

OTHER SUPPLEMENTARY INFORMATION

This subsection includes the combining and individual fund statements and schedules for the following:

General Fund

Nonmajor Governmental Funds

Fiduciary Funds - Pension (and Other Employee Benefit) Trust Funds

Supporting Schedules



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GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund.

Exhibit A-1

**DISTRICT OF COLUMBIA
BALANCE SHEET
General Fund
September 30, 2025
(With Summarized Totals at September 30, 2024)
(\$000s)**

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and cash equivalents	\$ 3,091,969	\$ 2,493,438
Receivables (net of allowances for doubtful accounts):		
Intergovernmental	4,041	777
Lease receivable	326,743	422,186
Taxes	594,533	574,258
Accounts	384,469	158,237
Due from component units	19,236	9,704
Interfund	1,048,847	2,130,116
Inventories	11,412	13,784
Prepays	12,971	-
Other current assets	53,193	37,403
Cash and cash equivalents (restricted)	1,181,179	961,933
Investments (restricted)	2,494	2,504
Total current assets	<u>6,731,087</u>	<u>6,804,340</u>
Long-term assets	54,756	90,368
Total assets	<u>\$ 6,785,843</u>	<u>\$ 6,894,708</u>
LIABILITIES		
Accounts payable	\$ 508,146	\$ 575,276
Compensation payable:		
Salaries and wages	248,389	263,199
Employee benefits	3,280	2,647
Payroll taxes	2,445	969
Other deductions	12,506	3,506
Interfund	13,936	24,991
Due to component units	20,418	24,888
Unearned revenue	33,086	51,645
Accrued liabilities:		
Medicaid	262,406	72,673
Tax refunds	71,898	83,832
Other current liabilities	74,759	80,263
Total liabilities	<u>1,251,269</u>	<u>1,183,889</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenues:		
Property taxes	210,860	167,073
Lease related	327,916	422,130
Others	170,531	198,654
Total deferred inflows of resources	<u>709,307</u>	<u>787,857</u>
FUND BALANCE		
Nonspendable	24,383	13,784
Restricted	1,309,462	1,122,974
Committed	3,491,422	3,786,204
Total fund balance	<u>4,825,267</u>	<u>4,922,962</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,785,843</u>	<u>\$ 6,894,708</u>

The notes to financial statements are an integral part of this schedule.

Exhibit A-2

DISTRICT OF COLUMBIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
General Fund
For the Year Ended September 30, 2025
(With Summarized Totals for the Year Ended September 30, 2024)
(\$000s)

	2025	2024
REVENUES		
Taxes	\$ 10,911,297	\$ 10,034,227
Fines and forfeitures	279,782	238,958
Licenses and permits	168,558	162,722
Charges for services:		
Public	633,601	287,665
Intergovernmental	2,249	4,703
Miscellaneous:		
Public	640,945	674,373
Investment income	119,803	195,764
Total revenues	12,756,235	11,598,412
EXPENDITURES		
Current:		
Governmental direction and support	1,545,706	1,702,059
Economic development and regulation	440,248	474,019
Public safety and justice	1,679,668	1,513,937
Public education system	3,713,348	3,424,203
Human support services	2,899,692	2,733,861
Operations and infrastructure	745,370	759,246
Public transportation	719,459	506,462
Debt service:		
Principal	678,763	613,670
Interest	618,867	561,688
Fiscal charges	17,376	8,867
Total expenditures	13,058,497	12,298,012
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(302,262)	(699,600)
OTHER FINANCING SOURCES (USES):		
Debt issuance	15,268	10,486
Refunding debt issuance	1,984,725	595,858
Premium on sale of bonds	126,438	53,950
Payment to refunded bond escrow agent	(2,105,360)	(649,808)
Leases (as lessee)	253,643	399,412
Transfers in	232,302	811,432
Transfers out	(307,451)	(515,673)
Sale of capital assets	5,002	-
Total other financing sources	204,567	705,657
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(97,695)	6,057
Fund Balance as of October 1	4,922,962	4,916,905
Fund Balance as of September 30	\$ 4,825,267	\$ 4,922,962

The notes to financial statements are an integral part of this schedule.

Exhibit A-3

DISTRICT OF COLUMBIA
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
General Fund
Function and Object - GAAP Basis
For the Year Ended September 30, 2025
(With Summarized Totals for the Year Ended September 30, 2024)
(\$000s)

Function and Subfunction	Personnel Services	Contractual Services	Supplies	Occupancy	Miscellaneous	Totals	
						2025	2024
Governmental direction and support							
Legislative	\$ 43,924	\$ 4,127	\$ 86	\$ 654	\$ 1,457	\$ 50,248	\$ 66,255
Executive	132,846	76,079	559	9,357	16,901	235,742	230,118
Finance	149,709	63,914	525	240	222,582	436,970	463,307
Personnel	20,307	2,037	68	6	658	23,076	22,834
Administrative	151,304	137,097	226	249,589	241,688	779,904	897,489
Elections	14,040	4,098	78	1	1,549	19,766	22,055
Total	512,130	287,352	1,542	259,847	484,835	1,545,706	1,702,058
Economic development and regulation							
Community development	46,548	17,148	72	774	355,034	419,576	452,569
Economic regulation	13,502	3,132	45	1,223	2,770	20,672	21,450
Total	60,050	20,280	117	1,997	357,804	440,248	474,019
Public safety and justice							
Police	687,843	67,890	5,597	5	249,475	1,010,810	898,783
Fire	262,768	10,420	7,325	120	20,470	301,103	277,341
Corrections	205,772	84,406	6,311	44	32,789	329,322	303,576
Protection	21,376	3,184	289	35	2,021	26,905	22,603
Law	10,444	574	11	1	59	11,089	10,963
Judicial	97	335	3	4	-	439	671
Total	1,188,300	166,809	19,536	209	304,814	1,679,668	1,513,937
Public education system							
Schools	1,262,494	148,320	13,856	46,856	1,705,781	3,177,307	2,843,641
Culture	105,616	26,360	618	354	202,373	335,321	363,907
Employment benefits	58,752	8,015	911	543	9,535	77,756	82,053
Employment services	60,066	19,085	135	6,223	37,455	122,964	134,604
Total	1,486,928	201,780	15,520	53,976	1,955,144	3,713,348	3,424,205
Human support services							
Health and welfare	434,768	173,599	3,389	34,003	2,144,017	2,789,776	2,614,489
Human relations	11,205	5,795	19	-	28,997	46,016	46,672
Employment benefits	-	-	-	-	63,900	63,900	72,700
Total	445,973	179,394	3,408	34,003	2,236,914	2,899,692	2,733,861
Operations and infrastructure	414,828	231,956	5,222	48,724	44,640	745,370	759,246
Public transportation	-	-	-	-	719,459	719,459	506,462
Debt service	-	-	-	-	1,315,006	1,315,006	1,184,225
Net financing sources	-	-	-	-	(204,567)	(204,567)	(705,657)
Total expenditures and net uses	\$ 4,108,209	\$ 1,087,571	\$ 45,345	\$ 398,756	\$ 7,214,049	\$ 12,853,930	\$ 11,592,356

The notes to financial statements are an integral part of this schedule.

Notes:

The miscellaneous column includes transfers, subsidies and other payments, the major components of which are listed below:

Government Direction and Support:

- Transfer to Washington Convention Center [\$208,836]
- Payment for Department of General Services [\$202,058]
- Payment for Office of the Attorney General [\$8,735]
- Payment for Mayor's Office on Latino Affairs [\$5,078]
- Payment for Office of the Chief Financial Officer [\$13,740]
- Payment for Office of the Chief Technology Officer [\$33,546]
- Payment for Office of LGBTQ Affairs [\$ 6,510]

Economic Development and Regulation:

- Payment for Deputy Mayor for Planning and Economic Development [\$31,272]
- Transfer to Housing Authority Subsidy [\$187,770]
- Payment for Commission on Arts and Humanities [\$38,986]
- Payment for Business Improvement Districts [\$39,682]
- Payment for Department of Small and Local Business Development [\$16,236]
- Payment for Department of Housing and Community Development [\$38,811]

Public Safety and Justice:

Payment for Police Officers' and Fire Fighters' Retirement System [\$143,454]
Payment for Office of Victim Services and Justice Grants [\$84,269]
Payment for Fire and Emergency Medical Services [\$20,470]
Payment for Neighborhood Safety and Engagement [\$7,775]
Payment for Department of Youth Rehabilitation Services [\$31,785]
Payment for Office of the Deputy Mayor for Public Safety and Justice [\$10,970]

Public Education System:

Transfer to Public Charter Schools [\$1,391,028]
Transfer to UDC Subsidy [\$101,109]
Payment for Office of the State Superintendent of Education (OSSE) [\$197,680]
Payment for Teachers' Retirement System [\$80,609]
Payment for Office for Non-Public Tuition [\$55,433]
Payment for Department of Employment Services [\$37,455]
Payment for District of Columbia Public Schools [\$47,451]
Payment for Office of the Deputy Mayor for Education [\$27,118]

Human Support Services:

Payment for Department of Health Care Finance [\$1,204,296]
Payment for Department of Human Services [\$566,489]
Payment for Department of Behavioral Health [\$134,769]
Payment for Department on Disability Services [\$129,152]
Payment for Child and Family Services Agency [\$79,476]
Payment for District Retiree Health Contribution [\$63,900]
Payment for Department of Health [\$31,330]
Payment for Department of Aging and Community Living [\$28,997]

Operations and Infrastructure and Public Transportation:

Payment for Mass Transit Subsidies [\$719,458]
Payment for Department of Energy and Environment [\$29,156]

Exhibit A-4

**DISTRICT OF COLUMBIA
SCHEDULE OF LOCAL SOURCE REVENUES
Budget and Actual (Budgetary Basis)
General Fund
Year Ended September 30, 2025
(\$000s)**

Source	Local Source			
	Original Budget	Revised Budget	Actual	Variance
Taxes:				
Property:				
Real	\$ 2,745,487	\$ 2,806,415	\$ 2,856,618	\$ 50,203
Personal	84,158	87,012	86,793	(219)
Public space rental	44,475	39,294	36,620	(2,674)
Total	2,874,120	2,932,721	2,980,031	47,310
Sales and use:				
General	1,967,419	2,028,160	2,032,121	3,961
Alcoholic beverages	7,100	7,140	6,966	(174)
Cigarette	9,394	8,273	7,941	(332)
Motor vehicles	58,670	42,262	45,333	3,071
Motor fuel tax	19,847	26,523	23,261	(3,262)
Total	2,062,430	2,112,358	2,115,622	3,264
Income and franchise:				
Individual income	3,291,520	3,491,658	3,605,177	113,519
Corporation franchise	936,975	997,781	1,017,960	20,179
Unincorporated business	162,170	215,270	217,225	1,955
Total	4,390,665	4,704,709	4,840,362	135,653
Gross receipts:				
Public utility	106,277	116,851	117,067	216
Toll telecommunication	33,349	33,280	32,411	(869)
Insurance companies	90,615	96,487	95,897	(590)
Health care providers	168,694	164,275	164,231	(44)
Health care related incomes	78,023	78,282	73,948	(4,334)
Private sports wagering	1,148	18,734	19,382	648
Games of skill	74	135	129	(6)
Total	478,180	508,044	503,065	(4,979)
Other:				
Deed recordation	193,186	195,279	181,687	(13,592)
Deed transfers	131,843	154,368	149,535	(4,833)
Inheritance and estate	40,880	41,355	44,518	3,163
Economic interests	19,277	20,142	19,838	(304)
Total	385,186	411,144	395,578	(15,566)
Total taxes	10,190,581	10,668,976	10,834,658	165,682
Licenses and permits:				
Business licenses	114,575	106,385	112,349	5,964
Nonbusiness permits	45,871	32,160	30,277	(1,883)
Total	160,446	138,545	142,626	4,081
Fines and forfeitures	335,584	281,549	271,410	(10,139)
Charges for services	397,066	401,732	429,407	27,675
Miscellaneous:				
Interest	115,470	120,405	109,604	(10,801)
Other	179,319	80,958	40,287	(40,671)
Total	294,789	201,363	149,891	(51,472)
Total local revenues	11,378,466	11,692,165	11,827,992	135,827
Other sources:				
General obligation bonds	11,000	11,000	7,664	(3,336)
Fund balance released from restrictions	854,685	1,201,194	1,201,194	-
Transfer in	158,945	215,842	208,422	(7,420)
Sale of capital assets	-	-	2	2
Total other sources	1,024,630	1,428,036	1,417,282	(10,754)
Total local revenues and other sources	\$ 12,403,096	\$ 13,120,201	\$ 13,245,274	\$ 125,073

The notes to financial statements are an integral part of this schedule.

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS
General Fund
Year Ended September 30, 2025
(\$000s)

	Local Source				Other Source				Totals			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
REVENUES												
Taxes:												
Property taxes	\$ 2,874,120	\$ 2,932,721	\$ 2,980,031	\$ 47,310	\$ -	\$ -	\$ -	\$ -	\$ 2,874,120	\$ 2,932,721	\$ 2,980,031	\$ 47,310
Sales and use taxes	2,062,430	2,112,358	2,115,622	3,264	-	-	-	-	2,062,430	2,112,358	2,115,622	3,264
Income and franchise taxes	4,390,665	4,704,709	4,840,362	135,653	-	-	-	-	4,390,665	4,704,709	4,840,362	135,653
Gross receipts and other taxes	863,366	919,188	898,643	(20,545)	-	-	-	-	863,366	919,188	898,643	(20,545)
Total taxes	10,190,581	10,668,976	10,834,658	165,682	-	-	-	-	10,190,581	10,668,976	10,834,658	165,682
Licenses and permits	160,446	138,545	142,626	4,081	-	-	-	-	160,446	138,545	142,626	4,081
Fines and forfeitures	335,584	281,549	271,410	(10,139)	-	-	-	-	335,584	281,549	271,410	(10,139)
Charges for services	397,066	401,732	429,407	27,675	-	-	-	-	397,066	401,732	429,407	27,675
Miscellaneous	294,789	201,363	149,891	(51,472)	-	-	-	-	294,789	201,363	149,891	(51,472)
Other sources	-	-	-	-	791,812	951,087	952,302	1,215	791,812	951,087	952,302	1,215
Total revenues	11,378,466	11,692,165	11,827,992	135,827	791,812	951,087	952,302	1,215	12,170,278	12,643,252	12,780,294	137,042
EXPENDITURES												
Governmental direction and support	1,368,838	1,330,416	1,308,217	22,199	117,500	111,284	109,746	1,538	1,486,338	1,441,700	1,417,963	23,737
Economic development and regulation	411,484	378,418	374,270	4,148	72,516	67,049	67,049	-	484,000	445,467	441,319	4,148
Public safety and justice	1,579,103	1,511,578	1,485,833	25,745	43,396	195,773	195,773	-	1,622,499	1,707,351	1,681,606	25,745
Public education system	3,601,567	3,187,357	3,155,639	31,718	96,058	79,582	79,580	2	3,697,625	3,266,939	3,235,219	31,720
Public education AY26 expenditure	-	495,383	495,383	-	-	-	-	-	-	495,383	495,383	-
Human support services	2,804,041	2,907,477	2,896,275	11,202	61,606	47,263	47,263	-	2,865,647	2,954,740	2,943,538	11,202
Operations and infrastructure	1,159,736	1,187,997	1,171,528	16,469	366,604	298,739	297,123	1,616	1,526,340	1,486,736	1,468,651	18,085
Debt service	1,250,121	1,080,423	1,079,500	923	9,098	9,098	9,098	-	1,259,219	1,089,521	1,088,598	923
Total expenditures	12,174,890	12,079,049	11,966,645	112,404	766,778	808,788	805,632	3,156	12,941,668	12,887,837	12,772,277	115,560
Excess of revenues over expenditures	(796,424)	(386,884)	(138,653)	248,231	25,034	142,299	146,670	4,371	(771,390)	(244,585)	8,017	252,602
OTHER FINANCING SOURCES (USES)												
Bond proceeds	11,000	11,000	7,664	(3,336)	-	-	-	-	11,000	11,000	7,664	(3,336)
Transfer in	158,945	215,842	208,422	(7,420)	-	-	-	-	158,945	215,842	208,422	(7,420)
Transfer out	(224,698)	(232,012)	(232,012)	-	(58,732)	(48,963)	(48,963)	-	(283,430)	(280,975)	(280,975)	-
Sale of capital assets	-	-	2	2	-	-	5,000	5,000	-	-	5,002	5,002
Total other financing sources (uses)	(54,753)	(5,170)	(15,924)	(10,754)	(58,732)	(48,963)	(43,963)	5,000	(113,485)	(54,133)	(59,887)	(5,754)
Excess of revenues and other sources over expenditures and other uses	(851,177)	(392,054)	(154,577)	237,477	(33,698)	93,336	102,707	9,371	(884,875)	(298,718)	(51,870)	246,848
Use of fund balance	854,685	1,201,194	154,577	(1,046,617)	49,536	93,186	-	(93,186)	904,221	1,294,380	154,577	(1,139,803)
Excess after use of fund balance	\$ 3,508	\$ 809,140	\$ -	\$ (809,140)	\$ 15,838	\$ 186,522	\$ 102,707	\$ (83,815)	\$ 19,346	\$ 995,662	\$ 102,707	\$ (892,955)

The notes to financial statements are an integral part of this schedule.

Exhibit A-6

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES
General Fund
Year Ended September 30, 2025
(\$000s)

	Original Budget	Revisions	Revised Budget	Actual	Variance (Actual To Original Budget)
REVENUES					
Taxes:					
Property taxes	\$ 2,874,120	\$ 58,601	\$ 2,932,721	\$ 2,980,031	\$ 105,911
Sales and use taxes	2,062,430	49,928	2,112,358	2,115,622	53,192
Income and franchise taxes	4,390,665	314,044	4,704,709	4,840,362	449,697
Gross receipts and other taxes	863,366	55,822	919,188	898,643	35,277
Total taxes	10,190,581	478,395	10,668,976	10,834,658	644,077
Licenses and permits	160,446	(21,901)	138,545	142,626	(17,820)
Fines and forfeitures	335,584	(54,035)	281,549	271,410	(64,174)
Charges for services	397,066	4,666	401,732	429,407	32,341
Miscellaneous	294,789	(93,426)	201,363	149,891	(144,898)
Other sources	791,812	159,275	951,087	952,302	160,490
Total revenues	12,170,278	472,974	12,643,252	12,780,294	610,016
EXPENDITURES					
Governmental direction and support	1,486,338	(44,638)	1,441,700	1,417,963	68,375
Economic development and regulation	484,000	(38,533)	445,467	441,319	42,681
Public safety and justice	1,622,499	84,852	1,707,351	1,681,606	(59,107)
Public education system	3,697,625	(430,686)	3,266,939	3,235,219	462,406
Public education AY26 expenditure	-	495,383	495,383	495,383	(495,383)
Human support services	2,865,647	89,093	2,954,740	2,943,538	(77,891)
Operations and infrastructure	1,526,340	(39,604)	1,486,736	1,468,651	57,689
Debt service	1,259,219	(169,698)	1,089,521	1,088,598	170,621
Total expenditures	12,941,668	(53,831)	12,887,837	12,772,277	169,391
Excess of revenues over expenditures	(771,390)	526,805	(244,585)	8,017	779,407
OTHER FINANCING SOURCES (USES)					
Bond proceeds	11,000	-	11,000	7,664	(3,336)
Transfer in	158,945	56,897	215,842	208,422	49,477
Transfer out	(283,430)	2,455	(280,975)	(280,975)	2,455
Sale of capital assets	-	-	-	5,002	5,002
Total other financing sources (uses)	(113,485)	59,352	(54,133)	(59,887)	53,598
Excess of revenues and other sources over expenditures and other uses	(884,875)	586,157	(298,718)	(51,870)	833,005
Use of fund balance	904,221	390,159	1,294,380	154,577	(749,644)
Excess after use of fund balance	\$ 19,346	\$ 976,316	\$ 995,662	\$ 102,707	\$ 83,361

The notes to financial statements are an integral part of this schedule.

NONMAJOR GOVERNMENTAL FUNDS

(Combining Statements)

Special Revenue Funds

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives. These activities support new economic development projects.

The District of Columbia **Tobacco Settlement Financing Corporation Fund**, a blended component unit, is used to account for the tobacco litigation settlement activities of the District.

The **Payment in Lieu of Taxes (PILOT) Special Revenue Fund** is used to account for the proceeds of PILOT revenue to finance the development costs associated with various District development projects.

The **Universal Paid Leave Fund** is used to account for activities related to the Paid Family Leave program. These activities include the collection of employer contributions and benefit payments to covered employees.

The **Baseball Project Special Revenue Fund** is used to account for the proceeds of baseball related revenue sources that are legally restricted to expenditures for baseball project purposes.

Debt Service Fund

The **Debt Service Fund** is used to account for the payment of ballpark revenue bonds.

Capital Projects Fund

The **Highway Trust Fund** is used to account for the motor vehicle fuel taxes and other fees collected and used by the District for highway projects.

Exhibit B-1

**DISTRICT OF COLUMBIA
COMBINING BALANCE SHEET
Nonmajor Governmental Funds
September 30, 2025
(With Summarized Totals at September 30, 2024)
(\$000s)**

	Special Revenue Funds					Debt Service Fund	Capital Project Fund Highway Trust	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Universal Paid Leave	Baseball Project			2025	2024
ASSETS									
Current assets:									
Receivables (net of allowances for doubtful accounts):									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,498	\$ -	\$ 2,630	\$ 5,128	\$ 5,430
Accounts	17	21,670	-	10,188	-	-	-	31,875	31,031
Due from other funds	2,589	-	-	-	1,786	-	-	4,375	7,737
Due from component units	-	-	-	-	665	-	-	665	665
Other current assets	-	14	-	-	-	-	-	14	14
Restricted cash and cash equivalents	73,782	51,430	17,801	177,446	41,818	-	18,323	380,600	528,692
Total assets	\$ 76,388	\$ 73,114	\$ 17,801	\$ 187,634	\$ 46,767	\$ -	\$ 20,953	\$ 422,657	\$ 573,569
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE									
Current liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 5,343	\$ -	\$ -	\$ 5,955	\$ 11,298	\$ 16,973
Compensation payable	-	-	-	-	-	-	1,223	1,223	1,020
Due to other funds	22,605	-	4,811	8,473	31,470	-	-	67,359	35,003
Due to component units	1,857	-	-	-	-	-	-	1,857	2,203
Other current liabilities	-	-	4	4,753	1	-	1,125	5,883	6,797
Accrued liabilities	-	-	-	-	677	-	6	683	377
Total liabilities	24,462	-	4,815	18,569	32,148	-	8,309	88,303	62,373
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues	-	-	-	-	2,388	-	-	2,388	2,708
FUND BALANCES									
Restricted	51,926	73,114	12,986	169,065	12,231	-	12,644	331,966	508,488
Total fund balances	51,926	73,114	12,986	169,065	12,231	-	12,644	331,966	508,488
Total liabilities, deferred inflows of resources and fund balances	\$ 76,388	\$ 73,114	\$ 17,801	\$ 187,634	\$ 46,767	\$ -	\$ 20,953	\$ 422,657	\$ 573,569

The notes to financial statements are an integral part of this schedule.

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Nonmajor Governmental Funds
For the Year Ended September 30, 2025
(With Summarized Totals for the Year Ended September 30, 2024)
(\$000s)

	Special Revenue Funds					Debt Service Fund	Capital Project Fund	Totals	
	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	PILOT	Universal Paid Leave	Baseball Project		Highway Trust	2025	2024
REVENUES									
Property taxes	\$ 15,371	\$ -	\$ 19,417	\$ -	\$ -	\$ -	\$ -	\$ 34,788	\$ 51,600
Sales and use taxes	26,038	-	13,463	-	19,125	-	-	58,626	67,282
Gross receipts taxes	-	-	-	-	56,748	-	-	56,748	60,904
Charge for services	-	-	-	150,549	-	-	-	150,549	157,448
Interest	2,258	2,181	4,335	5,091	684	-	302	14,851	16,670
Tobacco settlement revenue	-	33,144	-	-	-	-	-	33,144	33,137
Other	-	-	-	-	6,131	-	-	6,131	6,131
Total revenues	<u>43,667</u>	<u>35,325</u>	<u>37,215</u>	<u>155,640</u>	<u>82,688</u>	<u>-</u>	<u>302</u>	<u>354,837</u>	<u>393,172</u>
EXPENDITURES									
Governmental direction and support	25,032	240	1,005	-	2,345	-	-	28,622	64,600
Economic development and regulation	-	-	-	144,107	-	-	-	144,107	131,640
Capital outlay	-	-	-	-	-	-	34,652	34,652	44,100
Bond principal payment	5,701	24,830	134,712	-	-	66,110	-	231,353	92,506
Interest	4,636	10,603	6,182	-	-	7,479	-	28,900	32,965
Fiscal charges	-	-	-	-	-	5,608	-	5,608	462
Total expenditures	<u>35,369</u>	<u>35,673</u>	<u>141,899</u>	<u>144,107</u>	<u>2,345</u>	<u>79,197</u>	<u>34,652</u>	<u>473,242</u>	<u>366,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,298</u>	<u>(348)</u>	<u>(104,684)</u>	<u>11,533</u>	<u>80,343</u>	<u>(79,197)</u>	<u>(34,350)</u>	<u>(118,405)</u>	<u>26,899</u>
OTHER FINANCING SOURCES (USES)									
Bond issuance	150	-	-	-	-	-	-	150	61,182
Premium (discount) on sale of bonds	-	-	-	-	-	-	-	-	(89)
Transfers in	-	-	-	-	-	79,197	43,800	122,997	90,037
Transfers out	(27,379)	-	(19,335)	(23,882)	(110,668)	-	-	(181,264)	(111,988)
Total other financing sources (uses)	<u>(27,229)</u>	<u>-</u>	<u>(19,335)</u>	<u>(23,882)</u>	<u>(110,668)</u>	<u>79,197</u>	<u>43,800</u>	<u>(58,117)</u>	<u>39,142</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(18,931)</u>	<u>(348)</u>	<u>(124,019)</u>	<u>(12,349)</u>	<u>(30,325)</u>	<u>-</u>	<u>9,450</u>	<u>(176,522)</u>	<u>66,041</u>
Fund Balances as of October 1	70,857	73,462	137,005	181,414	42,556	-	3,194	508,488	442,447
Fund Balances as of September 30	<u>\$ 51,926</u>	<u>\$ 73,114</u>	<u>\$ 12,986</u>	<u>\$ 169,065</u>	<u>\$ 12,231</u>	<u>\$ -</u>	<u>\$ 12,644</u>	<u>\$ 331,966</u>	<u>\$ 508,488</u>

The notes to financial statements are an integral part of this schedule.



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FIDUCIARY FUNDS - PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

(Combining Statements)

Pension (and Other Employee Benefit) Trust Funds are used to account for assets held by the District in a trustee capacity. These assets cannot be used to support the District programs. Combining statements are presented for the Pension (and Other Employee Benefit) Trust Funds.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, firefighters and public school teachers of the District. Resources are contributed by employees, the District, and federal government at amounts determined by an annual actuarial study.

The District of Columbia **Other Postemployment Benefits (OPEB) Fund** is used to account for the receipt of monies for postemployment healthcare and life insurance benefits provided under the OPEB plan. Annual District contributions are actuarially determined and paid accordingly. No employee contributions are required prior to retirement to fund the OPEB plan; however, retirees make contributions as required by the associated substantive plan.

The **401(a) Defined Contributions Plan** is used to account for the contributions made by the District and the associated benefit payments. The District contributes 5% of eligible employees' base salary for all employees, except detention officers. The District contributes 5.5% of the base salary of detention officers. Participants do not make any contributions to the Plan.

The **457(b) Deferred Compensation Plan** is used to account for tax deferred compensation. The contributions are made by eligible employees towards their retirement and the associated benefit payments. The Plan's assets are held in trust by the District for the exclusive benefit of Plan members and their beneficiaries.

The **403(b) Tax Sheltered Annuity Plan** is used to account for contributions made by eligible District of Columbia Public Schools (DCPS) employees towards their retirement and the associated benefit payments. The District sponsors an annuity purchase plan with insurance companies and other issuers in accordance with IRC Section 403(b) for public teachers covered by the District Retirement Program. The District does not contribute to this plan and has no liability to the plan.

Exhibit C-1

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
Pension (and Other Employee Benefit) Trust Funds
September 30, 2025
(With Summarized Totals at September 30, 2024)
(\$000s)

	Pension Trust Funds		Other Employee Benefit Trust Funds				Totals	
	Police Officers and Fire Fighters	Teachers	Other Postemployment Benefits (OPEB)	401(a) Defined Contribution Plan	457(b) Deferred Compensation Plan	403(b) Tax-Sheltered Annuity Plan	2025	2024
ASSETS								
Cash and cash equivalents	\$ 64,084	\$ 24,749	\$ 63,674	\$ -	\$ -	\$ -	\$ 152,507	\$ 201,669
Investments								
Equities	4,316,179	1,666,887	1,599,333	1,864,740	1,474,813	432,081	11,354,033	10,288,613
Fixed income securities	2,450,387	946,327	810,125	26,435	53,430	24,192	4,310,896	3,315,614
Real estate	1,550,557	598,818	67,054	-	-	117	2,216,546	1,865,329
Private equity	1,342,372	518,417	9,797	-	-	-	1,870,586	1,799,923
Money market funds	-	-	-	125,880	323,751	-	449,631	435,265
Total investments	9,659,495	3,730,449	2,486,309	2,017,055	1,851,994	456,390	20,201,692	17,704,744
Receivables								
Loan receivable	-	-	-	-	-	3,488	3,488	2,977
Benefit contributions receivable	2,777	4,099	-	1,786	54,024	-	62,686	60,016
Other receivables	8,752	3,380	8,863	173	48	-	21,216	1,148,628
Due from federal government	781	302	-	-	-	-	1,083	888
Total receivables	12,310	7,781	8,863	1,959	54,072	3,488	88,473	1,212,509
Depreciable and amortizable capital assets, net	4,519	1,745	-	-	-	-	6,264	7,427
Total assets	9,740,408	3,764,724	2,558,846	2,019,014	1,906,066	459,878	20,448,936	19,126,349
LIABILITIES								
Accounts payable	6,183	2,388	26,604	-	-	-	35,175	32,620
Due to federal government	464	180	-	-	-	-	644	800
Other current liabilities	16,893	6,525	-	4,715	2,054	-	30,187	653,378
Other long-term liabilities	6,185	2,389	-	-	-	-	8,574	8,454
Total liabilities	29,725	11,482	26,604	4,715	2,054	-	74,580	695,252
NET POSITION								
Restricted for:								
Pensions	9,710,683	3,753,242	-	-	-	-	13,463,925	12,264,006
Other postemployment benefits	-	-	2,532,242	-	-	-	2,532,242	2,285,178
Other employee benefit	-	-	-	2,014,299	1,904,012	459,878	4,378,189	3,881,913
Net position restricted for pension, other employee benefit, and other purposes	\$ 9,710,683	\$ 3,753,242	\$ 2,532,242	\$ 2,014,299	\$ 1,904,012	\$ 459,878	\$ 20,374,356	\$ 18,431,097

The notes to financial statements are an integral part of this schedule.

DISTRICT OF COLUMBIA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
Pension (and Other Employee Benefit) Trust Funds
For the Year Ended September 30, 2025
(With Summarized Totals for the Year Ended September 30, 2024)
(\$000s)

	Pension Trust Funds		Other Employee Benefit Trust Funds				Totals	
	Police Officers and Fire Fighters	Teachers	Other Postemployment Benefits (OPEB)	401(a) Defined Contribution Plan	457(b) Deferred Compensation Plan	403(b) Tax-Sheltered Annuity Plan	2025	2024
ADDITIONS								
Contributions:								
Employer	\$ 143,454	\$ 80,981	\$ 63,900	\$ 100,556	\$ -	\$ -	\$ 388,891	\$ 299,764
Plan members	50,365	61,044	2,051	-	162,761	33,159	309,380	288,899
Total contributions	193,819	142,025	65,951	100,556	162,761	33,159	698,271	588,663
Investment earnings:								
Net increase in fair value of investments	851,123	328,743	205,165	215,218	168,719	37,508	1,806,476	2,832,941
Other Investment Income	25,198	9,712	(300)	-	-	-	34,610	42,108
Interest and dividends	59,640	22,980	29,421	9,942	30,369	2,960	155,312	144,070
Total investment gain	935,961	361,435	234,286	225,160	199,088	40,468	1,996,398	3,019,119
Less: investment expenses	(32,725)	(12,639)	(6,431)	(5,130)	(6,834)	-	(63,759)	(54,853)
Net investment earnings	903,236	348,796	227,855	220,030	192,254	40,468	1,932,639	2,964,266
Other	2,599	1,004	-	-	3,614	700	7,917	6,299
Total additions	1,099,654	491,825	293,806	320,586	358,629	74,327	2,638,827	3,559,228
DEDUCTIONS								
Benefits	251,201	119,186	44,862	92,040	122,775	38,862	668,926	581,273
Administrative expenses	14,704	5,840	1,880	1,054	525	404	24,407	23,513
Other	-	-	-	641	798	167	1,606	2,179
Total deductions	265,905	125,026	46,742	93,735	124,098	39,433	694,939	606,965
Change in net position	833,749	366,799	247,064	226,851	234,531	34,894	1,943,888	2,952,263
Net position as of October 1, as reported	8,877,390	3,386,617	2,285,178	1,787,448	1,669,481	424,984	18,431,098	15,478,834
Restatement (See Note 1Z)	(456)	(174)	-	-	-	-	(630)	-
Net position as of September 30	\$ 9,710,683	\$ 3,753,242	\$ 2,532,242	\$ 2,014,299	\$ 1,904,012	\$ 459,878	\$ 20,374,356	\$ 18,431,097

The notes to financial statements are an integral part of this schedule.



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SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information contained in the financial statements and to present additional information not disclosed in the basic financial statements.

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2025
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support				
Board of elections	\$ 15,061	\$ 16,788	\$ 16,682	\$ 106
Board of ethics and government accountability	4,067	4,094	4,032	62
Captive insurance agency	11,372	9,602	9,198	404
Contract appeals board	1,973	1,944	1,893	51
Council of the District of Columbia	37,223	33,323	33,323	-
Department of human resources	21,940	20,464	20,167	297
Department of general services	407,271	458,486	455,176	3,310
Employees' compensation fund	18,906	17,387	17,387	-
Executive office of the mayor	21,814	21,146	20,093	1,053
Inaugural expenses	47,000	47,432	47,417	15
Mayor's office of legal counsel	1,835	1,718	1,704	14
Metropolitan washington council of governments	1,097	1,097	1,097	-
Office of advisory neighborhood commissions	2,532	2,684	2,682	2
Office of campaign finance	7,840	5,279	5,093	186
Office of contracting and procurement	30,205	29,382	28,485	897
Office of disability rights	2,054	1,907	1,907	-
Office of employee appeals	2,540	2,396	2,395	1
Office of finance and resource management	31,682	31,465	31,050	415
Office of labor relations and collective bargaining	3,657	3,074	2,898	176
Office of LGBTQ Affairs	2,294	7,294	7,181	113
Office of risk management	4,677	4,582	4,463	119
Office of the attorney general for the District of Columbia	161,017	152,185	148,043	4,142
Office of the chief financial officer	231,739	204,550	204,469	81
Office of the chief technology officer	105,463	122,933	121,904	1,029
Office of the city administrator	10,344	8,286	7,767	519
Office of the District of Columbia auditor	7,967	7,095	7,095	-
Office of the inspector general	24,010	20,471	19,836	635
Office of the secretary	5,334	5,440	5,438	2
Office of the senior advisor	1,394	1,394	1,262	132
Office of veterans' affairs	1,247	1,246	1,018	228
Office on asian and pacific islander affairs	1,562	1,369	1,150	219
Office on latino affairs	6,362	6,103	6,007	96
Public employee relations board	1,421	1,231	1,203	28
Statehood initiatives	267	291	260	31
Tax revision commission	-	53	49	4
Uniform law commission	65	65	58	7
Settlements and judgments	21,025	40,303	40,222	81
John A. Wilson building fund	5,516	5,516	5,355	161
Convention center transfer	199,943	208,836	208,836	-
Emergency planning and security fund	50,000	55,000	47,355	7,645
Workforce investments account	103,249	-	-	-
Non-departmental account	10,369	1,513	-	1,513
Total governmental direction and support	<u>1,625,334</u>	<u>1,565,424</u>	<u>1,541,650</u>	<u>23,774</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2025
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Economic development and regulation				
Business improvement districts transfer	57,600	39,682	39,682	-
Commission on the arts and humanities	48,178	46,167	46,167	-
Department of housing and community development	92,234	85,850	81,657	4,193
Department of small and local business development	24,782	23,444	23,436	8
Housing authority subsidy	187,770	187,770	187,770	-
Housing production trust fund subsidy	21,000	-	-	-
Office of cable television, film, music, and entertainment	14,898	13,348	12,837	511
Office of planning	15,110	15,120	15,043	77
Office of the deputy mayor for planning and economic development	47,901	66,706	65,615	1,091
Office of the tenant advocate	4,176	4,543	4,468	75
Office of zoning	4,286	4,069	3,982	87
Real property tax appeals commission	2,020	2,023	2,008	15
Rental housing commission	1,363	1,354	1,352	2
Housing production trust fund	79,997	262,943	239,769	23,174
Total economic development and regulation	<u>601,315</u>	<u>753,019</u>	<u>723,786</u>	<u>29,233</u>
Public safety and justice				
Commission on judicial disabilities and tenure	974	739	739	-
Corrections information council	1,289	1,120	1,081	39
Criminal code reform commission	890	738	654	84
Criminal justice coordinating council	4,582	5,167	4,900	267
Department of corrections	221,435	231,595	224,294	7,301
Department of forensic sciences	36,058	35,630	33,228	2,402
Department of youth rehabilitation services	92,740	104,521	100,722	3,799
District of Columbia national guard	20,068	21,960	21,858	102
District of Columbia sentencing commission	1,793	1,592	1,445	147
Fire and emergency medical services department	369,338	316,639	300,472	16,167
Homeland security and emergency management agency	187,544	102,568	101,918	650
Judicial nomination commission	337	347	335	12
Metropolitan police department	572,949	650,655	650,519	136
Office of administrative hearings	12,059	11,830	11,242	588
Office of human rights	9,956	8,433	8,151	282
Office of neighborhood safety and engagement	25,714	22,195	18,295	3,900
Office of police complaints	3,309	3,072	2,677	395
Office on returning citizen affairs	2,917	2,383	2,133	250
Office of the chief medical examiner	15,701	15,797	15,394	403
Office of the deputy mayor for public safety and justice	16,549	14,370	14,023	347
Office of unified communications	63,666	56,584	55,810	774
Office of victim services and justice grants	109,093	96,423	93,922	2,501
Police officers' and fire fighters' retirement system	143,454	143,454	143,454	-
Total public safety and justice	<u>1,912,415</u>	<u>1,847,812</u>	<u>1,807,266</u>	<u>40,546</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2025
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Public education system				
Department of employment services	196,990	205,614	163,115	42,499
Department of parks and recreation	79,478	74,619	73,275	1,344
District of Columbia public charter school board	16,576	14,686	14,686	-
District of Columbia public charter schools	1,354,438	904,579	904,416	163
AY26 public charter school advance appropriations	-	486,762	486,762	-
District of Columbia public schools	1,428,381	1,415,180	1,391,045	24,135
AY26 public school advance appropriations	-	8,621	8,621	-
District of Columbia public library	78,466	77,412	76,219	1,193
District of Columbia state athletics commission	1,708	1,641	1,639	2
Non-public tuition	50,772	58,172	58,154	18
Office of the deputy mayor for education	37,049	36,139	35,784	355
Office of the state superintendent of education	653,803	597,340	561,444	35,896
Special education transportation	130,760	139,200	137,334	1,866
State board of education	3,747	3,700	3,696	4
Teachers' retirement system	80,981	80,981	80,609	372
Unemployment compensation fund	5,480	5,480	4,733	747
University of the District of Columbia subsidy account	102,152	101,109	101,109	-
Total public education system	<u>4,220,781</u>	<u>4,211,235</u>	<u>4,102,641</u>	<u>108,594</u>
Human support services				
Child and family services agency	224,371	224,036	223,041	995
Department of aging and community living	65,015	57,340	55,191	2,149
Department of behavioral health	386,503	404,218	383,887	20,331
Department of health	310,029	282,349	282,016	333
Department of health care finance	4,867,809	4,417,909	4,411,633	6,276
Department of human services	883,180	998,929	942,034	56,895
Department on disability services	206,693	198,353	198,341	12
Not-for-profit hospital corporation subsidy	17,200	26,000	26,000	-
Office of the deputy mayor for health and human services	2,451	2,402	1,816	586
Office of the ombudsperson for children	1,247	1,247	849	398
Office for the deaf, deafblind, and hard of hearing	1,722	1,688	1,646	42
District retiree health contribution	63,900	63,900	63,900	-
Total human support services	<u>7,030,120</u>	<u>6,678,371</u>	<u>6,590,354</u>	<u>88,017</u>

Exhibit D-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS EXPENDITURES
For the Year Ended September 30, 2025
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Operations and infrastructure				
Alcoholic beverage regulation administration	14,822	12,010	11,385	625
Department of buildings	65,134	58,322	57,494	828
Department of licensing and consumer protection	38,817	35,330	34,710	620
Department of energy and environment	319,023	229,601	174,312	55,289
Department of for-hire vehicles	22,856	16,383	15,147	1,236
Department of insurance, securities and banking	36,395	32,086	32,056	30
Department of motor vehicles	72,385	68,788	66,342	2,446
Department of public works	186,143	197,428	196,720	708
District department of transportation	185,309	183,993	172,730	11,263
Office of the deputy mayor for operations and infrastructure	1,350	1,320	1,090	230
Office of people's counsel	13,971	12,849	12,822	27
Public service commission	20,811	19,097	19,097	-
Washington metropolitan area transit commission	178	178	178	-
Washington metropolitan area transit authority	723,917	722,362	721,283	1,079
Total operations and infrastructure	<u>1,701,111</u>	<u>1,589,747</u>	<u>1,515,366</u>	<u>74,381</u>
Debt service - issuance costs				
Repayment of loans and interest	1,252,587	1,075,889	1,063,263	12,626
Repayment of revenue bonds	2,257	2,257	2,247	10
Debt service - issuance costs	11,000	11,000	10,244	756
Commercial paper program	7,500	14,500	14,411	89
Total debt service	<u>1,273,344</u>	<u>1,103,646</u>	<u>1,090,165</u>	<u>13,481</u>
Transfer out				
Highway transportation fund - transfers	41,037	43,800	43,800	-
Pay-as-you-go capital fund	242,393	237,175	237,175	-
Total transfer out	<u>283,430</u>	<u>280,975</u>	<u>280,975</u>	<u>-</u>
Total	<u>\$ 18,647,850</u>	<u>\$ 18,030,229</u>	<u>\$ 17,652,203</u>	<u>\$ 378,026</u>

The notes to financial statements are an integral part of this schedule.



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DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Board of elections	\$ 14,561	\$ 14,809	\$ 14,703	\$ 106	\$ -	\$ -	\$ -	\$ -
Board of ethics and government accountability	3,938	3,795	3,733	62	129	299	299	-
Captive insurance agency	10,522	9,347	8,943	404	850	255	255	-
Contract appeals board	1,973	1,944	1,893	51	-	-	-	-
Council of the District of Columbia	37,223	33,323	33,323	-	-	-	-	-
Department of human resources	13,142	12,770	12,473	297	8,798	7,694	7,694	-
Department of general services	405,002	452,918	449,608	3,310	2,269	5,568	5,568	-
Employees' compensation fund	18,906	17,387	17,387	-	-	-	-	-
Executive office of the mayor	17,483	18,289	17,248	1,041	-	-	-	-
Inaugural expenses	-	-	-	-	-	-	-	-
Mayor's office of legal counsel	1,835	1,718	1,704	14	-	-	-	-
Metropolitan washington council of governments	1,097	1,097	1,097	-	-	-	-	-
Office of advisory neighborhood commissions	2,532	2,684	2,682	2	-	-	-	-
Office of campaign finance	7,840	5,279	5,093	186	-	-	-	-
Office of contracting and procurement	27,612	25,146	24,249	897	2,593	4,220	4,220	-
Office of disability rights	1,426	1,319	1,319	-	-	-	-	-
Office of employee appeals	2,540	2,396	2,395	1	-	-	-	-
Office of finance and resource management	31,459	31,309	30,894	415	223	156	156	-
Office of labor relations and collective bargaining	3,657	3,074	2,898	176	-	-	-	-
Office of LGBTQ Affairs	2,294	7,294	7,181	113	-	-	-	-
Office of risk management	4,677	4,582	4,463	119	-	-	-	-
Office of the attorney general for the District of Columbia	99,416	97,428	93,321	4,107	31,356	28,873	28,848	25
Office of the chief financial officer	175,987	175,387	175,306	81	54,074	28,655	28,655	-
Office of the chief technology officer	91,106	88,544	87,515	1,029	12,656	32,276	32,276	-
Office of the city administrator	10,344	8,286	7,767	519	-	-	-	-
Office of the District of Columbia auditor	7,967	7,095	7,095	-	-	-	-	-
Office of the inspector general	19,497	17,638	17,003	635	1,600	510	510	-
Office of the secretary	4,334	4,241	4,239	2	1,000	1,199	1,199	-
Office of the senior advisor	1,394	1,394	1,262	132	-	-	-	-
Office of veterans' affairs	1,180	1,180	952	228	67	66	66	-
Office on asian and pacific islander affairs	1,562	1,369	1,150	219	-	-	-	-
Office on latino affairs	6,362	6,103	6,007	96	-	-	-	-
Public employee relations board	1,421	1,231	1,203	28	-	-	-	-
Statehood initiatives	267	267	236	31	-	-	-	-
Tax revision commission	-	53	49	4	-	-	-	-
Uniform law commission	65	65	58	7	-	-	-	-
Settlements and judgments	21,025	40,303	40,222	81	-	-	-	-
John A. Wilson building fund	5,516	5,516	5,355	161	-	-	-	-
Convention center transfer	199,943	208,836	208,836	-	-	-	-	-
Emergency planning and security fund	-	15,000	7,355	7,645	-	-	-	-
Workforce investments account	103,249	-	-	-	-	-	-	-
Non-departmental account	8,484	-	-	-	1,885	1,513	-	1,513
Total governmental direction and support	1,368,838	1,330,416	1,308,217	22,199	117,500	111,284	109,746	1,538

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Governmental direction and support								
Board of elections	\$ -	\$ 229	\$ 229	\$ -	\$ 500	\$ 1,750	\$ 1,750	\$ -
Board of ethics and government accountability	-	-	-	-	-	-	-	-
Captive insurance agency	-	-	-	-	-	-	-	-
Contract appeals board	-	-	-	-	-	-	-	-
Council of the District of Columbia	-	-	-	-	-	-	-	-
Department of human resources	-	-	-	-	-	-	-	-
Department of general services	-	-	-	-	-	-	-	-
Employees' compensation fund	-	-	-	-	-	-	-	-
Executive office of the mayor	-	70	70	-	4,331	2,787	2,775	12
Inaugural expenses	-	-	-	-	47,000	47,432	47,417	15
Mayor's office of legal counsel	-	-	-	-	-	-	-	-
Metropolitan washington council of governments	-	-	-	-	-	-	-	-
Office of advisory neighborhood commissions	-	-	-	-	-	-	-	-
Office of campaign finance	-	-	-	-	-	-	-	-
Office of contracting and procurement	-	16	16	-	-	-	-	-
Office of disability rights	-	-	-	-	628	588	588	-
Office of employee appeals	-	-	-	-	-	-	-	-
Office of finance and resource management	-	-	-	-	-	-	-	-
Office of labor relations and collective bargaining	-	-	-	-	-	-	-	-
Office of LGBTQ Affairs	-	-	-	-	-	-	-	-
Office of risk management	-	-	-	-	-	-	-	-
Office of the attorney general for the District of Columbia	725	768	758	10	29,520	25,116	25,116	-
Office of the chief financial officer	-	-	-	-	1,678	508	508	-
Office of the chief technology officer	-	445	445	-	1,701	1,668	1,668	-
Office of the city administrator	-	-	-	-	-	-	-	-
Office of the District of Columbia auditor	-	-	-	-	-	-	-	-
Office of the inspector general	-	-	-	-	2,913	2,323	2,323	-
Office of the secretary	-	-	-	-	-	-	-	-
Office of the senior advisor	-	-	-	-	-	-	-	-
Office of veterans' affairs	-	-	-	-	-	-	-	-
Office on asian and pacific islander affairs	-	-	-	-	-	-	-	-
Office on latino affairs	-	-	-	-	-	-	-	-
Public employee relations board	-	-	-	-	-	-	-	-
Statehood initiatives	-	24	24	-	-	-	-	-
Tax revision commission	-	-	-	-	-	-	-	-
Uniform law commission	-	-	-	-	-	-	-	-
Settlements and judgments	-	-	-	-	-	-	-	-
John A. Wilson building fund	-	-	-	-	-	-	-	-
Convention center transfer	-	-	-	-	-	-	-	-
Emergency planning and security fund	-	-	-	-	50,000	40,000	40,000	-
Workforce investments account	-	-	-	-	-	-	-	-
Non-departmental account	-	-	-	-	-	-	-	-
Total governmental direction and support	725	1,552	1,542	10	138,271	122,172	122,145	27

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Economic development and regulation								
Business improvement districts transfer	2,600	2,600	2,600	-	55,000	37,082	37,082	-
Commission on the arts and humanities	47,201	45,229	45,229	-	-	-	-	-
Department of housing and community development	53,989	51,124	48,842	2,282	4,200	2,525	2,525	-
Department of small and local business development	24,112	22,891	22,883	8	-	-	-	-
Housing authority subsidy	187,770	187,770	187,770	-	-	-	-	-
Housing production trust fund subsidy	21,000	-	-	-	-	-	-	-
Office of cable television, film, music, and entertainment	7,571	6,579	6,068	511	7,327	6,769	6,769	-
Office of planning	14,434	14,359	14,282	77	50	9	9	-
Office of the deputy mayor for planning and economic development	41,632	36,483	35,392	1,091	5,269	20,058	20,058	-
Office of the tenant advocate	3,506	3,937	3,862	75	670	606	606	-
Office of zoning	4,286	4,069	3,982	87	-	-	-	-
Real property tax appeals commission	2,020	2,023	2,008	15	-	-	-	-
Rental housing commission	1,363	1,354	1,352	2	-	-	-	-
Housing production trust fund	-	-	-	-	-	-	-	-
Total economic development and regulation	411,484	378,418	374,270	4,148	72,516	67,049	67,049	-
Public safety and justice								
Commission on judicial disabilities and tenure	376	388	388	-	-	-	-	-
Corrections information council	1,289	1,120	1,081	39	-	-	-	-
Criminal code reform commission	890	738	654	84	-	-	-	-
Criminal justice coordinating council	2,057	1,817	1,614	203	-	-	-	-
Department of corrections	203,229	212,859	205,566	7,293	17,653	18,125	18,125	-
Department of forensic sciences	34,674	34,120	31,718	2,402	-	-	-	-
Department of youth rehabilitation services	92,740	104,521	100,722	3,799	-	-	-	-
District of Columbia national guard	5,860	5,906	5,804	102	30	30	30	-
District of Columbia sentencing commission	1,793	1,592	1,445	147	-	-	-	-
Fire and emergency medical services department	300,371	148,071	146,443	1,628	1,800	153,701	153,701	-
Homeland security and emergency management agency	6,180	11,064	10,414	650	-	-	-	-
Judicial nomination commission	37	62	50	12	-	-	-	-
Metropolitan police department	561,636	642,925	642,796	129	6,428	2,659	2,659	-
Office of administrative hearings	11,759	11,707	11,126	581	-	-	-	-
Office of human rights	9,555	8,348	8,082	266	-	-	-	-
Office of neighborhood safety and engagement	25,714	22,195	18,295	3,900	-	-	-	-
Office of police complaints	3,309	3,072	2,677	395	-	-	-	-
Office on returning citizen affairs	2,917	2,383	2,133	250	-	-	-	-
Office of the chief medical examiner	15,383	15,329	14,926	403	318	263	263	-
Office of the deputy mayor for public safety and justice	16,549	14,370	14,023	347	-	-	-	-
Office of unified communications	46,953	35,604	34,830	774	16,608	20,980	20,980	-
Office of victim services and justice grants	92,378	89,933	87,592	2,341	559	15	15	-
Police officers' and fire fighters' retirement system	143,454	143,454	143,454	-	-	-	-	-
Total public safety and justice	1,579,103	1,511,578	1,485,833	25,745	43,396	195,773	195,773	-

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Economic development and regulation								
Business improvement districts transfer	-	-	-	-	-	-	-	-
Commission on the arts and humanities	-	-	-	-	977	938	938	-
Department of housing and community development	-	-	-	-	34,045	32,201	30,290	1,911
Department of small and local business development	-	-	-	-	670	553	553	-
Housing authority subsidy	-	-	-	-	-	-	-	-
Housing production trust fund subsidy	-	-	-	-	-	-	-	-
Office of cable television, film, music, and entertainment	-	-	-	-	-	-	-	-
Office of planning	-	50	50	-	626	702	702	-
Office of the deputy mayor for planning and economic development	-	-	-	-	1,000	10,165	10,165	-
Office of the tenant advocate	-	-	-	-	-	-	-	-
Office of zoning	-	-	-	-	-	-	-	-
Real property tax appeals commission	-	-	-	-	-	-	-	-
Rental housing commission	-	-	-	-	-	-	-	-
Housing production trust fund	-	-	-	-	-	-	-	-
Total economic development and regulation	-	50	50	-	37,318	44,559	42,648	1,911
Public safety and justice								
Commission on judicial disabilities and tenure	-	-	-	-	598	351	351	-
Corrections information council	-	-	-	-	-	-	-	-
Criminal code reform commission	-	-	-	-	-	-	-	-
Criminal justice coordinating council	-	-	-	-	2,525	3,350	3,286	64
Department of corrections	-	87	87	-	553	524	516	8
Department of forensic sciences	929	516	516	-	455	994	994	-
Department of youth rehabilitation services	-	-	-	-	-	-	-	-
District of Columbia national guard	-	-	-	-	14,178	16,024	16,024	-
District of Columbia sentencing commission	-	-	-	-	-	-	-	-
Fire and emergency medical services department	-	-	-	-	67,167	14,867	328	14,539
Homeland security and emergency management agency	-	1	1	-	181,364	91,503	91,503	-
Judicial nomination commission	-	-	-	-	300	285	285	-
Metropolitan police department	-	84	84	-	4,885	4,987	4,980	7
Office of administrative hearings	-	-	-	-	300	123	116	7
Office of human rights	-	-	-	-	401	85	69	16
Office of neighborhood safety and engagement	-	-	-	-	-	-	-	-
Office of police complaints	-	-	-	-	-	-	-	-
Office on returning citizen affairs	-	-	-	-	-	-	-	-
Office of the chief medical examiner	-	-	-	-	-	205	205	-
Office of the deputy mayor for public safety and justice	-	-	-	-	-	-	-	-
Office of unified communications	-	-	-	-	105	-	-	-
Office of victim services and justice grants	-	-	-	-	16,156	6,475	6,315	160
Police officers' and fire fighters' retirement system	-	-	-	-	-	-	-	-
Total public safety and justice	929	688	688	-	288,987	139,773	124,972	14,801

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system								
Department of employment services	70,918	69,725	67,402	2,323	70,007	58,533	58,532	1
Department of parks and recreation	77,424	72,136	70,795	1,341	2,054	2,483	2,482	1
District of Columbia public charter school board	2,150	2,150	2,150	-	14,426	12,536	12,536	-
District of Columbia public charter schools	1,354,438	904,579	904,416	163	-	-	-	-
AY26 public charter school advance appropriations	-	486,762	486,762	-	-	-	-	-
District of Columbia public schools	1,358,413	1,382,809	1,358,675	24,134	7,189	4,213	4,213	-
AY26 public school advance appropriations	-	8,621	8,621	-	-	-	-	-
District of Columbia public library	75,842	75,148	73,955	1,193	1,350	1,014	1,014	-
District of Columbia state athletics commission	1,488	1,488	1,486	2	220	153	153	-
Non-public tuition	50,172	58,172	58,154	18	-	-	-	-
Office of the deputy mayor for education	36,799	35,864	35,509	355	-	-	-	-
Office of the state superintendent of education	260,803	256,186	255,607	579	812	650	650	-
Special education transportation	120,760	137,830	137,343	487	-	-	-	-
State board of education	3,747	3,700	3,696	4	-	-	-	-
Teachers' retirement system	80,981	80,981	80,609	372	-	-	-	-
Unemployment compensation fund	5,480	5,480	4,733	747	-	-	-	-
University of the District of Columbia subsidy account	102,152	101,109	101,109	-	-	-	-	-
Total public education system	3,601,567	3,682,740	3,651,022	31,718	96,058	79,582	79,580	2
Human support services								
Child and family services agency	173,682	169,504	169,064	440	1,000	-	-	-
Department of aging and community living	48,588	48,079	45,953	2,126	-	-	-	-
Department of behavioral health	296,752	330,686	330,190	496	18,631	14,065	14,065	-
Department of health	92,329	93,626	93,293	333	24,405	18,899	18,899	-
Department of health care finance	1,283,520	1,293,459	1,287,183	6,276	7,008	3,446	3,446	-
Department of human services	680,127	733,570	733,077	493	180	180	180	-
Department on disability services	142,523	143,316	143,304	12	10,382	10,673	10,673	-
Not-for-profit hospital corporation subsidy	17,200	26,000	26,000	-	-	-	-	-
Office of the deputy mayor for health and human services	2,451	2,402	1,816	586	-	-	-	-
Office of the ombudsperson for children	1,247	1,247	849	398	-	-	-	-
Office for the deaf, deafblind, and hard of hearing	1,722	1,688	1,646	42	-	-	-	-
District retiree health contribution	63,900	63,900	63,900	-	-	-	-	-
Total human support services	2,804,041	2,907,477	2,896,275	11,202	61,606	47,263	47,263	-

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Public education system								
Department of employment services	1,221	240	194	46	54,844	77,116	36,987	40,129
Department of parks and recreation	-	-	-	-	-	-	(2)	2
District of Columbia public charter school board	-	-	-	-	-	-	-	-
District of Columbia public charter schools	-	-	-	-	-	-	-	-
AY26 public charter school advance appropriations	-	-	-	-	-	-	-	-
District of Columbia public schools	7,362	7,253	7,253	-	55,417	20,905	20,904	1
AY26 public school advance appropriations	-	-	-	-	-	-	-	-
District of Columbia public library	17	-	-	-	1,257	1,250	1,250	-
District of Columbia state athletics commission	-	-	-	-	-	-	-	-
Non-public tuition	-	-	-	-	600	-	-	-
Office of the deputy mayor for education	250	275	275	-	-	-	-	-
Office of the state superintendent of education	307	1,693	1,693	-	391,881	338,811	303,494	35,317
Special education transportation	-	-	-	-	10,000	1,370	(9)	1,379
State board of education	-	-	-	-	-	-	-	-
Teachers' retirement system	-	-	-	-	-	-	-	-
Unemployment compensation fund	-	-	-	-	-	-	-	-
University of the District of Columbia subsidy account	-	-	-	-	-	-	-	-
Total public education system	9,157	9,461	9,415	46	513,999	439,452	362,624	76,828
Human support services								
Child and family services agency	85	81	81	-	49,604	54,451	53,896	555
Department of aging and community living	-	-	-	-	16,427	9,261	9,238	23
Department of behavioral health	388	165	165	-	70,732	59,302	39,467	19,835
Department of health	750	270	270	-	192,545	169,554	169,554	-
Department of health care finance	-	-	-	-	3,577,281	3,121,004	3,121,004	-
Department of human services	-	359	351	8	202,873	264,820	208,426	56,394
Department on disability services	-	-	-	-	53,788	44,364	44,364	-
Not-for-profit hospital corporation subsidy	-	-	-	-	-	-	-	-
Office of the deputy mayor for health and human services	-	-	-	-	-	-	-	-
Office of the ombudsperson for children	-	-	-	-	-	-	-	-
Office of the deaf, deafblind, and hard of hearing	-	-	-	-	-	-	-	-
District retiree health contribution	-	-	-	-	-	-	-	-
Total human support services	1,223	875	867	8	4,163,250	3,722,756	3,645,949	76,807

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
Year Ended September 30, 2025
(\$000s)

	Local Source				Other Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Operations and infrastructure								
Alcoholic beverage regulation administration	1,371	1,369	744	625	13,451	10,641	10,641	-
Department of buildings	48,894	44,791	43,963	828	16,240	13,531	13,531	-
Department of licensing and consumer protection	13,486	13,211	12,605	606	25,331	22,119	22,105	14
Department of energy and environment	27,305	26,820	26,728	92	147,474	114,631	113,144	1,487
Department of for-hire vehicles	10,101	6,213	4,977	1,236	12,755	10,170	10,170	-
Department of insurance, securities and banking	296	-	-	-	36,099	31,964	31,963	1
Department of motor vehicles	61,771	59,174	56,745	2,429	10,614	9,614	9,597	17
Department of public works	172,843	189,738	189,033	705	13,300	7,658	7,658	-
District department of transportation	134,198	154,550	145,938	8,612	21,229	15,213	15,116	97
Office of the deputy mayor for operations and infrastructure	1,350	1,320	1,090	230	-	-	-	-
Office of people's counsel	1,026	909	882	27	12,945	11,940	11,940	-
Public service commission	-	-	-	-	20,166	18,620	18,620	-
Washington metropolitan area transit commission	178	178	178	-	-	-	-	-
Washington metropolitan area transit authority	686,917	689,724	688,645	1,079	37,000	32,638	32,638	-
Total operations and infrastructure	1,159,736	1,187,997	1,171,528	16,469	366,604	298,739	297,123	1,616
Debt service - issuance costs								
Repayment of loans and interest	1,229,364	1,052,666	1,052,598	68	9,098	9,098	9,098	-
Repayment of revenue bonds	2,257	2,257	2,247	10	-	-	-	-
Debt service - issuance costs	11,000	11,000	10,244	756	-	-	-	-
Commercial paper program	7,500	14,500	14,411	89	-	-	-	-
Total debt service	1,250,121	1,080,423	1,079,500	923	9,098	9,098	9,098	-
Transfer out								
Highway transportation fund - transfers	19,847	23,261	23,261	-	21,190	20,539	20,539	-
Pay-as-you-go capital fund	204,851	208,751	208,751	-	37,542	28,424	28,424	-
Total transfer out	224,698	232,012	232,012	-	58,732	48,963	48,963	-
Total	\$ 12,399,588	\$ 12,311,061	\$ 12,198,657	\$ 112,404	\$ 825,510	\$ 857,751	\$ 854,595	\$ 3,156

Exhibit D-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
 Year Ended September 30, 2025
 (\$000s)

	Private Grants				Federal Source			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Operations and infrastructure								
Alcoholic beverage regulation administration	-	-	-	-	-	-	-	-
Department of buildings	-	-	-	-	-	-	-	-
Department of licensing and consumer protection	-	-	-	-	-	-	-	-
Department of energy and environment	3,127	375	375	-	141,117	87,775	34,065	53,710
Department of for-hire vehicles	-	-	-	-	-	-	-	-
Department of insurance, securities and banking	-	2	2	-	-	120	91	29
Department of motor vehicles	-	-	-	-	-	-	-	-
Department of public works	-	-	-	-	-	32	29	3
District department of transportation	-	-	-	-	29,882	14,230	11,676	2,554
Office of the deputy mayor for operations and infrastructure	-	-	-	-	-	-	-	-
Office of people's counsel	-	-	-	-	-	-	-	-
Public service commission	14	-	-	-	631	477	477	-
Washington metropolitan area transit commission	-	-	-	-	-	-	-	-
Washington metropolitan area transit authority	-	-	-	-	-	-	-	-
Total operations and infrastructure	<u>3,141</u>	<u>377</u>	<u>377</u>	<u>-</u>	<u>171,630</u>	<u>102,634</u>	<u>46,338</u>	<u>56,296</u>
Debt service - issuance costs								
Repayment of loans and interest	-	-	-	-	14,125	14,125	1,567	12,558
Repayment of revenue bonds	-	-	-	-	-	-	-	-
Debt service - issuance costs	-	-	-	-	-	-	-	-
Commercial paper program	-	-	-	-	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,125</u>	<u>14,125</u>	<u>1,567</u>	<u>12,558</u>
Transfer out								
Highway transportation fund - transfers	-	-	-	-	-	-	-	-
Pay-as-you-go capital fund	-	-	-	-	-	-	-	-
Total transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 15,175</u>	<u>\$ 13,003</u>	<u>\$ 12,939</u>	<u>\$ 64</u>	<u>\$ 5,327,580</u>	<u>\$ 4,585,471</u>	<u>\$ 4,346,243</u>	<u>\$ 239,228</u>

The notes to financial statements are an integral part of this schedule.

Exhibit D-3

**DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2025
(\$000s)**

	Local Source			Other Sources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES						
Taxes:						
Property taxes	\$ 2,874,120	\$ 58,601	\$ 2,932,721	\$ -	\$ -	\$ -
Sales and use taxes	2,062,430	49,928	2,112,358	-	-	-
Income and franchise taxes	4,390,665	314,044	4,704,709	-	-	-
Gross receipts and other taxes	863,366	55,822	919,188	-	-	-
Total taxes	10,190,581	478,395	10,668,976	-	-	-
Licenses and permits	160,446	(21,901)	138,545	-	-	-
Fines and forfeitures	335,584	(54,035)	281,549	-	-	-
Charges for services	397,066	4,666	401,732	-	-	-
Miscellaneous	294,789	(93,426)	201,363	-	-	-
Other sources	-	-	-	791,812	159,275	951,087
Federal contributions	-	-	-	-	-	-
Operating grants	-	-	-	-	-	-
Total revenues	11,378,466	313,699	11,692,165	791,812	159,275	951,087
EXPENDITURES						
Governmental direction and support	1,368,838	(38,422)	1,330,416	117,500	(6,216)	111,284
Economic development and regulation	411,484	(33,066)	378,418	72,516	(5,467)	67,049
Public safety and justice	1,579,103	(67,525)	1,511,578	43,396	152,377	195,773
Public education system	3,601,567	(414,210)	3,187,357	96,058	(16,476)	79,582
Public education AY26 expenditure	-	495,383	495,383	-	-	-
Human support services	2,804,041	103,436	2,907,477	61,606	(14,343)	47,263
Operations and infrastructure	1,159,736	28,261	1,187,997	366,604	(67,865)	298,739
Debt service	1,250,121	(169,698)	1,080,423	9,098	-	9,098
Total expenditures	12,174,890	(95,841)	12,079,049	766,778	42,010	808,788
Excess of revenues over expenditures	(796,424)	409,540	(386,884)	25,034	117,265	142,299
OTHER FINANCING SOURCES (USES)						
Bond proceeds	11,000	-	11,000	-	-	-
Transfer in	158,945	56,897	215,842	-	-	-
Transfer out	(224,698)	(7,314)	(232,012)	(58,732)	9,769	(48,963)
Total other financing sources (uses)	(54,753)	49,583	(5,170)	(58,732)	9,769	(48,963)
Excess of revenues and other sources over expenditures and other uses	(851,177)	459,123	(392,054)	(33,698)	127,034	93,336
Use of fund balance	854,685	346,509	1,201,194	49,536	43,650	93,186
Excess after use of fund balance	\$ 3,508	\$ 805,632	\$ 809,140	\$ 15,838	\$ 170,684	\$ 186,522

Exhibit D-3

**DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2025
(\$000s)**

	Private Grant and Contributions			Federal Resources		
	Original Budget	Revisions	Revised Budget	Original Budget	Revisions	Revised Budget
REVENUES						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-
Income and franchise taxes	-	-	-	-	-	-
Gross receipts and other taxes	-	-	-	-	-	-
Total taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Federal contributions	-	-	-	163,547	(25,838)	137,709
Operating grants	15,175	(2,172)	13,003	5,164,033	(716,271)	4,447,762
Total revenues	<u>15,175</u>	<u>(2,172)</u>	<u>13,003</u>	<u>5,327,580</u>	<u>(742,109)</u>	<u>4,585,471</u>
EXPENDITURES						
Governmental direction and support	725	827	1,552	138,271	(16,099)	122,172
Economic development and regulation	-	50	50	37,318	7,241	44,559
Public safety and justice	929	(241)	688	288,987	(149,214)	139,773
Public education system	9,157	304	9,461	513,999	(74,547)	439,452
Public education AY26 expenditure	-	-	-	-	-	-
Human support services	1,223	(348)	875	4,163,250	(440,494)	3,722,756
Operations and infrastructure	3,141	(2,764)	377	171,630	(68,996)	102,634
Debt service	-	-	-	14,125	-	14,125
Total expenditures	<u>15,175</u>	<u>(2,172)</u>	<u>13,003</u>	<u>5,327,580</u>	<u>(742,109)</u>	<u>4,585,471</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of fund balance	-	-	-	-	-	-
Excess after use of fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-3

**DISTRICT OF COLUMBIA
SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2025
(\$000s)**

	Housing Production Trust		
	Original Budget	Revisions	Revised Budget
REVENUES			
Taxes:			
Property taxes	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-
Income and franchise taxes	-	-	-
Gross receipts and other taxes	48,997	-	48,997
Total taxes	48,997	-	48,997
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Charges for services	-	-	-
Miscellaneous	31,000	-	31,000
Other sources	-	-	-
Federal contributions	-	-	-
Operating grants	-	-	-
Total revenues	79,997	-	79,997
EXPENDITURES			
Governmental direction and support	-	-	-
Economic development and regulation	79,997	182,946	262,943
Public safety and justice	-	-	-
Public education system	-	-	-
Public education AY26 expenditure	-	-	-
Human support services	-	-	-
Operations and infrastructure	-	-	-
Debt service	-	-	-
Total expenditures	79,997	182,946	262,943
Excess of revenues over expenditures	-	(182,946)	(182,946)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues and other sources over expenditures and other uses	-	(182,946)	(182,946)
Use of fund balance	-	-	-
Excess after use of fund balance	\$ -	\$ (182,946)	\$ (182,946)

The notes to financial statements are an integral part of this schedule.

Exhibit E-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
MAJOR FUNDS
Year Ended September 30, 2025
(\$000s)

	General Capital Improvements			
	Original Budget	Revised Budget	Actual	Variance
REVENUES				
Charges for services	\$ -	\$ -	\$ 10	\$ 10
Miscellaneous	-	-	2,419	2,419
Investment earnings	-	-	596	596
Operating grants	375,978	1,418,569	275,337	(1,143,232)
Total revenues	<u>375,978</u>	<u>1,418,569</u>	<u>278,362</u>	<u>(1,140,207)</u>
EXPENDITURES				
Capital outlays				
Governmental direction and support				
Board of elections	-	515	463	52
Captive insurance agency	-	(4,549)	-	(4,549)
Council of the District of Columbia	-	11,990	2,009	9,981
Department of general services	1,157,571	2,165,027	782,171	1,382,856
Office of contracting and procurement	-	4,125	2,287	1,838
Office of the attorney general for the District of Columbia	-	5,656	-	5,656
Office of the chief financial officer	7,000	60,159	19,137	41,022
Office of the chief technology officer	27,913	72,372	26,818	45,554
Office of the city administrator	-	134	95	39
Total governmental direction and support	<u>1,192,484</u>	<u>2,315,429</u>	<u>832,980</u>	<u>1,482,449</u>
Economic development and regulation				
Housing authority subsidy	50,774	95,220	38,950	56,270
Office of cable television, film, music, and entertainment	-	123	100	23
Office of planning	-	213	-	213
Office of the deputy mayor for planning and economic development	388,107	612,960	242,644	370,316
Office of zoning	204	259	98	161
Total economic development and regulation	<u>439,085</u>	<u>708,775</u>	<u>281,792</u>	<u>426,983</u>
Public safety and justice				
Department of forensic sciences	500	5,521	1,551	3,970
Department of youth rehabilitation services	528	1,327	349	978
District of Columbia sentencing commission	-	277	115	162
Fire and emergency medical services department	35,380	115,106	15,268	99,838
Metropolitan police department	29,495	34,996	15,786	19,210
Office of human rights	-	801	92	709
Office of neighborhood safety and engagement	124	115	116	(1)
Office of the chief medical examiner	1,468	2,650	753	1,897
Office of unified communications	16,097	36,909	14,027	22,882
Total public safety and justice	<u>83,592</u>	<u>197,702</u>	<u>48,057</u>	<u>149,645</u>
Public education system				
Department of employment services	18,000	30,505	10,105	20,400
Department of parks and recreation	1,061	38,061	11,540	26,521
District of Columbia public schools	9,626	23,836	4,449	19,387
District of Columbia public library	17,869	73,047	22,073	50,974
Office of the deputy mayor for education	2,256	3,284	2,658	626
Office of the state superintendent of education	4,188	7,113	3,340	3,773
Special education transportation	2,796	22,364	5,817	16,547
University of the District of Columbia capital subsidy	31,500	113,076	24,063	89,013
Total public education system	<u>87,296</u>	<u>311,286</u>	<u>84,045</u>	<u>227,241</u>
Human support services				
Child and family services agency	5,037	18,493	10,168	8,325
Department of aging and community living	-	12,240	63	12,177
Department of behavioral health	7,280	22,377	2,617	19,760
Department of health	256	752	158	594
Department of health care finance	-	165,472	50,274	115,198
Department of human services	-	94,441	-	94,441
Total human support services	<u>12,573</u>	<u>313,775</u>	<u>63,280</u>	<u>250,495</u>

Exhibit E-1

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
MAJOR FUNDS
Year Ended September 30, 2025
(\$000s)

	General Capital Improvements			
	Original Budget	Revised Budget	Actual	Variance
Operations and infrastructure				
Department of buildings	2,448	4,540	3,017	1,523
Department of licensing and consumer protection	-	3,784	2,529	1,255
Department of energy and environment	18,836	113,927	20,755	93,172
Department of for-hire vehicles	207	1,807	89	1,718
Department of motor vehicles	3,200	8,677	5,988	2,689
Department of public works	56,407	131,709	22,748	108,961
District department of transportation	794,455	2,230,922	408,133	1,822,789
Washington metropolitan area transit authority	338,365	481,117	338,384	142,733
Total operations and infrastructure	<u>1,213,918</u>	<u>2,976,483</u>	<u>801,643</u>	<u>2,174,840</u>
Debt services	-	-	27,890	(27,890)
Total transfer out	-	-	27,890	(27,890)
Total expenditures	<u>3,028,948</u>	<u>6,823,450</u>	<u>2,139,687</u>	<u>4,683,763</u>
Excess of revenues over expenditures	<u>(2,652,970)</u>	<u>(5,404,881)</u>	<u>(1,861,325)</u>	<u>3,543,556</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	2,410,577	4,856,137	2,142,280	(2,713,857)
Premium on sale of bonds	-	-	170,150	170,150
Transfer in	242,393	567,518	237,651	(329,867)
Transfer out	-	-	(28,969)	(28,969)
Total other financing sources (uses)	<u>2,652,970</u>	<u>5,423,655</u>	<u>2,521,112</u>	<u>(2,902,543)</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>18,774</u>	<u>659,787</u>	<u>641,013</u>
Excess after use of fund balance	<u>\$ -</u>	<u>\$ 18,774</u>	<u>\$ 659,787</u>	<u>\$ 641,013</u>

The notes to financial statements are an integral part of this schedule.

Exhibit E-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
NONMAJOR FUNDS
Year Ended September 30, 2025
(\$000s)

	Tax Increment Financing Program				Debt Service Fund			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
REVENUES								
Property taxes	\$ 15,061	\$ 15,061	\$ 15,371	\$ 310	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	30,731	30,731	26,038	(4,693)	-	-	-	-
Gross receipts and other taxes	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Investment earnings	-	-	2,258	2,258	-	-	-	-
Total revenues	<u>45,792</u>	<u>45,792</u>	<u>43,667</u>	<u>(2,125)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES								
Governmental direction and support	33,866	31,998	22,439	9,559	-	-	-	-
Economic development and regulation	-	-	-	-	-	-	-	-
Operations and infrastructure	-	-	-	-	-	-	-	-
Debt service	11,926	11,926	10,337	1,589	47,244	47,244	79,198	(31,954)
Total expenditures	<u>45,792</u>	<u>43,924</u>	<u>32,776</u>	<u>11,148</u>	<u>47,244</u>	<u>47,244</u>	<u>79,198</u>	<u>(31,954)</u>
Excess of revenues over expenditures	<u>-</u>	<u>1,868</u>	<u>10,891</u>	<u>9,023</u>	<u>(47,244)</u>	<u>(47,244)</u>	<u>(79,198)</u>	<u>(31,954)</u>
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	150	150	-	-	-	-
Transfer in	-	-	-	-	47,244	47,244	79,198	31,954
Transfer out	-	(16,242)	(27,379)	(11,137)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(16,242)</u>	<u>(27,229)</u>	<u>(10,987)</u>	<u>47,244</u>	<u>47,244</u>	<u>79,198</u>	<u>31,954</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>(14,374)</u>	<u>(16,338)</u>	<u>(1,964)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of fund balance	-	15,965	15,965	-	-	-	-	-
Excess after use of fund balance	<u>\$ -</u>	<u>\$ 1,591</u>	<u>\$ (373)</u>	<u>\$ (1,964)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
NONMAJOR FUNDS
Year Ended September 30, 2025
(\$000s)

	Repayment of PILOT Financing				Universal Paid Leave			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
REVENUES								
Property taxes	\$ 38,621	\$ 19,425	\$ 19,417	\$ (8)	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	26,494	15,625	13,463	(2,162)	-	-	-	-
Gross receipts and other taxes	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	137,800	166,221	150,549	(15,672)
Miscellaneous	-	-	-	-	-	-	-	-
Investment earnings	-	-	4,335	4,335	-	-	5,091	5,091
Total revenues	<u>65,115</u>	<u>35,050</u>	<u>37,215</u>	<u>2,165</u>	<u>137,800</u>	<u>166,221</u>	<u>155,640</u>	<u>(10,581)</u>
EXPENDITURES								
Governmental direction and support	51,196	12,694	416	12,278	-	-	-	-
Economic development and regulation	-	-	-	-	137,800	166,221	144,108	22,113
Operations and infrastructure	-	-	-	-	-	-	-	-
Debt service	13,919	147,952	140,894	7,058	-	-	-	-
Total expenditures	<u>65,115</u>	<u>160,646</u>	<u>141,310</u>	<u>19,336</u>	<u>137,800</u>	<u>166,221</u>	<u>144,108</u>	<u>22,113</u>
Excess of revenues over expenditures	<u>-</u>	<u>(125,596)</u>	<u>(104,095)</u>	<u>21,501</u>	<u>-</u>	<u>-</u>	<u>11,532</u>	<u>11,532</u>
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	(19,336)	(19,336)	-	-	(23,882)	(23,882)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(19,336)</u>	<u>(19,336)</u>	<u>-</u>	<u>-</u>	<u>(23,882)</u>	<u>(23,882)</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>(125,596)</u>	<u>(123,431)</u>	<u>2,165</u>	<u>-</u>	<u>-</u>	<u>(12,350)</u>	<u>(12,350)</u>
Use of fund balance	-	125,596	125,596	-	-	-	-	-
Excess after use of fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,165</u>	<u>\$ 2,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,350)</u>	<u>\$ (12,350)</u>

Exhibit E-2

DISTRICT OF COLUMBIA
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS
NONMAJOR FUNDS
Year Ended September 30, 2025
(\$000s)

	Ballpark Revenue Fund				Highway Trust Fund			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
REVENUES								
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	16,499	16,150	19,125	2,975	41,037	125,879	-	(125,879)
Gross receipts and other taxes	54,752	58,493	56,748	(1,745)	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Miscellaneous	9,522	6,130	6,131	1	-	-	-	-
Investment earnings	-	-	684	684	-	-	302	302
Total revenues	<u>80,773</u>	<u>80,773</u>	<u>82,688</u>	<u>1,915</u>	<u>41,037</u>	<u>125,879</u>	<u>302</u>	<u>(125,577)</u>
EXPENDITURES								
Governmental direction and support	-	-	1,542	(1,542)	-	-	-	-
Economic development and regulation	-	-	-	-	-	-	-	-
Operations and infrastructure	-	-	-	-	41,037	125,879	34,652	91,227
Debt service	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>1,542</u>	<u>(1,542)</u>	<u>41,037</u>	<u>125,879</u>	<u>34,652</u>	<u>91,227</u>
Excess of revenues over expenditures	<u>80,773</u>	<u>80,773</u>	<u>81,146</u>	<u>373</u>	<u>-</u>	<u>-</u>	<u>(34,350)</u>	<u>(34,350)</u>
OTHER FINANCING SOURCES (USES)								
Bond proceeds	-	-	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-	43,800	43,800
Transfer out	(80,773)	(80,773)	(32,275)	48,498	-	-	-	-
Total other financing sources (uses)	<u>(80,773)</u>	<u>(80,773)</u>	<u>(32,275)</u>	<u>48,498</u>	<u>-</u>	<u>-</u>	<u>43,800</u>	<u>43,800</u>
Excess of revenues and other sources over expenditures and other uses	<u>-</u>	<u>-</u>	<u>48,871</u>	<u>48,871</u>	<u>-</u>	<u>-</u>	<u>9,450</u>	<u>9,450</u>
Use of fund balance	-	-	-	-	-	-	-	-
Excess after use of fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,871</u>	<u>\$ 48,871</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,450</u>	<u>\$ 9,450</u>

The notes to financial statements are an integral part of this schedule.