WE ARE WASHINGTON DC

Pathways to the Middle Class

FY 2016
PROPOSED BUDGET AND FINANCIAL PLAN

VOLUME 1
EXECUTIVE SUMMARY

Submitted to the **Council of the District of Columbia**
by **Muriel Bowser, Mayor of the District of Columbia**
April 2, 2015

THE GOVERNMENT
OF THE DISTRICT OF COLUMBIA

Government of the District of Columbia

FY 2016 Proposed Budget and Financial Plan

Pathways to the Middle Class

Volume 1
Executive Summary

Submitted to the

Council of the District of Columbia

by

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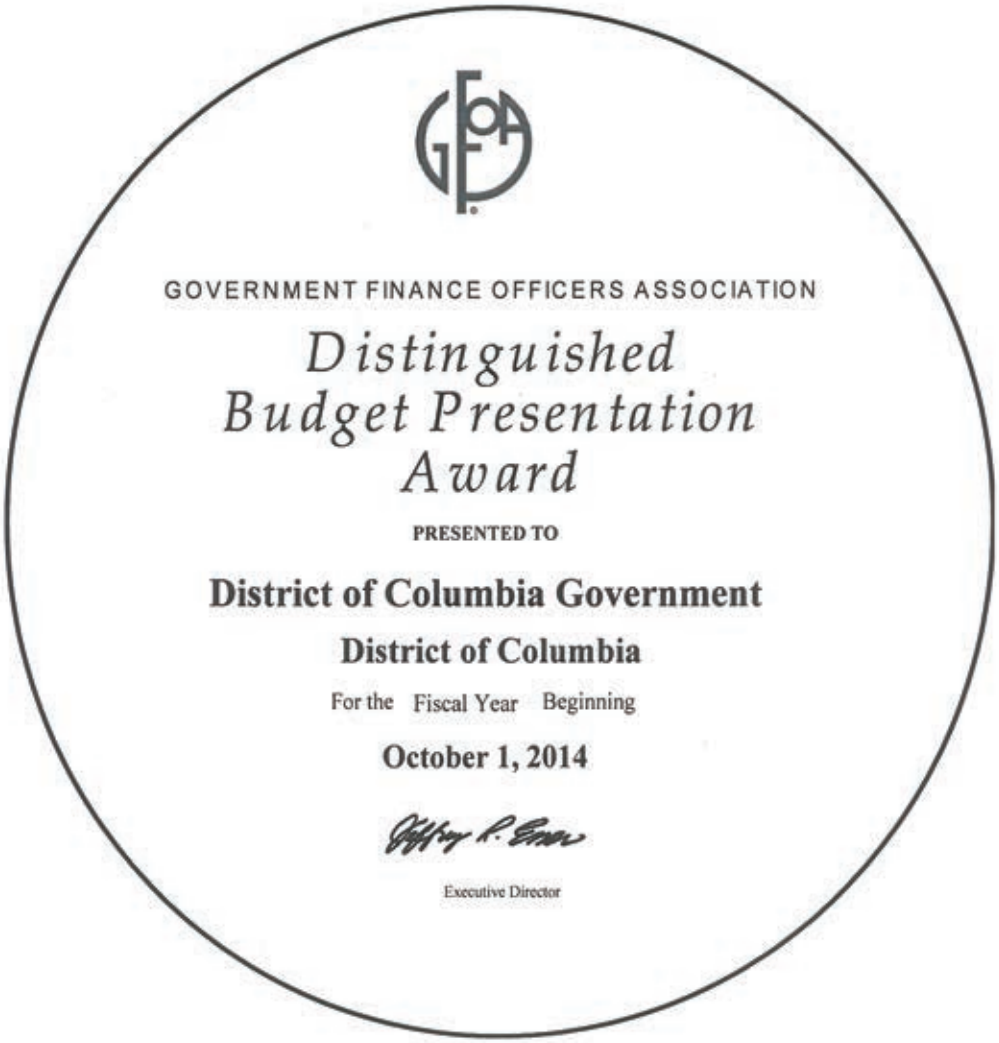
April 2, 2015



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2014

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, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the fifteenth in the history of the District of Columbia.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Government of the District of Columbia

Muriel Bowser, Mayor

Rashad M. Young
City Administrator

Kevin Donahue
Deputy City Administrator
and Deputy Mayor for Public Safety and Justice

Brenda Donald
Deputy Mayor for Health and Human Services

Brian Kenner
Deputy Mayor for Planning and Economic Development

Jennifer C. Niles
Deputy Mayor for Education

Courtney Snowden
Deputy Mayor for Greater Economic Opportunity

John Falcicchio
Chief of Staff

Jeffrey S. DeWitt
Chief Financial Officer

Members of the Council

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Chairman

Vincent Orange ..... At-Large
Anita Bonds..... At-Large
David Grosso ..... At-Large
Elissa Silverman..... At-Large
Brianne Nadeau ..... Ward 1
Jack Evans ..... Ward 2
Mary M. Cheh ..... Ward 3
Vacant..... Ward 4
Kenyon McDuffie ..... Ward 5
Charles Allen..... Ward 6
Yvette M. Alexander..... Ward 7
Vacant..... Ward 8

Jennifer Budoff
Budget Director

Office of the Chief Financial Officer

Angell Jacobs
Deputy Chief Financial Officer and Chief of Staff

Jeffrey Barnette
Deputy Chief Financial Officer
Office of Finance and Treasury

Stephen Cordi
Deputy Chief Financial Officer
Office of Tax and Revenue

Fitzroy Lee
Deputy Chief Financial Officer
Office of Revenue Analysis

Bill Slack
Deputy Chief Financial Officer
Office of Financial Operations and Systems

David Tseng
General Counsel

Patricia Gracyalny
Assistant General Counsel

Associate Chief Financial Officers

Delicia V. Moore
Human Support Services

Cyril Byron, Jr.
Economic Development and Regulation

George Dines
Government Services

Angelique Hayes
Public Safety and Justice

Mohamed Mohamed
Government Operations

Deloras Shepherd
Education

Office of the CIO

Sagar Samant, Chief Information Officer
Sandra M. Pinder, Director
Narayan Ayyagari, IT Manager

Office of the Chief Financial Officer

Office of Budget and Planning

Gordon McDonald
Deputy Chief Financial Officer

Lakeia Williams, Executive Assistant

James Spaulding
Associate Deputy Chief Financial Officer

Budget Administration

Eric Cannady, Director
Sunday Okparaocha, Deputy Director
Stacy-Ann White, Deputy Director
Renee Waddy, Executive Assistant

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Ernest Chukwuma
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William Powell
Charles Pryor

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Tayloria Stroman
Sue Taing

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David Clark, Director
Sherrie Greenfield, Budget Controller
Travis Allen, Staff Assistant

CIP Analysts
Omar Herzi
Bharat Kothari

Operations

Margaret Myers, Office and Production Manager
Sharon Nelson, Staff Assistant

Office of the City Administrator

Office of Budget and Finance

Matthew Brown
Director

Jennifer Reed
Deputy Director

Kenneth Evans
Deputy Director
Operating Budget

Justin Constantino
General Counsel

John McGaw
Director
Capital Improvements Program

Chris Murray
Senior Budget Analyst

Deborah Kelly
Budget Analyst

District of Columbia
Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

RESIDENTS

LEGISLATIVE BRANCH

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

EXECUTIVE BRANCH

MAYOR

- Office of the Chief Financial Officer
  - Office of Budget and Planning
  - Office of Tax and Revenue
  - Office of Finance and Treasury
  - Office of Revenue Analysis
  - Office of Financial Operations and Systems
  - Lottery and Charitable Games Control Board
- Office of Budget and Finance
- Office of the Inspector General
- Office of the Attorney General
- City Administrator
  - Deputy Mayor for Greater Economic Opportunity
    - Department of Small and Local Business Development
    - Department of Employment Services
    - Office of African-American Affairs
    - Commission on Fathers, Men, and Boys
  - Deputy Mayor for Education
    - DC Public Schools
    - Office of the State Superintendent of Education
    - Department of Parks and Recreation
    - Public Charter School Board
    - Public Charter Schools
    - University of the District of Columbia (including UDC Community College)
  - Deputy Mayor for Planning and Economic Development
    - Department of Housing and Community Development
    - Department of Consumer and Regulatory Affairs
    - Department of Transportation
    - Office of Planning
    - Department of the Environment
    - Department of Insurance, Securities, and Banking
    - Office of Film, Television, and Entertainment
    - Commission on the Arts and Humanities
    - Taxicab Commission
  - Deputy Mayor for Health and Human Services
    - Department of Health
    - Department of Human Services
    - Child and Family Services Agency
    - Department of Disability Services
    - Department of Behavioral Health
    - Department of Youth Rehabilitation Services
    - Department of Health Care Finance
    - Office on Aging
    - Office of Disability Rights
  - Deputy City Administrator/ Deputy Mayor for Public Safety and Justice
    - Metropolitan Police Department
    - Fire and Emergency Medical Services Department
    - Homeland Security and Emergency Management Agency
    - Department of Corrections
    - Department of Forensic Sciences
    - Office of Unified Communications
    - Office of the Chief Medical Examiner
    - Justice Grants Administration: Office of Victim Services
    - Corrections Information Council
    - Department of Human Resources
    - Department of Public Works
    - Department of General Services
    - Office of the Chief Technology Officer
    - Office of Contracting and Procurement
    - Department of Motor Vehicles
    - Office of Risk Management
    - Office of Human Rights
- Mayor's Office of Legal Counsel
- EOM/Office of the Senior Advisor
  - Office of Policy and Legislative Affairs
  - Office of Federal and Regional Affairs
  - Office of the Secretary
  - New Columbia Statehood Commission*
  - Office of the Statehood Delegation
- EOM/Office of the Chief of Staff
  - Office of the General Counsel: Office of Partnerships and Grants
  - Office of Communications: Mayor's Correspondence Unit
  - Office of Talent and Appointments
  - Office of Scheduling and Advance
  - Office of Community Affairs:
    - Clean City Office
    - Office of Community Relations and Services
    - Youth Advisory Council
    - ServeDC
    - Office of African Affairs
    - Office of Asian and Pacific Islander Affairs
    - Office of LGBT Affairs
    - Office of Latino Affairs
    - Office of Religious Affairs
    - Office of Veteran Affairs
    - Office of Returning Citizens Affairs
    - Office on Women's Policy and Initiatives

JUDICIAL BRANCH

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

CHARTER INDEPENDENT AGENCIES

- Board of Elections (including the Office of Campaign Finance)
- Public Service Commission
- Zoning Commission

INDEPENDENT AGENCIES

- Alcoholic Beverage Regulation Administration
- Board of Ethics and Government Accountability
- Contract Appeals Board
- Criminal Justice Coordinating Council
- DC Housing Authority
- DC Public Library
- DC Retirement Board
- DC Water (Water and Sewer Authority)
- Health Benefit Exchange Authority
- Housing Finance Agency
- New Columbia Statehood Commission
- Not-for-Profit Hospital Corporation
- Office of Administrative Hearings
- Office of Employee Appeals
- Office of the People's Counsel
- Office of the Statehood Delegation
- Office of the Tenant Advocate
- Office of Zoning
- Public Charter School Board
- Public Employee Relations Board
- Real Property Tax Appeals Commission
- State Board of Education
- University of the District of Columbia (including UDC Community College)
- Washington Convention and Sports Authority

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

WE ARE WASHINGTON DC

NOTE: Agencies enclosed within dashed boxes are independent agencies.

* The New Columbia Statehood Commission is co-chaired by the Mayor and the Council Chairman.

Transmittal Letters

MURIEL BOWSER
MAYOR

April 2, 2015

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

Dear Chairman Mendelson:

On behalf of the residents of the District of Columbia, I am pleased to submit to you the District of Columbia Fiscal Year 2016 Budget and Financial Plan, entitled "Pathways to the Middle Class." Included in the submission you will find the "Fiscal Year 2016 Budget Request Act of 2015" and the "Fiscal Year 2016 Budget Support Act of 2015".

This proposal is the District of Columbia's twentieth consecutive balanced budget and represents a Fresh Start. As you know, the District faced a budget gap of $193 million for FY 2016. This budget solves the gap and funds initiatives to prioritize affordable housing, preserve funding for education and public safety, and make investments to put DC on a path to end homelessness and improve our aging infrastructure. Each of these items was a key priority identified by District residents at the Mayor's public engagement forums held during the budget formulation process.

There are five overarching values that guide this budget and provide pathways to the middle class. These are improving: Education; Economic Opportunity; Public Safety; Neighborhoods; and the Environment and Infrastructure. Making investments in these priority areas will help ensure that our residents have a clearly defined pathway to the middle class and that DC remains a great place to live, work and play.

Below are some of the key investments in the FY 2016 Budget that help us to reach those goals:

Education

The FY 2016 budget ensures that funding for public education remains a top priority for the District and includes:

- $31.4 million for increased enrollment at both DC Public Schools and DC public charter schools.

- $317.3 million to modernize our elementary, middle and high school facilities.
- $200,000 to expand the community schools model – which provides non-instructional wrap-around services to school children and their families to help them succeed — to an additional school.

Economic Opportunity

The FY 2016 budget makes investments to enhance job training services for our youth and helps put DC on a path toward ending homelessness for some of our most vulnerable families and individuals and includes:

- $5.2 million to continue the expansion of the Marion Barry Summer Youth Employment Program by expanding the program to cover 21-24 year olds, raising the hourly wage to $8.25 per hour for 16-21 year olds, and providing 6 weeks of transportation subsidies.
- $1.5 million to expand career exploration, paid work experiences, self-advocacy training and work readiness training for high school students with disabilities.
- $44.9 million in both capital and operating funds to create new family shelter options to replace DC General.
- $13.7 million to begin funding DC's strategic path to end homelessness including funds for new prevention and rapid re-housing assistance for families and individuals, permanent supportive housing for families and individuals, targeted affordable housing units and a new daytime center for individuals to obtain social, housing, and employment supports.

Neighborhoods

The FY 2016 budget makes significant investments in affordable housing and neighborhood infrastructure to ensure our neighborhoods are affordable and attractive places to call home. This includes:

- Additional investment to the Housing Production Trust Fund that will provide $100 million in resources to help create and preserve low- and moderate-income housing.
- $166 million in capital funds over six years to upgrade alleys, sidewalks, and roads.
- $2.4 million to provide rental assistance to low-income individuals and families.

Public Safety

The FY 2016 budget makes important investments in our front-line public safety workers with:

- $5.1 million to increase the number of body-worn cameras for Metropolitan Police Department patrol officers.
- $2.9 million to hire 48 new civilian positions within the Metropolitan Police Department, allowing more sworn officers to move from the desk to the street.
- $2.5 million for a new Police Officers' Retention Pilot Program.

Environment and Infrastructure

The FY 2016 budget also includes important investments to improve our infrastructure including:

- $323.4 million to fully fund the District's contribution to the Washington Metropolitan Area Transit Authority (WMATA) to prevent increases in fares or service reductions to Metrorail and Metrobus service.
- $7.0 million to expand the Kids Ride Free program to Metrorail.

I look forward to the Council's review of this proposal and to working together to finalize and execute our budget for Fiscal Year 2016. Together, I know that we can work to help residents in every ward advance by ensuring they have the tools and resources they need to succeed, right here in the District.

Sincerely,

Muriel Bowser

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Jeffrey S. DeWitt
Chief Financial Officer

April 2, 2015

The Honorable Muriel Bowser
Mayor of the District of Columbia
John A. Wilson Building
1350 Pennsylvania Avenue, N.W., 306
Washington, DC 20004

Dear Mayor Bowser:

I am pleased to transmit the Fiscal Year 2016 Proposed Budget and Financial Plan. The Fiscal Year 2016 Proposed Budget includes $7.0 billion from Local funds and $12.9 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, the City Administrator's Office of Budget and Finance (OBF) staff, and agency program staff to produce a balanced budget and five-year financial plan. The FY 2016 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2016 – FY 2019 Budget and Financial Plan, as proposed, are balanced.

REVENUE OUTLOOK

The revenue outlook is predicated on continuing improvement in the national economy, and assumes that growth in the District's economy will also accelerate, adding both jobs and people over the period of the financial plan.

Some significant measures to reduce federal spending, however, are expected to be in effect during the period of the financial plan, with the severity of their impact diminishing over time.

Population growth has been a major factor in increasing the District's income and sales tax bases, and a major driving force behind rising home values. In the last five years (2009 to 2014), the District's population has grown by 66,665 (11.3 percent), an increase that has averaged more than 1,000 net new residents per month over this period. The increase from 2013 to 2014, however, was the slowest since 2008, and natural increase (births minus deaths) accounted for almost half of the gain in that year.

The FY 2015 baseline estimate of $6.61 billion in total Local Fund Revenue, excluding Dedicated Taxes and Special Purpose Revenue, is $306.6 million (4.9 percent) greater than FY 2014 revenue. The $6.87 billion estimate for FY 2016 is an increase of $253.1 million (3.8 percent) from FY 2015 and reflects continued strength across the major revenue sources. Including Dedicated General Fund Tax Revenue, Special Purpose Revenues and policy initiatives, total FY 2015 General Fund Revenue in the financial plan is $7.4 billion. Total General Fund Revenue in FY 2016 is $7.7 billion, $286.6 million more than FY 2015.

Various policy initiatives increase General Fund Revenue beginning in FY 2016 by $36.1 million, $26.0 million of which are Local Fund Revenues. Some of the major policy proposals are listed below:

- An increase in the general sales tax rate from 5.75 percent to 6 percent is expected to raise $22.2 million in Local Fund Revenue;
- Income tax law changes to close loopholes and the clarification of the statute of limitations for audits increase revenue by approximately $3.6 million; and
- An increase in the sales tax rate for commercial parking from 18 percent to 22 percent is expected to raise $9.9 million in Dedicated Tax Revenue.

EXPENDITURES

Local Funds

The FY 2016 Mayor's Proposed Budget includes $7.0 billion in spending supported by $7.0 billion of resources, with an operating margin of $0.5 million, as shown in Table 1.

Table 1	
FY 2016 Proposed Budget Summary	
Local Funds	
($ in millions)	
Taxes	$ 6,420.6
Non-Tax Revenues	384.0
Lottery	62.5
All Other	49.7
Revenue Proposals	26.0
Fund Balance Use	73.0
Total Local Fund Resources	**$ 7,015.7**
Local Expenditures	**$ 7,015.2**
Projected FY 2016 Operating Margin	**$0.5**

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

Gross Funds

The proposed FY 2016 gross funds operating budget (excluding intra-District funds) is $12.9 billion, an increase of $313.3 million, or 2.5 percent, over the FY 2015 approved gross budget of $12.6 billion. The Local and non-Local funding components of the proposed FY 2016 gross budget and the changes from FY 2015 are summarized in Table 2 below.

FY 2016 Gross Funds Budget by Fund Type ($ in millions)				
Fund Type	**FY 2015 Approved Budget**	**FY 2016 Mayor's Proposed**	**Change**	**% Change**
Local	6,801.0	$ 7,015.2	$ 214.2	3.2%
Dedicated Tax	304.4	312.5	8.1	2.7%
Special Purpose	585.0	583.4	-1.7	-0.3%
Subtotal, General Fund	**7,690.5**	**7,911.1**	**220.7**	**2.9%**
Federal	3,097.9	3,240.7	142.9	4.6%
Private	2.1	1.5	-0.6	-29.5%
Total, Operating Funds	**10,790.4**	**11,153.4**	**362.9**	**3.4%**
Enterprise and Other Funds (including from Dedicated Taxes)	1,844.2	1,794.6	-49.6	-2.7%
Total Gross Funds	**$ 12,634.7**	**$ 12,948.0**	**$ 313.3**	**2.5%**

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

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the FY 2016 Local funds budget increased by $214.2 million, or 3.2 percent, over FY 2015. Table 3 provides a snapshot of the major cost drivers associated with the increase.

Cost Drivers - Local Funds	Amount
FY 2015 Approved Local Funds Budget	**$ 6,801.0**
Major Changes:	
Housing Production Trust Fund Subsidy	$ 50.2
Fire and Emergency Medical Services Department	31.1
Department of Human Services	29.9
Washington Metropolitan Area Transit Authority	29.5
Department of General Services	26.8
Metropolitan Police Department	25.1
Police Officers' and Fire Fighters' Retirement System	24.8
District of Columbia Public Schools	24.1
Repayment of Loans and Interest	22.6
All Other Agencies	-49.9
Total Changes	**$ 214.2**
FY 2016 Proposed Local Funds Budget	**$ 7,015.2**

Note: Details may not add to totals due to rounding

Primary Cost Drivers

- **Housing Production Trust Fund (HPTF):** $50.2 million increase in funding to enhance affordable housing initiatives. The total amount budgeted for affordable housing in the FY 2016 budget is $107.8 million, with $100 million going directly to the Housing Production Trust Fund. This includes $57.7 million of dedicated revenue for affordable housing. In addition, to this amount, the Mayor added $50.1 million of Local funds to further stimulate the production of affordable housing. By law, $7.8 million of the total is used to pay debt service on borrowings for New Communities projects (see the Debt Service chapter in "Financing and Other").
- **Fire and Emergency Medical Services Department:** $31.1 million increase in Local funds, due primarily to $14.6 million for Cost-of-Living Adjustments (COLA), $3.0 million in longevity pay, and $12.4 million of increased overtime costs resulting from a legal settlement with the International Association of Firefighters Local 36.
- **Department of Human Services (DHS):** $29.9 million increase in Local funds, due primarily to $15.7 million for the Dignity for Homeless Families Amendment Act of 2014; $11.8 million to support efforts to end homelessness, and increased funding to extend TANF benefits through October 2017, and $1.1 million for COLAs.
- **Washington Metropolitan Area Transit Authority (WMATA):** $29.5 million increase over the FY 2015 budget, which includes an increase to the annual subsidy, a shift of costs from Local funds to Dedicated Taxes funding, and funding for the Kids Ride Free initiative.
- **Department of General Services (DGS)**: $26.8 million increase in Local funds, due primarily to the forecasted expenditures in fixed costs, including rent estimates, and facility and security costs.
- **Metropolitan Police Department (MPD):** $25.1 million increase in Local funds, due primarily to $30.9 million for COLAs, $5.0 million to support body cameras, $2.9 million to support the civilianization efforts, and $2.5 million to support the Police Officer Retention Pilot program.
- **Police Officers' and Fire Fighter's Retirement System:** $24.8 million increase over the FY 2015 budget, which is based on the District of Columbia Retirement Board actuarial report.
- **D.C. Public Schools (DCPS):** $24.1 million increase over FY 2015, primarily due to a projected increase in enrollment from 47,592 to 49,145.
- **Repayment of Loans and Interest:** $22.6 million increase over FY 2015, which is the result of the District's increased borrowing.
- **All Other Agencies:** $49.9 million reduction is the net of policy increases and decreases to various agency programs.

OTHER OPERATING ITEMS

The financial plan includes funds for the anticipated payment of a legal settlement against the District that entails backpay for firefighters due to a change in the way in which firefighter overtime is calculated. Neither the timing nor the final amount of this settlement is known at this time. The Budget Support Act recognizes that the District must set aside funds from any surplus (above the amount of FY 2015 surplus budgeted for use in FY 2016) in FY 2015 and beyond to reserve in the fund balance for a potential settlement amount. If such funds are not available by the time the settlement is actually paid, the District would use the funds shown as "Paygo Contingency" in the Financial Plan, and thus could not use those funds for Paygo capital. Once sufficient funds are set aside in the fund balance to cover the settlement, the "Paygo Contingency" funds would be available for Paygo capital or other uses.

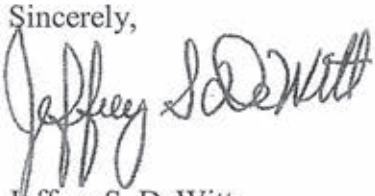
CAPITAL IMPROVEMENTS PLAN

The District is addressing its continuing infrastructure needs through its Capital Improvement Plan (CIP). The total proposed appropriation request for the FY 2016 through FY 2021 CIP is $1.042 billion from all sources. The increased budget authority will be financed with I.T. or G.O. bonds, Revenue bonds, Pay-As-You-Go (PAYGO) transfers from the General Fund, the Master Equipment Lease Program, Federal Grants, a local match to the grants from the Federal Highway Administration, private donations, sale of assets, and local transportation fund Revenue.

The proposed FY 2016 capital program includes $1,215 million in planned capital expenditures to be financed by $921.5 million in new I.T. or G.O. bonds, $16.9 million from the Master Equipment Lease Program, $26.3 million in PAYGO, $168.2 million in federal grants and payments, $22.5 million in the Local Match to the Federal Highway Administration grants, $46.0 million from the Local Transportation Revenue Fund, and $13.8 million from the Sale of Assets. Debt service within the CIP period remains below the 12 percent debt cap.

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

Sincerely,



Jeffrey S. DeWitt
Chief Financial Officer

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Government of the District of Columbia

FY 2016 Proposed Budget and Financial Plan

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Volume 5 - FY 2016 Proposed Budget and Financial Plan - *Operating Appendices*
Volume 6 - FY 2016 Proposed Budget and Financial Plan - *FY 2016 - FY 2021 Capital Improvements Plan (Including Highway Trust Fund)*

How to Read the FY 2016 Proposed Budget and Financial Plan

How to Read the FY 2016 Proposed Budget and Financial Plan

The District of Columbia's FY 2016 Proposed Budget and Financial Plan is a communication tool that presents and explains policy priorities, agency operations, including programmatic/organizational structures, and performance measures in the context of the Financial Plan, which shows the District's sources of revenue and planned expenditures. The Budget and Financial Plan includes 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 2016 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 letters from the Mayor and the Chief Financial Officer, the District's five-year financial plan, detailed information on the District's projected revenues and expenditures, and summary information about the Capital Improvements Plan. In addition, this volume includes information about the District's budgetary and financial management policies, grant match and maintenance of effort, a glossary of budget terms, budget summary tables by agency and fund type, and the Budget Request Act legislation that serves as the basis for the District's federal appropriations act.

Agency Budget Chapters (Volumes 2, 3, and 4) - describes, by appropriation title, the operating budgets for each of the District's agencies. Appropriation titles categorize the general areas of services provided by the District on behalf of its citizens and are listed in the table of contents. Examples are Economic Development and Regulation, Public Safety and Justice, and Human Support Services.

Operating Appendices (Volume 5) - includes detailed supporting tables displaying the proposed expenditures and full-time equivalents in the operating budgets that are described in Volumes 2, 3, and 4. Please note: This volume is 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 2016 to FY 2021 planned transportation projects including federal highway grants.

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes the following sections:

Introduction: FY 2016 Proposed Budget and Financial Plan

This chapter is a narrative and graphic summary of the proposed budget and financial plan. It describes the overall proposed budget, including the sources and uses of public funds, and compares the prior year's approved budget to the current one. The chapter also explains the budget development process and budget formulation calendar for FY 2016.

Financial Plan

The Financial Plan summarizes planned revenues and expenditures from FY 2016 through FY 2019. This chapter includes financing sources, uses, and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and describes the revenue outlook from FY 2016 through FY 2019.

Operating Expenditures

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2011 and FY 2014, 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 Glossary of Budget Terms section describes unique budgeting, accounting, and District terms that may not be known by the general reader;
- 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 Fund Structure and the Budget section relates the District's fund structure to its budget presentation;
- 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 Current Services Funding Level (CSFL) Development section describes how the CSFL was developed for the Local funds budget;
- The Summary Tables detail the District's proposed operating budget by agency and fund type for both budgeted dollars and positions; and
- The Budget Request Act 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, 3, and 4: Agency Budget Chapters - Part I, II, and III

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

Header Information:

- Agency name and budget code;
- Website address and telephone; and
- FY 2016 proposed operating budget table.

Introduction:

- Agency Mission; and
- Summary of Services.

Financial and Program Information:

- Proposed Funding by Source table;
- Proposed Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2016 Proposed Budget Changes;
- FY 2015 Approved Budget to FY 2016 Proposed Budget reconciliation table;
- Agency Performance Plan Objectives; and
- Agency Performance Measures table.

FY 2016 Proposed Budget Changes

The FY 2016 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type table that appears in nearly every chapter. The following are descriptions of the calculations done for the specific assumptions applied to certain categories within one particular agency or within specific groups of agencies. Please see the Current Services Funding Level (CSFL) Development appendix in this volume for more information about the CSFL methodology.

- **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay – Continuing Full Time), 15 (Overtime Pay), 20 (Supplies and Materials), 40 (Other Services and Charges), 41 (Contractual Services – Other), and 50 (Subsidies and Transfers). Recurring budget items for all other CSGs were not adjusted in the FY 2016 CSFL.
- **Fixed Cost Inflation Factor:** The Year-over-Year increase to Fixed Costs (CSGs 30, 31, 32, 33, 34, and 35) for the FY 2016 CSFL was derived from cost estimates provided by the Department of General Services (DGS). The Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage these costs within their agency budgets.
- **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the District provided by the Department of Health Care Finance and the public provider agencies generally fluctuates based on the prevailing conditions of the economy and changes in the federal government's Medicaid policy. The rate of 2.2 percent was used to calculate funding for Medicaid in the FY 2016 CSFL.
- **Student Funding Formula Inflation Factor:** The funding formula was increased by 2.0 percent to account for inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.
- **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
- **Operating Impact of Capital:** Projected adjustments to reflect the budgetary impact of completed capital projects.
- **Removal of One-Time Salary Lapse:** All FY 2015 items marked as One-time Salary Lapse Savings were added back to the FY 2016 CSFL budget.
- **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

This section includes major changes within the agency budget by program, fund, and full-time equivalents, from the initial request through the policy decisions made by the Mayor. The FY 2016 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

I. Actions with an impact on services:

- **Enhance:** More funding to improve the quality or quantity of an existing service (e.g., Funding to support a new service center).
- **Reduce:** Reduction, but not elimination of an existing service (e.g. Close a service center and provide services at other locations; Realign staffing in the Fleet Management division).
- **Eliminate:** Total elimination of an existing service, with no anticipation of the service being provided by another entity (e.g. Eliminate unfunded vacant FTEs for staffing realignment).

II. Actions with no service impact:

- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised Department of General Services estimate).

- **Transfer-In:** Shift of an existing program or operation from another District agency (e.g., Transfer the Central Cell Block Security activity from the Metropolitan Police Department to the Department of Corrections).
- **Transfer-Out:** Shift of an existing program or operation to another District agency (e.g., Transfer the Mayor's Office of Budget and Finance program from the Executive Office of the Mayor to the Office of the City Administrator).
- **Shift:** Shift an existing program or operation from one Fund type to another (e.g., Shift Draw Division program funding from Special Purpose Revenue to Local funds to support functions within the D.C. Lottery).
- **Reallocation:** Movement of funding within an existing program or operation from one activity or service to another (e.g., Reallocation of the Health and Wellness Services activity to the Youth and Family Empowerment activity in the Youth and Family division of the Department of Youth Rehabilitation Services).
- **Technical Adjustment:** An increase or decrease to the budget that is required because of a legislative mandate and/or to correct an error/omission.
- **No Change:** The agency has no changes in funding and/or budget structures from the FY 2015 approved budget to the FY 2016 proposed budget.

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

Volume 5: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2014 actual expenditures, the FY 2015 approved budget, the FY 2016 proposed budget, and the change from FY 2015 to FY 2016 (unless noted). The following tables are provided:

Schedule 30-PBB - dollars summarized by program, activity, and governmental fund (governmental fund break- out is for FY 2014 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 appropriated fund, with specific revenue source (for the FY 2016 Proposed Budget only).

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

This volume covers the District's FY 2016 - FY 2021 Capital Improvements Plan (CIP) and the Highway Trust Fund. The capital volume 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 2016 planning process;
- **Project Description Forms** that comprise the major portion of the capital volume. The project description forms provide details on capital projects funded by general obligation bonds, pay-as-you-go (Paygo) capital, the Master Equipment Lease program, and the Local Street Maintenance Fund. Each page shows one subproject's planned allotments for FY 2016 through FY 2021, 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 2016 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 2016 - FY 2021 Planned Expenditures from New Allotments** table that summarizes the new allotments' planned FY 2016 - FY 2021 expenditures by agency, project, and subproject;
  - The **FY 2016 - FY 2021 Planned Funding** table that summarizes the FY 2016 and six-year funding sources for all new allotments by agency, subproject, and funding source;
  - The **Capital Budget Authority and Allotment Balances** table that summarizes the lifetime budget authority and allotment, life-to-date expenditures, total commitments, and balance of budget authority and allotment for all ongoing capital projects by agency, project, and authority (District versus federal);
  - The **Capital Project Cost Estimate Variances** table displays changes of 5 percent or greater to project costs since the FY 2015 Budget;
  - FY 2015 year-to-date budget actions; and
  - Rescissions, Redirections, and Reprogrammings that occured between June 1, 2014 (The cut-off date for last years budget book) and September 30, 2014 (The end of FY 2014).

Highway Trust Fund

This appendix covers the District's FY 2016 through FY 2021 proposed Highway Trust Fund expenditures, including:

- An **Introduction** chapter, which describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2016 planning process;
- The **Project Description Forms**, which comprise the majority of the Highway Trust Fund volume. Each page shows planned allotments for FY 2016 through FY 2021, description, annual operating impact, milestone data, and location for two subprojects; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.
  - An overview of the District of Columbia's Water and Sewer Authority's FY 2015 - FY 2024 Capital Improvements Plan.

Agency name

Agency budget code

(HT0)

Department of Health Care Finance

This shows the agency's FY 2014 actual expenditures, FY 2015 approved budget, the FY 2016 proposed budget, and the percent variance from FY 2016 to FY 2015. This includes the agency's operating budget and FTEs.

www.dhcf.dc.gov
Telephone: 202-442-5988

Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	$2,625,746,933	$2,909,706,049	$2,957,775,166	1.7
FTEs	178.2	220.4	251.0	13.9

Agency website address and telephone number (if applicable)

The mission of the Department of Health Care Finance (DHCF) is to improve health outcomes by providing access to comprehensive, cost-effective, and quality for residents of the District of Columbia.

This section describes the agency's mission and purpose.

Summary of Services

The Department of Health Care Finance, an agency that was established in FY 2009, provides health care services to low-income children, adults, elderly, and persons with disabilities. Over 200,000 District of Columbia residents (one-third of all residents) receive health care services through DHCF's Medicaid and Alliance programs. DHCF strives to provide these services in the most appropriate and cost-effective settings possible.

The agency's FY 2016 proposed budget is presented in the following tables:

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

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table HT0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table HT0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Local Funds	727,913	716,045	716,603	703,363	-13,240	-1.8
Dedicated Taxes	64,500	65,510	65,829	53,585	-12,244	-18.6
Special Purpose Revenue Funds	960					
Total for General Fund	**793,373**					
Federal Resources						
Federal Grant Funds	21,332					
Federal Medicaid Payments	1,650,317					
Total for Federal Resources	**1,671,649**	**1,812,204**	**2,049,018**	**2,113,896**	**64,877**	**3.2**
Private Funds						
Private Grant Fu	4	28	0	0	0	N/A
Total for Private					**0**	**N/A**
Intra-District Fu						
Intra-District Fund					03	13.0
Total for Intra-D					**03**	**13.0**
Gross Funds	**2,485,478**	**2,625,747**	**2,909,706**	**2,957,775**	**48,069**	**1.7**

This table presents the agency's total operating-budget, comparing the FY 2013 actual, FY 2014 actual, FY 2015 approved, and FY 2016 proposed budgets.

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

FY 2016 Proposed Full-Time Equivalents, by Revenue Type

Table HT0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type. It also provides FY 2013 and FY 2014 actual data.

Table HT0-2

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
General Fund						
Local Funds	60.5	71.9	90.0	103.9	13.9	15.5
Dedicated Taxes	0.8	2.9	5.5	6.0	0.6	10.0
Special Purpose Revenue Funds	5.4	7.4	9.8	10.4	0.6	5.6
Total for General Fund					**15.0**	**14.3**
Federal Resources						
Federal Grant Funds					-5.0	-71.4
Federal Medicaid Payments					20.6	19.1
Total for Federal Resources					**15.6**	**13.6**
Total Proposed FTEs	**164.4**	**178.2**	**220.4**	**251.0**	**30.7**	**13.9**

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

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table HT0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table HT0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approval FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	12,565	14,248	17,954	20,355	2,401	13.4
12 - Regular Pay - Other	844	689	920	1,243	324	35.2
13 - Additional Gross Pay	31	44	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	2,546	2,853	4,001	4,356	355	8.9
15 - Overtime Pay	16	167	0	0	0	N/A
Subtotal Personal Services (PS)	**16,003**	**18,000**	**22,875**	**25,955**	**3,080**	**13.5**
20 - Supplies and Materials	570	105	180	183	3	1.5
30 - Energy, Communication, and Building Rentals	162	218	233	200	-33	-14.2
31 - Telephone, Telegraph, Telegram, Etc.	151	192	165	186	21	12.8
32 - Rentals - Land and Structures	728	0	0	0	0	N/A
34 - Security Services	83	160	116	111	-5	-4.2
35 - Occupancy Fixed Costs	144	359	424	259	-165	-39.0
40 - Other Services and Charges	1,933	1,140	1,504	1,545	41	2.7
41 - Contractual Services - Other	65,846	69,124	61,341	71,478	10,137	16.5
50 - Subsidies and Transfers	2,399,317	2,536,324	2,822,548	2,857,526	34,978	1.2
70 - Equipment and Equipment Rental	540	126	319	333	13	4.1
Subtotal Nonpersonal Services (NPS)	**2,469,475**	**2,607,747**	**2,886,831**	**2,931,820**	**44,989**	**1.6**
Gross Funds	**2,485,478**	**2,625,747**	**2,909,706**	**2,957,775**	**48,069**	**1.7**

*Percent change is based on whole dollars.

This table lists the agency's total operating expenditures for FY 2013 and FY 2014, the FY 2015 approved budget, and the FY 2016 proposed budget at the Comptroller Source Group level.

Division Description

The Department of Health Care Finance operates through the following 8 divisions:

Health Care Delivery Management (HCDM) – ensures that quality services and practices pervade all activities that affect the delivery of health care to beneficiaries served by the District's Medicaid, Children's Health Insurance Program (CHIP), and Alliance programs. HCDM accomplishes this through informed benefit design; use of prospective, concurrent and retrospective utilization management; ongoing program evaluation; and the application of continuous quality measurement and improvement practices in furnishing preventive, acute, and chronic/long-term care services to children and adults through DHCF's managed care contractors and institutional and ambulatory fee-for-service providers.

This division contains the following 5 activities:

- **Managed Care Management** – provides oversight, evaluation, and enforcement of contracts with organizations managing the care and service delivery of Medicaid and Alliance beneficiaries, along with providing oversight and enrollment of eligible beneficiaries;
- **Preventive and Acute Care (Children's Health Services)** – develops, implements, and monitors policies, benefits and practices for children's health care services, including HealthCheck/EPSDT, CHIP, and the Immigrant Children's Program;
- **Division of Quality and Health Outcomes** – continuously improves the quality (safe, effective, patient-centered, timely, efficient, and equitable services) of heath care delivered by programs administered by DHCF; and ensures that quality and performance improvement principles and practices pervade all the components and activities that impact the delivery and outcomes of health care services to patients served by the District's Medicaid, CHIP, and Alliance programs;
- **Division of Clinicians, Pharmacy and Acute Provider Services** – develops, implements, and oversees the programming for primary and specialty providers, hospitals, and other acute and preventive care services; and manages the non-emergency transportation contract; and
- **Health Care Delivery Management Support Services** – provides administrative support functions to the Health Care Delivery Management division.

Long-Term Care Administration (LTCA) – provides oversight and monitoring of programs targeted to elders, persons with physical disabilities, and persons with intellectual and developmental disabilities. Through program development and day-to-day operations, the LTCA also ensures access to needed cost-effective, high-quality extended and long-term care services for Medicaid beneficiaries residing in home and community-based or institutional settings. The office also provides contract management of the long-term care supports and services contract.

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 2016 Proposed Operating Budget and FTEs, by Division and Activity

Table HT0-4 contains the proposed FY 2016 budget by division and activity compared to the FY 2015 approve budget. It also provides the FY 2014 actual data.

Table HT0-4

(dollars in thousands)

	Dollars in Thousands				Full-Time Equivalents			
Division/Activity	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Chang from FY 201
(1000) Agency Management								
(1010) Personnel	804	676	838	162	2.7	6.4	11.0	4.
(1015) Training and Development	17	69	69	0	0.0	0.0	0.0	0.
(1020) Contracting and Procurement	2,742	905	1,544	638	4.6	5.0	3.0	-2.
(1030) Property Management	1,979	1,836	1,794	-42	3.6	5.0	7.0	2.
(1040) Information Technology	115	789	2,672	1,883	4.5	5.0	7.0	2.
(1060) Legal	556	843	948	105	0.0	0.0	8.0	8.
(1070) Fleet Management	31	5	5	0	0.0	0.0	0.0	0.
(1080) Communications	270	547	568	21	1.8	2.0	2.0	0.
(1085) Customer Service	1,659	1,603	1,778	175	8.6	14.0	17.0	3.
(1087) Language Access	-1	2	2	0	0.0	0.0	0.0	0.
(1090) Performance Management	9,052	6,456	8,749	2,294	19.2	24.0	45.0	21.
Subtotal (1000) Agency Management	**17,224**	**13,731**	**18,967**	**5,236**	**45.1**	**61.4**	**100.0**	**38.**
(100F) Agency Financial Operations								
(110F) Budgeting Operations	347	464	692	227	3.7	4.0	6.0	2.
(120F) Accounting Operations	3,525	4,401	5,547	1,146	8.4	9.0	7.0	-2.
(140F) Agency Fiscal Officer	265	280	298	18	1.8	2.0	2.0	0.
Subtotal (100F) Agency Financial Operations	**4,137**	**5,145**	**6,537**	**1,391**	**13.9**	**15.0**	**15.0**	**0.**
(2000) Health Care Delivery Management								
(2001) Chronic and Long-Term Care	21,705	0	0	0	28.8	0.0	0.0	0.
(2002) Managed Care Management	3,615	4,811	3,601	-1,210	9.1	11.0	10.0	-1.
(2003) Preventive and Acute Care	1,002	1,375	1,314	-61	4.1	5.5	4.5	-1.
(2004) Division of Quality and Health Outcomes	754	907	1,418	511	3.6	4.0	8.0	4.
(2007) Div. of Clinicians, Rx and Acute Provider Services	4,602	6,341	8,067	1,726	5.1	5.5	6.5	1.
(2010) Health Care Delivery Management Support Services	488	281	304	24	1.8	2.0	2.0	0.
Subtotal (2000) Health Care Delivery Management	**32,167**	**13,715**	**14,704**	**989**	**52.5**	**28.0**	**31.0**	**3.**

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2014 actuals, the FY 2015 approved budget and the FY 2016 proposed budget for specific programs (or divisions) and activities.

FY 2016 Proposed Budget Changes

The Department of Health Care Finance's (DHCF) proposed FY 2016 gross budget is $2,957,775,166 which represents a 1.7 percent increase over its FY 2015 approved gross budget of $2,909,706,049. The budget is comprised of $703,362,740 in Local funds, $53,584,694 in Dedicated Taxes, $999,998 in Federal Grants funds, $2,112,895,525 in Federal Medicaid Payments, $2,604,805 in Special Purpose Revenue funds, and $84,327,405 in Intra-District funds.

The FY 2016 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including Current Services Funding Level (CSFL) changes, changes to the initial adjusted budget, and policy initiatives.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local fun operating District agencies, before consideration of policy dec FY 2015 approved budget across multiple divisions, and it est continue its current divisions and operations into the following to the FY 2015 Local funds budget are described in table 5 of CSFL Development section within Volume 1: Executive Su methodology used and components that comprise the CSFL.

DHCF's FY 2016 CSFL budget is $731,084,051, which represents a $14,481,226, or 2.0 percent, increase over the FY 2015 approved Local funds budget of $716,602,825.

CSFL Assumptions

The FY 2016 CSFL calculated for DHCF included adjustment entries that are not described in detail on table 5. These adjustments include a reduction of $1,143,494 to account for the removal of one-time funding appropriated in FY 2015 to support continuation of the United Medical Center's sustainability contract with Huron. Additionally, adjustments were made for a net increase of $286,229 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements implemented in FY 2015, and an increase of $463,237 in nonpersonal services based on the Consumer Price Index factor of 2.2 percent.

DHCF's CSFL funding for the Medicaid Growth Factor reflects an adjustment for an increase of $15,043,391 to account for a District's FY 2016 Medicaid growth rate of 2.2 percent based on the cost of health care services in the District projected by DHCF. The Medicaid growth rate is primarily driven by enrollment forecasts for Medicaid Managed Care and Fee-for-Service. Managed Care coverage includes, parents of Medicaid eligible children, pregnant women, childless adults with incomes up to 200 percent of Federal Poverty Level (FPL), the Children's Health Insurance Program (CHIP), and Health Services for Children with Special Needs (HSCSN). Other variables impacting the Medicaid Growth Factor include enrollment forecasts for Medicaid waivers, which include the Developmental Disabilities (DD) and the Elderly and Physically Disabled (EPD) waivers. These adjustments also include locally funded programs, such as the Immigrant Children and the D.C. Healthcare Alliance.

Additionally, adjustments were m for proper funding of compensation an for Compensation Groups 1 and 2, and on projections provided by the Departme

In FY 2016, an explanation of CSFL changes, including the CSFL assumptions, is presented separately within the budget. For more detail on the CSFL, please see the appendix in this volume.

Agency Budget Submission

The FY 2016 budget submission places a strong emphasis on investing in programs that improves access to health care in underserved areas such as those who are economically disadvantaged or medically vulnerable. Furthermore, the budget allows DHCF to continue to take important steps towards implementing health care reform and improving healthcare access for underserved populations. In this regard, DHCF proposes a number of adjustments in the allocation of available resources, the key elements of which are summarized in the following sections below.

Increase: The budget proposed in Local funds includes an increase of $1,592,751 and 15.6 FTEs across multiple divisions. This increase in personal services costs supports projected salary step increases, Fringe Benefits, and the Local portion of annualized compensation [illegible] budget. The additional staff will serve in areas involving customer [illegible] ment personnel, liaison between District and federal agencies, [illegible] for District residents.

The Agency Management division provides various [illegible] for the operational needs of this division accounts for an increase [illegible] amount $1,191,096 is allocated for improvements to Information Technology, and a net increase of $7,847 reflects various adjustments for Fixed Costs based on estimates for Telecommunications from the Office of the Chief Technology Officer (OCTO) and Energy from DGS.

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

Mayor's Proposed Budget

Enhance: The proposed Local funds budget includes an increase of $322,253 in the Agency Management division. This adjustment covers personal services costs for procurement services that will be transferred to the Office of Contracting and Procurement (OCP) via Intra-District agreement.

Reduce: DHCF will realign healthcare provider rates in FY 2016. When completed, this exercise is projected to generate savings in the budget, resulting in a decrease of $41,337,133 in Local funds in the Health Care Finance division. The various areas involved in the realignment exercise include aligning the wages of home health aides with costs reported by healthcare providers, aligning hospital fee-for-service inpatient rates, aligning Managed Care Organization (MCO) rates, aligning specialty hospitals projected spending to account for double counting, aligning the federal match for the Children's Health Insurance Program (CHIP), aligning the Intermediate Care Facility Providers for Developmental Disabilities (ICF/DD) reimbursement rates, and aligning the Elderly and Persons with Disabilities (EPD) waiver enrollment projections. The corresponding adjustment in Federal Medicaid Payments is reflected as a decrease of $82,633,309.

Transfer Out/Reduce: In order to support the Procurement Practices and Reform Act of 2010 initiatives, DHCF's proposed budget reflects transfers of 1.7 FTEs supported by Local funds and 2.4 FTEs funded by Federal Medicaid Payments, from the Agency Management division to the OCP.

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.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table HT0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table HT0-5
(dollars in thousands)

DESCRIPTION	DIVISION	BUDGET	FTE
LOCAL FUNDS: FY 2015 Approved Budget and FTE		**716,603**	**90.0**
Removal of One-Time Funding	Multiple Programs	-1,143	0.0
Other CSFL Adjustments	Multiple Programs	15,625	0.0
LOCAL FUNDS: FY 2016 Current Service Funding Level (CSFL) Budget		**731,084**	**90.0**
Increase: To adjust personal services	Multiple Programs	1,593	15.6
Increase: To align resources with operational goals	Agency Management	1,199	0.0
Increase: To align resources with operational goals			0.0
Increase: To align resources with operational goals			0.0
Increase: To align resources with operational goals			0.0
Increase: To align resources with operational goals			0.0
Decrease: To align resources with operational goals			0.0
Decrease: To align resources with operational goals			0.0
Decrease: To align resources with operational goals	Health Care Finance	-3,933	0.0
Technical Adjustment: Adjustment due to higher than originally anticipated Medicaid enrollment	Health Care Finance	13,294	0.0
LOCAL FUNDS: FY 2016 Agency Budget Submission		**744,378**	**105.6**
Enhance: Salary and Fringe from the Office of Contracting and Procurement	Agency Management	322	0.0
Reduce: Realignment of healthcare provider service rates	Health Care Finance	-41,337	0.0
Transfer-Out/Reduce: To OCP to support the Procurement Practices and Reform Act of 2010 initiatives	Agency Management	0	-1.6
LOCAL FUNDS: FY 2016 Mayor's Proposed Budget		**703,363**	**103.9**
DEDICATED TAXES: FY 2015 Approved Budget and FTE		**65,829**	**5.5**
Decrease: To align budget with projected revenues	Multiple Programs	-12,244	0.6
DEDICATED TAXES: FY 2016 Agency Budget Submission		**53,585**	**6.0**
No Change		0	0.0
DEDICATED TAXES: FY 2016 Mayor's Proposed Budget		**53,585**	**6.0**

Typically called Table 5, *the FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the CFSL to the policy decisions, by fund, and by program.

Agency Performance Plan

The agency's performance plan has the following objectives and performance indicators for their Divisions.

Office of the Director

Objective 1: Increase access to health care for District residents.

Objective 2: Improve access to health care by developing cost-effective reimbursement methodologies and budget processes.

Objective 3: Strengthen program intergrity

KEY PERFORMANCE INDICATORS

Office of the Director

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Projection	FY 2016 Projection	FY 2017 Projection
Number of consumers served by Ombudsman	3,528	3,700	7,220	5,000	5,200	5,500
Percent of closed/resolved cases among Office of the Health Care Ombudsman Bill of Rights' consumers	94%	90%	91.6%	98%	98%	98%
Percent of commercial cases overturned	68%	80%	26.77%	12%	13%	14%
Number of provider categories to be audited and related financial reviews	Not Available	Not Available	Not Available	6	6	6
Percent of invoices processed accurately and in compliance with Prompt Payment Act	Not Available	Not Available	Not Available	95%	96%	97%
Number of referrals to the Medicaid Fraud Control Unit	23	20	9	20	20	20

The Agency Performance Plan describe specific agency performance objectives or goals from the FY 2013 actual through the FY 2017 projected result.

1

Introduction to the FY 2016 Proposed Budget and Financial Plan

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

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totaling $12.9 billion, the gross budget in the FY 2016 Proposed Budget and Financial Plan is $313 million, or 2.5 percent, more than the FY 2015 Approved Budget of $12.6 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is $11.2 billion. Figure 1-1 shows the major source of gross funds for FY 2016. Figure 1-2 does the same for Local funds revenue.

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

The District's proposed budget is similar to any other budget, in that, it identifies resources (revenues) and uses (expenditures) to accomplish the 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 and detailed cost information for agency programs and activities.

District of Columbia Fiscal Year 2016 Budget Policy and Priorities Focus

This proposal is the District of Columbia's twentieth consecutive balanced budget that preserves the District's 12.0 percent debt cap and represents a Fresh Start. The overall policy focus of the District's Fiscal Year 2016 Proposed Budget and Financial Plan is to provide pathways to the middle class. Making investments in these priority areas will help ensure that District residents have pathways to the middle class and that the District remains a great place to live, work, and play.

Continued Investment in Public Education

Public education (K-12) remains a top priority for the District in FY 2016. The proposed budget supports additional educational investments, which are reflected in increased funding for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) to ensure adequate funding for projected increases in student enrollment. The proposed budget expands funding for the Community Schools program, which provides non-academic wrap-around services to students and their families. It will also continue investments to address at-risk students by ensuring that at-risk dollars follow the students who need them.

Additional Investments in Affordable Housing

The FY 2016 proposed budget also makes significant investments in affordable housing. This is reflected in the $100 million of funding for the Housing Production Trust Fund. This critical investment will increase the number of grants and loans that will be used to preserve and build housing. The budget also includes $2.4 million in funding for the Local Rent Supplement Program to help create approximately 200 units of affordable housing for very low-income individuals and families.

Placing DC on a Strategic Path To End Homelessness

The FY 2016 budget makes investments to begin implementing the District's strategic plan to end chronic, individual and family homelessness in the District, including $4.9 million to fund 84 replacement units of emergency shelter for D.C. General. The capital budget also includes $40 million over two years to help build four smaller shelters for families of approximately 50 units each. In addition, the budget includes $2.6 million to help fund additional family homelessness prevention and 80 additional units of intensive rapid re-housing for families and $4.6 million to fund 350 units of rapid re-housing and a new daytime center for individuals. The daytime center will be a place where individuals who are homeless can go to obtain social, housing and employment resources during daytime hours. Lastly, the budget includes $6.6 million to provide permanent supportive housing for 250 individuals and 110 families experiencing chronic homelessness.

Investment in Job Training for Youth

The FY 2016 budget continues to make important investments in job training programs for the District's youth. $5.2 million will be provided to the Department of Employment Services to continue the expansion of the Summer Youth Employment Program (SYEP). This SYEP enhancement includes: (1) $1 pay increases for 16-21 year olds moving the pay rate to $8.25 per hour; (2) 6 weeks of transportation subsidies; and (3) An increase in the age from 21 to 24. In addition, the budget includes $1.5 million to expand career exploration, paid work experiences, self-advocacy training and work readiness training for high school students with disabilities.

Investment in Infrastructure

The Capital Improvements Plan (CIP) makes the following investments in the District's infrastructure:

Metrorail, Metrobus, and Integrated Premium Transit System. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $796 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system. An integrated streetcar and bus transit system will add capacity to the District's transportation system, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $610 million of budget authority for Circulator and streetcars, giving priority to the H Street – Benning Road NE streetcar segment and replacement of the H Street Bridge. The H Street Bridge is an important link in the East-West Line that provides for rider transfers to Amtrak's Union Station and the Metrorail system, and it must be replaced.

Public Schools Modernization and University Facilities. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $3.38 billion has been invested. This CIP commits to an additional investment of $1.3 billion over the next six years for modernization of elementary, middle, and high school facilities. In addition, the University of the District of Columbia is building a new student center and making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $55 million of budget authority for University improvements.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes $185 million that will be used to renovate and reconfigure this historic landmark, resulting in a world-class facility offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. In addition, libraries in District neighborhoods will receive $76 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities.

United Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center ("UMC"), in 2010, the District has invested millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes $124 million for additional improvements to attract an operating partner, rebrand UMC, encourage more residents to utilize the facility's services, and improve patient services.

New Communities. The CIP provides $40 million of budget that will be used to replace severely distressed housing and decrease concentrations of poverty by redeveloping public housing properties into mixed-use, mixed-income communities for current and future residents.

Power Line Undergrounding. The CIP includes $33 million to move key overhead power lines to underground lines in the District to improve safety and reliability of the District's electrical system. Placing select power feeders underground will result in a reduction in the frequency and the duration of power outages experienced in impacted service areas.

Details on Key Budget Areas:

The proposed budget also includes a number of changes to align the budget with the District's priorities, improve services and accountability, and meet agency strategic business goals. They include the following:

- New agencies created in FY 2016 include the Mayor's Office of Legal Counsel, the Office of the Senior Advisor, the Deputy Mayor for Greater Economic Opportunity, the Office of Victims Services and Justice Grants, and the Office of Film, Television, and Entertainment. A defunct agency reconstituted in FY 2016 is the Corrections Information Council. Agencies that are now defunct and absorbed into other existing agencies in FY 2016 include the Office of the Secretary, the Office of Cable Television, the Office of Motion Picture and Television Development, and the Certificates of Participation
- The Mayor's Office of Legal Council is a newly established District of Columbia agency with the mission of providing various legal services to the Mayor and District of Columbia government agencies. The Mayor's Office of Legal Counsel's budget includes resources transferred from the Office of the Mayor.
- The Office of the Senior Advisor is a newly established District of Columbia agency created by consolidating the Office of the Secretary, the Office of Policy and Legislative Affairs (OPLA) program from the Executive Office of the Mayor, and the Office of Federal and Regional Affairs program from the Office of the City Administrator.
- The Office of the Deputy Mayor for Greater Economic Opportunity (DMGEO) is a newly established agency. Its mission is to facilitate investment and job creation in underserved District of Columbia communities in order to improve economic opportunities and economic disparities for residents of these communities. DMGEO will help the Mayor prioritize, tailor, and coordinate District economic development tools along with various components of government, to spur growth and expand opportunity in District neighborhoods.
- In FY 2016, the Office of Film, Television, and Entertainment has been created by absorbing the Office of Cable Television and the Office of Motion Picture and Television Development.
- In FY 2016, the Corrections Information Council, absorbed into the former Office of the Deputy Mayor for Public Safety in prior fiscal years, has been reconstituted as an independent agency.

- The newly created Office of Victims Services and Justice Grants includes the transfer of funds from the abolished Office of Deputy Mayor for Public Safety and Justice to support Crime Victims Assistance program, Lawyer Loan Repayment Assistant Program and other vital initiatives of the agency.
- In FY 2016, the Office of the Deputy Mayor for Public Safety and Justice will be abolished. Its mission, funding, and all full time equivalents (FTEs) will be transferred to three new agencies: Office of Victims Services and Justice Grants, and Corrections Information Council. A portion of the agency also resides in the Office of the City Administrator.
- The FY 2016 budget proposal for the Department of Health Care Finance (DHCF) continues to consolidate the gains of prior year budgets, maximize leveraging of federal funding, and focus on implementing healthcare reform. The proposed budget for DHCF includes funding to support a projected Medicaid growth rate that is based on enrollment forecasts for fee-for-service and Medicaid managed care.
- Local funds savings are achieved in the Department of Behavioral Health's budget for Addiction Prevention and Recovery Administration as the agency anticipates new federal matching for adult substance abuse treatment and health homes. Additional Local funds savings are built into the budget based on reducing day treatment rates by 5 percent.
- The Department on Disability Services (DDS) is provided with funding in FY 2016 to support implementation of the Workforce Innovation and Opportunity Act (WIOA) of 2014. DDS will assist job seekers with access to training, employment, and support services in the labor market.
- The Department of Human Services' (DHS) FY 2016 proposed budget provides funding for a new DC Access System that will help improve and streamline the eligibility system – and the process for applying for and renewing – TANF, SNAP, Medicaid and other federal benefits. The budget also extends TANF benefits through October 1, 2017. Funding in the budget also supports the Alternatives to Court Experience Diversion program (ACE). ACE helps youth avoid formal arrest and potential prosecution for misdemeanor crimes by diverting them to various services such as community-based intervention, family therapy, and anger management.
- The Housing Authority Subsidy in FY 2016 budget proposes additional support to the Tenant-Based Local Rent Supplement Program (LRSP) vouchers for low-income families and individuals.
- The Office of Contracting and Procurement's (OCP) FY 2016 budget proposal includes increased funding and 45.0 FTEs to support the Procurement Practices Reform Act (PPRA), which was instituted and subjected to the Delegated Procurement Authority (DPA) operating structure.
- In FY 2016, the Office of the City Administrator (OCA) reflects a significant increase due to the creation of three new programs: Office of Innovation, Office of Performance Management and Office of Public Private Partnership. In addition, a component of the Office of Deputy Mayor for Public Safety Justice was transferred into the OCA.
- In FY 2016, the Metropolitan Police Department realigned its programs and resources. The budget proposal includes increased funding and additional personnel to support the Civilianization initiatives. Additional funding was provided to support the Body Worn Camera initiatives and funding for the Police Officers Retention Pilot program to reduce the exodus of experienced officers from the agency.
- In Local funds, the Fire and Emergency Medical Services proposed budget reflects a significant increase to support Overtime Rate Adjustment for the District of Columbia Firefighters and Emergency Medical Department and International Association of Firefighters Local 36.
- In FY 2016, the Department of Corrections (DOC) realigned its programs to attain a better framework for planning, operating program activities, and budgeting. Additionally, the agency plans to implement a performance-based budgeting strategy to better reflect the DOC's programmatic activities. As part of this initiative, DOC realigned personnel between the Inmate Services and Inmate Custody divisions.
- For FY 2016, the District's Uniform per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, the foundation level per student will remain at $9,492, same as in FY 2015. Appropriations for the UPSFF are funded with 100 percent Local dollars. Please refer to the agency budget chapter volume, chapters for the District of Columbia Public Schools (DCPS), the District of

Columbia Public Charter Schools (DCPCS), and the Office of the State Superintendent of Education (OSSE) to review the current allocation for the UPSFF. DCPS student enrollment is projected to increase by 1,553 students, from 47,592 to 49,145. DCPS proposes a cut in funding for central office and centrally funded school support to increase schools staff in order to improve course offerings.

- The District of Columbia Public Charter Schools (DCPCS) operates as the central agency, independent of the District's school system, which disburses the UPSFF from District of Columbia Local Funds to charter schools, each of which operates as an autonomous school district. Both the Residential and Non-Residential Facilities Allotments will remain at the same levels as in FY 2015: Residential $8,395 per student; and Non-Residential $3,072 per student. DCPCS student enrollment is projected to increase by 372 students, from 39,076 to 39,448.
- In FY 2016, the Special Education Transportation's (SET) proposed budget reflects the agency's primary goal of improving the quality of student transportation for the District's eligible students. To further improve these capacities, SET proposes increased funding for investigations of complaints, analysis of arrival times, terminal operations, and fleet management.
- The FY 2016 budget for the Department of Public Works includes an enhancement to fund additional FTEs to support sanitation workers in the Solid Waste Management division.
- The FY 2016 proposed budget for the District Department of the Environment (DDOE) has been increased with additional funding in Federal Payments. This funding enables DDOE to expand the Energy Smart D.C. Solar Initiative and develop the District of Columbia climate change adaptation plan to identify climate risks, vulnerabilities, and mitigation options. A portion of the Low Income Home Energy Assistance Program (LIHEAP) will be replaced with funding from the Sustainable Energy Trust Fund.
- The District of Columbia provides approximately 37.0 percent of the annual subsidy to the Washington Metropolitan Area Transit Authority (WMATA). In FY 2016, WMATA's proposed budget includes funding to support the annual subsidy payment, the DC Circulator bus, and the Kids-Ride-Free initiative.
- The FY 2016 proposed budget for the District Department of Transportation (DDOT) includes additional funding to support the Bloomingdale Water project.
- The D.C. Taxicab Commission's (DCTC) FY 2016 proposed local funds budget reflects the agency's goal to support the modernization of the District's taxicab industry and set a standard for other jurisdictions to follow. In view of this, DCTC increased funding for the procurement of adequate office supplies, printing materials, and associated service requirements. Special Purpose Revenue funds include increased funding for the Driver Training program and also leveraged funding provided by the United States Department Justice for fingerprinting and background checks for drivers.

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).

Local tax revenue accounts for most of the money supporting services and includes such common sources as income, property, and sales taxes (Figure 1-2). Detailed revenue information, including FY 2016 to FY 2019 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes, are provided in the Revenue chapter of this budget book.

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totaling $12.9 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2016 Proposed Budget and Financial Plan is $313 million, or 2.5 percent, more than the FY 2015 approved budget of $12.6 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Table 1-1 shows the FY 2016 proposed gross funds expenditure budget by appropriation title and the change from FY 2015. Figure 1-3 shows the percentage distribution of FY 2016 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 51.5 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

The FY 2016 proposed Local funds budget operating margin is zero dollars, after allowing for equivalent deposits to the Cash Flow Reserve and to the Fiscal Stabilization Reserve as proposed in Chapter 2, the Financial Plan. As shown in Table 1-2a, the proposed Local funds budget (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2016 is $7.0 billion, which is $214 million, or 3.2 percent, more than the FY 2015 approved budget of $6.8 billion. The table also displays expenditure budgets by appropriation title and their change from FY 2015. The proposed Dedicated Tax budget for FY 2016 is $312 million, which is $8.1 million, or 2.7 percent, more than the FY 2015 approved budget of $304 million. Table 1-2b shows the FY 2016 proposed Dedicated Taxes funds expenditures budget by appropriation title and their change from FY 2015. 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 2016 proposed Local funds budget includes approximately 100 agencies receiving Local funds in seven appropriation titles.

To provide context as to the types of expenses for a particular program, information is presented by expense category. These same categories are used by all District agencies, and all agency chapters detail specific agency costs by expense category.

A large expense category is personal services, totaling $2.5 billion and representing 35.3 percent of the FY 2016 Local funds proposed budget, excluding Dedicated Taxes. This funding will support 27,709 Local full-time equivalent (FTE) positions, an increase of 77 FTEs, or 0.3 percent, over FY 2015 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2016 will cost $84,479. The District's FY 2016 gross funds proposed budget, including Intra-District funds, includes 34,171 FTEs, an increase of 119 FTEs, or 0.3 percent, over FY 2015. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2016 Proposed Budget and Financial Plan

The FY 2016 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 - Executive Summary;
- Volumes 2, 3, and 4 - Agency Budget Chapters - provides summary information of each District agency's proposed budget;
- Volumes 5 - Operating Appendices - provides detailed information about operating funds by agency (available on-line only); and
- Volume 6 - FY 2016 - FY 2021 Capital Improvements Plan (Including Highway Trust Fund).

Additional details about the organization of the District's FY 2016 Proposed Budget and Financial Plan may be found in the *How to Read the Budget and Financial Plan* chapter.

The FY 2016 Budget Calendar

The FY 2016 Proposed 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, approved December 24, 1973 (Public Law 93-198; D.C. Official Code § 1-201.01 et seq.), prescribes the procedure for the approval of the annual budget for the District of Columbia government. Under Section 424(d)(5)(A) (D.C. Official Code § 1-204.24d(5)(A)), the Chief Financial Officer prepares and submits to the Mayor and the Council annual estimates of all revenues of the District of Columbia (without regard to the source of such revenues), including proposed revenues. These revenue estimates are binding on the Mayor and the Council for purposes of the annual budget to be submitted to Congress, except that the Mayor and the Council may base the budget on estimates of revenues that are lower than those prepared by the Chief Financial Officer. Under Section 442(a) (D.C. Official Code § 1-204.42(a)), the Mayor prepares and submits a proposed annual budget to the Council. In preparing the annual budget, the Mayor may use a budget prepared by the Chief Financial Officer for this purpose under section 424(d)(2) (D.C. Official Code § 1-204.24d(2)). The Mayor may also prepare and submit supplemental or deficiency budget recommendations to the Council from time to time, pursuant to Section 442(c) (D.C. Official Code § 1-204.24(c)). A statement of justifications must be included.

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

The Council must hold a public hearing on the budget submission and adopt a budget by act pursuant to the time period required by Section 446 (D.C. Official Code § 1-204.46). The act is styled as the Budget Request Act (of the year of adoption) and requires only one reading.

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(f)). If an item or provision is disapproved the Mayor must attach to the act a statement of the item or provision which is disapproved and, within the 10-day period for approval or disapproval, return a copy of the act and statement with his objections to the Council.

The Council has 30 calendar days to reenact a disapproved item or provision by a two-thirds vote of the members of the Council present and voting. If an item or provision is reenacted, the Chairman submits it to the President for transmission to Congress. If a disapproved item or provision is not returned to the Council in a timely manner, the Mayor shall be deemed to have approved the item or provision and the Chairman will submit it to the President for transmission to Congress.

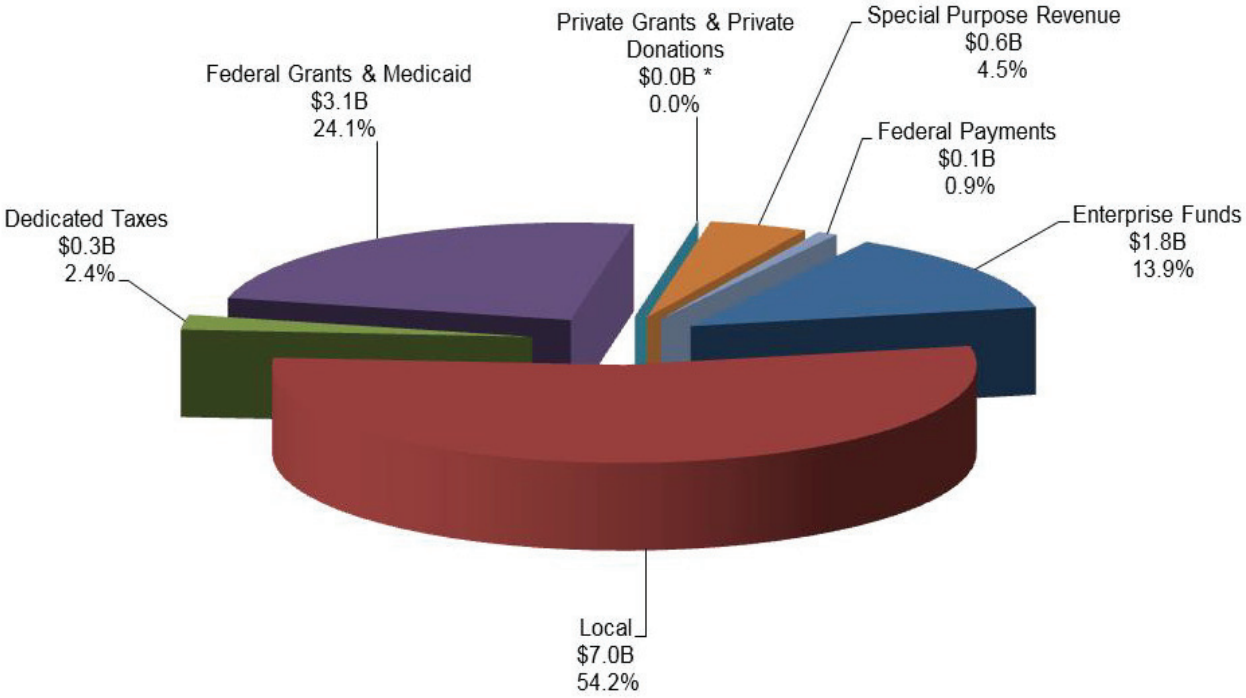
Unlike other legislation, the Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Instead, the President transmits the Budget Request Act to the House and Senate. Ultimately, Congress appropriates all funds for the District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

The Mayor may prepare a proposed supplemental or deficiency budget plan under Home Rule Act Section 442(c) (D.C. Official Code § 1-204.42(c)), which authorizes the Mayor to submit budget recommendations that are, in his or her judgment, necessary on account of a law passed after budget transmission or otherwise justified as in the public interest. The Mayor may submit a budget recommendation to the Council, accompanied by a statement of justification. Alternatively, Section 442(d) of the Home Rule Act (D.C. Official Code § 1-204.42(d)) authorizes the Council to request, by resolution, that the Mayor prepare and submit a budget recommendation to the Council.

The District of Columbia may obligate and expend an increase in the amount of funds authorized under Adjustments to Appropriations (D.C. Official Code § 47-369.01 et seq.) only where the Chief Financial Officer certifies (1) the increase in revenue; and (2) that the use of the amounts is not anticipated to have a negative impact on the long-term financial, fiscal, or economic health of the District. These funds may be increased (1) by an aggregate amount of not more than 25 percent, in the case of amounts proposed to be allocated as "Other-Type Funds" in the annual Budget Request Act submitted to Congress; and (2) by an aggregate amount of not more than 6 percent, in the case of any other amounts proposed to be allocated in the Budget Request Act. The amounts shall be obligated and expended in accordance with laws enacted by the Council in support of each such obligation and expenditure, consistent with the requirements of this subchapter. The amounts may not be used to fund any agencies of the District government operating under court-ordered receivership. The amounts may not be obligated or expended unless the Mayor has notified the Committees on Appropriations of the House of Representatives and the Senate not fewer than 30 days in advance of the obligation or expenditure.

Figure 1-1

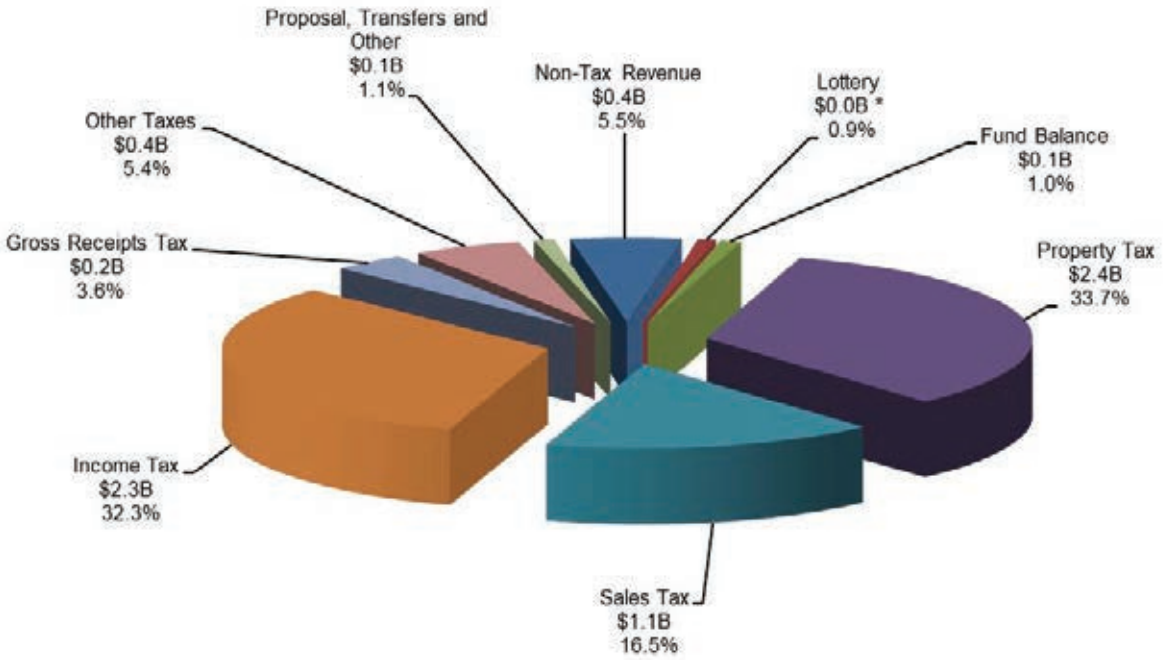
Where the Money Comes From - Sources of Gross Funds for FY 2016 ($13.0 Billion, Excluding Intra-District Funds)



* The amount from this source is $1.5 million

Figure 1-2

Where the Money Comes From - Sources of Local Funds Revenue for FY 2016 ($7.0 Billion, Excluding Dedicated Taxes)



* The amount from this source is $62.5 million

Figure 1-3

Where the Money Goes - Gross Funds Expenditure Budget, by Appropriation Title for FY 2016

(Excluding Intra-District Funds)

($12.9 Billion)

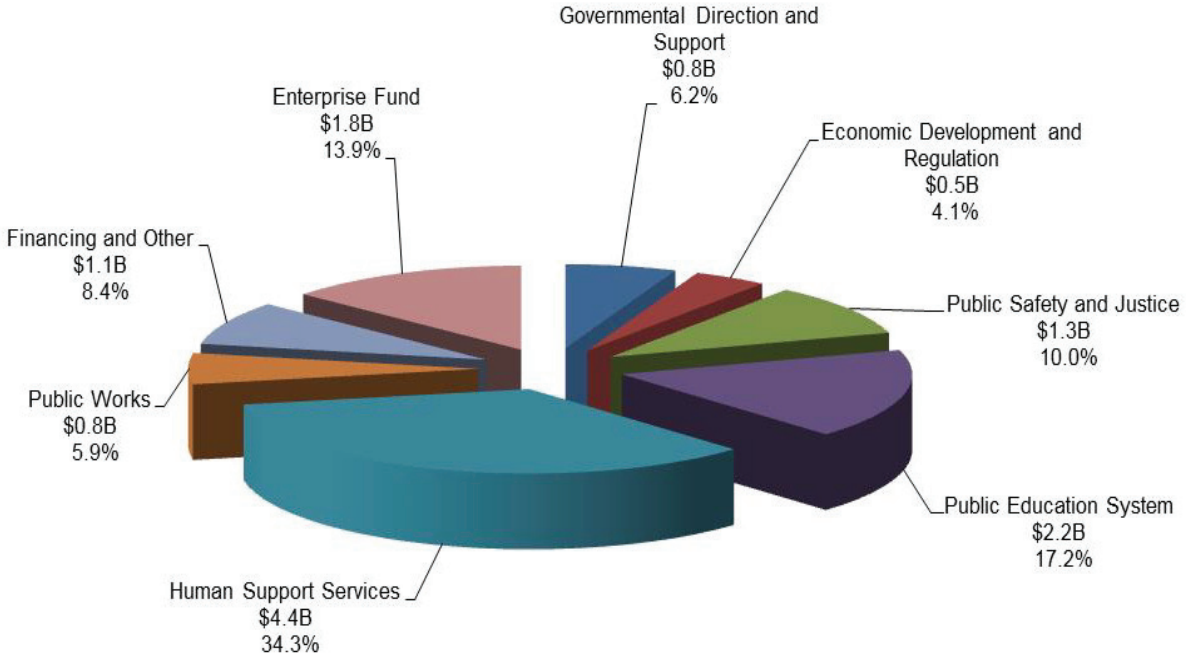


Table 1-1

Gross Funds Expenditure Budget, by Appropriation Title

(Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Governmental Direction and Support	760,834	798,611	37,777	5.0%
Economic Development and Regulation	480,311	534,865	54,554	11.4%
Public Safety and Justice	1,192,283	1,295,583	103,300	8.7%
Public Education System	2,188,695	2,225,104	36,409	1.7%
Human Support Services	4,375,619	4,441,995	66,376	1.5%
Public Works	717,330	768,921	51,591	7.2%
Financing and Other	1,075,372	1,088,281	12,909	1.2%
Subtotal, General Operating Funds	**10,790,444**	**11,153,361**	**362,917**	**3.4%**
Enterprise and Other Funds	1,844,230	1,794,596	-49,634	-2.7%
Total District of Columbia	**12,634,674**	**12,947,957**	**313,282**	**2.5%**

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

Table 1-2a

Local Funds Expenditure Budget, by Appropriation Title

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Governmental Direction and Support	664,483	699,299	34,816	5.2%
Economic Development and Regulation	195,935	242,214	46,279	23.6%
Public Safety and Justice	1,006,278	1,088,503	82,225	8.2%
Public Education System	1,859,610	1,879,291	19,682	1.1%
Human Support Services	1,767,207	1,768,961	1,755	0.1%
Public Works	471,157	503,789	32,632	6.9%
Financing and Other	836,320	833,181	-3,139	-0.4%
Total	**6,800,989**	**7,015,238**	**214,249**	**3.2%**

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)

	FY 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Economic Development and Regulation	1,170	1,170	0	0.0%
Public Education System	4,266	4,306	40	0.9%
Human Support Services	94,580	83,199	-11,381	-12.0%
Public Works	62,686	76,548	13,862	22.1%
Financing and Other	141,725	147,275	5,550	3.9%
Total	**304,427**	**312,498**	**8,071**	**2.7%**

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 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Regular Pay - Continuing Full Time	1,767,034	1,837,413	70,379	4.0%
Regular Pay - Other	120,122	124,316	4,195	3.5%
Additional Gross Pay	70,112	80,611	10,499	15.0%
Fringe Benefits - Current Personnel	386,819	379,076	-7,743	-2.0%
Overtime Pay	43,872	54,796	10,925	24.9%
Subtotal, PERSONAL SERVICES	**2,387,958**	**2,476,213**	**88,254**	**3.7%**
Supplies and Materials	49,627	49,363	-264	-0.5%
Energy, Communication and Building Rentals	104,368	105,354	986	0.9%
Telephone, Telegraph, Telegram, Etc.	27,959	28,234	275	1.0%
Rentals - Land and Structures	139,878	143,042	3,165	2.3%
Janitorial Services	124	124	0	0.0%
Security Services	25,375	34,606	9,230	36.4%
Occupancy Fixed Costs	73,987	83,989	10,003	13.5%
Other Services and Charges	184,921	199,276	14,355	7.8%
Contractual Services - Other	390,109	365,085	-25,024	-6.4%
Subsidies and Transfers	2,720,148	2,830,746	110,599	4.1%
Equipment and Equipment Rental	31,629	32,170	541	1.7%
Debt Service	664,906	667,036	2,130	0.3%
Subtotal, NONPERSONAL SERVICES	**4,413,031**	**4,539,026**	**125,994**	**2.9%**
Total	**6,800,989**	**7,015,238**	**214,249**	**3.2%**

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 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Regular Pay - Continuing Full Time	1,303	1,316	13	1.0%
Regular Pay - Other	0	109	109	N/A
Fringe Benefits - Current Personnel	299	305	6	2.0%
Subtotal, PERSONAL SERVICES	**1,602**	**1,730**	**128**	**8.0%**
Supplies and Materials	5	5	0	0.0%
Other Services and Charges	2	2	0	0.0%
Contractual Services - Other	3,416	3,135	-281	-8.2%
Subsidies and Transfers	291,562	299,793	8,231	2.8%
Debt Service	7,839	7,832	-7	-0.1%
Subtotal, NONPERSONAL SERVICES	**302,825**	**310,768**	**7,943**	**2.6%**
Total	**304,427**	**312,498**	**8,071**	**2.7%**

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

Table 1-4

Local Funds Proposed FTEs, by Appropriation Title

(Includes Dedicated Taxes and Excludes Enterprise Funds)

(Dollars in Thousands)

	FY 2015 Approved Budget	FY 2016 Proposed Budget	Change from FY 2015	% Change from FY 2015
Governmental Direction and Support	3,093	3,097	4	0.1%
Economic Development and Regulation	602	626	24	4.0%
Public Safety and Justice	8,225	8,278	53	0.6%
Public Education System	9,532	9,468	-64	-0.7%
Human Support Services	4,008	4,078	71	1.8%
Public Works	2,133	2,121	-12	-0.6%
Financing and Other	40	40	0	0.0%
Subtotal, General Operating Local Fund	**27,632**	**27,709**	**77**	**0.3%**
Public Education System	11	11	0	0.0%
Human Support Services	6	6	1	10.0%
Subtotal, General Operating Dedicated Taxes	**16**	**17**	**1**	**3.4%**
Total, General Operating Local and Dedicated Tax Funds	**27,648**	**27,726**	**77**	**0.3%**

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

Table 1-5

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

Agency Name	FY 2015 Approved FTEs	FY 2016 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Office of the Mayor	85	73	(13)	To Office of the Senior Advisor for resource realignment
Mayor's Office of Legal Counsel	0	11	11	Transfer in from various agencies for support of new agency
Office of the Senior Advisor	0	41	41	Transfer in from various agencies for support of new agency
Office of the Secretary	30	0	(30)	To Office of the Senior Advisor for resource realignment
Office of the City Administrator	28	59	31	For the creation of new divisions and activities
Office of Contracting and Procurement	146	191	45	From multiple District agencies to support the Procurement Practices Reform Act of 2010
Department of General Services	671	700	29	Increase staffing to align with agency mission
Office of the Attorney General for the District of Columbia	783	587	(196)	To adjust personal services
Other Agencies	1,916	1,932	16	Net Changes
Governmental Direction and Support	**3,659**	**3,594**	**(65)**	
Office of Film, Television, and Entertainment	0	52	52	The Office of Motion Picture and Television Development and the Office of Cable Television consolidated with the Office of Film, Television, and Entertainment
Department of Housing and Community Development	159	171	12	Increase staffing to align with agency mission
Department of Employment Services	564	587	23	Increase staffing to align with agency mission
Department of Insurance, Securities, and Banking	137	150	13	Increase staffing to align with agency mission
Office of Cable Television	38	0	(38)	To Office of Film, Television, and Entertainment for resource realignment
Other Agencies	788	796	8	Net Changes
Economic Development and Regulation	**1,685**	**1,755**	**70**	
Metropolitan Police Department	4,568	4,624	56	Increase staffing to align with agency mission
Fire and Emergency Medical Services Department	2,097	2,072	(25)	Reduce staffing due to SAFER grant expiration
Homeland Security and Emergency Management Agency	79	92	13	To align budget with projected grant awards
Office of Unified Communications	329	311	(18)	Eliminate vacant positions
Office of the Deputy Mayor for Public Safety and Justice	22	0	(22)	Transfer out to various agencies
Office of Victims Services and Justice Grants	0	13	13	Transfer in from various agencies for support of new agency
Other Agencies	1,400	1,406	5	Net Changes
Public Safety and Justice	**8,495**	**8,517**	**22**	

(Continued on next page)

Table 1-5 (Continued)

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

Agency Name	FY 2015 Approved FTEs	FY 2016 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Office of the State Superintendent of Education	382	366	(16)	To align resources with operational goals
Special Education Transportation	1,510	1,396	(113)	To recognize savings from a reduction in FTEs
Other Agencies	8,768	8,764	(4)	Net Changes
Public Education System	**10,660**	**10,526**	**(134)**	
Department of Human Services	973	1,047	74	To align resources with operational goals
Department of Behavioral Health	1,373	1,428	55	To align resources with operational goals
Department of Health Care Finance	220	251	31	To align resources with operational goals and projected federal Medicaid reimbursements
Other Agencies	3,138	3,159	21	Net Changes
Human Support Services	**5,705**	**5,885**	**180**	
District Department of Transportation	576	550	(26)	Positions and salaries transferring from DDOT to the Office of Contracting and Procurement
District Department of the Environment	352	370	19	To align budget with projected revenues and grant awards
Other Agencies	1,744	1,756	12	Net Changes
Public Works	**2,672**	**2,676**	**5**	
Non-Departmental	40	40	0	No Change
Other Agencies	0	0	0	Net Changes
Financing and Other	**40**	**40**	**0**	
University of the District of Columbia	948	968	20	To align resources with operational goals
D.C. Health Benefit Exchange Authority	54	73	19	To align resources with operational goals
Other Agencies	134	136	3	Net Changes
Enterprise and Other Funds	**1,136**	**1,178**	**42**	
Grand Total, District Government	**34,052**	**34,171**	**119**	

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

Table 1-6

How and When the FY 2016 Operating Budget was Prepared

Budget Guidance
July 2014 – September 2014
The FY 2016 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2015 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The CSFL served as the starting point for all District agencies' Local funds Maximum Allowable Request Ceiling (MARC).

Agency Budget Request Development
October 2014 – December 2014
Taking into consideration the Office of the City Administrator's (OCA) citywide strategic plan, and following the budget guidance from the OCA's Office of Budget and Finance (OBF) and OBP, agencies began formulating their FY 2016 budget requests. Agencies submitted their FY 2016 proposed budget to OBP by December 31, 2014.

Budget Analysis
October 2014 – December 2014
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 2015 – April 2015
OBP collaborated with OBF to conduct 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 2016 proposed budget was finalized for submission to the Council on April 2, 2015.

2

Financial Plan

The Financial Plan projects the District's results of operations 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 2016 through FY 2019 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 FY 2016 Proposed Budget and its impact on FY 2017 through FY 2019. It has four sections:

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

The Financial Plan is based on the FY 2016 Budget Request Act of 2015, as proposed by the Mayor.

The numbering scheme noted below refers to the line numbers on Tables 2-1, 2-2, 2-3, and 2-4. The amounts in the FY 2014 Actual column are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2014.

Revenues

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

3. Dedicated Taxes. This includes tax revenues that are dedicated by law to a particular agency for a particular purpose. The dedicated portion of tax revenues is transferred out of the Local fund and is not available for general budgeting. See the Revenue chapter for details. In Table 2-3, these 14 dedicated taxes are shown as follows:

3a. Deed Recordation and Deed Transfer Taxes for HPTF debt service. The Housing Production Trust Fund (HPTF) Second Amendment Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. The HPTF provides funds for the acquisition, construction, and rehabilitation of affordable multifamily housing projects. Due to Government Accounting Standards Board (GASB) guidance, beginning FY 2013, these revenues were recorded directly in the Special Revenue fund outside of the General Fund. From FY 2014 to FY 2019, the remaining Deed Recordation and Transfer Tax Revenue reflected in this line funds debt service on Revenue Bonds, which is paid through the General Fund.

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

3c. General Sales Taxes, Insurance Premiums, and Carefirst Contribution transfers to Healthy D.C. Fund. The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy D.C. Fund and Program. This act states that all tax revenue derived from hospital and medical services corporations, except for taxes upon real estate and fees and charges provided for by insurance laws of the District, shall be deposited into the fund and used to finance health care and medical services for qualifying individuals in the District of Columbia. Approximately 40 percent is used to fund the indigent population covered by the Alliance program. This fund is administered by the Department of Health Care Finance within the District of Columbia.

3d. ICF-IDD Assessment transfer to Stevie Sellows Fund. Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities).

3e. Hospital Bed Tax and Provider Fee transfer to Hospital Fund. The hospital bed tax is a $3,788 per licensed bed assessment on hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Assessment Fund, a non-lapsing fund that is used to fund District state Medicaid services. The bed tax and provider fee sunset on September 30, 2014.

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

3g. General Sales Taxes to Convention Center. This fund records the transfer of certain sales tax revenues from the District's General Fund to the Washington Convention and Sports Authority, Walter E. Washington Convention Center. This makes visible the flow of dedicated revenues through the General Fund.

3h. Motor Fuel Tax transfer to Highway Trust Fund. This fund records the transfer of motor fuel tax revenues from the District's General Fund to the Highway Trust Fund. This makes visible the flow of dedicated revenues through the General Fund.

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

3j. General Sales Taxes transfer to Healthy Schools Fund. Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. An estimated $4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund.

3k. Public Space Rental transfer to DDOT (District Department of Transportation) Enterprise Fund from advertising on bike sharing stations. From FY 2015, DDOT will sell advertising on bike sharing stations through an agreement with Capital Bikeshare, the operators of the bike sharing program in the District. All proceeds from the advertising agreement would be paid in to the DDOT Enterprise Fund for Transportation initiatives.

3l. Health Benefit Exchange Assessment. The health benefit exchange assessment is imposed on carriers doing business in the District with gross receipts exceeding $50,000 in the previous year. The amount assessed is based on a percentage of direct gross receipts and is computed annually so that the amount raised covers the cost of operations of the Authority. This assessment is expected to increase from $28.8 million in FY 2015 to $32.4 million in FY 2019. The amount raised is transferred to the Health Benefit Exchange Subsidy. This fund records the transfer of healthcare assessment tax revenues from the District's General Fund to the Health Benefit Exchange Subsidy. This makes visible the flow of dedicated revenues through the General Fund.

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 this year's Financial Plan, all such transfers are reflected below the revenues subtotal.

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

9. Bond Proceeds for Issuance Costs. 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. Funds set aside from prior year. This reflects the reservation of projected fund balance in a prior year that is budgeted for use in the following year.

11. Interfund transfers between Local, Dedicated Taxes and Special Purpose (O-type) funds. This line shows the movement of funds between Local funds and O-type 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 and Other Funds. In Table 2-1, this line shows transfer of funds from Enterprise and other Special Revenue Funds as itemized below and in Table 2-2.

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

13b. Transfer from TIF/PILOT/Other. In Table 2-2, the amounts include transfers into the General Fund from other outside funds.

13c. Transfer from Capital Fund Paygo. In Table 2-2, the amount shown is transferred into the General Fund from the Capital Improvements Fund.

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.

14a. Local Fund - Fund Balance Use. In Table 2-2, the FY 2015 revised amount include amounts reserved in the fund balance from prior year Local funds that have been given, or are proposed to be given, as FY 2015 spending authority.

14b-c. Dedicated Taxes - Fund Balance Use. In Table 2-3, these lines show planned fund balance use from the respective Dedicated Tax funds.

14e. Fund Balance Use. In Table 2-4, this line shows total amount of fund balance use certified by the Office of Revenue Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

14f. Certified Resources not used. In Table 2-4, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

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 - Selected Agencies. This line includes items in this appropriation title that are not specifically shown in lines 26 to 30.

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. Debt Service. This line includes Repayment of Debt and other debt service agencies.

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

29. Paygo Capital. Table 2-2 reflects transfers of operating revenue to the capital budget through Pay-as-you- go (Paygo) financing as itemized below.

29a. Paygo Capital. Table 2-2 reflects transfers of operating revenue to the capital budget through Pay-as-you- go (Paygo) financing.

29b. Paygo Contingency. Table 2-2 reflects additional funding that will be available for Paygo capital funding if not needed to resolve pending legal settlements.

30. Transfer to Trust Fund for Post-Employment Benefits. Table 2-2 reflects a transfer to reduce the District's accumulated liability for health insurance costs for retirees. This liability is recognized in the CAFR in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs.

31. Repay Contingency Reserve Fund. This line in Table 2-2 reflects the amount planned to replenish the Contingency Reserve Fund.

32. Transfer to Enterprise Funds. In Tables 2-3 and 2-4, this shows the transfer of General Funds to Enterprise and Other Funds as reflected in the following lines.

32a. Transfer to Convention Center (Enterprise Fund). This line in Table 2-3 reflects transfers of dedicated sales tax revenues to the Washington Convention and Sports Authority Enterprise Fund.

32b. Transfer to Highway Trust Fund (Enterprise Fund). This line in Table 2-3 reflects transfers of dedicated motor fuel tax to the Highway Trust Fund outside of the General Fund.

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

33. Operating Impact of CIP. This line in Tables 2-1 and 2-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 6 – FY 2016–FY 2021 Capital Improvements Plan for details.

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

35. Operating Margin before allocation to reserves. This line is the difference between lines 16 and 34 showing the surplus or deficit after subtracting total expenditures and transfers from total resources.

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

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

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

39. Operating Margin, Budget Basis. This is the difference between Total General Fund Resources (line 16) and the total of Expenditures (line 34), reserved for subsequent years' expenditures (line 36), the Cash Flow Reserve Account (line 37) and the Fiscal Stabilization Reserve Account (line 38).

40. Line intentionally left blank.

Composition of Cash Reserves

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

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

44. Cash Flow Reserve (8.33 percent). The cash flow reserve may be used by the District's CFO as needed to manage the District's cash flow. When a portion of the reserve is used to meet cash flow needs, this reserve must be replenished in the same fiscal year the amounts were used. At full funding, the cash flow reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year.

45. Fiscal Stabilization Reserve (2.34 percent). The fiscal stabilization reserve may be used by the Mayor for the same purposes for which the contingency reserve was established. However, this reserve may not be used for cash flow management purposes. At full funding, the fiscal stabilization reserve must equal 2.34 percent of the District's General Fund operation budget for each fiscal year.

46. Total Cash Reserves, Emergency and Contingency. This line reflects the cash reserves available during a given fiscal year.

47. Line intentionally left blank.

Composition of Fund Balance

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

50. Operating Margin before allocation to reserves. This is the same as line 35.

51. Projected GAAP Adjustments (Net). GAAP adjustments are year-end adjustments necessary to properly report the ending fund balance on an accounting basis by converting budgeted activity to resources earned and used.

52. Fund Balance Use. The amount of prior-year fund balance that is used in the current year must be subtracted when calculating the current year-end fund balance.

53. Ending General Fund Balance. This line shows the sum of the beginning fund balance, the operating margin before allocation to reserves, and GAAP and other adjustments (lines 49 through 52).

Table 2-1

FY 2016 - 2019 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
1	**Revenues**							
2	Taxes	5,835,310	6,171,593	6,156,578	6,420,609	6,649,806	6,897,163	7,132,018
3	Dedicated Taxes	297,539	269,364	297,857	304,467	310,962	317,641	322,247
4	General Purpose Non-Tax Revenues	417,720	453,117	402,467	383,988	382,205	382,853	379,711
5	Special Purpose (O-type) Revenues	463,735	548,040	542,659	533,496	524,408	531,678	533,161
6	Transfer from Lottery	54,967	66,000	54,967	62,500	63,000	64,000	64,500
7	Interfund transfer	0	0	0	0	0	0	0
8	**Subtotal, General Fund Revenues**	**7,069,271**	**7,508,114**	**7,454,528**	**7,705,060**	**7,930,381**	**8,193,336**	**8,431,636**
9	Bond Proceeds for Issuance Costs	584	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	108,229	108,229	47,853	0	0	0
11	Interfund transfers from Local, O-type, and Dedicated Taxes Funds	0	10,079	10,079	29,893	35,294	2,038	0
12	Transfer from Federal and Private Resources	1,488	2,363	2,363	2,363	2,363	2,363	2,363
13	Transfer from Enterprise and Other Funds	66,048	18,623	41,452	18,476	15,483	16,641	17,734
14	Fund Balance Use	98,417	40,341	106,308	67,819	0	0	0
15	Revenue Proposals	0	2,451	0	36,050	34,332	34,654	35,800
16	**Total General Fund Resources**	**7,235,806**	**7,696,200**	**7,728,959**	**7,913,514**	**8,023,853**	**8,255,032**	**8,493,533**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	623,248	732,613	742,242	768,944	789,921	804,654	819,767
20	Economic Development and Regulation	338,198	373,645	407,803	423,347	360,274	368,171	370,922
21	Public Safety and Justice	1,050,891	1,060,066	1,059,584	1,145,178	1,157,705	1,175,747	1,193,455
22	Public Education System	1,737,859	1,879,150	1,861,399	1,900,266	1,927,708	1,949,422	1,972,215
23	Human Support Services	1,732,675	1,893,774	1,873,108	1,886,619	1,929,538	1,973,084	2,016,882
24	Public Works	556,047	625,657	628,849	655,099	663,277	678,160	692,946
25	Financing and Other - Selected Agencies	42,040	92,967	107,655	73,003	63,027	65,109	67,349
26	Bond Issuance Costs (ZB0)	983	6,000	6,000	6,000	6,000	6,000	6,000
27	Debt Service (DS0, CP0, SM0, DT0, EL0)	589,828	694,164	651,166	668,982	712,391	813,278	889,054
28	**Subtotal, Operating Expenditures**	**6,671,768**	**7,358,035**	**7,337,806**	**7,527,439**	**7,609,842**	**7,833,625**	**8,028,589**
29a	Paygo Capital (PA0)	59,798	28,937	30,835	72,291	88,580	87,363	86,004
29b	Paygo Contingency	0	0	0	0	0	4,924	38,273
30	Transfer to Trust Fund for Post-Employment Benefits (RH0)	86,600	91,400	91,400	95,400	101,800	107,500	112,900
31	Repay Contingency Reserve Fund	0	0	3,455	0	0	0	0
32	Transfer to Enterprise Funds	213,923	212,090	212,090	215,991	210,816	215,460	218,405
33	Operating Impact of CIP	0	0	0	0	12,314	5,660	8,862
34	**Total Expenditures and Transfers**	**7,032,089**	**7,690,462**	**7,675,586**	**7,911,121**	**8,023,352**	**8,254,532**	**8,493,033**
35	**Operating Margin before allocation to reserves**	**203,716**	**5,738**	**53,373**	**2,393**	**500**	**500**	**500**
36	**Reserved for subsequent years' expenditures**	**113,479**	**0**	**47,853**	**0**	**0**	**0**	**0**
37	**Cash Flow Reserve Account**	**48,086**	**2,619**	**0**	**0**	**0**	**0**	**0**
38	**Fiscal Stabilization Reserve Account**	**8,426**	**2,619**	**0**	**0**	**0**	**0**	**0**
39	**Operating Margin, Budget Basis**	**33,725**	**500**	**5,520**	**2,393**	**500**	**500**	**500**

(Continued on next page)

Table 2-1 (Continued)

FY 2016 - 2019 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
40								
41	**Composition of Cash Reserves**							
42	Emergency Cash Reserve Balance (2%)	116,016	121,570	122,083	129,804	134,146	136,395	138,694
43	Contingency Cash Reserve Balance (4%)	239,401	243,140	244,166	259,609	268,291	272,791	277,389
44	Cash Flow Reserve Account	343,528	298,388	343,528	343,528	343,528	343,528	343,528
45	Fiscal Stabilization Reserve Account	164,551	159,071	164,551	164,551	164,551	164,551	164,551
46	**Total Cash Reserves**	**863,496**	**822,169**	**874,328**	**897,492**	**910,516**	**917,265**	**924,162**
47								
48	**Composition of Fund Balance**							
49	**Beginning General Fund Balance**	**1,748,928**	**1,593,268**	**1,873,658**	**1,702,494**	**1,579,215**	**1,569,715**	**1,560,215**
50	Operating Margin before allocation to reserves	203,716	5,738	53,373	2,393	500	500	500
51	Projected GAAP Adjustments (Net)	19,431	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
52	Fund Balance Use (see lines 10 and 14 above)	(98,417)	(148,570)	(214,537)	(115,672)	0	0	0
53	**Ending General Fund Balance**	**1,873,658**	**1,440,437**	**1,702,494**	**1,579,215**	**1,569,715**	**1,560,215**	**1,550,715**

(Numbers may not add due to rounding)

Table 2-2

FY2016 - FY 2019 General Fund - Local Funds Component

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
1	**Revenues**							
2	Taxes	5,835,310	6,171,593	6,156,578	6,420,609	6,649,806	6,897,163	7,132,018
4	General Purpose Non-Tax Revenues	417,720	453,117	402,467	383,988	382,205	382,853	379,711
6	Transfer from Lottery	54,967	66,000	54,967	62,500	63,000	64,000	64,500
7	Interfund transfer	0	0	0	0	0	0	0
8	Subtotal, Local Fund Revenues	6,307,997	6,690,710	6,614,012	6,867,097	7,095,011	7,344,016	7,576,229
9	Bond proceeds for Issuance Costs	584	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	108,229	108,229	47,853	0	0	0
11	Interfund transfers from Local, O-type, and Dedicated Taxes Funds	0	10,079	10,079	29,893	35,294	2,038	0
12	Transfer from Federal and Private Resources	1,488	2,363	2,363	2,363	2,363	2,363	2,363
13a	Transfer from Baseball Special Revenue Fund	17,934	0	0	0	0	0	0
13b	Transfer from TIF/PILOT/Other	11,718	13,373	15,622	11,476	15,483	16,641	17,734
13c	Transfer from Capital Fund Paygo	36,396	5,250	25,830	0	0	0	0
14a	Fund Balance Use	80,000	0	48,118	25,091	0	0	0
15	Revenue Proposals	0	(29,776)	0	25,966	23,951	23,968	24,799
16	**Total Local Fund Resources**	**6,456,117**	**6,806,228**	**6,830,252**	**7,015,738**	**7,178,102**	**7,395,026**	**7,627,125**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	597,192	664,483	674,082	699,299	715,636	728,185	740,965
20	Economic Development and Regulation	207,423	195,935	221,928	242,214	196,211	199,654	203,160
21	Public Safety and Justice	1,013,756	1,006,278	1,005,796	1,088,503	1,116,405	1,134,447	1,152,825
22	Public Education System	1,723,119	1,859,610	1,837,678	1,879,291	1,905,699	1,927,294	1,949,465
23	Human Support Services	1,644,030	1,767,207	1,746,541	1,768,961	1,808,136	1,849,262	1,891,000
24	Public Works	451,490	471,157	475,349	503,789	510,573	525,230	540,377
25	Financing and Other - Selected Agencies	42,040	77,314	100,162	54,471	59,591	60,456	61,336
26	Bond Issuance Costs (ZB0)	983	6,000	6,000	6,000	6,000	6,000	6,000
27	Debt Service (DS0, CP0, SM0, EL0)	577,276	656,406	613,408	656,036	699,237	799,914	875,462
28	**Subtotal, Operating Expenditures**	**6,257,310**	**6,704,389**	**6,680,946**	**6,898,564**	**7,017,488**	**7,230,443**	**7,420,590**

(Continued on next page)

Table 2-2 (continued)

FY2016 - FY 2019 General Fund - Local Funds Component

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
29a	Paygo Capital (PA0)	26,415	5,200	6,099	21,274	46,000	46,000	46,000
29b	Paygo Contingency	0	0	0	0	0	4,924	38,273
30	Transfer to Trust Fund for Post-Employment Benefits (RH0)	86,600	91,400	91,400	95,400	101,800	107,500	112,900
31	Repay Contingency Reserve Fund (SV0)	0	0	3,455	0	0	0	0
33	Operating Impact of CIP	0	0	0	0	12,314	5,660	8,862
34	**Total Local Fund Expenditures and Transfers**	**6,370,325**	**6,800,989**	**6,781,899**	**7,015,238**	**7,177,602**	**7,394,527**	**7,626,625**
35	**Operating Margin before allocation to reserves**	**85,792**	**5,238**	**48,353**	**500**	**500**	**500**	**500**
36	**Reserved for subsequent years' expenditures**		**0**	**47,853**	**0**	**0**	**0**	**0**
37	**Cash Flow Reserve Account**		**2,619**					
38	**Fiscal Stabilization Reserve Account**		**2,619**					
39	**Operating Margin, Budget Basis**		**0**	**500**	**500**	**500**	**500**	**500**

(Numbers may not add due to rounding)

Table 2-3

FY 2016 - FY 2019 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
1	**Revenues**							
3a	Deed Recordation and Deed Transfer Taxes for HPTF debt service	7,824	7,839	7,839	7,832	7,835	7,832	7,839
3b	Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	13,774	15,117	15,117	15,117	15,117	15,117	15,117
3c	General Sales Taxes, Insurance Premiums, and Carefirst Contribution transfers to Healthy DC Fund	39,868	38,381	33,564	34,342	35,237	36,360	37,071
3d	ICF-IDD Assessment transfer to Stevie Sellows Fund	4,938	5,519	5,519	5,519	5,519	5,519	5,519
3e	Hospital Bed Tax and Provider Fee transfer to Hospital Fund	31,937	0	0	0	0	0	0
3f	General Sales Taxes transfer to WMATA - Parking Taxes	65,350	62,686	66,004	66,664	66,670	66,670	66,670
3g	General Sales Taxes transfer to Convention Center	105,451	111,719	112,396	116,939	121,867	126,734	129,899
3h	Motor Fuel Tax transfer to Highway Trust Fund	22,961	22,167	22,731	22,504	22,279	22,056	21,836
3i	General Sales Taxes transfer to ABRA	1,170	1,170	1,170	1,170	1,170	1,170	1,170
3j	General Sales Taxes transfer to Healthy Schools Fund	4,266	4,266	4,266	4,266	4,266	4,266	4,266
3k	Public Space Rental transfer to DDOT Enterprise Fund from advertising on bike sharing stations	0	500	500	500	500	500	500
3l	Health Benefit Exchange Assessment	0	0	28,751	29,614	30,502	31,417	32,360
8	**Subtotal, Dedicated Taxes**	**297,539**	**269,364**	**297,857**	**304,467**	**310,962**	**317,641**	**322,247**
14b	Fund Balance Use: Healthy DC Fund	0	6,812	11,629	0	0	0	0
14c	Fund Balance Use: Healthy Schools Fund	0	0	4,142	40	0	0	0
15	Revenue Proposals	0	28,751	0	9,884	10,181	10,486	10,801
16	**Total Dedicated Taxes**	**297,539**	**304,927**	**313,628**	**314,391**	**321,143**	**328,128**	**333,047**
17								

(Continued on next page)

Table 2-3 (Continued)

FY 2016 - FY 2019 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	0	0	0	0	0	0	0
20	Economic Development and Regulation	534	1,170	1,170	1,170	1,170	1,170	1,170
21	Public Safety and Justice	0	0	0	0	0	0	0
22	Public Education System	4,984	4,266	8,447	4,306	4,266	4,266	4,266
23	Human Support Services	65,510	94,580	94,580	83,199	86,375	88,413	90,067
24	Public Works	0	0	0	0	10,681	10,986	11,301
27	Debt Service (DT0)	7,824	7,839	7,839	7,832	7,835	7,832	7,839
28	**Subtotal, Operating Expenditures**	**78,852**	**107,855**	**112,036**	**96,507**	**110,327**	**112,668**	**114,642**
32a	Transfer to Convention Center	105,451	111,719	111,719	116,939	121,867	126,734	129,899
32b	Transfer to Highway Trust Fund	22,961	22,167	22,167	22,504	22,279	22,056	21,836
32c	Transfer to WMATA	66,985	62,686	62,686	76,548	66,670	66,670	66,670
34	**Total Dedicated Taxes Expenditures and Transfers**	**274,249**	**304,427**	**308,608**	**312,498**	**321,143**	**328,128**	**333,047**
35	**Operating Margin, Budget Basis**	**23,290**	**500**	**5,019**	**1,893**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-4

FY 2016 - FY 2019 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
1	**Revenues**							
5	Special Purpose (O-type) Revenues	463,735	548,040	542,659	533,496	524,408	531,678	533,161
8	**Subtotal, Special Purpose Revenue Funds**	**463,735**	**548,040**	**542,659**	**533,496**	**524,408**	**531,678**	**533,161**
13b	Transfer from TIF/PILOT/Other	0	0	0	7,000	0	0	0
14e	Fund Balance Use	18,417	43,152	56,891	49,246	0	0	0
14f	Certified Resources not used	0	(9,623)	(14,471)	(6,557)	0	0	0
15	Revenue Proposals	0	3,476	0	200	200	200	200
16	**Total Special Purpose Revenue Funds**	**482,152**	**585,045**	**585,079**	**583,385**	**524,608**	**531,878**	**533,361**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	26,055	68,130	68,160	69,645	74,285	76,468	78,802
20	Economic Development and Regulation	130,241	176,540	184,705	179,963	162,893	167,347	166,592
21	Public Safety and Justice	37,135	53,788	53,788	56,676	41,300	41,300	40,630
22	Public Education System	9,756	15,273	15,273	16,669	17,744	17,863	18,484
23	Human Support Services	23,135	31,987	31,987	34,459	35,028	35,409	35,815
24	Public Works	104,557	154,500	153,500	151,310	142,023	141,944	141,268
25	Financing and Other - Selected Agencies	0	15,653	7,493	18,532	3,437	4,654	6,012
27	Debt Service (DS0)	4,728	29,918	29,918	5,114	5,319	5,531	5,753
28	**Subtotal, Operating Expenditures**	**335,606**	**545,790**	**544,824**	**532,369**	**482,028**	**490,515**	**493,356**
29a	Paygo Capital (PA0)	33,383	23,737	24,737	51,017	42,580	41,363	40,004
32d	Transfer to Highway Trust Fund	18,526	15,518	15,518	0	0	0	0
34	**Total Special Purpose Revenue Funds Component of General Funds**	**387,515**	**585,045**	**585,079**	**583,385**	**524,608**	**531,878**	**533,361**
35	**Operating Margin, Budget Basis**	**94,637**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Federal and Private Resources Fund

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

Table 2-5 displays a summary financial plan for the Federal and Private Resources Fund. The line items are as follows:

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

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

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

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

F5. **Fund Balance Use.** In Table 2-5, this line shows $5.7 million of fund balance use in FY 2014 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.

F6. **Transfer to General Fund.** This line represents funds used to pay for indirect costs, as shown on line 12 in Tables 2-1 and 2-2.

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

F8. Line intentionally left blank.

F9.–F16. **Expenditures by Appropriation Title.** These items reflect agency expenditures by appropriation title.

F17. **Total Federal and Private Resources Fund Expenditures.**

F18. **Operating Margin, Budget Basis.** This line provides the difference between Total Federal and Private Resources and Total Federal and Private Expenditures

F19. Line intentionally left blank.

F20. - F25**. Fund Balance Calculations.**

Table 2-5

FY 2016 - FY 2019 Federal and Private Resources Financial Plan

($ thousands)

	Revenues	FY 2014 Actual	FY 2015 Approved	FY 2015 Revised	FY 2016 Proposed	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
F1	Federal Grants	2,643,961	3,019,816	3,216,907	3,126,752	3,184,377	3,240,100	3,296,806
F2	Federal Payments	52,556	80,400	75,692	116,350	116,350	116,350	116,350
F3	Private Grants	5,183	2,129	5,036	1,501	1,533	1,560	1,588
F4	**Subtotal, Federal and Private Resources**	**2,701,701**	**3,102,345**	**3,297,636**	**3,244,602**	**3,302,260**	**3,358,010**	**3,414,744**
F5	Fund Balance Use	5,720	0	0	0	0	0	0
F6	Transfer to General Fund	(1,488)	(2,363)	(2,363)	(2,363)	(2,363)	(2,363)	(2,363)
F7	**Total Federal and Private Resources**	**2,705,933**	**3,099,982**	**3,295,273**	**3,242,239**	**3,299,897**	**3,355,647**	**3,412,381**
F8								
F9	**Expenditures (by Appropriation Title)**							
F10	Governmental Direction and Support	26,273	28,221	33,175	29,667	30,384	30,915	31,456
F11	Economic Development and Regulation	63,032	106,665	148,533	111,518	113,623	115,426	117,263
F12	Public Safety and Justice	96,503	132,217	144,361	150,405	153,165	155,795	158,471
F13	Public Education System	276,552	309,546	328,381	324,839	329,551	333,902	338,330
F14	Human Support Services	2,191,280	2,481,845	2,568,036	2,555,375	2,601,678	2,647,165	2,693,453
F15	Public Works	25,841	28,987	41,845	37,274	38,015	38,637	39,270
F16	Financing and Other - Selected Agencies	7,584	12,500	12,500	14,900	14,900	14,900	14,900
F17	Debt Service (DS0)	18,606	0	18,440	18,262	18,582	18,907	19,238
F18	**Total Federal and Private Expenditures**	**2,705,670**	**3,099,982**	**3,295,273**	**3,242,239**	**3,299,897**	**3,355,647**	**3,412,381**
F19	**Operating Margin, Budget Basis**	**262**	**0**	**0**	**0**	**0**	**0**	**0**
F20								
F21	**Beginning Federal and Private Fund Balance**	**180,921**	**153,334**	**153,334**	**153,334**	**153,334**	**153,334**	**153,334**
F22	Operating Margin, Budget Basis	262	0	0	0	0	0	0
F23	Projected GAAP Adjustments (Net)	(19,320)	0	0	0	0	0	0
F24	Fund Balance Use	(8,529)	0	0	0	0	0	0
F25	**Ending Federal and Private Fund Balance**	**153,334**	**153,334**	**153,334**	**153,334**	**153,334**	**153,334**	**153,334**

(Numbers may not add due to rounding)

General Fund

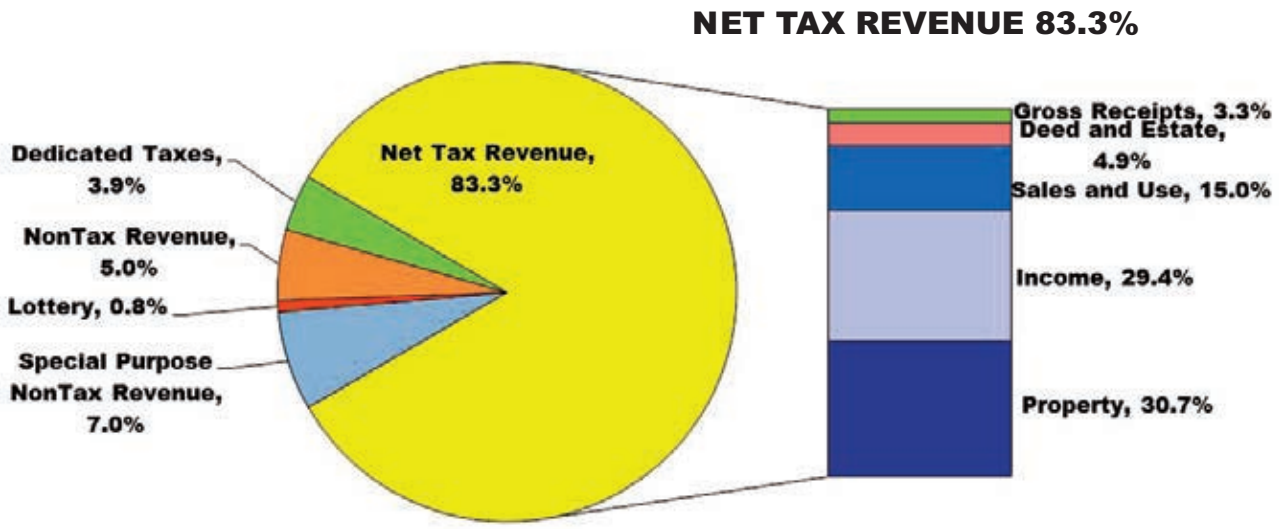
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The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

The Local fund is funded by tax and non-tax revenues that are not earmarked for a particular purpose and are allocated to fund District programs during the annual budget process. The Dedicated Tax fund is funded by tax revenues dedicated by law to a particular agency for a particular purpose. The Special Purpose Revenue fund is 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.

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

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2016



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2015 to FY 2019. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2015 baseline estimate of $6.61 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $306.6 million (4.9%) greater than FY 2014 revenue. (See Table 3-1.) The $6.87 billion estimate for FY 2016 is an increase of $253.1 million (3.8%) from FY 2015.

Including dedicated and special purpose revenues and policy initiatives, total FY 2015 general fund revenue in the financial plan is $7.45 billion, $385.4 million more than in FY 2014 and $7.74 billion in FY 2016, $286.6 million more than FY 2015.

Various policy initiatives increase general fund revenue in FY 2016 by $36.1 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2014-2019

(Dollars in Thousands)

Type of Revenue	FY 2014 Actual	FY 2015 Revised	FY 2016 Original	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Local Fund - Baseline	**6,307,399**	**6,614,012**	**6,867,097**	**7,095,011**	**7,344,016**	**7,576,229**
Level Change		*306,612*	*253,086*	*227,913*	*249,005*	*232,214*
% Change Annual		*4.9%*	*3.8%*	*3.3%*	*3.5%*	*3.2%*
Taxes	**5,833,224**	**6,156,578**	**6,420,609**	**6,649,806**	**6,897,163**	**7,132,018**
General Purpose Non-Tax Revenues	**419,208**	**402,467**	**383,988**	**382,205**	**382,853**	**379,711**
Transfer from Lottery	**54,967**	**54,967**	**62,500**	**63,000**	**64,000**	**64,500**
Dedicated/Special Purpose - Baseline	**761,705**	**840,516**	**837,963**	**835,370**	**849,320**	**855,407**
Level Change		*78,812*	*-2,553*	*-2,593*	*13,950*	*6,087*
% Change Annual		*10.3%*	*-0.3%*	*-0.3%*	*1.7%*	*0.7%*
Dedicated Taxes	**297,970**	**297,857**	**304,467**	**310,962**	**317,641**	**322,247**
Special Purpose (O-Type) Revenues	**463,735**	**542,659**	**533,496**	**524,408**	**531,678**	**533,161**
Total Revenue - Baseline	**7,069,104**	**7,454,528**	**7,705,061**	**7,930,381**	**8,193,335**	**8,431,637**
Level Change		*385,424*	*250,533*	*225,320*	*262,954*	*238,301*
% Change Annual		*5.5%*	*3.4%*	*2.9%*	*3.3%*	*2.9%*
Revenue Policy Proposals		**-**	**36,050**	**34,332**	**34,655**	**35,800**
Total Revenue with Proposals	**7,069,104**	**7,454,528**	**7,741,111**	**7,964,712**	**8,227,990**	**8,467,436**
Level Change		*385,424*	*286,583*	*223,601*	*263,277*	*239,447*
% Change Annual		*5.5%*	*3.8%*	*2.9%*	*3.3%*	*2.9%*
Addendum: Dedicated Tax Revenue to Enterprise Funds	*158,787*	*191,163*	*187,381*	*182,417*	*190,335*	*196,870*

THE ECONOMIC OUTLOOK

Against a background of a steadily improving national economy, our current economic forecast for D.C. assumes that the District's economy will also continue to grow, adding both jobs and people over the period of the financial plan. Although significant measures to restrain federal spending are expected to be in effect during the period of the financial plan, the severity of their impact diminishes over time.

Over the past year, employment located in D.C. has increased, commercial office vacancy rates have fallen slightly, and rents increased slightly. The fairly strong employment forecast for FY 2015 and beyond is based on continued growth in D.C.'s private sector.

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2009 to 2014) the District's population has grown by 66,665 (11.3%), an increase that has averaged more than 1,000 net new residents per month over this period. Natural increase (births minus deaths) accounted for about 45 percent of the population growth from 2013 to 2014.

Federal Spending and Sequestration or Other Austerity Measures

Approximately 25 percent of employed D.C. residents work for the federal government. Federal civilian employment accounts for about 26 percent of all jobs located in the District of Columbia and 31 percent of the wages and salaries that are generated in the city. Federal contracting also accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

Current federal budget and fiscal policies allow for almost no additional spending growth for FY 2015 and FY 2016. Domestic discretionary spending in FY 2016 will be less than it was in FY 2012. It is assumed in this budget that no additional restraints on federal spending will be enacted in the next several years.

National Economy

The fundamentals underlying the national economy continue to improve. Real GDP grew at an annual rate of 2.6 percent in FY 2014, the fastest fiscal year increase in 8 years. National forecasts expect higher growth over the next several years.

- U.S. employment added almost 3 million jobs (2.1%) from December 2013 to December 2014.
- The U.S. unemployment rate (seasonally adjusted) fell to 5.6 percent in December 2014, the lowest rate since June 2008.
- U.S. Personal Income in the December 2014 quarter was 4.3 percent above a year ago.
- The S and P 500 stock market index in December 2014 was 4.6 percent above its level three months ago, and 13.6 percent more than a year ago.
- In the three-month period ending December 2014, wage and salary jobs in the Washington metropolitan area grew by 18,733 (0.6%) compared to a year earlier. The District of Columbia accounted for about 72 percent of the increase in area employment. The rate of growth of metropolitan area employment has been below the U.S. average for more than two years.
- The D.C. metropolitan area unemployment rate was 4.5 percent in December (not seasonally adjusted), down from 4.6 percent a year earlier.
- In January 2015, the consensus of fifty economists contributing to the Blue Chip Economic Indicators continued to forecast steady growth in real GDP. The FY 2015 gain is expected to be 3.1 percent (up from 2.6 percent in FY 2014), and 2.9 percent in FY 2016. Nominal growth is expected to be 4.8 percent in FY 2015 and again in FY 2016.

The District of Columbia Economy

Highlights of recent trends in the D.C. economy include fairly strong job growth, more population, more apartments, and slowing in the number of sales of single family homes.

- Job growth has picked up since the early summer. In the three months ending December 2014, there were 13,433 (1.8 %) more wage and salary jobs located in the District than a year earlier. Of particular note, there were 1,400 fewer federal government jobs in October than there were a year earlier, while the private sector jobs increased by 12,867 (2.5%).
- District resident employment in the three months ending December 2014 was 12,779 (3.7%) more than a year earlier.
- The December unemployment rate fell slightly to 7.7 percent (seasonally adjusted), a decrease from 8.0 percent a year ago.
- Wages earned in the District of Columbia grew 4.1 percent in the September 2014 quarter compared to the same quarter a year ago. D.C. Personal Income was 4.2 percent higher.
- Home sales reflect a cooling in the number of single family home sales. Single family sales for the three-month period ending December 2014 were up 1.1 percent from a year ago, but there was a 7.0 percent increase in the average selling price. Condominium sales were up 10.8 percent, and the average price was 11.0 percent higher. The value of all home sale settled contracts for the three-month period ending December was 13.6 percent more than a year ago.
- Commercial office effective rents increased over the past year. Leased space in December 2014 was up 0.5 percent from a year ago, while the vacancy rate fell slightly over the past year from 7.0 percent at the end of 2013 to 6.9 percent at year-end 2014.
- Hotel room-days sold for the three months ending December 2014 were 7.4 percent above the prior year, and hotel room revenues were up by 8.3 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Economy.com both expect that growth rates of Personal Income in the District of Columbia will be higher in FY 2015 and FY 2016 than in FY 2014. They also agree that (1) the federal sector will play a smaller role in the economy, with employment continuing to shrink over the period, (2) professional and business services and the retail and hospitality sectors will be the largest sources of job growth, (3) employment growth in the education and health sector will be much slower in FY 2015 and FY 2016 than it was in FY 2014 and in each of the prior 8 years going back to FY 2006, (4) the stock market will grow much more slowly over the next several years, and (5) the annual increase in population will begin to slow down.

Advisory Groups

In January and early February 2015 we sought advice from three advisory groups that meet at least once a year to provide insights into current developments and expectations for the next several years. The Business Advisory Group discussed leading business sectors in the District and the connections between D.C.'s economy and the larger regional and national economies. The Real Estate Advisory Group discussed both commercial and residential real estate markets. The Revenue Advisory Group discussed economic trends, federal fiscal policy and revenue trends with representatives from the Congressional Budget Office, officials from surrounding states and local jurisdictions and others familiar with national trends and revenue estimation issues. The information received at these meetings is a critical factor impacting our revenue estimates.

Highlights from the discussions include:

- Changes occurring in the District's economy favor the city continuing to be a place that attracts both residents and businesses.
- The federal sector remains the major underpinning of the District's economy, but will no longer be a source

of support for significant growth.

- A challenge for the District of Columbia is to continue to attract and retain professional and similar higher-wage employment; success depends not on federal government spending but on competing successfully in regional, national and even global markets.
- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs and tenants seeking fewer square feet per employee. Office demand outside of downtown is particularly uncertain.
- Premier real estate in the District of Columbia remains attractive to foreign investors.
- Population will continue to grow with natural increase (more births) now contributing to this phenomenon. New apartment construction is keeping up with demand, but condominium supply will be constrained for several years.
- The District is continuing to attract a growing variety of retail businesses.
- An expected rise in interest rates over the next couple of years may slow down the volume (if not the prices) of housing sales. It is likely that cap rates associated with commercial real estate transactions are unlikely to go down much more than they are now.

Economic Assumptions for the Revenue Estimate

The economic assumptions for the FY 2016 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of an improving national economy and continued federal spending constraints, fairly strong employment and income gains over the past several months, forecasts from IHS Global Insight and Moody's economy.com, and comments from the Advisory Groups. Highlights 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 2015 and FY 2016, respectively, are projected to be 4.1 percent and 4.4 percent. Real GDP-DC, adjusted for inflation, is expected to grow 1.7 percent in FY 2015 and 2.2 percent in FY 2016.
- **D.C.'s Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 4.7 percent in FY 2015, and 4.7 percent in FY 2016. Increases in the number of persons and households residing in D.C. contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2015 is expected to show a net increase of 10,500 (1.4%) and 10,000 (1.3%) in FY 2016.
- **Resident employment.** In FY 2015, the D.C. labor force is expected to increase by 8,300 (2.2%) and rise by 4,800 (1.3%) in FY 2016. Resident employment is expected to rise by 9,200 (2.7%) in FY 2015. For FY 2016, it is forecast to rise by 6,100 (1.7%) as the unemployment rate falls to 6.8 percent in that year.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 2.0 percent in FY 2015, with prices increasing by 4.7 percent. Sales then increase by one percent in FY 2016, with a 4.7 percent rise in average prices.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 0.4 percent in FY 2015 and 1.8 percent in FY 2016. The rate in FY 2014 was 1.9 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2015 of 291,000, up 3,800 (1.3%) from FY 2014, and 294,700 in FY 2016 (an increase of 3,700 or 1.3%). Population rises by 9,700 in FY 2015 to 667,400; in FY 2016 it reaches 676,300.

Looking further ahead to FY 2017 to FY 2019, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic expansion, both nationally and in the District of Columbia, with growth in D.C. continuing to be moderated by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.8 percent per year during the FY 2017 through FY 2019 period, and Personal Income will

increase at about 5.1 percent; close to 6,700 additional jobs will be added each year. Inflation is expected to rise to 2.7 percent per year by FY 2019, and interest rates also rise (to a 4.4 percent rate for 10-year Treasury securities in FY 2019). The stock market is expected to grow at a steady, moderate pace (a gain of about 12.6 percent over the 3-year period). In the years 2017 through 2019, 8,129 new housing starts are anticipated, and an additional 8,700 households are expected. In this period the number of housing sales is expected to rise slightly, while average prices rise at a rate approximately equal to the rate of growth in Personal Income.

Risks

There are a number of risks to this forecast, on both the up side and the down side.

On the down side, events in the national or international arenas that could affect D.C. revenues include a slowing down or reversal of national economic growth, a drop in the stock market, other financial market problems, and national security concerns. The District always remains vulnerable to things like disruptions to oil supplies and other impacts arising from uncertainties in the Middle East or elsewhere. Expected efforts by the Federal Reserve to raise interest rates in the coming year or two introduce an element of uncertainty in financial markets that could affect real estate and other elements of D.C.'s tax base.

Some of the downside risks are more local to the District of Columbia:

- Property assessment appeals could be higher than anticipated given that assessments are forecast to grow at a strong rate.
- Inclement weather has also introduced some uncertainty in the first quarter revenues collections data.

As noted earlier, perhaps the major downside risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this revenue estimate. On the other hand, agreements in Congress to raise spending levels above those currently authorized could have a positive impact on the District's economy.

On the up side, risks that could result in revenues that are higher than forecast include:

- Higher personal income growth than our baseline consensus forecast due to stronger overall economic growth or strong capital gains realizations could lead to a positive "April Surprise".
- Higher assessed property values due to new construction coming on the assessment rolls and/or lower capitalization rates.
- Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, 2013-2019

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate
Gross Domestic Product (nominal, billions of $)	112.67	115.01	119.71	125.00	130.90	137.17	144.01
	0.8%	2.1%	4.1%	4.4%	4.7%	4.8%	5.0%
Personal Income (billions of $)	48.69	50.02	52.38	54.83	57.83	60.80	63.68
	2.6%	2.7%	4.7%	4.7%	5.5%	5.1%	4.7%
Wages and Salaries of D.C. Residents (billions of $)	25.4	26.1	27.4	28.8	30.3	31.9	33.5
	3.4%	2.5%	5.1%	5.2%	5.3%	5.2%	5.1%
Population (thousands)	647.1	657.7	667.4	676.3	683.9	690.4	696.0
	2.2%	1.6%	1.5%	1.3%	1.1%	0.9%	0.8%
Households (thousands)	283.6	287.2	291.0	294.7	298.0	300.8	303.4
	1.9%	1.3%	1.3%	1.3%	1.1%	0.9%	0.9%
At-Place Employment (thousands)	744.4	749.4	759.9	769.9	776.8	783.5	789.9
	1.8%	0.7%	1.4%	1.3%	0.9%	0.9%	0.8%
Civilian Labor Force (thousands)	371.6	370.0	378.3	383.1	387.4	391.1	394.5
	3.4%	-0.4%	2.2%	1.3%	1.1%	0.9%	0.9%
Resident Employment (thousands)	340.0	342.0	351.2	357.3	362.9	366.7	370.1
	4.4%	0.6%	2.7%	1.7%	1.6%	1.1%	0.9%
Unemployment Rate (%)	8.5	7.6	7.2	6.8	6.3	6.2	6.2
Housing Starts	3,603	4,591	2,850	2,798	2,791	2,722	2,615
Housing Stock (thousands)	307.2	312.0	316.2	320.3	323.9	326.3	329.4
	1.7%	1.6%	1.4%	1.3%	1.1%	0.7%	0.9%
Sale of Housing Units	7,466	7,616	7,768	7,846	7,909	7,968	8,024
	17.6%	2.0%	2.0%	1.0%	0.8%	0.7%	0.7%
Average Housing Price (thousands of $)	712.8	736.4	771.2	807.2	851.3	895.0	937.5
	13.1%	3.3%	4.7%	4.7%	5.5%	5.1%	4.7%
Washington Area CPI (% change from prior year)	1.3	1.9	0.4	1.8	2.3	2.6	2.7
Interest Rate on 10-year Treasury Notes (%)	2.1	2.7	2.5	3.4	4.1	4.4	4.4
Change in SandP 500 Index of Common Stock (%)*	24.8%	13.7%	6.7%	2.1%	2.9%	4.5%	4.7%

*Change in SandP 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2014 is the percent change from CY 2013.4 to CY 2014.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (January 2015) and Moody's Economy.com (January 2015); forecasts of the national economy prepared by the Congressional Budget Office (January 2015) and Blue Chip Economic Indicators (January 2015); BLS labor market information from December 2014; the Census Bureau estimates of the D.C. population (2014); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2014); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2014), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); Delta Associates information on commercial office buildings and residential property in D.C. (December 2014); Cushman and Wakefield information on commercial office buildings in D.C. (December 2014); and Reis information on apartment buildings in D.C.(December 2014).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2015 to FY 2019, along with actual FY 2014 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	2,015,561	2,202,404	2,319,638	2,384,073	2,469,039	2,549,364
Transfer to TIF/Pilot	*(30,135)*	*(49,639)*	*(46,394)*	*(39,619)*	*(40,966)*	*(42,359)*
Real Property (net)	1,985,426	2,152,765	2,273,244	2,344,454	2,428,073	2,507,005
Personal Property	55,413	55,967	56,527	57,092	57,663	58,226
Public Space Rental	33,697	33,863	34,030	34,100	34,100	34,100
Transfer to DDOT Enterprise Fund	*(500)*	*(500)*	*(500)*	*(500)*	*(500)*	*(500)*
Public Space Rental (net)	33,197	33,363	33,530	33,600	33,600	33,600
Total Property (net)	**2,074,036**	**2,242,095**	**2,363,301**	**2,435,146**	**2,519,336**	**2,598,831**
General Sales	1,172,059	1,254,206	1,304,705	1,359,471	1,413,570	1,466,307
Transfer to Convention Center Fund	*(105,451)*	*(112,396)*	*(116,939)*	*(121,867)*	*(126,734)*	*(129,899)*
Transfer to TIF	*(21,239)*	*(31,823)*	*(29,603)*	*(28,095)*	*(30,734)*	*(31,895)*
Transfer to Ballpark Revenue Fund	*(16,319)*	*(17,050)*	*(17,900)*	*(18,509)*	*(19,212)*	*(19,788)*
Transfer to Healthy D.C. and Health Care Expansion Fund	*(106)*	*(106)*	*(214)*	*(427)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(65,350)*	*(66,004)*	*(66,664)*	*(66,670)*	*(66,670)*	*(66,670)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales (net)	958,158	1,021,391	1,067,949	1,118,467	1,163,930	1,211,765
Alcohol	6,234	6,529	6,801	7,132	7,459	7,778
Cigarette	33,205	32,973	32,742	32,513	32,285	32,059
Motor Vehicle	47,578	49,243	50,474	51,989	53,548	55,155
Motor Fuel Tax	22,961	22,731	22,504	22,279	22,056	21,836
Transfer to Highway Trust Fund	*(22,961)*	*(22,731)*	*(22,504)*	*(22,279)*	*(22,056)*	*(21,836)*
Total Sales (net)	**1,045,175**	**1,110,136**	**1,157,966**	**1,210,101**	**1,257,222**	**1,306,757**
Individual Income	1,679,173	1,746,368	1,828,491	1,910,548	1,987,280	2,075,665
Corporate Franchise	280,186	285,297	294,652	306,479	323,414	323,414
Unincorporated Business Franchise	135,395	140,603	144,241	149,212	155,258	155,258
Total Income	**2,094,754**	**2,172,268**	**2,267,384**	**2,366,239**	**2,465,952**	**2,554,337**
Public Utility	145,673	147,023	154,239	159,637	164,905	170,567
Transfer to Ballpark Revenue Fund	*(8,603)*	*(9,305)*	*(9,631)*	*(9,968)*	*(10,297)*	*(10,650)*
Public Utility (net)	137,070	137,718	144,608	149,669	154,608	159,917

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Toll Telecommunications	52,520	52,520	52,520	52,520	52,520	52,520
Transfer to Ballpark Revenue Fund	*(2,173)*	*(2,162)*	*(2,232)*	*(2,311)*	*(2,387)*	*(2,467)*
Toll Telecommunications (net)	50,347	50,358	50,288	50,209	50,133	50,053
Insurance Premiums	97,192	95,822	95,576	91,014	92,764	94,548
Transfer to Healthy D.C. and Health Care Expansion Fund	*(34,695)*	*(33,458)*	*(34,128)*	*(34,810)*	*(35,506)*	*(36,217)*
Insurance Premiums (net)	62,497	62,364	61,448	56,204	57,258	58,331
Healthcare Provider Tax	13,774	15,117	15,117	15,117	15,117	15,117
Transfer to Nursing Facility Quality of Care Fund	*(13,774)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*
Healthcare Exchange Assessment	-	28,751	29,614	30,502	31,417	32,360
Transfer to Health Exchange Authority	-	*(28,751)*	*(29,614)*	*(30,502)*	*(31,417)*	*(32,360)*
Ballpark Fee	34,133	31,800	31,800	32,754	33,737	34,749
Transfer to Ballpark Revenue Fund	*(34,133)*	*(31,800)*	*(31,800)*	*(32,754)*	*(33,737)*	*(34,749)*
Hospital Bed Tax and Hospital Provider Fee	31,935	-	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(31,935)*	-	-	-	-	-
ICF-IDD Assessment	4,938	5,519	5,519	5,519	5,519	5,519
Transfer to Stevie Sellows Quality Improvement Fund	*(4,938)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*
Care First Contribution	5,000	-	-	-	-	-
Transfer to Healthy D.C. and Health Care Expansion Fund	*(5,000)*	-	-	-	-	-
Total Gross Receipts (net)	**249,914**	**250,440**	**256,344**	**256,082**	**261,999**	**268,301**
Estate	32,123	32,123	32,123	32,123	32,123	32,123
Deed Recordation	208,180	225,050	223,226	227,348	234,623	242,600
Transfer to HPTF	*(31,227)*	*(33,758)*	*(33,484)*	*(34,102)*	*(35,193)*	*(36,390)*
Deed Recordation (net)	176,953	191,292	189,742	193,246	199,430	206,210
Deed Transfer	151,880	156,436	161,129	165,963	170,942	176,070
Transfer to HPTF	*(22,782)*	*(23,465)*	*(24,169)*	*(24,894)*	*(25,641)*	*(26,411)*
Deed Transfer (net)	129,098	132,971	136,960	141,069	145,301	149,659
Co-op Recordation	5,201	5,253	5,789	5,800	5,800	5,800
Economic Interests	25,970	20,000	11,000	10,000	10,000	10,000
Total Other Taxes (net)	**369,345**	**381,639**	**375,614**	**382,238**	**392,654**	**403,792**
TOTAL TAXES NET OF DEDICATED TAXES	**5,833,224**	**6,156,578**	**6,420,609**	**6,649,806**	**6,897,163**	**7,132,018**
Licenses and Permits	79,210	78,772	77,667	79,593	80,427	81,016
Fines and Forfeits	136,794	127,910	135,517	129,319	126,855	124,514
Charges for Services	77,984	77,238	75,429	78,072	76,216	78,861
Miscellaneous	125,220	118,547	95,375	95,221	99,355	95,320
TOTAL NON-TAX	**419,208**	**402,467**	**383,988**	**382,205**	**382,853**	**379,711**
Lottery	54,967	54,967	62,500	63,000	64,000	64,500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**6,307,399**	**6,614,012**	**6,867,097**	**7,095,011**	**7,344,016**	**7,576,229**

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	2,015,561	2,202,404	2,319,638	2,384,073	2,469,039	2,549,364
Transfer to TIF/Pilot	*(30,135)*	*(49,639)*	*(46,394)*	*(39,619)*	*(40,966)*	*(42,359)*
Real Property (net)	1,985,426	2,152,765	2,273,244	2,344,454	2,428,073	2,507,005
Personal Property	55,413	55,967	56,527	57,092	57,663	58,226
Public Space Rental	33,697	33,863	34,030	34,100	34,100	34,100
Transfer to DDOT Enterprise Fund	*(500)*	*(500)*	*(500)*	*(500)*	*(500)*	*(500)*
Public Space Rental (net)	33,197	33,363	33,530	33,600	33,600	33,600
Total Property Taxes (net)	**2,074,036**	**2,242,095**	**2,363,301**	**2,435,146**	**2,519,336**	**2,598,831**
Policy Proposals	**-**	**-**	**-**	**(3,000)**	**(3,000)**	**(3,000)**

Real Property Tax

In FY 2014, $2.015 billion was collected before dedicated distributions; a 5.3 percent increase from FY 2013. The increase in collections was driven primarily by a 5.5 percent increase in the growth rate of commercial property (Class 2) collections compared to 2013 collections. Residential property (Class 1) tax collections in FY 2014 increased by 6.4 percent. Commercial property tax collections have an out-sized impact on total real property tax collections because the residential tax rate is $0.85 per $100 of assessment value while the major commercial tax rate of $1.85 per $100 of assessment value is more than double the residential rate. Consequently, Class 1 tax collections account for approximately 32 percent of total real property tax collections, and Class 2 collections account for approximately 66 percent of total real property tax collections.

Residential Property. The national housing crisis and recession caused total residential property values to fall from a peak level of $88.0 billion in FY 2009 to $83.3 billion in FY 2011, a 5.3 percent decline. But, total residential property values for FY 2014 totaled $88.9 billion meaning the District of Columbia has more than recovered the value in residential property lost in FYs 2010 and 2011 due to the national housing crisis, recession and slow economic recovery of those years. This development, along with forecasted modest economic growth, is expected to result in Class 1 tax collections growing at an annual average rate of growth of 5.5 percent from FY 2015 to FY 2019.

Commercial Property. Class 2 assessment values for FY 2014 increased to $72.7 billion, a 6.9 percent increase over the previous year and surpassed the previous peak level of $69.0 billion in FY 2009. Class 2 assessments are expected to continue to grow at a healthy pace in the near term averaging growth of more than 5 percent annually in FY 2015 and FY 2016. Longer term the commercial market is expected to face some headwinds as the federal government is under increasing pressure to reduce leased space in commercial office buildings in the District of Columbia. In addition many other occupants of commercial office space are becoming significantly more efficient users of such space (initiating and renewing new leases and renegotiating existing leases for approximately 10-20 percent less space than in previous years). As a result of these trends, Class 2 tax collections are expected to grow at approximately 4 percent annually from FY 2017 to FY 2019.

Taking these factors into consideration, overall real property tax collections are expected to average near term growth of 7.3 percent in FY 2015 and FY 2016, before moderating to 3.2 percent average annual growth in the out years.

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 2015, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 13.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2015, a net amount of $49.6 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will be $46.4 million in FY 2016 due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2014, gross total personal property tax collections totaled $55.4 million. Based on national and regional economic indicators, which suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow to $56.0 million in FY 2015. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.0 percent per annum for FY 2016 to FY 2019.

Public Space Rental

In FY 2014, net revenue from public space rentals amounted to $33.2 million. Collections are expected to increase by 0.5 percent to $33.4 million in FY 2015. Revenue from public space rentals are expected remain at approximately $33.6 million annually from FY 2016 to FY 2019.

Transfer to District Department of Transportation (DDOT). Since FY 2014, DDOT has been allowed to sell advertising on bike sharing stations through an agreement with Capital Bikeshare. Expected proceeds of $500,000 annually from the advertising agreement will be transferred into the District Department of Transportation Enterprise Fund for Transportation Initiatives.

Property Tax Policy Proposals

- Property Tax Abatement for QHTC

General Sales and Use Taxes

In FY 2014, revenue from sales and use taxes before transfers was $1.17 billion, an increase of 3 percent from FY 2013. This growth rate was stronger than the 2.4 percent of FY 2013 / FY 2012 as a result of improving economic conditions. The stronger growth rate occurred even though the tax rate on general sales was lowered from 6 percent to 5.75 percent effective at the start of FY 2014. The $1.3 billion revenue forecast from gross sales and use taxes in FY 2016 anticipates a growth rate of 4.0 percent compared to sales and use tax revenue in FY 2015. Growth rates, excluding policy proposals, from FY 2017 to FY 2019 are estimated to average 4.0 percent annually, in line with forecast growth in personal income.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
General Sales	1,172,059	1,254,206	1,304,705	1,359,471	1,413,570	1,466,307
Transfer to Convention Center Fund	*(105,451)*	*(112,396)*	*(116,939)*	*(121,867)*	*(126,734)*	*(129,899)*
Transfer to TIF	*(21,239)*	*(31,823)*	*(29,603)*	*(28,095)*	*(30,734)*	*(31,895)*
Transfer to Ballpark Revenue Fund	*(16,319)*	*(17,050)*	*(17,900)*	*(18,509)*	*(19,212)*	*(19,788)*
Transfer to Healthy D.C. and Health Care Expansion Fund	*(106)*	*(106)*	*(214)*	*(427)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(65,350)*	*(66,004)*	*(66,664)*	*(66,670)*	*(66,670)*	*(66,670)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales Taxes (net)	**958,158**	**1,021,391**	**1,067,949**	**1,118,467**	**1,163,930**	**1,211,765**
Policy Proposals	**-**	**-**	**22,227**	**23,108**	**23,005**	**23,695**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2014

(Dollars in Millions)

	Retail	Liquor	Restaurant	Other Tobacco	Parking	Hotel	Other Transfers	Total
Base	8,123	515	3,608	10	363	1,559		
Rate	5.75%	10.0%	10.0%	12.0%	18.0%	14.5%		
General Sales Tax Collections (gross)	467.1	51.5	360.8	1.2	65.4	226.0		1,172.0
Transfer to Convention Center Fund			*36.1*			*69.3*		*105.4*
Transfer to TIF							*21.2*	*21.2*
Transfer to Ballpark Revenue Fund							*16.3*	*16.3*
Transfer to WMATA Subsidy (parking tax)							*65.4*	*65.4*
Transfer to Healthy Schools Fund							*4.3*	*4.3*
Transfer to ABRA Program							*1.2*	*1.2*
General Sales Taxes to Local Fund	**467.1**	**51.5**	**324.7**	**1.2**	**65.4**	**156.7**	**(108)**	**958.2**

Total transfers from sales and use tax revenue are estimated to be $213.8 million in FY 2014. In FY 2015, the amount of transfers from sales and use taxes is estimated to be $232.8 million, 18.6 percent of sales tax revenue. In FY 2019, the sum of transfers is estimated to be $254.5 million or 17.4 percent of sales tax revenue.

Transfer to Convention Center Fund: The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.5 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applied mainly to restaurants and bars is also the tax rate applied to rental cars, prepaid telephone cards, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center. Except for sales at the Baseball Stadium and the Verizon Center, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center.

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

In FY 2014, there were eleven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, D.C. USA, Capitol Hill Towers, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets, Convention Center Hotel, Arena Stage, and the Waterfront Park Maintenance Fund. Three projects were paid off in FY 2014: Arena Stage, Capitol Hill Towers and D.C. USA. There are ten projects anticipated in FY 2015 and beyond. The projects are: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets (includes six projects), Convention Center Hotel, Waterfront Park Maintenance Fund, SW Waterfront/The Wharf and Skyland. The District's Downtown TIF Area has been pledged as a secondary source of repayment for specific bonds in the event project increment is not sufficient. Amounts required to address increment shortfalls are also included in TIF.

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 merchandise sold at the stadium and taxes on food and beverages sold in the stadium.

Transfer to Healthy D.C.. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. Actual revenue has been below the estimated amount.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is to be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

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

Transfer to ABRA. Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. $460,000 of the revenue raised is to annually go to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to $1.170 million annually.

General Sales Tax Policy Proposals:

- Increase General Sales Tax Rate from 5.75% to 6.0%
- Increase Commercial Parking Tax Rate from 18% to 22%

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Alcohol	6,234	6,529	6,801	7,132	7,459	7,778
Cigarette	33,205	32,973	32,742	32,513	32,285	32,059
Motor Vehicle	47,578	49,243	50,474	51,989	53,548	55,155
Motor Fuel Tax	22,961	22,731	22,504	22,279	22,056	21,836
Transfer to Highway Trust Fund	*(22,961)*	*(22,731)*	*(22,504)*	*(22,279)*	*(22,056)*	*(21,836)*
Total Selective Sales and Excise Taxes (net)	**87,017**	**88,745**	**90,017**	**91,634**	**93,292**	**94,992**
Policy Proposals	**-**	**-**	**382**	**458**	**550**	**659**

Alcoholic Beverage

In FY 2014, revenue from the alcoholic beverage tax was $6.2 million, a 4.9 percent increase over revenue in FY 2013 and lower than the 15 percent growth rate in FY 2013. The Off-Premise Alcohol Act of 2012 and the Inaugural Celebration and Holiday Extension Act likely contributed to the strong growth in FY 2013. We estimate a 4.2 percent growth rate to $6.8 million for FY 2016. The growth rate is projected to be 4.9 percent in FY 2017 and 4.6 percent in FY 2018. The growth rate moderates slightly in FY 2019 to 4.3 percent.

Cigarette

Revenue in FY 2014 was $33.2 million, a 2.3 percent decrease from FY 2013. Cigarette tax collections are expected to decrease by 0.7 percent in FY 2015 to $33 million. The growth rate for FY 2016 through FY 2019 is estimated to be a negative 0.7 percent annually, reflecting continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled $47.6 million in FY 2014, which is a 2.1 percent growth rate over FY 2013. Revenue is projected to grow at a rate of 3.5 percent to $49.2 million in FY 2015, and by 2.5 percent to $50.5 million in FY 2016. The growth rate is expected to be approximately 3.0 percent in FY 2017 through FY 2019.

Motor Fuel

Collections for the motor vehicle fuel tax were up slightly from $22.4 million in FY 2013 to $23.0 million in FY 2014. In spite of increases in the local population, increases in fuel efficiencies are expected to continue to result in marginally declining fuel tax revenues from the projected FY 2015 level of $22.7 million to $21.8 million in FY 2019.

Transfer to Highway Trust Fund: Motor fuel excise tax revenues are dedicated to the Highway Trust Fund (HTF). The HTF 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.

Selective Sales Tax Policy Proposals:

- Tax E-Cigarettes at Same Rate as Other Tobacco

Income Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Individual Income	1,679,173	1,746,368	1,828,491	1,910,548	1,987,280	2,075,665
Corporate Franchise	280,186	285,297	294,652	306,479	323,414	323,414
Unincorporated Business Franchise	135,395	140,603	144,241	149,212	155,258	155,258
Total Income Taxes	**2,094,754**	**2,172,268**	**2,267,384**	**2,366,239**	**2,465,952**	**2,554,337**
Policy Proposals	**-**	**-**	**3,557**	**3,585**	**3,614**	**3,645**

Individual Income Tax

In FY 2014, individual income tax revenue was $1,679.2 million, an increase of 2.3 percent from FY 2013. This slower rate of growth relative to the previous year was impacted by the 17.4 percent decline in revenue from the non-withholding components of individual income tax related to capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue. Withholding grew at a strong pace of 5.9 percent (as compared to 5.3 percent in FY 2013).

In FY 2015 wage growth of the District's residents is expected to accelerate as the national and local economies expand at a rapid clip while growth in the stock market is expected to taper off slightly ahead of interest rate increases. This results in a strong overall growth in individual income tax revenue of 4.0 percent in FY 2015. In the out years, the S and P Index is expected to experience an average growth rate of approximately 3.6 percent from FY 2016 to FY 2019, while growth in local employment is expected to put upward pressure on wages and salaries which are forecast to increase at a 5.2 percent annual average rate from FY 2016 to FY 2019. Overall individual income tax revenue, excluding policy proposals, is expected to average annual growth of 4.3 percent from FY 2016 to FY 2019.

There were a number of policy proposals that were enacted in Tax Year 2015 that will impact individual income tax revenues in FY 2015. A new middle income tax bracket and rate were introduced. Taxable income between $40,000 and $60,000 is now taxed at a rate of 7 percent. In addition, effective January 1, 2015, the standard deduction amounts were increased. The amount for single and married filing separate filers is $5,200.

It is $6,500 for head of household filers and $8,350 for married joint filers. With the addition of the new tax rate and bracket to the existing tax structure the number of tax brackets and rates increased to five. Other proposals enacted in Tax Year 2015 will only impact revenues in FY 2016 because of the timing lag in filing for taxes. These include the expansion of the Earned Income Tax Credit and the elimination of certain D.C. tax credits. Fully enacted, all of these proposals are expected to lower revenue by just over 1 percent beginning in FY 2015.

Business Franchise

Business income tax revenue was significantly lower than anticipated in FY 2014 declining by 8.3 percent to $415 million. Following declines and sluggish growth in FY 2013, business income tax revenue was expected to increase in FY 2014 mirroring the national rebound in corporate profits that propelled the stock market to new highs. The use of sophisticated tax planning schemes, including inversions, as well as increased use of tax incentive programs continue to weaken the relationship between business income tax revenue and corporate earnings. Higher than usual credits and refunds related to the implementation of combined reporting requirements two years ago also contributed to lower tax revenue growth. These factors are expected to continue to act as a drag on growth in this revenue source which is projected to increase by only 3.0 percent on average from FY 2015 to FY 2019, lower than the overall growth rate for General fund revenue.

Income Tax Policy Proposals:

- Increase Statute of Limitations on Audits
- Make Standard Deduction for Married Filing Separate Returns Equal to One Half of Standard Deduction for Married Filing Joint Returns
- Eliminate Exclusions for Part-Year Residents and Business and Fiduciary Income in Determining the Low Income Tax Credit

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 1.0 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 stadium funding.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Public Utility	145,673	147,023	154,239	159,637	164,905	170,567
Transfer to Ballpark Revenue Fund	*(8,603)*	*(9,305)*	*(9,631)*	*(9,968)*	*(10,297)*	*(10,650)*
Public Utility (net)	137,070	137,718	144,608	149,669	154,608	159,917
Toll Telecommunications	52,520	52,520	52,520	52,520	52,520	52,520
Transfer to Ballpark Revenue Fund	*(2,173)*	*(2,162)*	*(2,232)*	*(2,311)*	*(2,387)*	*(2,467)*
Toll Telecommunications (net)	50,347	50,358	50,288	50,209	50,133	50,053
Insurance Premiums	97,192	95,822	95,576	91,014	92,764	94,548
Transfer to Healthy D.C. and Health Care Expansion Fund	*(34,695)*	*(33,458)*	*(34,128)*	*(34,810)*	*(35,506)*	*(36,217)*
Insurance Premiums (net)	62,497	62,364	61,448	56,204	57,258	58,331
Healthcare Provider Tax	13,774	15,117	15,117	15,117	15,117	15,117
Transfer to Nursing Facility Quality of Care Fund	*(13,774)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*
Healthcare Exchange Assessment	-	28,751	29,614	30,502	31,417	32,360
Transfer to Health Exchange Authority	-	*(28,751)*	*(29,614)*	*(30,502)*	*(31,417)*	*(32,360)*
Ballpark Fee	34,133	31,800	31,800	32,754	33,737	34,749
Transfer to Ballpark Revenue Fund	*(34,133)*	*(31,800)*	*(31,800)*	*(32,754)*	*(33,737)*	*(34,749)*
Hospital Bed Tax and Hospital Provider Fee	31,935	-	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(31,935)*	-	-	-	-	-
ICF-IDD Assessment	4,938	5,519	5,519	5,519	5,519	5,519
Transfer to Stevie Sellows Quality Improvement Fund	*(4,938)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*
Care First Contribution	5,000	-	-	-	-	-
Transfer to Healthy D.C. and Health Care Expansion Fund	*(5,000)*	-	-	-	-	-
Total Gross Receipts Taxes (net)	**249,914**	**250,440**	**256,344**	**256,082**	**261,999**	**268,301**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Baseball Stadium Fund) is estimated to be $147.0 million in FY 2015 and $154.2 million in FY 2016. It is expected to grow 3.5 percent in FY 2017, 3.3 percent in FY 2018 and 3.4 percent in FY 2019.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2014, $8.6 million was collected and transferred. In FY 2015 and FY 2016, $9.3 million and $9.6 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately $52.5 million in FY 2015 and FY 2016. It is forecast to remain flat for the period FY 2017 to FY 2019.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2014, $2.2 million was collected and transferred. The transfer is expected to remain approximately the same

in FY 2015 and FY 2016. In FY 2017 the transfer is estimated to be approximately $2.3 million, $2.4 million in FY 2018 and in FY 2019 it is expected to be around $2.5 million.

Insurance Premiums Tax

In FY 2014, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was $97.2 million; net revenue (after the transfer) was $62.5 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be $62.4 million in FY 2015 and $61.4 million in FY 2016 before an anticipated reduction to $56.2 million in FY 2017 followed by estimated revenue of $57.3 million in FY 2018 and $58.3 million in FY 2019.

Transfer to Healthy D.C. Fund: Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy D.C. Fund for the purpose of providing affordable health insurance to eligible individuals.

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2014 the revenue from the Healthcare Provider Tax was $13.8 million. Revenue for FY 2015 through FY 2019 is estimated to be $15.1 million annually.

Healthcare Exchange Assessment (Transferred to Health Benefit Exchange Authority)

The health care exchange assessment is imposed on carriers doing business in the District with gross receipts exceeding $50,000 in the previous year. The amount assessed is based on a percentage of direct gross receipts and is computed annually so that the amount raised covers the cost of operations of the Authority. This assessment is expected to increase from $28.7 million in FY 2015 to $32.4 million in FY 2019. The amount raised is transferred to the Health Benefit Exchange Authority

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. Revenue from the Ballpark Fee was $34.1 million in FY 2014. Revenue is estimated to increase from $31.8 million in FY 2015 and FY 2016 to $34.7 million in FY 2019.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax was an assessment on each licensed bed in hospitals operating in the District. Revenues from the assessment were dedicated to the Hospital Fund, a non-lapsing fund that is used to fund District Medicaid services. The tax generated $14.1 million in FY 2014. The tax sunsets after FY 2014.

Hospital Provider Fee (Transferred to Hospital Provider Fee Fund)

The Hospital Provider Fee was an assessment on the gross patient receipts of every hospital in the District of Columbia. Revenue from the fee was used to make Medicaid access payments for the provision of outpatient hospital services. The fee generated $17.8 million in FY 2014. The fee sunsets after FY 2014.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated $4.9 million in FY 2014. For FY 2015 through FY 2019 revenue is expected to be $5.5 million annually.

HMSC Contribution (Transferred to Healthy D.C. Fund)

In 2010, GHMSI, a hospital and medical services corporations (HMSCs) agreed to make annual payments of $5 million, in lieu of community reinvestment, for a total of $25 million. The entire annual contribution is transferred to the Healthy D.C. and Health Care Expansion Fund to be used for subsidies that expand health insurance for low-income District residents and other health promotion programs. The $5 million contribution in FY 2014 was the final contribution required under the terms of the agreement.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Estate	32,123	32,123	32,123	32,123	32,123	32,123
Deed Recordation	208,180	225,050	223,226	227,348	234,623	242,600
Transfer to HPTF	*(31,227)*	*(33,758)*	*(33,484)*	*(34,102)*	*(35,193)*	*(36,390)*
Deed Recordation (net)	176,953	191,292	189,742	193,246	199,430	206,210
Deed Transfer	151,880	156,436	161,129	165,963	170,942	176,070
Transfer to HPTF	*(22,782)*	*(23,465)*	*(24,169)*	*(24,894)*	*(25,641)*	*(26,411)*
Deed Transfer (net)	129,098	132,971	136,960	141,069	145,301	149,659
Co-op Recordation	5,201	5,253	5,789	5,800	5,800	5,800
Economic Interests	25,970	20,000	11,000	10,000	10,000	10,000
Total Other Taxes (net)	**369,345**	**381,639**	**375,614**	**382,238**	**392,654**	**403,792**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Estate Tax

The District estate tax is decoupled from the federal tax. Unlike the federal government which exempts estates valued at less than $5.25 million, estates in the District valued at more than $1 million are subject to tax. This inherently unpredictable tax is forecast to remain relatively constant throughout the forecast period at $32.1 million.

Deed and Economic Interest Taxes

In FY 2014, $208.2 million was collected for the deed recordation tax, $151.9 million was collected for the deed transfer tax, $26 million was collected for the economic interest tax, and $5.2 million was collected for co-op recordation. In total, this represents a 4.9 percent increase over what was collected in FY 2013. The growth in FY 2014 deed-related tax collections was driven primarily by a 346.6 percent increase in the economic interest tax. The economic interest tax is a tax on significant changes of composition of ownership of large commercial office buildings. Deed taxes from economic interest transfers are normally very large and occur infrequently. FY 2015 total economic interest collections are expected to decline 23.0 percent due to fewer office buildings being sold than in 2014. However, deed recordation collections and deed transfer collections are expected to grow at an average rate of 2.9 percent per annum for FYs 2016 to 2019. In FY 2015, economic interest tax collections are expected to total $20.0 million, and co-op recordation tax collections are expected to total $5.3 million.

Transfer to Housing Production Trust Fund (HPTF): The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The Housing Production Trust Fund is expected to receive $57.2 million in FY 2015 and $57.7 million in FY 2016. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Nontax Revenue and Lottery

Local non-tax revenue consists of Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (PILOTS), revenues from long-outstanding traffic fines collected through the Central Collection Unit (CCU), proceeds from unclaimed properties, and other revenue sources.

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Licenses and Permits	79,210	78,772	77,667	79,593	80,427	81,016
Fines and Forfeits	136,794	127,910	135,517	129,319	126,855	124,514
Charges for Services	77,984	77,238	75,429	78,072	76,216	78,861
Miscellaneous	125,220	118,547	95,375	95,221	99,355	95,320
TOTAL NON-TAX	**419,208**	**402,467**	**383,988**	**382,205**	**382,853**	**379,711**
Lottery	**54,967**	**54,967**	**62,500**	**63,000**	**64,000**	**64,500**
Policy Proposals	**-**	**-**	**(200)**	**(200)**	**(200)**	**(200)**

Note: Table 3-15 (presented later in this chapter) provides a detailed listing of non-tax revenue by source.

Total non-tax revenue for FY 2014 was down 10.1 percent from FY 2013 (down to $419.2 million from $466.1 million, a difference of $46.8 million). This decrease is mainly due to lower than anticipated revenue collections from Traffic Fines and reduced amounts of Prior Year Cost Recoveries (PYCR) compared to that of FY 2013.

Total non-tax revenue for FY 2015 is projected to decrease by 4 percent from FY 2014 (dropping to $402.5 million in FY 2015 from $419.2 million in FY 2014) mainly due to declines in Fines and Forfeitures and Miscellaneous revenue categories. Revenue from Fines and Forfeitures is expected to be down by 6.5 percent in FY 2015. Miscellaneous revenue is projected to be down by 5.3 percent in spite of a one-time settlement of $21.5 million from the District's lawsuit against Standard and Poor's (S and P) Rating Services. This is also due to a reduced forecast for CCU collections due to the ripple effect of lower ticket issuances on outstanding receivables from Traffic Fines. In addition, a reduction in projected payments from D.C. Water due to offsets from increased Fire Protection Fees has negatively impacted the forecast for Miscellaneous revenue in the out years. This revenue category is also impacted by various year-end accounting entries and adjustments in the form of Prior Year Cost Recoveries which are very volatile.

Transfers from the District's Lottery and Charitable Games Control Board (DCLB) are expected to remain at $55 million in FY 2015 increasing to $62.5 million (up by 13.7%) in FY 2016 as sales pick up due to increases in instant lottery ticket supplies.

Non-Tax Policy Proposals:

- Convert Pedestrian and Bicycle Safety Special Purpose Revenue to Local
- Transfer $500,000 from Automated Traffic Enforcement Fines to New Vision Zero Pedestrian and Bicycle Safety Fund

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 2016 the District is anticipating approximately $533.5 million in revenue and use of fund balance of $49.2 million for a total of $582.7 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2017 – FY 2019. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Non-Tax Policy Proposals:

- Convert Pedestrian and Bicycle Safety Special Purpose Revenue to Local
- Transfer $500,000 from Automated Traffic Enforcement Fines to New Vision Zero Pedestrian and Bicycle Safety Fund

POLICY PROPOSALS

Following are changes that are included in the FY 2016 Budget Support Act of 2015 (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.

Real Property Tax Changes:

- **Creative and Open Space Modernization Act of 2015 (BSA Subtitle (II)(D)) -** Beginning in FY 2017, the subtitle allows Qualified High Technology Companies (QHTC) that enter into a lease in the District for over 50,000 square feet for a minimum term of 12 years to receive tax abatements for improvements made to the leased space. Tenants may claim up to 50 percent of the value of the tenant improvements as a tax abatement, which may be spread over 5 years. The amount of the abatement in any given year cannot exceed $1 million or the total tax liability for that year. The total of all abatements granted cannot exceed $3 million per fiscal year or $15 million total over five years. The Mayor must determine that the tenant receiving the abatement provides a public benefit.

General Sales Tax Changes:

- **Sales Tax Amendment Act of 2015 (BSA Subtitle (VII)(C))** increases the District's general sales tax rate from 5.75 percent to 6 percent on retail sales of certain tangible personal property and certain selected services.
- **Sales Tax Amendment Act of 2015 (BSA Subtitle (VII)(C))** increases the tax rate from 18 percent to 22 percent on the gross receipts from parking or storing of motor vehicles or trailers in commercial lots. This tax revenue is transferred to the Washington Metropolitan Area Transit Authority (WMATA) Dedicated Tax Fund. Consequently, there is no revenue impact on Local Fund revenue; the revenue impact is on Dedicated Tax Fund revenue, as is shown in Table 3-12.

Excise Tax Changes:

- **Vapor Product Amendment Act of 2015 (BSA Subtitle (VII)(F))** results in "e-cigarettes" being taxed at the same rate as "other tobacco". D.C. Official Code § 47-2401(5A) is amended by this Subtitle to include "vapor products" in the term "other tobacco product". Currently, "other tobacco product" is any product containing, made from, or derived from tobacco, other than a cigarette or premium cigar, that is intended or expected to be consumed. The term "vapor product" means any non-lighted, noncombustible product that employs a mechanical heating element, battery, or electronic circuit, regardless of shape or size, and that can be used to produce aerosol from nicotine in a solution. The term includes any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device.

Individual Income Tax Changes:

- **Notice of Proposed Audit Changes Requirement Act of 2014 (BSA Subtitle (VII)(G))** increases the statute of limitations on audits.
- **Married Filing Separately Standard Deduction Act of 2015 (BSA Subtitle (VII)(D))** sets the standard deduction amount on a return filed by a married person filing separately to be one-half of the amount allowed for a married person filing jointly.
- **Low Income Credit Act of 2015 (BSA Subtitle (VII)(E))** eliminates exclusions for part-year residents and business and fiduciary income in determining the low income tax credit.

Non-Tax Revenue Changes:

- **Vision Zero Fund Establishment Act of 2015 (BSA Subtitle (VI)(D))** establishes a new, non-lapsing Vision Zero Pedestrian and Bicycle Safety Fund to aid the District Department of Transportation's (DDOT) implementation of bicycle and pedestrian roadway safety improvements around the District. This Special Purpose Revenue Fund will receive $500,000 annually from automated traffic enforcement fines. Currently, these revenues are directed to the General Fund, so there is a corresponding reduction in General Fund revenues to accommodate this annual transfer. This Subtitle also requires DDOT to focus its utilization of these resources on implementation of programs that require faster or more flexible implementation than that which would be accomplished through existing federal and local funding sources.
- **Repeal of the Pedestrian and Bicycle Safety and Enhancement Fund.** Since the Vision Zero Fund Establishment Act of 2015 establishes a new, non-lapsing Vision Zero Pedestrian and Bicycle Safety Fund by replacing DC Official Code § 1-325.131, the Pedestrian and Bicycle Safety and Enhancement Fund established by the Fiscal Year 2009 Budget Support Act of 2008 is eliminated. Revenue currently directed to this Special Purpose Revenue Fund will instead be directed to the General Fund. Consequently, there is an increase in General Fund revenues corresponding to the decrease in Special Purpose Fund revenues.

Dedicated Tax Revenue Changes:

- **Sales Tax Amendment Act of 2015 (BSA Subtitle (VII)(C))** increases the tax rate from 18 percent to 22 percent on the gross receipts from parking or storing of motor vehicles or trailers in commercial lots. This tax revenue is transferred to the Washington Metropolitan Area Transit Authority (WMATA) Dedicated Tax Fund.

Special Purpose Fund Non-Tax Revenue Changes:

- **Vision Zero Fund Establishment Act of 2015 (BSA Subtitle (VI)(D))** establishes a new, non-lapsing Vision Zero Pedestrian and Bicycle Safety Fund to aid the District Department of Transportation's (DDOT) implementation of bicycle and pedestrian roadway safety improvements around the District. This Special Purpose Revenue Fund will receive $500,000 annually from automated traffic enforcement fines. Currently, these revenues are directed to the General Fund, so there is a corresponding reduction in General Fund revenues to accommodate this annual transfer. This Subtitle also requires DDOT to focus its utilization of

these resources on implementation of programs that require faster or more flexible implementation than that which would be accomplished through existing federal and local funding sources.

- **Repeal of the Pedestrian and Bicycle Safety and Enhancement Fund.** Since the Vision Zero Fund Establishment Act of 2015 establishes a new, non-lapsing Vision Zero Pedestrian and Bicycle Safety Fund by replacing D.C. Official Code § 1-325.131, the Pedestrian and Bicycle Safety and Enhancement Fund established by the Fiscal Year 2009 Budget Support Act of 2008 is eliminated. Revenue currently directed to this Special Purpose Revenue Fund will instead be directed to the General Fund. Consequently, there is an increase in General Fund revenues corresponding to the decrease in Special Purpose Fund revenues.

ADDITIONAL INFORMATION ON D.C. REVENUES

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

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

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2015-2019

(Dollars in Thousands)

Revenue Source	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Local Fund Revenue (February 2015)	**6,614,012**	**6,867,097**	**7,095,011**	**7,344,016**	**7,576,229**
plus Local Fund Policy Proposals	**-**	**25,966**	**23,951**	**23,968**	**24,799**
PROPERTY TAX		**-**	**(3,000)**	**(3,000)**	**(3,000)**
Property Tax Abatement for QHTC	-	-	(3,000)	(3,000)	(3,000)
SALES / USE TAX	**-**	**22,227**	**23,108**	**23,005**	**23,695**
Increase General Sales Tax Rate from 5.75% to 6%	-	22,227	23,108	23,005	23,695
EXCISE TAX	**-**	**382**	**458**	**550**	**659**
Tax E-Cigarettes at Same Rate as Other Tobacco	-	382	458	550	659
INCOME TAX					
Individual Income Tax	**-**	**3,557**	**3,585**	**3,614**	**3,645**
Increase Statutue of Limitations on Audits	-	2,000	2,000	2,000	2,000
Make Standard Deduction for Married Filing Separate Returns Equal to One Half of Standard Deduction for Married Filing Joint Returns	-	1,100	1,100	1,100	1,100
Eliminate Exclusions for Part-Year Residents and Business and Fiduciary Income in Determining the Low Income Tax Credit	-	457	485	514	545
NONTAX	**-**	**(200)**	**(200)**	**(200)**	**(200)**
Convert DDOT (KA0) Pedestrian and Bicycle Safety Special Purpose Revenue Fund to Local	-	300	300	300	300
Transfer $500k from ATE Fines to New DDOT (KA0) Vision Zero Pedestrian and Bicycle Safety Fund	-	(500)	(500)	(500)	(500)
Local Fund Revenue With Policy Proposals	**6,614,012**	**6,893,063**	**7,118,962**	**7,367,984**	**7,601,029**
Dedicated Tax Revenue	**297,857**	**304,467**	**310,962**	**317,641**	**322,247**
plus Dedicated Tax Revenue Policy Proposals	**-**	**9,884**	**10,181**	**10,486**	**10,801**
Increase Commercial Parking Tax Rate from 18% to 22%	-	9,884	10,181	10,486	10,801
Dedicated Tax Revenue With Policy Proposals	**297,857**	**314,352**	**321,143**	**328,128**	**333,047**
Special Purpose (O-Type) Revenue	**542,659**	**533,496**	**524,408**	**531,678**	**533,161**
plus Special Purpose Policy Proposals	**-**	**200**	**200**	**200**	**200**
Convert DDOT (KA0) Pedestrian and Bicycle Safety Special Purpose Revenue Fund to Local	-	(300)	(300)	(300)	(300)
Transfer $500k from ATE Fines to New DDOT (KA0) Vision Zero Pedestrian and Bicycle Safety Fund	-	500	500	500	500
Special Purpose Revenue With Policy Proposals	**542,659**	**533,696**	**524,608**	**531,878**	**533,361**
All Proposals	**-**	**36,050**	**34,332**	**34,655**	**35,800**
General Fund Revenue with Policy Proposals	**7,454,528**	**7,741,111**	**7,964,712**	**8,227,990**	**8,467,436**

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Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	5.3%	9.3%	5.3%	2.8%	3.6%	3.3%
Transfer to TIF/Pilot	*7.7%*	*64.7%*	*-6.5%*	*-14.6%*	*3.4%*	*3.4%*
Real Property (net)	5.2%	8.4%	5.6%	3.1%	3.6%	3.3%
Personal Property	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Public Space Rental	1.0%	0.5%	0.5%	0.2%	0.0%	0.0%
Transfer to DDOT Enterprise Fund		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Public Space Rental (net)	-0.5%	0.5%	0.5%	0.2%	0.0%	0.0%
Total Property (net)	**5.0%**	**8.1%**	**5.4%**	**3.0%**	**3.5%**	**3.2%**
General Sales	3.0%	7.0%	4.0%	4.2%	4.0%	3.7%
Transfer to Convention Center Fund	*1.3%*	*6.6%*	*4.0%*	*4.2%*	*4.0%*	*2.5%*
Transfer to TIF	*-43.4%*	*49.8%*	*-7.0%*	*-5.1%*	*9.4%*	*3.8%*
Transfer to Ballpark Revenue Fund	*5.9%*	*4.5%*	*5.0%*	*3.4%*	*3.8%*	*3.0%*
Transfer to Healthy DC Fund		*0.0%*	*101.9%*	*99.5%*	*100.0%*	*0.0%*
Transfer to WMATA Subsidy (parking tax)	*4.9%*	*1.0%*	*1.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to Healthy Schools Fund	*-5.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to ABRA Program	*154.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
General Sales (net)	4.9%	6.6%	4.6%	4.7%	4.1%	4.1%
Alcohol	4.9%	4.7%	4.2%	4.9%	4.6%	4.3%
Cigarette	-2.3%	-0.7%	-0.7%	-0.7%	-0.7%	-0.7%
Motor Vehicle	2.1%	3.5%	2.5%	3.0%	3.0%	3.0%
Motor Fuel Tax	2.5%	-1.0%	-1.0%	-1.0%	-1.0%	-1.0%
Transfer to Highway Trust Fund	*2.5%*	*-1.0%*	*-1.0%*	*-1.0%*	*-1.0%*	*-1.0%*
Total Sales (net)	**4.5%**	**6.2%**	**4.3%**	**4.5%**	**3.9%**	**3.9%**
Individual Income	2.3%	4.0%	4.7%	4.5%	4.0%	4.4%
Corporate Franchise	-6.3%	1.8%	3.3%	4.0%	5.5%	0.0%
Unincorporated Business Franchise	-12.3%	3.8%	2.6%	3.4%	4.1%	0.0%
Total Income	**0.0%**	**3.7%**	**4.4%**	**4.4%**	**4.2%**	**3.6%**
Public Utility	2.3%	0.9%	4.9%	3.5%	3.3%	3.4%
Transfer to Ballpark Revenue Fund	*-0.6%*	*8.2%*	*3.5%*	*3.5%*	*3.3%*	*3.4%*
Public Utility (net)	2.4%	0.5%	5.0%	3.5%	3.3%	3.4%
Toll Telecommunications	-7.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Ballpark Revenue Fund	*-2.7%*	*-0.5%*	*3.2%*	*3.5%*	*3.3%*	*3.4%*
Toll Telecommunications (net)	-7.7%	0.0%	-0.1%	-0.2%	-0.2%	-0.2%
Insurance Premiums	25.3%	-1.4%	-0.3%	-4.8%	1.9%	1.9%
Transfer to Healthy DC and Health Care Expansion Fund	*35.4%*	*-3.6%*	*2.0%*	*2.0%*	*2.0%*	*2.0%*
Insurance Premiums (net)	20.4%	-0.2%	-1.5%	-8.5%	1.9%	1.9%
Healthcare Provider Tax	-8.9%	9.8%	0.0%	0.0%	0.0%	0.0%
Transfer to Nursing Facility Quality of Care Fund	*-8.9%*	*9.8%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Healthcare Exchange Assessment			3.0%	3.0%	3.0%	3.0%
Transfer to Health Exchange Authority			*3.0%*	*3.0%*	*3.0%*	*3.0%*

(Continued on next page)

Table 3-13 (continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Ballpark Fee	16.8%	-6.8%	0.0%	3.0%	3.0%	3.0%
Transfer to Ballpark Revenue Fund	*16.8%*	*-6.8%*	*0.0%*	*3.0%*	*3.0%*	*3.0%*
Hospital Bed Tax and Hospital Provider Fee	110.7%	-100.0%				
Transfer to Hospital Fund and Hospital Provider Fee Fund	*110.7%*	*-100.0%*				
ICF-IDD Assessment	88.3%	11.8%	0.0%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows Quality Improvement Fund	*88.3%*	*11.8%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Care First Contribution	0.0%	-100.0%				
Transfer to Healthy DC and Health Care Expansion Fund	*0.0%*	*-100.0%*				
Total Gross Receipts (net)	**4.0%**	**0.2%**	**2.4%**	**-0.1%**	**2.3%**	**2.4%**
Estate	-19.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	-0.2%	8.1%	-0.8%	1.8%	3.2%	3.4%
Transfer to HPTF	*2.0%*	*8.1%*	*-0.8%*	*1.8%*	*3.2%*	*3.4%*
Deed Recordation (net)	-0.6%	8.1%	-0.8%	1.8%	3.2%	3.4%
Deed Transfer	-0.7%	3.0%	3.0%	3.0%	3.0%	3.0%
Transfer to HPTF	*0.8%*	*3.0%*	*3.0%*	*3.0%*	*3.0%*	*3.0%*
Deed Transfer (net)	-0.9%	3.0%	3.0%	3.0%	3.0%	3.0%
Co-op Recordation	-6.3%	1.0%	10.2%	0.2%	0.0%	0.0%
Economic Interests	346.6%	-23.0%	-45.0%	-9.1%	0.0%	0.0%
Total Other Taxes (net)	**2.8%**	**3.3%**	**-1.6%**	**1.8%**	**2.7%**	**2.8%**
TOTAL TAXES NET OF DEDICATED TAXES	**2.9%**	**5.5%**	**4.3%**	**3.6%**	**3.7%**	**3.4%**
Licenses and Permits	0.4%	-0.6%	-1.4%	2.5%	1.0%	0.7%
Fines and Forfeits	-6.0%	-6.5%	5.9%	-4.6%	-1.9%	-1.8%
Charges for Services	3.4%	-1.0%	-2.3%	3.5%	-2.4%	3.5%
Miscellaneous	-24.7%	-5.3%	-19.5%	-0.2%	4.3%	-4.1%
TOTAL NON-TAX	**-10.1%**	**-4.0%**	**-4.6%**	**-0.5%**	**0.2%**	**-0.8%**
Lottery	**-19.5%**	**0.0%**	**13.7%**	**0.8%**	**1.6%**	**0.8%**
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**1.7%**	**4.9%**	**3.8%**	**3.3%**	**3.5%**	**3.2%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Real Property	100,721	186,843	117,234	64,435	84,966	80,325
Transfer to TIF/Pilot	*2,149*	*19,504*	*(3,245)*	*(6,775)*	*1,347*	*1,393*
Real Property (net)	98,572	167,339	120,479	71,210	83,619	78,932
Personal Property	535	554	560	565	571	563
Public Space Rental	327	166	167	70	-	-
Transfer to DDOT Enterprise Fund	*500*	-	-	-	-	-
Public Space Rental (net)	(173)	166	167	70	-	-
Total Property (net)	**98,934**	**168,059**	**121,206**	**71,845**	**84,190**	**79,495**
General Sales	34,167	82,147	50,499	54,766	54,099	52,737
Transfer to Convention Center Fund	*1,343*	*6,945*	*4,543*	*4,928*	*4,867*	*3,165*
Transfer to TIF	*(16,267)*	*10,584*	*(2,220)*	*(1,508)*	*2,639*	*1,161*
Transfer to Ballpark Revenue Fund	*911*	*731*	*850*	*609*	*703*	*576*
Transfer to Healthy DC Fund	*106*	-	*108*	*213*	*427*	-
Transfer to WMATA Subsidy (parking tax)	*3,082*	*654*	*660*	*6*	-	-
Transfer to Healthy Schools Fund	*(236)*	-	-	-	-	-
Transfer to ABRA Program	*710*	-	-	-	-	-
General Sales (net)	44,518	63,233	46,558	50,518	45,463	47,835
Alcohol	289	295	272	331	327	319
Cigarette	(786)	(232)	(231)	(229)	(228)	(226)
Motor Vehicle	994	1,665	1,231	1,515	1,559	1,607
Motor Fuel Tax	570	(230)	(227)	(225)	(223)	(220)
Transfer to Highway Trust Fund	*570*	*(230)*	*(227)*	*(225)*	*(223)*	*(220)*
Total Sales (net)	**45,015**	**64,961**	**47,830**	**52,135**	**47,121**	**49,535**
Individual Income	38,274	67,195	82,123	82,057	76,732	88,385
Corporate Franchise	(18,797)	5,111	9,355	11,827	16,935	-
Unincorporated Business Franchise	(18,902)	5,208	3,638	4,971	6,046	-
Total Income	**575**	**77,514**	**95,116**	**98,855**	**99,713**	**88,385**
Public Utility	3,221	1,350	7,216	5,398	5,268	5,662
Transfer to Ballpark Revenue Fund	*(50)*	*702*	*326*	*337*	*329*	*353*
Public Utility (net)	3,271	648	6,890	5,061	4,939	5,309
Toll Telecommunications	(4,241)	-	-	-	-	-
Transfer to Ballpark Revenue Fund	*(60)*	*(11)*	*70*	*79*	*76*	*80*
Toll Telecommunications (net)	(4,181)	11	(70)	(79)	(76)	(80)
Insurance Premiums	19,643	(1,370)	(246)	(4,562)	1,750	1,784
Transfer to Healthy DC and Health Care Expansion Fund	*9,066*	*(1,236)*	*669*	*683*	*696*	*710*
Insurance Premiums (net)	10,577	(134)	(915)	(5,245)	1,054	1,074
Healthcare Provider Tax	(1,343)	1,343	-	-	-	-
Transfer to Nursing Facility Quality of Care Fund	*(1,343)*	*1,343*	-	-	-	-
Healthcare Exchange Assessment	-	28,751	863	888	915	943
Transfer to Health Exchange Authority	-	*28,751*	*863*	*888*	*915*	*943*

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Table 3-14 (cont)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Revenue Source	FY 2014 Actual	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
Ballpark Fee	4,899	(2,333)	-	954	983	1,012
Transfer to Ballpark Revenue Fund	*4,899*	*(2,333)*	*-*	*954*	*983*	*1,012*
Hospital Bed Tax and Hospital Provider Fee	16,779	(31,935)	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*16,779*	*(31,935)*	*-*	*-*	*-*	*-*
ICF-IDD Assessment	2,316	581	-	-	-	-
Transfer to Stevie Sellows Quality Improvement Fund	*2,316*	*581*	*-*	*-*	*-*	*-*
Care First Contribution	-	(5,000)	-	-	-	-
Transfer to Healthy DC and Health Care Expansion Fund	*-*	*(5,000)*	*-*	*-*	*-*	*-*
Total Gross Receipts (net)	**9,667**	**525**	**5,905**	**(263)**	**5,917**	**6,303**
Estate	(7,577)	-	-	-	-	-
Deed Recordation	(388)	16,870	(1,824)	4,122	7,275	7,977
Transfer to HPTF	*611*	*2,531*	*(274)*	*618*	*1,091*	*1,197*
Deed Recordation (net)	(999)	14,339	(1,550)	3,504	6,184	6,780
Deed Transfer	(1,009)	4,556	4,693	4,834	4,979	5,128
Transfer to HPTF	*179*	*683*	*704*	*725*	*747*	*770*
Deed Transfer (net)	(1,188)	3,873	3,989	4,109	4,232	4,358
Co-op Recordation	(352)	52	536	11	-	-
Economic Interests	20,155	(5,970)	(9,000)	(1,000)	-	-
Total Other Taxes (net)	**10,039**	**12,294**	**(6,025)**	**6,624**	**10,416**	**11,138**
TOTAL TAXES NET OF DEDICATED TAXES	**164,230**	**323,353**	**264,032**	**229,196**	**247,357**	**234,856**
Licenses and Permits	353	(438)	(1,105)	1,926	834	589
Fines and Forfeits	(8,715)	(8,884)	7,607	(6,198)	(2,464)	(2,341)
Charges for Services	2,568	(746)	(1,809)	2,643	(1,856)	2,645
Miscellaneous	(41,048)	(6,673)	(23,172)	(154)	4,134	(4,035)
TOTAL NON-TAX	**(46,842)**	**(16,741)**	**(18,479)**	**(1,783)**	**648**	**(3,142)**
Lottery	(13,347)	-	7,533	500	1,000	500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**104,041**	**306,612**	**253,086**	**227,913**	**249,005**	**232,214**

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
BUSINESS LICENSES AND PERMITS								
2004	Public Service Commission	Gas License	2	4	5	5	5	5
3002	Public Service Commission	Electric License	21	28	31	31	31	31
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	12,439	15,860	14,728	16,653	17,486	18,360
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	24,873	24,000	24,000	24,000	24,000	24,000
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	407	400	400	400	400	400
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	3,996	3,000	3,000	3,000	3,000	3,000
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	2,851	2,000	2,000	2,000	2,000	2,000
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	1	1	1	1	1	1
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	371	200	200	200	200	200
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	22	19	19	19	19	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	26	19	19	19	19	19
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	6	5	5	5	5	5
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	139	95	95	95	95	95
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	637	350	350	350	350	350
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	227	95	95	95	95	95
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	3	3	3	3	3	3
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	54	55	55	55	55	55
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	112	70	70	70	70	70
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	23	10	10	10	10	10
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	15	12	12	12	12	12
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	46	42	42	42	42	42
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	209	70	70	70	70	70
3043	Dept. of Consumer and Regulatory Affairs	Boiler Certificate Permit	1	1	1	1	1	1
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	116	80	80	80	80	80
3053	Department of Motor Vehicles	Dealer Registration Application Fee	8	3	3	3	3	3
9201	Department of Behavioral Health	Other License Fees	7	8	6	7	8	8
Total Business Licenses and Permits			**46,956**	**46,430**	**45,300**	**47,226**	**48,060**	**48,649**
NONBUSINESS LICENSES AND PERMITS								
3101	Department of Motor Vehicles	Driver's License-First Time/Renewals	3,533	4,335	4,335	4,335	4,335	4,335
3105	Department of Motor Vehicles	Cancel Road Test Fee	37	35	35	35	35	35
3106	Department of Motor Vehicles	Change of Address Fee	8	15	15	15	15	15
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	373	315	315	315	315	315
3108	Department of Motor Vehicles	Drivers License-Road Test	123	105	105	105	105	105
3120	Metropolitan Police Department	Boat Registration	124	125	125	125	125	125
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	546	515	515	515	515	515
3144	Department of Motor Vehicles	Digital Certificate Fee	5	6	6	6	6	6
3145	Department Oof Motor Vehicles	Personalized Tags - RSC 9100	87	75	75	75	75	75
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	600	600	625	625	625	625
3148	Department of Motor Vehicles	Temporary Dealer Tags	16	15	15	15	15	15

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
NONBUSINESS LICENSES AND PERMITS (Continued)								
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	167	165	165	165	165	165
3151	Department of Motor Vehicles	Motor Vehicle Registration	26,541	26,000	26,000	26,000	26,000	26,000
3153	Department of Motor Vehicles	Record Searches - RSC 9100	6	8	8	8	8	8
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	20	25	25	25	25	25
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	2	3	3	3	3	3
Total Nonbusiness Licenses and Permits			**32,254**	**32,342**	**32,367**	**32,367**	**32,367**	**32,367**
FINES AND FORFEITURES								
5001	Metropolitan Police Department	Red Light Revenue	18,815	10,216	9,706	9,220	8,759	8,321
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	23,692	34,056	42,172	40,063	38,060	36,157
5060	Metropolitan Police Department	Fines and Forfeitures - Other	895	15	15	15	15	15
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	92,515	82,198	82,198	78,595	78,595	78,595
5020	Department of Public Works	Sale of Abandoned Property	24	44	44	44	44	44
5030	Department of Public Works	Booting Fees - RSC 1504	48	63	63	63	63	63
5040	Department of Public Works	Towing Fees - RSC 1505	126	147	147	147	147	147
5050	Department of Public Works	Impoundment Fees - RSC 1506	154	246	246	246	246	246
3304	Department of Transportation	Adjudication Hearing-Traffic Control	67	120	120	120	120	120
5000	Taxi Cab Commission	Hackers Fines	97	95	95	95	95	95
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	470	500	500	500	500	500
5060	Depart of Insurance, Securities and Banking	Fines	210	200	200	200	200	200
9215	Department of Behavioral Health	Fines For CFT Violations	11	10	11	11	11	11
Total Fines and Forfeitures			**136,794**	**127,910**	**135,517**	**129,319**	**126,855**	**124,514**
MISCELLANEOUS								
5701	Office of the Chief Financial Officer	Unclaimed Property National Audit 01	26,616	26,000	26,000	26,000	26,000	26,000
6111	Office of the Chief Financial Officer	Other Revenue-CCU Collection	21,512	22,295	19,828	19,151	22,950	23,000
5600	Office of the Chief Financial Officer and Others	Interest Income	708	130	130	130	130	130
2538	DC Public Library	Library Book Fines	106	178	183	188	193	198
2002	Dept. of Housing and Comm. Development	Appr. HPAP Repay	603	405	405	405	405	405
3317	Department of Transportation	Child Safety Seat Program	1	90	90	90	90	90
3318	Department of Transportation	Citizen Light and Traffic Control Project	5	24	24	24	24	24
6105	Department of Transportation	Other Revenue - Freedom of Information	9	18	18	18	18	18
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,143	1,156	1,156	1,156	1,156	1,156
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	925	100	100	100	100	100
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	54	47	47	47	47	47
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	1,076	800	800	800	800	800
6101	Office of Municipal Planning	Planning Map Sales	2	1	1	1	1	1
6103	Office of Finance and Resource Mgmt.	Reimbursements	0	1	1	1	1	1
6106	Fire and Emergency Medical Services	Other Revenues	520	600	600	600	600	600

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
MISCELLANEOUS (Continued)								
6106	Metropolitan Police Department	Other Revenues	440	50	50	50	50	50
6100	Metropolitan Police Department	Surplus Vehicle Revenue		300	300	300	300	300
6101	Metropolitan Police Department	Subrogation Revenue		250	250	250	250	250
5700	Metropolitan Police Department	Sale of Unclaimed Property		50	50	50	50	50
6106	Office of Administrative Hearings	Other Revenues	5	3	3	3	3	3
6106	Office of the Attorney General	Other/ Revenue	2,770	24,736	3,200	3,200	3,200	3,200
6106	Office of the Chief Medical Examiner	Other Revenues	299	225	225	225	225	225
6111	Office of the Chief Technology Officer	Other Revenue-Other	1	1	1	1	1	1
6106	Office of Zoning	Other Revenues	1,351	1,000	1,000	1,000	1,000	1,000
6109	Public Service Commission	COCOT Registration	2	2	2	2	2	2
6111	Board of Elections	Other Revenue - Other	5	1,000	1,000	1,000	1,000	1,000
6111	Department of General Services	Other Revenue - Other	877	2,684	2,684	2,684	2,684	2,684
6111	Deputy Mayor for Planning and Econ Dev	Other Revenue - Other	0	25	25	25	25	25
6111	District Department of the Environment	Other Revenue	1,305	1,376	1,604	1,609	1,620	1,622
6112	District Department of the Environment	DDOE Freedom of Information	4	6	6	6	6	6
6111	Emergency Planning and Security Cost	Other Revenue - Other	8,920	-	-	-	-	-
6111	Office of Campaign Finance	Other Revenue - Other	7	5	5	5	5	5
6111	Office of Contracting and Procurement	Other Revenue - Other	2,315	2,095	2,386	2,586	2,586	2,586
6111	Office of Risk Management	Other Revenue - Other	101	18	18	18	18	18
6106	Office of the Chief Financial Officer	Other Revenues	5,758	2,000	2,000	2,000	2,000	2,000
6111	Office of the Chief Financial Officer	Other Revenue - Other	18,709	26,334	26,334	26,334	26,334	26,334
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	27,101	4,541	4,848	5,161	5,480	5,805
Total Miscellaneous			**125,220**	**118,547**	**95,375**	**95,221**	**99,355**	**95,320**
CHARGES FOR SERVICES								
3200	Public Service Commission	TELECO Registration	2	1	1	1	1	1
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	93	60	60	60	60	60
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	123	110	110	110	110	110
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	3	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	624	500	500	500	500	500
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	8	6	6	6	6	6
3206	Metropolitan Police Department	Fingerprints, Photos	494	475	475	475	475	475
3207	Department of Corrections	Other Service Charges	11	25	25	25	25	25
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,840	1,900	1,950	1,950	1,950	1,950
3208	Department of Motor Vehicles	Reproduction of Reports	3,382	3,000	3,000	3,000	3,000	3,000
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	61	55	55	55	55	55
3208	Metropolitan Police Department	Reproduction of Reports	70	68	68	68	68	68
3209	Fire and Emergency Medical Services	Emergency Ambulance	25,478	26,000	26,000	26,500	26,500	27,000
3210	Metropolitan Police Department	Transcription of Records	242	240	240	240	240	240
3211	Metropolitan Police Department	Firearm User Fee	37	100	100	100	100	100
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,175	2,000	2,000	2,000	2,000	2,000

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2014-2019

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2014 Actual	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected
CHARGES FOR SERVICES (Continued)								
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	554	300	300	300	300	300
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	383	90	90	90	90	90
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	611	510	510	510	510	510
3221	Office of the Chief Financial Officer	Deed Recordation Fee	5,619	5,600	5,600	5,600	5,600	5,600
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	13,301	15,000	13,000	15,000	13,000	15,000
3223	Department of General Services	Parking Permits and Fees	2,190	2,190	2,190	2,190	2,190	2,190
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,366	4,000	4,000	4,000	4,000	4,000
3227	Dept. of Consumer and Regulatory Affairs	Condo/Coop Certificate Fee	2	2	2	2	2	2
3228	Dept. of Consumer and Regulatory Affairs	Condo/Coop Registration Fee	1	1	1	1	1	1
3234	Department of Motor Vehicles	Other Charges for Services	104	100	100	100	100	100
3234	Department of Public Works	Other Charges for Services	0	1	1	1	1	1
3234	Dept. of Consumer and Regulatory Affairs	Other Charges For Services - Other	281	200	200	200	200	200
3234	Office of the Tenant Advocate	Other Charges for Services - Other	907	800	800	800	800	800
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	2	2	2	2	2	2
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	2	1	1	1	1	1
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	1	1	1	1	1
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	119	57	57	57	57	57
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	10	2	2	2	2	2
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up to 3 Usual Shaped Lots	199	130	130	130	130	130
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	-	-	-	-	-
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	20	16	16	16	16	16
3250	Dept. of Consumer and Regulatory Affairs	Subdivision of Land Plats (> 3 Usual Lots)	171	125	125	125	125	125
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	35	20	20	20	20	20
3251	Office of the Chief Financial Officer	Tax Certificates	99	105	105	105	105	105
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	24	18	18	18	18	18
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	6	5	5	5	5	5
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	8	1	1	1	1	1
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	175	135	135	135	135	135
9012	DC Public Library	Bookstore - On Line Sales	22	21	21	21	21	21
9204	Department of Behavioral Health	Medical Record Fees	5	5	5	5	5	5
3320	Department of General Services	Rentals - Other	14,140	14,140	14,281	14,424	14,568	14,714
Total Charges for Services			**77,984**	**77,238**	**75,429**	**78,072**	**76,216**	**78,861**

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
TOTAL DEDICATED TAX REVENUE		**489,020,244**	**15,770,281**	**504,790,525**	**491,848,000**	**7,039,560**	**498,887,560**	**493,379,000**	**507,976,000**	**519,117,000**
Convention Center Fund (EZ0 0110)	**0**	**112,396,000**	**0**	**112,396,000**	**116,939,000**	**0**	**116,939,000**	**121,867,000**	**126,734,000**	**129,899,000**
Sales Tax		112,396,000			116,939,000			121,867,000	126,734,000	129,899,000
Healthy Schools Fund (GD0 0111)	**4,181,326**	**4,266,000**	**4,141,766**	**8,407,766**	**4,266,000**	**39,560**	**4,305,560**	**4,266,000**	**4,266,000**	**4,266,000**
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Repayment of Revenue Bonds (DT0 0110)	**0**	**7,839,189**	**0**	**7,839,189**	**7,832,389**	**0**	**7,832,389**	**7,835,339**	**7,832,389**	**7,838,539**
Deed Recordation Tax		4,624,632			4,548,934			4,529,133	4,531,105	4,542,036
Deed Transfer Tax		3,214,557			3,283,455			3,306,206	3,301,284	3,296,503
Nursing Facility Quality of Care Fund (HT0 0110)	**4,978,020**	**15,117,000**	**0**	**15,117,000**	**15,117,000**	**0**	**15,117,000**	**15,117,000**	**15,117,000**	**15,117,000**
Healthcare Provider Tax		15,117,000			15,117,000			15,117,000	15,117,000	15,117,000
Healthy DC Fund (HT0 0111)	**34,725,457**	**33,564,000**	**11,628,515**	**45,192,515**	**34,342,000**	**0**	**34,342,000**	**35,237,000**	**36,360,000**	**37,071,000**
Sales Tax		106,000			214,000			427,000	854,000	854,000
Insurance Premiums Tax		33,458,000			34,128,000			34,810,000	35,506,000	36,217,000
Stevie Sellows Quality Improvement Fund (HT0 0112)	**2,522,743**	**5,519,000**	**0**	**5,519,000**	**5,519,000**	**0**	**5,519,000**	**5,519,000**	**5,519,000**	**5,519,000**
ICF-IDD Assessment		5,519,000			5,519,000			5,519,000	5,519,000	5,519,000
DDOT Enterprise Fund (KA0 0111)	**0**	**500,000**	**0**	**500,000**	**500,000**	**0**	**500,000**	**500,000**	**500,000**	**500,000**
Public Space Rental		500,000			500,000			500,000	500,000	500,000

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2015-2019

	FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
WMATA (KE0 0110)	**10,412,298**	**66,004,000**	**0**	**66,004,000**	**66,664,000**	**0**	**66,664,000**	**66,670,000**	**66,670,000**	**66,670,000**
Sales Tax (parking)		66,004,000			66,664,000			66,670,000	66,670,000	66,670,000
Highway Trust Fund (KZ0 0110)	**0**	**22,731,000**	**0**	**22,731,000**	**22,504,000**	**0**	**22,504,000**	**22,279,000**	**22,056,000**	**21,836,000**
Motor Fuel Tax		22,731,000			22,504,000			22,279,000	22,056,000	21,836,000
ABRA (LQ0 0110)	**636,145**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**1,170,000**	**1,170,000**
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Health Benefit Exchange Authority (HE0 0110)	**0**	**28,751,244**	**0**	**28,751,244**	**29,614,000**	**0**	**29,614,000**	**30,502,000**	**31,417,000**	**32,360,000**
Healthcare Exchange Assessment		28,751,244			29,614,000			30,502,000	31,417,000	32,360,000
Sub Total - GENERAL FUND	**57,455,988**	**297,857,433**	**15,770,281**	**313,627,714**	**304,467,389**	**39,560**	**304,506,949**	**310,962,339**	**317,641,389**	**322,246,539**
Ballpark Fund (BK0 0110)	**0**	**60,317,000**	**0**	**60,317,000**	**61,563,000**	**0**	**61,563,000**	**63,542,000**	**65,633,000**	**67,654,000**
Sales Tax		17,050,000			17,900,000			18,509,000	19,212,000	19,788,000
Public Utility Tax		9,305,000			9,631,000			9,968,000	10,297,000	10,650,000
Toll Telecommunications Tax		2,162,000			2,232,000			2,311,000	2,387,000	2,467,000
Ballpark Fee		31,800,000			31,800,000			32,754,000	33,737,000	34,749,000
Housing Production Trust Fund (UZ0 0110)	**173,863,000**	**49,383,811**	**0**	**49,383,811**	**49,820,611**	**0**	**49,820,611**	**51,160,661**	**53,001,611**	**54,962,461**
Deed Recordation Tax		29,133,368			28,935,066			29,572,867	30,661,895	31,847,964
Deed Transfer Tax		20,250,443			20,885,545			21,587,794	22,339,716	23,114,497
Tax Increment Financing (TX0/TY0 0110)	**95,518,000**	**81,462,000**	**0**	**81,462,000**	**75,997,000**	**7,000,000**	**82,997,000**	**67,714,000**	**71,700,000**	**74,254,000**
Real Property Tax		49,639,000			46,394,000			39,619,000	40,966,000	42,359,000
Sales Tax		31,823,000			29,603,000			28,095,000	30,734,000	31,895,000
Sub Total - ENTERPRISE FUND	**269,381,000**	**191,162,811**	**0**	**191,162,811**	**187,380,611**	**7,000,000**	**194,380,611**	**182,416,661**	**190,334,611**	**196,870,461**

Table 3-17: Special Purpose (O-type) Revenue Funds

Table 3-17, 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 2016 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2014. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2014 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 2014 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2015, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns." The total certified resources column does not account for any legislated revenue transfers from the fund.

The next three columns of the table report, for FY 2016, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2017, FY 2018, and FY 2019. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

A February 2015 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 3-17. It is available under "Studies" in the "Reports and Publications" section of the Office of the Chief Financial Officer web site: http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2016 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
A. Governmental Direction and Support											
Office of the City Administrator (AE0)		**0**	**0**	**0**	**0**	**290,988**	**0**	**290,988**	**290,988**	**290,988**	**290,988**
0602	Independent Agencies	0	0	0	0	290,988	0	290,988	290,988	290,988	290,988
Office of Open Government (AG0)		**151,303**	**90,000**	**30,000**	**120,000**	**90,000**	**0**	**90,000**	**100,000**	**100,000**	**100,000**
0601	Board of Ethics and Accountability Fund (Fines)	59,885	30,000	30,000	60,000	30,000	0	30,000	35,000	35,000	35,000
0602	Lobbying Registration Fee Fund	91,418	60,000	0	60,000	60,000	0	60,000	65,000	65,000	65,000
Department of General Services (AM0)		**237,669**	**6,270,796**	**124,000**	**6,394,796**	**6,251,840**	**124,000**	**6,375,840**	**6,251,840**	**6,251,840**	**6,251,840**
1150	Utility Payments for Non-DC Agencies	0	2,300,000	0	2,300,000	2,861,425	0	2,861,425	2,861,425	2,861,425	2,861,425
1440	RFK & DC Armory Maintenance Fund	0	3,009,040	0	3,009,040	2,428,659	0	2,428,659	2,428,659	2,428,659	2,428,659
1460	Eastern Market Enterprise Fund	237,669	839,355	124,000	963,355	839,355	124,000	963,355	839,355	839,355	839,355
1500	Facilities Service Request Fund	0	122,401	0	122,401	122,401	0	122,401	122,401	122,401	122,401
Office of Finance and Resource Management (AS0)		**0**	**505,527**	**0**	**505,527**	**301,142**	**0**	**301,142**	**316,199**	**332,009**	**348,609**
1150	Utilities Payment for Non-DC Agencies	0	505,527	0	505,527	301,142	0	301,142	316,199	332,009	348,609
Office of the Chief Financial Officer (AT0)		**29,280,268**	**46,502,531**	**0**	**46,502,531**	**46,925,270**	**0**	**46,925,270**	**46,620,000**	**46,725,000**	**46,925,000**
0602	Payroll Service Fees	0	380,500	0	380,500	380,500	0	380,500	400,000	400,000	450,000
0603	Service Contracts	0	1,188,055	0	1,188,055	1,411,047	0	1,411,047	1,200,000	1,200,000	1,250,000
0605	Dishonored Check Fees	0	150,000	0	150,000	150,000	0	150,000	165,000	165,000	165,000
0606	Recorder of Deeds Surcharge	5,778,712	2,300,000	0	2,300,000	2,300,000	0	2,300,000	2,300,000	2,400,000	2,500,000
0608	Drug Pre Trust	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0610	Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
0611	Tax Collection Fees	0	13,500,000	0	13,500,000	13,684,036	0	13,684,036	13,700,000	13,700,000	13,700,000
0613	Unclaimed Property Contingency Fund	0	4,850,000	0	4,850,000	4,850,000	0	4,850,000	4,850,000	4,850,000	4,850,000
0614	Defined Contribution Plan Administration	0	730,000	0	730,000	736,739	0	736,739	730,000	730,000	730,000
0619	DC Lottery Reimbursement	0	1,630,000	0	1,630,000	1,630,000	0	1,630,000	1,650,000	1,650,000	1,650,000
0626	Tobacco Fund Reimbursement	0	263,976	0	263,976	272,948	0	272,948	115,000	120,000	120,000
6115	OFT Central Collections Unit (CCU) O Type	23,501,556	16,000,000	0	16,000,000	16,000,000	0	16,000,000	16,000,000	16,000,000	16,000,000
Office of the Secretary (BA0)		**0**	**1,000,000**	**0**	**1,000,000**	**1,500,000**	**0**	**1,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
1243	Distribution Fees	0	1,000,000	0	1,000,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 20145 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
A. Governmental Direction and Support (continued)											
D.C. Department of Human Resources (BE0)		**15,619**	**430,215**	**0**	**430,215**	**456,476**	**0**	**456,476**	**475,171**	**492,833**	**561,196**
0615	Defined Benefits Retirement Program	0	177,984	0	177,984	187,654	0	187,654	193,284	199,083	255,055
0639	Agreement with Independent Agencies	15,619	138,650	0	138,650	160,562	0	160,562	170,379	178,898	187,843
1555	Reimbursables from Other Governments	0	113,581	0	113,581	108,260	0	108,260	111,508	114,853	118,298
Office of the Attorney General (CB0)		**9,426,526**	**2,510,000**	**0**	**2,510,000**	**2,510,000**	**0**	**2,510,000**	**2,510,000**	**2,510,000**	**2,510,000**
0603	Child Support - TANF/AFDC Collections	9,207,547	2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	155,410	0	0	0	0	0	0	0	0	0
0605	Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615	Nuisance Abatement Fund	61,141	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
Office of Campaign Finance (CJ0)		**15,332**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0600	Special Purpose Revenue Fund	15,332	0	0	0	0	0	0	0	0	0
Office of Contracting and Procurement (PO0)		**0**	**375,000**	**0**	**375,000**	**375,000**	**0**	**375,000**	**412,500**	**453,750**	**499,125**
4010	DC Surplus Personal Property Sales Oper.	0	375,000	0	375,000	375,000	0	375,000	412,500	453,750	499,125
Medical Liability Captive INS Agency (RJ0)		**251,050**	**55,000**	**0**	**55,000**	**67,000**	**0**	**67,000**	**70,000**	**74,000**	**77,000**
1240	Captive Insurance Fund	251,050	55,000	0	55,000	67,000	0	67,000	70,000	74,000	77,000
Office of the Chief Technology Officer (TO0)		**7,361,816**	**14,062,123**	**3,663,454**	**17,725,577**	**14,148,535**	**0**	**14,148,535**	**15,737,960**	**17,737,960**	**19,737,960**
0602	DC NET Services Support	7,361,816	13,834,123	3,663,454	17,497,577	12,410,575	0	12,410,575	14,000,000	16,000,000	18,000,000
1200	SERVUS Program	0	228,000	0	228,000	1,737,960	0	1,737,960	1,737,960	1,737,960	1,737,960
Sub-total: Governmental Direction and Support		**46,739,583**	**71,801,193**	**3,817,454**	**75,618,647**	**72,916,251**	**124,000**	**73,040,251**	**74,284,658**	**76,468,380**	**78,801,718**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		**193,580**	**55,000**	**25,000**	**80,000**	**55,000**	**45,000**	**100,000**	**55,000**	**55,000**	**55,000**
2001	Historic Landmark & Historic District Filing Fees	193,580	55,000	25,000	80,000	55,000	45,000	100,000	55,000	55,000	55,000
Commission on Arts and Humanities (BX0)		**526,901**	**100,000**	**100,000**	**200,000**	**400,000**	**100,000**	**500,000**	**400,000**	**400,000**	**400,000**
0600	Special Purpose Revenue	526,901	100,000	100,000	200,000	400,000	100,000	500,000	400,000	400,000	400,000
Department of Employment Services (CF0)		**40,031,077**	**26,255,334**	**7,000,000**	**33,255,334**	**32,773,772**	**5,929,969**	**38,703,741**	**34,379,095**	**35,202,626**	**35,202,626**
0600	Special Purpose Revenue Fund	21,735	0	0	0	0	0	0	0	0	0
0610	Workers' Compensation Special Fund	2,100,542	4,500,000	0	4,500,000	3,500,000	1,000,000	4,500,000	3,500,000	3,500,000	3,500,000
0611	Workers' Compensation Administration Fund	21,691,019	8,000,000	5,000,000	13,000,000	15,500,000	727,265	16,227,265	16,235,179	16,619,392	16,619,392
0612	UI Interest/Penalties	4,101,962	1,600,000	0	1,600,000	1,618,438	0	1,618,438	1,748,363	1,800,814	1,800,814
0624	UI Administrative Assessment	12,115,819	12,155,334	2,000,000	14,155,334	12,155,334	4,202,704	16,358,038	12,895,553	13,282,420	13,282,420
Dept. of Consumer and Regulatory Affairs (CR0)		**25,373,291**	**24,694,225**	**9,373,411**	**34,067,636**	**26,489,785**	**2,535,921**	**29,025,706**	**24,700,000**	**24,455,000**	**23,700,000**
6006	Nuisance Abatement	2,885,401	2,500,000	1,495,802	3,995,802	5,000,000	0	5,000,000	2,500,000	4,000,000	2,500,000
6008	Real Estate Guarantee and Education Fund	2,150,322	1,600,000	0	1,600,000	841,826	0	841,826	1,600,000	800,000	1,600,000
6009	Real Estate Appraisal Fee	0	103,436	0	103,436	217,826	0	217,826	70,000	230,000	70,000
6010	OPLA - Special Account	2,711,764	3,000,000	912,714	3,912,714	4,500,000	0	4,500,000	3,000,000	4,500,000	3,000,000
6012	Boxing Commission Revolving Account	0	130,000	0	130,000	180,133	0	180,133	130,000	175,000	130,000
6013	Basic Business License Fund	10,775,041	13,000,000	5,964,498	18,964,498	11,000,000	2,000,000	13,000,000	13,000,000	10,000,000	12,000,000
6020	Board of Engineers Fund	1,340,891	400,000	0	400,000	750,000	35,921	785,921	400,000	750,000	400,000
6030	Green Building Fund	2,792,651	1,500,000	1,000,397	2,500,397	1,500,000	500,000	2,000,000	1,500,000	1,500,000	1,500,000
6040	Corporate Recordation Fund	1,840,261	2,460,789	0	2,460,789	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
6045	Vending Regulations Fund	876,959	0	0	0	0	0	0	0	0	0
Office of Cable Television (CT0)		**10,166,316**	**11,200,000**	**0**	**11,200,000**	**11,500,000**	**0**	**11,500,000**	**12,000,000**	**12,000,000**	**12,000,000**
0600	Cable Franchise Fees	10,166,316	11,200,000	0	11,200,000	11,500,000	0	11,500,000	12,000,000	12,000,000	12,000,000

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Housing and Community Development (DB0)		**(2,316,988)**	**2,000,000**	**0**	**2,000,000**	**2,046,439**	**0**	**2,046,439**	**2,000,000**	**2,000,000**	**2,000,000**
0602	Home Purchase Assistance Program Repayment	(3,308,031)	0	0	0	0	0	0	0	0	0
0610	DHCD Unified Fund	991,043	2,000,000	0	2,000,000	2,046,439	0	2,046,439	2,000,000	2,000,000	2,000,000
Public Service Commission (DH0)		**2,390,692**	**12,139,252**	**0**	**12,139,252**	**12,709,019**	**20,000**	**12,729,019**	**12,709,019**	**12,709,019**	**12,709,019**
0631	Operating - Utility Assessment	2,326,989	12,139,252	0	12,139,252	12,709,019	0	12,709,019	12,709,019	12,709,019	12,709,019
0661	Allocation from PJM Settlement Fund	63,704	0	0	0	0	20,000	20,000	0	0	0
Office of the People's Counsel (DJ0)		**2,561,621**	**6,911,031**	**0**	**6,911,031**	**7,398,091**	**0**	**7,398,091**	**7,398,091**	**7,398,091**	**7,398,091**
0631	Advocate for Consumers	2,561,621	6,911,031	0	6,911,031	7,398,091	0	7,398,091	7,398,091	7,398,091	7,398,091
Office of the Deputy Mayor for Econ. Develop. (EB0)		**16,351,631**	**10,000,000**	**9,000,000**	**19,000,000**	**5,921,092**	**5,915,633**	**11,836,725**	**5,600,000**	**5,600,000**	**5,600,000**
0419	H Street NE Retail Priority Area Grant Fund	670,765	5,000,000	0	5,000,000	0	0	0	0	0	0
0609	Industrial Revenue Bond Program	1,768,382	1,500,000	0	1,500,000	600,000	900,000	1,500,000	1,500,000	1,500,000	1,500,000
0630	Fund from NEDCO and EDFC	562,550	0	0	0	0	0	0	0	0	0
0632	AWC & NCRC Development (ED Special Account)	13,349,934	3,500,000	9,000,000	12,500,000	5,321,092	5,015,633	10,336,725	4,100,000	4,100,000	4,100,000
Business Improvements Districts Transfer (ID0)		**0**	**28,000,000**	**0**	**28,000,000**	**28,000,000**	**0**	**28,000,000**	**25,000,000**	**28,000,000**	**28,000,000**
2003	Business Improvement Districts (BIDS)	0	28,000,000	0	28,000,000	28,000,000	0	28,000,000	25,000,000	28,000,000	28,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**5,455,704**	**4,000,000**	**2,971,975**	**6,971,975**	**4,000,000**	**2,971,975**	**6,971,975**	**4,000,000**	**4,000,000**	**4,000,000**
6017	ABC - Import and Class License Fees	5,455,704	4,000,000	2,971,975	6,971,975	4,000,000	2,971,975	6,971,975	4,000,000	4,000,000	4,000,000
Dept. of Insurance, Securities, and Banking (SR0)		**9,909,932**	**31,701,913**	**3,500,000**	**35,201,913**	**35,544,427**	**2,592,038**	**38,136,465**	**34,556,738**	**35,432,032**	**35,432,032**
2100	HMO Assessment	334,695	1,134,240	100,000	1,234,240	665,273	347,000	1,012,273	1,133,532	1,167,538	1,167,538
2200	Insurance Assessment	882,107	6,496,507	500,000	6,996,507	6,278,926	800,000	7,078,926	7,100,000	7,163,372	7,163,372
2350	Securities and Banking Fund	0	7,785,166	0	7,785,166	11,403,859	0	11,403,859	11,143,107	11,477,400	11,477,400
2500	Investment Advisors Licenses	0	526,000	0	526,000	526,000	0	526,000	526,000	530,000	530,000
2600	Securities Registration Fees	0	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,200,350	12,566,360	12,566,360
2800	Captive Insurance	0	2,260,000	0	2,260,000	2,670,369	0	2,670,369	2,453,749	2,527,362	2,527,362
2910	Foreclosure Mediation Fund	94,750	0	0	0	0	0	0	0	0	0
2911	Foreclosure Mediation Fund (Temporary)	4,399,574	1,500,000	2,900,000	4,400,000	0	1,445,038	1,445,038	0	0	0
2950	Capital Access Fund	4,198,807	0	0	0	0	0	0	0	0	0
2951	Loan Participation Fund	0	0	0	0	2,000,000	0	2,000,000	0	0	0
Office of Motion Picture and Television Develop. (TK0)		**0**	**95,000**	**0**	**95,000**	**95,000**	**0**	**95,000**	**95,000**	**95,000**	**95,000**
0610	Production Support	0	95,000	0	95,000	95,000	0	95,000	95,000	95,000	95,000
Sub-total: Economic Development and Regulation		**110,643,759**	**157,151,755**	**31,970,386**	**189,122,141**	**166,932,625**	**20,110,537**	**187,043,162**	**162,892,943**	**167,346,768**	**166,591,768**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**1,992,781**	**7,670,000**	**900,000**	**8,570,000**	**7,770,000**	**1,000,000**	**8,770,000**	**7,770,000**	**7,770,000**	**7,100,000**
1555	Reimbursable from Other Governments	0	2,000,000	0	2,000,000	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000
1614	Miscellaneous	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
7278	Asset Forfeiture	1,992,781	670,000	900,000	1,570,000	670,000	1,000,000	1,670,000	670,000	670,000	0
Fire and Emergency Medical Services Dept. (FB0)		**0**	**1,525,000**	**0**	**1,525,000**	**1,775,000**	**0**	**1,775,000**	**1,775,000**	**1,775,000**	**1,775,000**
1613	Other Revenue (CPR Training)	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
6100	Special Events	0	1,500,000	0	1,500,000	1,750,000	0	1,750,000	1,750,000	1,750,000	1,750,000
Department of Corrections (FL0)		**9,125,099**	**25,030,000**	**3,230,448**	**28,260,448**	**25,230,000**	**3,327,323**	**28,557,323**	**21,230,000**	**21,230,000**	**21,230,000**
0600	Corrections Trustee Reimbursement	7,427,297	23,500,000	3,047,878	26,547,878	23,500,000	3,257,066	26,757,066	19,500,000	19,500,000	19,500,000
0601	Concession Income	0	1,500,000	0	1,500,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
0602	Welfare Account	738,197	30,000	182,570	212,570	30,000	33,198	63,198	30,000	30,000	30,000
0605	Correction Reimbursement - Juveniles	959,606	0	0	0	500,000	37,059	537,059	500,000	500,000	500,000
Office of Justice Grants Administration (FO0)		**4,206,184**	**100,000**	**1,306,000**	**1,406,000**	**1,000,000**	**692,999**	**1,692,999**	**500,000**	**500,000**	**500,000**
0620	Crime Victims Assistance Fund	3,181,661	100,000	623,000	723,000	1,000,000	351,476	1,351,476	500,000	500,000	500,000
0621	Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	683,000	683,000	0	341,523	341,523	0	0	0
Office of Unified Communications (UC0)		**13,469,484**	**13,025,000**	**2,731,328**	**15,756,328**	**10,049,080**	**7,447,304**	**17,496,384**	**10,025,000**	**10,025,000**	**10,025,000**
1630	911 & 311 Assessments	11,565,554	12,500,000	2,731,328	15,231,328	9,524,080	7,447,304	16,971,384	9,500,000	9,500,000	9,500,000
1631	Prepaid Wireless 911 Charges	1,903,930	525,000	0	525,000	525,000	0	525,000	525,000	525,000	525,000
Sub-total: Public Safety and Justice		**28,793,548**	**47,350,000**	**8,167,776**	**55,517,776**	**45,824,080**	**12,467,626**	**58,291,706**	**41,300,000**	**41,300,000**	**40,630,000**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
D. Public Education System											
District of Columbia Public Library (CE0)		**496,437**	**340,000**	**200,000**	**540,000**	**415,000**	**125,000**	**540,000**	**515,000**	**515,000**	**515,000**
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140	Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	307,285	115,000	25,000	140,000	115,000	25,000	140,000	115,000	115,000	115,000
6150	SLD E-Rate Reimbursement	175,972	225,000	175,000	400,000	300,000	100,000	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GA0)		**1,525,337**	**8,328,262**	**0**	**8,328,262**	**7,621,463**	**0**	**7,621,463**	**7,737,827**	**7,856,654**	**7,978,026**
0602	ROTC	364,232	1,021,998	0	1,021,998	1,219,404	0	1,219,404	1,219,404	1,219,404	1,219,404
0604	Pepco	0	28,995	0	28,995	28,995	0	28,995	28,995	28,995	28,995
0607	Custodial	0	314,657	0	314,657	331,637	0	331,637	338,270	345,035	351,936
0608	Nonresident	0	674,878	0	674,878	0	0	0	0	0	0
0609	Security	0	526,020	0	526,020	427,254	0	427,254	435,799	444,515	453,405
0611	Cafeteria	0	733,809	0	733,809	644,303	0	644,303	656,693	669,084	681,474
0613	Vending Machine Sales	0	50,556	0	50,556	60,834	0	60,834	66,309	72,277	78,782
0621	Parking Fees	0	134,930	0	134,930	134,930	0	134,930	134,930	134,930	134,930
0633	DHHS Afterschool Program - Copayment	1,069,682	758,073	0	758,073	608,073	0	608,073	608,073	608,073	608,073
0634	E-Rate Education Fund	91,423	4,084,346	0	4,084,346	4,166,033	0	4,166,033	4,249,354	4,334,341	4,421,027
Public Charter School Board (GB0)		**0**	**7,000,000**	**0**	**7,000,000**	**8,000,000**	**0**	**8,000,000**	**8,500,000**	**8,500,000**	**9,000,000**
6632	Administrative Fees	0	7,000,000	0	7,000,000	8,000,000	0	8,000,000	8,500,000	8,500,000	9,000,000
Office of the State Superintendent of Education (GD0)		**721,519**	**448,127**	**0**	**448,127**	**990,877**	**0**	**990,877**	**990,877**	**990,877**	**990,877**
0603	State Superintendent of Education Fees	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877
0610	Charter School Credit Enhancement Fund	487,702	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	122,565	22,000	0	22,000	520,000	0	520,000	520,000	520,000	520,000
0619	State Athletic Acts Program & Office Fund	111,252	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
6007	Site Evaluation	0	240,250	0	240,250	285,000	0	285,000	285,000	285,000	285,000
Sub-total: Public Education System		**2,743,293**	**16,116,389**	**200,000**	**16,316,389**	**17,027,340**	**125,000**	**17,152,340**	**17,743,704**	**17,862,531**	**18,483,903**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
E. Human Support Services											
Department of Parks and Recreation (HA0)		**0**	**2,200,000**	**0**	**2,200,000**	**2,541,000**	**0**	**2,541,000**	**2,600,000**	**2,700,000**	**2,800,000**
0602	Enterprise Fund Account	0	2,200,000	0	2,200,000	2,541,000	0	2,541,000	2,600,000	2,700,000	2,800,000
Department of Health (HC0)		**11,888,599**	**10,835,798**	**1,557,485**	**12,393,283**	**11,439,725**	**1,855,121**	**13,294,846**	**13,560,743**	**13,822,528**	**14,108,597**
0605	SHPDA Fees	2,104,017	483,000	30,000	513,000	518,008	0	518,008	528,368	538,935	549,714
0632	Pharmacy Protection	4,282,529	1,832,414	0	1,832,414	1,802,465	0	1,802,465	1,838,515	1,875,285	1,912,791
0633	Radiation Protection	0	114,000	0	114,000	118,605	0	118,605	120,977	123,967	125,865
0641	Other Medical Licenses and Fees	0	0	0	0	224,617	0	224,617	229,109	223,692	238,365
0643	Board of Medicine	4,567,622	7,811,411	1,500,000	9,311,411	8,160,525	1,855,121	10,015,646	10,215,959	10,420,278	10,628,684
0644	Spay and Neutering Fund	17,872	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	149,890	505,453	27,485	532,938	525,293	0	525,293	535,799	546,515	557,445
0656	EMS Fees	0	59,520	0	59,520	59,000	0	59,000	60,180	61,383	62,611
0661	ICF/MR Fees and Fines	190,447	30,000	0	30,000	31,212	0	31,212	31,836	32,473	33,122
0662	Civic Monetary Penalties	576,222	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)		**4,268,939**	**3,398,796**	**0**	**3,398,796**	**2,828,452**	**190,169**	**3,018,621**	**2,793,621**	**2,793,621**	**2,793,621**
0631	Medicaid Collections - 3rd Party Liability	3,905,187	2,583,103	0	2,583,103	1,688,719	0	1,688,719	1,688,719	1,688,719	1,688,719
0632	Bill of Rights - Grievance and Appeals	363,752	540,693	0	540,693	583,552	190,169	773,721	773,721	773,721	773,721
0633	Medicaid Recovery Audit Contractor	0	275,000	0	275,000	500,000	0	500,000	275,000	275,000	275,000
0634	Assessment Fund	0	0	0	0	56,181	0	56,181	56,181	56,181	56,181
Department of Human Services (JA0)		**1,716,194**	**1,200,000**	**0**	**1,200,000**	**3,200,000**	**0**	**3,200,000**	**3,200,000**	**3,200,000**	**3,200,000**
0603	SSI Payback	1,716,194	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
0629	Agreement with Independent Agencies	0	0	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
Department on Disabilities Services (JM0)		**1,447,622**	**7,350,000**	**0**	**7,350,000**	**7,363,257**	**0**	**7,363,257**	**7,350,000**	**7,350,000**	**7,350,000**
0610	Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
0611	Cost of Care - Non-Medicaid Clients	1,447,622	5,400,000	0	5,400,000	5,413,257	0	5,413,257	5,400,000	5,400,000	5,400,000
0616	Randolph Shepherd Unassigned Facilities	0	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,600,000	1,600,000	1,600,000
Child and Family Services Agency (RL0)		**0**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
0601	H.U.M.N. - Human Res. - ES	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Department of Behavioral Health (RM0)		**0**	**3,587,828**	**0**	**3,587,828**	**4,250,548**	**0**	**4,250,548**	**4,320,000**	**4,340,000**	**4,360,000**
0610	DMH Federal Beneficiary Reimbursement	0	3,287,828	0	3,287,828	3,790,548	0	3,790,548	3,810,000	3,830,000	3,850,000
0640	DMH Medicare and 3rd Party Reimbursement	0	300,000	0	300,000	300,000	0	300,000	350,000	350,000	350,000
0641	DMH Enterprise Fund	0	0	0	0	160,000	0	160,000	160,000	160,000	160,000
Office of Veterans Affairs (VA0)		**8,372**	**3,200**	**1,800**	**5,000**	**3,200**	**1,800**	**5,000**	**3,200**	**3,200**	**3,200**
0600	Office of Veterans Affairs Fund	8,372	3,200	1,800	5,000	3,200	1,800	5,000	3,200	3,200	3,200
Sub-total: Human Support Services		**19,329,726**	**29,775,622**	**1,559,285**	**31,334,907**	**32,826,182**	**2,047,090**	**34,873,272**	**35,027,564**	**35,409,349**	**35,815,418**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
F. Public Works											
Department of Transportation (KA0)		**17,269,100**	**22,872,144**	**694,409**	**23,566,553**	**19,267,734**	**1,238,668**	**20,506,402**	**19,340,514**	**18,851,853**	**18,176,414**
6000	General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
6140	Tree Fund (est. DC Act 14-614)	991,039	850,000	694,409	1,544,409	850,000	0	850,000	850,000	850,000	850,000
6555	Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000
6645	Pedestrian & Bicycle Safety / Enhancement	0	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
6901	DDOT Enterprise Fund - Non Tax Revenues	4,716,466	3,948,629	0	3,948,629	5,532,669	0	5,532,669	5,532,669	5,532,669	5,532,669
6902	Performance Parking Program Fund	2,255,469	0	0	0	0	0	0	0	0	0
6903	Bicycle Sharing Fund	3,968,388	9,069,450	0	9,069,450	7,000,000	1,238,668	8,238,668	7,000,000	7,000,000	7,000,000
6904	Sustainable Transportation Fund	5,297,922	0	0	0	0	0	0	0	0	0
6905	Parking Meter Pay by Phone Transaction Fee	0	3,234,065	0	3,234,065	3,234,065	0	3,234,065	3,234,065	3,234,065	3,234,065
6908	Streetcar Revenues	0	0	0	0	0	0	0	449,680	449,680	449,680
6909	Transportation Infrastructure Mitigation	39,815	5,010,000	0	5,010,000	1,891,000	0	1,891,000	1,514,100	1,025,439	350,000
Washington Metropolitan Area Transit Authority (KE0)		**1,766,068**	**43,680,854**	**0**	**43,680,854**	**44,808,361**	**0**	**44,808,361**	**44,808,361**	**44,808,361**	**44,808,361**
0601	Parking Meter WMATA	1,766,068	36,774,253	0	36,774,253	39,610,567	0	39,610,567	39,610,567	39,610,567	39,610,567
6030	DC Circulator Bus System	0	6,906,601	0	6,906,601	5,197,794	0	5,197,794	5,197,794	5,197,794	5,197,794
District Department of the Environment (KG0)		**46,407,196**	**52,356,788**	**10,481,587**	**62,838,375**	**53,574,544**	**12,332,835**	**65,907,379**	**53,184,367**	**53,184,367**	**53,184,367**
0602	Air Quality Construction Permits	121,969	95,000	46,710	141,710	95,000	72,520	167,520	100,000	100,000	100,000
0603	Fishing License	267,643	94,615	23,790	118,405	94,615	39,913	134,528	95,000	95,000	95,000
0609	LUST Trust Fund	347,530	0	50,000	50,000	0	68,500	68,500	0	0	0
0634	Soil Erosion/Sediment Control	1,407,349	1,500,000	0	1,500,000	1,500,000	879,544	2,379,544	1,500,000	1,500,000	1,500,000
0645	Pesticide Product Registration	937,560	1,820,231	0	1,820,231	1,824,650	0	1,824,650	1,800,000	1,800,000	1,800,000
0646	Storm Water Fees	0	1,044,989	0	1,044,989	1,016,912	0	1,016,912	1,045,000	1,045,000	1,045,000
0654	Storm Water Permit Review	17,439,443	13,849,305	2,503,625	16,352,930	13,849,305	6,075,964	19,925,269	13,849,305	13,849,305	13,849,305
0655	Storm Water In Lieu Fee	0	850,000	0	850,000	850,000	0	850,000	850,000	850,000	850,000
0662	Renewable Energy Development Fund	831,355	7,168,646	831,354	8,000,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000
0663	Clean Land Fund/Brownfield Revitalization	6,826,309	50,000	1,950,260	2,000,260	50,000	1,992,039	2,042,039	50,000	50,000	50,000
0667	Wetlands Fund	2,028,455	1,000	1,425,761	1,426,761	400,000	601,695	1,001,695	1,000	1,000	1,000
0670	Anacostia River Clean Up Fund	3,257,372	2,171,970	1,827,192	3,999,162	2,171,970	888,479	3,060,449	2,171,970	2,171,970	2,171,970
6201	Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202	Residential Aid Discount (RAD)	12	112,778	0	112,778	115,314	0	115,314	115,314	115,314	115,314
6203	Residential Essential Services (RES)	12	111,127	0	111,127	115,314	0	115,314	115,314	115,314	115,314
6204	WASA Utility Discount Program	5,077	111,127	0	111,127	115,464	0	115,464	115,464	115,464	115,464
6400	DC Municipal Aggregation Program	523,515	250,000	0	250,000	250,000	88,181	338,181	250,000	250,000	250,000
6700	Sustainable Energy Trust Fund	11,711,037	20,500,000	1,626,000	22,126,000	20,500,000	1,626,000	22,126,000	20,500,000	20,500,000	20,500,000
6800	Energy Assistance Trust Fund	700,433	2,400,000	196,895	2,596,895	2,400,000	0	2,400,000	2,400,000	2,400,000	2,400,000
6900	Special Energy Assessment Fund	2,125	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000

(Continued on next page)

Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2015-2019

		FY 2014 End of Year Fund Balance	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2016 Certified Fund Balance Use	FY 2016 Certified Resources	FY 2017 Certified Revenues	FY 2018 Certified Revenues	FY 2019 Certified Revenues
F. Public Works (continued)											
Department of Public Works (KT0)		**3,177,514**	**7,575,000**	**0**	**7,575,000**	**6,875,000**	**800,000**	**7,675,000**	**7,075,000**	**7,075,000**	**7,075,000**
6000	General "O" Type Revenue Sources	0	400,000	0	400,000	275,000	0	275,000	400,000	400,000	400,000
6010	Super Can Program	375,004	150,000	0	150,000	75,000	200,000	275,000	150,000	150,000	150,000
6072	District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	2,802,511	4,600,000	0	4,600,000	4,600,000	600,000	5,200,000	4,600,000	4,600,000	4,600,000
6591	Clean City Fund	0	2,100,000	0	2,100,000	1,600,000	0	1,600,000	1,600,000	1,600,000	1,600,000
Department of Motor Vehicles (KV0)		**3,478,223**	**9,525,000**	**0**	**9,525,000**	**10,014,242**	**0**	**10,014,242**	**10,116,000**	**10,525,000**	**10,525,000**
6000	General "O" Type Revenue Sources	0	4,200,000	0	4,200,000	4,230,000	0	4,230,000	4,200,000	4,200,000	4,200,000
6100	Fee - Out-of-State Vehicle Registration	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6258	Motor Vehicle Inspection Station	3,478,223	5,000,000	0	5,000,000	5,459,242	0	5,459,242	5,591,000	6,000,000	6,000,000
D.C. Taxicab Commission (TC0)		**2,658,817**	**7,269,714**	**0**	**7,269,714**	**7,299,000**	**0**	**7,299,000**	**7,299,000**	**7,299,000**	**7,299,000**
2100	Justice Department Fingerprints	0	69,714	0	69,714	99,000	0	99,000	99,000	99,000	99,000
2200	Taxicab Assessment Act	58,226	0	0	0	0	0	0	0	0	0
2400	Public Vehicles for Hire Consumer Service	2,600,591	7,200,000	0	7,200,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000
Sub-total: Public Works		**74,756,917**	**143,279,500**	**11,175,996**	**154,455,496**	**141,838,881**	**14,371,503**	**156,210,384**	**141,823,242**	**141,743,581**	**141,068,142**
G. Financing and Other											
DS0 6462 Public Space Rental Fees for Debt Service		0	29,918,000	0	29,918,000	5,114,000	0	5,114,000	5,319,000	5,531,000	5,753,000
PA0 0654 Storm Water Permit Review - Paygo		0	750,000	0	750,000	4,500,000	0	4,500,000	0	0	0
PA0 0670 Anacostia River Clean Up Fund		0	500,000	0	500,000	500,000	0	500,000	0	0	0
PA0 6330 Local Transportation Revenue (ROW) - Paygo		0	31,062,570	0	31,062,570	46,016,602	0	46,016,602	42,580,017	41,363,092	40,004,359
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)		0	14,954,032	0	14,954,032	0	0	0	3,436,585	4,653,510	6,012,243
Sub-total: Financing and Other		**0**	**77,184,602**	**0**	**77,184,602**	**56,130,602**	**0**	**56,130,602**	**51,335,602**	**51,547,602**	**51,769,602**
District-Wide Total		**283,006,827**	**542,659,061**	**56,890,897**	**599,549,958**	**533,495,961**	**49,245,755**	**582,741,716**	**524,407,713**	**531,678,212**	**533,160,552**

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2016

TAX	DESCRIPTION	RATE	FY 2014 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property DC Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $69,100 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for the first $3 million of assessed value; $1.85 per $100 for assessed value more than $3 million Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$1,985,426 Amount is net of $30,135 Tax Increment Financing (TIF/PILOT) transfer.
PERSONAL PROPERTY TAX	Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures. DC Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax.	$55,413
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction. DC Code Citation: Title 47, Chapters 20 and 22.	A five-tier rate structure is presently in effect: 5.75% – General rate for tangible personal property and selected services 10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center. 12% – Tobacco products, other than cigarettes, premium cigars or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff. 14.5% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations. Note: The 18% parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund. Note: Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy DC Fund.	$958,158 Amount is net of transfers to: the Convention Center ($105,451), the Tax Increment Financing (TIF) Fund ($21,239), the Ballpark Revenue Fund ($16,319), WMATA ($65,350), Healthy Schools Fund ($4,266), ABRA ($1,170)

TAX	DESCRIPTION	RATE	FY 2014 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = $2.79 per 31-gallon barrel Champagne/sparkling wine = $0.45 per gallon Distilled Spirits = $1.50 per gallon Light wine (alcohol content 14% or less) = $0.30 per gallon Heavy wine (alcohol content above 14%) = $0.40 per gallon	$6,234
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.	$0.143 per cigarette ($2.86 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.36 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by $0.18 per each cigarette above 20. $0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	$33,205
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.	$47,578
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First $10,000 = 4.0% $10,000 < $40,000 = $400 + 6.0% of excess above $10,000 $40,000 < $60,000 = $2,200 + 7.0% of excess above $40,000 $60,000 < $350,000 = $3,600 + 8.5% of excess above $60,000 More than $350,000 = $28,250 + 8.95% of excess above $350,000 Note: Excludes Social Security income and maximum $3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	$1,679,173
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.	9.4% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$280,186

TAX	DESCRIPTION	RATE	FY 2014 REVENUE ($ in thousands)
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.	9.4% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$135,395
PUBLIC UTILITY TAX	The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil. *D.C. Code Citation: Title 47, Chapter 25.*	Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential Heating oil utilities: $0.17 per gallon – residential $0.187 per gallon – nonresidential Natural gas utilities: $0.0707 per therm – residential $0.07777 per therm – nonresidential Electric distribution utilities: $0.0070 per kilowatt hour – residential $0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	$137,070 Amount is net of $8,603 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$50,347 Amount is net of $2,173 Ballpark Revenue Fund transfer.
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. *D.C. Code Citation: Title 31; Title 47, Chapter 26.*	2.0% on policy and membership fees and net premium receipts; 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: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy DC Fund.	$62,497 Amount is net of $34,695 Healthy DC Fund Transfer.
ESTATE TAX	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. *DC Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	$32,123

TAX	DESCRIPTION	RATE	FY 2014 REVENUE ($ in thousands)
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. *D.C. Code Citation: Title 42, Chapter 11.*	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$176,953 Amount is net of transfers to: the Housing Production Trust Fund ($31,227).
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$129,098 Amount is net of transfers to: the Housing Production Trust Fund ($22,782).
CO-OP RECORDATION	Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax. DC Code Citation: Title 42, Chapter 11.	2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than $400,000, the rate of the tax is 2.2%.	$5,201
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC. The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation. DC Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value	$25,970
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	$33,197 Amount is net of transfers to DDOT Enteprise Fund ($500)

TAX	DESCRIPTION	RATE	FY 2014 REVENUE ($ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	$0 Amount is net of $13,774 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 $34,133 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 $22,961 Highway Trust Fund transfer.
HOSPITAL BED TAX AND HOSPITAL PROVIDER FEE	An assessment on hospitals operating in the District. DC Code Citation: Title 44, Chapter 6A	$3,788 per licensed bed for FYs 2012-2014 Note: All revenue from this tax is dedicated to the Hospital Fund.	$0 Amount is net of $14,098 transfer to Hospital Fund and $17,837 transfer to Hospital Provider Fee Fund.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of $4,938 transfer to Stevie Sellows.
HMSC CONTRIBUTION	Hospital and medical services corporations (HMSCs) are allowed to make a $5 million annual payment in lieu of community reinvestment. DC Code Citation: Title 31, Chapter 35	$5 million annual payment Note: All revenue from this tax is dedicated to the Healthy DC and Health Care Expansion Fund. The agreement provides for a total of $25 million in contributions. A final $5 million contribution will be made in FY 2014.	$0 Amount is net of $5,000 transfer to Healthy DC Fund.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2014

Operating Expenditures

In FY 2014, the District's Local funds expenditures, excluding Dedicated Taxes, increased by $324.1 million, or 5.4 percent, over FY 2013. Since FY 2011, expenditures have increased by an average of 4.6 percent annually as depicted in Figure 4-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled $274.2 million in FY 2014.

The $324.1 million Local funds increase in FY 2014 was partly due to spending increases of $41.2 million in the Department of Human Services, $33.3 million in the Department of Behavioral Health, $28.7 million in the Metropolitan Police Department, and a net of $82.2 million in the Public Education System agencies.

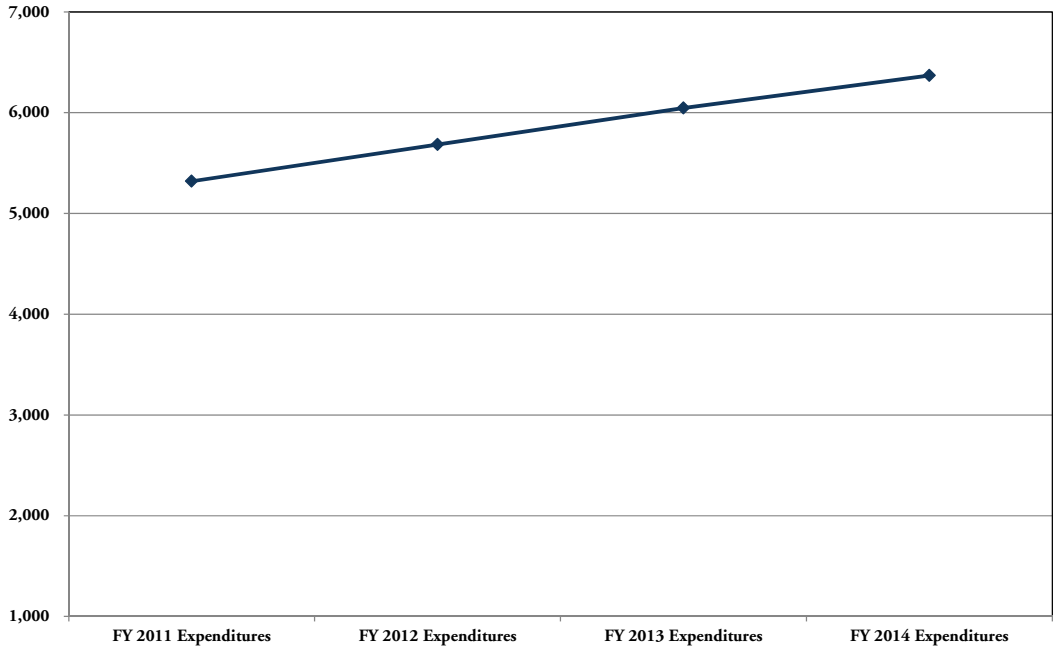
On a general operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 2.8 percent annually from FY 2011 to FY 2014 (Table 4A-3 in the Appendix).

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



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

- Examines the growth in expenditures from FY 2011 to FY 2014 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.

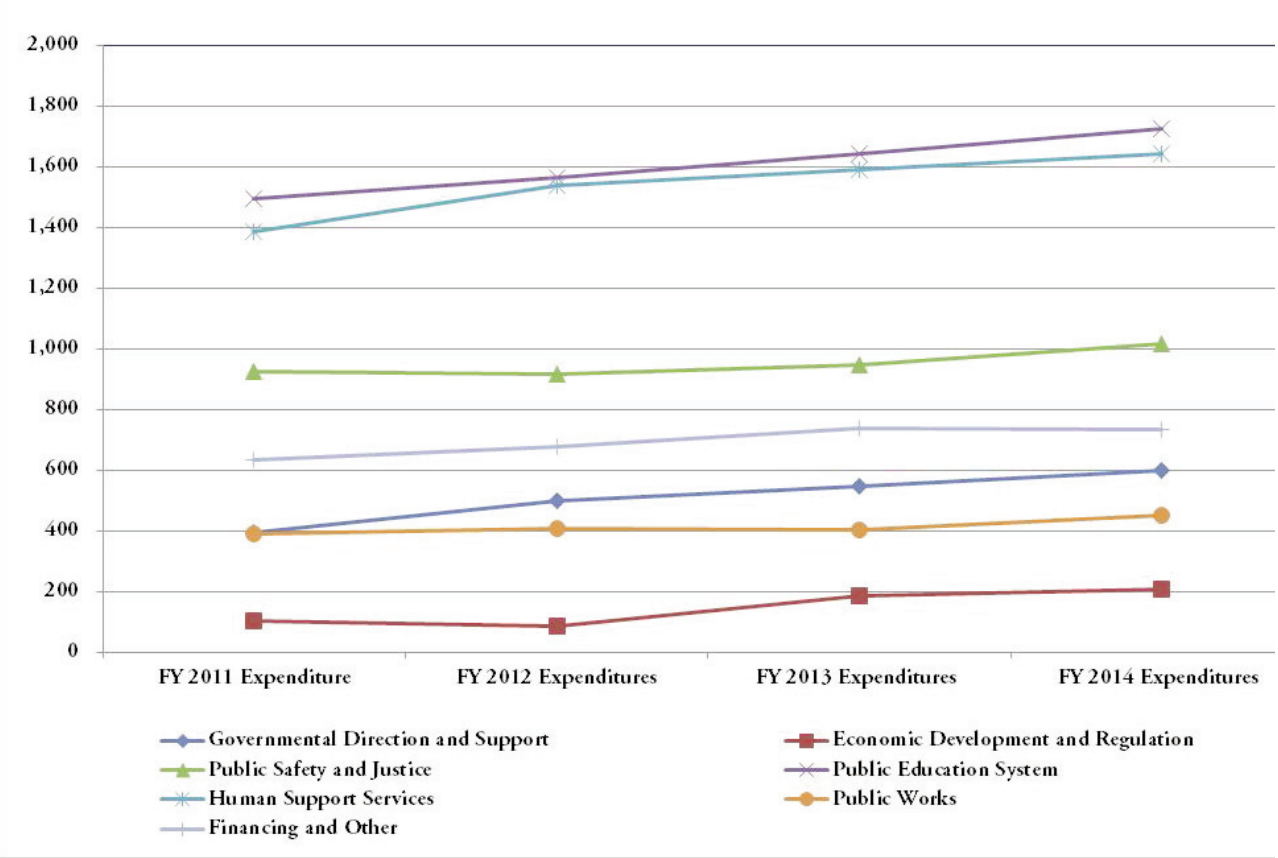
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2011 through FY 2014. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and General Operating funds expenditures in the largest District agencies from FY 2011 through FY 2014. The following sections describe major elements of growth during this time period, by appropriation title.

Figure 4-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



Human Support Services

The FY 2014 Local funds expenditures of $1,644.0 million in this appropriation title reflect an increase of $55.2 million, or 3.5 percent, over the FY 2013 expenditures of $1,588.8 million. The expenditure change from FY 2011 reflects a 4.3 percent average annual increase. Expenditures in the Human Support Services appropriation title between FY 2013 and FY 2014 reflect growth that continues a trend of increases in prior years. This change is primarily due to the growth of the Medicaid program.

- **Department of Behavioral Health (DBH)** – Formerly named the Department of Mental Health and renamed in FY 2014. A trend of decreases in Local funds spending from FY 2011 through FY 2012 was reversed in FY 2013 and FY 2014 by an increase of approximately $47.2 million. FY 2013 Local fund increases were $9,954,382 from FY 2012. Additional funding in the amount of $1,815,000 was provided for the impact of the South Capitol Street Memorial Amendment Act of 2012, and $1,200,000 to increase the number of subsidized housing units. Funds were also allocated to the juvenile behavioral diversion program. In FY 2014, The Addiction Prevention and Recovery Administration (APRA) moved from the Department of Health to DBH with a total Local funds approved budget of $24,235,299.
- **Department of Health Care Finance (DHCF)** – The impact of Medicaid on DHCF expenditures was exacerbated by the expiration of the federal stimulus funding that was provided by the American Reinvestment and Recovery Act (ARRA) of 2009. More than $80.5 million in offsets provided by ARRA to supplement local expenditures were no longer available from the third quarter of FY 2011. Additionally, the impact of the Patient Protection and Affordable Care Act of 2010 resulted in further growth of Medicaid in FY 2010 and to a lesser extent in FY 2011. Expenditures at DHCF increased from FY 2011 to FY 2014 by an average of 6.5 percent annually. Beyond expanding Medicaid, the ACA introduced other reforms that improve the program in all states, regardless of their Medicaid expansion decision. The law required states to simplify and modernize their enrollment processes, and to create a coordinated eligibility and enrollment system for Medicaid, the Children's Health Insurance Program (CHIP), and the Marketplace, to facilitate enrollment and promote continuity of coverage. The ACA also established an array of new authorities and funding opportunities for delivery system and payment reform initiatives in Medicare, Medicaid, and CHIP, designed to advance better and more cost-effective models of care, particularly for those with high needs and costs, whose care is poorly coordinated, leading to both serious gaps and costly redundancy. Finally, the law provided new options and incentives to help states rebalance their Medicaid long-term care programs in favor of community-based services and supports rather than institutional care. Collectively, these provisions have accelerated Medicaid innovation already underway in many states. Because Medicaid covers many of the highest-need populations in the U.S., states have unique financial and policy leverage to reform the systems of care that serve them. The Affordable Care Act (ACA), enacted on March 23, 2010, expanded the Medicaid program significantly as part of a broader plan to cover millions of uninsured Americans. Specifically, the ACA expanded Medicaid eligibility to nearly all non-elderly adults with incomes at or below 138 percent of the federal poverty level (FPL) – about $16,105 for an individual in 2015. This expansion established a new coverage pathway for millions of uninsured adults who were previously excluded from Medicaid, beginning January 1, 2014. The law also provided for 100 percent federal funding of the expansion through 2016, declining gradually to 90 percent in 2020 and future years.

Table 4-1

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*
2011	45,630	$585,839	29,356	$440,368	74,986	$1,026,208	$13,685
2012	45,191	$638,879	31,562	$508,113	76,753	$1,146,992	$14,944
2013	45,557	$640,642	34,674	$601,428	80,231	$1,242,070	$15,481
2014	46,393	$653,800	36,565	$627,979	82,958	$1,281,778	$15,451
Annual Growth Rate (2011 - 2014)	0.4%	2.8%	5.6%	9.3%	2.6%	5.7%	3.1%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 2/12/15 and may not match previous years reports.

Details may not sum due to rounding.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 3.7 percent (annual average) from FY 2011 to FY 2014. 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 funds expenditures by the District of Columbia Public Schools (DCPS) were higher than any other District agency until FY 2012, when DHCF expenditures surpassed DCPS. DCHF expenditures continued to exceed DCPS expenditures in FY 2014. DCPS also employs more than 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 2014.

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

- **District of Columbia Public Schools (DCPS)** – Expenditures in FY 2014 at DCPS increased by 2.1 percent over FY 2013. Enrollment increased by 1.8 percent from FY 2013 to FY 2014, and the foundation level for the UPSFF increased to $9,306 in FY 2014, in accordance with the provisions of District of Columbia Official Code §38-2909. The enactment of the Public Education Reform Amendment Act of 2007 caused shifting of many state-level functions from the DCPS budget to the Office of the State Superintendent of Education. Also, in FY 2009, expenditures for Non-Public Tuition and Special Education Transportation were broken out of DCPS into separate agencies.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2014 for DCPCS in Local funds increased by 4.4 percent over FY 2013. Enrollment increased by 5.5 percent from FY 2013 to FY 2014, and 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. Local funds expenditures showed an increase in FY 2014 from FY 2013.

- **University of the District of Columbia (UDC)** – The District's subsidy to the University increased by 1.7 percent from $65.6 million in FY 2013 to $66.7 million in FY 2014.

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

Public Safety and Justice

Local funds expenditures in the public safety area increased by 2.4 percent (annual average) from FY 2011 to FY 2014. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS), accounting for 69.6 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department** – Expenditures at MPD increased from FY 2011 to FY 2014 by an average of 4.3 percent annually. Expenditures for FEMS increased by 2.9 percent (annual average) from FY 2011 to FY 2014.
- **Police and Fire Retirement System** – This is the fourth largest agency in the Public Safety appropriation title based on annual expenditures. 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 2011 to FY 2013 by an average of 3.7 percent annually but increased by $12.9 million or 13.4 percent from FY 2013 to FY 2014.
- **Department of Corrections** – There was a Local funds average annual decrease of 0.6 percent over the FY 2011 – FY 2014 period, attributable to lower inmate healthcare costs and Contractual Services due to the reduced inmate population.

Financing and Other

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

- **Repayment of Interest on Short-Term Borrowing** – The District issues short-term Tax Revenue Anticipation Notes (TRANs) in order to finance its seasonal cash flow needs. The total amount of TRANs 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 2015, the District issued $400 million of TRANs 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 Secured Revenue Bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service on tax-supported debt exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan as of FY 2015 includes bond issuance to finance specific capital projects totaling $1.093 billion in Fiscal Year 2015 and issuing annually to $615.6 million in FY 2020. The CIP also includes amounts above this level to be funded through other sources. Borrowing amounts in Fiscal Years 2012, 2013, and 2014 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately $3.2 billion of General Obligation Bonds and approximately $4.5 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2014.

- **Certificates of Participation (COPs)** – The District no longer has a payment obligation for outstanding Certificates of Participation. The COPs were fully refunded in FY 2014.
- **Equipment Lease Operating** – The Master Equipment Lease Purchase Program provides tax-exempt financing for projects with short-term to intermediate-term useful lives. Rolling stock such as police, emergency, and public works vehicles, as well as information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately $500 million of its capital equipment needs through the program and has approximately $102.5 million in principal outstanding as of September 30, 2014.
- **Repayment of Revenue Bonds** – The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bonds, notes, or other obligations) to borrow funds 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, FY 2010, and FY 2013, 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. The District had approximately $118.1 million of these bonds outstanding as September 30, 2014.
- **Pay-As-You-Go (Paygo) 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. Although Paygo is essentially cash financing, capital activities funded with Paygo dollars must be capital-eligible as defined by the Home Rule Act and OCFO policy. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.
- **Highway Trust Fund Transfer - Dedicated Taxes, Convention Center Transfer – Dedicated Taxes, and TIF and PILOT Transfer** – Dedicated Taxes – These agencies were first budgeted in FY 2010 to make the flow of the dedicated revenues through the General Fund more visible. The TIF and PILOT Transfer, along with Dedicated Tax Transfers to the Housing Production Trust Fund and the Baseball Revenue Fund, are no longer budgeted in the General Fund starting in FY 2013

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

  This appropriation title funds agencies that manage overall government operations, including the Department of General Services, the Office of the Mayor, the Council of the District of Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local funds expenditures in this appropriation title have shown an average increase in growth at 11.0 percent average annually from FY 2011 to FY 2014.

- **Economic Development and Regulation**

  This is the smallest of the appropriation titles. The Housing Production Trust Fund Subsidy, the Department of Employment Services, the Department of the Consumer and Regulatory Affairs, the Housing Authority Subsidy, the Office of the Deputy Mayor for Planning and Economic Development, the Commission on Arts and Humanities, and the Department of Housing and Community Development accounted for 86.2 percent of the expenditures in this title in FY 2014. Local funds expenditures increased from FY 2011 to FY 2014 at an average rate of 19.0 percent

annually. The Housing Production Trust Fund (Subsidy) experienced the largest decrease in expenditures (41.8 percent), compared to the Housing Authority Subsidy, which had the largest average increase (145.8 percent) from FY 2011 to FY 2014.

- **Public Works**

  The Public Works appropriation title is dominated, in Local funds expenditures, by three agencies: the Department of Public Works (DPW), the Department of Transportation (DDOT), and the subsidy to the Washington Metropolitan Area Transit Authority (WMATA). DPW increased by 8.1 percent, on average, annually from FY 2011 to FY 2014 for Local funds, while the WMATA subsidy decreased by 4.9 percent, as other funding sources partially replaced Local funds.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles except Financing and Other experienced increases in total average annual expenditures since FY 2011. Expenditures in Financing and Other decreased for FY 2014 over FY 2013, while Governmental Direction and Support, Public Education System, and Human Support Services had annual increases since FY 2011. Overall, the District as a whole had an average annual increase of 4.6 percent for Local Funds expenditures from FY 2011 to FY 2014.

Public Education is the largest appropriation title, comprising 27.0 percent of total Local funds expenditures. Human Support Services is the second largest appropriation title with a 25.8 percent share of total Local funds expenditures.

Actual DCPS enrollment has been fluctuating annually with a decrease in FY 2012 over FY 2011 but an increase in FY 2013 and FY 2014. The enrollment in Public Charter Schools has shown a steady increase at an average annual rate of 5.6 percent since FY 2011. The enrollment in Public Charter Schools accounts for 44.1 percent of total enrollment in the combined District schools system in FY 2014. From FY 2011 to FY 2014, the combined District schools system enrollment shows an increase of 2.6 percent average annually.

Federal Payment Fund Expenditures

A federal payment is a direct payment made to the District by the Federal government. The authorization for each payment is found in Division A, Title 1, of the District's annual Appropriations Act. Federal payments to the District are subject to federal Government Accountability Office (GAO) guidelines and government-wide rescissions. During FY 2014, the District received a total of $93.5 million in federal payments that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2011 through FY 2014, by agency. These funds have various availability periods and, in some cases, will be spent over subsequent years. Federal payments are detailed within each agency's budget chapter.

In addition, in FY 2014 the District spent $7.6 million from the federal payment for Emergency Planning and Security Costs. This payment was previously reimbursable, subject to the approval of the Office of Management and Budget (OMB). In FY 2009, this became a direct federal payment. The details of the FY 2014 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 4, 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 federal agencies.

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2011 through FY 2014 by agency. Overall, their annual growth rate was 1.5 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2010 to FY 2014

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 2011 through FY 2014. Since FY 2011, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment, subsidies and transfers, and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs (Figure 4-3). The average annual growth rate from FY 2011 to FY 2014 for Locally funded personal services (PS) has increased 3.9 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2011 to FY 2014, total Local Funds PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), and fringe benefits (primarily health insurance costs) increased at an average annual rate of 3.9 percent.

Table 4-2 shows overtime expenses from FY 2011 through FY 2014 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, Department of Public Works, Department of Corrections, Special Education Transportation, and D.C. Public Schools comprise 80.3 percent of the total FY 2014 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2011 to FY 2014 for Local Funds nonpersonal expenditures excluding retirement is 5.4 percent. Since FY 2013, NPS expenditures have increased by 4.5 percent.

Figure 4-3

Local Personal Services and Nonpersonal Services Actual Expenditures (Excluding Dedicated Taxes) (Does Not Include Enterprise and Other Funds)

(dollars in millions)

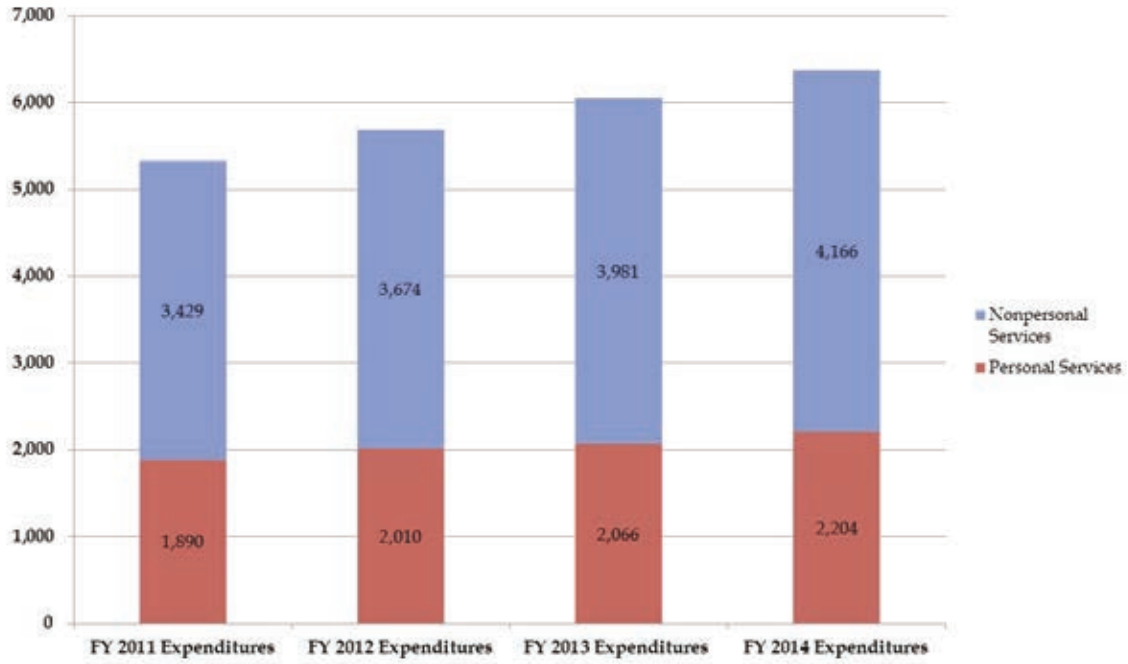


Table 4-2

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

(dollars in thousands)

Agency Name	FY 2011	FY 2012	FY 2013	FY 2014
Metropolitan Police Department	13,299	17,281	20,518	21,198
Fire and Emergency Medical Services	3,711	4,909	7,084	10,584
Department of Public Works	2,743	4,244	5,199	6,350
Special Education Transportation	3,024	3,584	3,763	3,754
Department of Corrections	2,784	2,311	2,081	3,739
District of Columbia Public Schools	2,239	2,250	2,293	3,130
Department of General Services	3	2,158	2,409	2,928
Department of Youth Rehabilitation Services	4,298	4,271	3,912	2,681
Department of Behavioral Health	3,680	2,364	1,716	2,377
Child and Family Services Agency	397	639	898	1,294
Department of Transportation	(1)	600	1,940	1,185
Office of Unified Communications	1,108	760	765	1,113
Department of Human Services	175	470	705	906
Department of Parks and Recreation	226	252	242	665
Office of the Chief Financial officer	178	343	714	541
Inaugural Expenses	0	0	978	0
Rest of District	2,612	1,409	1,708	1,881
Total Local Funds	**40,476**	**47,845**	**56,925**	**64,326**

Notes:

1) The 16 selected agencies reflected overtime costs in excess of $600 thousand in any one year.
2) The "Rest of District" is comprised of the remaining 50 agencies.
3) The Department of General Services assumed the functions and responsibilities of the Office of Public Education Facilities Modernization and the Municipal Facilities: Non-Capital agency in FY 2012.
4) Details may not sum due to rounding.

Table 4A-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 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Department of General Services	7,136	208,936	239,275	248,468	142.9%
Office of the Chief Financial Officer	87,779	95,011	99,682	108,865	5.5%
Office of the Attorney General	48,936	54,970	57,336	59,813	5.1%
Office of the Chief Technology Officer	29,757	35,799	40,253	53,499	15.8%
Council of the District of Columbia	18,265	18,542	19,335	19,745	2.0%
Office of Finance and Resource Management	17,874	16,536	19,154	19,091	1.7%
The Innovation Fund	0	0	0	15,000	N/A
Office of the Inspector General	12,401	11,932	11,894	13,010	1.2%
Office of Contracting and Procurement	8,294	11,222	10,730	12,116	9.9%
All Other Agencies	163,535	44,777	46,783	47,586	-26.6%
Governmental Direction and Support Sum	**393,979**	**497,725**	**544,442**	**597,192**	**11.0%**
Department of Employment Services	38,148	31,387	37,754	46,058	4.8%
Housing Production Trust Fund (Subsidy)	0	1,850	66,931	38,966	N/A
Housing Authority Subsidy	22,823	4,000	14,213	34,934	11.2%
Deputy Mayor for Planning and Economic Development	2,158	9,687	11,877	18,266	70.6%
Commission on Arts and Humanities	4,182	3,927	11,125	14,935	37.5%
Department of Consumer and Regulatory Affairs	7,624	9,935	15,537	13,978	16.4%
All Other Agencies	28,448	25,350	28,531	40,286	9.1%
Economic Development and Regulation Sum	**103,383**	**86,136**	**185,969**	**207,423**	**19.0%**
Metropolitan Police Department	415,020	443,372	462,043	490,703	4.3%
Fire and Emergency Medical Services	191,932	188,903	198,391	215,284	2.9%
Department of Corrections	117,369	108,219	110,996	114,521	-0.6%
Police and Firefighters Retirement System	127,200	116,700	96,314	109,199	-3.7%
Office of Unified Communications	26,685	26,195	26,465	28,042	1.2%
Deputy Mayor for Public Safety and Justice	296	7,720	11,042	18,348	180.6%
All Other Agencies	44,332	23,011	41,043	37,657	-4.0%
Public Safety and Justice Sum	**922,834**	**914,120**	**946,293**	**1,013,756**	**2.4%**

(Continued on next page)

Table 4A-1 (continued)

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

(dollars in thousands)

Agency	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
District of Columbia Public Schools	585,840	638,879	640,642	653,800	2.8%
Public Charter Schools	440,368	508,113	601,428	627,979	9.3%
State Superintendent of Education (OSSE)	100,916	97,019	108,184	122,677	5.0%
Special Education Transportation	95,973	93,059	89,738	86,052	-2.7%
Office for Non-Public Tuition	135,240	119,622	84,086	77,413	-13.0%
University of the District of Columbia Subsidy	66,420	67,362	65,555	66,691	0.1%
Teachers' Retirement System	3,000	3,000	6,396	31,573	80.1%
All Other Agencies	64,530	38,051	44,866	56,935	-3.1%
Public Education System Sum	**1,492,287**	**1,565,106**	**1,640,896**	**1,723,119**	**3.7%**
Department of Health Care Finance	557,237	667,761	727,913	716,045	6.5%
Department of Human Services	136,000	178,404	174,865	216,068	12.3%
Department of Behavioral Health	160,971	158,714	172,613	205,866	6.3%
Child and Family Services Agency	188,388	174,538	164,934	156,889	-4.5%
Department of Youth Rehabilitation Services	97,064	105,431	100,185	99,826	0.7%
Department of Health	72,815	89,864	86,953	67,584	-1.8%
Department on Disability Services	53,084	55,099	54,071	57,216	1.9%
Department of Parks and Recreation	37,326	31,739	33,244	34,593	-1.9%
All Other Agencies	84,398	75,143	74,063	89,944	1.6%
Human Support Services Sum	**1,387,284**	**1,536,693**	**1,588,841**	**1,644,030**	**4.3%**
Mass Transit Subsidies (WMATA)	245,703	138,068	195,156	200,810	-4.9%
Department of Public Works	96,441	101,638	105,533	131,933	8.1%
Department of Transportation	2,937	119,485	62,043	74,187	124.2%
All Other Agencies	43,332	47,100	38,184	44,560	0.7%
Public Works Sum	**388,412**	**406,291**	**400,916**	**451,490**	**3.8%**
Repayment of Loans and Interest	395,764	409,855	455,081	497,173	5.9%
District Retiree Health Contribution	94,200	109,800	107,800	86,600	-2.1%
Master Equipment Lease / Purchase Program	48,247	49,791	49,953	45,617	-1.4%
Pay Go - Capital	18,683	33,730	48,439	26,415	9.0%
Settlements and Judgments Fund	21,477	24,337	15,590	21,292	-0.2%
All Other Agencies	53,148	51,231	62,041	56,216	1.4%
Financing and Other Sum	**631,519**	**678,744**	**738,905**	**733,314**	**3.8%**
Grand Total	**5,319,698**	**5,684,816**	**6,046,261**	**6,370,325**	**4.6%**

Notes:

1) Details may not sum due to rounding.
2) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2014 expenditures.

Table 4A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund

(Excluding Enterprise and Other Funds)

(dollars in thousands)

Agency	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Deputy Mayor for Economic Development					
Neighborhood Investment Fund	5,500	0	0	0	-100.0%
Housing Production Trust Fund (Subsidy)	34,018	37,162	0	0	-100.0%
Alcoholic Beverage Regulation Administration	0	460	460	534	N/A
Economic Development and Regulation Total	**39,519**	**37,622**	**460**	**534**	**-65.9%**
State Superintendent of Education (OSSE)	0	244	3,625	4,984	N/A
Public Education System Total	**0**	**244**	**3,625**	**4,984**	**N/A**
Department of Health	0	0	0	0	N/A
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	11,635	10,661	13,207	13,367	3.5%
Healthy DC Fund	29,936	26,084	33,718	15,474	-15.2%
Hospital Assessment Tax	9,008	15,194	15,004	14,099	11.9%
Stevie Sellow's	0	0	2,570	4,732	N/A
DC Provider Fee	0	0	0	17,838	N/A
Human Support Services Total	**50,579**	**51,939**	**64,500**	**65,510**	**6.7%**
Department of Transportation	15,000	0	0	0	-100.0%
Mass Transit Subsidies (WMATA)	0	52,186	54,430	66,985	N/A
Public Works Total	**15,000**	**52,186**	**54,430**	**66,985**	**45.4%**
Baseball Transfer - Dedicated Taxes	30,336	55,231	0	0	-100.0%
Community Healthcare Financing Fund	0	0	0	0	N/A
Convention Center Transfer-Dedicated Tax	96,844	101,093	104,041	105,451	2.2%
Highway Transportation Fund - Transfers					
Parking Taxes	8,076	0	0	0	-100.0%
Highway Trust Fund	21,925	22,778	22,389	22,961	1.2%
Pay Go - Capital					
Schools Modernization Fund	0	0	0	0	N/A
Repayment of Loans and Interest					
Parking Taxes	4,800	0	0	0	-100.0%
Repayment of Revenue Bonds					
Housing Production Trust Fund	4,782	5,574	6,665	7,824	13.1%
TIF and Pilot Transfer - Dedicated Taxes					
Tax Increment Financing - Sales Tax	40,193	31,365	0	0	-100.0%
Tax Increment Financing - Property Tax	18,060	23,129	0	0	-100.0%
Financing and Other Total	**225,017**	**239,170**	**133,095**	**136,236**	**-11.8%**
Grand Total	**330,115**	**381,160**	**256,109**	**274,249**	**-4.5%**

Details may not sum due to rounding.

Table 4A-3

General Operating Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Intra-District Funds)

(dollars in thousands)

Agency	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Department of General Services	19,599	213,151	243,269	253,148	
Office of the Chief Financial Officer	105,152	104,875	114,557	122,159	
Office of the Attorney General	72,106	72,703	77,083	78,396	
Office of the Chief Technology Officer	41,400	45,311	47,445	61,024	
Council of the District of Columbia	18,265	18,542	19,335	19,901	
Office of Finance and Resource Management	17,874	16,536	19,154	19,192	
Municipal Facilities: Non-Capital	123,627	0	0	0	
All Other Agencies	71,383	76,502	76,845	95,700	
Governmental Direction and Support Total	**469,406**	**547,620**	**597,688**	**649,521**	**8.5%**
Department of Employment Services	94,025	87,576	83,612	99,056	
Department of Housing and Community Development	77,548	55,882	57,353	42,556	
Housing Production Trust Fund (Subsidy)	34,018	39,012	66,931	38,966	
Deputy Mayor for Planning and Economic Development	19,095	17,748	20,233	36,225	
Housing Authority Subsidy	22,823	4,000	14,213	34,934	
Department of Consumer and Regulatory Affairs	21,698	24,507	30,271	34,890	
Business Improvement Districts Transfer	20,788	22,303	23,290	22,343	
Depart of Insurance, Securities and Banking	13,927	14,569	16,486	17,858	
All Other Agencies	51,579	48,297	56,432	74,401	
Economic Development and Regulation Total	**355,501**	**313,895**	**368,821**	**401,230**	**3.1%**
Metropolitan Police Department	447,814	453,924	468,380	500,579	
Fire and Emergency Medical Services	193,438	192,194	200,300	218,185	
Department of Corrections	142,735	126,115	130,612	135,313	
Police and Firefighters Retirement System	127,200	116,700	96,314	109,199	
Homeland Security/Emergency Management	114,632	114,621	125,478	80,567	
All Other Agencies	103,197	79,965	99,918	103,550	
Public Safety and Justice Total	**1,129,016**	**1,083,519**	**1,121,002**	**1,147,393**	**0.4%**
District of Columbia Public Schools	661,053	690,413	698,171	704,177	
Public Charter Schools	440,368	508,113	601,428	627,979	
State Superintendent of Education (OSSE)	361,456	357,831	351,291	362,373	
Special Education Transportation	95,973	93,059	89,738	86,052	
Office for Non-Public Tuition	135,240	119,622	84,086	77,413	
All Other Agencies	137,594	110,076	117,881	156,417	
Public Education System Total	**1,831,684**	**1,879,116**	**1,942,595**	**2,014,411**	**2.4%**

(Continued on next page)

Table 4A-3 (continued)

General Operating Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Intra-District Funds)

(dollars in thousands)

Agency	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Department of Health Care Finance	2,215,789	2,253,569	2,465,026	2,594,746	
Department of Human Services	304,458	309,961	324,161	348,017	
Department of Behavioral Health	170,485	171,163	181,624	229,314	
Child and Family Services Agency	239,101	233,550	226,362	222,193	
Department of Health	214,622	244,456	230,979	198,782	
Department of Youth Rehabilitation Services	99,585	108,132	100,849	99,826	
All Other Agencies	221,021	207,216	206,280	231,077	
Human Support Services Total	**3,465,061**	**3,528,047**	**3,735,281**	**3,923,955**	**3.2%**
Mass Transit Subsidies (WMATA)	257,703	221,339	284,851	309,436	
Department of Public Works	103,878	106,874	112,014	137,389	
Department of Transportation	102,873	128,792	75,331	87,583	
All Other Agencies	113,352	108,327	104,912	114,465	
Public Works Total	**577,806**	**565,332**	**577,108**	**648,872**	**2.9%**
Repayment of Loans and Interest	404,768	434,384	479,810	520,508	
Convention Center Transfer-Dedicated Tax	96,844	101,093	107,041	108,701	
District Retiree Health Contribution	94,200	109,800	107,800	86,600	
Pay Go - Capital	31,726	80,878	88,201	59,798	
Master Equipment Lease / Purchase Program	48,247	49,791	49,953	45,617	
TIF and PILOT Transfer - Dedicated Taxes	58,254	54,494	0	12,627	
Baseball Transfer - Dedicated Taxes	30,336	55,231	0	0	
All Other Agencies	122,916	130,183	132,636	118,526	
Financing and Other Total	**887,291**	**1,015,854**	**965,441**	**952,377**	**1.8%**
Grand Total	**8,715,766**	**8,933,383**	**9,307,935**	**9,737,760**	**2.8%**

Notes:

1) Details may not sum due to rounding.

2) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2014 expenditures.

Table 4A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year

(Education Agencies)

(dollars in thousands)

	FY 2011	FY 2012	FY 2013	FY 2014
D.C. Public Schools				
Expenditures, current AY and FY	580,176	634,445	640,642	644,563
PLUS: AY Expenditures in prior FY	27,118	5,664	4,434	0
EQUALS: Total AY expenditures	607,294	640,109	645,076	644,563
LESS: AY Expenditures in prior FY	(27,118)	(5,664)	(4,434)	0
PLUS: FY expenditures from following AY	5,664	4,434	0	9,237
EQUALS: Total FY expenditures				
(as shown in CAFR and table 4-1 and 4A-1 above)	585,840	638,879	640,642	653,800
D.C. Public Charter Schools				
Expenditures, current AY and FY	319,472	374,804	422,525	426,696
PLUS: AY Expenditures in prior FY	108,210	120,896	133,309	178,903
EQUALS: Total AY expenditures	427,682	495,700	555,834	605,599
LESS: AY Expenditures in prior FY	(108,210)	(120,896)	(133,309)	(178,903)
PLUS: FY expenditures from following AY	120,896	133,309	178,903	201,283
EQUALS: Total FY expenditures				
(as shown in CAFR and table 4-1 and 4A-1 above)	440,368	508,113	601,428	627,979

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2011-2014

(dollars in thousands)

	FY 2011 Approved	FY 2012 Approved	FY 2013 Approved	FY 2014 Approved
DC National Guard	374	375	355	375
D.C. Public Schools	42,116	20,000	18,954	16,000
Emergency Planning and Security Costs	14,970	14,900	23,408	23,800
Executive Office of the Mayor				
Forensic Lab (Increased FBI services)				
Criminal Justice Coordinating Council	1,796	1,800	1,706	1,800
Office of the State Superintendent of Education:				
Resident Tuition Assistance	35,030	30,000	28,431	30,000
Public Charter School Improvement/Expansion	19,960	20,000	18,954	16,000
Commission on Judicial Disabilities and Tenure	294	295	280	295
Judicial Nomination Commission	205	205	194	205
Department of Human Services	9,980			
Department of Youth Rehabilitation Services				
Department of Health		5,000	4,738	5,000
Various — Capital				
Total	**124,725**	**92,575**	**97,020**	**93,475**

Details may not sum due to rounding.

Notes:

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

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

3) The FY 2013 approved budget was affected by sequestration.

4) The FY 2014 $23,800 for Emergency Planning and Security Costs includes $8.9 million for the Presidential Inauguration. The $8.9 million was a reimbursement for a prior year inaugural Local fund cost, for which associated revenues were recorded in Local funds. This was later reversed in the system of record.

5) The FY 2014 $16m for the Federal Payment for DCPS and OSSE was later transferred to Federal Grants.

Table 4A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(dollars in thousands)

Agency	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
District of Columbia Public Schools	8,753	7,041	33,113	36,359	42.8%
Department of Behavioral Health	5,210	7,479	5,953	20,253	40.4%
Child and Family Services Agency	48,993	57,984	59,974	64,058	6.9%
Department of Health Care Finance	1,606,913	1,533,135	1,671,649	1,812,204	3.1%
Department on Disability Services	31,341	28,799	30,736	34,672	2.6%
Office of the Attorney General for the District of Columbia	17,452	16,837	18,749	17,616	0.2%
State Superintendent of Education (OSSE)	200,380	210,694	203,871	191,300	-1.2%
Department of Health	127,286	143,120	132,745	118,124	-1.9%
Department of Employment Services	34,114	31,691	23,080	31,568	-1.9%
Department of Human Services	154,571	131,364	148,870	131,786	-3.9%
Homeland Security and Emergency Management Agency	112,794	112,775	123,504	78,500	-8.7%
District Department of the Environment	32,652	26,065	21,161	20,149	-11.4%
Department of Housing and Community Development	60,087	41,652	42,243	27,881	-17.5%
Repayment of Loans and Interest		20,157	20,181	18,606	N/A
Sub Total - Selected Agencies	**2,440,544**	**2,368,794**	**2,535,828**	**2,603,075**	**1.6%**
All other agencies	48,665	48,381	37,090	39,588	-5.0%
Total General Operating Funds	**2,489,209**	**2,417,175**	**2,572,919**	**2,642,662**	**1.5%**

Details may not sum due to rounding.

Table 4A-7

Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Dedicated Taxes, and Enterprise and Other Funds)

(dollars in thousands)

Selected Object Classes	FY 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Regular salaries and wages (0011, 0012, 0099)	1,499,429	1,605,679	1,627,601	1,739,728	3.8%
Extra pay and Overtime (0013 & 0015)	119,296	109,731	131,763	137,601	3.6%
Fringe Benefits (0014)	271,603	294,967	306,148	326,586	4.7%
Subtotal, PS	**1,890,328**	**2,010,378**	**2,065,512**	**2,203,915**	**3.9%**
FD0 - PS Paid by NPS (0050) - Police and Fire Fighters' Retirement System	127,200	116,700	96,314	109,199	-3.7%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement	3,000	3,000	6,396	31,573	80.1%
BG0 - PS Paid by NPS (0050) - Employees' Compensation Fund	17,720	16,371	13,314	12,998	-7.5%
BH0 - PS Paid by NPS (0050) - D.C. Unemployment Compensation Fund	16,325	12,203	7,668	6,620	-20.2%
RH0 - PS Paid by NPS (0050) - District Retiree Health Contribution	94,200	109,800	107,800	86,600	-2.1%
Subtotal, PS with Selected Subsidies and Transfers	**258,445**	**258,074**	**231,493**	**246,990**	**-1.1%**
Fixed Cost (0030-0035)	223,021	243,106	243,626	245,424	2.4%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	1,975,604	2,081,855	2,300,760	2,384,109	4.8%
Debt service (0080)	493,556	510,808	561,474	589,191	4.5%
Contractual services (0041)	292,255	357,495	383,763	424,828	9.8%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	186,488	223,100	259,634	275,869	10.3%
Subtotal, NPS excluding Retirement	**3,170,924**	**3,416,364**	**3,749,257**	**3,919,421**	**5.4%**
Total Expenditures	**5,319,698**	**5,684,816**	**6,046,261**	**6,370,325**	**4.6%**

Details may not sum due to rounding.

Table 4A-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 2011	FY 2012	FY 2013	FY 2014	Average Annual Growth Rate 2011-2014
Regular salaries and wages (0011. 0012)	260	202	534	881	35.7%
Extra pay and Overtime (0013, 0015)	(3)	1	6	2	N/A
Fringe Benefits (0014)	52	38	130	180	36.4%
Subtotal, PS	**310**	**241**	**671**	**1,063**	**36.1%**
Fixed Cost (0030-0035)					N/A
Subsidies and transfers (0050)	315,420	374,911	243,111	263,923	-4.4%
Debt service (0080)	9,582	5,574	6,665	7,824	-4.9%
Contractual services (0041)	687	434	5,663	1,407	19.6%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	4,116	0	0	32	-70.3%
Subtotal, NPS	**329,805**	**380,919**	**255,439**	**273,186**	**-4.6%**
Total Expenditures	**330,115**	**381,160**	**256,109**	**274,249**	**-4.5%**

Details may not sum due to rounding.

FY 2016 - FY 2021
Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2016 - FY 2021 calls for financing $1.215 billion of capital expenditures in FY 2016. The FY 2016 budget highlights are:

- $339 million for the District Department of Transportation, to include $20 million for a new H Street bridge and $34 million for improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge;
- $335 million for D.C. Public Schools, to include $56 million for renovation and expansion of Duke Ellington School of the Arts and $38 million for renovation of middle schools;
- $129 million for the Washington Metropolitan Transit Authority (WMATA), to include $50 million for WMATA's Passenger Rail Investment and Improvement Act (PRIIA);
- $112 million for the Department of General Services, to include $106 million for land purchase and infrastructure for a new D.C. United Stadium;
- $68 million for the Deputy Mayor for Planning and Economic Development, to include $30 million for McMillan Site Redevelopment;
- $47 million for the Department of Parks and Recreation, to include $8 million for a new Fort Dupont ice arena and $8 million for Marvin Gaye Recreation Center; and
- $42 million for the Department of Human Services, to include $26 million for prioritizing transitional housing.

The proposed capital budget calls for financing of general capital expenditures in FY 2016 from the following sources:

- $921 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds;
- $17 million through the master equipment lease/purchase program;
- $26 million of pay-as-you-go capital (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund for the purchase of capital-eligible assets;
- $168 million of federal grants, and payments including $162 million from Highway Trust Fund revenue;
- $23 million of Local Highway Trust Fund revenue (motor fuel taxes), for the local match to support federal highway grants;
- $46 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue; and
- $14 million from the sale of assets (land at McMillan and Walter Reed).

This overview chapter summarizes:

- The District's proposed FY 2016 - FY 2021 capital budget and planned expenditures;
- Major capital efforts; and
- Fund balance of the District's capital fund.

The Highway Trust Fund and related projects, as well as the D.C. Water and Sewer Authority's capital program are presented in Appendix H and Appendix I of Volume 6, the FY 2016 Capital Improvements Plan.

Table 5-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	172
Number of ongoing projects receiving funding	163
Number of new projects receiving funding	9
FY 2016 new budget allotments	$1,215,205
Total FY 2016 to FY 2021 planned funding	$6,183,687
Total FY 2016 to FY 2021 planned expenditures	$6,183,687
FY 2016 Appropriated Budget Authority Request	$1,041,766
FY 2016 Planned Debt Service (G.O./I.T. Bonds)	$612,736,806
FY 2016-FY 2021 Planned Debt Service (G.O./I.T. Bonds)	$4,781,828,998

The Proposed FY 2016 - FY 2021 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 CIP six-year period, and
- An expenditure plan with projected funding over the next 6 years.

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

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

Following approval of the capital budget, bond acts and bond resolutions are adopted to authorize financing for the majority of projects identified in the capital budget. In recent years, the District has issued Income Tax (I.T.) revenue bonds to finance some or all of its capital projects previously financed by General Obligation (G.O.) bonds. Where this chapter refers to G.O. bond financing for capital projects, the District might ultimately substitute I.T. bond financing. Capital projects in the CIP are also financed with GARVEE bonds, pay-as-you-go (Paygo) financing, and master equipment lease/purchases.

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

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

Figure 5-1

FY 2016 Capital Budget Allotments, by Agency

(Dollars in thousands)

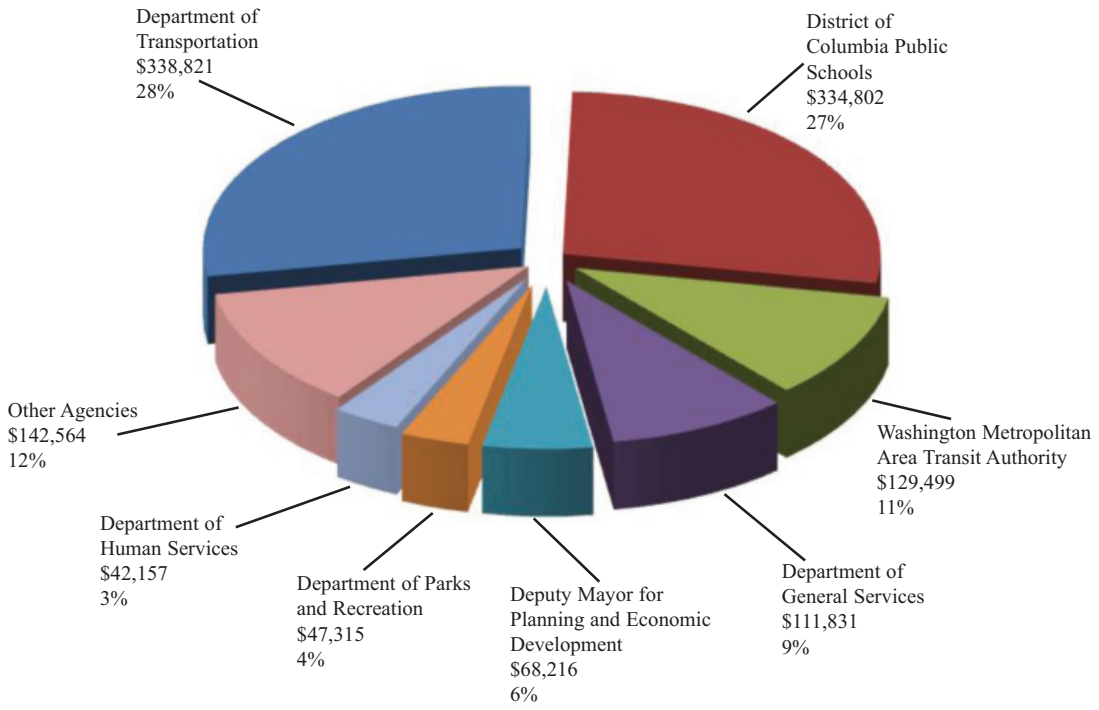


Table 5-2

FY 2016 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2016 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Bonds	$921,461	
Paygo (transfer from the General Fund)	$26,274	
Master Equipment Lease/Purchase Financing	$16,900	
Sale of Assets	$13,816	
Subtotal	**$978,451**	**$790,787**
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees	$46,017	$88,672
Subtotal, Local Transportation Fund Revenue	**$46,017**	**$88,672**
Highway Trust Fund:		
Federal Highway Administration Grants	$162,233	$161,159
Local Match (from motor fuel tax)	$22,504	($4,853)
Subtotal, Highway Trust Fund	**$184,737**	**$156,306**
Federal Payments	**$6,000**	**$6,000**
Total, District of Columbia	**$1,215,205**	**$1,041,766**

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	6 Year Total	Percent of FY 2016
Sources:								
G.O. / I.T. Bonds	$921,461	$710,797	$402,426	$654,316	$784,191	$539,173	$4,012,363	75.4%
Master Equipment Lease	16,900	6,500	-	25,000	25,000	-	73,400	1.4%
Paygo	26,274	46,000	46,000	46,000	178,128	70,999	413,401	2.2%
Sale of Assets	13,816	24,916	1,000	1,000	1,000	1,000	42,732	1.1%
Private Grants	-	5,000	-	-	-	-	5,000	0.0%
Local Transportation Fund Revenue	46,017	42,580	41,363	40,004	38,791	38,791	247,546	3.8%
GARVEE Bonds	-	-	185,500	64,100	-	-	249,600	0.0%
Local Highway Trust Fund	22,504	25,716	26,710	27,848	28,842	28,626	160,246	1.8%
Federal Grants	168,233	162,233	162,233	162,233	162,233	162,233	979,400	13.8%
Total Sources	**$1,215,205**	**$1,023,741**	**$865,231**	**$1,020,501**	**$1,218,186**	**$840,822**	**$6,183,687**	**100.0%**
Uses:								
Department of Transportation	$338,821	$298,570	$451,147	$402,016	$623,527	$443,187	$2,557,268	27.9%
Local Transportation Fund	*154,083*	*110,621*	*262,204*	*211,935*	*432,452*	*249,433*	*1,420,728*	
Highway Trust Fund	*184,737*	*187,949*	*188,943*	*190,081*	*191,075*	*193,755*	*1,136,541*	
District of Columbia Public Schools	334,802	274,166	122,715	211,836	206,164	118,903	1,268,587	27.6%
Washington Metropolitan Area Transit Authority	129,499	122,399	124,599	126,499	135,499	157,499	795,994	10.7%
Department of General Services	111,831	11,500	2,500	8,000	9,500	8,500	151,831	9.2%
Office of the Deputy Mayor for Planning and Economic Develop.	68,216	48,916	20,200	12,000	12,000	15,000	176,332	5.6%
Department of Parks and Recreation	47,315	27,895	7,000	37,100	24,000	5,500	148,810	3.9%
Department of Human Services	42,157	43,471	-	-	-	-	85,628	3.5%
Department of Health Care Finance	28,161	45,700	19,071	18,000	10,953	5,000	126,885	2.3%
District of Columbia Public Library	19,695	44,450	75,000	71,000	35,500	15,000	260,645	1.6%
Fire and Emergency Medical Services Department	17,000	15,000	17,000	28,050	26,000	-	103,050	1.4%
Office of the Chief Financial Officer	15,500	11,000	12,000	10,000	18,500	10,000	77,000	1.3%
Department of the Environment	15,000	10,000	5,000	-	9,500	7,613	47,113	1.2%
Office of the Secretary	12,000	20,400	-	-	-	-	32,400	1.0%
Office of the Chief Technology Officer	7,320	21,000	-	-	-	-	28,320	0.6%
Metropolitan Police Department	7,000	6,500	-	13,000	13,000	-	39,500	0.6%
Special Education Transportation	6,388	4,275	-	-	-	-	10,663	0.5%
Department of Motor Vehicles	6,000	2,500	-	-	-	-	8,500	0.5%
Department of Public Works	5,000	5,000	8,500	72,500	75,792	32,620	199,412	0.4%
Office of the State Superintendent of Education	2,500	1,000	500	500	-	-	4,500	0.2%
Department of Corrections	1,000	-	-	-	1,250	-	2,250	0.1%
University of the District of Columbia	-	10,000	-	10,000	15,000	20,000	55,000	0.0%
Department of Consumer and Regulatory Affairs	-	-	-	-	2,000	2,000	4,000	0.0%
Total Uses	**$1,215,205**	**$1,023,741**	**$865,231**	**$1,020,501**	**$1,218,186**	**$840,822**	**$6,183,687**	**100.0%**

Note: Details may not sum to totals due to rounding

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D, in Volume 6, the FY 2016 Capital Improvements Plan). The FY 2016 to FY 2021 CIP proposes a net increase in budget authority of $1,042 million during the next six fiscal years (an increase of $1,773 million of new budget authority offset by $731 million of rescissions).

Planned capital expenditures from local sources in FY 2016 total $1,047 million to be funded primarily by bonds, the Master Equipment Lease program (short-term borrowing), Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow $921 million in new G.O./I.T. bonds, borrow $17 million in Master Lease financing, fund $26 million using Paygo, use $46 million in Local Transportation Fund Special Purpose Revenue, use $14 million from the sale of assets, and use $23 million for the local match to the federal grants from the Federal Highway Administration. Proposed borrowing is shown in Table 5-7.

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 plan 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 5-1 illustrates FY 2016 capital budget allotments by major agency. Funding for the District Department of Transportation constitutes the largest share of the planned expenditures. Large shares of funding also go toward the District of Columbia Public Schools, the Washington Metropolitan Area Transit Authority, the Department of General Services, and the Deputy Mayor for Planning and Economic Development. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2016.

Table 5-2 summarizes planned expenditure amounts for FY 2016 and budget authority requests for FY 2016-FY 2021. It includes local funds (G.O./I.T bonds, Paygo, local transportation fund, and master equipment lease/purchase) and federal grants.

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of this capital budget document include projects receiving new allotments in FY 2016 through FY 2021, as included in the pro forma, totaling $1.215 billion in FY 2016.

FY 2016 Operating Budget Impact

In general, each $13 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 long-term bonds to finance the CIP. Table 5-4 shows the overall debt service funded in the FY 2016 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 such as upgrades, license renewals, or training of staff to operate new systems as required.

Table 5-5 reflects the summary of the projected impacts, by agency, and by fiscal year for the 6-year CIP period. Individual project pages in the "Project Description Forms" section of Volume 6, the FY 2016 Capital Improvements Plan, show more details of the operating impact resulting from placing a particular newly completed project into service.

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2016 - 2021 Debt Service Expenditure Projections

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Existing General Obligation (G.O.) and Income Tax (I.T.)						
Bonds Debt Service (Agency DS0)	**$554,327,460**	**$571,874,056**	**$595,325,993**	**$600,007,954**	**$600,999,174**	**$587,164,540**
Prospective I.T./G.O. Bonds Debt Service						
FY 2015 (Spring) I.T. / G.O. Bonds ($500M)	24,375,000	22,500,000	22,500,000	35,798,888	35,802,488	35,802,175
FY 2015 (Fall) I.T. / G.O. Bonds ($592.8M)	19,758,833	29,638,250	29,638,250	43,366,250	43,364,250	43,365,250
FY 2016 (Spring) I.T. / G.O. Bonds ($500M)	-	29,791,667	27,500,000	38,309,338	38,310,688	38,306,563
FY 2016 (Fall) I.T. / G.O. Bonds ($421.5M)	-	-	38,634,292	31,626,738	31,625,588	31,626,663
FY 2017 (Spring) I.T. / G.O Bonds ($720.8M)	-	-	42,947,667	54,090,488	54,085,500	54,088,075
FY 2018 (Fall) I.T. / G.O. Bonds ($402.4M)	-	-	11,066,825	29,621,900	29,621,438	29,621,363
FY 2019 (Fall) I.T. / G.O. Bonds ($666.3M)	-	-	-	18,323,800	49,042,113	49,046,200
FY 2020 (Fall) I.T. / G.O. Bonds ($804.2M)	-	-	-	-	22,115,363	59,192,638
FY 2021 (Fall) I.T. / G.O. Bonds ($539.2M)	-	-	-	-	-	14,827,313
Total G.O. Bonds Debt Service (Agency DS0)	**598,461,293**	**653,803,973**	**767,613,027**	**851,145,356**	**904,966,602**	**943,040,780**
School Modernization G.O. Bonds Debt Service (Agency SM0)						
2007 Issuance ($60M)	2,781,425	2,781,425	2,781,425	2,781,425	2,781,425	2,781,425
2008 Issuance ($90M)	11,494,088	10,741,088	5,967,750	5,969,500	5,968,250	5,968,750
School Modernization Fund Subtotal (Agency SM0)	**14,275,513**	**13,522,513**	**8,749,175**	**8,750,925**	**8,749,675**	**8,750,175**
Housing Production Trust Fund (Agency DT0)	**7,832,389**	**7,835,339**	**7,832,389**	**7,838,539**	**7,839,039**	**7,836,089**
Total Long-Term Debt Service	**620,569,195**	**675,161,825**	**784,194,591**	**867,734,820**	**921,555,316**	**959,627,044**
Payments on Master Lease Equipment Purchases (Agency EL0)	48,413,196	37,229,259	29,083,026	21,319,072	5,390,662	44,892
Total Debt Service, General Fund Budget	**$668,982,391**	**$712,391,084**	**$813,277,617**	**$889,053,892**	**$9326,945,978**	**$959,671,936**
Other (Non-General Fund) Debt Service	130,341,864	133,022,783	131,420,997	132,167,960	124,102,791	122,615,550
Total Debt Service	**$799,324,255**	**$845,413,867**	**$944,698,614**	**$1,021,221,852**	**$1,051,048,769**	**$1,082,287,486**
Total Expenditures	**$8,044,968,079**	**$8,161,322,950**	**$8,390,609,163**	**$8,631,225,878**	**$8,886,481,712**	**$9,156,477,624**
Ratio of Debt Service to Total Expenditures	9.936%	10.359%	11.259%	11.832%	11.828%	11.820%
Balance of Debt Service Capacity	$166,071,914	$133,946,087	$62,174,485	$14,525,253	$15,329,036	$16,489,829

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

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2016-FY 2021

Owner Agency Code	Agency Name	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	6-Year Total
AT0	Office of the Chief Financial Officer	$1,200,000	$120,000	$120,000	$120,000	$120,000	$120,000	$1,800,000
CE0	D.C. Public Library	220,000	4,390,000	3,056,050	5,596,550	10,557,786	6,447,786	30,268,172
HA0	Department of Parks and Recreation	3,841,993	748,850	228,762	287,200	348,560	365,988	5,821,351
HT0	Department of Health Care Finance	4,105,000	1,900,000	50,000	50,000	50,000	50,000	6,205,000
JA0	Department of Human Services	5,656,313	874,644	876,128	927,100	930,157	982,750	10,247,091
TO0	Office of the Chief Technology Officer	-	4,280,545	1,329,000	1,881,000	995,000	120,000	8,605,545
	Total	**$15,023,306**	**$12,314,038**	**$5,659,939**	**$8,861,849**	**$13,001,503**	**$8,086,523**	**$62,947,159**
GA0	District of Columbia Public Schools **	8,218,583	10,457,523	14,245,742	15,772,482	18,323,832	19,970,559	86,988,722
	Grand Total	**$23,241,889**	**$22,771,561**	**$19,905,681**	**$24,634,332**	**$31,325,335**	**$28,057,082**	**$149,935,880**

* The FY 2016 impacts are already built into the agency proposed budgets, through the CSFL formula, shown in their respective operating chapters.

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

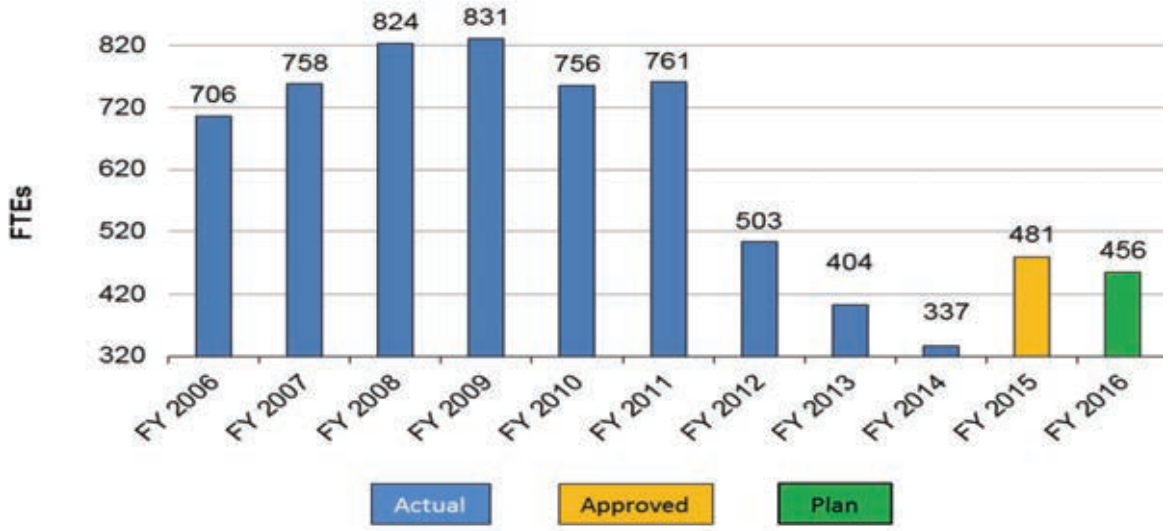
Table 5-6

Capital-Funded FTE Data by Agency

Agency	FY 2014 Actual	FY 2015 Approved	FY 2016 Plan
AM0 - Department of General Services	22.35	36.75	36.75
AT0 - Office of the Chief Financial Officer	0.69	26.00	0.00
BD0 - Office of Planning	7.44	0.00	0.00
CE0 - D.C. Public Library	3.48	6.00	6.00
GF0 - University of the District of Columbia	2.69	5.00	5.00
HA0 - Department of Parks and Recreation	0.76	3.00	3.00
HT0 - Department of Health Care Finance	2.70	0.00	0.00
JA0 - Department of Human Services	28.08	37.50	37.50
KA0 - Department of Transportation	267.91	364.14	368.14
KG0 - Department of the Environment	0.39	0.00	0.00
RM0 - Department of Behavioral Health	0.38	2.75	0.00
Total	**336.87**	**481.14**	**456.39**

Figure 5-2

Number of Capital-Funded FTE Positions From FY 2006 to FY 2016



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; and (g) inspectors.

Table 5-6 reflects capital-funded FTE data for each agency for FY 2014 through FY 2016. Additional details on the FY 2016 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of Volume 6. They are also summarized in Volume 6 on the appropriate agency pages, for those agencies that have approved FTEs.

Figure 5-2 shows the total number of capital-funded positions between FY 2006 and FY 2014, the approved positions for FY 2015, and the planned positions in the CIP for FY 2016.

Table 5-7

Proposed Bond Borrowing, FY 2015 Through FY 2021

(Dollars in thousands)

Source	Plan FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021
G.O./ I.T. bonds, general, including capital fund deficit reduction	$1,092,764	$921,461	$720,797	$402,426	$666,316	$804,191	$539,173
GARVEE Bonds	$ -	$ -	$ -	$185,500	$64,100	$ -	$ -
Total	**$1,092,764**	**$921,461**	**$720,797**	**$587,926**	**$730,416**	**$804,191**	**$539,173**

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

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

The District's proposed FY 2016 - FY 2021 capital budget includes a number of funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

- G.O. or I.T. bonds;
- Paygo capital funding;
- Master Equipment Lease/Purchase financing;
- Sale of assets;
- Federal Grants; and
- Private Grants.

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

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

Projects funded by these sources are detailed in Volume 6, the project description pages for DDOT, and in Volume 6 Appendix H, "FY 2016-FY 2021 Highway Trust Fund".

Major Capital Efforts

The FY 2016 – FY 2021 Capital Improvements Plan (CIP) provides for major investments in the following areas:

- Transportation Infrastructure;
- Education;
- Public Health and Wellness;
- Economic Development;
- Fiscal Stability; and
- Public Safety.

Transportation Infrastructure

Metrorail and Metrobus. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $796 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system.

Streetcar. A retooled streetcar system will add capacity to the District's transportation system, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $610 million for Circulator and streetcars, giving priority to the H Street – Benning Road NE streetcar segment and replacement of the H Street Bridge. The H Street Bridge is an important link in the line that provides for rider transfers to Amtrak's Union Station and the Metrorail system, and it must be replaced.

South Capitol Street. The CIP includes $587 million for replacement of the Frederick Douglass Bridge over the Anacostia River and improvements to the South Capitol Street Corridor. South Capitol Street will be transformed from an expressway to an urban boulevard and gateway to the Monumental Core of the city that will support economic development on both sides of the Anacostia River.

Streetscapes, Trails, and Green Space. The concept of park like landscaping in the District's public right-of-ways dates back to the nation's Founding Fathers. In his first report to George Washington, surveyor Pierre L'Enfant outlined how to landscape his exceptionally wide avenues. Thomas Jefferson also proposed a system whereby District streets would have tree-lined walkways on both sides. The District's investment in streetscapes, trails, and green space will improve quality of life and complement investments in transit by providing safe and convenient bicycle and pedestrian access throughout the city. The 6-year capital budget plans for $145 million of investment in sidewalks, trails, green space, and streetlights.

Local Streets and Alleys. The 6-year capital budget also plans for $124 million of investment in the District's local roadways, alleys curbs, and sidewalks across the eight wards to ensure they are safe, reliable, and functional.

Consolidation of Public Works Facilities. The Department of Public Works (DPW) is designing an office building to consolidate fleet maintenance and parking structures at DPW's West Virginia Avenue compound to enable the agency to consolidate operations at that location. The CIP includes $174 million for construction of this facility.

Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $3.38 billion has been invested. This CIP commits to an additional investment of $1.27 billion over the next six years for modernization of elementary, middle, and high school facilities. The budget includes funding for two new middle schools.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Library, the CIP includes $185 million that will be used to renovate and reconfigure this historic landmark. The result will be a world-class central library offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. Libraries in District neighborhoods will receive an additional $76 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities, including a new Southwest Library.

University Facilities. The University of the District of Columbia is building a new student center and making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $55 million of budget authority for University improvements.

Public Health and Wellness

Replacement of D.C. General Shelter. The CIP includes $46 million for the Department of Human Services to acquire property and construct small scale transitional and permanent supportive housing for formerly homeless families.

Access to Health and Human Support Services. The CIP includes $40 million to complete development of a new, state-of-the-art information technology application designed to assist persons seeking assistance with health and other human support services.

Parks and Recreation Facilities. Public parks and recreation facilities enhance the quality of life and wellness of District residents. The District is committed to providing all residents of the District, and especially the District's youth, with access to quality recreation centers, athletic fields, swimming pools, tennis courts, play areas, and parks. This 6-year capital budget plans for $149 million for investments in parks and recreation facilities across the city.

East End Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center ("UMC"), in 2010, the District has invested millions of dollars in the District's only acute

care hospital on the city's East End. The CIP includes $124 million for additional improvements to continue the repositioning of the hospital in the marketplace .

Anacostia River Clean-Up. The Anacostia River, once a pristine river, is now degraded mainly because of its highly urbanized location. The river is the focus of large-scale restoration efforts by the District of Columbia. The District's goal is to restore the Anacostia to a fishable and swimmable river by the year 2032. The $42 million of capital budget for Anacostia River hazardous material remediation will fund continued efforts to achieve this goal.
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Economic Development

New Communities. The CIP provides $44 million of budget that will be used to replace severely distressed housing and decrease concentrations of poverty by redeveloping public housing properties into mixed-use, mixed-income communities for current and future residents.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site will be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises. The CIP provides $69 million for site infrastructure over the next three fiscal years.

Walter Reed and Saint Elizabeths. These two critical redevelopment projects are funded in the CIP to continue investments in site infrastructure.

Fiscal Stability

Financial System Modernization. The Office of the Chief Financial Officer is in the process of modernizing its financial systems to add the functionality found in modern systems, support real-time financial management, provide greater integration with other District IT systems, and increase tax compliance and collections. The CIP includes $76 million for modernization of general ledger and tax systems.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that responders have reliable equipment. The CIP provides $81 million for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional $33 million is provided for replacement of police cruisers and specialty/support vehicles.

Power Line Undergrounding. The CIP includes $33 million to move key overhead power lines to underground lines in the District to improve safety and reliability of the District's electrical system. Placing select power feeders underground will result in a reduction in the frequency and the duration of power outages experienced in affected service areas.

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") (see Table 5-8). The shortfall at the end of FY 2005 meant that capital expenditures had exceeded financing sources by that amount on a cumulative basis, and the District's General Fund had advanced funds to the capital fund to cover the expenditures. Because of several large financings beginning in FY 2006, from which very little was initially spent, the accumulated deficit became an accumulated surplus. As District agencies spent those proceeds, this portion of the surplus disappeared. The Chief Financial Officer's management goal is to balance the capital fund on a long-term basis.

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

The FY 2014 CAFR reports a General Capital Improvements Fund deficit of $114.2 million. This represents a decrease of $216.6 million below the FY 2013 ending fund balance of $102.4 million, and an eight-year cumulative increase of $132.1 million compared to the reported deficit of $246.4 million in the FY 2005 CAFR. This turnaround is due primarily to the difference in timing of revenues and expenditures in the fund. The balance as of the end of FY 2014 is representative of the activity in the fund as of that date, and the deficit is largely the result of a change in the timing of borrowing. For FY 2014, planned borrowing was initially $1,087.3 million but actual borrowing was only $650 million. A strong cash position has enabled the District to extend the timing of borrowing, while ensuring a positive cash flow, and avoiding the debt service payments. The capital fund balance deficit at the end of FY 2014 is the result of this change.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2002-FY 2014

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
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
2011	5.0
2012	(116.3)
2013	102.4
2014	(114.2)

The District must still keep a close watch on the underlying status of the capital fund. The long-term solution to the capital fund shortfall includes development of, and monitoring against, agency spending plans for their capital projects that manage each year's overall expenditures against that year's revenues. In past years, the District borrowed amounts above new capital budget allotments, to help repay the General Fund for advances it made to the capital fund. This additional borrowing has been taking place in amounts of either $25 million or $50 million annually, for a total of $300 million, for several years. Planned borrowing exceeds allotments by $10 million in FY 2017, $12 million in FY 2019, and $20 million in FY 2020.

Appendices

Appendix A:

D.C. Comprehensive Financial Management Policy

District of Columbia
Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

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

Credit Ratings

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

Long-Term Debt Capacity

The District will stay within its statutorily mandated debt limits of (a) 12 percent (annual debt service to total General Fund expenditures) for all debt supported by taxes, fees, or other general revenues, and (b) 17 percent

(maximum annual debt service to total current-year Local revenues) for general obligation bonds (and by local District laws, income tax secured revenue bonds). 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

When the District engages in annual long-term borrowing for its capital projects, it shall do so in amounts that are planned and reasonably expected to be spent up to two years after the date of such borrowing. Such borrowing amounts will be determined in the context of an ongoing effort to balance the need for continuing development and refurbishment of the District's infrastructure with the need to prudently manage the District's debt obligations.

Method of Bond Sale

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

Composition of Debt Portfolio

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

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

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

Selection of Financial Consultants and Service Providers

To assist with issuing its bonds in the most efficient and effective manner, and to ensure compliance with all applicable legal requirements, the District selects Bond Counsel, Disclosure Counsel, and Financial Advisors, and does so on a competitive basis through a Request for Proposals (RFP) process in general. However, this process does not preclude the District from engaging bond counsel or disclosure counsel or Financial Advisors without the competitive process where a unique or emergency situation warrants such engagement as permitted by law, and the District will document the situation in writing.

Equipment Financing Program

The District maintains 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 competitive cost of financing, as well as managing agency operating costs associated with equipment lease financing.

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

The District's policy is to issue short-term debt in the form of Tax Revenue Anticipation Notes (TRANS) to finance any intra-year seasonal cash flow needs. TRANS must be repaid by the end of the fiscal year in which they are issued. A long-term policy goal is for the District to obtain and maintain sufficient operating cash balances in order to minimize or eliminate the need for short-term.

The District may utilize additional short-term financing vehicles including Bond Anticipation Notes, Commercial Paper, and others to meet interim capital funding needs. Bond Anticipation Notes and Commercial Paper may be rolled or redeemed with the issuance of long-term debt.

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

All District government agencies and instrumentalities, including component units, boards, commissions and other public entities, are subject to D.C. Official Code §§47-351 et seq. and shall deposit all cash, checks and other negotiable instruments received within two business days after collection or receipt of such monies. 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. If cash needs to be collected by an agency, OFT cashiers must either collect the actual cash or have oversight of the collection process.

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

Disbursement of Public Funds Policy

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

Background: The OFT recognizes the financial risks associated with the issuance of checks. The prevalence of check fraud demands that the District take measures to safeguard the District's funds, including the use of a single state check design. Checks issued by the District government use a controlled paper stock with numerous security features and a background design that makes all District government checks easily recognizable as official, legal payment instruments of the District government. In addition, the District uses 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. To further reduce costs and risks, the District has and will continue to reduce its use of checks as a predominant means of disbursement.

Collateralization Policy

It is the policy of the OFT to ensure that at all times the District's funds held at financial institutions are fully federally insured or, at a minimum, collateralized at 102 percent in compliance with the Financial Institution Deposit and Investment Amendment Act of 1997 (the Depository Act), D.C. Law 12-56, §§47-351. The responsibility for monitoring financial institutions' compliance with the District's collateral requirements on a daily basis is delegated to the OFT Banking Services Unit.

Banking Services Policy

It is the policy of the District government to procure banking services and establish bank accounts pursuant to competitive award practices consistent with the Financial Institutions Deposit and Investment Act, as amended (D.C. Official Code 12-56; §§47-351 et seq.), and the OCFO's standard contracting processes. The OFT shall routinely monitor bank performance using predetermined performance standards and assess penalties for failure to perform. Bank accounts shall only be opened by OFT. Agencies cannot open bank accounts independently.

Electronic Benefit Payment Policy

The OFT, in conjunction with the Department of Human Services, shall administer the District's Electronic Benefit Transfer (EBT) Program in compliance with the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, approved August 6, 1996 (Pub. L. No. 104-193; 110 Stat. 2105) (Welfare Reform Act) and provide necessary training to eligible District of Columbia residents on who participate 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 (Supplemental Nutrition Assistance Program, or SNAP) by October 2002. As a result, the District's EBT system was implemented in 1998. The system electronically delivers both SNAP and cash assistance (Temporary Assistance for Needy Families, or TANF) benefits to District recipients. EBT is a special application of electronic funds transfer (EFT) technology, which allows both TANF and SNAP benefits to be loaded directly to a pay card eliminating the former costly and cumbersome processes surrounding paper food stamps and check writing. Also, it provides access to mainstream payment methods for District citizens, provides food retailers with point-of-sale methods of accepting SNAP payments, enhances methods used to account for SNAP benefits, and facilitates more efficient payments to individual merchants with funds from the U.S. Department of Agriculture.

Internal Control Policy Related to Financial Assets

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

- Employees who handle cash, checks, credit cards, pay cards or any other negotiable instruments should be bonded as a condition of employment and should not record the related transactions in the general ledger nor maintain accounting records;
- Cash shall not be accepted or received directly by any District agencies, only OFT. Exceptions to this policy must be approved in advance and oversight provided by the OFT;
- Check payments received shall be restrictively endorsed payable to the D. C. Treasurer, not to an agency or a District employee;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel;
- Access to cash shall be restricted to OFT cashiers and secured when not in use; and
- Any site that secures cash, checks, pay cards or other negotiable financial instruments shall maintain them securely in a vault under dual control for access or removal. Dual control requires two people to cooperate in maintaining and confirming assets, with the work of one employee being verified or approved by a second employee. Both are equally accountable for the protection of asset.

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 (a) provide for the safekeeping of principal amounts invested, (b) maintain adequate liquidity to fund the District's operations and other funding needs, and (c) maximize earnings on invested funds, in that order of priority. The maximization of earnings will be accomplished by analyzing 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, as well as the general investment environment and the respective earnings (interest) rates available to the District from the various permissible investment instruments. Based on these factors, the appropriate investment decision will be made.

Investment of Operating Cash Balances

Each business day, using same-day data from banks (check/ACH/wire clearings), OFT will determine if the District has excess cash on hand for that particular day and factor in a cushion for unexpected disbursements. Any excess 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 strive to ensure that no cash balances sit idle without being invested. The majority of the District's operating bank accounts are structured such that all funds not utilized in collection or disbursement accounts at the end of a given day will be consolidated to the pooled cash account and invested or will be used to generate credit to offset bank fees.

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 as well as any other requirements contained in the respective bond or note documents.

Investment of Bond and Note Proceeds

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

Investment of Debt Service Reserve Funds

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

Investment of Bond and Note Related Accounts

Investment of Bond and Note related accounts shall be invested in allowable investments in accordance with applicable federal and District laws, stipulations in the respective bond or note documents as to how such funds are to be invested, federal arbitrage regulations regarding the investment of bond and note proceeds (both of which may be more restrictive than District law), and pre-determined payout schedules (or estimates) for such proceeds (based on the purpose and manner of use of such Funds), as well as any other requirements contained in the respective bond or note documents.

Investment of Statutory Reserve Funds

Investment of statutory reserve funds (see Reserve Management Policy section) of the District shall be invested in permitted investments in accordance with District law and policy.

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/or product, and will not deposit/invest an amount with any one financial institution and/or product 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 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.

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

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

General Fixed Asset Policy

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

- All capital assets that have been capitalized or are a part of controllable inventory shall be included on the agency's capital asset listing;
- All capitalized or controllable assets shall be reported in the Fixed Assets Subsystem (FAS) of the System of Accounting and Reporting (SOAR) maintained by OFOS;
- Each agency shall designate an individual who will be responsible for accounting for capital assets and ensuring that all divisions within the agency comply with District requirements;
- All agencies shall adhere to the capitalization and controllable inventory policies and procedures established by OFOS;
- All acquisitions and disposals of capital assets shall be properly authorized by applicable laws and approved 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, use, and disposal of capital assets. Such documentation is to be retained throughout the life of each capital asset and for a specified period of time after disposal, consistent with the OCFO's and the District's records retention policies. Where bond proceeds are used to acquire or improve the property, all agencies shall work with the Mayor and the OCFO to ensure that the acquisition, use, transfer or disposition of the property is in compliance with the applicable laws.

Capitalization Policy

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

Controllable Property Policy

Controllable property is non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft with a value of less than $5,000 and/or with an expected life of less than three years. Similar to capitalized property, controllable property is subject to the requirements of this Comprehensive Financial Management Policy regarding security, stewardship, maintenance, and utilization. These assets shall be excluded from depreciation calculations and financial reports. They shall, however, appear on other management information reports and capital assets records. Each agency director shall designate an individual to account for capital assets and ensure that all divisions within the agency comply with the District's accounting policy.

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

Acquisition Policy

Capital assets shall be initially recorded at historical cost, which is defined as the 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, iPads and laptop computers) 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, use, and disposal of capital assets shall be retained throughout the life of the capital asset and for a minimum of three years following the disposal of the capital asset or as required by applicable laws and regulations.

Depreciation Policy

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

Property Control Policy

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

Disposal Policy

All disposals of capital assets shall be properly authorized by applicable laws and approved by the agency director or designee. In addition to the agency director, appropriate regulatory bodies shall approve some disposals. All proceeds from the sale of District government property shall be dedicated for use by the government for the construction and rehabilitation of its facilities, unless the District Council approves an exception. Where bond proceeds are used to acquire or improve the property, all agencies shall work with the Mayor and the OCFO to ensure that the disposition of the property is in compliance with the applicable laws.

Reserve Management Policy

Emergency Reserve Fund Management

It is the policy of the District government to comply with D.C. Official Code §1-204.50a for the establishment, deposit, maintenance, use and replenishment of the District of Columbia's Emergency Reserve Fund. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

The Emergency Reserve Fund may only be used for unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity as defined by section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Pub. L. 100-707, effective November 23, 1988) or unexpected liability created by Federal Law. The 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, or 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 Reserve Fund (see next section) will be completely exhausted at the time of the allocation. Interest earned on the Emergency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a.

For purposes of cash flow management, the CFO or his/her designee 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 Reserve 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 as a result of qualified emergency or contingency fund expenditure, the District shall restore the funds to the 50 percent level within 60 days.

The District shall budget and deposit sufficient funds in each fiscal year to maintain or replenish the Emergency Reserve Fund as required by D.C. Official Code §1-204.50a or move unassigned fund balance into the Fund as needed. Replenishment of an allocation may also be made within the same fiscal year through a reprogramming of budget authority or a Supplemental Appropriation.

The District government will invest Emergency Reserve Fund account balances in accordance with the same general policy guidelines described in the "Investment Priorities" section above.

Background: The District is required to maintain an Emergency Reserve Fund equaling a minimum of 2 percent of the qualified operating expenditures based on the applicable Comprehensive Annual Financial Report (CAFR) pursuant to D.C. Official Code §1-204.50a.

Contingency Reserve Fund Management

It is the policy of the District of Columbia to comply with D.C. Official Code §1-204.50a for the establishment, deposit, maintenance, use and replenishment of the District of Columbia's Contingency Reserve Fund. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

The Contingency Reserve Fund may be used only for nonrecurring or unforeseen needs that arise during a fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected obligations

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 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. Interest earned on the Contingency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a.

For purposes of cash flow management, the CFO or his/her designee 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 Reserve Funds and neither fund is depleted by more than 50 percent. The amount borrowed shall be replenished to the fund(s) 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 amount in the fund is later depleted below the 50 percent threshold as a result of qualified emergency or contingency fund expenditure, the District shall restore the funds to the 50 percent level within 60 days.

The District shall budget and deposit sufficient funds in each fiscal year to maintain or replenish the Contingency Reserve Fund as required by D.C. Official Code §1-204.50a or move unassigned fund balance into the Fund as needed. Replenishment of an allocation may also be made within the same fiscal year through a reprogramming of budget authority or a Supplemental Appropriation.

The District government will invest Contingency Reserve Fund account balances in accordance with the same general policy guidelines described in the "Investment Priorities" section above.

Background: The District is required to maintain a Contingency Reserve Fund equaling a minimum of 4 percent of the qualified operating expenditures based on the applicable CAFR pursuant to D.C. Official Code §1-204.50a.

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

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

The District government will invest fiscal stabilization and cash flow reserve account balances in accordance with the same general policy guidelines described in the "Investment Priorities" section above.

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

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

Fiscal Management Policy

Revenues

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

Quarterly Revenue Adjustments: The OCFO shall make revised quarterly adjustments to the revenue estimated for the year in progress as required by law (D.C. Official Code §1-204.24d(5)(B)). These adjustments, as certified by the CFO, will be submitted to the Mayor and the District Council. They shall serve as the basis for determining whether revenues are in balance with anticipated expenditures. In addition, the CFO's certified revenue estimates shall be used as the basis for any request for supplemental appropriations submitted to the U.S. Congress that would increase the total amount of General Fund revenue appropriated to the District.

General Fund Balance

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

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

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

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

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

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

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

Expenditure Reporting

The District shall make expenditures only in accordance with federal appropriations law and the District's budget approved by Congress and the District Council. Financial statements will accurately reflect these expenditures. The District's 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 GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

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

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

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

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

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

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

Grants

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

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

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

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

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

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

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

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

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

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

Background: The receipt of grant funds triggers many requirements including, but not limited to, spending and reporting requirements. Grant awards typically mandate the terms and conditions governing grants and incorporate the relevant regulations and statutes. Funds that are awarded to private and public agencies by District agencies, as subgrants, are bound by the appropriate U.S. Office of Management and Budget (OMB) Circular and Cost Principles as well as any policy guidelines issued by the grantor. Subgrants to other District agencies are generally awarded through the Memorandum of Understanding process. Grants to parties outside the District

government generally are awarded through a grant agreement that specifies the performance obligations of the grantee. In the case of grant awards from general funds, grantees must comply with both the appropriate OMB Circular and Cost Principles and any other policy guidance included in the grant agreement. The CFO will meet the District's reporting requirements by publishing the Congressional Grant Budget and Activity report sent to Congress and the District Council, which provides grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Donated Funds Monitoring Policy

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

Capital

Prior to recommending or approving new projects, the District must ensure that the budget for all capital expenditures, including any planned acquisitions and any necessary replacement of assets, does not exceed designated revenue streams and available debt service capacity. The annualized cost of any proposed changes is compared to the approved budget totals from the prior 6-year Capital Improvements Program (CIP) period for each fiscal year. New projects may be approved only insofar as the designated revenue streams are not exceeded and long-term financing cost of the CIP stays within available funding limits, which require that debt service costs not exceed a cap of 12 percent of the District's General Fund expenditures, as detailed in the Debt Management Policy.

Anti-Deficiency Act

District officials and employees must comply with: (a) the federal Anti-Deficiency Act, 31 U.S.C. §§1341, 1342, 1349 through 1351, 1511 through 1519 and D.C. Official Code §§ 1-206.03(e) and 47-105 (the "Federal ADA"); and (b) the District Anti-Deficiency Act, D.C. Official Code §§47-355.01 et seq. (the "D.C. ADA", and (a) and (b) together, as amended from time to time, the "Anti-Deficiency Acts"). Among other provisions, the D.C. ADA requires agency heads and agency fiscal officers to submit a spending plan and a position roster (Schedule A) at the beginning of each fiscal year to the CFO. Managers must submit, on a quarterly basis, projections of year-end spending to the agency head and agency fiscal officer, with summarized reports being forwarded to the District's CFO no more than 30 days after the end of each quarter. Employees are prohibited from:

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

A review board was established, consistent with the Act and implementing regulations, to review potential violations referred to the board, determine culpability, and recommend penalties for violations. The CFO submits

quarterly reports to the Mayor and the District Council on actual expenditures and obligations compared to planned levels. The CFO also is required to develop the quarterly apportionment of funds, by source of funds, for each agency based on the spending plans submitted by the agency heads and fiscal officers.

Background: District officials and employees are bound by the Anti-Deficiency Acts, which bar them from obligating funds except in accordance with appropriations. Further, the D.C. ADA establishes a greater level of control than does the Federal ADA, and it provides specific penalties for violations. Spending plans are one of the D.C. ADA's key requirements to ensure that appropriations are not exceeded.

Economic Development Policy

Real Property Tax Exemptions

The Office of Tax and Revenue (OTR) implements real property tax exemptions in accordance with applicable law. Except for property exempted by specific legislation or immune from taxation by the District, real property is taxable unless an administrative exemption with respect to such property has been granted. As a general matter, owners of property for which an exemption is sought must apply to OTR. The applicable requirements for exemption are generally set forth in section D.C. Official Code § 47-1002 and the regulations promulgated thereunder. OTR reviews each application and determines whether the requirements for the applicable category of exemption, including those pertaining to ownership and use of the property, have been met. A property cannot qualify for exemption simply because its owner is exempt from federal income tax or other taxes. Once granted, the exemption remains in effect as long as the property continues to meet the applicable requirements and the owner files the required annual use reports. If ownership of the property changes, the categorical exemption terminates.

Analysis of Proposed Tax Exemptions and Abatements

Per the Exemptions and Abatements Information Requirement Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 47-4701 et seq.), new tax abatements and exemptions proposed under Title 47 of the D.C. Official Code are subject to OCFO analysis prior to consideration by the District Council. The advisory analysis includes a determination of whether or not the abatement is needed to (a) meet the fiscal needs of the specific existing building, entity, or persons receiving the abatement, (b) cause a specific development project to go forward, or (c) achieve the policy goal of the abatement if the abatement broadly applies to a category of taxpayers. It also includes the estimated cost of the proposed tax abatement. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

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

The primary economic development debt financing instruments used are:

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

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

Appendix B:

Glossary of Budget Terms

Appendix B
Glossary of Budget Terms

Accrual basis of accounting - An accounting method that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. Accordingly, revenues are recognized when they are earned and expenses when they are incurred, not when cash changes hands. Contrast this term to "modified accrual basis of accounting."

Activity - A component part of the District's program structure that is comprised of a set of services grouped around a common purpose or result.

Additional Gross Pay - Pay other than base compensation and premium pay. Examples include Holiday Pay, Longevity Pay, Shift Differential, and Terminal Leave.

Agency Financial Operations Program (AFO) - A program within an agency's performance plan under Performance-Based Budgeting. AFO is used to track the funding and FTE count for all Office of the Chief Financial Officer (OCFO) FTEs assigned to the agencies. Though many of these employees work on-site at agency locations, all financial positions within District agencies report to the Chief Financial Officer. Under AFO, these costs fall within one of three activities: (1) Budget Operations, (2) Accounting Operations, (3) ACFO. Six Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of Chief Financial Officer, the Mayor's Office of Budget and Finance, and the Office of the City Administrator in managing agency finances. For budgetary purposes, funding for these positions assigned to the agencies is included in the various agency budgets. This funding is not duplicated in the budget for the OCFO.

Agency Management Program (AMP) - A program within an agency's performance plan under Performance-Based Budgeting. AMP is used to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within 15 activities: (1) Personnel, (2) Training and Employee Development, (3) Labor-Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Management, (8) Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, (13) Performance Management, (14) Language Access, and (15) Court-Ordered Supervision. Many agencies do not include all 15 of these activities.

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

Allocation - The movement of budget from a central budget item, like a Reserve fund, to a specific budget location. In the case of the Highway Transportation Fund, the movement of capital budget from a master project to a capital project authorized within the master project group.

Amendment - A proposed change to a budget that is not yet finally approved, but has been formally submitted by the executive to the legislative branch.

Annualization - A budget increase to provide full-year budget authority for a budgetary item that was only partially funded in the prior-year budget.

Appropriated Revenue - Authority to collect revenue by an agency on behalf of the District Treasury; such revenue is used to support the operations of all agencies.

Appropriation - Authority to spend funds appropriated by Congress and financed by general District revenues.

Appropriation Group (or Appropriation Title) - The eight broad areas into which 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 ability to obtain tax-exempt bond proceeds and invest the funds in higher-yielding taxable securities, resulting in a profit. Generally, tax-exempt bond issues, which were issued on or after September 1, 1986, are subject to the arbitrage rebate requirements issued by the Federal Treasury (IRS), requiring that any profit or "arbitrage" be "rebated" to the Federal Government.

ARRA - American Recovery and Reinvestment Act of 2009, which made available supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and state and local fiscal stabilization. Some ARRA funds continued beyond Fiscal Year 2009.

Attrition - Voluntary employment losses, such as retirements and resignations.

Bonds - Officially called debt securities, bonds provide ways for governments to raise large sums of money by borrowing. Bonds usually have a principal amount and a contract interest rate. For fixed rate bonds, 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 principal amount would be repaid to the bondholder on the fifth anniversary of issuance. During that period, $500,000 would be paid in interest each year or $250,000 semiannually. Governments may also issue floating rate bonds, where interest accrues at rates that are reset periodically (typically weekly or monthly). Interest payments may be due on a monthly basis, with principal due at maturity.

Bond Rating - A bond rating is an independent assessment of the creditworthiness of a bond issued by a state or municipality (including all short and long-term indebtedness) rated by these agencies. The three primary rating agencies are Standard & Poor's Ratings Services (S & P), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings, Inc. (Fitch). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond and lower cost of borrowing for the borrower. The credit rating symbols (long-term) for investment grade bonds range from the highest ratings of AAA, AA, and A to BBB-, the lowest investment grade ratings. Pluses are added to distinguish strength and minuses reflect weaknesses. Bonds rated below BBB- are referred to as speculative, high grade or junk bonds. The Bond Ratings table denotes the bond rating codes of the various rating agencies.

Bond Ratings

Rating	S & P	Moody's	Fitch
Best Quality; extremely strong capacity to pay principal and interest	AAA	Aaa	AAA
High Quality; very strong capacity to pay principal and interest	AA	Aa	AA
Upper Medium Quality; strong capacity to pay principal and interest	A	A	A
Medium Grade; adequate capacity to pay principal and interest	BBB	Baa	BBB
Somewhat Speculative	BB	Ba	BB
Low Grade, Speculative	B	B	B
Low Grade, Partial Recovery Possible	CCC	Caa	CCC
Low Grade, Default Recovery Possible	CC	Ca	CC
Recovery Unlikely	C	C	C

Budget - A plan of financial and operational intent embodying an estimate of proposed expenditures for a given period and proposed means of financing.

Budget Authority - Authority provided by law to enter into obligations that will result in expenditures. It may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Establishment - The period immediately preceding the beginning of the budget fiscal year during which final budgets are prepared and entered into the formal accounting records of the District.

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

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

Budget Reserve - Funds that are earmarked to protect the District against shortfalls in revenue and unforeseen expenditures.

Build America Bonds (BABs) - The American Recovery and Reinvestment Act of 2009 provides federal subsidies for state and local governments to borrow at lower costs. Build America Bonds are taxable bonds issued by state and local governments to give them access to the conventional corporate debt markets where a portion of the debt service on these bonds are reimbursed from a direct federal payment subsidy. The Treasury Department directs subsidy payments to participating state or local governmental issuers in an amount equaling up to 35 percent of the interest payment on the Build America Bonds. The federal subsidy payment effectively lowers the net borrowing costs and increases the amount municipalities can borrow, compared to traditional tax-exempt or tax credit bonds.

CAFR - State and local governments issue an annual financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR has, at a minimum, the following three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some of the principal users of the CAFR are credit or bond rating agencies (Fitch Ratings, Moody's Investors Service, Standard and Poor's Ratings Services), institutions which buy and sell bonds, and those charged with managing and governing the state or local government.

Capital Budget - The budget that provides for the acquisition of District-owned assets that help meet the long-term and infrastructure needs, as summarized in the Capital Improvements Program.

Capital Improvements Program (CIP) - A plan for initiating the development, improvement, or replacement of District-owned assets during a six-year period. As annually revised, this plan provides the basis for future-year capital budget requests.

Certificates of Participation (COP) - borrowing that is secured by the pledge of the issuing municipality to annually appropriate (each year that the COPs are outstanding) an amount sufficient to pay debt service on the bonds. In a typical lease-purchase arrangement, the District as lessee purchases property under contract from a lessor, usually a private corporation, another public entity, or a special purpose nonprofit corporation. The lessor receives a portion of each lease payment as tax-exempt interest. One common way of financing this is the Certificate of Participation (COP), where the lessor assigns the lease and lease payments to a trustee.

Chart of Accounts - A chart of expenditure and revenue accounts used to record each type of financial transaction incurred by District agencies.

Charter School - A private non-profit entity that accepts and educates public school students under the terms of a charter granted by the District's chartering authority. Charter Schools receive the same public funding as D.C. Public Schools pursuant to the District's uniform per student funding formula; additionally, a facilities allowance is provided.

Collateral - Security pledged to a creditor to assure that the obligor of a municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release 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 which meet the following criteria: (a) the primary government appoints a voting majority of the organization's board; and (b) there is a financial benefit/burden relationship between the primary government and the organization or the primary government is able to impose its will on the organization.

Comptroller Object - This represents the lowest level of the General Ledger Account structure for operating statement statewide accounting purposes. It includes revenue, expenditure, transfer and statistical accounts.

Comptroller Source Group - This is used to group Comptroller Objects for reporting purposes. Also called Object Class.

Consolidated Plan - The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for

the following federal grant programs: Community Development Block Grant, HOME Investments Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

Contractual Services - A budgetary classification of nonpersonal services that includes funds for contractual services.

Controllable Property - Non-capitalized tangible property with a value that is less than $5,000 that is considered to be sensitive with a high risk of theft or loss; such property typically has an expected useful life of less than three years.

Current Services Funding Level (CSFL) - The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, without consideration of any new policy decisions.

Debt Cap - This is a measure of the District's long-term debt capacity, supported by District revenues. The District has 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.

Debt Ratio – Debt ratios are a means of measuring the affordability or burden of a municipality's outstanding debt. Common measurements include debt per capita, debt per general fund expenditures, and debt as a percentage of total income.

Debt Service - The payment of interest and the repayment of principal to bondholders on specified dates. Generally, principal is repaid once a year. Interest on fixed rate bonds is paid twice a year at six-month intervals, and interest on floating rate bonds is generally paid monthly.

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 Agreement for Refunding Bonds - The legal document outlining the terms and conditions under which proceeds of refunding bonds are used to pay the debt service of refunded bonds. The escrow (which should be irrevocable) stipulates which bond or bonds are to be refunded, whether the bonds will be redeemed at a call date or paid until maturity and what the refunding bond proceeds are invested in. Usually refunding bonds are invested in U.S. government securities.

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 Costs - Expenses that do not change in proportion to the activity of a business and are related to the everyday functioning of a business. In the District, fixed costs are categorized as electricity, heating fuel, janitorial services, natural gas, occupancy, telecommunication, postage, rent, security services, steam, water and sewer, and fleet fuel and services. While the expense item is fixed, the costs do have variability. Rate fluctuations and consumption levels play a large part in determining the amount of fixed costs.

Fringe Benefits - Part of overall employee compensation costs, 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 generally equals 2,080 hours and 0.75 FTE equals 1,560 hours.

Fund - A budgeting and accounting device used to establish accounts for separating revenues and their related obligations and expenditures for one purpose from those revenues, obligations, and expenditures for other purposes.

Fund Accounting - Method of organizing and maintaining accounting activities on a fund basis. A fund is defined as a separate, distinct accounting entity that has its own assets, liabilities, equity, revenues, and expenditures/expenses. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources. The fund balance is cumulative over the life of the fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standard for accounting and financial reporting. GAAP includes the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The standard setting body which establishes GAAP for governmental entities is the Governmental Accounting Standards Board (GASB).

GASB – Established in June 1984, the Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. Although GASB 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 bond ratings and thus, its attempts to issue bonds.

GFOA - The Government Finance Officers Association of the United States and Canada is the premier association of public finance professionals. Since its inception in 1906, originally as the Municipal Finance Officers Association, the organization has played a major role in the development and promotion of GAAP for state and local government. The GFOA has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. Under this program, governments which achieve the highest standards in financial reporting are awarded a prestigious Certificate of Achievement. The GFOA also sponsors the Distinguished Budget Presentation Award Program, which recognizes governments whose budgets are deemed exemplary as policy documents, financial guides, operational guides, and communication devices. The GFOA also publishes Governmental Accounting, Auditing, and Financial Reporting (GAAFR), also known as "the Blue Book".

GPRA - Government Performance and Results Act. Legislation that requires the establishment of a direct relationship between the use of federal funds and the delivery of services by federal agencies. Many federal grants require GPRA performance measures as part of the reporting process.

General Fund - The principal operating fund of the District, which is used to account for all financial resources except those required to be accounted for in another fund. General Fund revenues consist of Local, Dedicated Tax, and Special Purpose Revenues.

General Obligation Bonds - Bonds are issued directly by state or local governments or their agencies to meet essential government functions such as schools and highway construction. These bonds are backed by the issuer's pledge of its full faith, credit and taxing power to meet interest and principal payments.

Gift Funds - Financial donations to the District government, which may only be accepted on behalf of the District by the Mayor, that may be earmarked for a specific purpose.

Grant - Contributions of assets (usually cash) by a government unit or private entity for specified purposes. The District government receives grants from the federal government (and occasionally from private entities) for a variety of purposes. District agencies also make grants to non-profit or other non-District government organizations. When the source of the District's grant to a non-District government organization is itself a grant, the District's grant is called a "subgrant."

Grant Anticipation Revenue (GARVEE) Bonds - Bonds used by state or state infrastructure agencies under the guidelines of the National Highway System Designation Act to finance major highway projects receiving Federal funding. States must repay the bonds using federal funds expected to be received in the future; however, the federal government does not guarantee that the funds will be made available to repay the bonds.

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 Revenue Bond - Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax received by the District.

Indirect Costs - Administrative overhead costs incurred by the District in managing grant programs.

Industrial Revenue Bond - A bond issued by the District on behalf of a non-profit or other eligible entity to finance or refinance projects including housing, health facilities, transit, higher education, and or other industrial or commercial development.

Inflation - An increase in general price of goods or services resulting in a decline in the purchasing power of currently available money.

Infrastructure - Long-lived assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include such assets as highways, bridges, drainage systems, and water and sewer systems.

Interest Accrual - The interest that has accumulated on a bond since the last interest payment up to, but not including, the settlement date.

Intra-District - An accounting mechanism used 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 that 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 measurable and available, and expenditures in the period in which the associated liability is incurred.

Municipal Bond - A bond issued by a state or a political subdivision. Also a bond issued by a state agency or authority. In general, interest earned on municipal bonds is exempt from federal income taxes and state and local taxes in the state if the investor lives in the issuing state.

Nonpersonal Services (NPS) - A budget category that includes budget objects for reporting other than personnel-related expenditures. Nonpersonal services includes supplies, utilities, communications, rent, other services and charges, subsidies and transfers, equipment and equipment rental, and debt service.

Nonrecurring Expenditures - One-time expenditures for special items, such as a new fire truck or a computer system, that do not need to be budgeted for again in the year following their purchase.

Notice of Funding Availability (NOFA) - A public notice that an agency will issue a Request for Applications (RFA), informing interested parties when and where an RFA may be obtained.

Object Category - The category of object classes for which the District budgets in the operating budget. There are two object categories: Personal Services (salaries, fringe benefits, additional pay, and overtime) and Nonpersonal Services (all object classes that are not personal services).

Object Class - A budgetary classification that breaks down the object categories of personal services and nonpersonal services into more specific types of expenditure, such as fringe benefits (Object Class 14) or supplies (Object Class 20). Also called Comptroller Source Group.

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

Obligations - The amount of expenditures already made as well as the cost of commitments requiring future payments.

Operating Budget - The budget that encompasses the day-to-day District activities. The operating budget includes employee salaries, supplies, and other non-personnel items related to current activities. The operating budget also includes debt service and overhead costs related to daily operations.

Other Services and Charges - A budgetary classification of nonpersonal services that includes funds for printing, postage, tuition, travel, conference, and membership dues.

Overtime Pay - Pay for full-time employees whose work hours exceed their regular tour of duty, generally, for hours of work authorized in excess of 40 hours in a pay status in a workweek in accordance with provisions of section 7 of the Fair Labor Standards Act of 1938 (FLSA), as amended (29 USC 207) .

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) - A budget system in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers.

Performance Measures - Measures that describe the information managers and other decision-makers need in order to make good business decisions. There are four types of measures: (1) results, (2) outputs, (3) demand, and (4) efficiency.

Performance Plan - An agency-level plan that contains the agency's mission, summary of services, objectives, initiatives, and performance measures for a set period of time.

Phase - A budgeted task (e.g. design, project management, construction) necessary to achieve the completion of a capital project.

Private Revenue - Funding from private grants to fund the intended purpose of the grant.

Program - A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, organized as a sub-unit of an agency for accounting, budgeting, planning, and performance measurement purposes.

Program Structure - The delineation of programs, activities, and services that constitute the work of an agency.

Project - a capital project is an investment in the infrastructure of the District which results in a new District-owned asset, increases the value of an existing District-owned asset, or increases the life of a District-owned asset by at least 2 years.

Proprietary Fund - Fund category that often emulates the private sector and focuses on the measurement of net income. Expenditures are typically funded by user charges and fees. Governments may have two types of proprietary funds: enterprise funds and/or internal service funds.

Qualified Zone Academy Bond - A federal bond program established to help schools raise funds to: renovate and repair buildings, invest in equipment and up-to-date technology, develop challenging curricula, and train quality teachers. QZABs reduce the burden of interest payments by giving financial institutions holding the bonds (or other debt mechanism) a tax credit in lieu of interest for 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 savings up to 50 percent of the cost of these renovation and improvement projects.

Real (Constant) Dollars - Refers to an adjusted value of currency used to compare dollar values from one period to another. Due to inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values from one year to another, they need to be converted from nominal (current) dollar values to constant dollar values.

Reallocation - The modification of budget from one phase of a capital project to another. The total budget for the project remains the same.

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

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

Regular Pay - Other - Salary and wages for part-time, part-year, or temporary employees.

Reorganization - A change in the budget and reporting structures within an agency.

Reprogramming - Any budget modification for purposes other than those originally planned, which results in an offsetting reallocation of budget authority from one budget category to another, or from one capital project to another.

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

Request for Proposals (RFP) - A solicitation document requesting from prospective contractors to submit a business proposal with 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 corporate and financial information, estimate of total cost, and required completion schedule.

Rescission - A legislative cancellation of budget authority previously approved by the Council and the Congress.

Revenue Bonds - A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity or source associated with the purpose of the bonds, rather than from general tax 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 that is replenished as amounts are used, either by additional appropriations or by income/revenue from the programs the fund finances. Therefore, the fund retains a balance at all times.

Service-Level Budgeting - The development of budgets at program level four in SOAR. This is one level below the current level of budgeting for most agencies, which is at the activity level.

Special Purpose Revenue - Funds used to account for proceeds derived from specific revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes. Formerly called O-type or other revenue, Special Purpose Revenue is part of General Fund revenue.

Stimulus - Federal funding provided via the American Recovery and Reinvestment Act to stimulate the economy.

Strategic Business Plan - A strategic business plan establishes and articulates the purpose, strategic goals, operational organization, and performance expectations for an agency.

Strategic Goal - In strategic business planning, refers to goal statements that describe in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to the critical trends, issues, and challenges.

Structural Balance - The degree to which revenues match expenditures over time.

Subgrant - The commitment of funds from a grant by a District government agency to a governmental or private organization to support specific services and operations. See D.C. Municipal Regulations, Title I, Chapter 50.

Subsidies and Transfers - The name of the object class used to allocate funds for a variety of public welfare and support costs and to transfer funds to other organizations, such as the Washington Metropolitan Area Transit Authority, providing services to District residents.

Supplemental Budget - An increase in the District's budget during the course of the fiscal year, after the budget has first been approved. After approval by Council and signature by the Mayor, a Supplemental Budget must also go to Congress for review. Within certain limits, the District may implement a Supplemental Budget after a 30-day review by Congress, if Congress does not disapprove it.

Supplies and Materials - The names of the budgetary object class used to allocate funds for consumable materials.

System of Accounting and Reporting (SOAR) – The financial management system currently used by the District as its official accounting system of record.

Tax Abatement - A decrease in the amount of tax as legislated by the Council. The abatement could be in furtherance of an economic development strategy or to generally provide for tax relief.

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 – Fiduciary funds that are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Transfers - Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities - Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) - Funding formula used by the District that determines the annual appropriation of Local funds for the operation of D.C. Public Schools and D.C. Public Charter Schools based on the number of students, the grade level, and the special programs in which they are enrolled.

WAE - The abbreviation for a "when-actually-employed" appointment. This is a temporary appointment under which the employee serves on an intermittent 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 C:

Basis of Budgeting and Accounting

Basis of Budgeting and Accounting

The Government of the District of Columbia provides the following information regarding key tenets of its Basis of Budgeting and Accounting:

Background

Four basic differences between the basis of accounting and the basis of budgeting for state and local governments are:

(1) **Basis Differences** – these differences arise when the basis of accounting used to develop and approve the budget differs from the basis of accounting required by Generally Accepted Accounting Principles (GAAP) for financial reporting. Two such differences are the use of the cash basis for budget purposes and the treatment of encumbrances as expenditures to develop the budget;

(2) **Perspective Differences** – these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;

(3) **Entity Differences** – these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and

(4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available," whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

When any of these differences exist, GAAP require governments to present a reconciliation of budgetary comparison information to GAAP information in the notes to the Financial Statements/Required Supplementary Information, on the face of the budgetary statement, or as an attached schedule to the budgetary statement.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of self-balancing accounts combined into a separate accounting entity having its own assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenue and expenditures/expenses. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District follows GAAP when determining the types of funds to be established and is guided by the "minimum number of funds principle" and sound financial management practices when determining the number

of funds to be set up within each fund type. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as business enterprises.

Internal Control

The District's management team is responsible for establishing and maintaining adequate internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met within three broad, overriding categories:

(a) efficiency and effectiveness of operations;
(b) reliability of financial reporting; and
(c) compliance with applicable laws and regulations.

The concept of reasonable assurance recognizes that:

(1) The cost of a control should not exceed the benefits likely to be derived; and
(2) The valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which provide the legal authority to spend or collect revenues. The District uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using accrual concepts. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (CAFR) at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by the United States Congress. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within the General Fund. The District also uses an encumbrance recording system as one technique for maintaining budgetary control. In addition, the District adopts a project-length financial plan for its capital projects. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund, Special Revenue funds, or the fund for Federal Payments, depending on the appropriation language for each Federal Payment.

Basis of Accounting

The District's financial statements are prepared in accordance with GAAP. As such, the measurement focus and basis of accounting applied in the preparation of the District's financial statements are as follows:

- The District's government-wide financial statements focus on all of the District's economic resources and use the full accrual basis of accounting; and
- The District's fund financial statements focus primarily on the sources, uses, and balances of current financial resources and use the modified accrual basis of accounting.

Appendix D

Fund Structure and Relationship to Budget Structure

Fund Structure and Relationship to Budget Structure

The District's budget is presented by agency, but each part of the budget is also part of a particular fund for accounting purposes. Most of the agencies in the operating budget are reported in two funds, and most of the agencies in the capital budget are reported in one fund, but there are some exceptions.

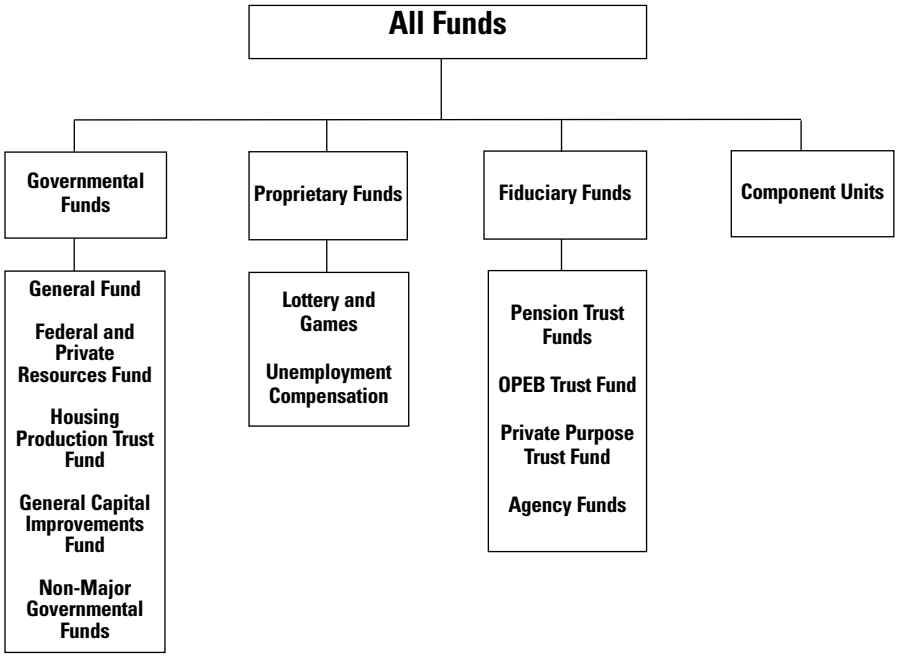
This section describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

Fund Structure

A number of funds and reporting entities, both governmental and non-governmental, are included in the District's CAFR and are discussed below. The primary fund categories are:

- Governmental Funds;
- Proprietary Funds;
- Fiduciary Funds; and
- Component Units.

Fund Structure



Governmental Funds

Governmental Funds include four major and six non-major funds. The major governmental funds are:

- General Fund;
- Federal and Private Resources Fund;
- Housing Production Trust Fund; and
- General Capital Improvements Fund.

The non-major governmental funds are:

- Tobacco Settlement Financing Program;
- Tax Increment Financing Program;
- Payment-in-Lieu-of-Taxes Special Revenue Fund;
- Baseball Special Revenue Fund;
- Debt Service Fund; and
- Highway Trust Fund.

General Fund

The General Fund records three sources of revenue: Local funds, Dedicated Taxes, and Special Purpose Revenues. These are known as appropriated funds.

- **Local funds** are the District's primary source of revenue. Nearly all of the District's tax receipts - the most significant of which are income taxes, sales taxes, and property taxes - are recorded as Local funds. In addition, certain non-tax revenues (those fines, fees, and miscellaneous revenues not dedicated for a particular agency's use) are part of Local funds. Finally, an annual transfer from the Lottery goes into Local funds.
- **Dedicated Taxes** are those taxes that, by law, are dedicated to a particular purpose. Examples include a specified portion of sales tax that is dedicated to the Washington Convention and Sports Authority and the full amount of the motor fuel tax, which is dedicated to the Highway Trust Fund. As detailed below, some dedicated taxes are not part of the General Fund.
- **Special Purpose Revenues** are non-tax revenues collected by District agencies that, by law, are dedicated to support the functions those agencies perform. Examples include certain fees and permit charges that the public pays for and whose proceeds are used by the agency to carry out operations in that same area. Some agencies retain unused revenues collected in a given fiscal year in the restricted or committed portions of the Fund Balance. They are allowed to spend those revenues, if they receive appropriation authority to do so, in a succeeding year.

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2016 and the next three years, can be found in chapter 2 of this Executive Summary volume.

Federal and Private Resources Fund

The Federal and Private Resources Fund records five sources of revenue, each of which is an appropriated 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.
- Private Donations are donations to District agencies from private individuals or organizations.

Housing Production Trust Fund

The Housing Production Trust Fund (HPTF) provides financial assistance to a variety of affordable housing programs and opportunities across the District of Columbia, including initiatives to build affordable rental housing, preserve expiring federal-assisted housing, and help provide affordable homeownership opportunities for low-income families.

General Capital Improvements Fund

The General Capital Improvements Fund accounts for all District capital project activity other than activity in the Highway Trust Fund. It records revenues from multiple sources, primarily bond proceeds of different types, Pay-as-you-go (Paygo) transfers from the General Fund, and federal grants for capital projects, most of which are highway construction grants.

Non-Major Governmental Funds

Special Revenue Funds account for specific revenue that is legally restricted to expenditures for particular purposes.

- The Tobacco Settlement Financing Program accounts for activities relating to the tobacco litigation settlement.
- The Tax Increment Financing (TIF) Program accounts for activities relating to tax increment financing development initiatives. These initiatives involve borrowing to finance a project and using the incremental tax revenues generated by the project to repay the borrowed funds.
- The Payment-in-Lieu-of-Taxes (PILOT) Special Revenue Fund accounts for activities relating to development initiatives that are similar to TIF projects, except that repayment is made from PILOT revenues instead of tax revenues.
- The Baseball Special Revenue Fund accounts for the revenues that are legally restricted to expenditures for baseball project purposes, including taxes dedicated to this fund and rent paid by the Nationals to the District.
- The Debt Service Fund accounts for the payment of ballpark revenue bonds. It receives a transfer from the Baseball Project Special Revenue in the amount required to make debt service payments each year.
- The Highway Trust Fund accounts for the District's local match to federal highway construction grants. The District typically finances about 20 percent of federal highway projects while federal grants finance about 80 percent, but this proportion can differ for every project.

Proprietary Funds

Proprietary Funds are District units that charge customers for the services provided, whether to outside customers or to other units of the District. The District has two Proprietary Funds:

- D.C. Lottery and Charitable Games Board, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games all operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.
- Unemployment Compensation Fund, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.

Fiduciary Funds

Fiduciary Funds account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs. The District's Fiduciary Funds are:

- The Pension Trust Funds, which account for resources accumulated and used for retirement annuity payments for police officers, firefighters, public school teachers and their survivors. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study. The funds are administered by a 13-member Retirement Board. The administrative costs of the board are accounted for in the funds.

- The Other Post-Employment Benefits (OPEB) Trust Fund, which accounts for resources accumulated and used for postemployment health care and life insurance premiums for former District employees.
- The Private Purpose Trust Fund, which accounts for the District's sponsored college tuition savings plan.
- The agency funds, which account for refundable deposits required of various licenses, include monies held in escrow as an agent for individuals, private organizations or other governments.

Component Units

Component units are legally separate organizations for which the District is financially accountable because their governing bodies are appointed by the Mayor, with the consent of the Council, or other District officials. The District has five component units:

- Health Benefit Exchange Authority, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- Washington Convention and Sports Authority, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.
- Not-for-Profit Hospital Corporation, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.
- Housing Finance Agency, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- University of the District of Columbia (UDC), which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The District established the District of Columbia Tobacco Settlement Financing Corporation (the "Tobacco Corporation") as a special purpose, independent instrumentality of the District government. The Tobacco Corporation is a blended component unit because it provides services exclusively to the District.

Budget Structure and Relationship to Fund Structure

In FY 2016, the District is publishing six budget volumes: this Executive Summary volume, four volumes covering the operating budget, and one volume covering the capital budget. The operating budget includes agencies whose revenues and expenditures are recorded in the General Fund and the Federal and Private Resources Fund. In addition, the operating budget includes certain agencies that operate outside these two funds. The capital budget includes agencies in the General Capital Improvements Fund and the Highway Trust Fund.

Operating Budget

The District's operating budget (volumes 2 through 5) includes all spending in the General Fund and the Federal and Private Resources Fund. All agencies described in volumes 2, 3, and 4 of the budget documents, except for those in the appropriation title "Enterprise and Other Funds" (part H of volume 4), are budgeted in, and make expenditures in, one of these two funds.

The "Enterprise and Other Funds" section of the budget includes agencies that operate through both governmental and non-governmental funds. These agencies relate to fund categories as follows:

Fund Category	Agency
Governmental Funds - Major	• Housing Production Trust Fund
Governmental Funds - Non-Major	• Tax Increment Financing (TIF) Program • Repayment of PILOT Financing • Ballpark Revenue Fund
Proprietary Funds	• D.C. Lottery and Charitable Games Control Board • Unemployment Insurance Trust Fund
Fiduciary Funds	• D.C. Public Library Agency Trust Fund
Component Units	• Health Benefit Exchange Authority • Washington Convention and Sports Authority • Not-For-Profit Hospital Corporation • Housing Finance Agency • University of the District of Columbia
Other	• Water and Sewer Authority • Washington Aqueduct • District of Columbia Retirement Board

Note that the "Ballpark Revenue Fund" is the name of the agency that includes budget for expenditures made through both the Baseball Special Revenue Fund and the Debt Service Fund, both of which are non-major governmental funds. As such, this agency includes budget authority for the debt service portion of its expenditures twice: once to provide budget authority to transfer revenue from the Baseball Special Revenue Fund to the Debt Service Fund, and a second time to make the debt service expenditures from the Debt Service Fund.

Capital Budget

The capital budget volume (volume 6) includes all revenues and expenditures related to the General Capital Improvements Fund. All agency capital budget chapters show spending in this fund, except for a portion of the budget of the District Department of Transportation (DDOT). Some of DDOT's projects are financed by bond revenues or Paygo capital and are budgeted in the General Capital Improvements Fund. But its Highway Trust Fund projects are financed by a mix of federal grants and local match. As noted above, the federal grant portion of these projects is recorded in the General Capital Improvements Fund, while the local match is recorded in the Highway Trust Fund, a non-major governmental fund.

Transfers Between Funds

The District's budget includes a number of transfers between funds.

Dedicated taxes are sometimes dedicated to an agency within the General Fund, in which case they are simply a source of revenue and budget authority for the agency. But certain dedicated taxes are allocated to agencies outside the General Fund. Some of these are transfers through the General Fund, while others are not:

- Dedicated tax revenues flow through the General Fund to two agencies: the Washington Convention and Sports Authority and the Highway Trust Fund. The revenues are in the Dedicated Tax appropriated fund, in the General Fund, and the operating budget includes a General Fund transfer agency that records an "expenditure" of these funds as the transfer is made. The budget for the Washington Convention and Sports Authority is included in part H of volume 4, and the budget for the Highway Trust Fund is in volume 6.
- Four allocations of dedicated taxes are not transferred through the General Fund – the tax revenues go directly to the agencies and are never considered part of General Fund revenue. These are the allocations to the Tax Increment Financing Fund, the Payment-in-Lieu-of-Taxes Fund, the Ballpark Fund, and the Housing Production Trust Fund. The budgets for these four agencies are included in part H of volume 4.

In some cases, more dedicated tax revenue is allocated to these agencies than is needed. Specifically, revenues for the Ballpark Fund and for some projects in the Tax Increment Financing Fund and the Payment-in-Lieu-of-Taxes Fund

have accumulated faster than needed for the purposes of these funds, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

Other transfers are budgeted each year. Each year, the District budgets a transfer of Local Funds to the University of the District of Columbia. In addition, the Lottery (a Proprietary Fund) transfers revenues to the General Fund each year; these revenues become part of Local Funds.

Pay-as-you-go (Paygo) capital refers to the use of current-year operating budget revenue for a capital project, to supplement the long-term financing that is typically used for capital projects. Similar to the Dedicated Tax transfers above, the operating budget includes a General Fund Paygo (transfer) agency that records an "expenditure" of these funds as the transfer is made from the General Fund to the General Capital Improvements Fund. Occasionally, funds previously transferred through Paygo to the General Capital Improvements Fund but not spent will be transferred back to the General Fund.

Indirect Cost Recovery refers to the District's ability to use a portion of federal grant revenues to fund central services that provide indirect support for grant-receiving agencies. Terms are set out in each grant agreement. These revenues are accumulated and transferred each year from the Federal and Private Resources Fund, where grant revenue is first recorded, to the General Fund, where the transfer helps support spending by General Fund agencies.

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other credits. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds. A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other financing credits are recorded to the applicable budget and fund at the time the bonds are issued.

New Appropriated Funds in FY 2015

Through FY 2014, agencies in "Enterprise and Other Funds" (part H of the operating budget) were budgeted for the most part as receiving Special Purpose Revenue, and several agencies were also budgeted as receiving Local funds or Dedicated Taxes. These are the same appropriated funds that are part of the General Fund, even though these agencies do not operate in the General Fund. For FY 2015, two new appropriated funds, "Enterprise and Other Funds" and "Enterprise and Other Funds – Dedicated," were created to replace the use of Special Purpose Revenue, Local, and Dedicated Taxes by these agencies. The result is that these three appropriated funds now refer exclusively to General Fund revenue, while the two new appropriated funds together display all budget for the Enterprise and Other Funds.

Intra-District Budgets

Note that each agency's operating budget total may also include an intra-District budget. Intra-District budgets represent agreements between two agencies whereby one agency purchases services from the other. The buying agency makes an expenditure against its own budget authority (Local, Dedicated Tax, Special Purpose Revenue, Federal, or Private) by transferring resources to the selling agency. The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. An agency's total "gross funds" budget includes its intra-District budget authority. Because such arrangements appear as expenditures twice, once in each agency, the intra-District totals are excluded from the District-wide calculations of the total "gross funds" budget. They also are excluded from the CAFR totals reported at the end of the year.

Appendix E

Grant Match and Maintenance of Effort

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

Grant Match and Maintenance of Effort

Federal grants are one of the District's primary funding sources. In fiscal year 2014, thirty-seven District agencies spent more than $836.3 million in federal grants, excluding Medicaid, covering a variety of program areas.

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

Grant Match

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

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

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

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

Maintenance of Effort

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

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

Reporting of Grant Match and Maintenance of Effort

To ensure that the District captures necessary grant award information and can monitor and adhere to applicable grant match and/or maintenance of effort requirements, the Office of Budget and Planning (OBP) within the Office of the Chief Financial Officer requires each District agency receiving grant awards to report its compliance with grant match and maintenance of effort requirements by grant.

The following tables display the grant match and maintenance of effort information for Fiscal Year 2016, as reported by District agencies to OBP. The agencies are grouped by appropriation title.

A. Governmental Direction and Support

Within this appropriation title, four agencies have budgeted $24,010,251 in Federal Grant funds matched by local resources. The four agencies report that the budgeted grants require $11,856,455 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 to obtain child, spousal, and medical support.

Governmental Direction and Support (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
AA0	Office of the Mayor	PDATAD	COMMISSION ADMINISTRATION	231	231	0
		Total AA0		**231**	**231**	**0**
AD0	Office of the Inspector General	DDC0310	MEDICAID FRAUD CONTROL UNIT	2,620	728	0
		Total AD0		**2,620**	**728**	**0**
CB0	Office of the Attorney General for the District of Columbia	07DCAV	CSSD STATE ACCESS AND VISITATION	100	10	0
		91CSEF	CSSD	20,623	10,737	0
		Total CB0		**20,723**	**10,747**	**0**
JR0	Office of Disability Rights	62MSDD	DEVELOPMENTAL DISABILITIES COUNCIL	435	151	0
		Total JR0		**435**	**151**	**0**
Governmental Direction and Support				**$24,010**	**$11,856**	**$ -**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

B. Economic Development and Regulation

Within this appropriation title, seven agencies have budgeted $4,568,792 in Federal Grant funds matched by local resources. The seven agencies report the budgeted grants require $1,859,811 in grant matches, with no maintenance of effort requirements. The largest grant award is the Lead Hazard Control and Healthy Homes from the U. S. Department of Housing and Urban Development and awarded to the Department of Housing and Community Development. The purpose of this grant is to identify and control lead-based paint hazards in privately-owned housing that is owned by or rented to low or very low income families.

Economic Development and Regulation (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
BD0	Office of Planning	HHISPRE	HISTORIC PRESERVATION GRANT	262	105	0
			(Phases 15/16)	194	78	0
		Total BD0		**457**	**183**	**0**
DB0	Department of Housing and Community Development	02LEAD	LEAD HAZARD CONTROL AND HEALTHY HOMES	753	343	-
		Total DB0		**753**	**343**	**0**
BX0	Commission on Arts and Humanities	AIED16	ARTS EDUCATION	46	46	0
		AIUS16	ARTS IN UNDERSERVED COMMUNITIES	108	108	0
		BASI16	BASIC PLAN	530	530	0
		Total BX0		**684**	**684**	**0**
CF0	Department of Employment Services	645OSH	OCCUPATIONAL SAFETY HEALTH ADMINISTRATION	557	52	0
		SCSEPY	SENIOR COMMUNITY SERVICE EMPLOYMENT	495	60	0
		Total CF0		**1,052**	**112**	**-**
DH0	Public Service Commission	199901	PIPELINE SAFETY GRANT	295	59	0
			PIPELINE SAFETY PROGRAM	93	19	0
		199903	ONE CALL GRANT	46	10	0
		Total DH0		**435**	**88**	**0**
EB0	Office of the Deputy Mayor for Planning and Economic Development	CL0682	WALTER REED AMC	495	187	0
		Total EB0		**495**	**187**	**0**
EN0	Department of Small and Local Business Development	DCFAST	DC FAST	91	90	0
		DCSTEP	DC STEP	241	55	0
		PTPP	PTPP FY 2016	361	117	0
		Total EN0		**693**	**263**	**0**
Economic Development and Regulation				**$4,569**	**$1,860**	**$ -**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

C. Public Safety and Justice

Within this appropriation title, four agencies have budgeted $13,012,944 in Federal Grant funds matched by local resources. The four agencies report that the budgeted grants require $8,965,203 in grant matches, with no maintenance of effort requirements. The largest grant awards are the Emergency Management Performance grants funded by the U. S Department of Homeland Security and awarded to the Homeland Security and Emergency Management Agency (HSEMA). These grants provide direct assistance to HSEMA 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 2016 Budget	Amount of Grant Match	Amount of MOE
BN0	Homeland Security and Emergency Management Agency	EEMP14F	ENERGENCY MANAGEMENT PERFORMANCE GRANT	500	500	0
		EMP15F	ENERGENCY MANAGEMENT PERFORMANCE GRANT	2,714	2,714	0
		EMP16F	ENERGENCY MANAGEMENT PERFORMANCE GRANT	1,456	1,456	0
		Total BN0		**4,670**	**4,670**	**0**
FA0	Metropolitan Police Department	BOS15F	BOATING SAFETY	300	738	0
		BOS16F	BOATING SAFETY	963	896	0
		COP14F	COPS HIRING PROGRAM GRANT	131	392	0
		COP15F	COPS HIRING PROGRAM GRANT	329	329	0
		MCS15F	MOTOR CARRIER SAFETY	773	155	0
		MCS16F	MOTOR CARRIER SAFETY	565	113	0
		Total FA0		**3,060**	**2,623**	**0**
FK0	District of Columbia National Guard	DCY15F	YOUTH CHALLENGE PROGRAM	722	241	0
		DCY16F	YOUTH CHALLENGE PROGRAM	2,166	722	0
		Total FK0		**2,888**	**963**	**0**
FO0	Office of Victims Services and Justice Grants	CVA15F	OVC FY15 VOCA VICTIM ASSISTANCE	1,290	322	0
		JAG15F	JUVENILE ACCOUNTABILITY BLOCK GRANT	15	8	0
		JAG16F	JUVENILE ACCOUNTABILITY BLOCK GRANT	133	60	0
		JJD15F	TITLE II FORMULA GRANT PROGRAM	110	25	0
		RST12F	RSAT TREATMENT FOR STATE PRISONERS	5	11	0
		RST13F	RSAT TREATMENT FOR STATE PRISONERS	38	14	0
		VOW15F	FY 2015 VAWA STOP	804	269	0
		Total FO0		**2,395**	**709**	**0**
Public Safety and Justice				**$13,013**	**$8,965**	**$0**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

D. Public Education System

(Note: University of the District of Columbia appears under Enterprise and Other Funds)

Within this appropriation title, three agencies have budgeted $62,284,571 in Federal Grant funds matched by local resources. The majority of the funding represents funding by the United States Department of Education and administered by the Office of the State Superintendent of Education (OSSE). The three agencies report that these awards require $7,540,630 in grant matches and $11,955,974 in maintenance of effort requirements. OSSE allocates most of its grant funds to the District of Columbia Public Schools and the 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 National School Breakfast/Lunch grant to assist States through cash grants and food donations, in providing nutritious nonprofit lunch services for school children and to encourage the domestic consumption of nutritious agricultural commodities.

Public Education System (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
CE0	District of Columbia Public Library	52LSTA	LIBRARY SERVICES AND TECHNOLOGY ACT - 2015	919	473	998
		Total CE0		**919**	**473**	**998**
GA0	District of Columbia Public Schools	000ZAF	HEAD START (Phase 16)	7,089	1,772	0
		HDST01	HEAD START SCHOOL WIDE	7,659	396	0
		Total GA0		**14,748**	**2,168**	**0**
GD0	Office of the State Superintendent of Education	62002A	ADULT EDUCATION - STATE ADMINISTERED	1,260	1,730	0
		61330B	ADVANCE PLACEMENT	141	40	0
		62CCDM	CHILD CARE AND DEVELOPMENT MANDATORY	4,567	0	-
		62CCDF	CHILD CARE DEVELOPMENT MATCHING	2,633	1,957	4,567
		62378A	COLLEGE ACCESS CHALLENGE GRANT PROGRAM	1,316	175	0
		61HSSC	HEAD START STATE COLLABORATION GRANT	109	27	0
		61NSB1	NATIONAL SCHOOL BREAKFAST	8,500	671	0
		61NSL1	NATIONAL SCHOOL LUNCH	21,500	-	0
		61NSM1	SPECIAL MILK	50		
		62181A	SPECIAL ED - INFANTS & TODDLERS	2,149	0	6,391
		61TEF1	TEMPORARY EMERGENCY FOOD	119	49	0
		61TER1	TEMPORARY EMERGENCY FOOD REIMBURSEABLE	60	-	-
		62048A	VOCATIONAL EDU-BASIC GRANTS TO STATES	4,215	250	-
		Total GD0		**46,618**	**4,900**	**10,958**
Public Education System				**$62,285**	**7,541**	**$11,956**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

E. Human Support Services

Within this appropriation title, five agencies have budgeted $219,016,277 in Federal Grant funds matched by local resources. The five agencies report that these awards require $66,566,147 in grant matches and $207,317,065 in maintenance of effort requirements. The largest grant award is funded by the United States Department of Health and Human Services, Administration for Children and Families, and is awarded to the Child and Family Services agency. This grant is awarded to provide safe and stable out-of-home care for children under the jurisdiction of the State or tribal child welfare agency until the children are returned home safely, placed with adoptive families, or placed in other planned arrangements for permanency.

Human Support Services (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
HC0	Department of Health	112HCBC	CRIMINAL BACKGROUND CHECK	233	130	0
		51CCDP	CANCER CHRONIC DISEASE PREVENTION	459	245	0
		51HATT	RYAN WHITE CARE ACT TITLE II	7,707	2,543	2,543
		51HEPR	HEPR- HPP AND PHEP COOPERATIVE AGREEMENT	3,860	480	-
		51HPLR	GRANTS TO STATES FOR LOAN REPAYMENT	33	33	-
		51NCPC	NATIONAL CANCER PREVENTION AND CONTROL	727	205	-
		51SHFS	TITLE 19	84	94	-
		52PSMB	MATERNAL AND CHILD HEALTH BLOCK #516	1,750	1,313	1,069
		61CCDP	CANCER CHRONIC DISEASE PREVENTION	469	250	-
		61HATT	TITLE II HIV CARE GRANTS	5,977	1,972	1,972
		61HEPR	HPP AND PHEP COOPERATIVE AGREEMENT	2,013	250	-
		61HPLR	GRANTS TO STATES FOR LOAN REPAYMENT	293	293	-
		61NCPC	NATIONAL CANCER PREVENTION AND CONTROL	311	87	-
		61PSFM	FARMERS MARKET PROGRAM	283	17	-
		61SHFS	TITLE 19	1,921	2,140	-
		61SHOI	OCCUPATIONAL INJURIES PROGRAM	82	82	-
		62PSMB	MATERNAL AND CHILD HEALTH	6,907	5,180	4,219
		Total HC0		**33,109**	**15,314**	**9,804**
JA0	Department of Human Services	61IDCR	FY 16 IDCR GRANT	4,135	4,135	0
		61JAFS	FY 16 FOOD STAMP GRANT	10,191	10,191	0
		69AFTF	FY 16 TANF	84,955	0	75,000
		Total JA0		**99,281**	**14,326**	**75,000**
JM0	Department on Disability Services	62RSBS	STATE VOC REHAB SERVICES (VR) GRANT	10,310	3,672	8,513
		62RSIL	INDEPENDENT LIVING (PART B)	151	34	0
		62RSIO	INDEPENDENT LIVING OLDER BLIND	130	25	0
		Total JM0		**10,591**	**3,731**	**8,513**

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Human Support Services (Dollars in Thousands)

(Continued)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
RL0	Child and Family Services Agency	CBCP43	COMMUNITY BASED CHILD ABUSE PREVENTION	1	0	0
		CBCP53	COMMUNITY BASED	200	50	0
		CWEL52	CHILDREN'S JUSTICE GRANT	1	0	0
		CJAG53	CHILD WELFARE AND NEGLECT	325	108	0
		EVTS52	EDUCATIONAL TRAINING VOUCHER PROGRAM	1	0	0
		EVTS62	EDUCATIONAL TRAINING VOUCHER	207	52	0
		FAMP52	FAMILY PRESERVATION	1	0	0
		FAMP62	PROMOTING SAFE AND STABLE FAMILIES	1,043	348	0
		FOST61	FOSTER CARE	48,144	23,649	0
		GAPA61	GUARDIANSHIP	2,871	1,410	0
		INDL52	INDEPENDENT LIVING GRANT	1	0	0
		INDL62	INDEPENDENT LIVING	1,092	273	0
		Total RL0		**67,788**	**32,719**	-
RM0	Department of Behavioral Health	61MHIP	SYSTEM CARE EXPANSION IMPLEMENTATION	1,001	375	0
		61MHPH	PATH GRANT	244	100	0
		62APBG	SUBSTANCE ABUSE AND PREVENTION BLOCK	6,605	0	27,000
		62MHBG	STATE MH BLOCK GRANT FUNDS	398	0	87,000
		Total RM0		**8,247**	**475**	**114,000**
Human Support Services				**$219,016**	**$66,566**	**$207,317**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

F. Public Works

Within this appropriation title, two agencies have budgeted $8,601,240 in Federal Grant funds matched by local resources. The two agencies report that these awards require $6,479,455 in grant matches and $1,410,000 in maintenance of effort requirements. The largest grant award is funded by the U.S. Environmental Protection Agency and awarded to the District Department of the Environment to assist states (including territories, the District of Columbia, and Indian Tribes qualified under CWA section 518 (e)), and interstate agencies in establishing and maintaining adequate measures for prevention and control of surface and ground water pollution from both and nonpoint sources.

Public Works (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
KA0	Department of Transportation	PLANNG	PLANNING METRO PLANNING	100	20	0
		TRANSP	TRANSPORTATION ELDERLY AND DISABLED	150	30	0
		Total KA0		**250**	**50**	**0**
KG0	District Department of the Environment	11EVCB	CHESAPEAKE BAY IMPLEMENTATION-FY 11	774	1,176	0
		11EVCP	CORE PROGRAM COOPERATIVE	111	12	0
		11EVRA	CHESAPEAKE BAY REG AND ACCOUNTABILITY	698	1,303	0
		14EVAP	AIR POLLUTION CONTROL	1,239	1,175	1,170
		14EVLU	LEAKING UNDERGROUND STORAGE TANK-FY14	447	50	0
		14EVNI	NONPOINT SOURCE IMPLEMENTATION FY 14	250	0	60
		14EVST	UNDERGROUND STORAGE TANK- FY 14	278	100	0
		15EVHW	HAZARDOUS WASTE MANAGEMENT	246	88	0
		15EVIR	STATE INDOOR RADON- FY 2015	129	81	0
		15EVNI	NONPOINT IMPLEMENTATION- FY 2015	300	0	60
		16EVAE	AQUATIC RESOURCES EDUCATION PROGRAM	405	136	0
		16EVAR	AQUATIC RESOURCES CENTER MAINTENANCE	33	11	0
		16EVFM	FISHERIES MANAGEMENT COORDINATION-FY16	434	140	60
		16EVFS	FISHERIES MANAGEMENT STUDIES	656	207	0
		16EVMB	MIGRATORY BIRD SURVEY- FY 16	79	46	0
		16EVNI	NONPOINT SOURCE IMPLEMENTATION FY 2016	337	983	60
		16EVPP	PERFORMANCE PESTICIDES PARTNERSHIP	176	58	0
		16EVWP	WATER POLLUTION CONTROL - FY 16	1,265	680	0
		16EVWS	WILDLIFE SURVEY	227	118	0
		SEP015	STATE ENERGY PROGRAM - FY 2015	261	55	0
		SHOP12	STATE HEATING OIL AND PROPANE ~ 12	7	9	0
		Total KG0		**8,351**	**6,429**	**1,410**
Public Works				**$8,601**	**$6,479**	**$1,410**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

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 $2.14 billion in projected federal Medicaid reimbursements, is one of the largest program expenditures in the District's annual budget.

Within the District's budget, Medicaid expenses are budgeted in the Federal Medicaid Payments and also in Intra-District funds in some agencies that provide direct Medicaid eligible services. These public provider agencies receive federal Medicaid reimbursement payments for direct services via intra-District Medicaid transfers from the Department of Health Care Finance.

Direct Federal Medicaid Payments

Five District agencies – the Office of Administrative Hearings, the Department of Health Care Finance, the Department of Human Services, the Department on Disability Services, and the Department of Behavioral Health- receive Direct Federal Medicaid Payments. The budget expenditures appear in the Federal Medicaid Payments appropriated fund in the agency budgets. For FY 2016, the five agencies have budgeted $2,137,419,039 in Federal Medicaid Payments. The agencies report that approximately $931,015,982 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 2016 Budget	Amount of Grant Match	Amount of MOE
Public Safety and Justice						
FS0	Office of Administrative Hearings	MEDICD	MEDICAL ASSISTANCE PROGRAM	$60	$60	$0
		Total FS0		**60**	**60**	**0**
	Public Safety and Justice			**60**	**60**	**0**
Human Support Services						
HT0	Department of Health Care Finance	61MHIT	FY16 HIT	7,751	3,322	0
		61MMAD	FY16 MEDICAID ADMIN ENTITLEMENT	55,487	23,780	0
		61MMMD	FY16 MEDICAID PROVIDER ENTITLEMENT	2,027,422	868,908	0
		62MCHP	FY16 CHIP	20,569	8,816	0
		Total HT0		**2,111,229**	**904,826**	**0**
JA0	Department of Human Services	61IDCR	FY16 IDCR GRANT - MEDICAID	3,157	3,157	0
		21JAMA	FY 2012 MEDICAID	150	150	0
		61JAMA	FY16 MEDICAID	12,491	12,491	0
		Total JA0		**15,798**	**15,798**	**0**
JM0	Department on Disability Services	61JAMA	MEDICAID ENTITLEMENT/ MEDICAID ENTITLEMENT	6,862	6,862	0
		Total JM0		**6,862**	**6,862**	**0**
RM0	Department of Behavioral Health	61MDCD	FEDERAL MEDICAID ADMIN CLAIMING	3,471	3,471	0
		Total RM0		**3,471**	**3,471**	**0**
	Human Support Services			**$2,137,419**	**$931,016**	**$-**

Note: The table lists only grants that have local match and / or Maintenance of Effort. Detail may not sum to totals due to rounding.

Intra-District Medicaid Payments (Public Provider Agencies)

Four District agencies - the District of Columbia Public Schools, Special Education Transportation, Child and Family Services Agency, and the Department of Behavioral 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 2016, the four agencies have budgeted $19,319,905 in intra-District Medicaid Transfer. The agencies report that Medicaid requires $8,280,078 in grant match, with no maintenance of effort requirements.

Intra-District Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Name	FY 2016 Budget	Amount of Grant Match	Amount of MOE
GA0	District of Columbia Public Schools	Intra- District	5,000	2,143	0
		GA0 Total	**5,000**	**2,143**	**0**
GO0	Special Education Transportation	Intra-District	3,500	1,500	0
		GO0 Total	**3,500**	**1,500**	**0**
RL0	Child and Family Services Agency	Intra-District	165	71	0
		RL0 Total	**165**	**71**	**0**
RM0	Department of Behavioral Health		10,655	4,566	0
		RM0 Total	**10,655**	**4,566**	**0**
	Intra-District Medicaid Payments		**$19,320**	**$8,280**	**$0**

Note: The amounts budgeted as expenditures are also captured within the Department of Health Care Finance's Direct Provider Medicaid and should not be double-counted when considering the District's overall Medicaid budget.

More information on federal grants budgeted by District agencies can be found within the Agency Chapters and on Schedule 80 within the Operating Appendices.

Appendix F

Current Services Funding Level (CSFL) Development

Current Services Funding Level (CSFL) Development

Overview

The Current Services Funding Level (CSFL) is a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2015 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into FY 2016. The FY 2016 CSFL adjustments to the FY 2015 Local funds budget are described in the FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type table (Table 5) of nearly every District agency budget chapter.

Methodology

The starting point in estimating the required level of programmatic funding for the upcoming fiscal year (FY 2016) was the approved budget of the current fiscal year (FY 2015). One-time expenditures in FY 2015 were removed from the calculation, since they were assumed not to continue into FY 2016. There were several components within the approved budget that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to a particular agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as Salaries, Fringe Benefits, Contracts, or Supplies. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as debt service obligations.

General Assumptions Used to Develop the CSFL

The following are the general assumptions that were applied to nearly all District agencies in the FY 2016 CSFL:

1. **Removal of One-Time Items:** All FY 2015 one-time items were removed from the CSFL.

2. **FY 2016 COLA Impact:** This is to show the effect of the FY 2016 Cost-of-Living-Adjustment (COLA) on the budget for the agencies that have approved compensation agreements.

3. **Fringe Benefit Rate Adjustments (By Agency)**: FY 2016 fringe benefit rates were calculated using trend and comparative analysis.

4. **Consumer Price Index (CPI) Growth Factor:** 2.2 percent Year-over-Year (YoY) increase to Nonpersonal Services (NPS) costs – The 2.2 percent inflation factor is based on the seasonally adjusted CPI for the Metropolitan DC region, provided by the Office of Revenue Analysis (ORA).

Specific Assumptions Used to Develop the CSFL

The following are the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay – Continuing Full Time), 15 (Overtime Pay), 20 (Supplies and Materials), 40 (Other Services and Charges), 41 (Contractual Services – Other), and 50 (Subsidies and Transfers). Recurring budget items for all other CSGs were not adjusted in the FY 2016 CSFL.

2. **Fixed Cost Inflation Factor:** The YoY increase to Fixed Costs (CSGs 30, 31, 32, 33, 34, and 35) for the FY 2016 CSFL was derived from cost estimates provided by the Department of General Services (DGS). The Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage these costs within their agency budgets.

3. **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the District provided by the Department of Health Care Finance and the public provider agencies generally fluctuates based on the prevailing conditions of the economy and changes in the federal government's Medicaid policy. The rate of 2.2 percent was used to calculate funding for Medicaid in the FY 2016 CSFL.

4. **Student Funding Formula Inflation Factor:** The funding formula was increased by 2.0 percent to account for inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.

5. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.

6. **Operating Impact of Capital:** Projected adjustments for completed capital projects turned over to the agencies were provided by agencies.

7. **Removal of One-Time Salary Lapse:** All FY 2015 items marked as One-time Salary Lapse Savings were added back to the FY 2016 CSFL budget.

8. **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

Appendix G, H, I, J

Summary Tables:
FY 2016 Proposed Budget and Financial Plan

G: FY 2016 Proposed Budget - *General Fund*
H: FY 2016 Proposed Budget - *Gross Funds*
I: FY 2016 Proposed Full-Time Equivalent Employment Authority - *General Fund*
J: FY 2016 Proposed Full-Time Equivalent Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2016 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - General Fund	FY 2015 Approved - General Fund	FY 2016 Proposed Local Funds	FY 2016 Proposed Dedicated Taxes	FY 2016 Proposed Other Funds	Total - FY 2016 Proposed General Fund	Change From FY 2015 Approved General Fund
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,745	22,505	22,321	0	0	22,321	(184)
AC0	OFFICE OF THE D.C. AUDITOR	3,763	4,241	4,340	0	0	4,340	99
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	861	924	927	0	0	927	3
AL0	UNIFORM LAW COMMISSION	44	50	50	0	0	50	(0)
AA0	OFFICE OF THE MAYOR	8,283	9,322	7,745	0	0	7,745	(1,577)
AH0	MAYOR'S OFFICE OF LEGAL COUNSEL	0	0	1,596	0	0	1,596	1,596
AI0	OFFICE OF THE SENIOR ADVISOR	0	0	3,856	0	1,500	5,356	5,356
BA0	OFFICE OF THE SECRETARY	3,711	3,915	0	0	0	0	(3,915)
AE0	OFFICE OF THE CITY ADMINISTRATOR	3,238	3,714	6,975	0	291	7,266	3,552
EM0	DEPUTY MAYOR FOR GREATER ECONOMIC OPPORTUNITY	0	0	698	0	0	698	698
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,314	3,124	2,923	0	0	2,923	(201)
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	8,898	8,677	8,224	0	452	8,676	(1)
JR0	OFFICE OF DISABILITY RIGHTS	916	1,043	1,070	0	0	1,070	26
RJ0	CAPTIVE INSURANCE AGENCY	929	1,600	1,422	0	67	1,489	(112)
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	19,192	21,709	21,582	0	301	21,883	175
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	12,145	17,645	20,968	0	375	21,343	3,698
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	59,775	70,116	61,299	0	14,149	75,447	5,332
AF0	CONTRACT APPEALS BOARD	1,068	1,426	1,449	0	0	1,449	23
AM0	DEPARTMENT OF GENERAL SERVICES	252,948	307,184	327,627	0	6,376	334,003	26,818
DL0	BOARD OF ELECTIONS	6,976	7,240	7,390	0	0	7,390	150
CJ0	OFFICE OF CAMPAIGN FINANCE	2,593	2,798	2,677	0	0	2,677	(122)
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,163	1,253	1,249	0	0	1,249	(4)
CH0	OFFICE OF EMPLOYEE APPEALS	1,465	1,570	1,627	0	0	1,627	56
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	428	450	472	0	0	472	22
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1,377	1,498	1,474	0	90	1,564	66
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	60,391	67,831	56,371	0	1,849	58,220	(9,611)
EF0	INNOVATION FUND	15,000	0	0	0	0	0	0
AR0	STATEHOOD INITIATIVE AGENCY	0	226	230	0	0	230	4
AD0	OFFICE OF THE INSPECTOR GENERAL	13,010	14,348	14,595	0	0	14,595	247
PM0	TAX REVISION COMMISSION	368	0	0	0	0	0	0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	121,738	158,204	118,144	0	44,196	162,340	4,136
GS0	SECTION 103 JUDGMENTS - GOVERNMENTAL DIRECTION AND SUPPORT	910	0	0	0	0	0	0
	Total, Governmental Direction and Support	623,248	732,613	699,299	0	69,645	768,944	36,332

Government of the District of Columbia
FY 2016 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - General Fund	FY 2015 Approved - General Fund	FY 2016 Proposed Local Funds	FY 2016 Proposed Dedicated Taxes	FY 2016 Proposed Other Funds	Total - FY 2016 Proposed General Fund	Change From FY 2015 Approved General Fund
Economic Development and Regulation								
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	35,490	41,137	14,500	0	18,827	33,328	(7,810)
BD0	OFFICE OF PLANNING	10,093	9,439	8,852	0	100	8,952	(486)
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	7,734	8,985	8,732	0	0	8,732	(253)
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	883	3,700	0	0	0	0	(3,700)
CI0	OFFICE OF FILM, TELEVISION, AND ENTERTAINMENT	0	0	2,127	0	10,196	12,323	12,323
BJ0	OFFICE OF ZONING	2,666	2,705	2,781	0	0	2,781	77
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	14,675	21,625	12,695	0	2,046	14,741	(6,884)
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	67,488	89,272	56,548	0	38,624	95,172	5,900
DA0	REAL PROPERTY TAX APPEALS COMMISSION	1,423	1,749	1,636	0	0	1,636	(114)
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	34,890	47,701	14,804	0	28,959	43,764	(3,938)
CQ0	OFFICE OF THE TENANT ADVOCATE	2,266	2,488	2,585	0	0	2,585	97
BX0	COMMISSION ON THE ARTS & HUMANITIES	14,935	15,803	14,696	0	500	15,196	(607)
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,586	7,446	0	1,170	6,972	8,142	696
DH0	PUBLIC SERVICE COMMISSION	11,278	12,159	0	0	12,729	12,729	570
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	6,087	6,911	0	0	7,398	7,398	487
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	16,980	22,118	0	0	25,610	25,610	3,493
CT0	OFFICE OF CABLE TELEVISION	5,684	9,444	0	0	0	0	(9,444)
HY0	HOUSING AUTHORITY SUBSIDY	34,934	45,963	52,078	0	0	52,078	6,114
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	38,966	0	50,179	0	0	50,179	50,179
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	22,343	25,000	0	0	28,000	28,000	3,000
EC0	SECTION 103 JUDGMENTS - ECONOMIC DEVELOPMENT AND REGULATION	3,798	0	0	0	0	0	0
	Total, Economic Development and Regulation	338,198	373,646	242,214	1,170	179,963	423,347	49,701
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	495,776	484,870	502,633	0	7,934	510,567	25,697
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	216,804	203,083	232,623	0	1,520	234,143	31,060
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	109,199	111,330	136,115	0	0	136,115	24,785
FL0	DEPARTMENT OF CORRECTIONS	135,313	151,410	123,463	0	28,557	152,020	610
FK0	D.C. NATIONAL GUARD	3,898	5,066	5,026	0	0	5,026	(40)
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	2,067	2,085	4,552	0	0	4,552	2,466
DV0	JUDICIAL NOMINATION COMMISSION	59	0	0	0	0	0	0
FH0	OFFICE OF POLICE COMPLAINTS	2,080	2,241	2,292	0	0	2,292	50
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	1,267	1,401	1,526	0	0	1,526	125

Government of the District of Columbia
FY 2016 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - General Fund	FY 2015 Approved - General Fund	FY 2016 Proposed Local Funds	FY 2016 Proposed Dedicated Taxes	FY 2016 Proposed Other Funds	Total - FY 2016 Proposed General Fund	Change From FY 2015 Approved General Fund
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	8,392	9,519	10,501	0	0	10,501	983
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,183	8,703	8,644	0	0	8,644	(59)
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	434	526	539	0	0	539	13
UC0	OFFICE OF UNIFIED COMMUNICATIONS	37,792	43,481	28,197	0	16,971	45,168	1,687
FR0	DEPARTMENT OF FORENSIC SCIENCES	11,856	14,472	14,614	0	0	14,614	143
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	18,348	21,878	0	0	0	0	(21,878)
FI0	CORRECTIONS INFORMATION COUNCIL	0	0	231	0	0	231	231
FO0	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0	0	17,547	0	1,693	19,240	19,240
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	421	0	0	0	0	0	0
	Total, Public Safety and Justice	1,050,891	1,060,066	1,088,503	0	56,676	1,145,178	85,113
Public Education System								
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	663,112	709,689	726,294	0	7,138	733,431	23,743
GX0	TEACHERS' RETIREMENT FUND	31,573	39,513	44,469	0	0	44,469	4,956
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	127,798	142,545	131,956	4,306	991	137,253	(5,292)
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	627,979	675,408	682,666	0	0	682,666	7,258
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	66,691	72,458	67,433	0	0	67,433	(5,024)
CE0	DISTRICT OF COLUMBIA PUBLIC LIBRARY	53,401	56,825	54,175	0	540	54,715	(2,110)
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,159	6,741	0	0	8,000	8,000	1,259
GN0	NON-PUBLIC TUITION	77,413	74,340	74,415	0	0	74,415	75
GO0	SPECIAL EDUCATION TRANSPORTATION	86,052	93,562	93,805	0	0	93,805	243
GE0	D.C. STATE BOARD OF EDUCATION	820	1,152	1,076	0	0	1,076	(75)
GW0	OFFICE OF THE DEPUTY MAYOR FOR EDUCATION	1,860	6,917	3,001	0	0	3,001	(3,916)
	Total, Public Education System	1,737,859	1,879,149	1,879,291	4,306	16,669	1,900,266	21,116
Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	216,232	237,747	266,482	0	3,200	269,682	31,935
RL0	CHILD AND FAMILY SERVICES AGENCY	158,089	169,578	164,149	0	1,200	165,349	(4,228)
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	208,847	235,445	226,856	0	4,251	231,106	(4,339)
HC0	DEPARTMENT OF HEALTH	78,413	91,995	75,182	0	13,295	88,477	(3,518)
HA0	DEPT OF PARKS AND RECREATION	36,968	43,297	39,237	0	2,541	41,778	(1,519)
BY0	D.C. OFFICE ON AGING	27,884	32,974	31,069	0	0	31,069	(1,905)
BH0	UNEMPLOYMENT COMPENSATION FUND	6,620	6,887	6,887	0	0	6,887	0
BG0	EMPLOYEES' COMPENSATION FUND	21,330	20,221	20,221	0	0	20,221	0
HM0	OFFICE OF HUMAN RIGHTS	2,710	3,138	3,451	0	0	3,451	313

Government of the District of Columbia
FY 2016 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - General Fund	FY 2015 Approved - General Fund	FY 2016 Proposed Local Funds	FY 2016 Proposed Dedicated Taxes	FY 2016 Proposed Other Funds	Total - FY 2016 Proposed General Fund	Change From FY 2015 Approved General Fund
BZ0	OFFICE ON LATINO AFFAIRS	2,697	2,769	2,782	0	0	2,782	13
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	11,400	3,000	3,000	0	0	3,000	0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	867	943	835	0	0	835	(108)
VA0	OFFICE OF VETERANS' AFFAIRS	406	416	414	0	5	419	3
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	99,826	105,899	106,019	0	0	106,019	120
JM0	DEPARTMENT ON DISABILITY SERVICES	61,761	123,480	117,625	0	7,363	124,988	1,508
HT0	DEPARTMENT OF HEALTH CARE FINANCE	782,513	786,063	703,363	53,585	2,605	759,552	(26,511)
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	14,841	0	0	0	0	0	0
HE0	D.C. HEALTH BENEFIT EXCHANGE SUBSIDY	0	28,751	0	29,614	0	29,614	863
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	1,126	1,172	1,391	0	0	1,391	219
HS0	SECTION 103 JUDGMENTS - HUMAN SERVICES	147	0	0	0	0	0	0
	Total, Human Support Services	1,732,675	1,893,774	1,768,961	83,199	34,459	1,886,619	(7,154)
Public Works								
KT0	DISTRICT DEPARTMENT OF PUBLIC WORKS	137,389	128,109	123,276	0	7,675	130,951	2,843
KA0	DEPARTMENT OF TRANSPORTATION	83,523	103,156	82,765	0	20,706	103,471	315
KV0	DEPARTMENT OF MOTOR VEHICLES	34,031	38,848	28,591	0	10,014	38,605	(243)
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	54,311	79,314	17,074	0	60,807	77,881	(1,433)
TC0	D.C. TAXICAB COMMISSION	4,216	8,270	1,100	0	7,299	8,399	129
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	127	127	0	0	127	(0)
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	309,436	330,520	250,857	76,548	44,808	372,213	41,693
	Total, Public Works	623,031	688,343	503,789	76,548	151,310	731,648	43,304
Financing and Other								
DS0	REPAYMENT OF LOANS AND INTEREST	501,901	600,694	593,347	0	5,114	598,461	(2,233)
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	943	2,500	5,000	0	0	5,000	2,500
CP0	CERTIFICATES OF PARTICIPATION	22,623	22,670	0	0	0	0	(22,670)
ZB0	DEBT SERVICE - ISSUANCE COSTS	983	6,000	6,000	0	0	6,000	(0)
SM0	SCHOOLS MODERNIZATION FUND	11,863	11,412	14,276	0	0	14,276	2,864
DT0	REPAYMENT OF REVENUE BONDS	7,824	7,839	0	7,832	0	7,832	(7)
ZH0	SETTLEMENTS AND JUDGMENTS	21,292	21,292	21,292	0	0	21,292	(0)
ZZ0	JOHN A. WILSON BUILDING FUND	3,926	4,469	4,745	0	0	4,745	276
UP0	WORKFORCE INVESTMENTS	0	42,052	17,815	0	0	17,815	(24,237)
DO0	NON-DEPARTMENTAL	0	18,653	2,504	0	18,532	21,036	2,383
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	45,617	51,548	48,413	0	0	48,413	(3,135)

Government of the District of Columbia
FY 2016 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - General Fund	FY 2015 Approved - General Fund	FY 2016 Proposed Local Funds	FY 2016 Proposed Dedicated Taxes	FY 2016 Proposed Other Funds	Total - FY 2016 Proposed General Fund	Change From FY 2015 Approved General Fund
PA0	PAY-AS-YOU-GO CAPITAL FUND	59,798	28,937	21,274	0	51,017	72,291	43,354
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	86,600	91,400	95,400	0	0	95,400	4,000
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	41,488	37,685	0	22,504	0	22,504	(15,181)
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	108,701	115,719	3,115	116,939	0	120,054	4,335
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	12,627	0	0	0	0	0	0
	Total, Financing and Other	926,187	1,062,872	833,181	147,275	74,663	1,055,119	(7,753)
	Total General Operating Funds	7,032,089	7,690,462	7,015,238	312,498	583,385	7,911,121	220,659

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 2016 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - Gross Funds	FY 2015 Approved Budget - Gross Funds	FY 2016 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	Enterprise and Other - Dedicated Taxes	Enterprise and Other	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2016 Proposed Budget - Gross Funds
Governmental Direction and Support														
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,971	22,575	22,321	0	0	22,321	0	0	0	0	22,321	70	22,391
AC0	OFFICE OF THE D.C. AUDITOR	3,759	4,241	4,340	0	0	4,340	0	0	0	0	4,340	0	4,340
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	861	924	927	0	0	927	0	0	0	0	927	0	927
AL0	UNIFORM LAW COMMISSION	44	50	50	0	0	50	0	0	0	0	50	0	50
AA0	OFFICE OF THE MAYOR	12,483	12,820	7,745	0	0	7,745	3,286	0	0	0	11,031	407	11,438
AH0	MAYOR'S OFFICE OF LEGAL COUNSEL	0	0	1,596	0	0	1,596	0	0	0	0	1,596	0	1,596
AI0	OFFICE OF THE SENIOR ADVISOR	0	0	3,856	0	1,500	5,356	0	0	0	0	5,356	0	5,356
BA0	OFFICE OF THE SECRETARY	3,732	3,915	0	0	0	0	0	0	0	0	0	0	0
AE0	OFFICE OF THE CITY ADMINISTRATOR	3,869	4,053	6,975	0	291	7,266	0	0	0	0	7,266	0	7,266
EM0	DEPUTY MAYOR FOR GREATER ECONOMIC OPPORTUNITY	0	0	698	0	0	698	0	0	0	0	698	0	698
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,314	3,124	2,923	0	0	2,923	0	0	0	0	2,923	0	2,923
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	14,494	13,027	8,224	0	452	8,676	0	0	0	0	8,676	5,203	13,879
JR0	OFFICE OF DISABILITY RIGHTS	1,564	1,650	1,070	0	0	1,070	536	0	0	0	1,606	108	1,713
RJ0	CAPTIVE INSURANCE AGENCY	929	1,600	1,422	0	67	1,489	0	0	0	0	1,489	0	1,489
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	27,870	35,348	21,582	0	301	21,883	0	0	0	0	21,883	14,639	36,522
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	33,042	17,645	20,968	0	375	21,343	0	0	0	0	21,343	1,480	22,823
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	96,973	100,043	61,299	0	14,149	75,447	114	0	0	0	75,562	31,643	107,204
AF0	CONTRACT APPEALS BOARD	1,068	1,426	1,449	0	0	1,449	0	0	0	0	1,449	0	1,449
AM0	DEPARTMENT OF GENERAL SERVICES	390,696	439,574	327,627	0	6,376	334,003	0	0	0	0	334,003	140,500	474,503
DL0	BOARD OF ELECTIONS	7,483	7,240	7,390	0	0	7,390	0	0	0	0	7,390	0	7,390
CJ0	OFFICE OF CAMPAIGN FINANCE	2,593	2,798	2,677	0	0	2,677	0	0	0	0	2,677	0	2,677
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,163	1,253	1,249	0	0	1,249	0	0	0	0	1,249	0	1,249
CH0	OFFICE OF EMPLOYEE APPEALS	1,465	1,570	1,627	0	0	1,627	0	0	0	0	1,627	0	1,627
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	428	450	472	0	0	472	0	0	0	0	472	0	472
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1,377	1,498	1,474	0	90	1,564	0	0	0	0	1,564	0	1,564
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	95,816	109,454	56,371	0	1,849	58,220	22,177	408	0	0	80,805	2,471	83,276
EF0	INNOVATION FUND	15,000	0	0	0	0	0	0	0	0	0	0	0	0
AR0	STATEHOOD INITIATIVE AGENCY	0	226	230	0	0	230	0	0	0	0	230	0	230
AD0	OFFICE OF THE INSPECTOR GENERAL	15,042	16,920	14,595	0	0	14,595	2,620	0	0	0	17,215	0	17,215
PM0	TAX REVISION COMMISSION	368	0	0	0	0	0	0	0	0	0	0	0	0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	128,945	166,348	118,144	0	44,196	162,340	525	0	0	0	162,865	8,069	170,934

Government of the District of Columbia
FY 2016 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - Gross Funds	FY 2015 Approved Budget - Gross Funds	FY 2016 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	Enterprise and Other - Dedicated Taxes	Enterprise and Other	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2016 Proposed Budget - Gross Funds
GS0	SECTION 103 JUDGMENTS - GOVERNMENTAL DIRECTION AND SUPPORT	910	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Governmental Direction and Support	884,257	969,770	699,299	0	69,645	768,944	29,259	408	0	0	798,611	204,589	1,003,200
Economic Development and Regulation														
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	36,456	43,381	14,500	0	18,827	33,328	12,394	0	0	0	45,722	400	46,122
BD0	OFFICE OF PLANNING	10,960	9,949	8,852	0	100	8,952	525	325	0	0	9,802	0	9,802
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	8,190	9,446	8,732	0	0	8,732	696	0	0	0	9,428	0	9,428
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	883	3,700	0	0	0	0	0	0	0	0	0	0	0
CI0	OFFICE OF FILM, TELEVISION, AND ENTERTAINMENT	0	0	2,127	0	10,196	12,323	0	0	0	0	12,323	0	12,323
BJ0	OFFICE OF ZONING	2,688	2,729	2,781	0	0	2,781	0	0	0	0	2,781	24	2,805
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	96,150	196,866	12,695	0	2,046	14,741	47,057	0	0	0	61,798	223,607	285,405
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	99,812	150,765	56,548	0	38,624	95,172	48,379	1	0	0	143,552	0	143,552
DA0	REAL PROPERTY TAX APPEALS COMMISSION	1,423	1,749	1,636	0	0	1,636	0	0	0	0	1,636	0	1,636
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	35,016	47,701	14,804	0	28,959	43,764	0	0	0	0	43,764	0	43,764
CQ0	OFFICE OF THE TENANT ADVOCATE	2,266	2,488	2,585	0	0	2,585	0	0	0	0	2,585	0	2,585
BX0	COMMISSION ON ARTS & HUMANITIES	15,849	16,460	14,696	0	500	15,196	1,684	0	0	0	16,880	75	16,955
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,586	7,446	0	1,170	6,972	8,142	0	0	0	0	8,142	0	8,142
DH0	PUBLIC SERVICE COMMISSION	11,514	12,549	0	0	12,729	12,729	435	22	0	0	13,186	0	13,186
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	6,087	6,911	0	0	7,398	7,398	0	0	0	0	7,398	0	7,398
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	17,951	22,118	0	0	25,610	25,610	0	0	0	0	25,610	210	25,821
CT0	OFFICE OF CABLE TELEVISION	5,694	9,444	0	0	0	0	0	0	0	0	0	0	0
HY0	HOUSING AUTHORITY SUBSIDY	34,934	45,963	52,078	0	0	52,078	0	0	0	0	52,078	0	52,078
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	38,966	0	50,179	0	0	50,179	0	0	0	0	50,179	0	50,179
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	22,343	25,000	0	0	28,000	28,000	0	0	0	0	28,000	0	28,000
EC0	SECTION 103 JUDGMENTS - ECONOMIC DEVELOPMENT AND REGULATION	3,798	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Economic Development and Regulation	456,566	614,665	242,214	1,170	179,963	423,347	111,170	348	0	0	534,865	224,316	759,181
Public Safety and Justice														
FA0	METROPOLITAN POLICE DEPARTMENT	529,102	513,638	502,633	0	7,934	510,567	3,066	0	0	0	513,633	24,695	538,328
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	221,833	204,721	232,623	0	1,520	234,143	0	0	0	0	234,143	0	234,143
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	109,199	111,330	136,115	0	0	136,115	0	0	0	0	136,115	0	136,115
FL0	DEPARTMENT OF CORRECTIONS	135,559	151,579	123,463	0	28,557	152,020	0	0	0	0	152,020	186	152,206
FK0	D.C. NATIONAL GUARD	8,803	12,704	5,026	0	0	5,026	8,290	0	0	0	13,317	0	13,317
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	80,567	109,553	4,552	0	0	4,552	128,192	0	0	0	132,744	0	132,744
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	298	295	0	0	0	0	295	0	0	0	295	0	295
DV0	JUDICIAL NOMINATION COMMISSION	239	270	0	0	0	0	270	0	0	0	270	0	270

Government of the District of Columbia
FY 2016 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - Gross Funds	FY 2015 Approved Budget - Gross Funds	FY 2016 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	Enterprise and Other - Dedicated Taxes	Enterprise and Other	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2016 Proposed Budget - Gross Funds
FH0	OFFICE OF POLICE COMPLAINTS	2,080	2,241	2,292	0	0	2,292	0	0	0	0	2,292	0	2,292
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	1,267	1,401	1,526	0	0	1,526	0	0	0	0	1,526	0	1,526
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	8,417	9,519	10,501	0	0	10,501	0	0	0	0	10,501	57	10,558
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	8,477	10,404	8,644	0	0	8,644	60	0	0	0	8,704	1,355	10,059
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2,883	2,496	539	0	0	539	1,900	0	0	0	2,439	75	2,514
UC0	OFFICE OF UNIFIED COMMUNICATIONS	39,006	43,760	28,197	0	16,971	45,168	0	0	0	0	45,168	299	45,468
FT0	HOMELAND SECURITY GRANTS	12,054	5,342	0	0	0	0	0	0	0	0	0	4,134	4,134
FR0	DEPARTMENT OF FORENSIC SCIENCES	12,750	16,219	14,614	0	0	14,614	460	0	0	0	15,074	314	15,388
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE*	22,527	30,258	0	0	0	0	0	0	0	0	0	0	0
FI0	CORRECTIONS INFORMATION COUNCIL	0	0	231	0	0	231	0	0	0	0	231	0	231
FO0	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0	0	17,547	0	1,693	19,240	7,871	0	0	0	27,111	0	27,111
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	421	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Public Safety and Justice	1,195,482	1,225,730	1,088,503	0	56,676	1,145,178	150,405	0	0	0	1,295,583	31,115	1,326,698
Public Education System														
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	813,369	867,404	726,294	0	7,138	733,431	51,230	0	0	0	784,662	100,083	884,744
GX0	TEACHERS' RETIREMENT FUND	31,573	39,513	44,469	0	0	44,469	0	0	0	0	44,469	0	44,469
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	404,923	435,918	131,956	4,306	991	137,253	272,558	104	0	0	409,914	38,116	448,030
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	627,979	675,408	682,666	0	0	682,666	0	0	0	0	682,666	0	682,666
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	66,691	72,458	67,433	0	0	67,433	0	0	0	0	67,433	0	67,433
CE0	DISTRICT OF COLUMBIA PUBLIC LIBRARY	54,416	57,728	54,175	0	540	54,715	919	0	0	0	55,634	17	55,651
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,159	6,741	0	0	8,000	8,000	0	0	0	0	8,000	0	8,000
GN0	NON-PUBLIC TUITION	77,413	74,340	74,415	0	0	74,415	0	0	0	0	74,415	0	74,415
GO0	SPECIAL EDUCATION TRANSPORTATION	87,630	98,562	93,805	0	0	93,805	0	0	0	0	93,805	3,500	97,305
GE0	D.C. STATE BOARD OF EDUCATION	820	1,152	1,076	0	0	1,076	0	28	0	0	1,105	0	1,105
GW0	OFFICE OF THE DEPUTY MAYOR FOR EDUCATION	1,860	6,917	3,001	0	0	3,001	0	0	0	0	3,001	0	3,001
	Total, Public Education System	2,167,834	2,336,141	1,879,291	4,306	16,669	1,900,266	324,707	132	0	0	2,225,104	141,716	2,366,820
Human Support Services														
JA0	DEPARTMENT OF HUMAN SERVICES	360,851	420,205	266,482	0	3,200	269,682	186,349	0	0	0	456,031	2,912	458,943
RL0	CHILD AND FAMILY SERVICES AGENCY	223,250	246,266	164,149	0	1,200	165,349	68,559	59	0	0	233,968	11,023	244,991
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	247,095	276,819	226,856	0	4,251	231,106	20,881	544	0	0	252,531	20,186	272,717
HC0	DEPARTMENT OF HEALTH	249,794	272,701	75,182	0	13,295	88,477	119,619	0	0	0	208,096	50,125	258,221
HA0	DEPARTMENT OF PARKS AND RECREATION	39,035	45,562	39,237	0	2,541	41,778	0	0	0	0	41,778	2,475	44,253
BY0	D.C. OFFICE ON AGING	36,685	43,268	31,069	0	0	31,069	7,815	0	0	0	38,884	2,029	40,913
BH0	UNEMPLOYMENT COMPENSATION FUND	6,620	6,887	6,887	0	0	6,887	0	0	0	0	6,887	0	6,887

Government of the District of Columbia
FY 2016 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - Gross Funds	FY 2015 Approved Budget - Gross Funds	FY 2016 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	Enterprise and Other - Dedicated Taxes	Enterprise and Other	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2016 Proposed Budget - Gross Funds
BG0	EMPLOYEES' COMPENSATION FUND	21,330	20,221	20,221	0	0	20,221	0	0	0	0	20,221	0	20,221
HM0	OFFICE OF HUMAN RIGHTS	3,036	3,405	3,451	0	0	3,451	267	0	0	0	3,718	0	3,718
BZ0	OFFICE ON LATINO AFFAIRS	3,092	2,969	2,782	0	0	2,782	0	0	0	0	2,782	396	3,177
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	11,400	3,000	3,000	0	0	3,000	0	0	0	0	3,000	0	3,000
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	1,047	943	835	0	0	835	0	0	0	0	835	0	835
VA0	OFFICE OF VETERANS' AFFAIRS	406	416	414	0	5	419	0	0	0	0	419	0	419
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	100,360	106,285	106,019	0	0	106,019	0	0	0	0	106,019	344	106,363
JM0	DEPARTMENT ON DISABILITY SERVICES	101,788	158,051	117,625	0	7,363	124,988	37,376	10	0	0	162,374	51	162,425
HT0	DEPARTMENT OF HEALTH CARE FINANCE	2,625,747	2,909,706	703,363	53,585	2,605	759,552	2,113,896	0	0	0	2,873,448	84,327	2,957,775
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	14,841	0	0	0	0	0	0	0	0	0	0	0	0
HE0	D.C. HEALTH BENEFIT EXCHANGE SUBSIDY	0	28,751	0	29,614	0	29,614	0	0	0	0	29,614	0	29,614
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	1,126	1,172	1,391	0	0	1,391	0	0	0	0	1,391	0	1,391
HS0	SECTION 103 JUDGMENTS - HUMAN SERVICES	147	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Human Support Services	4,047,650	4,546,626	1,768,961	83,199	34,459	1,886,619	2,554,762	613	0	0	4,441,995	173,867	4,615,862
Public Works														
KT0	DEPARTMENT OF PUBLIC WORKS	159,272	151,620	123,276	0	7,675	130,951	0	0	0	0	130,951	24,690	155,642
KA0	DISTRICT DEPARTMENT OF TRANSPORTATION	88,469	106,766	82,765	0	20,706	103,471	7,945	0	0	0	111,416	0	111,416
KV0	DEPARTMENT OF MOTOR VEHICLES	36,948	46,231	28,591	0	10,014	38,605	0	0	0	0	38,605	5,043	43,648
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	77,536	105,841	17,074	0	60,807	77,881	28,329	0	0	0	106,210	1,673	107,883
TC0	D.C. TAXICAB COMMISSION	4,407	8,470	1,100	0	7,299	8,399	0	0	0	0	8,399	200	8,599
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	127	127	0	0	127	0	0	0	0	127	0	127
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	310,412	330,520	250,857	76,548	44,808	372,213	1,000	0	0	0	373,213	0	373,213
	Total, Public Works	677,170	749,575	503,789	76,548	151,310	731,648	37,274	0	0	0	768,921	31,606	800,527
Financing and Other														
DS0	REPAYMENT OF LOANS AND INTEREST	520,508	600,694	593,347	0	5,114	598,461	18,262	0	0	0	616,723	0	616,723
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	943	2,500	5,000	0	0	5,000	0	0	0	0	5,000	0	5,000
CP0	CERTIFICATES OF PARTICIPATION	22,623	22,670	0	0	0	0	0	0	0	0	0	0	0
ZB0	DEBT SERVICE - ISSUANCE COSTS	983	6,000	6,000	0	0	6,000	0	0	0	0	6,000	0	6,000
SM0	SCHOOLS MODERNIZATION FUND	11,863	11,412	14,276	0	0	14,276	0	0	0	0	14,276	0	14,276
DT0	REPAYMENT OF REVENUE BONDS	7,824	7,839	0	7,832	0	7,832	0	0	0	0	7,832	0	7,832
ZH0	SETTLEMENTS AND JUDGMENTS	21,292	21,292	21,292	0	0	21,292	0	0	0	0	21,292	0	21,292
ZZ0	JOHN A. WILSON BUILDING FUND	3,926	4,469	4,745	0	0	4,745	0	0	0	0	4,745	0	4,745
UP0	WORKFORCE INVESTMENTS	0	42,052	17,815	0	0	17,815	0	0	0	0	17,815	0	17,815
DO0	NON-DEPARTMENTAL	0	18,653	2,504	0	18,532	21,036	0	0	0	0	21,036	0	21,036

Government of the District of Columbia
FY 2016 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2014 Actuals - Gross Funds	FY 2015 Approved Budget - Gross Funds	FY 2016 Proposed Budget by Type of Funding: Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	Enterprise and Other - Dedicated Taxes	Enterprise and Other	SUBTOTAL, Gross Funds less Intra-District Funds	Intra-District Funds	TOTAL FY 2016 Proposed Budget - Gross Funds
EP0	EMERGENCY PLANNING AND SECURITY FUND	7,584	12,500	0	0	0	0	14,900	0	0	0	14,900	0	14,900
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	45,617	51,548	48,413	0	0	48,413	0	0	0	0	48,413	0	48,413
PA0	PAY-AS-YOU-GO CAPITAL FUND	59,798	28,937	21,274	0	51,017	72,291	0	0	0	0	72,291	0	72,291
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	86,600	91,400	95,400	0	0	95,400	0	0	0	0	95,400	0	95,400
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	41,488	37,685	0	22,504	0	22,504	0	0	0	0	22,504	0	22,504
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	108,701	115,719	3,115	116,939	0	120,054	0	0	0	0	120,054	0	120,054
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	12,627	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Financing and Other	952,377	1,075,372	833,181	147,275	74,663	1,055,119	33,162	0	0	0	1,088,281	0	1,088,281
Total General Operating Funds		10,381,335	11,517,880	7,015,238	312,498	583,385	7,911,121	3,240,739	1,501	0	0	11,153,361	807,210	11,960,571
Enterprise and Other Funds														
LA0	WATER AND SEWER AUTHORITY	0 *	515,959	0	0	0	0	0	0	0	541,605	541,605	0	541,605
LB0	WASHINGTON AQUEDUCT	0 *	64,482	0	0	0	0	0	0	0	62,728	62,728	0	62,728
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	215,662	242,156	0	0	0	0	0	0	0	220,000	220,000	0	220,000
DY0	D.C. RETIREMENT BOARD	0 *	30,338	0	0	0	0	0	0	0	32,302	32,302	0	32,302
ES0	WASHINGTON CONVENTION AND SPORTS AUTHORITY	0 *	133,793	0	0	0	0	0	0	0	129,670	129,670	0	129,670
HF0	HOUSING FINANCE AGENCY	0 *	9,662	0	0	0	0	0	0	0	10,798	10,798	0	10,798
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0 *	154,530	0	0	0	0	0	0	0	150,459	150,459	0	150,459
UW0	D.C. PUBLIC LIBRARY AGENCY TRUST FUND	3	17	0	0	0	0	0	0	0	17	17	0	17
UI0	UNEMPLOYMENT INSURANCE TRUST FUND	160,403	367,000	0	0	0	0	0	0	0	235,000	235,000	0	235,000
UZ0	HOUSING PRODUCTION TRUST FUND	61,438	40,422	0	0	0	0	0	0	49,821	50,179	100,000	0	100,000
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	49,586	60,439	0	0	0	0	0	0	64,256	0	64,256	0	64,256
BK0	BALLPARK REVENUE FUND	126,971	68,800	0	0	0	0	0	0	56,171	11,336	67,507	0	67,507
TY0	REPAYMENT OF PILOT FINANCING	13,723	15,882	0	0	0	0	0	0	18,741	0	18,741	0	18,741
HW0	NOT-FOR-PROFIT HOSPITAL CORP.	0 *	112,000	0	0	0	0	0	0	0	129,000	129,000	0	129,000
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	33,034	28,751	0	0	0	0	0	0	0	32,513	32,513	0	32,513
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	42,733	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Enterprise and Other Funds	703,553	1,844,230	0	0	0	0	0	0	188,989	1,605,607	1,794,596	0	1,794,596
Grand Total, DISTRICT GOVERNMENT		11,084,888	13,362,110	7,015,238	312,498	583,385	7,911,121	3,240,739	1,501	188,989	1,605,607	12,947,957	807,210	13,755,167

**These agencies do not use the District's financial system for their transactions.*

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the Gross Funds level.

Government of the District of Columbia
FY 2016 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2014 Actuals - General Fund FTEs	FY 2015 Approved - General Fund FTEs	FY 2016 Proposed Local Funds FTEs	FY 2016 Proposed Dedicated Taxes FTEs	FY 2016 Proposed Other Funds FTEs	Total - FY 2016 Proposed General Fund FTEs	Change From FY 2015 Approved General Fund FTEs
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	182.1	189.5	189.5	0.0	0.0	189.5	0.0
AC0	OFFICE OF THE D.C. AUDITOR	28.4	31.0	31.0	0.0	0.0	31.0	0.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.6	2.5	2.5	0.0	0.0	2.5	0.0
AA0	OFFICE OF THE MAYOR	74.3	77.4	66.3	0.0	0.0	66.3	-11.2
AH0	MAYOR'S OFFICE OF LEGAL COUNSEL	0.0	0.0	11.0	0.0	0.0	11.0	11.0
AI0	OFFICE OF THE SENIOR ADVISOR	0.0	0.0	34.5	0.0	6.0	40.5	40.5
BA0	OFFICE OF THE SECRETARY	25.3	30.0	0.0	0.0	0.0	0.0	-30.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	23.4	25.0	56.0	0.0	3.0	59.0	34.0
EM0	DEPUTY MAYOR FOR GREATER ECONOMIC OPPORTUNITY	0.0	0.0	5.0	0.0	0.0	5.0	5.0
RK0	OFFICE OF RISK MANAGEMENT	19.3	23.0	25.0	0.0	0.0	25.0	2.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	96.2	95.3	84.0	0.0	5.3	89.3	-6.0
JR0	OFFICE OF DISABILITY RIGHTS	7.9	8.0	8.0	0.0	0.0	8.0	0.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	36.2	38.0	39.0	0.0	0.0	39.0	1.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	107.4	146.0	178.0	0.0	0.0	178.0	32.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	193.5	208.6	190.9	0.0	17.9	208.8	0.3
AF0	CONTRACT APPEALS BOARD	8.3	10.0	10.0	0.0	0.0	10.0	0.0
AM0	DEPARTMENT OF GENERAL SERVICES	681.6	670.9	667.5	0.0	10.5	678.0	7.1
DL0	BOARD OF ELECTIONS	60.3	60.0	60.0	0.0	0.0	60.0	0.0
CJ0	OFFICE OF CAMPAIGN FINANCE	29.6	31.0	30.0	0.0	0.0	30.0	-1.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	8.5	9.0	9.0	0.0	0.0	9.0	0.0
CH0	OFFICE OF EMPLOYEE APPEALS	14.3	14.0	14.0	0.0	0.0	14.0	0.0
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	10.8	13.0	13.0	0.0	0.0	13.0	0.0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	478.3	481.4	402.9	0.0	2.7	405.6	-75.9
AR0	STATEHOOD INITIATIVE AGENCY	0.0	1.0	1.0	0.0	0.0	1.0	0.0
AD0	OFFICE OF THE INSPECTOR GENERAL	89.8	94.8	94.8	0.0	0.0	94.8	0.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	854.4	918.4	874.4	0.0	49.0	923.4	5.0
	Total, Governmental Direction and Support	3,032.5	3,177.8	3,097.1	0.0	94.4	3,191.5	13.8
Economic Development and Regulation								
EB0	*OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT*	64.9	80.0	70.9	0.0	9.0	79.9	-0.1
BD0	OFFICE OF PLANNING	66.3	67.5	63.5	0.0	0.0	63.5	-4.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	30.4	35.0	42.3	0.0	0.0	42.3	7.3
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	5.3	6.0	0.0	0.0	0.0	0.0	-6.0
CI0	OFFICE OF FILM, TELEVISION, AND ENTERTAINMENT	0.0	0.0	9.0	0.0	42.5	51.5	51.5
BJ0	OFFICE OF ZONING	19.3	19.0	19.0	0.0	0.0	19.0	0.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	61.3	51.0	48.0	0.0	0.0	48.0	-3.0

Government of the District of Columbia
FY 2016 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2014 Actuals - General Fund FTEs	FY 2015 Approved - General Fund FTEs	FY 2016 Proposed Local Funds FTEs	FY 2016 Proposed Dedicated Taxes FTEs	FY 2016 Proposed Other Funds FTEs	Total - FY 2016 Proposed General Fund FTEs	Change From FY 2015 Approved General Fund FTEs
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	268.5	312.8	193.6	0.0	143.5	337.1	24.3
DA0	REAL PROPERTY TAX APPEALS COMMISSION	10.4	11.0	11.0	0.0	0.0	11.0	0.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	290.2	348.0	141.0	0.0	212.0	353.0	5.0
CQ0	OFFICE OF THE TENANT ADVOCATE	14.5	16.0	16.0	0.0	0.0	16.0	0.0
BX0	COMMISSION ON ARTS AND HUMANITIES	10.6	11.0	12.0	0.0	0.0	12.0	1.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	43.6	53.0	0.0	0.0	55.0	55.0	2.0
DH0	PUBLIC SERVICE COMMISSION	66.4	79.7	0.0	0.0	80.5	80.5	0.9
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	35.9	40.4	0.0	0.0	40.4	40.4	0.0
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	99.6	136.6	0.0	0.0	149.7	149.7	13.0
CT0	OFFICE OF CABLE TELEVISION	34.5	37.5	0.0	0.0	0.0	0.0	-37.5
	Total, Economic Development and Regulation	1,121.5	1,304.5	626.4	0.0	732.5	1,358.9	54.4
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	4,755.3	4,548.8	4,602.0	0.0	0.0	4,602.0	53.3
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,193.7	2,067.0	2,072.0	0.0	0.0	2,072.0	5.0
FL0	DEPARTMENT OF CORRECTIONS	893.9	935.2	910.2	0.0	25.0	935.2	0.0
FK0	D.C. NATIONAL GUARD	41.4	41.3	39.5	0.0	0.0	39.5	-1.8
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	18.2	16.5	26.5	0.0	0.0	26.5	10.0
FH0	OFFICE OF POLICE COMPLAINTS	22.6	23.3	23.3	0.0	0.0	23.3	0.0
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	9.7	10.0	10.0	0.0	0.0	10.0	0.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	61.9	70.0	73.0	0.0	0.0	73.0	3.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	62.9	69.6	69.3	0.0	0.0	69.3	-0.3
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	1.6	1.3	2.3	0.0	0.0	2.3	1.0
UC0	OFFICE OF UNIFIED COMMUNICATIONS	297.3	322.8	304.8	0.0	0.0	304.8	-18.0
FR0	DEPARTMENT OF FORENSIC SCIENCES	113.0	128.3	130.3	0.0	0.0	130.3	2.0
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	10.1	13.0	0.0	0.0	0.0	0.0	-13.0
FI0	CORRECTIONS INFORMATION COUNCIL	0.0	0.0	2.0	0.0	0.0	2.0	2.0
FO0	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0.0	0.0	13.0	0.0	0.0	13.0	13.0
	Total, Public Safety and Justice	8,481.5	8,246.8	8,278.0	0.0	25.0	8,303.0	56.2
Public Education System								
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	6,384.2	7,149.9	7,195.0	0.0	12.5	7,207.5	57.6
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	223.9	255.2	233.3	10.9	0.0	244.2	-11.0
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	0.0	0.0	1.0	0.0	0.0	1.0	1.0
CE0	DISTRICT OF COLUMBIA PUBLIC LIBRARY	582.2	591.1	591.1	0.0	0.0	591.1	0.0
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1.0	1.0	0.0	0.0	0.0	0.0	-1.0
GN0	NON-PUBLIC TUITION	18.6	17.0	18.0	0.0	0.0	18.0	1.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,477.6	1,509.5	1,396.0	0.0	0.0	1,396.0	-113.5

Government of the District of Columbia
FY 2016 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2014 Actuals - General Fund FTEs	FY 2015 Approved - General Fund FTEs	FY 2016 Proposed Local Funds FTEs	FY 2016 Proposed Dedicated Taxes FTEs	FY 2016 Proposed Other Funds FTEs	Total - FY 2016 Proposed General Fund FTEs	Change From FY 2015 Approved General Fund FTEs
GE0	D.C. STATE BOARD OF EDUCATION	14.3	18.0	18.0	0.0	0.0	18.0	0.0
GW0	DEPUTY MAYOR FOR EDUCATION	11.4	16.0	16.0	0.0	0.0	16.0	0.0
	Total, Public Education System	8,713.2	9,557.7	9,468.4	10.9	12.5	9,491.8	-65.9
Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	370.8	457.6	489.6	0.0	28.0	517.6	60.0
RL0	CHILD AND FAMILY SERVICES AGENCY	671.8	668.0	672.0	0.0	0.0	672.0	4.0
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,207.6	1,198.0	1,170.5	0.0	37.5	1,208.0	10.0
HC0	DEPARTMENT OF HEALTH	240.3	257.4	180.6	0.0	97.2	277.9	20.5
HA0	DEPARTMENT OF PARKS AND RECREATION	497.2	598.1	599.0	0.0	0.0	599.0	0.9
BY0	OFFICE ON AGING	30.5	33.0	34.0	0.0	0.0	34.0	1.0
HM0	OFFICE OF HUMAN RIGHTS	25.3	30.7	32.6	0.0	0.0	32.6	2.0
BZ0	OFFICE ON LATINO AFFAIRS	9.8	10.0	10.0	0.0	0.0	10.0	0.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	5.5	6.0	6.0	0.0	0.0	6.0	0.0
VA0	OFFICE OF VETERANS AFFAIRS	4.8	4.0	4.0	0.0	0.0	4.0	0.0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	548.9	554.5	557.5	0.0	0.0	557.5	3.0
JM0	DEPARTMENT ON DISABILITY SERVICES	203.8	210.6	210.6	0.0	0.0	210.6	0.0
HT0	DEPTARTMENT OF HEALTH CARE FINANCE	82.2	105.3	103.9	6.1	10.4	120.3	15.0
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	5.5	8.0	8.0	0.0	0.0	8.0	0.0
	Total, Human Support Services	3,903.9	4,141.1	4,078.3	6.1	173.1	4,257.5	116.3
Public Works								
KT0	DEPARTMENT OF PUBLIC WORKS	1,279.8	1,256.0	1,235.0	0.0	29.0	1,264.0	8.0
KA0	DEPARTMENT OF TRANSPORTATION	576.8	576.4	550.4	0.0	0.0	550.4	-26.0
KV0	DEPARTMENT OF MOTOR VEHICLES	230.8	267.0	223.0	0.0	45.0	268.0	1.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	180.0	236.8	111.3	0.0	134.8	246.0	9.2
TC0	D.C. TAXICAB COMMISSION	30.6	61.0	0.9	0.0	62.4	63.3	2.3
	Total, Public Works	2,298.0	2,397.2	2,120.6	0.0	271.2	2,391.7	-5.5
Financing and Other								
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0
Total General Fund		27,550.7	28,865.1	27,708.8	17.0	1,308.7	29,034.5	169.4

Numbers may not add due to rounding.

Government of the District of Columbia
FY 2016 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2016 Employment Authority by Type of Funding										
Agy Code	Agency Name	FY 2014 Actuals - Gross Funds FTEs	FY 2015 Approved Budget- Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2016 Proposed Budget - Gross Funds FTEs
Governmental Direction and Support														
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	182.1	189.5	189.5	0.0	0.0	189.5	0.0	0.0	0.0	0.0	189.5	0.0	189.5
AC0	OFFICE OF THE D.C. AUDITOR	28.4	31.0	31.0	0.0	0.0	31.0	0.0	0.0	0.0	0.0	31.0	0.0	31.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.6	2.5	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	2.5	0.0	2.5
AA0	OFFICE OF THE MAYOR	83.4	85.0	66.3	0.0	0.0	66.3	1.8	0.0	0.0	0.0	68.0	4.5	72.5
AH0	MAYOR'S OFFICE OF LEGAL COUNSEL	0.0	0.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
AI0	OFFICE OF THE SENIOR ADVISOR	0.0	0.0	34.5	0.0	6.0	40.5	0.0	0.0	0.0	0.0	40.5	0.0	40.5
BA0	OFFICE OF THE SECRETARY	25.3	30.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	25.9	28.0	56.0	0.0	3.0	59.0	0.0	0.0	0.0	0.0	59.0	0.0	59.0
EM0	DEPUTY MAYOR FOR GREATER ECONOMIC OPPORTUNITY	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0
RK0	OFFICE OF RISK MANAGEMENT	19.3	23.0	25.0	0.0	0.0	25.0	0.0	0.0	0.0	0.0	25.0	0.0	25.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	117.2	113.3	84.0	0.0	5.3	89.3	0.0	0.0	0.0	0.0	89.3	28.0	117.3
JR0	OFFICE OF DISABILITY RIGHTS	10.9	11.0	8.0	0.0	0.0	8.0	3.0	0.0	0.0	0.0	11.0	0.0	11.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	41.3	44.0	39.0	0.0	0.0	39.0	0.0	0.0	0.0	0.0	39.0	7.0	46.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	107.4	146.0	178.0	0.0	0.0	178.0	0.0	0.0	0.0	0.0	178.0	13.0	191.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	266.7	289.5	190.9	0.0	17.9	208.8	0.0	0.0	0.0	0.0	208.8	77.2	286.0
AF0	CONTRACT APPEALS BOARD	8.3	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AM0	DEPARTMENT OF GENERAL SERVICES	681.6	670.9	667.5	0.0	10.5	678.0	0.0	0.0	0.0	0.0	678.0	22.0	700.0
DL0	BOARD OF ELECTIONS	60.3	60.0	60.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
CJ0	OFFICE OF CAMPAIGN FINANCE	29.6	31.0	30.0	0.0	0.0	30.0	0.0	0.0	0.0	0.0	30.0	0.0	30.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	8.5	9.0	9.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	9.0	0.0	9.0
CH0	OFFICE OF EMPLOYEE APPEALS	14.3	14.0	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	14.0	0.0	14.0
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	10.8	13.0	13.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	13.0	0.0	13.0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	763.8	783.3	402.9	0.0	2.7	405.6	155.6	6.5	0.0	0.0	567.7	19.7	587.4
AR0	STATEHOOD INITIATIVE AGENCY	0.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
AD0	OFFICE OF THE INSPECTOR GENERAL	105.8	112.0	94.8	0.0	0.0	94.8	17.3	0.0	0.0	0.0	112.0	0.0	112.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	888.7	962.0	874.4	0.0	49.0	923.4	0.0	0.0	0.0	0.0	923.4	46.5	969.9
	Total, Governmental Direction and Support	3,482.1	3,659.0	3,097.1	0.0	94.4	3,191.5	177.6	6.5	0.0	0.0	3,375.7	217.9	3,593.5
Economic Development and Regulation														
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	67.2	84.0	70.9	0.0	9.0	79.9	2.3	0.0	0.0	0.0	82.2	3.8	86.0
BD0	OFFICE OF PLANNING	69.8	71.0	63.5	0.0	0.0	63.5	3.5	0.0	0.0	0.0	67.0	0.0	67.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	33.6	38.0	42.3	0.0	0.0	42.3	3.7	0.0	0.0	0.0	46.0	0.0	46.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	5.3	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CI0	OFFICE OF FILM, TELEVISION, AND ENTERTAINMENT	0.0	0.0	9.0	0.0	42.5	51.5	0.0	0.0	0.0	0.0	51.5	0.0	51.5
BJ0	OFFICE OF ZONING	19.3	19.0	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	19.0	0.0	19.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	136.4	159.0	48.0	0.0	0.0	48.0	48.0	0.0	0.0	0.0	96.0	75.0	171.0
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	467.1	564.0	193.6	0.0	143.5	337.1	249.9	0.0	0.0	0.0	587.0	0.0	587.0
DA0	REAL PROPERTY TAX APPEALS COMMISSION	10.4	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	290.2	348.0	141.0	0.0	212.0	353.0	0.0	0.0	0.0	0.0	353.0	0.0	353.0
CQ0	OFFICE OF THE TENANT ADVOCATE	14.5	16.0	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	16.0	0.0	16.0
BX0	COMMISSION ON ARTS AND HUMANITIES	18.6	19.0	12.0	0.0	0.0	12.0	7.0	0.0	0.0	0.0	19.0	0.0	19.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	43.6	53.0	0.0	0.0	55.0	55.0	0.0	0.0	0.0	0.0	55.0	0.0	55.0
DH0	PUBLIC SERVICE COMMISSION	68.0	82.6	0.0	0.0	80.5	80.5	3.1	0.0	0.0	0.0	83.6	0.0	83.6
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	35.9	40.4	0.0	0.0	40.4	40.4	0.0	0.0	0.0	0.0	40.4	0.0	40.4
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	105.6	136.6	0.0	0.0	149.7	149.7	0.0	0.0	0.0	0.0	149.7	0.0	149.7

Government of the District of Columbia
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Gross Funds

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CT0	OFFICE OF CABLE TELEVISION	34.5	37.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total, Economic Development and Regulation	1,419.8	1,685.2	626.4	0.0	732.5	1,358.9	317.5	0.0	0.0	0.0	1,676.5	78.8	1,755.2
Public Safety and Justice														
FA0	METROPOLITAN POLICE DEPARTMENT	4,804.5	4,568.0	4,602.0	0.0	0.0	4,602.0	13.0	0.0	0.0	0.0	4,615.0	9.0	4,624.0
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,215.9	2,097.0	2,072.0	0.0	0.0	2,072.0	0.0	0.0	0.0	0.0	2,072.0	0.0	2,072.0
FL0	DEPARTMENT OF CORRECTIONS	893.9	936.0	910.2	0.0	25.0	935.2	0.0	0.0	0.0	0.0	935.2	0.8	936.0
FK0	D.C. NATIONAL GUARD	94.3	126.0	39.5	0.0	0.0	39.5	87.5	0.0	0.0	0.0	127.0	0.0	127.0
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	67.4	79.0	26.5	0.0	0.0	26.5	65.5	0.0	0.0	0.0	92.0	0.0	92.0
DQ0	COMMISSION ON JUDICIAL DISABILITIES AND TENURE	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
DV0	JUDICIAL NOMINATION COMMISSION	1.8	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
FH0	OFFICE OF POLICE COMPLAINTS	22.6	23.3	23.3	0.0	0.0	23.3	0.0	0.0	0.0	0.0	23.3	0.0	23.3
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	9.7	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	61.9	70.0	73.0	0.0	0.0	73.0	0.0	0.0	0.0	0.0	73.0	0.0	73.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	70.9	77.6	69.3	0.0	0.0	69.3	0.0	0.0	0.0	0.0	69.3	8.0	77.3
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	15.5	17.0	2.3	0.0	0.0	2.3	14.1	0.0	0.0	0.0	16.4	0.6	17.0
UC0	OFFICE OF UNIFIED COMMUNICATIONS	303.2	328.8	304.8	0.0	0.0	304.8	0.0	0.0	0.0	0.0	304.8	6.0	310.8
FR0	DEPARTMENT OF FORENSIC SCIENCES	113.9	136.3	130.3	0.0	0.0	130.3	3.0	0.0	0.0	0.0	133.3	2.8	136.0
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	15.9	22.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI0	CORRECTIONS INFORMATION COUNCIL	0.0	0.0	2.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0
FO0	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0.0	0.0	13.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	13.0	0.0	13.0
	Total, Public Safety and Justice	8,693.3	8,494.9	8,278.0	0.0	25.0	8,303.0	187.1	0.0	0.0	0.0	8,490.1	27.2	8,517.3
Public Education System														
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	7,217.7	8,120.2	7,195.0	0.0	12.5	7,207.5	410.0	0.0	0.0	0.0	7,617.5	497.4	8,114.9
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	333.9	382.0	233.3	10.9	0.0	244.2	116.8	0.9	0.0	0.0	361.9	4.2	366.0
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	0.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
CE0	DISTRICT OF COLUMBIA PUBLIC LIBRARY	585.5	596.1	591.1	0.0	0.0	591.1	5.0	0.0	0.0	0.0	596.1	0.0	596.1
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GN0	NON-PUBLIC TUITION	18.6	17.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,477.6	1,509.5	1,396.0	0.0	0.0	1,396.0	0.0	0.0	0.0	0.0	1,396.0	0.0	1,396.0
GE0	DC STATE BOARD OF EDUCATION	14.3	18.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GW0	DEPUTY MAYOR FOR EDUCATION	11.4	16.0	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	16.0	0.0	16.0
	Total, Public Education System	9,660.1	10,659.8	9,468.4	10.9	12.5	9,491.8	531.8	0.9	0.0	0.0	10,024.5	501.6	10,526.1
Human Support Services														
JA0	DEPARTMENT OF HUMAN SERVICES	835.3	973.3	489.6	0.0	28.0	517.6	508.2	0.0	0.0	0.0	1,025.8	21.0	1,046.8
RL0	CHILD AND FAMILY SERVICES AGENCY	817.2	817.0	672.0	0.0	0.0	672.0	153.0	0.0	0.0	0.0	825.0	0.0	825.0
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,334.9	1,373.0	1,170.5	0.0	37.5	1,208.0	109.0	0.0	0.0	0.0	1,317.0	110.8	1,427.8
HC0	DEPARTMENT OF HEALTH	553.6	610.6	180.6	0.0	97.2	277.9	322.4	0.0	0.0	0.0	600.3	11.4	611.6
HA0	DEPARTMENT OF PARKS AND RECREATION	501.5	601.0	599.0	0.0	0.0	599.0	0.0	0.0	0.0	0.0	599.0	3.0	602.0
BY0	D.C. OFFICE ON AGING	51.8	63.0	34.0	0.0	0.0	34.0	10.0	0.0	0.0	0.0	44.0	17.0	61.0
HM0	OFFICE OF HUMAN RIGHTS	26.6	33.0	32.6	0.0	0.0	32.6	2.4	0.0	0.0	0.0	35.0	0.0	35.0
BZ0	OFFICE ON LATINO AFFAIRS	9.8	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	5.5	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
VA0	OFFICE OF VETERANS' AFFAIRS	4.8	4.0	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	0.0	4.0

Government of the District of Columbia
FY 2016 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2016 Employment Authority by Type of Funding										
Agy Code	Agency Name	FY 2014 Actuals - Gross Funds FTEs	FY 2015 Approved Budget - Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2016 Proposed Budget - Gross Funds FTEs
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	548.9	554.5	557.5	0.0	0.0	557.5	0.0	0.0	0.0	0.0	557.5	0.0	557.5
JM0	DEPARTMENT ON DISABILITY SERVICES	390.3	431.0	210.6	0.0	0.0	210.6	228.4	0.0	0.0	0.0	439.0	0.0	439.0
HT0	DEPARTMENT OF HEALTH CARE FINANCE	178.3	220.4	103.9	6.1	10.4	120.3	130.7	0.0	0.0	0.0	251.1	0.0	251.1
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	5.5	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
	Total, Human Support Services	5,263.9	5,704.8	4,078.3	6.1	173.1	4,257.5	1,464.1	0.0	0.0	0.0	5,721.6	163.1	5,884.7
Public Works														
KT0	DEPARTMENT OF PUBLIC WORKS	1,424.3	1,414.0	1,235.0	0.0	29.0	1,264.0	0.0	0.0	0.0	0.0	1,264.0	158.0	1,422.0
KA0	DEPARTMENT OF TRANSPORTATION	576.8	576.4	550.4	0.0	0.0	550.4	0.0	0.0	0.0	0.0	550.4	0.0	550.4
KV0	DEPARTMENT OF MOTOR VEHICLES	230.8	269.0	223.0	0.0	45.0	268.0	0.0	0.0	0.0	0.0	268.0	2.0	270.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	257.1	351.5	111.3	0.0	134.8	246.0	110.8	0.0	0.0	0.0	356.8	13.3	370.1
TC0	D.C. TAXICAB COMMISSION	30.6	61.0	0.9	0.0	62.4	63.3	0.0	0.0	0.0	0.0	63.3	0.7	64.0
	Total, Public Works	2,519.6	2,671.9	2,120.6	0.0	271.2	2,391.7	110.8	0.0	0.0	0.0	2,502.5	174.0	2,676.5
Financing and Other														
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0
	Total General Operating Funds	31,038.7	32,915.6	27,708.8	17.0	1,308.7	29,034.5	2,788.9	7.4	0.0	0.0	31,830.8	1,162.6	32,993.3
Enterprise and Other Funds														
DC0	D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD	64.7	76.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	73.5	73.5	0.0	73.5
DY0	D.C. RETIREMENT BOARD	50.0	57.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	62.6	62.6	0.0	62.6
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	948.4	948.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	968.4	968.4	0.0	968.4
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	38.2	54.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	73.0	73.0	0.0	73.0
	Total, Enterprise and Other Funds	1,101.4	1,136.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,177.5	1,177.5	0.0	1,177.5
	Grand Total, DISTRICT GOVERNMENT	32,140.1	34,051.6	27,708.8	17.0	1,308.7	29,034.5	2,788.9	7.4	0.0	1,177.5	33,008.3	1,162.6	34,170.8

Numbers may not add due to rounding.

FY 2016 Budget Request Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt the request of the District of Columbia government for appropriation and authorization for the fiscal year ending September 30, 2016.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2016 Budget Request Act of 2015".

Sec. 2. The Council of the District of Columbia approves the following expenditure levels and appropriation language for the government of the District of Columbia for the fiscal year ending September 30, 2016.

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

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, $274,401,000, to be allocated as follows: for the District of Columbia Court of Appeals, $14,192,000, of which not to exceed $2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, $123,638,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Court System, $73,981,000, of which not to exceed $2,500 is for official reception and representation expenses; and $62,590,000, to remain available until September 30, 2017, 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 facilities condition assessment: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $6,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $49,890,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

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, $40,000,000, to remain available until expended: Provided, That such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out-of-State tuition at public institutions of higher education, or to pay up to $2,500 each year at eligible private institutions of higher education: Provided further, That the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students and such other factors as may be authorized: Provided further, That the District of Columbia government shall maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the Program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year: Provided further, That the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program: Provided further, That the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and the purpose therefor.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, $43,200,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112–10), to be allocated as follows: for the District of Columbia Public Schools, $20,000,000 to improve public school education in the District of Columbia; for the State Education Office, $20,000,000 to expand quality public charter schools in the District of Columbia; Provided, That within funds provided for opportunity scholarships $3,200,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of the Act.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, $24,300,000, 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 percent match for this payment.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $1,900,000, 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, 2017, to the Commission on Judicial Disabilities and Tenure, $295,000, and for the Judicial Nomination Commission, $270,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $435,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR CLIMATE RISK MANAGEMENT

For a Federal payment to the District of Columbia for development of a climate change adaptation plan to identify climate risks to the District of Columbia, vulnerabilities, and mitigation options, $750,000.

FEDERAL PAYMENT FOR DC SOLAR POWER INITIATIVE

For a Federal payment to the District of Columbia for the expansion of the D.C. Department of Environment's EnergySmart D.C. Solar Initiative, $1,000,000.

FEDERAL PAYMENT FOR ST. ELIZABETHS EAST CAMPUS DEVELOPMENT

For a Federal payment to the District of Columbia for establishment of the St. Elizabeths Research and Development Innovation Center on the East Campus of the St. Elizabeths campus in Washington, D.C., $9,800,000.

FEDERAL PAYMENT FOR PERMANENT SUPPORTIVE HOUSING

For a Federal payment to the District of Columbia for construction of new transitional housing units for homeless families in the District of Columbia, $6,000,000.

FEDERAL PAYMENT FOR ARTS AND CULTURAL AFFAIRS GRANTS

For a Federal payment to the District of Columbia Commission on Arts and Humanities for competitive grants for general operating support for District-based organizations whose primary function is the exhibition or presentation of, or training in, fine arts and humanities in the District of Columbia, $1,000,000.

FEDERAL PAYMENT FOR MASS TRANSIT INNOVATION PLAN

For a Federal payment to the Washington Metropolitan Area Transit Authority to fund a strategic plan for regional mass transit innovation, $1,000,000.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $5,000,000.

FEDERAL PAYMENT FOR 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, 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 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 2016 under this heading shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $12,947,957,000 (of which $7,327,736,000 shall be from local funds (including $312,498,000 from dedicated taxes), $983,019,000 shall be from Federal grant funds, $2,141,370,000 from Medicaid payments, $583,385,000 shall be from other funds, and $1,501,000 shall be from private funds, and $116,350,000 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) $1,794,596,000 shall be from enterprise and other funds; 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 $807,210,000; in addition, for capital construction projects, an increase of $1,772,734,000, of which $1,446,326,000 shall be from local funds, $104,880,000 from the Local Transportation Fund, $6,000,000 from Federal Payment funds, $11,693,000 from the District of Columbia Highway Trust Fund, and $203,835,000 from Federal grant funds, and a rescission of $730,968,000, of which $643,039,000 is from local funds, $12,500,000 is from private grant funds,$16,208,000 from the Local Transportation Fund, $16,545,000 from the District of Columbia Highway Trust Fund, and $42,676,000 from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of

$1,041,766,000, to remain available until expended; provided further, that the amounts provided under this heading are to be available, allocated, and expended as proposed under this title and Title III of this Act, at the rate set forth under "District of Columbia Funds Division of Expenses" as included in the Fiscal Year 2016 Proposed Budget and Financial Plan submitted to the Congress by the District of Columbia; provided further, that, notwithstanding any other provision of law, upon the first enactment of the District's budget request under this Act, through September 30, 2016, during a period in which there is an absence of a federal appropriations act authorizing the expenditure of local funds, the District of Columbia is authorized to obligate and expend local funds for programs and activities at the rate set forth in this Act and to approve and execute reprogramming requests of local funds pursuant to section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-204.46); 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 2016; 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, $798,611,000 (including $699,299,000 from local funds, $29,259,000 from Federal grant funds, $69,645,000 from other funds, and $408,000 from private funds): provided, that there are appropriated such additional 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, to be allocated as follows:

(1) Council of the District of Columbia. –$22,321,000 from local funds; provided, that not to exceed $25,000 shall be available for the Chairman from this appropriation for official reception and representation expenses and for purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided, that all funds deposited into the Council Technology Projects Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Office of the District of Columbia Auditor. – $4,340,000 from local funds;

(3) Advisory Neighborhood Commissions. – $927,000 from local funds; provided, that all funds deposited into the Agency Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) Uniform Law Commission. – $50,000 from local funds;

(5) Office of the Mayor. – $11,031,000 (including $7,745,000 from local funds and $3,286,000 from Federal grant funds); provided, that not to exceed $25,000 shall be available for the Mayor for official reception and representation expenses; provided further, all interest earned 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 retained in the Fund without reversion to the General Fund and shall be available to the District of Columbia for the purposes of the Fund until expended;

(6) Mayor's Office of Legal Counsel. – $1,596,000 from local funds;

(7) Office of the Senior Advisor. – $5,356,000 (including $3,856,000 from local funds and $1,500,000 from other funds) provided that all funds deposited into the Emancipation Day Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(8) Office of the City Administrator. –$7,266,000 (including $6,975,000 from local funds and $291,000 from other funds); provided, that not to exceed $10,600 shall be available for the City Administrator for official reception and representation expenses;

(9) Deputy Mayor for Greater Economic Opportunity. – $698,000 from local funds;

(10) D.C. Office of Risk Management. – $2,923,000 from local funds;

(11) D.C. Department of Human Resources. – $8,676,000 (including $8,224,000 from local funds and $452,000 from other funds);

(12) Office of Disability Rights. – $1,606,000 (including $1,070,000 from local funds and $536,000 from Federal grant funds);

(13) Captive Insurance Agency. –$1,489,000 (including $1,422,000 from local funds and $67,000 from other funds); provided that all funds deposited into the Agency Fund (Free Standing Clinics/Insurance) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Captive Insurance Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(14) Office of Finance and Resource Management. –$21,883,000 (including $21,582,000 from local funds and $301,000 from other funds);

(15) Office of Contracting and Procurement. – $21,343,000 (including $20,968,000 from local funds and $375,000 from other funds);

(16) Office of the Chief Technology Officer. – $75,562,000 (including $61,299,000 from local funds, $114,000 from Federal grant funds, and $14,149,000 from other funds); provided, that all funds deposited into the D.C. Net Service Support Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(17) Department of General Services. – $334,003,000 (including $327,627,000 from local funds and $6,376,000 from other funds); provided, that all funds deposited into the Eastern Market Enterprise Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(18) Contract Appeals Board. – $1,449,000 from local funds;

(19) Board of Elections. – $7,390,000 from local funds;

(20) Office of Campaign Finance. – $2,677,000 from local funds; provided, that all funds deposited into the Special Purpose Revenue fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(21) Public Employee Relations Board. – $1,249,000 from local funds;

(22) Office of Employee Appeals. – $1,627,000 from local funds;

(23) Metropolitan Washington Council of Governments. –$472,000 from local funds;

(24) Office of the Attorney General for the District of Columbia. – $80,805,000 (including $56,371,000 from local funds, $22,177,000 from Federal grant funds, $1,849,000 from other funds, and $408,000 from private funds); provided, that all funds deposited into the Child SPT - TANF/AFDC Collections Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Child SPT -Reimbursements and Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Child SPT - Interest Income Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nuisance Abatement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(25) D.C. Board of Ethics and Government Accountability. – $1,564,000 (including $1,474,000 from local funds and $90,000 from other funds); provided, that all funds deposited into the Lobbyist Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Ethics and Accountability Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(26) Statehood Initiatives Agency. – $230,000 from local funds;

(27) Office of the Inspector General. – $17,215,000 (including $14,595,000 from local funds and $2,620,000 from Federal grant funds); and

(28) Office of the Chief Financial Officer. – $162,865,000 (including $118,144,000 from local funds, $525,000 from Federal grant funds and $44,196,000 from other funds); provided, that not to exceed $10,600 shall be available for the Chief Financial Officer for official reception and representation expenses; provided further, that amounts appropriated by this Act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; provided further, that all funds deposited into the OFT Central Collection Unit Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Recorder of Deeds Surcharge Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $534,865,000 (including $243,384,000 from local funds (including $1,170,000 from dedicated taxes), $100,370,000 from Federal grant funds, $179,963,000 from other funds, $348,000 from private funds, $9,800,000 from funds previously appropriated from this Act under the heading “Federal Payment for St. Elizabeths East Campus Development”) and $1,000,000 from funds previously appropriated from this Act under the heading “Federal Payment for Arts and Cultural Affairs Grants”), to be allocated as follows:

(1) Office of the Deputy Mayor for Planning and Economic Development. – $45,722,000 (including $14,500,000 from local funds, $2,594,000 from Federal grant funds, and $18,827,000 from other funds, and $9,800,000 from funds previously appropriated from this Act under the heading "Federal Payment for St. Elizabeths East Campus Development"); provided, that all funds deposited into the Industrial Revenue Bond program are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the H Street Retail Priority Area Grant Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Soccer Stadium Financing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Office of Planning. – $9,802,000 (including $8,852,000 from local funds, $525,000 from Federal grant funds, $100,000 from other funds, and $325,000 from private funds); provided, that all funds deposited into the Historic Landmark and Historic District Filing Fees (Local) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Historical Landmark and Historic District Filing Fees (O-Type) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(3) Department of Small and Local Business Development. –$9,428,000 (including $8,732,000 from local funds and $696,000 from Federal grant funds); provided, that all funds deposited into the Small Business Capital Access Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Streetscape Loan Relief Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) Office of Film, Television and Entertainment. – $12,323,000 (including $2,127,000 from local funds and $10,196,000 from other funds) provided, that all funds deposited into the DC Film Incentive Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Cable Franchise Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) Office of Zoning. – $2,781,000 from local funds;

(6) Department of Housing and Community Development. – $61,798,000 (including $12,695,000 from local funds, $47,057,000 from Federal grant funds, and $2,046,000 from other funds); provided, that all funds deposited into the CU 1&2 Affordable Housing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DHCD Unified Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Land Acquisition for Housing Development Opportunities (LAHDO) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the RLF Escrow Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Rehab Repay Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Home Again Revolving Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the HPAP - Repay Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(7) Department of Employment Services. – $143,552,000 (including $56,548,000 from local funds, $48,379,000 from Federal grant funds, $38,624,000 from other funds, and $1,000 from private funds); provided, that all funds deposited into the Workers' Compensation Administration Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the UI Administrative Assessment Tax Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the UI Interest/Penalties Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Workers' Compensation Special Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Reed Act Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(8) Real Property Tax Appeals Commission. – $1,636,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. – $43,764,000 (including $14,804,000 from local funds and $28,959,000 from other funds); provided, that all funds deposited into the Basic Business License Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Green Building Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the R-E Guar. & Educ. Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nuisance Abatement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the OPLA – Special Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Engineers Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Corporate Recordation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(10) Office of the Tenant Advocate. – $2,585,000 from local funds;

(11) D.C. Commission on the Arts and Humanities. – $16,880,000 (including $14,696,000 from local funds, $684,000 from Federal grant funds, $500,000 from other funds, and $1,000,000 from funds previously appropriated from this Act, under the heading "Federal Payment for Arts and Cultural Affairs Grants", to fund competitively awarded grants for nonprofit fine and performing arts organizations based in and primarily serving the District); provided, that all funds deposited into the Special Purpose Revenue Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(12) Alcoholic Beverage Regulation Administration. – $8,142,000 (including $1,170,000 from local funds (including $1,170,000 from dedicated taxes and $6,972,000 from other funds); provided, that all funds deposited into the ABC - Import And Class License Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(13) Public Service Commission. – $13,186,000 (including $435,000 from Federal grant funds, $12,729,000 from other funds, and $22,000 from private funds); provided, that all funds deposited into the Operating - Utility Assessment Fund are, without regard to fiscal

year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the PJM Settlement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(14) Office of the People's Counsel. – $7,398,000 from other funds; provided, that all funds deposited into the Advocate for Consumers Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(15) Department of Insurance, Securities, and Banking. – $25,610,000 from other funds; provided, that all funds deposited into the Foreclosure Mediation Fund (Temporary) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Insurance Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the HMO Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Foreclosure Mediation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Capital Access Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(16) Housing Authority Subsidy. – $52,078,000 from local funds;

(17) Housing Production Trust Fund Subsidy. – $50,179,000 from local funds; and

(18) Business Improvement Districts Transfer. – $28,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, $1,295,583,000 (including $1,088,503,000 from local funds, $147,445,000 from Federal grant funds, $60,000 from Medicaid payments, $56,676,000 from other funds, $435,000 from funds previously appropriated in this Act under the heading "Federal Payment for the District of Columbia National Guard", $1,900,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council", and $565,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions"), to be allocated as follows:

(1) Metropolitan Police Department. – $513,633,000 (including $502,633,000 from local funds, $3,066,000 from Federal grant funds, $7,934,000 from other funds); provided, that all funds deposited into the Asset Forfeiture Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Fire and Emergency Medical Services Department. – $234,143,000 (including $232,623,000 from local funds, and $1,520,000 from other funds);

(3) Police Officers' and Firefighters' Retirement System. – $136,115,000 from local funds;

(4) Department of Corrections. – $152,020,000 (including $123,463,000 from local funds, and $28,557,000 from other funds); provided, that all funds deposited into the Correction Trustee Reimbursement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Welfare Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Correction Reimbursement-Juveniles Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) District of Columbia National Guard. – $13,317,000 (including $5,026,000 from local funds, $7,855,000 from Federal grant funds, and $435,000 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. – $132,744,000 (including $4,552,000 from local funds and $128,192,000 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. – $270,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions";

(9) Office of Police Complaints. – $2,292,000 from local funds;

(10) District of Columbia Sentencing and Criminal Code Revision Commission. – $1,526,000 from local funds;

(11) Office of the Chief Medical Examiner. – $10,501,000 from local funds;

(12) Office of Administrative Hearings. – $8,704,000 (including $8,644,000 from local funds and $60,000 from Medicaid payments);

(13) Criminal Justice Coordinating Council. – $2,439,000 (including $539,000 from local funds, and $1,900,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council");

(14) Office of Unified Communications. – $45,168,000 (including $28,197,000 from local funds, and $16,971,000 from other funds); provided, that all funds deposited into the 911 & 311 Assessments Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Prepaid Wireless 911 Charges Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(15) Department of Forensic Sciences. – $15,074,000 (including $14,614,000 from local funds and $460,000 from Federal grant funds);

(16) Corrections Information Council. – $231,000 from local funds; and;

(17) Office of Victim Services and Justice Grants. – $27,111,000 (including $17,547,000 from local funds, $7,871,000 from Federal grant funds, and $1,693,000 from other funds) provided further, that not less than $200,000 shall be available to fund the District of Columbia Poverty Lawyer Loan Assistance Program, established by the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1701.01 et seq.); provided, that $4,078,000 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents; provided further, that $1,000,000 shall be transferred to the Community-based Violence Reduction Fund, established by section 3014 of the Fiscal Year 2009 Budget Support Act of

2008, effective August 16, 2008 (D.C. Law 17-219; D.C. Official Code § 1-325.121), for use by the Justice Grants Administration for the purpose of providing grants for the development of programs to intervene with children who are chronically truant; provided further, that all funds deposited into the Crime Victims Assistance Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Domestic Violence Shelter & Transitional Housing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Community Based Violence Reduction Fund (The Truancy Fund) are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national-defense education programs, $2,225,104,000 (including $1,883,597,000 from local funds (including $4,306,000 from Dedicated Taxes), $244,707,000 from Federal grant funds, $16,669,000 from other funds, $132,000 from private funds, $40,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Resident Tuition Support", and $40,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for School Improvement"), to be allocated as follows:

(1) District of Columbia Public Schools. – $784,662,000 (including $726,294,000 from local funds, $31,230,000 from Federal grant funds, $7,138,000 from other funds, and $20,000,000 from funds previously appropriated in the 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 at any District public elementary or secondary school during fiscal year 2016 unless the nonresident pays tuition to the District at a rate that covers 100 percent of the costs incurred by the District 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 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, 2015, an amount equal to 10 percent 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 2016 (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, 2016; provided further, that all funds deposited into the E-Rate Education Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the ROTC Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DHHS Afterschool Program-Copayment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the At-Risk Supplemental Allocation Preservation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Teachers' Retirement System. – $44,469,000 from local funds;

(3) Office of the State Superintendent of Education. – $409,914,000 (including $136,262,000 from local funds (including $4,306,000 from Dedicated Taxes), $212,558,000 from Federal grant funds, $991,000 from other funds, $104,000 from private funds, $40,000,000 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 the Act under the heading "Federal Payment for School Improvement"); 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, 2016, 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 all funds deposited into the Blackman and Jones Consent Decree Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Charter School Credit Enhancement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Student Residency Verification Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the State Athletic Acts Program & Office Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Community Schools Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) District of Columbia Public Charter Schools. – $682,666,000 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, $230,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6)of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2015, an amount equal to 30 percent 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 2016 (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, 2016; 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 Account. – $67,433,000 from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2016, 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, 2015, an amount equal to 10 percent 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 2016 (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, 2016; provided further, that not to exceed $10,600 for the President of the University of the District of Columbia shall be available for official reception and representation expenses;

(6) District of Columbia Public Library. – $55,634,000 (including $54,175,000 from local funds, $919,000 from Federal grant funds, and $540,000 from other funds); provided, that not to exceed $8,500 for the Public Librarian shall be available for official reception and representation expenses; provided further, that all funds deposited into the Copies and Printing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SLD E-Rate Reimbursement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Library Collections Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(7) District of Columbia Public Charter School Board. – $8,000,000 from other funds;

(8) Non-Public Tuition. – $74,415,000 from local funds;

(9) Special Education Transportation. – $93,805,000 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, 2015, an amount equal to 10 percent 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 2016 (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, 2016; provided further, that amounts appropriated under this heading may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) D.C. State Board of Education. – $1,105,000 (including $1,076,000 from local funds and $28,000 from private funds); and

(11) Office of the Deputy Mayor for Education. – $3,001,000 from local funds.

HUMAN SUPPORT SERVICES

Human support services, $4,441,995,000 (including $1,852,160,000 from local funds (including $83,199,000 from dedicated taxes), $408,452,000 from Federal grant funds, $2,141,310,000 from Medicaid payments, $34,459,000 from other funds, $613,000 from private funds, $6,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Permanent Supportive Housing,” and $5,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Testing and Treatment of HIV/AIDS”); to be allocated as follows;

(1) Department of Human Services. – $456,031,000 (including $266,482,000 from local funds, $170,551,000 from Federal grant funds, $15,798,000 from Medicaid payments, and $3,200,000 from other funds), and $6,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Permanent Supportive Housing,"; provided, that all funds deposited into the SSI Payback Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Child and Family Services Agency. – $233,968,000 (including $164,149,000 from local funds, $68,559,000 from Federal grant funds, $1,200,000 from other funds, and $59,000 from private funds);

(3) Department of Behavioral Health. – $252,531,000 (including $226,856,000 from local funds, $17,411,000 from Federal grant funds, $3,471,000 from Medicaid payments, $4,251,000 from other funds, and $544,000 from private funds); provided, that all funds deposited into the APRA - Choice in Drug Treatment (HCSN) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; in addition to the funds otherwise appropriated under this Act, the Department of Behavioral Health may expend any funds that are or were paid by the United States Virgin Islands to the District in fiscal year 2015 or fiscal year 2016 to compensate the District for care previously provided by the District to patients at the St. Elizabeths hospital and are not otherwise appropriated under this Act; provided, that the availability of the funds is certified by the Chief Financial Officer before any expenditure; provided further, that the funds shall be expended in a manner determined by the Director of the Department of Behavioral Health;

(4) Department of Health. –$208,096,000 (including $75,182,000 from local funds, $114,619,000 from Federal grant funds, $13,295,000 from other funds, and $5,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Testing and Treatment of HIV/AIDS"); provided, that all funds deposited into the Health Professional Recruitment Fund (Medical Loan Repayment) are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Medicine Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Pharmacy Protection Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SHPDA Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Civic Monetary Penalties Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SHPDA Admission Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the ICF/MR Fees & Fines are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Human Services Facility Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Communicable and Chronic Disease Prevention and Treatment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) Department of Parks and Recreation. – $41,778,000 (including $39,237,000 from local funds and $2,541,000 from other funds);

(6) D.C. Office on Aging. – $38,884,000 (including $31,069,000 from local funds and $7,815,000 from Federal grant funds);

(7) Unemployment Compensation Fund. – $6,887,000 from local funds;

(8) Employees' Compensation Fund. – $20,221,000 from local funds; provided, that all funds deposited into the Worker's Compensation Rev-Settlement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Agency Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(9) Office of Human Rights. – $3,718,000 (including $3,451,000 from local funds and $267,000 from Federal grant funds);

(10) Office on Latino Affairs. – $2,782,000 from local funds;

(11) Children and Youth Investment Collaborative. – $3,000,000 from local funds;

(12) Office of Asian and Pacific Islander Affairs. – $835,000 from local funds;

(13) Office of Veterans' Affairs. – $419,000 (including $414,000 from local funds and $5,000 from other funds); provided, that all funds deposited into the Office of Veterans Affairs Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(14) Department of Youth Rehabilitation Services. – $106,019,000 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 of Disability Services. – $162,374,000 (including $117,625,000 from local funds, $28,230,000 from Federal grant funds, $9,146,000 from Medicaid payments, $7,363,000 from other funds, and $10,000 from private funds,); provided that all funds deposited into the Randolph Shepherd Unassigned Facilities Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Cost of Care-Non-Medicaid Clients Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(16) Department of Health Care Finance. –$2,873,448,000 (including $756,947,000 from local funds (including $53,585,000 from dedicated taxes), $1,000,000 from Federal grant funds, $2,112,896,000 from Medicaid payments, and $2,605,000 from other funds); provided, that all funds deposited into the Healthy DC Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nursing Homes Quality of Care Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Stevie Sellow's Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Medicaid Collections-3rd Party Liability Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Bill Of Rights (Grievance and Appeals) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(17) D.C. Health Benefit Exchange Subsidy. – $29,614,000 in local funds (including $29,614,000 in dedicated taxes); and

(18) Deputy Mayor for Health and Human Services. – $1,391,000 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, $768,921,000 (including $580,337,000 from local funds (including $76,548,000 from dedicated taxes), $34,524,000 from Federal grant funds, $151,310,000 from other funds, $750,000 from funds previously appropriated in this Act under the heading "Federal Payment for Climate Risk Management," $1,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for DC Solar Power Initiative," and $1,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Mass Transit Innovation Plan," and), to be allocated as follows:

(1) Department of Public Works. – $130,951,000 (including $123,276,000 from local funds and $7,675,000 from other funds); provided, that all funds deposited into the Solid Waste Disposal Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Super Can Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Department of Transportation. – $111,416,000 (including $82,765,000 from local funds, $7,945,000 from Federal grant funds, and $20,706,000 from other funds); provided, that all funds deposited into the Bicycle Sharing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Performance Parking Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Tree Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DDOT Enterprise Fund-Non Tax Revenues Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Sustainable Transportation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that, in addition, there are appropriated any amounts received, or to be received, from the Potomac Electric Power Company, or any of its related companies, successors or assigns, for the purpose of paying or reimbursing the District Department of Transportation for the costs of designing, constructing, acquiring and installing facilities, infrastructure and equipment for use and ownership by the Potomac Electric Power Company, or any of its related companies, successors or assigns, related to or associated with the undergrounding of electric transmission lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the general Fund of the District of Columbia at the end of a fiscal year, but shall be continually available until expended for the designated purposes; provided further, that all funds deposited into the Vision Zero Pedestrian and Bicycle Safety Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(3) Department of Motor Vehicles. – $38,605,000 (including $28,591,000 from local funds and $10,014,000 from other funds); provided, that all funds deposited into the Motor

Vehicle Inspection Station Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) District Department of the Environment. – $106,210,000 (including $17,074,000 from local funds, $26,579,000 from Federal grant funds, $60,807,000 from other funds, and $750,000 from funds previously appropriated in this Act under the heading "Federal Payment for Climate Risk Management; and $1,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for DC Solar Power Initiative"); provided, that all funds deposited into the Storm Water Permit Review Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, all funds deposited into the Sustainable Energy Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Brownfield Revitalization Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Anacostia River Clean Up Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Wetlands Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Energy Assistance Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Lust Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Soil Erosion/Sediment Control Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DC Municipal Aggregation Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Fishing License Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Renewable Energy Development Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Special Energy Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Air Quality Construction Permits Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the WASA Utility Discount Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) D.C. Taxicab Commission. – $8,399,000 (including $1,100,000 from local funds, and $7,299,000 from other funds); provided, that all funds deposited into the Taxicab Assessment Act Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Public Vehicles for Hire Consumer Service Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(6) Washington Metropolitan Area Transit Commission. – $127,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. – $373,213,000 (including $327,405,000 from local funds (including $76,548,000 from dedicated taxes), $44,808,000 from other funds), and $1,000,000 from funds previously appropriated in this Act under the heading

"Federal Payment for Mass Transit Innovation Plan"; provided, that all funds deposited into the Dedicated Taxes Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Parking Meter WMATA Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

FINANCING AND OTHER

Financing and Other, $1,088,281,000 (including $980,456,000 from local funds (including $147,275,000 from dedicated taxes), $18,262,000 from Federal grant funds, $74,663,000 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. – $616,723,000 (including $593,347,000 from local funds, $18,262,000 from Federal grant funds, and $5,114,000 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) Repayment of Interest on Short-Term Borrowings. – $5,000,000 from local funds for payment of interest on short-term borrowing;

(3) Debt Service - Issuance Costs. – for the payment of debt service issuance costs, $6,000,000 from local funds;

(4) 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), $14,276,000 from local funds;

(5) Repayment of Revenue Bonds. – for the repayment of revenue bonds, $7,832,000 from local funds (including $7,832,000 from dedicated taxes);

(6) Settlements and Judgments. – for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government, $21,292,000 from local funds; provided, that this appropriation shall not be construed as modifying or affecting the provisions of section 101 of this Act;

(7) John A. Wilson Building Fund. – for expenses associated with the John A. Wilson building, $4,745,000 from local funds;

(8) Workforce Investments. – for workforce investments, $17,815,000 from local funds; provided, that all funds deposited into the CU 1&2 Compensation and Class Reform Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(9) Non-Departmental. – to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget, $21,036,000 (including $2,504,000 from local funds and $18,532,000 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 Fund. – $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) Master Equipment Lease/Purchase Program. – $48,413,000 from local funds;

(12) Pay-As-You-Go Capital Fund. – in lieu of capital financing, $72,291,000 (including $21,274,000 from local funds and $51,017,000 from other funds) to be transferred to the Capital Fund;

(13) District Retiree Health Contribution. – for a District Retiree Health Contribution, $95,400,000 from local funds;

(14) Highway Trust Fund Transfer. – $22,504,000 (including $22,504,000 from local funds (including $22,504,000 from dedicated taxes)); and

(15) Convention Center Transfer. – $120,054,000 from local funds (including $116,939,000 from dedicated taxes).

REVISED REVENUE ESTIMATE CONTINGENCY PRIORITY

If the Chief Financial Officer of the District of Columbia certifies through a revised revenue estimate in June 2015 that up to $55,100,000 in excess revenue is available from local funds, up to $18,200,000 is appropriated for obligation and expenditure by the District in accordance with acts enacted by the Council, which shall specify the use and amount for each obligation and expenditure. Such acts shall not be considered a supplemental budget act as defined in section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-204.46), and any obligations and expenditures may be authorized immediately upon enactment of such acts.

ENTERPRISE AND OTHER FUNDS

The amount of $1,794,596,000 from enterprise and other funds, shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the District may increase its General Fund budget authority as needed to transfer all such revenues, pursuant to local law, to the Highway Trust Fund, the Washington Convention Center, and the Washington Metropolitan Transit Authority.

DISTRICT OF COLUMBIA 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 District of Columbia Water and Sewer Authority, $541,605,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, $3,218,789,000, to be distributed as follows: $365,127,000, for the Sanitary Sewer System; $676,912,000 for the Water Treatment System; $545,245,000 for the Water Distribution System, $1,352,530,000 for the Combined Sewer Overflow Program; $99,116,000 for the Washington Aqueduct; $10,329,000 for the Stormwater Program; and $169,530,000 for the capital equipment program; in addition, $24,300,000 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, $62,728,000 from enterprise and other funds.

D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD

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; codified in scattered cites in the D.C. Official Code), $220,000,000 from enterprise and 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), $32,302,000 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 Congress and the Mayor 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 AND SPORTS AUTHORITY

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, $129,670,000 from enterprise and other funds.

HOUSING FINANCE AGENCY

For the Housing Finance Agency, $10,798,000 from enterprise and other funds.

UNIVERSITY OF THE DISTRICT OF COLUMBIA

For the University of the District of Columbia, $150,459,000 from enterprise and other funds; provided, that these funds shall not revert to 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, without regard to fiscal year limitation.

D.C. PUBLIC LIBRARY AGENCY TRUST FUND

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

UNEMPLOYMENT INSURANCE TRUST FUND

For the Unemployment Insurance Trust Fund, $235,000,000 from enterprise and other funds.

HOUSING PRODUCTION TRUST FUND

For the Housing Production Trust Fund, $100,000,000 from enterprise and other funds; provided, that all funds deposited into the Housing Production Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

TAX INCREMENT FINANCING (TIF) PROGRAM

For Tax Increment Financing, $64,256,000 from enterprise and other funds.

BALLPARK REVENUE FUND

For the Ballpark Revenue Fund, $67,507,000 from enterprise and other funds.

REPAYMENT OF PILOT FINANCING

For Repayment of Payment in Lieu of Taxes Financing, $18,741,000 from enterprise and other funds.

NOT-FOR-PROFIT HOSPITAL CORPORATION

For the Not-For-Profit Hospital Corporation, $129,000,000 from enterprise and other funds.

HEALTH BENEFIT EXCHANGE AUTHORITY

For the District of Columbia Health Benefit Exchange Authority, $32,513,000 from enterprise and other funds.

CASH FLOW RESERVE FUND

All funds deposited into the Cash Flow Reserve Fund, established pursuant to D.C. Official Code § 47-392.02, are without regard to fiscal year, authorized for expenditure and shall remain available until expended.

FISCAL STABILIZATION RESERVE ACCOUNT FUND

All funds deposited into the Fiscal Stabilization Reserve Account Fund, established pursuant to D.C. Official Code § 47-392.02, are without regard to fiscal year, authorized for expenditure and shall remain available until expended.

CAPITAL OUTLAY

For capital construction projects, an increase of $1,772,734,000, of which $1,446,326,000 shall be from local funds, $104,880,000 from the Local Transportation Fund, $6,000,000 from Federal Payment funds, $11,693,000 from the District of Columbia Highway Trust Fund, and $203,835,000 from Federal grant funds, and a rescission of $730,968,000, of which $643,039,000 is from local funds, $12,500,000 is from private grant funds, $16,208,000 from the Local Transportation Fund, $16,545,000 from the District of Columbia Highway Trust Fund, and $42,676,000 from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $1,041,766,000; to remain available until expended; in addition, provided, that all funds provided by this appropriation title shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this heading may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

TITLE IV--GENERAL PROVISIONS

Sec. 101. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

Sec. 102.The District of Columbia government is authorized to approve reprogramming and transfer requests of local funds under this Act through November 7, 2016.

Sec. 103. (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.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

Sec. 104. Except as otherwise provided in this section, none of the funds made available by this Act or by any other act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—

(1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or a District of Columbia government employee as may otherwise be designated by the Chief of Police;

(2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Fire Chief;

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Director;

(4) the Mayor of the District of Columbia; and

(5) the Chairman of the Council of the District of Columbia.

Sec. 105. (a) During Fiscal Year 2017, and for each succeeding fiscal year, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in an enacted Budget Request Act as submitted to Congress (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of the fiscal year for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of the fiscal year if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period; or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

(g) This section shall not apply if section 107 or 201 of this Act has been enacted.

Sec. 106. Section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1–204.46), is amended as follows:

(a) Strike the third sentence and insert the phrase “The Mayor shall submit to the President of the United States for transmission to Congress the portion of the budget so adopted with respect to federal funds and the Mayor shall notify the Speaker of the House of Representatives, and the President of the Senate, as to the portion of the budget so adopted with respect to local funds; provided, that in a control year (as defined in D.C. Official Code § 47-393(4)), the Mayor shall submit to the President of the United States for transmission to Congress the budget so adopted." in its place.

(b) Strike, in the fifth sentence, the phrase “the Mayor shall not transmit any annual budget or amendments or supplements thereto, to the President of the United States” and insert

the phrase “the Mayor shall not submit to the President of the United States, or, for a fiscal year which is not a control year, notify the Speaker of the House of Representatives and the President of the Senate regarding, any annual budget or amendments or supplements thereto” in its place.

Sec. 107. (a) Subpart 1 of part D of title IV of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.41 et seq.) is amended by inserting after section 446B the following new section:

"BUDGET AND FISCAL YEAR AUTONOMY

"Sec. 446C. (a) BUDGET AUTONOMY.—Notwithstanding the fourth sentence of section 446 of the Home Rule Act (D.C. Official Code, sec.1–204.46), the second and third sentences of section 447 of the Home Rule Act (D.C. Official Code, sec. 1–204.47), section 602(c) of the Home Rule Act (D.C. Official Code, sec.1–206.02(c)), or sections 816 and 817 of the Financial Services and General Government Appropriations Act, 2009 (D.C. Official Code, secs. 47–369.01 and 47–369.02), upon the enactment by the District of Columbia of the annual budget, or any amendments or supplements thereto, for a fiscal year, officers and employees of the District of Columbia government may obligate and expend District of Columbia funds and hire employees in accordance with that budget.

"(b) FISCAL YEAR AUTONOMY.—Notwithstanding section 441 of the Home Rule Act (D.C. Official Code, sec. 1–204.41), the fiscal year of the District government and any entity of the District government shall commence and end on such dates as may be established by the District of Columbia. "

“(c) EXCEPTION FOR CONTROL YEAR.—Subsection (a) shall not apply in the case of any fiscal year that is a control year, as defined in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (D.C. Official Code, sec. 47–393(4)).”

"(d) EFFECTIVE DATE.—This section shall apply with respect to Fiscal Year 2016 and each succeeding fiscal year.".

(b) The table of contents of such Act is amended by inserting after the item relating to section 446B the following new item:

(1) "Sec. 446C. Budget and fiscal year autonomy.".

Sec. 108. Legislative Autonomy.

(a) In General- Section 602 (sec. 1-206.02, D.C. Official Code) is amended by striking subsection (c).

(b) Congressional Resolutions of Disapproval-

(1) IN GENERAL- The District of Columbia Home Rule Act is amended by striking section 604 (sec. 1-206.04, D.C. Official Code).

(2) CLERICAL AMENDMENT- The table of contents is amended by striking the item relating to section 604.

(3) EXERCISE OF RULEMAKING POWER- This subsection and the amendments made by this subsection are enacted by Congress--

(A) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as a part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(B) with full recognition of the constitutional right of either House to

change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

(c) Conforming Amendments-

(1) DISTRICT OF COLUMBIA HOME RULE ACT-

A) Section 303 (sec. 1-203.03, D.C. Official Code) is amended--

(i) in subsection (a), by striking the second sentence; and

(ii) by striking subsection (b) and redesignating subsections (c) and (d) as subsections (b) and (c).

(B) Section 404(e) (sec. 1-204.04(3), D.C. Official Code) is amended by striking 'subject to the provisions of section 602(c)' each place it appears.

(C) Section 462 (sec. 1-204.62, D.C. Official Code) is amended--

(i) in subsection (a), by striking '(a) The Council' and inserting 'The Council'; and

(ii) by striking subsections (b) and (c).

(D) Section 472(d) (sec. 1-204.72(d), D.C. Official Code) is amended to read as follows:

'(d) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under subsection (a).'.

(E) Section 475(e) (sec. 1-204.75(e), D.C. Official Code) is amended to read as follows:

'(e) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under this section.'.

(2) OTHER LAWS-

(A) Section 2(b)(1) of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.102(b)(1), D.C. Official Code) is amended by striking 'the appropriate custodian' and all that follows through 'portion of such act to'.

(B) Section 5 of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.105, D.C. Official Code) is amended by striking ', and such act' and all that follows and inserting a period.

(C) Section 16 of the District of Columbia Election Code of 1955 (sec. 1-1001.16, D.C. Official Code)--

(i) in subsection (j)(2)--

(I) by striking 'sections 404 and 602(c)' and inserting 'section 404', and

(II) by striking the second sentence; and

(ii) in subsection (m)--

(I) in the first sentence, by striking 'the appropriate custodian' and all that follows through 'parts of such act to',

II) by striking 'is held. If, however, after' and inserting 'is held unless, under', and

(III) by striking 'section, the act which' and all that follows and inserting 'section.'.

(d) Effective Date.

The amendments made by this Act shall apply with respect to each act of the District of Columbia--

(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;

(2) vetoed by the Mayor and repassed by the Council;

(3) passed by the Council and allowed to become effective by the Mayor without the Mayor's signature; or

(4) in the case of initiated acts and acts subject to referendum, ratified by a majority of the registered qualified electors voting on the initiative or referendum, on or after October 1, 2013.

Sec. 109. 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.

This division may be cited as the ''District of Columbia Appropriations Act, 2016."

DIVISION – B
DISTRICT OF COLUMBIA AUTHORIZATION REQUEST
OMNIBUS PROVISIONS

Sec. 201. The Local Budget Autonomy Amendment Act of 2012, signed by the Mayor on January 18, 2013 (D.C. Act 19-632; 60 DCR 1724), is enacted into law.

Sec. 202. Sections 47-391.07(b) and 47-392.09 of the District of Columbia Official Code are repealed.

Sec. 203. Congressional review streamlining.

(a) Section 602(c)(1) of the District of Columbia Home Rule Act, approved December 23, 1973 (87 Stat. 813; D.C. Official Code § 1–206.02(c)(1)), is amended by striking the phrase "(excluding Saturdays, Sundays, and holidays, and any day on which neither House is in session because of an adjournment sine die, a recess of more than 3 days, or an adjournment of more than three days)."

(b) The amendments made by this section shall apply with respect to each act of the District of Columbia—

(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;

(2) vetoed by the Mayor and repassed by the Council; or

(3) passed by the Council and allowed to become effective without the Mayor's signature, on or after the effective date of this section.

Sec. 204. Section 11201 of the National Capital Revitalization and Self-Government Improvement Act of 1997, approved August 5, 1997 (111 Stat. 734; D.C. Official Code § 24-101), is amended by adding a new subsection (a-1) to read as follows:

"(a-1) Reimbursement to District of Columbia Department of Corrections.– The United States Government shall reimburse the District of Columbia Department of Corrections its costs of providing custody and care for:

"(1) Felons committed by the Superior Court of the District of Columbia from the date of sentencing until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons;

"(2) Previously sentenced felons committed to the Department of Corrections as violators of parole, supervised release, or probation from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons; and

"(3) Previously sentenced felons held by or committed to the Department of Corrections on writs from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons.".

Sec. 205. (a)(1) IN GENERAL.--The District of Columbia is authorized to renew or enter into a new Interstate Compact for Juveniles for the purposes of placing youth in appropriate therapeutic settings and providing and receiving supervision for youth in other jurisdictions.

(2) DELEGATION.--Any compact for juveniles that the Council of the District of Columbia authorizes the Mayor to execute on behalf of the District may contain provisions that delegate the requisite power and authority to the Interstate Commission for Juveniles to achieve the purposes for which the interstate compact is established.

(b) Section 406 of An Act to reorganize the courts of the District of Columbia, to revise the procedures for juveniles in the District of Columbia, to codify title 23 of the District of Columbia Code, and for other purposes, approved July 29, 1970 (84 Stat. 678; D.C. Official Code § 24-1106), is repealed.

Sec. 206. 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. 207. 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. 208. Sections 2, 3, and 4 of the Domestic Partnership Police and Fire Amendment Act of 2008, effective March 25, 2009 (D.C. Law 17-358; 56 DCR 1188), are enacted into law.

Sec. 209. Section 602(a)(5) of the District of Columbia Home Rule Act, approved on December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase "of the District" the first time it appears and inserting the phrase "of the District, unless his or her source of income derives from District local funds" in its place.

Sec. 210. 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.

This division may be cited as the “District of Columbia Omnibus Authorization Act, 2016”.

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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