2012 TANF	88,135	0	75,000
		Grants with no Match or MOE		52,199	0	0
		<b>JAO Total</b>		<b>153,295</b>	<b>12,961</b>	<b>75,000</b>
JMO	Department on Disability Services	22RSBS	RS Basic Support	10,280	3,612	7,942
		22RSIL	RS Independent Living (PART B)	157	35	0
		22RSIO	Independent Living Older Blind	130	25	0
		22RSVT	RS In-Service Training	23	3	0
		Grants with no Match or MOE		16,270	0	
		<b>JMO Total</b>		<b>26,860</b>	<b>3,674</b>	<b>7,942</b>
RLO	Child and Family Services Agency	21ADOP	TITLE IV-E Adoption	22,114	11,057	0
		21FOST	TITLE IV-E Foster Care	36,515	14,738	0
		22CWEL	Child Welfare	325	108	0
		22EVTS	Educational Voucher Training Program	207	52	0
		22FAMP	Family Preservation	1,043	348	0
		22INDL	CHAFEE Foster Care Independence	1,092	273	0
		25ABUS	Child Abuse and Neglect	86	22	0
		<b>RLO Total</b>		<b>61,382</b>	<b>26,597</b>	<b>0</b>
RMO	Department of Mental Health	21MHPH	PATH Grant	300	10	0
		21MHSD	State Data Infrastructure Grant	133	133	0
		22MHBG	State MH Block Grant funds	773	0	81,199
		Grants with no Match or MOE		684	0	0
		<b>RMO Total</b>		<b>1,890</b>	<b>143</b>	<b>81,199</b>
	<b>Human Support Services</b>		<b>Grand Total</b>	<b>\$403,889</b>	<b>\$63,023</b>	<b>\$214,819</b>

## F. Public Works

Within this appropriation title, two agencies have budgeted \$38,285,439 in federal grants. The agencies report that these awards require \$5,882,747 in grant matches and \$1,230,000 in maintenance of effort requirements. The largest grant award is funded by the U.S. Department of Health and Human Services, Administration for Children and Families, and awarded to the District Department of the Environment to assist eligible households pay home energy costs.

### Public Works (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE	
KAO	Department of Transportation	CVISNP	Commercial Vehicle Info. System and Network	325	163	0	
		GHTWIG	Green Highway Targeted Watershed Initiative	65	16	0	
		PLANNG	Planning Metro Planning	150	30	0	
		TRANSP	Transportation Elderly and Disabled	228	46	0	
		UTREE1	Urban and Community Forestry	109	66	0	
		UTREE5	Forest Stewardship	8	4	0	
		UTREE6	Forest Stewardship	3	1	0	
		UTREE7	Forest Health Management	19	9	0	
			Grants with no Match or MOE		3,221	0	0
			<b>KAO Total</b>		<b>4,127</b>	<b>335</b>	<b>0</b>
KGO	District Department of the Environment	10EVNI	Nonpoint Source Implementation FY 2010	510	90	0	
		11EVAE	Aquatic Resource Education Program	371	119	0	
		11EVAP	Air Pollution Control	1,514	1,170	1,170	
		11EVCB	Chesapeake Bay Implementation FY 2011	761	799	0	
		11EVCP	Core Program Cooperative	182	20	0	
		11EVFS	Fisheries Management Studies	154	74	0	
		11EVLU	Leaking Underground Storage Tank	415	49	0	
		11EVNI	Nonpoint Source Implementation FY 2011	510	0	60	
		11EVPP	Performance Partnership (PESTICIDE)	568	374	0	
		11EVRA	Chesapeake Bay Reg. and Accountability	571	887	0	
		11EVST	Underground Storage Tank	265	98	0	
		12EVFE	FEMA - D.C. CAP SSSE	30	10	0	
		12EVFM	Fisheries Management Coordination	403	140	0	
		12EVFS	Fisheries Management Studies	351	179	0	
		12EVIR	State Indoor Radon	112	78	0	
		12EVMB	Migratory Bird Survey	56	30	0	
		12EVNI	Nonpoint Source Implementation FY 2012	1,003	632	0	
		12EVWP	Water Pollution Control Program	1,425	648	0	
		12EVWS	Wildlife Survey FY 2012	229	124	0	
		71EHWE	Wildlife Education Program	46	16	0	
		91EVAR	Aquatic Resources Center Maintenance	33	11	0	
			Grants with no Match or MOE		24,649	0	0
			<b>KGO Total</b>		<b>34,158</b>	<b>5,548</b>	<b>1,230</b>
	<b>Public Works</b>		<b>Grand Total</b>	<b>\$38,285</b>	<b>\$5,883</b>	<b>\$1,230</b>	

## G. Financing and Other

There are no agencies under this appropriation title with federal grants budgeted for FY 2012.

## H. Enterprise and Other Funds

The University of the District of Columbia is the only agency under this appropriation title that has federal grants budgeted for FY 2012. The University has budgeted \$35,862,080 in federal grants. The agency reports that these awards require \$2,420,125 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 post-secondary school students and their parents.

### Enterprise and Other Funds (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
GFO	University of the District of Columbia	6F0100	D.C. Cooperative Extension Services	233	1,287	0
		6F0200	Senior Companion Program	255	274	0
		6F2100	AES General Admin.	439	794	0
		6F4200	Water Resource Research Center	154	65	0
		Grants with no Match or MOE		34,782	0	0
		<b>GFO Total</b>		<b>35,862</b>	<b>2,420</b>	<b>0</b>
	<b>Enterprise and Other Funds</b>		<b>Grand Total</b>	<b>\$35,862</b>	<b>\$2,420</b>	<b>\$0</b>

## 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 \$1.5 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

Four District agencies - the Department of Health Care Finance, the Department of Human Services, the Department on Disability Services, and the Department of Mental Health - receive Direct Federal Medicaid Payments. The budget expenditures appear in Fund Detail 8250, Federal Medicaid Payments, in the agency budgets.

For FY 2012, the four agencies have budgeted \$1,499,782,856 in Federal Medicaid Payments. The agencies report that \$636,694,991 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 2012 Budget	Amount of Grant Match	Amount of MOE
HTO	Department of Health Care Finance	12MCHP	MEDICAID SCHIP	10,392	2,182	0
		21MMAD	MEDICAID Admin.	36,589	22,785	0
		21MMMD	MEDICAID Medical Assistance Payment	1,424,729	591,583	0
		Grants with no Match or MOE		3,476	0	0
		<b>HTO Total</b>		<b>1,475,186</b>	<b>616,550</b>	<b>0</b>
JAO	Department of Human Services	21JAMA	FY2012 MEDICAID Grant	10,382	10,382	0
		Grants with no Match or MOE		3,784	0	0
		<b>JAO Total</b>		<b>14,166</b>	<b>10,382</b>	<b>0</b>
JMO	Department on Disability Services	21JAMA	MEDICAID Entitlement	4,847	4,847	
		<b>JMO Total</b>		<b>4,847</b>	<b>4,847</b>	<b>0</b>
RMO	Department of Mental Health	21MDCD	Federal MEDICAID Admin. Claiming	4,916	4,916	
		<b>RMO Total</b>		<b>4,916</b>	<b>4,916</b>	<b>0</b>
	<b>Human Support Services</b>		<b>Grand Total</b>	<b>1,499,783</b>	<b>636,695</b>	<b>0</b>

## Intra-District Medicaid Payments (Public Provider Agencies)

Four District agencies - the District of Columbia Public Schools, Special Education Transportation, 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 2012, the four agencies have budgeted \$16,179,581 in intra-District Medicaid Payments. The agencies report that Medicaid requires \$6,934,106 in grant match, with no maintenance of effort requirements.

### Intra-District Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Name	FY 2012 Budget	Amount of Grant Match	Amount of MOE
GAO	District of Columbia Public Schools	Intra-District	3,500	1,500	0
		<b>GAO Total</b>	<b>3,500</b>	<b>1,500</b>	<b>0</b>
GOO	Special Education Transportation	Intra-District	2,500	1,071	0
		<b>GOO Total</b>	<b>2,500</b>	<b>1,071</b>	<b>0</b>
RLO	Child and Family Services Agency	Intra-District	1,550	664	0
		<b>RLO Total</b>	<b>1,550</b>	<b>664</b>	<b>0</b>
RMO	Department of Mental Health	Intra-District	8,629	3,698	0
		<b>RMO Total</b>	<b>8,629</b>	<b>3,698</b>	<b>0</b>
	<b>Intra-District Medicaid Payments</b>	<b>Grand Total</b>	<b>\$16,180</b>	<b>\$6,934</b>	<b>\$0</b>

**Note:** The amounts budgeted as expenditures are also captured within the Department of Health Care Finance 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.*

# Basis of Budgeting and Accounting

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# 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** - basis 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** - entity 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 uses GAAP principles 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 utilizes 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 appropriated 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.

# **Glossary of Budget Terms**

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# 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 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. Five 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.

**Allocable Revenue** - Revenue earned, collected, and used by the agency responsible for generating the revenue.

**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** - 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.

**ASMP** - Administrative Services Modernization Program. A

District-wide business transformation project focused on improving administrative processes, systems, and policies across the operating agencies, administrative agencies, and financial agencies.

**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 semi-annually. 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.

<b>Bond Ratings</b>			
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

**Bond Rating** - A bond rating is an independent assessment of the creditworthiness of a bond (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 mea-

sure 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.

**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 Modification** - A change in any portion of the budget during the fiscal year.

**Budget Preparation** - The budget planning and development process from the initial budget call, up to and including final approval by Congress.

**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.

**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.

**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 use the CAFR most extensively and rely on it heavily consist of 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.

**Certificates of Participation (COP)** - In a typical lease-purchase arrangement, the District as lessee purchases property under contract from 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 the General Obligation (GO) bond 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 also 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.

**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 non-personal 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 Budget** - 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, telecom, 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 .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 rev-

venues 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 one government unit to another government unit or organization. Typically, these contributions are made to local governments from state and federal governments for specified purposes.

**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 enables the District to borrow money to finance or refinance undertakings in the areas of housing, health facilities, transit, college and university programs, which provide loans for the payment of educational expenses for or on behalf of students, pollution control facilities, and industrial and 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 paid 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 and 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).

**Objectives** - Measurable activities of a program that are sought to achieve the overall mission.

**Obligations** - The amount of expenditure 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 and 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 that is retained by the agency 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.

**Redirections** - The permanent shift of funds or positions within an agency.

**Regular Pay** - Salary and wages for all continuing full-time employees.

**Reorganization** - Refers to changes in the budget and reporting structures within agencies.

**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.

**Request for Applications (RFA)** - The document that describes the requirements for subgrant applications.

**Request for Proposal (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 organization 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.

**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 the D.C. Public School system (and Charter Schools) based on the number of students, the grade level, and the special programs in which they are enrolled. The UPSFF is used to fund the entire school system with the exception of state-level costs, which are locally funded through a separate mechanism.

**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, F, G and H**

*Summary Tables:  
FY 2012 Proposed Budget  
and Financial Plan*

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**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
<b>Governmental Direction and Support</b>								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	18,768	19,225	19,026	0	0	19,026	(199)
AC0	OFFICE OF THE D.C. AUDITOR	3,858	3,840	3,686	0	0	3,686	(153)
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	920	889	889	0	0	889	0
AA0	OFFICE OF THE MAYOR	4,333	8,681	8,259	0	0	8,259	(422)
RP0	OFFICE OF COMMUNITY AFFAIRS	2,678	0	0	0	0	0	0
RS0	SERVE DC	355	0	0	0	0	0	0
BA0	OFFICE OF THE SECRETARY	2,947	2,728	2,206	0	699	2,905	178
AE0	OFFICE OF THE CITY ADMINISTRATOR	5,017	3,436	3,283	0	0	3,283	(152)
RK0	D.C. OFFICE OF RISK MANAGEMENT	1,016	771	2,728	0	0	2,728	1,957
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	5,414	8,138	7,270	0	277	7,547	(591)
JR0	OFFICE OF DISABILITY RIGHTS	961	906	952	0	0	952	46
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	210	3,182	2,584	0	598	3,182	(0)
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	4,297	18,628	19,068	0	226	19,294	666
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	624	0	0	0	0	0	0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	3,298	10,003	8,698	0	0	8,698	(1,306)
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	49,553	33,443	34,249	0	9,040	43,289	9,846
AM0	DEPARTMENT OF GENERAL SERVICES	29,685	23,873	205,426	0	6,506	211,932	188,059
AF0	CONTRACT APPEALS BOARD	1,032	774	796	0	0	796	22
DL0	BOARD OF ELECTIONS & ETHICS	4,995	4,085	4,268	0	0	4,268	183
CJ0	OFFICE OF CAMPAIGN FINANCE	1,636	1,415	1,313	0	94	1,407	(8)
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,055	869	951	0	0	951	82
CH0	OFFICE OF EMPLOYEE APPEALS	1,753	1,287	1,360	0	0	1,360	72
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	297	396	396	0	0	396	0
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0	121,004	0	0	0	0	(121,004)
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	59,852	58,313	56,661	0	1,624	58,284	(28)
AJ0	ACCESS TO JUSTICE	0	2,951	0	0	0	0	(2,951)
AG0	DISTRICT OF COLUMBIA OFFICE OF OPEN GOVERNMENT	0	263	350	0	0	350	88
AD0	OFFICE OF THE INSPECTOR GENERAL	14,880	13,329	13,048	0	0	13,048	(281)
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	130,367	121,617	94,642	0	24,932	119,574	(2,043)
<b>Total, Governmental Direction and Support</b>		<b>349,803</b>	<b>464,043</b>	<b>492,108</b>	<b>0</b>	<b>43,995</b>	<b>536,103</b>	<b>72,060</b>

**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
<b><i>Economic Development and Regulation</i></b>								
<i>EB0</i>	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	27,673	15,457	8,239	0	4,979	13,219	(2,238)
<i>BD0</i>	OFFICE OF PLANNING	7,249	5,974	6,246	0	30	6,276	302
<i>EN0</i>	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	2,339	4,653	4,852	0	0	4,852	199
<i>TK0</i>	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	537	593	671	0	55	726	133
<i>BJ0</i>	OFFICE OF ZONING	2,986	2,553	2,544	0	0	2,544	(10)
<i>DB0</i>	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	26,457	18,876	12,221	0	7,798	20,019	1,143
<i>CF0</i>	DEPARTMENT OF EMPLOYMENT SERVICES	78,883	74,405	40,654	0	29,981	70,635	(3,770)
<i>DA0</i>	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	645	1,254	1,631	0	0	1,631	377
<i>CR0</i>	DEPT. OF CONSUMER & REGULATORY AFFAIRS	32,251	24,715	10,041	0	15,990	26,031	1,316
<i>CQ0</i>	OFFICE OF THE TENANT ADVOCATE	2,319	1,816	1,924	0	0	1,924	108
<i>BX0</i>	COMMISSION ON ARTS & HUMANITIES	5,211	4,532	3,920	0	100	4,020	(513)
<i>LQ0</i>	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,251	4,843	279	460	5,225	5,964	1,121
<i>DH0</i>	PUBLIC SERVICE COMMISSION	9,561	9,453	0	0	9,901	9,901	447
<i>DJ0</i>	OFFICE OF THE PEOPLE'S COUNSEL	4,723	5,170	0	0	5,447	5,447	277
<i>SR0</i>	DEPT. OF INSURANCE, SECURITIES AND BANKING	14,953	15,088	0	0	17,042	17,042	1,955
<i>CT0</i>	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	6,685	7,295	0	0	8,525	8,525	1,230
<i>HY0</i>	HOUSING AUTHORITY SUBSIDY	25,103	22,823	4,000	0	0	4,000	(18,823)
<i>HP0</i>	HOUSING PRODUCTION TRUST FUND SUBSIDY	13,039	14,384	0	35,109	0	35,109	20,726
<i>ID0</i>	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	0	23,000	0	0	23,000	23,000	0
<b><i>Total, Economic Development and Regulation</i></b>		<b>265,863</b>	<b>256,884</b>	<b>97,221</b>	<b>35,569</b>	<b>128,073</b>	<b>260,864</b>	<b>3,979</b>
<b><i>Public Safety and Justice</i></b>								
<i>FA0</i>	METROPOLITAN POLICE DEPARTMENT	458,516	439,277	442,071	0	9,452	451,523	12,247
<i>FB0</i>	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	194,830	196,615	193,902	0	1,520	195,422	(1,193)
<i>FD0</i>	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	132,300	127,200	116,700	0	0	116,700	(10,500)
<i>FL0</i>	DEPARTMENT OF CORRECTIONS	150,579	134,075	115,294	0	20,297	135,591	1,516
<i>FK0</i>	D.C. NATIONAL GUARD	3,317	2,278	2,270	0	0	2,270	(8)
<i>BN0</i>	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	3,561	1,932	1,829	0	0	1,829	(103)
<i>DQ0</i>	COMMISSION ON JUDICIAL DISABILITIES & TENURE	0	0	0	0	0	0	0

**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
DV0	JUDICIAL NOMINATION COMMISSION	0	0	0	0	0	0	0
FH0	OFFICE OF POLICE COMPLAINTS	2,587	2,058	2,051	0	0	2,051	(6)
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	794	768	888	0	0	888	119
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	8,325	7,378	7,569	0	0	7,569	191
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,003	6,928	7,637	0	0	7,637	709
FI0	CORRECTIONS INFORMATION COUNCIL	0	130	0	0	0	0	(130)
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	298	195	195	0	0	195	0
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	1,293	1,601	1,551	0	0	1,551	(50)
UC0	OFFICE OF UNIFIED COMMUNICATIONS	46,780	45,558	26,536	0	12,028	38,564	(6,994)
FE0	OFFICE OF VICTIM SERVICES	4,667	9,507	0	0	0	0	(9,507)
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	395	70	0	0	0	0	(70)
FW0	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0	250	0	0	0	0	(250)
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	0	375	8,161	0	3,883	12,044	11,669
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	3,000	0	0	0	0	0	0
<b>Total, Public Safety and Justice</b>		<b>1,018,245</b>	<b>976,196</b>	<b>926,655</b>	<b>0</b>	<b>47,180</b>	<b>973,835</b>	<b>(2,361)</b>
<b>Public Education System</b>								
GA0	D.C. PUBLIC SCHOOLS	522,828	549,309	611,817	0	11,680	623,497	74,188
GX0	TEACHERS' RETIREMENT FUND	3,000	3,000	3,000	0	0	3,000	0
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	109,862	122,698	90,856	4,266	8,810	103,932	(18,766)
GC0	D.C. PUBLIC CHARTER SCHOOLS	375,845	427,839	483,667	0	0	483,667	55,828
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	62,070	62,920	64,181	0	0	64,181	1,261
CE0	D.C. PUBLIC LIBRARY	39,573	36,097	34,465	0	584	35,049	(1,048)
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,605	3,490	1,076	0	2,414	3,490	0
GW0	DEPUTY MAYOR FOR EDUCATION	823	1,227	1,912	0	0	1,912	685
GM0	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	31,437	27,641	0	0	0	0	(27,641)
GN0	NON-PUBLIC TUITION	166,568	158,017	150,237	0	0	150,237	(7,780)
GO0	SPECIAL EDUCATION TRANSPORTATION	93,381	93,604	88,760	0	0	88,760	(4,844)
<b>Total, Public Education System</b>		<b>1,406,992</b>	<b>1,485,843</b>	<b>1,529,972</b>	<b>4,266</b>	<b>23,488</b>	<b>1,557,727</b>	<b>71,883</b>

**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
<b>Human Support Services</b>								
JA0	DEPARTMENT OF HUMAN SERVICES	141,715	142,325	163,976	0	1,075	165,051	22,726
RLO	CHILD AND FAMILY SERVICES AGENCY	207,368	192,346	191,596	0	750	192,346	(0)
RMO	DEPARTMENT OF MENTAL HEALTH	195,190	167,274	157,512	0	4,086	161,598	(5,676)
HCO	DEPARTMENT OF HEALTH	86,439 *	87,102	90,672	0	7,761	98,433	11,331
HA0	DEPT OF PARKS AND RECREATION	48,510	38,972	32,174	0	1,399	33,573	(5,399)
BY0	OFFICE ON AGING	16,638	16,165	16,068	0	0	16,068	(98)
BHO	UNEMPLOYMENT COMPENSATION FUND	17,231	18,512	6,512	0	0	6,512	(12,000)
BGO	DISABILITY COMPENSATION FUND	38,310	38,169	19,658	0	0	19,658	(18,511)
HMO	OFFICE OF HUMAN RIGHTS	2,222	2,166	2,148	0	0	2,148	(18)
BZO	OFFICE ON LATINO AFFAIRS	3,712	2,664	2,666	0	0	2,666	2
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	10,602	4,625	3,000	0	0	3,000	(1,625)
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	869	776	768	0	0	768	(8)
VA0	OFFICE OF VETERANS' AFFAIRS	423	379	373	0	0	373	(6)
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	97,016	90,311	106,899	0	0	106,899	16,588
JM0	DEPARTMENT ON DISABILITY SERVICES	64,902	59,544	53,344	0	6,900	60,244	700
HT0	DEPARTMENT OF HEALTH CARE FINANCE	530,124	591,800	647,209	57,427	2,024	706,660	114,860
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	0	0	698	0	0	698	698
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	26,000	0	0	0	0	0	0
<b>Total, Human Support Services</b>		<b>1,487,270</b>	<b>1,453,129</b>	<b>1,495,272</b>	<b>57,427</b>	<b>23,995</b>	<b>1,576,694</b>	<b>123,564</b>
<i>*\$9.9 of DOH \$96.3M FY10 General Fund expenditure total, representing Community Health Care Financing Fund expenditures, is shown under the Enterprise and Other Funds section of this report.</i>								
<b>Public Works</b>								
KT0	DEPARTMENT OF PUBLIC WORKS	124,738	101,911	97,219	0	5,862	103,081	1,170
KA0	DEPARTMENT OF TRANSPORTATION	106,669	93,020	118,879	500	4,615	123,994	30,974
KV0	DEPARTMENT OF MOTOR VEHICLES	36,235	35,689	24,786	0	8,280	33,066	(2,623)
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	46,427	44,577	16,157	0	34,424	50,581	6,004
TC0	D.C. TAXICAB COMMISSION	1,544	1,590	1,069	0	511	1,580	(9)
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	123	123	126	0	0	126	3
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	243,668	257,703	134,817	58,642	24,629	218,088	(39,615)

**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
KD0	SCHOOL TRANSIT SUBSIDY	6,326	6,058	0	0	0	0	(6,058)
<b>Total, Public Works</b>		<b>565,730</b>	<b>540,670</b>	<b>393,053</b>	<b>59,142</b>	<b>78,320</b>	<b>530,515</b>	<b>(10,155)</b>
<b>Financing and Other</b>								
DS0	REPAYMENT OF LOANS AND INTEREST	351,816	410,909	438,072	0	4,372	442,444	31,536
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	2,373	3,000	4,500	0	0	4,500	1,500
CP0	CERTIFICATES OF PARTICIPATION	32,257	33,045	32,534	0	0	32,534	(511)
ZB0	DEBT SERVICE - ISSUANCE COSTS	6,514	15,000	6,000	0	0	6,000	(9,000)
SM0	SCHOOLS MODERNIZATION FUND	8,612	8,613	8,621	0	0	8,621	8
DT0	REPAYMENT OF REVENUE BONDS	2,149	7,574	0	6,691	0	6,691	(883)
ZH0	SETTLEMENTS AND JUDGMENTS	21,470	21,477	21,477	0	0	21,477	0
ZZ0	JOHN A. WILSON BUILDING FUND	3,226	3,598	3,968	0	0	3,968	369
DO0	NON-DEPARTMENTAL	2,410	973	2,000	2,000	18,350	22,350	21,377
CS0	CASH RESERVE	0	40,000	0	0	0	0	(40,000)
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	43,863	49,804	53,617	0	0	53,617	3,813
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	3,000	3,000	0	0	3,000	0
PA0	PAY-AS-YOU-GO CAPITAL FUND	14,933	12,071	0	0	37,448	37,448	25,377
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	90,700	98,700	109,800	0	0	109,800	11,100
BO0	BASEBALL TRANSFER - DEDICATED TAXES	32,081	29,582	0	45,545	0	45,545	15,963
KZ0	HIGHWAY TRUST FUND TRANSFER - DEDICATED TAXES	24,889	37,678	0	20,640	16,654	37,294	(384)
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	93,054	101,696	0	100,718	0	100,718	(978)
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	34,140	61,304	0	65,466	0	65,466	4,162
<b>Total, Financing and Other</b>		<b>764,486</b>	<b>938,024</b>	<b>683,589</b>	<b>241,060</b>	<b>76,825</b>	<b>1,001,473</b>	<b>63,449</b>
<b>Total General Operating Funds</b>		<b>5,858,389</b>	<b>6,114,790</b>	<b>5,617,871</b>	<b>397,464</b>	<b>421,876</b>	<b>6,437,211</b>	<b>322,420</b>
<b>Enterprise and Other Funds</b>								
LA0	WATER AND SEWER AUTHORITY	299	408,093	0	0	422,357	422,357	14,264
LB0	WASHINGTON AQUEDUCT	0	58,399	0	0	61,478	61,478	3,079
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	230,248	260,250	0	0	258,000	258,000	(2,250)
SC0	D.C. SPORTS AND ENTERTAINMENT COMMISSION	443	0	0	0	0	0	0

**Government of the District of Columbia  
FY 2012 Proposed Budget  
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - General Fund	FY 2011 Approved - General Fund	FY 2012 Proposed Local Funds	FY 2012 Proposed Dedicated Taxes	FY 2012 Proposed Other Funds	Total - FY 2012 Proposed General Fund	Change From FY 2011 Approved General Fund
Agy Cde	Agency Name							
DY0	D.C. RETIREMENT BOARD	86,053	30,338	0	0	30,338	30,338	(0)
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0	98,079	0	0	106,529	106,529	8,449
HF0	HOUSING FINANCE AGENCY	0	9,339	0	0	8,884	8,884	(455)
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	112,103	118,919	64,181	0	55,518	119,699	780
UW0	D.C. PUBLIC LIBRARY TRUST FUND	2	17	0	0	17	17	0
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	480,976	400,000	0	0	478,000	478,000	78,000
UZ0	HOUSING PRODUCTION TRUST FUND	40,076	26,793	0	67,989	0	67,989	41,196
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	25,666	49,029	0	0	43,404	43,404	(5,625)
BK0	BALLPARK REVENUE FUND	66,089	53,031	0	61,141	10,000	71,141	18,110
HW0	NOT-FOR-PROFIT HOSPITAL CORPORATION	0	126,931	0	0	126,879	126,879	(52)
TY0	REPAYMENT OF PILOT FINANCING	10,551	12,275	0	0	17,225	17,225	4,950
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	41,805	0	0	0	0	0	0
HC0	DEPARTMENT OF HEALTH (Community Health Care Financing Fund)	9,857	0	0	0	0	0	0
<b>Total, Enterprise and Other Funds</b>		<b>1,104,168</b>	<b>1,651,493</b>	<b>64,181</b>	<b>129,130</b>	<b>1,618,629</b>	<b>1,811,940</b>	<b>160,447</b>
<b>Grand Total, DISTRICT GOVERNMENT</b>		<b>6,962,556</b>	<b>7,766,283</b>	<b>5,682,052</b>	<b>526,594</b>	<b>2,040,504</b>	<b>8,249,150</b>	<b>482,867</b>

\*\* 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 2012 Proposed Budget**  
**Gross Funds**

				<i>FY 2012 Proposed Budget by Type of Funding</i>								
Appropriation Title (Thousands of Dollars)												
Agy Cde	Agency Name	FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds
<b>Governmental Direction and Support</b>												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	18,768	19,225	19,026	0	0	19,026	0	0	19,026	0	19,026
AC0	OFFICE OF THE D.C. AUDITOR	4,151	4,415	3,686	0	0	3,686	0	0	3,686	575	4,261
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	920	889	889	0	0	889	0	0	889	0	889
AA0	OFFICE OF THE MAYOR	4,338	12,983	8,259	0	0	8,259	4,093	0	12,352	436	12,788
RPO	OFFICE OF COMMUNITY AFFAIRS	2,678	0	0	0	0	0	0	0	0	0	0
RS0	SERVE DC	3,900	0	0	0	0	0	0	0	0	0	0
BA0	OFFICE OF THE SECRETARY	2,955	2,728	2,206	0	699	2,905	0	0	2,905	0	2,905
AE0	OFFICE OF THE CITY ADMINISTRATOR	5,085	3,436	3,283	0	0	3,283	0	0	3,283	0	3,283
RK0	D.C. OFFICE OF RISK MANAGEMENT	1,830	1,598	2,728	0	0	2,728	0	0	2,728	0	2,728
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	13,271	10,463	7,270	0	277	7,547	0	0	7,547	2,325	9,872
JR0	OFFICE OF DISABILITY RIGHTS	1,181	1,450	952	0	0	952	664	0	1,616	0	1,616
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	210	3,182	2,584	0	598	3,182	0	0	3,182	0	3,182
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	254,495	32,829	19,068	0	226	19,294	0	0	19,294	11,762	31,056
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	884	0	0	0	0	0	0	0	0	0	0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	25,328	10,003	8,698	0	0	8,698	0	0	8,698	0	8,698
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	85,921	64,137	34,249	0	9,040	43,289	2,788	0	46,077	24,693	70,770
AM0	DEPARTMENT OF GENERAL SERVICES	74,694	28,212	205,426	0	6,506	211,932	0	0	211,932	141,953	353,885
AF0	CONTRACT APPEALS BOARD	1,032	774	796	0	0	796	0	0	796	0	796
DL0	BOARD OF ELECTIONS & ETHICS	8,474	4,235	4,268	0	0	4,268	150	0	4,418	0	4,418
CJ0	OFFICE OF CAMPAIGN FINANCE	1,636	1,415	1,313	0	94	1,407	0	0	1,407	0	1,407
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,055	869	951	0	0	951	0	0	951	0	951
CH0	OFFICE OF EMPLOYEE APPEALS	1,753	1,287	1,360	0	0	1,360	0	0	1,360	0	1,360
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	297	396	396	0	0	396	0	0	396	0	396
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0	260,844	0	0	0	0	0	0	0	0	0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	92,616	94,951	56,661	0	1,624	58,284	19,613	144	78,042	16,490	94,532
AJ0	ACCESS TO JUSTICE	0	2,951	0	0	0	0	0	0	0	0	0
AG0	DISTRICT OF COLUMBIA OFFICE OF OPEN GOVERNMENT	0	263	350	0	0	350	0	0	350	0	350
AD0	OFFICE OF THE INSPECTOR GENERAL	16,632	15,646	13,048	0	0	13,048	2,346	0	15,393	0	15,393
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	139,957	129,401	94,642	0	24,932	119,574	0	0	119,574	7,792	127,366
<b>Total, Governmental Direction and Support</b>		<b>764,062</b>	<b>708,580</b>	<b>492,108</b>	<b>0</b>	<b>43,995</b>	<b>536,103</b>	<b>29,654</b>	<b>144</b>	<b>565,901</b>	<b>206,027</b>	<b>771,928</b>

**Government of the District of Columbia  
FY 2012 Proposed Budget  
Gross Funds**

				<i>FY 2012 Proposed Budget by Type of Funding</i>								
Appropriation Title (Thousands of Dollars)		FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds
Agy Cde	Agency Name											
<b><i>Economic Development and Regulation</i></b>												
<i>EBO</i>	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	31,714	21,105	8,239	0	4,979	13,219	3,000	0	16,219	0	16,219
<i>BD0</i>	OFFICE OF PLANNING	7,892	6,486	6,246	0	30	6,276	18,450	0	24,726	0	24,726
<i>EN0</i>	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	5,761	5,060	4,852	0	0	4,852	361	0	5,213	51	5,264
<i>TK0</i>	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	537	593	671	0	55	726	0	0	726	0	726
<i>BJ0</i>	OFFICE OF ZONING	3,005	2,577	2,544	0	0	2,544	0	0	2,544	24	2,568
<i>DB0</i>	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	85,627	130,311	12,221	0	7,798	20,019	79,934	0	99,953	44,366	144,319
<i>CF0</i>	DEPARTMENT OF EMPLOYMENT SERVICES	121,149	121,689	40,654	0	29,981	70,635	54,052	80	124,766	1,305	126,071
<i>DA0</i>	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	645	1,254	1,631	0	0	1,631	0	0	1,631	0	1,631
<i>CR0</i>	DEPT. OF CONSUMER & REGULATORY AFFAIRS	32,687	24,715	10,041	0	15,990	26,031	0	0	26,031	0	26,031
<i>CQ0</i>	OFFICE OF THE TENANT ADVOCATE	2,319	1,816	1,924	0	0	1,924	0	0	1,924	0	1,924
<i>BX0</i>	COMMISSION ON ARTS & HUMANITIES	6,527	5,298	3,920	0	100	4,020	5,779	0	9,798	0	9,798
<i>LQ0</i>	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,368	4,843	279	460	5,225	5,964	0	0	5,964	0	5,964
<i>DH0</i>	PUBLIC SERVICE COMMISSION	9,851	9,856	0	0	9,901	9,901	475	0	10,376	0	10,376
<i>DJ0</i>	OFFICE OF THE PEOPLE'S COUNSEL	4,723	5,170	0	0	5,447	5,447	0	0	5,447	0	5,447
<i>SR0</i>	DEPT. OF INSURANCE, SECURITIES AND BANKING	15,013	15,088	0	0	17,042	17,042	0	0	17,042	0	17,042
<i>CT0</i>	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	6,697	7,295	0	0	8,525	8,525	0	0	8,525	0	8,525
<i>HY0</i>	HOUSING AUTHORITY SUBSIDY	25,103	22,823	4,000	0	0	4,000	0	0	4,000	18,000	22,000
<i>HPO</i>	HOUSING PRODUCTION TRUST FUND SUBSIDY	13,039	14,384	0	35,109	0	35,109	0	0	35,109	0	35,109
<i>ID0</i>	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	0	23,000	0	0	23,000	23,000	0	0	23,000	0	23,000
<b><i>Total, Economic Development and Regulation</i></b>		<b>377,657</b>	<b>423,362</b>	<b>97,221</b>	<b>35,569</b>	<b>128,073</b>	<b>260,864</b>	<b>162,050</b>	<b>80</b>	<b>422,994</b>	<b>63,746</b>	<b>486,739</b>
<b><i>Public Safety and Justice</i></b>												
<i>FA0</i>	METROPOLITAN POLICE DEPARTMENT	505,059	468,652	442,071	0	9,452	451,523	5,683	0	457,207	21,330	478,537
<i>FB0</i>	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	199,533	196,615	193,902	0	1,520	195,422	0	0	195,422	0	195,422
<i>FD0</i>	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	132,300	127,200	116,700	0	0	116,700	0	0	116,700	0	116,700

**Government of the District of Columbia  
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Appropriation Title (Thousands of Dollars)												
Agy Cde	Agency Name	FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds
FL0	DEPARTMENT OF CORRECTIONS	151,775	134,478	115,294	0	20,297	135,591	359	0	135,950	337	136,288
FK0	D.C. NATIONAL GUARD	5,935	6,581	2,270	0	0	2,270	5,994	0	8,264	0	8,264
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENC	95,627	198,845	1,829	0	0	1,829	135,619	0	137,448	0	137,448
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	263	294	0	0	0	0	295	0	295	0	295
DV0	JUDICIAL NOMINATION COMMISSION	146	205	0	0	0	0	205	0	205	0	205
FH0	OFFICE OF POLICE COMPLAINTS	2,587	2,058	2,051	0	0	2,051	0	0	2,051	0	2,051
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	794	768	888	0	0	888	0	0	888	0	888
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	8,407	7,378	7,569	0	0	7,569	0	0	7,569	90	7,659
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	8,048	8,047	7,637	0	0	7,637	0	0	7,637	1,228	8,865
FI0	CORRECTIONS INFORMATION COUNCIL	0	130	0	0	0	0	0	0	0	0	0
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2,440	1,992	195	0	0	195	1,800	0	1,995	110	2,105
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	1,293	1,601	1,551	0	0	1,551	0	0	1,551	0	1,551
UC0	OFFICE OF UNIFIED COMMUNICATIONS	47,742	45,804	26,536	0	12,028	38,564	0	1,280	39,844	246	40,090
FT0	HOMELAND SECURITY GRANTS	16,221	0	0	0	0	0	0	0	0	0	0
FE0	OFFICE OF VICTIM SERVICES	8,456	13,635	0	0	0	0	0	0	0	0	0
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	10,383	12,413	0	0	0	0	0	0	0	0	0
FW0	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0	250	0	0	0	0	0	0	0	0	0
FQ0	OFFICE OF DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	0	375	8,161	0	3,883	12,044	10,462	0	22,506	210	22,716
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	3,000	0	0	0	0	0	0	0	0	0	0
<b>Total, Public Safety and Justice</b>		<b>1,200,009</b>	<b>1,227,322</b>	<b>926,655</b>	<b>0</b>	<b>47,180</b>	<b>973,835</b>	<b>160,417</b>	<b>1,280</b>	<b>1,135,532</b>	<b>23,551</b>	<b>1,159,083</b>
<b>Public Education System</b>												
GA0	D.C. PUBLIC SCHOOLS	791,368 *	748,934	611,817	0	11,680	623,497	53,545	21,267	698,309	128,634	826,943
GX0	TEACHERS' RETIREMENT FUND	3,000	3,000	3,000	0	0	3,000	0	0	3,000	0	3,000
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	466,420	416,405	90,856	4,266	8,810	103,932	257,699	0	361,631	37,859	399,490
GC0	D.C. PUBLIC CHARTER SCHOOLS	410,005	432,839	483,667	0	0	483,667	0	0	483,667	6,286	489,953
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	62,070	62,920	64,181	0	0	64,181	0	0	64,181	0	64,181
CE0	D.C. PUBLIC LIBRARY	40,787	37,037	34,465	0	584	35,049	948	0	35,997	520	36,518
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,605	3,490	1,076	0	2,414	3,490	0	0	3,490	0	3,490
GW0	DEPUTY MAYOR FOR EDUCATION	1,987	1,227	1,912	0	0	1,912	0	0	1,912	0	1,912

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<i>GM0</i>	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	33,798	27,641	0	0	0	0	0	0	0	0	0
<i>GN0</i>	NON-PUBLIC TUITION	166,568	158,017	150,237	0	0	150,237	0	0	150,237	0	150,237
<i>GO0</i>	SPECIAL EDUCATION TRANSPORTATION	93,602	93,604	88,760	0	0	88,760	0	0	88,760	2,500	91,260
<b>Total, Public Education System</b>		<b>2,071,209</b>	<b>1,985,115</b>	<b>1,529,972</b>	<b>4,266</b>	<b>23,488</b>	<b>1,557,727</b>	<b>312,192</b>	<b>21,267</b>	<b>1,891,185</b>	<b>175,799</b>	<b>2,066,984</b>
<i>*\$142k of DCPS \$791.5M FY10 Gross Funds expenditure total, representing expenditures outside the General Fund, is shown under the Enterprise and Other Funds section of this report.</i>												
<b>Human Support Services</b>												
<i>JA0</i>	DEPARTMENT OF HUMAN SERVICES	334,691	316,665	163,976	0	1,075	165,051	167,461	0	332,512	10,766	343,278
<i>RL0</i>	CHILD AND FAMILY SERVICES AGENCY	278,130	269,670	191,596	0	750	192,346	61,382	17	253,745	11,550	265,296
<i>RM0</i>	DEPARTMENT OF MENTAL HEALTH	216,423	181,723	157,512	0	4,086	161,598	6,806	117	168,522	9,129	177,651
<i>HCO</i>	DEPARTMENT OF HEALTH	251,046 *	271,696	90,672	0	7,761	98,433	141,706	214	240,353	18,858	259,211
<i>HA0</i>	DEPT OF PARKS AND RECREATION	51,903	41,665	32,174	0	1,399	33,573	0	0	33,573	2,229	35,802
<i>BY0</i>	OFFICE ON AGING	26,024	24,155	16,068	0	0	16,068	8,126	0	24,194	1,252	25,445
<i>BH0</i>	UNEMPLOYMENT COMPENSATION FUND	17,231	18,512	6,512	0	0	6,512	0	0	6,512	0	6,512
<i>BG0</i>	DISABILITY COMPENSATION FUND	38,310	38,169	19,658	0	0	19,658	0	0	19,658	0	19,658
<i>HMO</i>	OFFICE OF HUMAN RIGHTS	2,551	2,443	2,148	0	0	2,148	231	0	2,379	0	2,379
<i>BZ0</i>	OFFICE ON LATINO AFFAIRS	4,628	2,864	2,666	0	0	2,666	0	0	2,666	200	2,866
<i>JY0</i>	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	10,602	4,625	3,000	0	0	3,000	0	0	3,000	0	3,000
<i>AP0</i>	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	892	776	768	0	0	768	0	0	768	0	768
<i>VA0</i>	OFFICE OF VETERANS' AFFAIRS	423	379	373	0	0	373	0	0	373	0	373
<i>JZ0</i>	DEPARTMENT OF YOUTH REHABILITATION SERVICES	100,849	90,847	106,899	0	0	106,899	0	0	106,899	278	107,177
<i>JM0</i>	DEPARTMENT ON DISABILITY SERVICES	93,343	88,595	53,344	0	6,900	60,244	31,707	0	91,951	0	91,951
<i>HT0</i>	DEPARTMENT OF HEALTH CARE FINANCE	1,999,082	2,115,700	647,209	57,427	2,024	706,660	1,490,585	0	2,197,245	10,400	2,207,645
<i>HG0</i>	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	0	0	698	0	0	698	0	0	698	0	698
<i>HX0</i>	NOT-FOR PROFIT HOSPITAL CORP. SUBSIDY	26,000	0	0	0	0	0	0	0	0	0	0
<b>Total, Human Support Services</b>		<b>3,452,127</b>	<b>3,468,483</b>	<b>1,495,272</b>	<b>57,427</b>	<b>23,995</b>	<b>1,576,694</b>	<b>1,908,004</b>	<b>349</b>	<b>3,485,046</b>	<b>64,664</b>	<b>3,549,710</b>
<i>*\$9.9M of DOH \$260.9M FY10 Gross Funds expenditure total, representing Community Health Care Financing Fund expenditures, is shown under the Enterprise and Other Funds section of this report.</i>												
<b>Public Works</b>												
<i>KT0</i>	DEPARTMENT OF PUBLIC WORKS	159,760	122,987	97,219	0	5,862	103,081	0	0	103,081	22,725	125,807
<i>KA0</i>	DEPARTMENT OF TRANSPORTATION	119,088	97,199	118,879	500	4,615	123,994	4,127	0	128,121	0	128,121

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<i>KV0</i>	DEPARTMENT OF MOTOR VEHICLES	40,475	38,386	24,786	0	8,280	33,066	0	0	33,066	5,230	38,295
<i>KG0</i>	DISTRICT DEPARTMENT OF THE ENVIRONMENT	83,183	98,919	16,157	0	34,424	50,581	34,158	150	84,889	401	85,290
<i>TC0</i>	D.C. TAXICAB COMMISSION	1,782	1,873	1,069	0	511	1,580	0	0	1,580	284	1,864
<i>KC0</i>	WASHINGTON METRO AREA TRANSIT COMMISSION	123	123	126	0	0	126	0	0	126	0	126
<i>KE0</i>	WASHINGTON METRO AREA TRANSIT AUTHORITY	243,718	257,753	134,817	58,642	24,629	218,088	0	0	218,088	57,206	275,294
<i>KD0</i>	SCHOOL TRANSIT SUBSIDY	6,326	6,058	0	0	0	0	0	0	0	0	0
	<i>Total, Public Works</i>	654,453	623,298	393,053	59,142	78,320	530,515	38,285	150	568,951	85,845	654,796
<b><i>Financing and Other</i></b>												
<i>DS0</i>	REPAYMENT OF LOANS AND INTEREST	351,816	410,909	438,072	0	4,372	442,444	0	0	442,444	0	442,444
<i>ZA0</i>	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	2,373	3,000	4,500	0	0	4,500	0	0	4,500	0	4,500
<i>CP0</i>	CERTIFICATES OF PARTICIPATION	32,257	33,045	32,534	0	0	32,534	0	0	32,534	0	32,534
<i>ZB0</i>	DEBT SERVICE - ISSUANCE COSTS	6,514	15,000	6,000	0	0	6,000	0	0	6,000	0	6,000
<i>SM0</i>	SCHOOLS MODERNIZATION FUND	8,612	8,613	8,621	0	0	8,621	0	0	8,621	0	8,621
<i>DT0</i>	REPAYMENT OF REVENUE BONDS	2,149	7,574	0	6,691	0	6,691	0	0	6,691	0	6,691
<i>ZH0</i>	SETTLEMENTS AND JUDGMENTS	21,470	21,477	21,477	0	0	21,477	0	0	21,477	0	21,477
<i>ZZ0</i>	JOHN A. WILSON BUILDING FUND	3,226	3,598	3,968	0	0	3,968	0	0	3,968	0	3,968
<i>DO0</i>	NON-DEPARTMENTAL	2,410	973	2,000	2,000	18,350	22,350	0	0	22,350	0	22,350
<i>EP0</i>	EMERGENCY PLANNING AND SECURITY FUND	15,624	14,970	0	0	0	0	14,900	0	14,900	0	14,900
<i>CS0</i>	CASH RESERVE	0	40,000	0	0	0	0	0	0	0	0	0
<i>ELO</i>	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	43,863	49,804	53,617	0	0	53,617	0	0	53,617	0	53,617
<i>SV0</i>	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	3,000	3,000	0	0	3,000	0	0	3,000	0	3,000
<i>PA0</i>	PAY-AS-YOU-GO CAPITAL FUND	14,933	12,071	0	0	37,448	37,448	0	0	37,448	0	37,448
<i>RH0</i>	DISTRICT RETIREE HEALTH CONTRIBUTION	90,700	98,700	109,800	0	0	109,800	0	0	109,800	0	109,800
<i>BO0</i>	BASEBALL TRANSFER - DEDICATED TAXES	32,081	29,582	0	45,545	0	45,545	0	0	45,545	0	45,545
<i>SB0</i>	INAUGURAL EXPENSES	44	0	0	0	0	0	0	0	0	0	0
<i>KZ0</i>	HIGHWAY TRUST FUND TRANSFER - DEDICATED TAXES	24,889	37,678	0	20,640	16,654	37,294	0	0	37,294	0	37,294
<i>EZ0</i>	CONVENTION CENTER TRANSFER - DEDICATED TAXES	93,054	101,696	0	100,718	0	100,718	0	0	100,718	0	100,718
<i>TZ0</i>	TIF AND PILOT TRANSFER - DEDICATED TAXES	34,140	61,304	0	65,466	0	65,466	0	0	65,466	0	65,466
	<i>Total, Financing and Other</i>	780,154	952,994	683,589	241,060	76,825	1,001,473	14,900	0	1,016,373	0	1,016,373

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Appropriation Title (Thousands of Dollars)												
Agy Cde	Agency Name	FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds
<b>Total General Operating Funds</b>		9,299,671	9,389,154	5,617,871	397,464	421,876	6,437,211	2,625,502	23,269	9,085,982	619,632	9,705,614
<b>Enterprise and Other Funds</b>												
LA0	WATER AND SEWER AUTHORITY	299	408,093	0	0	422,357	422,357	0	0	422,357	0	422,357
LB0	WASHINGTON AQUEDUCT	0	58,399	0	0	61,478	61,478	0	0	61,478	0	61,478
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	230,248	260,250	0	0	258,000	258,000	0	0	258,000	0	258,000
SC0	D.C. SPORTS AND ENTERTAINMENT COMMISSION	443	0	0	0	0	0	0	0	0	0	0
DY0	D.C. RETIREMENT BOARD	86,053	30,338	0	0	30,338	30,338	0	0	30,338	0	30,338
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0	98,079	0	0	106,529	106,529	0	0	106,529	0	106,529
HF0	HOUSING FINANCE AGENCY	0	9,339	0	0	8,884	8,884	0	0	8,884	0	8,884
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	130,949	149,450	64,181	0	55,518	119,699	38,362	2,408	160,469	0	160,469
UW0	D.C. PUBLIC LIBRARY TRUST FUNDS	2	17	0	0	17	17	0	0	17	0	17
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	480,976	400,000	0	0	478,000	478,000	0	0	478,000	0	478,000
UZ0	HOUSING PRODUCTION TRUST FUND	40,076	26,793	0	67,989	0	67,989	0	0	67,989	0	67,989
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	25,666	49,029	0	0	43,404	43,404	0	0	43,404	0	43,404
BK0	BALLPARK REVENUE FUND	66,089	53,031	0	61,141	10,000	71,141	0	0	71,141	0	71,141
HW0	NOT-FOR-PROFIT HOSPITAL CORP.	0	126,931	0	0	126,879	126,879	0	0	126,879	0	126,879
TY0	REPAYMENT OF PILOT FINANCING	10,551	12,275	0	0	17,225	17,225	0	0	17,225	0	17,225
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	41,805	0	0	0	0	0	0	0	0	0	0
GA0	D.C. PUBLIC SCHOOLS (Miscellaneous Agency Funds)	142	0	0	0	0	0	0	0	0	0	0
HCO	DEPARTMENT OF HEALTH (Community Health Care Financing Fund)	9,857	0	0	0	0	0	0	0	0	0	0
<b>Total, Enterprise and Other Funds</b>		1,123,155	1,682,024	64,181	129,130	1,618,629	1,811,940	38,362	2,408	1,852,710	0	1,852,710
<b>Grand Total, DISTRICT GOVERNMENT</b>		10,422,826	11,071,177	5,682,052	526,594	2,040,504	8,249,150	2,663,864	25,677	10,938,692	619,632	11,558,323

\*\* 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 2012 Proposed Full-Time Equivalent Employment Authority**  
**General Fund**

Appropriation Title Agy Cde	Agency Name	FY 2010 Actuals - General Fund FTEs	FY 2011 Approved - General Fund FTEs	FY 2012 Proposed Local Funds FTEs	FY 2012 Proposed Dedicated Taxes FTEs	FY 2012 Proposed Other Funds FTEs	Total - FY 2012 Proposed General Fund FTEs	Change From FY 2011 Approved General Fund FTEs
<b><i>Governmental Direction and Support</i></b>								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	187.7	198.0	189.0	0.0	0.0	189.0	-9.0
AC0	OFFICE OF THE D.C. AUDITOR	31.5	35.0	32.0	0.0	0.0	32.0	-3.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.0	2.5	2.5	0.0	0.0	2.5	0.0
AA0	OFFICE OF THE MAYOR	49.9	80.9	77.9	0.0	0.0	77.9	-3.0
RP0	OFFICE OF COMMUNITY AFFAIRS	27.1	0.0	0.0	0.0	0.0	0.0	0.0
RS0	SERVE DC	2.4	0.0	0.0	0.0	0.0	0.0	0.0
BA0	OFFICE OF THE SECRETARY	23.3	22.0	17.0	0.0	4.0	21.0	-1.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	45.5	35.5	35.0	0.0	0.0	35.0	-0.5
RK0	OFFICE OF RISK MANAGEMENT	10.7	7.6	22.0	0.0	0.0	22.0	14.4
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	61.9	92.2	82.6	0.0	3.8	86.4	-5.8
JR0	OFFICE OF DISABILITY RIGHTS	7.7	8.0	8.0	0.0	0.0	8.0	0.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	46.5	40.3	37.7	0.0	0.0	37.7	-2.6
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	3.1	0.0	0.0	0.0	0.0	0.0	0.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	25.4	101.0	84.0	0.0	0.0	84.0	-17.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	236.1	191.9	210.0	0.0	0.0	210.0	18.1
AM0	DEPARTMENT OF GENERAL SERVICES	66.0	72.5	696.3	0.0	17.0	713.3	640.8
AF0	CONTRACT APPEALS BOARD	5.5	6.0	6.0	0.0	0.0	6.0	0.0
DL0	BOARD OF ELECTION & ETHICS	38.5	44.0	59.3	0.0	0.0	59.3	15.3
CJ0	OFFICE OF CAMPAIGN FINANCE	17.1	18.0	15.0	0.0	1.0	16.0	-2.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	5.7	6.0	7.0	0.0	0.0	7.0	1.0
CH0	OFFICE OF EMPLOYEE APPEALS	10.7	12.0	13.0	0.0	0.0	13.0	1.0
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0.0	226.0	0.0	0.0	0.0	0.0	-226.0
CB0	OFFICE OF THE ATTORNEY GENERAL	473.7	463.7	453.1	0.0	0.4	453.5	-10.2
AG0	DISTRICT OF COLUMBIA OFFICE OF OPEN GOVERNMENT	0.0	2.0	3.0	0.0	0.0	3.0	1.0
AD0	OFFICE OF THE INSPECTOR GENERAL	99.5	97.8	94.8	0.0	0.0	94.8	-3.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	883.1	861.5	782.5	0.0	41.0	823.5	-38.0
<b>Total, Governmental Direction and Support</b>		<b>2,360.6</b>	<b>2,624.5</b>	<b>2,927.6</b>	<b>0.0</b>	<b>67.2</b>	<b>2,994.8</b>	<b>370.3</b>

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**General Fund**

Appropriation Title Agy Cde	Agency Name	FY 2010 Actuals - General Fund FTEs	FY 2011 Approved - General Fund FTEs	FY 2012 Proposed Local Funds FTEs	FY 2012 Proposed Dedicated Taxes FTEs	FY 2012 Proposed Other Funds FTEs	Total - FY 2012 Proposed General Fund FTEs	Change From FY 2011 Approved General Fund FTEs
<b><i>Economic Development and Regulation</i></b>								
<i>EBO</i>	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	57.9	57.0	30.0	0.0	26.0	56.0	-1.0
<i>BDO</i>	OFFICE OF PLANNING	60.9	52.5	55.5	0.0	0.0	55.5	3.0
<i>ENO</i>	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	23.1	20.5	20.5	0.0	0.0	20.5	0.0
<i>TKO</i>	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	3.9	4.0	5.0	0.0	0.0	5.0	1.0
<i>BJO</i>	OFFICE OF ZONING	18.9	19.0	19.0	0.0	0.0	19.0	0.0
<i>DBO</i>	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	37.7	50.2	30.8	0.0	22.2	53.0	2.8
<i>CF0</i>	DEPARTMENT OF EMPLOYMENT SERVICES	247.1	251.1	80.8	0.0	157.5	238.3	-12.8
<i>DA0</i>	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	4.0	5.0	11.0	0.0	0.0	11.0	6.0
<i>CR0</i>	DEPT. OF CONSUMER & REGULATORY AFFAIRS	254.6	265.0	97.0	0.0	170.0	267.0	2.0
<i>CQ0</i>	OFFICE OF THE TENANT ADVOCATE	13.8	13.5	13.5	0.0	0.0	13.5	0.0
<i>BX0</i>	COMMISSION ON ARTS AND HUMANITIES	4.4	5.0	8.0	0.0	0.0	8.0	3.0
<i>LQ0</i>	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	43.4	44.0	0.0	0.0	47.0	47.0	3.0
<i>DH0</i>	PUBLIC SERVICE COMMISSION	64.8	67.1	0.0	0.0	67.2	67.2	0.1
<i>DJ0</i>	OFFICE OF THE PEOPLE'S COUNSEL	32.5	33.4	0.0	0.0	33.4	33.4	0.0
<i>SR0</i>	DEPT. OF INSURANCE, SECURITIES AND BANKING	92.4	101.8	0.0	0.0	111.8	111.8	10.0
<i>CT0</i>	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	17.8	32.5	0.0	0.0	35.5	35.5	3.0
<b>Total, Economic Development and Regulation</b>		<b>977.1</b>	<b>1,021.6</b>	<b>371.1</b>	<b>0.0</b>	<b>670.6</b>	<b>1,041.6</b>	<b>20.0</b>
<b><i>Public Safety and Justice</i></b>								
<i>FA0</i>	METROPOLITAN POLICE DEPARTMENT	4,743.0	4,805.7	4,714.3	0.0	3.0	4,717.3	-88.5
<i>FBO</i>	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,201.5	2,207.0	2,128.0	0.0	0.0	2,128.0	-79.0
<i>FLO</i>	DEPARTMENT OF CORRECTIONS	837.4	889.0	867.7	0.0	20.0	887.7	-1.4
<i>FK0</i>	D.C. NATIONAL GUARD	24.5	27.4	27.5	0.0	0.0	27.5	0.1
<i>BNO</i>	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	22.5	18.0	16.5	0.0	0.0	16.5	-1.5
<i>FHO</i>	OFFICE OF POLICE COMPLAINTS	23.3	23.3	23.3	0.0	0.0	23.3	0.0
<i>FZ0</i>	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	6.4	8.0	8.0	0.0	0.0	8.0	0.0

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**General Fund**

Appropriation Title Agy Cde	Agency Name	FY 2010 Actuals - General Fund FTEs	FY 2011 Approved - General Fund FTEs	FY 2012 Proposed Local Funds FTEs	FY 2012 Proposed Dedicated Taxes FTEs	FY 2012 Proposed Other Funds FTEs	Total - FY 2012 Proposed General Fund FTEs	Change From FY 2011 Approved General Fund FTEs
<i>FX0</i>	OFFICE OF THE CHIEF MEDICAL EXAMINER	72.2	70.0	68.0	0.0	0.0	68.0	-2.0
<i>FS0</i>	OFFICE OF ADMINISTRATIVE HEARINGS	55.0	57.1	66.6	0.0	0.0	66.6	9.5
<i>FI0</i>	CORRECTIONS INFORMATION COUNCIL	0.0	1.0	0.0	0.0	0.0	0.0	-1.0
<i>FJ0</i>	CRIMINAL JUSTICE COORDINATING COUNCIL	1.7	1.5	1.3	0.0	0.0	1.3	-0.2
<i>FV0</i>	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	14.9	17.0	17.0	0.0	0.0	17.0	0.0
<i>UC0</i>	OFFICE OF UNIFIED COMMUNICATIONS	358.0	343.0	343.0	0.0	0.0	343.0	0.0
<i>FE0</i>	OFFICE OF VICTIM SERVICES	4.4	3.5	0.0	0.0	0.0	0.0	-3.5
<i>FO0</i>	OFFICE OF JUSTICE GRANTS ADMINISTRATION	1.9	0.7	0.0	0.0	0.0	0.0	-0.7
<i>FQ0</i>	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	0.0	3.0	9.4	0.0	0.0	9.4	6.4
<b>Total, Public Safety and Justice</b>		<b>8,366.6</b>	<b>8,475.2</b>	<b>8,290.5</b>	<b>0.0</b>	<b>23.0</b>	<b>8,313.5</b>	<b>-161.8</b>
<b>Public Education System</b>								
<i>GA0</i>	D.C. PUBLIC SCHOOLS	4,776.5	6,633.7	6,721.8	0.0	17.5	6,739.3	105.5
<i>GD0</i>	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	231.6	219.0	205.1	6.0	0.0	211.1	-7.9
<i>CE0</i>	D.C. PUBLIC LIBRARY	449.5	433.9	422.8	0.0	0.0	422.8	-11.1
<i>GB0</i>	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	11.1	23.0	0.0	0.0	23.0	23.0	0.0
<i>GW0</i>	DEPUTY MAYOR FOR EDUCATION	6.6	8.0	11.0	0.0	0.0	11.0	3.0
<i>GM0</i>	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	269.5	251.8	0.0	0.0	0.0	0.0	-251.8
<i>GN0</i>	NON-PUBLIC TUITION	0.0	11.0	11.0	0.0	0.0	11.0	0.0
<i>GO0</i>	SPECIAL EDUCATION TRANSPORTATION	1,654.8	1,666.6	1,610.2	0.0	0.0	1,610.2	-56.5
<b>Total, Public Education System</b>		<b>7,399.6</b>	<b>9,247.0</b>	<b>8,981.8</b>	<b>6.0</b>	<b>40.5</b>	<b>9,028.3</b>	<b>-218.7</b>
<b>Human Support Services</b>								
<i>JA0</i>	DEPARTMENT OF HUMAN SERVICES	265.8	228.8	249.8	0.0	0.0	249.8	21.0
<i>RL0</i>	CHILD AND FAMILY SERVICES AGENCY	620.0	601.0	582.0	0.0	0.0	582.0	-19.0
<i>RM0</i>	DEPARTMENT OF MENTAL HEALTH	1,232.6	1,185.9	1,130.0	0.0	37.0	1,167.0	-18.9
<i>HCO</i>	DEPARTMENT OF HEALTH	258.3	262.4	180.8	0.0	77.9	258.6	-3.8
<i>HA0</i>	DEPT OF PARKS AND RECREATION	532.0	573.3	506.1	0.0	0.0	506.1	-67.2
<i>BY0</i>	OFFICE ON AGING	19.6	19.5	17.5	0.0	0.0	17.5	-2.0
<i>HMO</i>	OFFICE OF HUMAN RIGHTS	25.1	24.0	22.1	0.0	0.0	22.1	-1.9

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**General Fund**

Appropriation Title Agy Cde	Agency Name	FY 2010 Actuals - General Fund FTEs	FY 2011 Approved - General Fund FTEs	FY 2012 Proposed Local Funds FTEs	FY 2012 Proposed Dedicated Taxes FTEs	FY 2012 Proposed Other Funds FTEs	Total - FY 2012 Proposed General Fund FTEs	Change From FY 2011 Approved General Fund FTEs
<i>BZ0</i>	OFFICE ON LATINO AFFAIRS	10.1	10.0	10.0	0.0	0.0	10.0	0.0
<i>AP0</i>	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.5	6.0	6.0	0.0	0.0	6.0	0.0
<i>VA0</i>	OFFICE OF VETERANS AFFAIRS	3.9	4.0	4.0	0.0	0.0	4.0	0.0
<i>JZ0</i>	DEPARTMENT OF YOUTH REHABILITATION SERVICES	581.1	579.5	579.4	0.0	0.0	579.4	-0.1
<i>JM0</i>	DEPARTMENT ON DISABILITY SERVICES	186.8	198.0	194.6	0.0	0.0	194.6	-3.4
<i>HT0</i>	DEPT. OF HEALTHCARE FINANCE	61.3	77.8	78.8	3.4	3.3	85.4	7.7
<i>HG0</i>	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	0.0	0.0	5.0	0.0	0.0	5.0	5.0
<b>Total, Human Support Services</b>		<b>3,803.2</b>	<b>3,770.1</b>	<b>3,566.1</b>	<b>3.4</b>	<b>118.1</b>	<b>3,687.5</b>	<b>-82.6</b>
<b>Public Works</b>								
<i>KT0</i>	DEPARTMENT OF PUBLIC WORKS	1,284.6	1,248.9	1,135.9	0.0	26.0	1,161.9	-86.9
<i>KA0</i>	DEPARTMENT OF TRANSPORTATION	331.0	317.0	566.3	0.0	0.0	566.3	249.3
<i>KV0</i>	DEPARTMENT OF MOTOR VEHICLES	247.6	232.0	186.0	0.0	47.0	233.0	1.0
<i>KG0</i>	DISTRICT DEPARTMENT OF THE ENVIRONMENT	162.7	153.8	93.1	0.0	71.0	164.1	10.3
<i>TC0</i>	D.C. TAXI CAB COMMISSION	23.0	21.0	16.0	0.0	5.0	21.0	0.0
<b>Total, Public Works</b>		<b>2,048.9</b>	<b>1,972.7</b>	<b>1,997.3</b>	<b>0.0</b>	<b>149.0</b>	<b>2,146.3</b>	<b>173.6</b>
<b>Financing and Other</b>								
<i>DO0</i>	NON-DEPARTMENTAL	0.0	0.0	40.0	0.0	0.0	40.0	40.0
<b>Total, Financing and Other</b>		<b>0.0</b>	<b>0.0</b>	<b>40.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40.0</b>	<b>40.0</b>
<b>Total General Operating Funds</b>		<b>24,955.9</b>	<b>27,111.1</b>	<b>26,174.3</b>	<b>9.4</b>	<b>1,068.4</b>	<b>27,252.1</b>	<b>141.0</b>
<b>Enterprise and Other Funds</b>								
<i>DC0</i>	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	72.6	77.0	0.0	0.0	77.0	77.0	0.0
<i>DY0</i>	D.C. RETIREMENT BOARD	38.2	47.6	0.0	0.0	50.0	50.0	2.4
<i>GF0</i>	UNIVERSITY OF THE DISTRICT OF COLUMBIA	829.5	1,006.2	681.9	0.0	329.9	1,011.9	5.7
<i>UZ0</i>	HOUSING PRODUCTION TRUST FUND	14.5	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total, Enterprise and Other Funds</b>		<b>954.7</b>	<b>1,130.8</b>	<b>681.9</b>	<b>0.0</b>	<b>456.9</b>	<b>1,138.9</b>	<b>8.1</b>
<b>Grand Total, DISTRICT GOVERNMENT</b>		<b>25,910.7</b>	<b>28,241.9</b>	<b>26,856.2</b>	<b>9.4</b>	<b>1,525.4</b>	<b>28,390.9</b>	<b>149.0</b>

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**Gross Funds**

				<i>FY 2012 Employment Authority by Type of Funding</i>								
Appropriation Title		FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
<b>Governmental Direction and Support</b>												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	187.7	198.0	189.0	0.0	0.0	189.0	0.0	0.0	189.0	0.0	189.0
AC0	OFFICE OF THE D.C. AUDITOR	31.5	35.0	32.0	0.0	0.0	32.0	0.0	0.0	32.0	0.0	32.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.0	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	49.9	90.5	77.9	0.0	0.0	77.9	4.1	0.0	82.0	5.5	87.5
RP0	OFFICE OF COMMUNITY AFFAIRS	27.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RS0	SERVE DC	9.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BA0	OFFICE OF THE SECRETARY	23.3	22.0	17.0	0.0	4.0	21.0	0.0	0.0	21.0	0.0	21.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	45.5	37.0	35.0	0.0	0.0	35.0	0.0	0.0	35.0	0.0	35.0
RK0	OFFICE OF RISK MANAGEMENT	21.7	17.0	22.0	0.0	0.0	22.0	0.0	0.0	22.0	0.0	22.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	122.6	107.3	82.6	0.0	3.8	86.4	0.0	0.0	86.4	15.0	101.4
JR0	OFFICE OF DISABILITY RIGHTS	7.7	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	50.9	48.0	37.7	0.0	0.0	37.7	0.0	0.0	37.7	4.4	42.0
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	3.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	102.5	101.0	84.0	0.0	0.0	84.0	0.0	0.0	84.0	0.0	84.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	298.6	330.2	210.0	0.0	0.0	210.0	0.0	0.0	210.0	100.8	310.8
AM0	DEPARTMENT OF GENERAL SERVICES	265.0	72.5	696.3	0.0	17.0	713.3	0.0	0.0	713.3	0.0	713.3
AF0	CONTRACT APPEALS BOARD	5.5	6.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
DL0	BOARD OF ELECTION & ETHICS	38.5	44.0	59.3	0.0	0.0	59.3	0.0	0.0	59.3	0.0	59.3
CJ0	OFFICE OF CAMPAIGN FINANCE	17.1	18.0	15.0	0.0	1.0	16.0	0.0	0.0	16.0	0.0	16.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	5.7	6.0	7.0	0.0	0.0	7.0	0.0	0.0	7.0	0.0	7.0
CH0	OFFICE OF EMPLOYEE APPEALS	10.7	12.0	13.0	0.0	0.0	13.0	0.0	0.0	13.0	0.0	13.0
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0.0	226.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CB0	OFFICE OF THE ATTORNEY GENERAL	736.2	742.1	453.1	0.0	0.4	453.5	132.0	3.0	588.5	140.2	728.7
AG0	DISTRICT OF COLUMBIA OFFICE OF OPEN GOVERNMENT	0.0	2.0	3.0	0.0	0.0	3.0	0.0	0.0	3.0	0.0	3.0
AD0	OFFICE OF THE INSPECTOR GENERAL	114.0	115.0	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	925.8	905.0	782.5	0.0	41.0	823.5	0.0	0.0	823.5	45.5	869.0

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**Gross Funds**

			<i>FY 2012 Employment Authority by Type of Funding</i>									
Appropriation Title	FY 2010 Actuals - Gross Funds	FY 2011 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 2012 Proposed Budget - Gross Funds	
Agy Cde                      Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	
<b>Total, Governmental Direction and Support</b>			<b>2,927.6</b>	<b>0.0</b>	<b>67.2</b>	<b>2,994.8</b>	<b>156.4</b>	<b>3.0</b>	<b>3,154.2</b>	<b>311.3</b>	<b>3,465.5</b>	
<b>Economic Development and Regulation</b>												
<i>EB0</i> OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	57.9	60.0	30.0	0.0	26.0	56.0	0.0	0.0	56.0	0.0	56.0	
<i>BD0</i> OFFICE OF PLANNING	64.2	58.5	55.5	0.0	0.0	55.5	5.5	0.0	61.0	0.0	61.0	
<i>EN0</i> DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	23.1	25.0	20.5	0.0	0.0	20.5	4.0	0.0	24.5	0.5	25.0	
<i>TK0</i> OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	3.9	4.0	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	5.0	
<i>BJ0</i> OFFICE OF ZONING	18.9	19.0	19.0	0.0	0.0	19.0	0.0	0.0	19.0	0.0	19.0	
<i>DB0</i> DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	107.2	140.1	30.8	0.0	22.2	53.0	60.9	0.0	113.8	32.7	146.5	
<i>CF0</i> DEPARTMENT OF EMPLOYMENT SERVICES	465.5	613.9	80.8	0.0	157.5	238.3	378.3	0.0	616.6	1.3	617.9	
<i>DA0</i> BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	4.0	5.0	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	11.0	
<i>CR0</i> DEPT. OF CONSUMER & REGULATORY AFFAIRS	254.6	265.0	97.0	0.0	170.0	267.0	0.0	0.0	267.0	0.0	267.0	
<i>CQ0</i> OFFICE OF THE TENANT ADVOCATE	13.8	13.5	13.5	0.0	0.0	13.5	0.0	0.0	13.5	0.0	13.5	
<i>BX0</i> COMMISSION ON ARTS AND HUMANITIES	12.9	14.0	8.0	0.0	0.0	8.0	8.0	0.0	16.0	0.0	16.0	
<i>LQ0</i> ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	43.4	44.0	0.0	0.0	47.0	47.0	0.0	0.0	47.0	0.0	47.0	
<i>DH0</i> PUBLIC SERVICE COMMISSION	65.9	72.6	0.0	0.0	67.2	67.2	5.4	0.0	72.6	0.0	72.6	
<i>DJ0</i> OFFICE OF THE PEOPLE'S COUNSEL	32.5	33.4	0.0	0.0	33.4	33.4	0.0	0.0	33.4	0.0	33.4	
<i>SR0</i> DEPT. OF INSURANCE, SECURITIES AND BANKING	92.4	101.8	0.0	0.0	111.8	111.8	0.0	0.0	111.8	0.0	111.8	
<i>CT0</i> OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	17.8	32.5	0.0	0.0	35.5	35.5	0.0	0.0	35.5	0.0	35.5	
<b>Total, Economic Development and Regulation</b>			<b>371.1</b>	<b>0.0</b>	<b>670.6</b>	<b>1,041.6</b>	<b>462.1</b>	<b>0.0</b>	<b>1,503.7</b>	<b>34.5</b>	<b>1,538.2</b>	
<b>Public Safety and Justice</b>												
<i>FA0</i> METROPOLITAN POLICE DEPARTMENT	4,800.7	4,867.0	4,714.3	0.0	3.0	4,717.3	59.5	0.0	4,776.8	4.3	4,781.0	
<i>FB0</i> FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,201.5	2,207.0	2,128.0	0.0	0.0	2,128.0	0.0	0.0	2,128.0	0.0	2,128.0	
<i>FL0</i> DEPARTMENT OF CORRECTIONS	837.4	894.0	867.7	0.0	20.0	887.7	5.0	0.0	892.7	1.4	894.0	

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**Gross Funds**

Appropriation Title		FY 2010 Actuals - Gross Funds	FY 2011 Approved Budget - Gross Funds	FY 2012 Employment Authority by Type of Funding									TOTAL FY 2012 Proposed 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		
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	
FK0	D.C. NATIONAL GUARD	65.1	67.0	27.5	0.0	0.0	27.5	40.8	0.0	68.3	0.0	68.3	
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	48.8	53.0	16.5	0.0	0.0	16.5	39.5	0.0	56.0	0.0	56.0	
DQ0	COMMISSION ON JUDICIAL DISABILITIES AND TENURE	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0	
DV0	JUDICIAL NOMINATION COMMISSION	1.5	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	23.3	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	6.4	8.0	8.0	0.0	0.0	8.0	0.0	0.0	8.0	0.0	8.0	
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	72.2	70.0	68.0	0.0	0.0	68.0	0.0	0.0	68.0	0.0	68.0	
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	63.3	65.1	66.6	0.0	0.0	66.6	0.0	0.0	66.6	8.0	74.6	
FI0	CORRECTIONS INFORMATION COUNCIL	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	12.7	14.0	1.3	0.0	0.0	1.3	12.7	0.0	14.0	1.0	15.0	
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	14.9	17.0	17.0	0.0	0.0	17.0	0.0	0.0	17.0	0.0	17.0	
UC0	OFFICE OF UNIFIED COMMUNICATIONS	358.6	345.0	343.0	0.0	0.0	343.0	0.0	0.0	343.0	2.0	345.0	
FE0	OFFICE OF VICTIM SERVICES	5.7	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	4.9	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	0.0	3.0	9.4	0.0	0.0	9.4	7.6	0.0	17.0	2.0	19.0	
<b>Total, Public Safety and Justice</b>		<b>8,519.1</b>	<b>8,650.4</b>	<b>8,290.5</b>	<b>0.0</b>	<b>23.0</b>	<b>8,313.5</b>	<b>169.1</b>	<b>0.0</b>	<b>8,482.5</b>	<b>18.6</b>	<b>8,501.1</b>	
<b>Public Education System</b>													
GA0	D.C. PUBLIC SCHOOLS	7,175.5	7,807.1	6,721.8	0.0	17.5	6,739.3	348.5	123.4	7,211.1	717.1	7,928.2	
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	336.4	319.9	205.1	6.0	0.0	211.1	121.0	0.0	332.1	0.4	332.5	
CE0	D.C. PUBLIC LIBRARY	458.6	440.9	422.8	0.0	0.0	422.8	6.0	0.0	428.8	0.0	428.8	
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	11.1	23.0	0.0	0.0	23.0	23.0	0.0	0.0	23.0	0.0	23.0	
GW0	DEPUTY MAYOR FOR EDUCATION	6.6	8.0	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	11.0	
GM0	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	269.5	251.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
GN0	NON-PUBLIC TUITION	0.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	11.0	
GO0	SPECIAL EDUCATION TRANSPORTATION	1,654.8	1,666.6	1,610.2	0.0	0.0	1,610.2	0.0	0.0	1,610.2	0.0	1,610.2	
<b>Total, Public Education System</b>		<b>9,912.5</b>	<b>10,528.3</b>	<b>8,981.8</b>	<b>6.0</b>	<b>40.5</b>	<b>9,028.3</b>	<b>475.5</b>	<b>123.4</b>	<b>9,627.2</b>	<b>717.5</b>	<b>10,344.7</b>	

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**Gross Funds**

			<i>FY 2012 Employment Authority by Type of Funding</i>									
Appropriation Title		FY 2011 Approved Budget - Gross Funds										TOTAL FY 2012 Proposed Budget - Gross Funds
Agy Cde	Agency Name	FTEs	FTEs	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	FTEs
<b>Human Support Services</b>												
JA0	DEPARTMENT OF HUMAN SERVICES	878.1	858.5	249.8	0.0	0.0	249.8	581.3	0.0	831.0	11.0	842.0
RL0	CHILD AND FAMILY SERVICES AGENCY	957.3	840.0	582.0	0.0	0.0	582.0	227.0	0.0	809.0	12.0	821.0
RM0	DEPARTMENT OF MENTAL HEALTH	1,268.5	1,275.1	1,130.0	0.0	37.0	1,167.0	7.5	0.0	1,174.5	81.2	1,255.7
HCO	DEPARTMENT OF HEALTH	798.4	774.6	180.8	0.0	77.9	258.6	472.0	0.0	730.6	5.0	735.6
HA0	DEPT OF PARKS AND RECREATION	535.3	577.3	506.1	0.0	0.0	506.1	0.0	0.0	506.1	4.9	511.0
BY0	D.C. OFFICE ON AGING	32.6	39.5	17.5	0.0	0.0	17.5	12.5	0.0	30.0	12.0	42.0
HMO	OFFICE OF HUMAN RIGHTS	27.0	26.0	22.1	0.0	0.0	22.1	1.9	0.0	24.0	0.0	24.0
BZ0	OFFICE ON LATINO AFFAIRS	10.1	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	6.5	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	3.9	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	581.1	580.0	579.4	0.0	0.0	579.4	0.0	0.0	579.4	0.0	579.4
JM0	DEPARTMENT ON DISABILITY SERVICES	415.4	406.8	194.6	0.0	0.0	194.6	206.2	0.0	400.8	0.0	400.8
HT0	DEPT. OF HEALTHCARE FINANCE	120.7	173.0	78.8	3.4	3.3	85.4	87.5	0.0	173.0	0.0	173.0
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	5.0
<b>Total, Human Support Services</b>		<b>5,635.0</b>	<b>5,570.8</b>	<b>3,566.1</b>	<b>3.4</b>	<b>118.1</b>	<b>3,687.5</b>	<b>1,595.8</b>	<b>0.0</b>	<b>5,283.3</b>	<b>126.1</b>	<b>5,409.4</b>
<b>Public Works</b>												
KT0	DEPARTMENT OF PUBLIC WORKS	1,433.1	1,428.9	1,135.9	0.0	26.0	1,161.9	0.0	0.0	1,161.9	179.0	1,340.9
KA0	DEPARTMENT OF TRANSPORTATION	334.2	320.0	566.3	0.0	0.0	566.3	2.0	0.0	568.3	0.0	568.3
KV0	DEPARTMENT OF MOTOR VEHICLES	247.6	232.0	186.0	0.0	47.0	233.0	0.0	0.0	233.0	0.0	233.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	260.6	305.7	93.1	0.0	71.0	164.1	143.7	0.0	307.8	3.9	311.7
TC0	D.C. TAXICAB COMMISSION	23.9	22.0	16.0	0.0	5.0	21.0	0.0	0.0	21.0	1.0	22.0
<b>Total, Public Works</b>		<b>2,299.3</b>	<b>2,308.5</b>	<b>1,997.3</b>	<b>0.0</b>	<b>149.0</b>	<b>2,146.3</b>	<b>145.7</b>	<b>0.0</b>	<b>2,292.0</b>	<b>183.9</b>	<b>2,475.9</b>
<b>Financing and Other</b>												
DO0	NON-DEPARTMENTAL	0.0	0.0	40.0	0.0	0.0	40.0	0.0	0.0	40.0	0.0	40.0
<b>Total, Financing and Other</b>		<b>0.0</b>	<b>0.0</b>	<b>40.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40.0</b>	<b>0.0</b>	<b>0.0</b>	<b>40.0</b>	<b>0.0</b>	<b>40.0</b>

**Government of the District of Columbia**  
**FY 2012 Proposed Full-Time Equivalent Employment Authority**  
**Gross Funds**

Appropriation Title			FY 2012 Employment Authority 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 2012 Proposed Budget - Gross Funds	
Agy Cde	Agency Name	FY 2010 Actuals - Gross Funds FTEs	FY 2011 Approved Budget - Gross Funds FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
<b>Total General Operating Funds</b>		<b>30,745.3</b>	<b>31,708.5</b>	<b>26,174.3</b>	<b>9.4</b>	<b>1,068.4</b>	<b>27,252.1</b>	<b>3,004.5</b>	<b>126.4</b>	<b>30,382.9</b>	<b>1,391.9</b>	<b>31,774.8</b>
<b>Enterprise and Other Funds</b>												
<i>DC0</i>	D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD	72.6	77.0	0.0	0.0	77.0	77.0	0.0	0.0	77.0	0.0	77.0
<i>DY0</i>	D.C. RETIREMENT BOARD	38.2	47.6	0.0	0.0	50.0	50.0	0.0	0.0	50.0	0.0	50.0
<i>GF0</i>	UNIVERSITY OF THE DISTRICT OF COLUMBIA	1,035.0	1,202.9	681.9	0.0	329.9	1,011.9	183.1	14.1	1,209.0	0.0	1,209.0
<i>UZ0</i>	HOUSING PRODUCTION TRUST FUND	14.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total, Enterprise and Other Funds</b>		<b>1,160.2</b>	<b>1,327.5</b>	<b>681.9</b>	<b>0.0</b>	<b>456.9</b>	<b>1,138.9</b>	<b>183.1</b>	<b>14.1</b>	<b>1,336.0</b>	<b>0.0</b>	<b>1,336.0</b>
<b>Grand Total, DISTRICT GOVERNMENT</b>		<b>31,905.6</b>	<b>33,036.0</b>	<b>26,856.2</b>	<b>9.4</b>	<b>1,525.4</b>	<b>28,390.9</b>	<b>3,187.6</b>	<b>140.5</b>	<b>31,719.0</b>	<b>1,391.9</b>	<b>33,110.8</b>

# **FY 2012 Budget Budget Request Act**

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A COMPILATION OF ACTS

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ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA AND  
SIGNED BY THE MAYOR OF THE DISTRICT OF COLUMBIA

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To approve the request of the District of Columbia government for appropriation and authorization for the fiscal year ending September 30, 2012.

This compilation is based on the Fiscal Year 2012 Budget Request Act of 2011, effective June 29, 2011 (D.C. Act 19-92) as modified by the Fiscal Year 2012 Dedicated Tax Emergency Technical Amendment Act of 2011, effective August 1, 2011(D.C. Act 19-116) and the Fiscal Year 2012 Budget Support Act of 2011, effective July 22, 2011(D.C. Act 19-98).

Sec. 2. The Council of the District of Columbia and the Mayor of the District of Columbia approved the following expenditure levels and appropriation language for the government of the District of Columbia for the fiscal year ending September 30, 2012.

**DIVISION A  
DISTRICT OF COLUMBIA APPROPRIATION REQUEST  
TITLE I--FEDERAL FUNDS**

**THE DISTRICT OF COLUMBIA COURT SYSTEM**

**FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS**

For salaries and expenses for the District of Columbia Courts, \$229,068,000, to be allocated as follows: for the District of Columbia Court of Appeals, \$12,830,000, of which not to exceed \$1,500 is for official reception and representation expenses; for the District of Columbia Superior Court, \$111,613,000, of which not to exceed \$1,500 is for official reception and representation expenses; for the District of Columbia Court System, \$66,520,000, of which not to exceed \$1,500 is for official reception and representation expenses; and \$38,105,000, to remain available until September 30, 2013, 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, with payroll and financial services to be provided on a contractual basis with the General Services Administration (“GSA”), and such services shall include the preparation of monthly financial reports, copies of which shall be submitted directly by GSA to the President and to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Oversight and Government Reform of the House of Representatives, and the Committee on Homeland Security and Governmental Affairs of the Senate; provided further, that 30 days after providing written notice to the President and 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 for operations, and not more than 4 % of the funds provided under this heading for facilities.

#### **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 for counsel authorized under section 21–2060, D.C. Official Code (relating to representation services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), \$55,000,000, 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, with payroll and financial services to be provided on a contractual basis with the GSA, and such services shall include the preparation of monthly financial reports, copies of which shall be submitted directly by GSA to the President and to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Oversight and Government Reform of the House of Representatives, and the Committee on Homeland Security and Governmental Affairs of the Senate; provided further, that not more than \$10,000,000 of the funds provided in this account may be transferred to, and merged with, funds made available under the heading “Federal Payment to the District of Columbia Courts” for District of Columbia courthouse facilities.

#### **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 their purpose.

#### **FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT**

For a Federal payment for a school improvement program in the District of Columbia, \$67,000,000, to be allocated as follows: for the District of Columbia Public Schools, \$44,500,000 to improve public school education in the District of Columbia; for the Office of the State Superintendent of Education, \$20,000,000 to expand quality public charter schools in the District of Columbia, to remain available until expended; and for the University of the District of Columbia, \$2,500,000 to support the Community College of the District of Columbia.

#### **FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY**

For a Federal payment to the District of Columbia Water and Sewer Authority, \$25,000,000, 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, 2013, 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, \$2,000,000, to remain available until expended.

#### **FEDERAL PAYMENT FOR REDEVELOPMENT OF THE ST. ELIZABETHS HOSPITAL CAMPUS**

For a Federal payment to the District of Columbia, \$18,000,000, for planning activities to support redevelopment efforts at the site of the former St. Elizabeths Hospital in the District of Columbia.

### **FEDERAL PAYMENT FOR HIV/AIDS PREVENTION**

For a Federal payment to the District of Columbia, \$5,000,000, to support initiatives designed to reduce the incidence of human immunodeficiency virus and acquired immunodeficiency syndrome 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, \$5,000,000, to fund competitively awarded grants for nonprofit fine and performing arts organizations based in and primarily serving 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, \$14,900,000, 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 2012 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 \$10,938,692,000 (of which \$6,208,646,000 shall be from local funds (including \$526,594,000 from dedicated taxes), \$1,015,449,000 shall be from Federal grant funds, \$1,499,115,000 from Medicaid payments, \$2,040,504,000 shall be from other funds, and \$25,677,000 shall be from private funds, and \$149,300,000 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 \$619,632,000; in addition, for capital construction projects, an increase of \$4,007,501,000, of which \$2,934,012,000 shall be from local funds, \$223,858,000 from the District of Columbia Highway Trust Fund, \$33,140,000 from the Local Transportation Fund, and \$816,492,000 from Federal grant funds, and a rescission of \$2,849,882,000 of which \$1,796,345,000 shall be from local funds, \$749,426,000 from Federal grant funds, \$252,694,000 from the District of Columbia Highway Trust Fund, and \$51,416,000 from the Local Transportation Fund appropriated under

this heading in prior fiscal years, for a net amount of \$1,157,619,000, 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 2012 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 2012; 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, \$565,901,000 (including \$492,108,000 from local funds, \$29,654,000 from Federal grant funds, \$43,995,000 from other funds, and \$144,000 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. – \$19,026,000 from local funds; provided, that not to exceed \$10,600 shall be available for the Chairman of the Council of the District of Columbia from this appropriation for official reception and representation expenses;

(2) Office of the District of Columbia Auditor. – \$3,686,000 from local funds;

(3) Advisory Neighborhood Commission. – \$889,000 from local funds;

(4) Office of the Mayor. – \$12,352,000 (including \$8,259,000 from local funds and \$4,093,000 from Federal grant funds); provided, that not to exceed \$10,600 shall be available for the Mayor from this appropriation for official reception and representation expenses;

(5) Office of the Secretary. –\$2,905,000 (including \$2,206,000 from local funds and \$699,000 from other funds); provided, that, beginning in fiscal year 2010, 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;

- (6) City Administrator. –\$3,283,000 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;
- (7) Office of Risk Management. – \$2,728,000 from local funds;
- (8) Department of Human Resources. – \$7,547,000 (including \$7,270,000 from local funds and \$277,000 from other funds);
- (9) Office of Disability Rights. –\$1,616,000 (including \$952,000 from local funds and \$664,000 from Federal grant funds);
- (10) Medical Liability Captive Insurance Agency. –\$3,182,000 (including \$2,584,000 from local funds and \$598,000 from other funds), and all unexpended fiscal year 2011 local and other funds as of September 30, 2011, to remain available until expended;
- (11) Office of Finance and Resource Management. –\$19,294,000 (including \$19,068,000 from local funds and \$226,000 from other funds);
- (12) Office of Contracting and Procurement. –\$8,698,000 from local funds;
- (13) Office of Chief Technology Officer. –\$46,077,000 (including \$34,249,000 from local funds, \$2,788,000 from Federal grant funds; and \$9,040,000 from other funds);
- (14) Department of General Services –\$211,932,000 (including \$205,426,000 from local funds and \$6,506,000 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).
- (15) Contract Appeals Board. – \$796,000 from local funds;
- (16) Board of Elections and Ethics. – \$4,418,000 (including \$4,268,000 from local funds, and \$150,000 from Federal grant funds);
- (17) Office of Campaign Finance. – \$1,407,000 (including \$1,313,000 from local funds and \$94,000 from other funds);
- (18) Public Employee Relations Board. –\$951,000 from local funds;
- (19) Office of Employee Appeals. –\$1,360,000 from local funds;
- (20) Metropolitan Washington Council of Governments. –\$396,000 from local funds;
- (21) Office of the Attorney General. –\$78,042,000 (including \$56,661,000 from local funds, \$19,613,000 from Federal grant funds, \$144,000 from private grant funds, and \$1,624,000 from other funds);
- (22) District of Columbia Open Government Office. – \$350,000 from local funds;
- (23) Office of the Inspector General. – \$15,393,000 (including \$13,048,000 from local funds and \$2,346,000 from Federal grant funds);
- (24) Office of the Chief Financial Officer. – \$119,574,000 (including \$94,642,000 from local funds, and \$24,932,000 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.

### **Economic Development and Regulation**

Economic development and regulation, \$422,994,000 (including \$132,791,000 from local funds (including \$35,569,000 from dedicated taxes), \$139,050,000 from Federal grant funds, \$128,073,000 from other funds, \$80,000 from private funds, \$18,000,000 from funds previously appropriated from this Act under the heading “Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus”, and \$5,000,000 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. – \$16,219,000 (including \$8,239,000 from local funds, \$4,979,000 from other funds, and \$3,000,000 from Federal grant funds); provided, that up to \$11,100,000 of funds available under this heading received from Louis Dreyfus Property Group, LLC, or one of its affiliates or assigns approved by the Mayor, for the purchase of the real property and airspace constituting the Center Leg Freeway PILOT Area to be paid to The Washington Development Group, Inc., or its assigns, to settle the lawsuit regarding the Center Leg Freeway PILOT Area;

(2) Office of Planning. – \$24,725,000 (including \$6,245,000 from local funds, \$450,000 from Federal grant funds, \$30,000 from other funds, and \$18,000,000 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 § 6-1110.01), 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. – \$5,213,000 (including \$4,852,000 from local funds, and \$361,000 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;

(4) Office of Motion Pictures and Television Development. – \$726,000 (including \$671,000 from local funds and \$55,000 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. –\$2,544,000 from local funds;
- (6) Department of Housing and Community Development. –\$99,953,000 (including \$12,221,000 from local funds, \$79,934,000 from Federal grant funds, and \$7,798,000 from other funds);
- (7) Department of Employment Services. – \$124,766,000 (including \$40,654,000 from local funds, \$54,052,000 from Federal grant funds, \$29,981,000 from other funds, and \$80,000 from private funds); provided, that of the local funds appropriated, up to 1% may be deposited into the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02), and used for the purposes set forth in section 5204 (D.C. Official Code § 4-1345.03) of that act; provided further, that \$1,024,437 shall be transferred to the Office of Administrative Hearings for hearing appeals related to unemployment insurance benefits.
- (8) Real Property Tax Appeals Commission. – \$1,631,000 from local funds;
- (9) Department of Consumer and Regulatory Affairs. –\$26,030,000 (including \$10,040,000 from local funds and \$15,990,000 from other funds);
- (10) Office of the Tenant Advocate. – \$1,924,000 from local funds;
- (11) Commission on Arts and Humanities. –\$9,798,000 (including \$3,920,000 from local funds, \$779,000 from Federal grant funds, \$100,000 from other funds, and \$5,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for D.C. Commission on the Arts and Humanities Grants,” to fund competitively awarded grants for nonprofit fine and performing arts organizations based in and primarily serving the District of Columbia);
- (12) Alcoholic Beverage Regulation Administration. – \$5,964,000 (including \$739,000 from local funds (including \$460,000 from dedicated taxes) and \$5,225,000 from other funds);
- (13) Public Service Commission. – \$10,376,000 (including \$475,000 from Federal grant funds and \$9,901,000 from other funds);
- (14) Office of the People’s Counsel. – \$5,447,000 from other funds;
- (15) Department of Insurance, Securities, and Banking. – \$17,042,000 from other funds;
- (16) Office of Cable Television and Telecommunications. –\$8,525,000 from other funds;
- (17) Housing Authority Subsidy Payment. – \$4,000,000 from local funds;
- (18) Housing Production Trust Fund Subsidy Payment. –\$35,110,000 from local funds (including \$35,110,000 from dedicated taxes); and
- (19) Business Improvement District Transfer. – \$23,000,000 from other funds.

### **Public Safety and Justice**

Public safety and justice, \$1,135,532,000 (including \$926,655,000 from local funds, \$156,117,000 from Federal grant funds, \$47,180,000 from other funds, \$1,280,000 from private funds, \$2,000,000 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. –\$457,206,000 (including \$442,071,000 from local funds, \$5,683,000 from Federal grant funds, and \$9,452,000 from other funds);
- (2) Fire and Emergency Medical Services Department. – \$195,422,000 (including \$193,902,000 from local funds and \$1,520,000 from other funds);
- (3) Police Officers and Firefighters Retirement System. – \$116,700,000 from local funds;
- (4) Department of Corrections. –\$135,950,000 (including \$115,294,000 from local funds, \$20,297,000 from other funds, and \$359,000 from Federal grant funds);
- (5) District of Columbia National Guard. – \$8,264,000 (including \$2,270,000 from local funds, \$3,994,000 from Federal grant funds, and \$2,000,000 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. – \$137,448,000 (including \$1,829,000 from local funds and \$135,619,000 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. – \$2,051,000 from local funds;
- (10) District of Columbia Sentencing and Criminal Code Review Commission. – \$888,000 from local funds;
- (11) Office of the Chief Medical Examiner. –\$7,569,000 from local funds;
- (12) Office of Administrative Hearings. –\$7,637,000 from local funds;
- (13) Criminal Justice Coordinating Council. – \$1,995,000 (including \$195,000 from local funds, and \$1,800,000 from funds previously appropriated in this Act under the heading “Federal Payment to the Criminal Justice Coordinating Council”);
- (14) Forensic Laboratory Technician Training Program. –\$1,551,000 from local funds;
- (15) Office of Unified Communications. –\$39,844,000 (including \$26,536,000 from local funds, \$12,028,000 from other funds, and \$1,280,000 from private funds); and
- (16) Deputy Mayor for Public Safety and Justice – \$22,506,000 (including \$8,161,000 from local funds, \$10,462,000 from Federal grant funds, and \$3,883,000 from other funds); provided, that not less than \$221,000 of this appropriation shall be available to fund the District of Columbia Poverty Lawyer Loan Assistance Program, established by section 401 of the Access to Justice Initiative Establishment Act of 2010, passed on 2<sup>nd</sup> reading on June 14, 2011 (Enrolled version of Bill 19-203); and provided further, that \$3,028,829 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.

### **Public Education System**

Public education system, including the development of national defense education programs, \$1,891,185,000 (including \$ 1,534,238 from local funds (including \$4,266,000 from dedicated taxes), \$212,592,000 from Federal grant funds, \$23,488,000 from other funds, \$21,267,000 from private funds, \$35,100,000 from funds previously appropriated in this Act under the heading “Federal Payment for Resident Tuition Support”, and \$64,500,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement in the District of Columbia”); to be allocated as follows:

(1) District of Columbia Public Schools.— \$698,309,000 (including \$611,817,000 from local funds, \$9,045,000 from Federal grant funds, \$11,680,000 from other funds, \$21,267,000 from private funds, and \$44,500,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement”); 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 2011 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, 2011, 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 2012 (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, 2012;

(2) Teachers Retirement System. —\$3,000,000 from local funds;

(3) Office of the State Superintendent of Education.— \$361,631,000 (including \$95,122,000 from local funds (including \$4,266,000 from dedicated taxes), \$202,599,000 from Federal grant funds, \$8,810,000 from other funds, \$35,100,000 from funds previously appropriated in this Act under the heading “Federal Payment for Resident Tuition Support,” and \$20,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement” to expand quality public charter schools in the District of Columbia, shall be available for the Office of the State Superintendent of Education); 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, 2012, 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 2011 unexpended local funds shall remain available until expended for the Blackman and Jones v. District of Columbia consent decree; provided further, that funds deposited into the Healthy Schools Fund, established by section 102 of the Healthy Schools Act of 2010, effective July 27, 2010 (D.C. Law 18-209; D.C. Official Code § 38-821.02), shall remain available until expended;

(4) District of Columbia Public Charter Schools.— \$483,667,000 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)(5)); 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, 2011, 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 2012 (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, 2012; 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.— \$64,181,000 from local funds; provided, that \$500,000 shall be made available exclusively for the transition of the Community College of the District of Columbia to operate independently from the University of the District of Columbia; provided further, that \$14,365,000 shall be made available exclusively for use by the Community College Program; provided further, 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 and the Board of Trustees of the University of the District of Columbia shall adopt, for the fiscal year beginning October 1, 2011, 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, 2011, 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 2012 (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, 2012; 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. —\$35,997,000 (including \$34,465,000 from local funds, \$948,000 from Federal grant funds, and \$584,000 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;

(7) Public Charter School Board. —\$3,490,000 (including \$1,076,000 from local funds and \$2,414,000 from other funds);

(8) Office of the Deputy Mayor for Education. — \$1,912,000 from local funds;

provided, that amounts on deposit as of September 30, 2010, within the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02), shall be available and shall remain available until expended;

(9) Non-Public Tuition. – \$150,237,000 from local funds; and

(10) Special Education Transportation. – \$88,760,000 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, 2011, 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 2012 (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, 2012; 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.

### **Human Support Services**

Human support services, \$3,485,046,000 (including \$1,552,699,000 from local funds (including \$57,427,000 from dedicated taxes), \$403,889,000 from Federal grant funds, \$1,499,115,000 from Medicaid payments, \$23,995,000 from other funds, \$349,000 from private funds, and \$5,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for HIV/AIDS Prevention”); provided further, that up to 1% of the local funds appropriated for the Child Family and Services Agency, the Department of Health, the Department of Human Services, the Department of Mental Health, and the Department of Youth Rehabilitation Services may be deposited into the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02) (“Integrated Services Fund”), and used for the purposes set forth in section 5204 (D.C. Official Code § 4-1345.03) of that act; provided further, that funds deposited into the Integrated Services Fund shall remain available until expended; to be allocated as follows:

(1) Department of Human Services. –\$332,512,000 (including \$163,976,000 from local funds, \$153,295,000 from Federal grant funds, \$14,166,000 from Medicaid payments, and \$1,075,000 from other funds);

(2) Child and Family Services Agency. –\$253,745,000 (including \$191,596,000 from local funds, \$61,382,000 from Federal grant funds, \$750,000 from other funds, and \$17,000 from private funds);

(3) Department of Mental Health. –\$168,522,000 (including \$157,512,000 from local funds, \$1,890,000 from Federal grant funds, \$4,916,000 from Medicaid payments, \$4,086,000 from other funds, and \$117,000 from private funds); in addition to the funds otherwise appropriated under this Act, the Department of Mental Health may expend any funds that are or were paid by the United States Virgin Islands to the District in fiscal year 2011 or fiscal year 2012 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

further, that the funds shall be expended in a manner determined by the Director of the Department of Mental Health;

(4) Department of Health. –\$240,353,000 (including \$90,672,000 from local funds, \$136,706,000 from Federal grant funds, \$7,761,000 from other funds, \$214,000 from private 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. –\$33,573,000 (including \$32,174,000 from local funds, and \$1,399,000 from other funds);

(6) Office on Aging. –\$24,194,000 (including \$16,068,000 from local funds and \$8,126,000 from Federal grant funds);

(7) District of Columbia Unemployment Compensation Fund. – \$6,512,000 from local funds;

(8) Disability Compensation Fund. –\$19,658,000 from local funds, and all unexpended fiscal year 2011 funds as of September 30, 2011, to remain available until expended;

(9) Office of Human Rights. –\$2,379,000 (including \$2,148,000 from local funds and \$231,000 from Federal grant funds);

(10) Office of Latino Affairs. – \$2,666,000 from local funds;

(11) Children Investment Trust Fund Subsidy Payment. – \$3,000,000 from local funds;

(12) Office of Asian and Pacific Islander Affairs. – \$768,000 from local funds;

(13) Office on Veterans Affairs. – \$373,000 from local funds;

(14) Department of Youth Rehabilitation Services. – \$106,899,000 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. –\$91,951,000 (including \$53,344,000 from local funds, \$26,860,000 from Federal grant funds, \$4,847,000 from Medicaid payments, and \$6,900,000 from other funds);

(16) Department of Healthcare Finance. –\$2,197,245,000 (including \$704,636,000 from local funds (including \$57,427,000 from dedicated taxes), \$15,399,000 from Federal grant funds, \$1,475,186,000 from Medicaid payments, and \$2,024,000 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 Services. - \$698,000 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, \$568,951,000 (including \$452,195,000 from local funds (including \$59,142,000 from dedicated taxes), \$38,285,000 from Federal grant funds, \$150,000 from private funds, and \$78,320,000 from other funds), to be allocated as follows:

(1) Department of Public Works. –\$103,081,000 (including \$97,219,000 from local funds and \$5,862,000 from other funds);

(2) Department of Transportation. –\$128,121,000 (including \$119,379,000 from local funds (including \$500,000 from dedicated taxes), \$4,127,000 from Federal grant funds, and \$4,615,000 from other funds);

(3) Department of Motor Vehicles. –\$33,066,000 (including \$24,786,000 from local funds and \$8,280,000 from other funds);

(4) Department of the Environment. –\$84,889,000 (including \$16,157,000 from local funds, \$34,158,000 from Federal grant funds, \$34,424,000 from other funds, and \$150,000 from private funds);

(5) Taxi Cab Commission. –\$1,580,000 (including \$1,069,000 from local funds and \$511,000 from other funds);

(6) Washington Metropolitan Area Transit Commission. – \$126,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. –\$ 218,088,000 (including \$193,459,000 from local funds (including \$58,642,000 from dedicated taxes), and \$24,629,000 from other funds).

### **Financing and Other**

Financing and Other, \$1,016,374,000 (including \$924,649,000 from local funds (including \$241,060,000 from dedicated taxes), \$76,825,000 from other funds, and \$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 – \$442,444,000 (including \$438,072,000 from local funds, and \$4,372,000 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 –\$4,500,000 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 located at One Judiciary Square, and for the Unified Communications Center and Office of Unified Communications, located on the St. Elizabeths Campus, \$32,534,000 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), \$8,621,000 from local funds;

(6) Revenue Bonds - for the repayment of revenue bonds, \$6,691,000 from local funds (including \$6,691,000 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, \$21,477,000 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, \$3,968,000 from local funds;

(9) Non-Departmental - to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget, 22,350,000 (including \$4,000,000 from local funds (including \$2,000,000 from dedicated taxes), and \$18,350,000 from other funds); to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this Act;

(10) 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;

(11) Equipment Lease Operating – \$53,617,000 from local funds;

(12) Pay-As-You-Go Capital funds – in lieu of capital financing, \$37,448,000 from other funds to be transferred to the Capital Fund; provided, that the Office of the Chief Financial Officer reconcile the capital budgets recorded in the District’s Financial Accounting System of Record (“SOAR”), with budgets approved by the Council annually and provide the Mayor with a report on the reconciliation at the project level by February 1, following the end of every fiscal year;

(13) District Retiree Health Contribution – for a District Retiree Health Contribution, \$109,800,000 from local funds;

(14) Baseball Revenue –45,545,000 from local funds derived from a dedicated tax to account for the inflows and outflows of both operating and capital dollars; in addition, the amounts appropriated herein may be increased by such amounts as may be necessary and as are consistent with the Ballpark Omnibus Financing and Revenue Act of 2004, effective April 8, 2005 (D.C. Law 15-320; D.C. Official Code § 10-1601.01 *et seq.*), to pay debt service, and to maintain and replenish required reserves for baseball revenue bonds;

(15) Convention Center Transfer. – \$100,718,000 from local funds (including \$100,718,000 from dedicated taxes);

(16) Highway Trust Fund Transfer. –\$37,294,000 (including \$20,640,000 from local funds (including \$20,640,000 from dedicated taxes) and \$16,654,000 from other funds);

(17) Tax Increment Financing - the amounts appropriated herein may be increased by an amount not to exceed \$65,466,000 from dedicated taxes for a Tax Increment and PILOT Financing program; and

(18) Emergency and Contingency Funds –\$3,000,000 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.

### **Revised Revenue Estimate Contingency Priority**

(a) The amount appropriated as District of Columbia local funds shall be increased by the amounts the September 2011 revised revenue estimates exceed the revenue estimate of the Chief Financial Officer of the District of Columbia dated February 28, 2011.

(b) The funds authorized to be obligated and expended by this section shall be allocated as follows:

(1) Fifty percent shall be deposited in the Cash Flow Reserve Account established by section 47-392.02(j-2) of the District of Columbia Official Code.

(2) Fifty percent shall be allocated as set forth in the Contingency for Additional Estimated Revenue Act of 2011, passed on 2<sup>nd</sup> reading on June 14, 2011 (Enrolled version of Bill 19-203) as modified by the Fiscal Year 2012 Dedicated Tax Emergency Technical Amendment Act of 2011, effective August 1, 2011 (D.C. Act 19-116).

(c) The District of Columbia may obligate and expend any increase in the amount of funds authorized by this section only if the Chief Financial Officer certifies the increase in revenue and certifies that the use of the amounts is not anticipated to have a negative impact on the long-term financial plan of the District.

### **ENTERPRISE AND OTHER FUNDS**

The amount of \$1,852,710,000 (including \$193,311,000 from local funds (including \$129,130,000 from dedicated taxes), \$35,862,000 from Federal grants, \$1,618,629,000 from other funds, \$2,408,000 from private funds, and \$2,500,000 from funds previously appropriated in this Act under the heading "Federal Payment for School Improvement" to support the Community College of the District of Columbia) 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, the TIF and PILOT debt service agencies, the Ballpark Fund, and the Housing Production Trust Fund.

### **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, \$422,357,000 from other funds, of which \$296,000 shall be apportioned for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, \$752,480,000 to be distributed as follows: \$72,035,000 for the Blue Plains Wastewater Treatment Plant, \$56,798,000 for the Sanitary Sewer System, \$78,279,000 for the Water System, \$513,853,000 for the Combined Sewer Overflow Program, \$1,343,000 for the Stormwater System, \$17,672,000 for the Washington Aqueduct, and \$12,500,000 for the capital equipment program; in addition, \$25,000,000 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, \$61,478,000 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.*), \$258,000,000 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, \$106,529,000 from other funds.

#### **Housing Finance Agency**

For the Housing Finance Agency, \$8,884,000 from other funds.

### **University of the District of Columbia**

For the University of the District of Columbia, \$160,469,000 (including \$64,181,000 from local funds, \$35,862,000 from Federal grant funds, \$55,518,000 from other funds, \$2,408,000 from private funds, and \$2,500,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement” to support the Community College of the District of Columbia); 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, and the Board of Trustees of the University of the District of Columbia shall adopt, for the fiscal year beginning October 1, 2011, 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 the Board of Trustees of the University of the District of Columbia is authorized to use the Municipal University Fund, established for depositing all revenues and receipts derived from tuition and fees, for the University purposes as the Board of Trustees may approve, in compliance with all applicable regulations.

### **District of Columbia Public Library Trust Fund**

For the District of Columbia Public Library Trust Fund, \$17,000 from other funds.

### **Unemployment Insurance Trust Fund**

For the Unemployment Insurance Trust Fund, \$478,000,000 from other funds.

### **Housing Production Trust Fund**

For the Housing Production Trust Fund, \$67,989,000 (including \$67,989,000 from dedicated taxes), to 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, \$43,404,000 from other funds.

### **Baseball Fund**

For the Baseball Fund, \$71,141,000 (including \$61,141,000 from local funds (including \$61,141,000 from dedicated taxes), and \$10,000,000 from other funds).

### **Repayment of Payment in Lieu of Taxes Financing**

For Repayment of Payment in Lieu of Taxes Financing, \$17,225,000 from other funds.

### **Not-For-Profit Hospital Corporation**

For the Not-For-Profit Hospital Corporation, \$126,879,000 from other funds.

### **Capital Outlay**

For capital construction projects, an increase of \$4,007,501,000, of which \$2,934,012,000 shall be from local funds, \$50,466,000 from the Local Transportation Fund, \$223,858,000 from the District of Columbia Highway Trust Fund, \$816,492,000 from Federal grant funds and a rescission of \$2,849,882,000 of which \$1,796,345,000 is from local funds, \$252,694,000 from

the District of Columbia Highway Trust Fund, \$749,426,000 from Federal grant funds, and \$51,416,000 from the Local Transportation Fund appropriated under this heading in prior fiscal years for a net amount of \$1,157,619,000, to remain available until expended; 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. Whenever in this Act, an amount is specified within an appropriation for particular purposes or objects of expenditure, such amount, unless otherwise specified, shall be considered as the maximum amount that may be expended for said purpose or object rather than an amount set apart exclusively therefore.

SEC. 102. Appropriations in this Act shall be available for expenses of travel and for the payment of dues of organizations concerned with the work of the District of Columbia government, when authorized by the Mayor, or, in the case of the Council of the District of Columbia, funds may be expended with the authorization of the Chairman of the Council.

SEC. 103. 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. 104. The District of Columbia may use local funds provided in this Act to carry out lobbying activities on any matter.

SEC. 105. The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title on or before November 30, 2012.

SEC. 106. Consistent with the provisions of section 1301(a) of title 31, United States Code, appropriations under this Act shall be applied only to the objects for which the appropriations were made except as otherwise provided by law.

SEC. 107. (a) 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 the 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 Police;

(2) At the discretion of the Fire Chief, an officer or employee of the 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 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.

(b) This section does not supersede any provision in local law that is more restrictive with regard to the use of official vehicles.

SEC. 108. (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, , approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1–204.42), for all agencies of the District government for fiscal year 2012 that is in the total amount of the approved appropriation and that realigns all budget 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 of the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 109. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer of 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 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, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1–204.42).

SEC. 110. The remaining, unused funds appropriated to the District in section 168 of the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1531; Pub. L. No. 106-113), are re-appropriated, to remain available until expended, to the District of Columbia for commercial and neighborhood revitalization purposes, such purposes to include providing financial inducements, including loans, grants, offsets to local taxes, and other instruments, that promote commercial revitalization in enterprise zones and low- and moderate income areas in the District of Columbia.

SEC. 111. 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. 112. (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 4 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.

SEC. 113. Except as expressly provided otherwise, any reference to "this Act" contained in this division shall be treated as referring only to the provisions of this division.

SEC. 114. This division may be cited as the "District of Columbia Appropriations Act, 2012".

## **DIVISION – B DISTRICT OF COLUMBIA AUTHORIZATION REQUEST**

SEC. 201. 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 conviction 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. 202. 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. 203. 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 the District of Columbia Nonprofit Corporation Act, approved August 6, 1962 (76 Stat. 265; D.C. Official Code § 29-301.01 *et seq.*), or pursuant to its successor, the District of Columbia Official Code Title 29 (Business Organizations) Enactment Act of 2010, signed by the Mayor on February 27, 2011 (D.C. Act 18-724; 58 DCR 1720), 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. 204. 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. 205. 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. 206. An Act to authorize the Commissioners of the District of Columbia on behalf of the United States to transfer from the United States to the District of Columbia Redevelopment Land Agency title to certain real property in said District, approved September 8, 1960 (74 Stat. 871; D.C. Official Code § 6-321.01 *et seq.*), is amended as follows:

(a) Section 1 (D.C. Official Code § 6-321.01) is amended as follows:

(1) Strike the phrase “United States to transfer” and insert the phrase “by one or more quitclaim deeds” in its place.

(2) Strike the phrase “as follows: The area bounded by the east line of 14th Street Southwest, the existing southerly (or westerly) building line of Maine Avenue Southwest, the northerly line of Fort Lesley J. McNair at P Street Southwest, and the bulkhead line established pursuant to the Rivers and Harbors Act of 1899 (30 Stat. 1151), as amended, together with any land area extending channelward from said bulkhead line.” and insert the phrase: “as follows: The property the legal description of which is the Southwest Waterfront Project Site (dated October 8, 2009) under Exhibit A of the document titled ‘Intent to Clarify the Legal Description in Furtherance of Land Disposition Agreement’, as filed with the District of Columbia Recorder of Deeds on October 27, 2009 as Instrument Number 2009116776.” in its place.

(b) Section 2 (D.C. Official Code § 6-321.02) is amended by striking the phrase “urban renewal plan” and inserting the phrase “master plan” in its place.

(c) Section 3 (D.C. Official Code § 6-321.03) is amended by striking the phrase “Subject to the provisions of section 5 of this Act, the” and inserting the word “The” in its place.

(d) Section 4 (D.C. Official Code § 6-321.04) is amended as follows:

(1) Subsection (a) is amended as follows:

(A) Strike the phrase “to lease to a redevelopment company or other lessee” and insert the phrase “to lease or sell to a redevelopment company or other lessee or purchaser” in its place.

(B) Strike the phrase “this Act but may not otherwise dispose of such property except to the United States or any department or agency thereof, or to the District of Columbia, in accordance with section 5 of this Act.” and insert the phrase “this Act.” in its place.

(2) Subsections (b) and (c) are repealed.

(e) Section 5 (D.C. Official Code § 6-321.05) is repealed.

(f) Section 8 (D.C. Official Code § 6-321.08) is amended by striking the period at the end and inserting the phrase “, except that any reference to the ‘Agency’ shall be deemed to be a reference to the District of Columbia as the successor in interest to the Agency, and any reference to the ‘United States’ shall be deemed to be a reference to the United States or any federal agency with authority over or title to any portion of the Southwest Waterfront Project site.” in its place.

SEC. 207. An Act Authorizing the Commissioners of the District of Columbia to make regulations respecting the rights and privileges of the fish wharf, approved March 19, 1906 (34 Stat. 72; D.C. Official Code § 37-205.01), is amended as follows:

(1) The existing language is designated as subsection (a).

(2) A new subsection (b) is added to read as follows:

“(b) For the purposes of this act, the term “and market” in the phrase “municipal fish wharf and market” is hereby clarified to expressly expand what might be interpreted as a narrow focus to the sale of fish and shellfish to the broadest definition of “market” and “market uses” to include, but not be limited to, the enclosed or open air vending, selling, leasing, demonstrating, crafting, consuming, and exhibiting, of all types of food and beverage, produce, consumables, organic or “green” themed items, plants and flowers, artisan ware, arts, handmade or handicrafts, and such other similar or related retail and consumer goods as well as any and all appurtenant, ancillary, complementary, or co-existing cultural, theatrical, residential, exhibition, office, or arts uses.”.

SEC. 208. (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. 209. An Act Authorizing the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes, approved August 30, 1935 (Pub. L. No. 74-409; 49 Stat. 1028), is amended by adding a new section 15 to read as follows:

“Sec. 15. The Secretary of the Army, acting through the Chief of Engineers, shall modify the Washington Channel portion of the Washington Harbor project for navigation, District of Columbia, authorized by this act as follows:

“The following portion of the existing Washington Channel is deauthorized: beginning at Washington Harbor Channel Geometry Centerline of the 400 foot wide main navigational ship

channel, Centerline Station No. 103+73.12, coordinates North 441948.20, East 1303969.30, as stated and depicted on the Condition Survey Anacostia, Virginia, Washington and Magazine Bar Shoal Channels, Washington, D.C., Sheet 6 of 6, prepared by the U.S. Army Corps of Engineers, Baltimore district, July 2007; thence departing the aforementioned centerline traveling the following courses and distances: N. 40° 10' 45" E., 200.00 feet to a point, on the outline of said 400' wide channel thence binding on said outline the following three (3) courses and distances: S. 49° 49' 15" E., 1,507.86 feet to a point, thence; S. 29° 44' 42" E., 2,083.17 feet to a point, thence; S. 11° 27' 04" E., 363.00 feet to a point, thence; S. 78° 32' 56" W., 200.00 feet to a point binding on the centerline of the 400 foot wide main navigational channel at Centerline Station No. 65+54.31, thence; continuing with the aforementioned centerline the following courses and distances: N. 11° 27' 04" W., 330.80 feet to a point, Centerline Station No. 68+85.10, thence; N. 29° 44' 42" W., 2,015.56 feet to a point, Centerline Station No. 89+00.67, thence; N. 49° 49' 15" W., 1,472.45 feet to the point of beginning, such area in total containing a computed area of 777,284 square feet or 17.84399 acres of riparian water way."

SEC. 210. (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) Parcel 255, Lots 13, 15, and 24 (Southwest Waterfront), including the riparian area designated as Pier 5;
- (2) Square 473, Lots 819, 846, 847, 848, 849, 850, 884 (Southwest Waterfront);
- (3) Square 503, Lot 884 (Southwest Waterfront);
- (4) Square 390, Lot 54 (Southwest Waterfront);
- (5) Square 391, Lots 804, 805, and 806 (Southwest Waterfront);
- (6) Square 471, Lot 810 (Southwest Waterfront);
- (7) Square 472, Lot 827 (Southwest Waterfront)
- (8) Square 473, Lots 814, 815, 819, 837, 839, 843, and 844 (Southwest Waterfront);
- (9) Square 503, Lots 883 and 884 (Southwest Waterfront);
- (10) Reservation 277A (North Capitol Street and Florida Avenue, N.W.);
- (11) Square 2558, Lot 0810 (a portion of the Marie H. Reed Community Learning Center, a District of Columbia Public School);
- (12) Square 2901, Lot 0816 (Raymond Recreation Center, a portion of the Raymond Elementary School campus);
- (13) Square 2901, Lot 0815 (a portion of the Raymond Elementary School campus);
- (14) Square 0364, Lot 0837 (a portion of the Shaw Junior High School campus);
- (15) Parcel 246, Lot 0051 (P.R. Harris School);
- (16) Square 2864, Lot 0830 (Meyer Elementary School, closed);
- (17) Square 3327, Lot 0800 (Rudolph Elementary, closed);
- (18) Square 0511, Lot 0822 (fields and parking of Bundy School, closed);
- (19) Square 0767, Lot 0829 (Canal Park, north parcel);

- (20) Square 0769, Lot 0821 (Canal Park, south parcel);
- (21) Square 0768, Lot 0810 (Canal Park, center parcel);
- (22) Square 2882, Lot 0936 (Banneker Senior High School campus, western portion);
- (23) Square 2880, Lot 0859 (Banneker Senior High School, eastern portion);
- (24) Square 0336, Lot 0828 (Shaw Jr. High School recreation fields);
- (25) Square 0593, Lot 0823 (portion of Bowen Elementary School campus);
- (26) Square 0593, Lot 0822 (portion of Bowen Elementary School campus);
- (27) Square 0595, Lot 0810 (portion of Bowen Elementary School campus);
- (28) Square 0593, Lot 0826 (portion of Bowen Elementary School campus);
- (29) Square 0595, Lot 0807 (portion of Bowen Elementary School campus);
- (30) Square 0647, Lot 0802 (portion of Bowen Elementary School campus);
- (31) Square 0595, Lot 0809 (portion of Bowen Elementary School campus);
- (32) Square 0645, Lot 0816 (portion of Bowen Elementary School campus);
- (33) Square 0650N, Lot 0808 (portion of Bowen Elementary School campus);
- (34) Square 0647, Lot 0803 (portion of Bowen Elementary School campus);
- (35) Square 0645W, Lot 0808 (portion of Bowen Elementary School campus);
- (36) Square 0593, Lot 0050 (portion of Bowen Elementary School campus);
- (37) Square 0593, Lot 0051 (portion of Bowen Elementary School campus);
- (38) Square 0542, Lot 0085 (Southwest Library site);
- (39) All of Reservation 542 between Albermale 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);
- (40) 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);
- (41) Howard Street, N.W. in Reservation 470 (Deal Middle School);
- (42) Fort Drive, N.W. in Reservation 515 (Deal Middle School);
- (43) All of Reservation 519 in Square 5876 and Square 5884, including Lot 940 in Square 5876 (Johnson Middle School);
- (44) The play field portion of Reservation 360 in Square 23 (Francis Middle School);
- (45) The area described in unnumbered section 1 of An Act To authorize the Commissioners of the District of Columbia on behalf of the United States to transfer from the United States to the District of Columbia Redevelopment Land Agency title to certain real property in said District, approved September 8, 1960 (74 Stat. 871; Pub. L. 86-736; D.C. Official Code § 6-321.01) (Southwest Waterfront), to the extent not previously conveyed to the District;
- (46) Square 2673, Lot 890 (offices of the District of Columbia Department of Parks and Recreation);
- (47) Square 5862, Lots 0135, 0954, and 0958 (Barry Farm New Communities Initiative); and
- (48) 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).

SEC. 211. 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 Council 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. 212. 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 to” and inserting the phrase “at least equal to” in its place.

SEC. 213. 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. 214. 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, unless his or her source of income derives from District locally appropriated funds” in its place.

SEC. 215. (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. 666; D.C. Official Code § 24-1106), is repealed.

SEC. 216. 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. 217. Section 446A(c) of the District of Columbia Home Rule Act, approved October 16, 2006 (120 Stat. 2020; D.C. Official Code § 1-204.46a(c)), is amended by striking the phrase “fiscal years 2006 through 2007” and inserting the phrase “fiscal year 2006 and each fiscal year thereafter” in its place.

SEC. 218. 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. 219. (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 2011”.

This division may be cited as the “District of Columbia Omnibus Authorization Act, 2012”.

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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