



GOVERNMENT OF THE
DISTRICT OF COLUMBIA

FY 2011 PROPOSED BUDGET AND FINANCIAL PLAN

Maximizing Efficiency

Volume 1
Executive Summary



Submitted to the **Congress of the United States**
by the **Government of the District of Columbia**
July 1, 2010

Government of the District of Columbia

FY 2011 Proposed Budget and Financial Plan

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Executive Summary

Maximizing Efficiency

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to the
Congress of the United States

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

District of Columbia Government

For the Fiscal Year Beginning

October 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to District of Columbia Government, District of Columbia, for its annual budget for the fiscal year beginning October 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is the tenth in the history of the District of Columbia. The Office of Budget and Planning will submit this FY 2011 Budget and Financial Plan for consideration by GFOA, and believes the FY 2011 Proposed Budget and Financial Plan continues to conform to the GFOA's requirements.

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Neil O. Albert
City Administrator

Victor Reinoso
Deputy Mayor for Education

Carrie Kohns
Chief of Staff

Valerie Santos
Deputy Mayor for Planning and
Economic Development

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

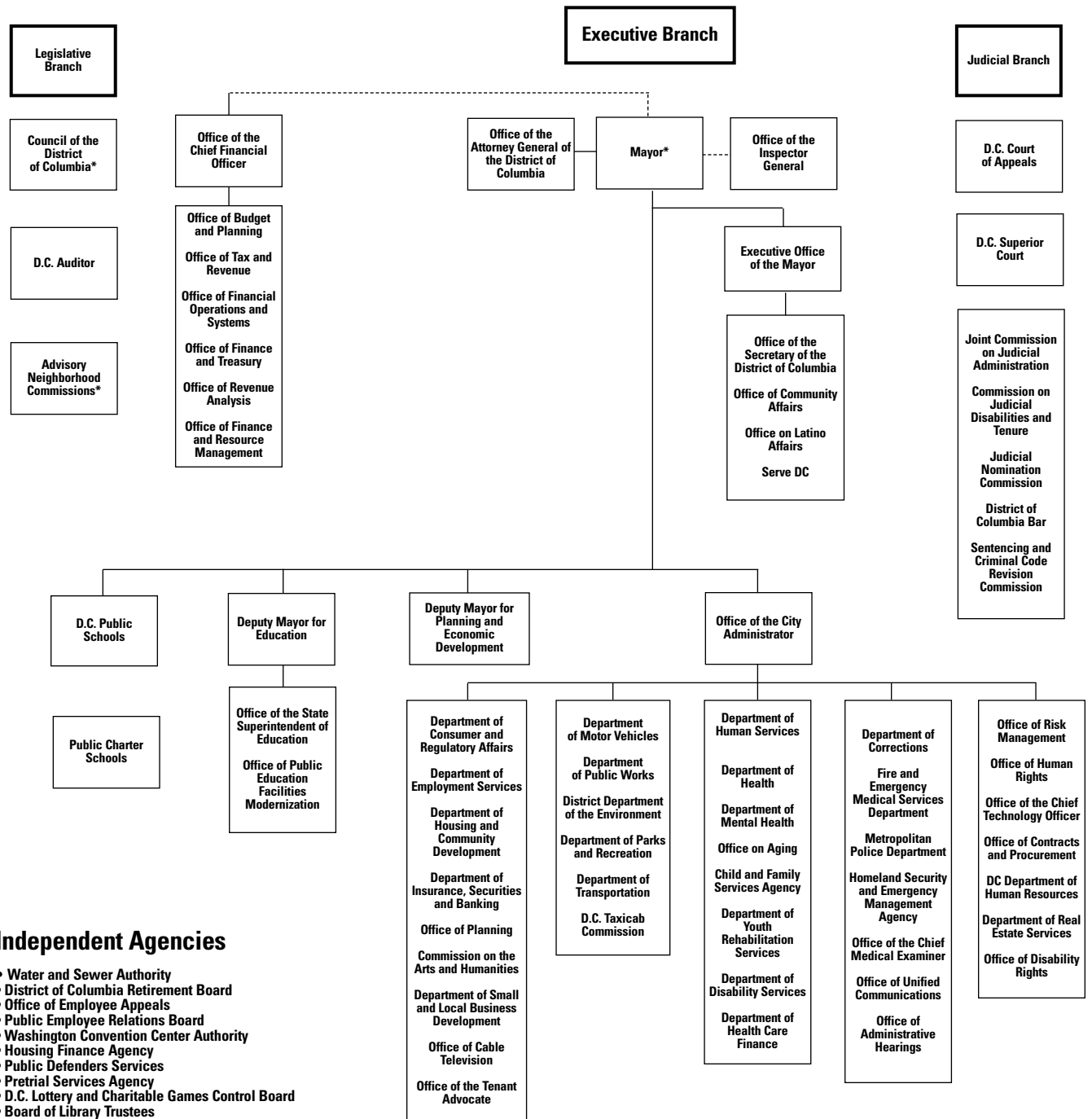
Office of the City Administrator

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District of Columbia

- Organization Chart

Government of the District of Columbia



Independent Agencies

- Water and Sewer Authority
- District of Columbia Retirement Board
- Office of Employee Appeals
- Public Employee Relations Board
- Washington Convention Center Authority
- Housing Finance Agency
- Public Defenders Services
- Pretrial Services Agency
- D.C. Lottery and Charitable Games Control Board
- Board of Library Trustees
- University of the District of Columbia Board of Trustees
- Office of the People's Counsel
- D. C. Housing Authority
- Contract Appeals Board
- Board of Real Property Assessments and Appeals
- Alcoholic Beverage Regulation Administration
- Criminal Justice Coordinating Council

Charter Independent Agencies

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

Regional Bodies

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

*Elected officials

FY 2011 Proposed Budget and Financial Plan

Volume 1 Executive Summary

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The FY 2011 Budget Request Act

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Volume 2 - FY 2011 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part 1*

Volume 3 - FY 2011 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part 2*

Volume 4 - FY 2011 Proposed Budget and Financial Plan - *Operating Appendices - Part 1*

Volume 5 - FY 2011 Proposed Budget and Financial Plan - *Operating Appendices - Part 2*

Volume 6 - FY 2011 Proposed Budget and Financial Plan - *FY 2011 - FY 2016 Capital Appendices*

Volume 7 - FY 2011 Proposed Budget and Financial Plan - *FY 2011 - FY 2016 Highway Trust Fund*

Transmittal Letter



ADRIAN M. FENTY
MAYOR

June 29, 2010

The President
The White House
Washington, D.C. 20500

Dear Mr. President:

On behalf of the residents of the District of Columbia, I submit to you the District's Fiscal Year 2011 Budget and Financial Plan, entitled "Maximizing Efficiency."

The \$8.89 billion spending plan, including \$6.16 billion in General Fund resources, is the District of Columbia's fifteenth consecutive balanced budget. In difficult economic times, we have balanced the budget by streamlining agency operations and controlling spending. To prepare this budget, every agency aimed to maximize efficiency and improve services.

The FY 2011 budget fully funds core priorities such as education and public safety. This plan supports the continued improvement of the District of Columbia Public Schools and increases funding by \$175 per student. The financial plan also prioritizes public safety by funding 4,069 uniformed police officers. As a result of our sustained investment in public safety, the District's homicide rate declined by 23% last year, bringing the rate to its lowest level in 40 years. To protect our most vulnerable residents, this budget preserves critical human services and affordable housing initiatives. This plan expands initiatives like Permanent Support Housing, which will provide housing to 230 homeless families and 956 individuals by the end of FY 2011. Additionally, federal stimulus funding for housing programs will increase affordable housing investments and provide funding for small business development and storefront improvements.

The District's economy is steadily improving as demonstrated by the growth in housing sales and new jobs in the District. Yet even as the economy recovers, we are prepared for new challenges and will continue to make the tough decisions necessary to prepare the District for a sustainable future.

I look forward to Federal approval of this budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Adrian M. Fenty".

Adrian M. Fenty

How to Read the Budget and Financial Plan

How to Read the Budget and Financial Plan

The District of Columbia's FY 2011 Proposed Budget and Financial Plan is a communications tool that presents and explains policy priorities, agency operations, including programmatic/organizational structures, and performance measures in the context of the Financial Plan, which shows the District's sources of revenue and planned expenditures. The Budget and Financial Plan include forecasts of economic and financial conditions, current and planned long-term debt financing, policy decisions, and other important financial information for the District's government, all of which are essential elements for accurate financial reporting and sound management of public resources.

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

The FY 2011 Budget and Financial Plan is presented in seven volumes summarized as follows:

Executive Summary (Volume 1) - provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal

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

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

Operating Appendices (Volumes 4 and 5) - includes detailed supporting tables displaying the proposed expenditures and full-time equivalents in the operating budgets that are described in Volumes 2 and 3.

Note: These volumes are available exclusively on the Government of the District of Columbia website at <http://cfo.dc.gov/>.

Capital Appendices (Volume 6) - describes the District's proposed six-year Capital Improvements Plan for all of the District's agencies (excluding the Highway Trust Fund).

Highway Trust Fund (Volume 7) - describes the District's proposed FY 2011 to 2016 planned projects.

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes:

Introduction: FY 2011 Proposed Budget and Financial Plan

This chapter is a narrative and graphic summary of the proposed budget and financial plan. It describes the overall proposed budget, including the sources and uses of public funds, and compares the prior year's approved budget to the current one. The chapter also explains the budget development process and calendar for FY 2011.

Strategic Budgeting

This chapter describes the initiatives that the District is undertaking to improve budgeting and management of resources. It includes a description of the District's continued efforts in and progress toward Performance-Based Budgeting (PBB), which is the District's initiative to align resources with results through benchmarking, performance measurement, performance planning, and service-level budgeting. PBB greatly improves the District's ability to make policy and funding decisions based on anticipated results and improve the District's ability to hold program managers accountable to achieve quantifiable results.

Financial Plan

The Financial Plan summarizes planned revenues and expenditures from FY 2011 through FY 2014. This chapter includes financing sources and uses and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and the revenue outlook from FY 2011 through FY 2014.

Operating Expenditures

This chapter describes the District's recent local expenditures. It includes analysis of expenditures between FY 2006 and FY 2009, both by agency and by expense category, e.g. personnel, supplies, and fixed costs.

Capital Improvements Plan (CIP)

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

Appendices

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

- The **D.C. Comprehensive Financial Management Policy** provides a framework for fiscal decision-making by the District to ensure that financial resources are available to meet the present and future needs of District citizens;
- The **Grant Match and Maintenance of Effort** section includes a table by agency and grant number that provides the required grant match and maintenance of effort contributions for federal and private grants received by the District;
- The **Basis of Budgeting and Accounting** section describes the basis of budgeting and accounting, enabling the readers to understand the presentation methods of the District's finances;
- The **Glossary of Budget Terms** section describes unique budgeting, accounting, and District terms

that may not be known by the general reader;

- The **Summary Tables** detail the District's proposed operating budget by agency and fund type for both budgeted dollars and positions; and
- The **Budget Request Act** section is the legislation that the District uses to enact the District's budget via local law, and serves as the basis for the District's federal appropriations act to be enacted into law by the United States Congress and President via the federal appropriations process.

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

These volumes include agency chapters that describe available resources and their use and the achieved and anticipated outcomes as a result of these expenditures.

Chapters in these volumes are grouped by appropriation title, and each chapter contains the following sections, as applicable:

Header Information:

- Agency name and budget code;
- Website address and telephone; and
- FY 2011 proposed operating budget table.

Introduction:

- Agency mission; and
- Summary of Services

Financial and Program Information:

- Proposed Funding by Source table;
- Proposed Full-Time Equivalents table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2011 Proposed Budget Changes;
- FY 2010 Approved Budget to FY 2011 Proposed Budget reconciliation table;
- Agency Performance Plan Objectives; and
- Agency Performance Measures table.

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

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

These two volumes provide supporting tables to each agency's proposed operating budget. The tables generally include FY 2009 actual expenditures, FY 2010 approved budgets, the FY 2011 proposed budget, and the change from FY 2010 to FY 2011 (unless noted).

The following tables are provided:

Schedule 30-PBB - dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2011 only and includes general fund detail);

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

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

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

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

Schedule 80 - dollars and FTEs summarized by revenue type, appropriated fund, and revenue source (for the FY 2011 Proposed Budget only).

Volume 6: Capital Appendices

This volume covers the District's FY 2011 - FY 2016 Capital Improvements Plan (CIP), excluding the Highway Trust Fund. The 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 2011 planning process;
- **Project Description Forms** that comprise the major portion of the capital appendices volume. The project description forms provide details on capital projects funded by general obligation bonds, pay-as-you-go (Paygo) capital, the Master Equipment Lease program, and the Local Street Maintenance Fund. Each page shows one subproject's planned allotments for FY 2011 through FY 2016, 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 2011 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 2011 - FY 2016 Planned Expenditures From New Allotments** table that summarizes the new allotments' planned FY 2011-FY 2016 expenditures by agency, project, and subproject;
 - The **FY 2011-FY 2016 Planned Funding** table that summarizes the FY 2011 and six-year funding sources for all new allotments by agency, subproject, and funding source;
 - The **Balance of Capital Budget Authority, All Projects** table that summarizes the lifetime budget authority, life-to-date expenditures, total commitments, and balance of budget authority for all ongoing capital projects by agency, project, and authority (District versus federal);
 - The **Capital Project Cost Estimate Variance** table displays changes to project costs since the FY 2011 Budget;

- Rescissions, Redirections, and Reprogrammings; and
- An overview of the District of Columbia's Water and Sewer Authority's FY 2009 - FY 2018 capital improvements plan.

Volume 7: Highway Trust Fund

This volume covers the District's FY 2011 through FY 2016 proposed Highway Trust Fund expenditures, including:

- An **Introduction** chapter describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2011 planning process;
- The **Project Description Forms**, which comprise the majority of the Highway Trust Fund volume. Each page shows planned allotments for FY 2011 through FY 2016, 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.

Agency name

Agency budget code

(UCO)

Office of Unified Communications

www.ouc.dc.gov
Telephone: 202-730-0524

Agency Website address
and Telephone number

This shows the agency's FY 2009 actual expenditures, FY 2010 approved budget, the FY 2011 proposed budget and the variance from FY 2011 to FY 2010. This includes the agency's operating budget and FTEs.

	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$44,245,366	\$41,157,854	\$51,577,410	25.3
FTEs	337.9	356.0	356.0	-5.5

FTEs are the number of paid Full Time Equivalent positions.

The mission of the Office of Unified Communications (OUC) is to provide a fast, professional, and cost-effective response to emergency (911) and non-emergency (311) calls in the District. The OUC also provides centralized, District-wide coordination and management of public safety voice radio technology and other public safety systems and data communication systems and resources.

This section describes the agency's mission and purpose.

Summary of Services

The Office of Unified Communications (OUC) provides the following services:

- Serves as answering point for emergency (911) and non-emergency (311) calls;
- Develops and enforces policy directives and standards regarding public safety and non-public safety communications ;
- Handles telephone reporting;
- Provides audio transcribing;
- Processes city service requests;
- Operates and maintains public safety and non-public safety voice radio technology and oversees all land and mobile radio systems tied to the response network; and

- Manages building and public safety voice radio technology

The agency's FY 2011 proposed budget is pre-

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

FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type

Table UC0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table UC0-1

(dollars in thousands)

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
General Fund						
Local Funds	28,224	31,656	29,873	24,758	-5,116	-17.1
Special Purpose Revenue Funds	12,354	6,900	11,038	26,574	15,535	140.7
Total for General Fund	40,578	38,556	40,912	51,331	10,420	25.5
Intra-District Funds						
Intra-District Funds	588	5,689	246	246	0	0.0
Total for Intra-District Funds	588	5,689	246	246	0	0.0
Total for All Funds	41,166	44,245	41,158	51,577	10,420	25.3

This table presents the agency's total operating budget from each funding source (Local, Dedicated Taxes, Special Purpose Revenue, Federal Payments, Federal Grants, Medicaid, Private Grants, and Intra-District sources). It shows a comparison of the FY 2008 actual, FY 2009 actual, FY 2010 approved, and FY 2011 proposed budgets.

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

FY 2011 Proposed Full-Time Equivalents, by Revenue Type

Table UC0-2 contains the proposed FY 2011 FTE level compared to the FY 2010 approved FTE level by revenue type. It also provides FY 2008 and FY 2009 actual data.

Table UC0-2

Appropriated Fund	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change
General Fund						
Local Funds	279.4	331.2	363.0	313.0	-50.0	-13.8
Special Purpose Revenue Funds	42.3	4.9	0.0	30.0	30.0	N/A
Total for General Fund	321.8	336.1	363.0	343.0	-20.0	-5.5
Intra-District Funds						
Intra-District Funds	0.0	1.0	2.0	2.0	0.0	0.0
Total for Intra-District Funds	0.0	1.0	2.0	2.0	0.0	0.0
Total Proposed FTEs	321.8	337.0	365.0	345.0	-20.0	-5.5

FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table UC0-3 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

Table UC0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2008	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Percent Change*
11 - Regular Pay - Cont Full Time	15,738	16,023	18,630	17,759	-872	-4.7
12 - Regular Pay - Other	1,808	2,673	1,547	2,161	615	39.7
13 - Additional Gross Pay	1,618	2,043	1,100	1,556	455	41.4
14 - Fringe Benefits - Curr Personnel	4,151	4,444	3,591	4,721	1,130	31.5
15 - Overtime Pay	2,098	2,158	1,000	1,256	256	25.6
Subtotal Personal Services (PS)	25,413	27,342				
20 - Supplies and Materials	112	522				
30 - Energy, Comm. and Bldg Rentals	918	1,289				
31 - Telephone, Telegraph, Telegram, Etc	1,718	626				
32 - Rentals - Land and Structures	0	4				
33 - Janitorial Services	8	106				
34 - Security Services	1,623	786				
35 - Occupancy Fixed Costs	1,194	1,156	71	0	-71	-100.0
40 - Other Services and Charges	5,023	7,426	8,926	17,150	8,225	92.1
41 - Contractual Services - Other	1,701	982	2,213	2,175	-38	-1.7
70 - Equipment & Equipment Rental	3,464	4,006	777	2,772	1,995	256.8
Subtotal Nonpersonal Services (NPS)	15,752	16,904	15,289	24,125	8,836	57.8
Gross Funds	41,165	44,245	41,158	51,577	10,420	25.3

*Percent Change is based on whole dollars.

This table lists the agency's total operating expenditures for FY 2008, FY 2009, FY 2010 approved budget, and FY 2011 proposed budget at the Comptroller Source Group level.

Division Description

The Office of the Unified Communications operates through the following 6 divisions.

Emergency (911) Operations Division - receives and processes 911 calls accurately and efficiently. Police and fire incidents are created through Computer Aided Dispatch (CAD) and transferred to DC Fire and Emergency Services (FEMS) and/or the DC Metropolitan Police Department (MPD), as well as additional agencies in the National Capital Region (NCR), by voice transmission and computer to computer dispatch. Emergency Operations personnel receive ongoing training and updates through the

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

- **911 Call Taking Activity** - processes calls for emergency response;
- **911 Dispatching Activity** - dispatches calls for emergency services to first responders of MPD and FEMS;
- **911 Training Activity** - provides training to emergency call takers and dispatchers to accurately and expeditiously handle calls for emergency service; and

FY 2011 Proposed Operating Budget and FTEs, by Division and Activity

Table UC0-4 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides FY 2009 actual data.

Table UC0-4

(dollars in thousands)

Division/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(1000) Agency Management Program								
(1010) Personnel	512	589	264	-325	3.6	4.0	3.0	-1.0
(1015) Training	1	30	30	0	0.0	0.0	0.0	0.0
(1020) Contracting and Procurement	18	66	0	-66	0.0	0.0	0.0	0.0
(1030) Property Management	26	3,221	1,885	-1,337	0.0	0.0	0.0	0.0
(1040) Information Technology	4,664	5,740	16,269	10,530	9.9	8.0	0.0	-8.0
(1050) Financial Services	3,993	0	0	0	0.0	0.0	0.0	0.0
(1087) Language Access	524	577	811	234	10.1	10.0	13.0	3.0
(1090) Performance Management	491	722	910	188	4.5	5.0	5.0	0.0
(1100) AMP	2	0	0	0	0.7	0.0	0.0	0.0
Subtotal (1000) Agency Management Program	15,001	10,945	20,168	9,223	28.8	27.0	21.0	-6.0
(100F) Agency Financial Operations								
(110F) Budget Operations	113	121	135	14	0.5	1.0	1.0	0.0
(120F) Accounting Operations	50	50	50	0	0.0	0.0	0.0	0.0
Subtotal (100F) Agency Financial Operations	163	171	185	14	0.5	1.0	1.0	0.0
(2000) Emergency (911) Division								
(2010) 911 Call Taking Activity	19,776	20,684	11,917	-8,767	223.4	246.0	100.0	-146.0
(2020) 911 Dispatching Activity	1,857	2,200	8,974	6,773	33.5	33.0	120.0	87.0
(2030) 911 Training Activity	4,511	3,981	1,065	-2,917	16.3	14.0	1.0	-13.0
(2040) Quality Assurance	709	991	130	-861	10.8	15.0	0.0	-15.0
(2100) 911/311	-66	0	0	0	0.0	0.0	0.0	0.0
Subtotal (2000) Emergency (911) Division	26,788	27,857	22,085	-5,771	284.0	308.0	221.0	-87.0

This provides an overall budgeted funding level and number of approved FTEs for FY 2009 actuals, approved FY 2010 and FY 2011 proposed budgets for specific programs and activities.

Table UC0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
(4000) Technology Operations Division								
(4010) 911 & 311 Telephone Operation Activity	1,105	1,003	310	-693	3.3	9.0	3.0	-6.0
(4020) Radio Engineering Activity	790	871	3,421	2,550	14.4	15.0	13.0	-2.0
(4030) Information Technology Mgmt Activity	399	311	801	490	6.0	5.0	8.0	3.0
Subtotal (4000) Technology Operations Division	2,294	2,185	4,532	2,348	23.7	29.0	24.0	-5.0
(5000) Transcription & Quality Division								
(5010) Transcription & Quality Division	0	0	392	392	0.0	0.0	7.0	7.0
Subtotal (5000) Transcription & Quality Division	0	0	392	392	0.0	0.0	7.0	7.0
Total Proposed Operating Budget	44,245	41,158	51,577	10,420	337.0	365.0	345.0	-20.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities in the agency's programs, please refer to Schedule 30-PBB, Program Summary by Activity in the FY 2011 Operating Appendices located on the Office of the Chief Financial Officer's website.

FY 2011 Proposed Budget Changes

Intra-Agency Adjustments: The agency's energy, fleet, security services, janitorial, and telecom budgets will be transferred to the new fixed costs agency and the Office of Finance and Resource Management, reflecting a total shift of \$1,358,209 within the local fund. The agency assessment of \$292,731 for contracting procurement and human resources will be transferred to the Office of Contracting and Procurement and the D.C. Department of Human Resources.

Cost Savings: The Office of Unified Communications (OUC) will realize significant savings across multiple programs while continuing to operate efficiently. The agency is eliminating a total of 20 positions. The

New for FY 2011, the *FY 2011 Proposed Budget Changes* section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including cost savings, policy initiatives, protected programs and use of federal stimulus funding.

customer service quality monitoring program, while ensuring that constituents continue to benefit from high-quality customer service. The agency will also save costs by reducing expenditures on supplies, travel, and training.

Protected Programs: In FY 2009, the OUC received increased funding to enhance and expand critical emergency operations infrastructure. The deployment of state-of-the-art dispatching software and Mobile Data Computers in police and fire and emergency medical services vehicles increases the amount of information immediately available to first respon-

FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table UC0-5 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

Table UC0-5
(dollars in thousands)

	PROGRAM	BUDGET
LOCAL FUND: FY 2010 Approved Budget and FTE		29,873
Cost Increase: Adjust fringe benefits based on historical growth rate	Multiple Programs	1,383
Correct: Increase in overtime to align with historical and projected cost		
Correct: Increase additional gross pay to align with historical and projected cost		
Transfer Out: Transfer facility and telecom fixed costs to new fixed cost agency and OFRM	Agency Management Program	-1,358
Transfer Out: Transfer out for OCP and HR agency assessment	Agency Management Program	-293
Eliminate: Eliminate FTEs	Multiple Programs	-1,335
Cost Decrease: Reduce contracts, other services and charges supporting non-emergency operations	Multiple Programs	-2,305
Shift: Shift salaries of 30 FTEs to support 911 operations (Radio system, IT, Computer Aided Dispatch, Emergency Dispatchers)	Multiple Programs	-2,781
Reduce: Hold salary steps constant beginning June 1, 2010	Multiple Programs	-41
LOCAL FUND: FY 2011 Proposed Budget and FTE		24,757

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

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

Agency Performance Plan

The agency has the following objectives and performance indicators for their Divisions:

1. 911 Emergency Operations Division

Objective 1: Ensure fast and accurate responses to 911 (emergency) calls.

911 Emergency Operations Division

Measure	FY 2008 Actual	FY 2009 Target	FY 2009 Actual	FY 2010 Projection	FY 2011 Projection	FY 2012 Projection
Percentage of 911 calls answered within 5 seconds	95.53%	96%	96.45%	97%	97%	97.2%
Percentage of 911 calls (wire line and wireless) abandoned	2.18%	3.25%	1.84%	3%	3%	2.5%
Percentage of current call takers trained and active as Universal Call Takers	76%	60%	69.06%	100%	N/A	N/A
Percentage of current call taker that are conversationally bi-lingual	21%	20%	21.58%	20%	20%	20%
Percentage of days minimum staffing levels met	NA	NA	NA	90%	95%	96%
Percentage of calls in which call to queue is 60 seconds or less	NA	NA	NA	TBD	TBD	TBD
Percentage of 911 Police Priority 1 calls in which queue to dispatch is 60 seconds or less	NA	NA	NA	TBD	TBD	TBD
Percentage of 911 FEMS calls in which queue to dispatch is 60 seconds or less	NA	NA	NA	TBD	TBD	TBD

Describes specific agency performance objectives from FY 2008 Actual through FY 2012 Proposed.

Introduction to the FY 2011 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.

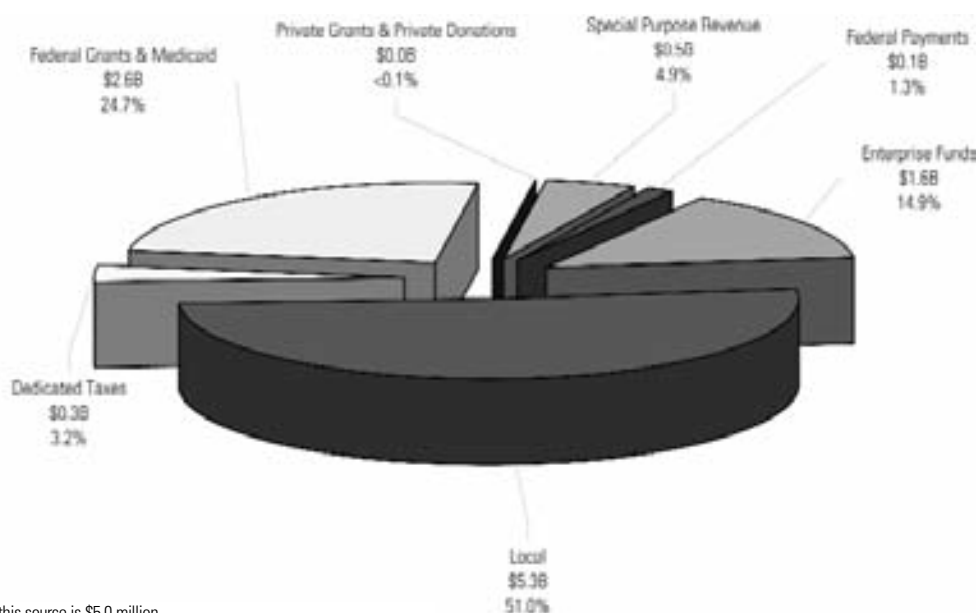
The challenge for the District is to navigate this jurisdictional complexity while facing decreasing revenues and increasing service needs. Totalling \$10.4 billion, the gross budget in the FY 2011 Proposed Budget and Financial Plan is \$290 million, or 2.9 percent, more than the FY 2010 Approved Budget of \$10.2 billion, including Enterprise Fund agencies but excluding intra-District funding. Figure 1-1 shows the major source of gross funds for FY 2011. Figure 1-2 does the same for Local funds revenue. The gross

budget excluding Enterprise Fund agencies is \$8.9 billion.

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

Figure 1-1

Where the Money Comes From - Sources of Gross Funds for FY 2011 (\$10.4 Billion, not including Intra-District Funds)



* The amount from this source is \$5.0 million.

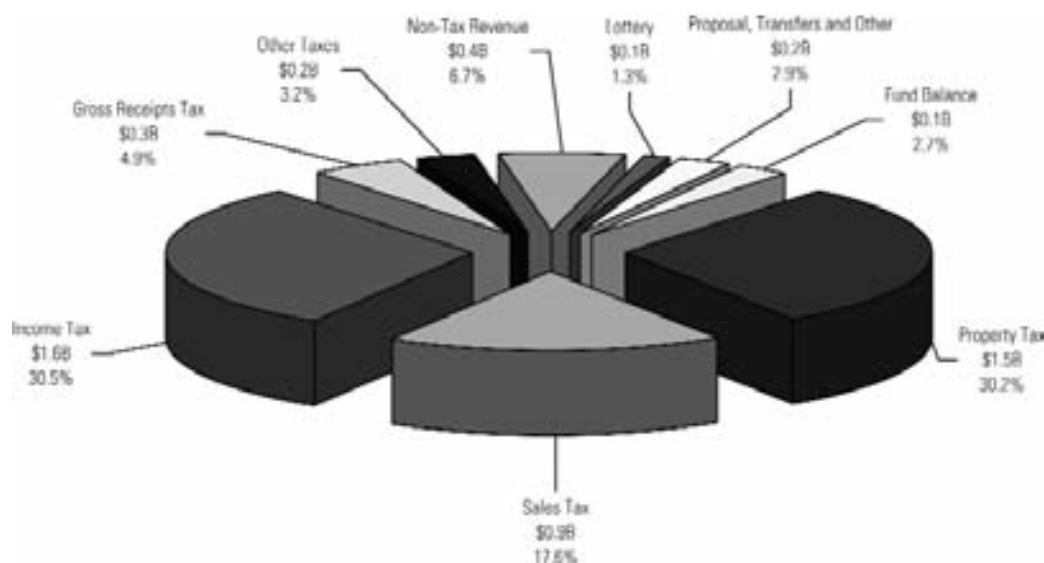
The District's proposed budget is similar to any other budget in that it identifies resources (revenues) and uses (expenditures) to accomplish specific purposes developed by citywide strategic planning and departmental business planning. In addition to these basic elements, the proposed budget includes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

The District's FY 2011 proposed budget includes a number of agency reorganizations and program shifts. These changes are being made to improve services and accountability and meet strategic business goals. They include the following:

- The District, through the Medicaid and Alliance programs, both of which are administered by the Department of Health Care Finance (DHCF), will continue to provide Health Care coverage to approximately one-third of District residents. DHCF's budget continues to reflect the important relationship between the federal and District governments in financing the Medicaid program. First, DHCF's budget includes \$116,530,822 of projected annual Medicaid funds generated by an enhanced Federal Medical Assistance Percentage (FMAP), which was originally enacted by the American Recovery and Reinvestment Act of 2009 (ARRA). The District's FMAP is anticipated to be enhanced by approximately nine percentage points for the first three quarters of FY 2011. Additionally, the District will seek maximum benefit from the recently enacted federal health care reform package, including the opportunity to transition seamlessly certain Alliance enrollees to Medicaid. DHCF's proposed general Medicaid budget therefore includes a \$55,581,539 increase in Local funds, which will be matched by \$123,943,102 of Federal Medicaid funds; the increase in Local funds budget has been offset by a reduction of at least \$57,212,010 in the FY 2011 budget for the Alliance program.
- The Department of Mental Health's (DMH) proposed FY 2011 budget includes \$80,770,044 to support Saint Elizabeths Hospital's new, state-of-the-art 292-bed facility. In addition, DMH's budget reflects the prior fiscal year's successful transition of District residents previously receiving services at the Community Service Agency to high-quality community health providers.

Figure 1-2

Where the Money Comes From - Sources of Local Fund Revenue FY 2011 - \$5.3 Billion (Excluding Dedicated Taxes)



- The District's FY 2011 budget reflects the continuing effort of the Child and Family Services Agency (CFSA) to use federal financial resources. CFSA's savings to the Local fund through using federal funds include \$532,680 for Medicaid-eligible screening services provided at a CFSA clinic, \$2,334,708 for services provided in Medicaid-certified psychiatric residential treatment facilities, and approximately \$1.0 million by offering Medicaid-eligible case management services provided by nurses.
- The Department of Real Estate Services (DRES) will reduce its intra-District budget by \$41,967,571, which was previously collected by the agency for janitorial, security and occupancy services. The functions, and budget, will now be transferred to the new "Municipal Facilities: Non-Capital" agency to simplify cost budgeting. The FY 2011 budget introduces a number of DRES policy initiatives to address the FY 2011 budget gap and maintain the quality of service that the agency provides to the District. These initiatives include personnel dedicated to the management of the recently renovated Eastern Market building, the creation of an Energy Management division to identify how District facilities can further reduce energy consumption, and the creation of the fixed cost agency to simplify fixed cost budgeting and management of District facilities into a single cost center.
- The Office of Finance and Resource Management (OFRM) will budget for \$31,061,971 in District-wide telecommunications costs, including landline, wireless and data services for many District agencies. The \$31,061,971 includes \$16,812,457 in Local funds, \$13,978,908 in intra-District funds collected from other agencies, and \$270,606 in Special Purpose Revenue funds. To simplify and improve cost accounting for telecommunications costs, Local funds for telecommunications will be budgeted directly in OFRM. In prior years, about 70 agencies budgeted for telecom costs individually and then transferred funds to OFRM during the fiscal year. Agencies that pay for telecommunications services using Special Purpose Revenues or Federal funds will continue to budget for these costs within the agency budget and transfer funds to OFRM in FY 2011.
- The Department of Employment Services (DOES) budget eliminates a total of 10 filled FTEs and 3 vacant FTEs in Local, Special Purpose, and Federal Funds as part of a realignment resulting from streamlined processes. Total savings to the Local and Special Purpose funds are \$597,000. DOES's Federal budget proposes a \$1,957,000 and 26.3 FTE increase in Federal positions, including the Unemployment Insurance program.
- The Office of the Deputy Mayor for Planning and Economic Development (DMPED) will initiate a net decrease of \$208,000 in Local funds and \$603,142 within their Special Purpose Revenue budget for various functions that include expenditure realignments to meet forecasted revenues, nonpersonal services, contractual services and salary adjustments. The FY 2011 budget introduces a number of DMPED policy initiatives including an amended lease agreement with the Washington Convention and Sports Authority to direct shared revenue to city-wide economic development initiatives; a realignment of expenditures; and to the extent possible, leveraging in-house expertise while decreasing reliance on contractual services.
- Funding is included in the FY 2011 Proposed Budget for 6 new branch libraries opening in the District of Columbia Public Library system.
- The Judicial Nomination Commission and Commission on Judicial Disabilities and Tenure continue to be fully funded by a federal payment, and there is a significant proposed increase in the federal payment to the District of Columbia National Guard.
- The Non-Public Tuition fund sees an FY 2011 increase of more than \$30 million above the FY 2010 approved budget. There are more than 2,800 District special needs students with Individual Education Plans (IEPs) under provisions of the Individuals With Disabilities

Education Act (IDEA) receiving special education services. Additionally, 11.0 employees who operate this function were transferred into the agency from the Office of the State Superintendent of Education.

- In FY 2010, tens of millions of dollars in Federal Grant Funds pursuant to the American Recovery and Reinvestment Act were received in the Office of the State Superintendent of Education. These funds do not recur in FY 2011; consequently, the agency's non-Local funds budget has decreased substantially.
- For FY 2011, the District's Uniform Per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, has had its foundation level increased 2.0 percent, from \$8,770 per student to \$8,945. Appropriations for the UPSFF return to 100 percent Local funding after being partially funded in FY 2010 through State Fiscal Stabilization Funds received from the federal government under provisions of the American Recovery and Reinvestment Act. Please refer to the Agency Budget Chapters volumes, chapters for District of Columbia Public Schools, District of Columbia Public Charter Schools, and Office of the State Superintendent of Education.
- The Fire and Emergency Medical Services Department includes increased budget authority to correct an identified issue in the budgeting of longevity pay that is required by a collective bargaining agreement. Additionally, the payment for fire hydrant maintenance is transferred from the Department of Public Works and increased to reflect the most current fire protection fee rate as of April 2010, and the budget is aligned such that the D.C. Water and Sewer Authority will resume full duties for fire hydrant inspection.
- The Metropolitan Police Department includes additional Special Purpose Revenue for FY 2011 resulting from enhancements to its automated ticketing program.
- The District of Columbia Public Schools implemented the District's PeopleSoft payroll system,

resulting in improved calculation of the agency's staffing levels, reflecting much of the variance in the agency's FTE count.

- The Board of Trustees for the University of the District of Columbia has proposed an FY 2011 increase in Special Purpose Revenue, anticipating expenditure of fund balance and additional revenue from tuition and increased enrollment.
- The Department of Corrections has brought several maintenance functions in-house, while a decrease is projected in Special Purpose Revenue below the FY 2011 approved budget based on current utilization by the United States Marshals Service. Additional decreases are budgeted for anticipated savings in inmate healthcare.
- The District's FY 2011 payment to the Washington Metropolitan Transit Authority (WMATA) has been increased by \$13 million for operating costs; and the Local funds budget for the Department of Public Works increases by \$6 million, primarily for additional staff to support enforcement and inspection services.

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 but excludes Dedicated Taxes (Figure 1-2). Detailed revenue information, including FY 2011 to FY 2014 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are included in the Revenue chapter of this budget book.

Table 1-1

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

(Dollars in Thousands)

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Governmental Direction and Support	401,877	507,242	105,365	26.2%
Economic Development and Regulation	433,467	405,382	-28,086	-6.5%
Public Safety and Justice	1,283,748	1,220,312	-63,436	-4.9%
Public Education System	1,737,757	1,828,627	90,870	5.2%
Human Support Services	3,357,590	3,400,117	42,527	1.3%
Public Works	635,307	612,678	-22,629	-3.6%
Financing and Other	926,255	911,853	-14,402	-1.6%
Subtotal, General Operating Funds	8,776,001	8,886,210	110,209	1.3%
Enterprise Fund	1,375,264	1,555,093	179,828	13.1%
Total District of Columbia	10,151,265	10,441,303	290,038	2.9%

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

Figure 1-3

Where the Money Goes - Gross Funds Expenditure Budget, by Appropriation Title for FY 2011 (Excludes Intra-District Funds) (\$10.4 Billion)

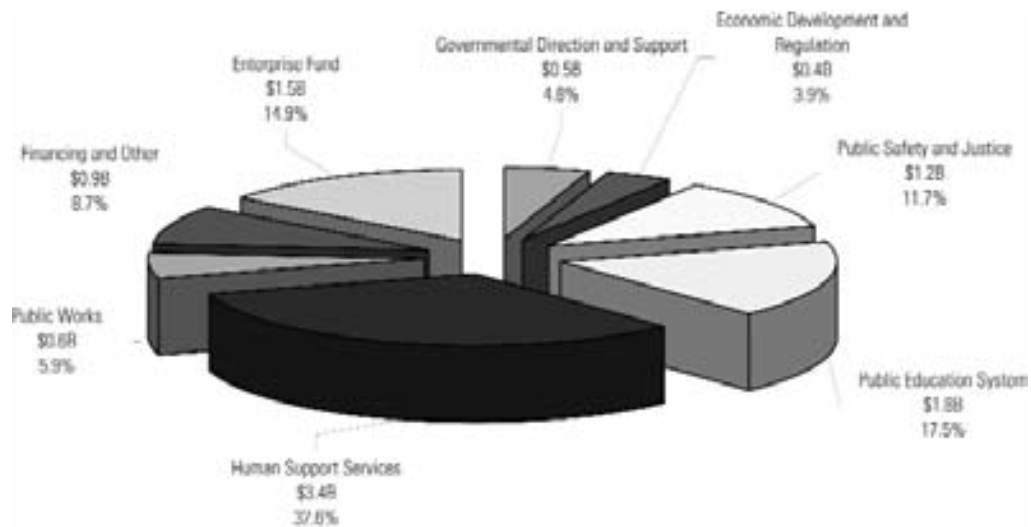


Table 1-2a

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

(Dollars in Thousands)

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Governmental Direction and Support	311,154	415,024	103,870	33.4%
Economic Development and Regulation	130,431	106,256	-24,175	-18.5%
Public Safety and Justice	931,795	899,384	-32,411	-3.5%
Public Education System	1,359,696	1,514,886	155,190	11.4%
Human Support Services	1,352,452	1,351,416	-1,036	-0.1%
Public Works	400,602	394,872	-5,730	-1.4%
Financing and Other	694,255	641,142	-53,114	-7.7%
Total	5,180,385	5,322,979	142,593	2.8%

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

Table 1-2b

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

(Dollars in Thousands)

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Economic Development and Regulation	34,202	21,177	-13,025	-38.1%
Human Support Services	25,764	53,050	27,286	105.9%
Public Works	13,000	15,000	2,000	15.4%
Financing and Other	210,550	242,634	32,084	15.2%
Total	283,517	331,861	48,344	17.1%

Note: Details may not sum to totals because of rounding.**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 lines. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totalling \$10.4 billion, the expenditure budget in the FY 2011 Proposed Budget and Financial Plan is \$290 million, or 2.9 percent, more than the FY 2010 approved budget of \$10.2 billion, including Enterprise and Other funds but excluding Intra-District funds.

For purposes of appropriating the District's budget, agency budgets are grouped by appropriation title or function, such as public safety or public education.

Table 1-1 shows the FY 2011 proposed gross funds expenditure budget by appropriation title and their change from FY 2010. Figure 1-3 shows the percentage distribution of FY 2011 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 50.1 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

The FY 2011 proposed Local budget operating margin is \$554,000. As shown in Table 1-2a, the proposed Local funds budget excluding Dedicated Taxes and Enterprise funds for FY 2011 is \$5.3 billion, which is \$143 million, or 2.8 percent, more than the FY 2010 approved budget of \$5.2 billion. The table also displays expenditure budgets by appropriation title and their change from FY 2010.

The proposed Dedicated Tax budget for FY 2011

is \$332 million, which is \$48 million, or 17.1 percent, more than the FY 2010 approved budget of \$284 million. Table 1-2b shows the FY 2011 proposed Dedicated Taxes funds expenditures budget by appropriation title and their change from FY 2011.

Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Public Works appropriation title includes the Department of Public Works, the Department of Transportation, and the Department of Motor Vehicles. The FY 2011 proposed Local budget includes approximately 100 agencies receiving Local funds in seven appropriation titles. To provide context as to the types of expenses for a particular program, information is presented by expense category (Tables 1-3a, Local funds; and 1-3b, Dedicated Taxes). These same categories are used by all District agencies. Specific agency costs by expense category are included in the agency chapters.

A large expense category is personal services, totaling \$1.9 billion and representing 35.8 percent of the FY 2011 Local funds proposed budget, excluding Dedicated Taxes. This funding will support 25,507 Local full-time equivalent (FTE) positions, an increase of 1,413 FTEs, or 5.9 percent, over FY 2011 (see Table 1-4). Including all fringe benefits, but excluding extra compensation like overtime and shift differential, the average Local FTE for FY 2011 will cost \$71,621.

The District's FY 2011 gross funds proposed budget, including Intra-District funds, includes 33,160 FTEs, an increase of 656 FTEs, or 2.0 percent, over FY 2010. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5. One major reason for the increase was the District of Columbia Public Schools implementation of the District's PeopleSoft payroll system, resulting in improved calculation of the agency's staffing levels, resulting in an increase of 898 full-time equivalents (FTEs).

Organization of the FY 2011 Budget and Financial Plan

The FY 2011 Budget and Financial Plan is composed of the following volumes:

- **Volume 1** - Executive Summary.

- **Volume 2 and 3** - Agency Budget Chapters: these provide all summary information regarding the District's proposed budget.
- **Volumes 4 and 5** - Operating Appendices: these provide detailed information about operating funds by agency (available on-line).
- **Volume 6** - FY 2011-FY 2016 Capital Appendices: this provides detailed information about capital projects and spending by agency.
- **Volume 7** - FY 2011 - FY 2016 Highway Trust Fund.

Additional details about the organization of the District's FY 2011 budget and financial plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2011 Budget Calendar

The FY 2011 Budget and Financial Plan is the culmination of a year-long process. Some of the critical steps in the budget formulation process and their general schedule are described in Table 1-6.

The District's Budget Process: A Brief Overview

The District of Columbia Home Rule Act (Public Law 93-198; 87 Stat. 777) [D.C. Official Code 1-201.01 et. seq.], approved December 24, 1973, prescribes a procedure for the approval of the annual budget for the District of Columbia Government. Under section 424(a)(5) [D.C. Official Code 1-204.24(a)(5)], the Chief Financial Officer for the District of Columbia prepares and submits to the Mayor and the Council annual estimates of all revenues of the District of Columbia (without regard to the source of such as revenues), including proposed revenues. These revenue estimates are binding on the Mayor and the Council for purposes of the annual budget to be submitted to Congress, except that the Mayor and the Council may base the budget on estimates of revenues that are lower than those prepared by the Chief Financial Officer. Under section 442(a) [D.C. Official Code 1-204.42(a)], the Mayor prepares and submits a proposed annual budget to the Council. In preparing the annual budget, the Mayor may use a budget prepared by the Chief Financial Officer for this purpose under section 424(a)(2) [D.C. Official Code 1-204.24(a)(2)].

The Mayor may also prepare and submit supplemental or deficiency budget recommendations to the

Council from time to time, pursuant to section 424(c). A statement of justifications must be included.

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

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

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

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

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category**(Excludes Dedicated Taxes and Enterprise and Other Funds)**

(Dollars in Thousands)

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Regular Pay - Cont Full Time	1,357,926	1,414,352	56,426	4.2%
Regular Pay - Other	146,475	148,868	2,393	1.6%
Additional Gross Pay	46,441	43,430	-3,012	-6.5%
Fringe Benefits - Curr Personnel	226,164	263,611	37,447	16.6%
Overtime Pay	37,747	36,702	-1,044	-2.8%
Subtotal, PERSONAL SERVICES	1,814,753	1,906,963	92,210	5.1%
Supplies and Materials	42,335	41,560	-775	-1.8%
Energy, Comm. and Bldg Rentals	83,801	83,983	182	0.2%
Telephone, Telegraph, Telegram, Etc.	28,780	27,858	-923	-3.2%
Rentals - Land and Structures	88,380	103,643	15,263	17.3%
Janitorial Services	6,088	388	-5,700	-93.6%
Security Services	19,747	9,012	-10,735	-54.4%
Occupancy Fixed Costs	12,470	2,534	-9,936	-79.7%
Other Services and Charges	140,922	138,063	-2,858	-2.0%
Contractual Services - Other	281,538	249,922	-31,616	-11.2%
Subsidies and Transfers	2,061,169	2,221,448	160,279	7.8%
Equipment and Equipment Rental	25,553	20,238	-5,315	-20.8%
Debt Service	574,850	517,366	-57,483	-10.0%
Subtotal, NONPERSONAL SERVICES	3,365,632	3,416,016	50,383	1.5%
Total	5,180,385	5,322,979	142,593	2.8%

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

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category**(Excludes Enterprise and Other Funds)**

(Dollars in Thousands)

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Regular Pay - Cont Full Time	165	352	187	113.0%
Regular Pay - Other	104	264	160	152.8%
Fringe Benefits - Curr Personnel	43	111	68	158.7%
Subtotal, PERSONAL SERVICES	313	727	414	132.6%
Supplies and Materials	5	5	0	0.0%
Other Services and Charges	5,000	9	-4,991	-99.8%
Contractual Services - Other	2,093	1,741	-352	-16.8%
Subsidies and Transfers	266,445	317,005	50,560	19.0%
Debt Service	9,661	12,374	2,713	28.1%
Subtotal, NONPERSONAL SERVICES	283,204	331,134	47,930	16.9%
Total	283,517	331,861	48,344	17.1%

Note: Details may not sum to totals because of rounding

Table 1-4

Local Funds Proposed FTEs, by Appropriation Title**(Includes Dedicated Taxes and excludes Enterprise and Other Funds)**

	FY 2010 Approved Budget	FY 2011 Proposed Budget	Change from FY 2010	% Change from FY 2010
Governmental Direction and Support	2,229	2,420	191	8.6%
Economic Development and Regulation	305	302	-2	-0.7%
Public Safety and Justice	8,544	8,457	-87	-1.0%
Public Education System	7,627	9,214	1,587	20.8%
Human Support Services	3,776	3,595	-180	-4.8%
Public Works	1,613	1,518	-95	-5.9%
Subtotal, General Operating Local Fund	24,093	25,507	1,413	5.9%
Economic Development and Regulation	4	4	0	0.0%
Human Support Services	0	5	5	N/A
Subtotal, General Operating Dedicated Taxes	4	9	5	125.0%
Total, General Operating Local and Dedicated Tax Funds	24,097	25,516	1,418	5.9%

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

Table 1-5

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

Agency Name	FY 2010 Approved FTEs	FY 2011 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
D. C. Department of Human Resources	128	110	(18)	Policy Decision, elimination of vacant and capital city fellows positions
Office of Contracting and Procurement	118	104	(14)	Policy Decision, elimination of vacant positions
Office of the Chief Technology Officer	310	330	20	Policy Decision
Department of Real Estate Services	289	75	(215)	Fixed costs and FTEs transferred to new fixed cost agency
Municipal Facilities: Non-Capital	0	235	235	New Agency
Office of the Attorney General for the District of Columbia	768	742	(26)	Eliminate vacant positions
Office of the Chief Financial Officer	929	905	(24)	Elimination of vacant and filled positions and the addition of an FTE related to the implementation of the Vacant Property Disincentivization Act of 2010
Other Agencies	698	671	(28)	Net Changes
Governmental Direction and Support	3,240	3,172	(68)	
Department of Employment Services	592	614	22	Provide additional funding and FTEs for federal programs including Unemployment Insurance
Department of Consumer and Regulatory Affairs	302	267	(35)	Transfer of some positions to Capital, elimination of filled and vacant positions, and the addition of an FTE related to the implementation of the Vacant Property Disincentivization Act of 2010
Other Agencies	632	639	7	Net Changes
Economic Development and Regulation	1,526	1,520	(6)	
Fire and Emergency Medical Services Department	2,247	2,207	(40)	Fire Hydrant inspection to DCWASA; Integrate Haz-Mat Unit
Office of Unified Communications	365	345	(20)	Elimination of vacant FTEs and administrative and non-emergency FTEs
Other Agencies	6,131	6,128	(3)	Net Changes
Public Safety and Justice	8,743	8,680	(63)	
District of Columbia Public Schools	6,909	7,807	898	The District of Columbia Public Schools implemented the District's PeopleSoft payroll system, resulting in improved calculation of the agency's staffing levels. There was also a redirection and reduction of several FTEs resulting in a net increase of 898 full-time equivalents (FTEs)
Office of the State Superintendent of Education	339	320	(19)	FTEs transferred to Non-Public Tuition
District of Columbia Public Library	472	447	(26)	Eliminate vacant positions and elimination of other positions for improved efficiencies
Office of Public Education Facilities Modernization	269	252	(17)	Net Changes due to increase in FTEs for new program Healthy Schools Act and decrease in FTEs due to eliminating vacancies and realigning financial and management functions

(Continued on next page)

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

Agency Name	FY 2010 Approved FTEs	FY 2011 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Non-Public Tuition	0	11	11	FTEs transferred from OSSE
Special Education Transportation	1,570	1,667	97	Per Request of Transportation Administrator; this agency is under Federal Court Administration
Other Agencies	30	31	1	Net Changes
Public Education System	9,590	10,534	944	
Department of Human Services	885	859	(26)	Due to elimination of vacant positions, including unfunded vacant positions.
Child and Family Services Agency	892	840	(52)	Due to realignment and to transitioning Title IV-E administrative claiming based on historical allocations
Department of Mental Health	1,324	1,275	(49)	Due primarily to realignment of direct care positions at Saint Elizabeths Hospital
Department of Health	836	784	(52)	Primarily due to elimination of federal grant funded positions, transfer out of 10.8 FTEs to OSSE, and elimination of 6 unfunded positions.
D. C. Office on Aging	28	40	12	Due to \$1m and 10 FTEs Intra-District with Department of Health Care Finance
Department of Youth Rehabilitation Services	603	580	(23)	Primarily due to the elimination of non-direct service vacant positions and realignment of personnel.
Department of Health Care Finance	155	173	18	Due primarily to initiatives funded by federal grants
Other Agencies	1,034	1,033	(1)	Net Changes
Human Support Services	5,756	5,583	(173)	
Department of Public Works	1,491	1,443	(48)	Reorganize/shift fiscal staff; efficiency improvements allowing for reduction in FTEs
Department of Motor Vehicles	252	238	(14)	Eliminate 4 motor vehicle inspectors and vacant positions
Other Agencies	659	662	3	Net Changes
Public Works	2,401	2,343	(58)	
Financing and Other	0	0	0	
Total General Operating Funds	31,257	31,832	575	
University of the District of Columbia	1,104	1,203	99	To implement the full administration of the Community College
Housing Production Trust Fund	18	0	(18)	Employees transferred to Department of Housing and Community Development
Other Agencies	125	125	0	Net Changes
Enterprise Fund	1,247	1,328	81	
Subtotal, without DCPS	25,594	25,353	(242)	
Grand Total, District Government	32,504	33,160	656	

How and When the FY 2011 Budget was Prepared

Budget Guidance

August 2009 – September 2009

The FY 2011 budget process began with the Office of the City Administrator (OCA) and the Office of Budget and Planning (OBP) establishing guidelines on how agencies should prepare their budget submissions. These guidelines were conveyed to all District stakeholders at the annual Budget Kickoff held on October 2, 2009.

Agency Budget Request Development

October 2009 – February 2010

Taking into consideration the Executive Office of the Mayor's citywide strategic plan, and following the budget guidance from the OCA and OBP, agencies began formulating their FY 2011 budget requests.

Budget Analysis

November 2009 – January 2010

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 2010 – April 2010

OBP provided the OCA with a thorough and sound analysis of the budget as it was developed and collaborated during the Budget Review Team meetings where policy priorities were determined, and the Mayor's FY 2011 Proposed Budget was finalized for submission to the Council on April 1, 2010.

Council Public Hearings (Consensus Process)

April 2010 - May 2010

Council Committees held budget hearings to hear testimony on agencies' FY 2011 proposed budgets. Council began revising and marking up the Mayor's Proposed Budget.

Budget Request Act and Budget Support Act

May 2010 - June 2010

The Council approved the FY 2011 Budget Request Act of 2010 and the FY 2011 Budget Support Act of 2010. Upon the Mayor's signature, the FY 2011 Proposed Budget and Financial Plan is submitted to Congress.

Strategic Budgeting

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

Performance-Based Budgeting

In FY 2001, the Council passed legislation (DC 47-308.01) requiring the Mayor's budget to be performance-based and thus established Performance-Based Budgeting (PBB). The law specified that the following be included in the budget presentation:

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

Performance-Based Budgeting links spending to programs, activities, and services, allowing results to be measured. This linkage enables public officials, program managers, and the public to evaluate whether funding is being spent wisely on a program that is meeting its goals, or if the money could be better spent on other services, and it was documented in each agency's Strategic Business Plan. The implementation of PBB is complete, and as new agencies are created and existing agencies restructured, their fiscal

information will be reported in the PBB format.

Since the above legislation was passed and implemented, several practices have evolved. Based on Mayoral guidance in FY 2007, selected agencies transitioned their Strategic Business Plans into Performance Plans. As part of this process, agency performance measures underwent a rigorous review and validation. These revisions led to updated or enhanced agency-wide performance measures. During FY 2010, selected agencies further transitioned to Division-Based Budgeting, and the Performance Plans were expanded from the agency level down to the operating divisions within the agency. Additional measures were developed to assess performance within the agency's divisions, and objectives were created for the divisions. In the FY 2011 Budget and Financial Plan, approximately 30 agencies have performance data reported at the division level.

Agency Management Program

An additional benefit of PBB is the District's ability to track specific expenses across various agencies. In FY 2004, the Office of Budget and Planning (OBP) and the Office of the City Administrator (OCA) developed the Agency Management Program (AMP) to track costs for common administrative expenses both within each agency and across the District. The AMP

can include up to 15 activities, depending on whether the agency performs that function. The AMP was retained in the division-based agencies and there is no change from the prior year. A partial listing of the activities includes:

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

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

Agency Fiscal Operations

As part of the process for developing the FY 2005 proposed budget, the funding and FTE count for all OCFO FTEs assigned to the agencies were separated into a program called Agency Financial Operations (AFO). The purpose of the AFO program is to provide comprehensive and efficient financial management services to, and on behalf of, all District agencies. The AFO program was retained in the division-based agencies, and there is no change from the prior year.

Agency fiscal operations are managed by the Associate Chief Financial Officers (ACFOs), who serve as the key contact between the Office of the Chief Financial Officer and the District's senior leadership in managing agency finances. The ACFOs

represent the following areas: Government Operations, Economic Development and Regulation, Government Services, Human Support Services, and Public Safety and Justice. With the exception of the District of Columbia Public Schools, Agency Fiscal Officers (AFOs) for the respective agencies under each area report to their respective ACFO.

Service-Level Budgeting

Performance-Based Budgeting has created a uniform reporting structure within every agency. Agencies manage divisions/programs; divisions/programs are made up of sub-divisions/activities; and sub-divisions/activities consist of services. The District primarily budgets at the sub-division/activity level. Starting in FY 2006, District law required the presentation of selected agency budgets at the service level. Service-level budgeting has value in that it allows for greater clarity and transparency in agency budgets by informing stakeholders about the operations of government.

Benchmarking

For the District, benchmarking is a comparison between the District and comparable jurisdictions to assess performance and efficiency. Benchmarking helps identify potential program efficiencies by comparing them with similar programs in comparison jurisdictions. These jurisdictions are selected based on several factors, which include size, similar service delivery techniques, and proximity. Another benefit of benchmarking is the development and fostering of a culture of program management focused on continuous improvement. The FY 2009 benchmarking study incorporated higher level outcomes into the benchmark listing, and that practice is continued in FY 2011. The benchmarks are located at www.cfo.dc.gov on the Annual Operating Budget and Capital Plan page.

Cost Driver Study

The Cost Driver project will bring the District a new, systems-based dimension to financial and management analysis, mainly volume counts (for example, number of meals served) that correspond to key cost components of an agency. A reliable database of such counts, integrated with the District accounting system of record, will make possible the development of unit cost trends (for example, cost per meal served)

over time and relative to other organizations. Unit cost trends and comparisons to unit volume trends will help management pinpoint cost areas that require more research to explain causes driving the trends and to compare actual costs with projected costs based on actual utilization levels. In FY 2009, OBP worked with 57 agencies, representing a gross operating budget of \$5.3 billion, on cost driver data.

Information Systems

In FY 2004, OBP developed the CFO\$ource Executive Dashboard, which brought financial information together in one web-based application. The system provided powerful tools to District stakeholders, allowing them to make data driven decisions, and included the Budget Formulation Application (BFA) to allow for a systematic approach to budget formulation. Since its initial rollout, the CFO\$ource system has been expanded in use and functionality year after year to provide richer analysis, more powerful data management, and robust infrastructure.

The technology supporting the CFO\$ource solution reached the end of its useful life in FY 2009. This solution was modernized and replaced by the new CFOSolve system. CFOSolve retains the data analysis and budgeting functionality of CFO\$ource. It enhances data integrity by providing a single source for all financial data, as well as the ability to bring data together from many sources such as the Procurement Automated Support System (PASS), PeopleSoft, and other District systems, thereby allowing District stakeholders the ability to cross reference and analyze multi-faceted data for enhanced decision making.

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

Within the BFA, several enhancements were made to provide further automation within the bud-

get formulation process. Enhancements allow OBP to better track and manage budget changes from year to year. Changes were made to the capital budget modules to track the estimated life cycle costs of capital projects, as well as providing the ability to re-allocate existing current year allotment balances across the capital project portfolio. These tools will enhance the ability of the Executive and the Council to make judicious budgetary decisions. The position budgeting modules were also enhanced to automatically track fringe benefits, step increases, and the ability to move a position from one agency to another.

During FY 2010 and FY 2011, the OCFO plans to continue to enhance the CFOSolve system by providing public-facing financial dashboards, enhancing the transparency of the OCFO's budget and financial data, and by providing an interactive, user-friendly version of the District's budget catalog online for taxpayers. This project was started in FY 2010 with the introduction of CFOInfo. Moreover, the OCFO is interested in initiating a project in conjunction with the Executive and the Council to modernize and replace the BFA solution with a robust industry-proven public sector budget development solution. This project will significantly improve the District's ability to develop, analyze, approve, and implement the District's budget, allowing for scenario-based planning, trend analyses, cost drivers, and automatic integration with HR, procurement and financial systems of record.

Summary

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

Financial Plan

The Financial Plan projects the District's results of operation for three fiscal years beyond the proposed operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes and Special Purpose Revenue funds) and the Federal and Private Resources Funds (comprised of Federal Grants, Federal Payments, and Private Grants and Donations) for the next fiscal year. The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2011 through FY 2014 of the financial plan.

The District uses the multi-year financial plan as a working tool throughout the fiscal year to monitor the impact of legislative proposals, programmatic initiatives, and economic changes on the District's near-term fiscal outlook. This financial plan focuses on the Proposed FY 2011 Budget and its impact on FY 2012 through FY 2014.

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

- Revenues; and
- Expenditures.

The numbering scheme noted below refers to the line numbers on Tables 3-1, 3-2, 3-3, and 3-4.

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. In Table 3-3, this line includes 10 types of taxes dedicated to: (a) the Neighborhood Investment Trust Fund; (b) Housing Production Trust Fund; (c) Nursing Facility Quality of Care Fund; (d) Ball Park Fund; (e) the School Modernization Fund; (f) the Healthy D.C. Fund; (g) the District Department of Transportation; (h) Convention Center Transfer Fund; (i) Tax Increment Financing (TIF) Fund; and (j) Highway Trust Fund.

3a. Neighborhood Investment Trust Fund. Neighborhood Investment Trust Fund. In 2004, District legislation created a Neighborhood Investment Fund and a Neighborhood Investment Program, which dedicates approximately \$7 million annually from personal property tax revenue to pay for a variety of community revitalization development purposes, including commercial, residential, and civic uses for 12 priority neighborhoods.

3b. The Housing Production Trust Fund. The Housing Production Trust Fund. The Housing Production Trust Fund (HPTF) Second Amendment

Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. The HPTF provides funds for the acquisition, construction, and rehabilitation of affordable multifamily housing projects.

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

3d.1. The Ballpark Fund. The "Ballpark Omnibus Financing and Revenue Act of 2004" (the "Ballpark Act") provides for the creation of a Ballpark Revenue Fund, into which the Chief Financial Officer of the District (the "CFO") is required to deposit "all receipts from those fees and taxes specifically identified by any provision of District of Columbia law to be paid into the fund and any rent paid pursuant to a lease of the ballpark." Those fees and taxes include the Ballpark Fee, utility taxes, stadium revenue, and rent. The Ballpark Revenue Fund pays for the debt service on the District's baseball stadium revenue bonds. See the Revenue chapter for details.

3d.2. Convert Dedicated Tax Ballpark Fund to Local. \$14 million of funds collected in the Ballpark Fund will be converted to Local Funds in FY 2011 to cover general operating expenditures.

3e. The School Modernization Fund. In FY 2006, the District enacted the "School Modernization Financing Act of 2006," which established the Public School Capital Improvement Fund. See the Revenue chapter for details. Starting in FY 2009, this fund has been recorded in the Dedicated Taxes section to better portray the use of this fund. Because of the significant decline in District revenue forecasts as a result of the weakened U.S. economy, the Paygo of prior years for school modernization is replaced by additional bond financing for FY 2010 through FY 2014.

3f. The 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 hos-

pital 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. This fund is administered by the Department of Health Care Finance.

3g. The District Department of Transportation (DDOT) – Parking Taxes. Pursuant to the D.C. Code, sales and use taxes collected by the District for parking and storing are dedicated to the operations of the DDOT through its Unified Fund; provided that any such revenues in excess of \$30.0 million shall be deposited into the Highway Trust Fund. Starting in FY 2009, this fund has been recorded in the Dedicated Taxes section to better portray the use of this fund. A portion of this goes to debt service on borrowing for DDOT Capital Projects.

3h. The Tax Increment Financing (TIF) Fund and Community Benefit Fund (CBF). The TIF fund records the transfer of certain sales and property tax revenues from the District's General Fund to the special revenue funds that pay debt service on TIF transactions. The TIF method is used to assist in financing economic development projects. The CBF fund is a non-lapsing special revenue fund into which incremental property tax revenues and sales tax revenues of the D.C. Ballpark TIF area are deposited. This line makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on both sales and property taxes collected for TIF/CBF transactions.

3i. The Convention Center Transfer Fund. This fund records the transfer of certain sales tax revenues from the District's General Fund to the Walter E. Washington Convention Center Authority. This makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on sales tax collected for the Convention Center.

3j. **The Highway Trust Fund.** This fund records the transfer of motor fuel tax revenues from the District's General Fund to the Highway Trust Fund. This makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on motor fuel tax collected for the Highway Trust 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 the Lottery Board.** 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. **Sub-total, General Fund Revenues.** This line reflects the sum of lines 1 through 6.

8. **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.

9. **Transfer from Federal and Private Resources.** This line reflects the movement of federal grant dollars into Local funds to pay for certain indirect costs.

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

10a. **Transfer from Ballpark Fund.** This line shows the amount transferred from the Ballpark

Special Revenue fund balance to the General Fund to assist in gap closing operations in FY 2010.

10b. **Transfer from Other.** In FY 2009, \$27 million of Special Purpose Revenue funds were transferred to the General Fund. \$8.7 million and \$5.9 million of revenues held by the Office of Aging in their Client Reserve account will be transferred to the General Fund in FY 2010 and FY 2011 respectively.

10c. **Transfer of Community Health Care Financing Fund to Local.** \$26.6 million of funds in Community Health Care Financing Fund are to be transferred to Local Funds, including \$4.4 million for the Department of Corrections healthcare contracts and \$1 million for HIV/AIDS Administration.

10d. **Transfer from Capital Fund Paygo.** \$19.5 million is being transferred from the Capital fund to the Local fund in FY 2011 to cover general operating costs including \$13 million for Washington Metropolitan Area Transit Authority (WMATA) operating costs. These are funds that were transferred to the Capital fund in prior years but were not spent on capital, and now they are being transferred back to the General Fund. Also, \$4.2 million and \$5.5 million of Capital Paygo funds will be transferred to Local funds in FY 2012 and FY 2013 to cover general operating costs.

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

11a. **Conversion of Neighborhood Investment Fund to Local.**

11b. **Conversion of Special Purpose Revenue to Local.**

11c. **Fund Balance Use.** In Table 3-2, this line shows \$444.7 million of fund balance use in FY 2009 as certified in the District's Comprehensive Annual

Financial Report (CAFR). The FY 2010 Approved Budget uses \$14.5 million of Local fund balance, which includes \$8 million generated from Congressional changes to Emergency and Contingency Reserve Fund requirements and \$6.5 million derived from the sale of DC Village assets in FY 2009. An additional \$5.2 million of fund balance is being used for a Department of Housing and Community Development grant disallowance in the FY 2010 Revised Budget. The FY 2011 Projected Budget uses \$20.4 million of projected fund balance from FY 2010 that is reserved for subsequent years' expenditures, Local reserve funds of \$2 million for Federal Commercial Revitalization Fund (a small business related fund), and \$7.8 million from Medical Liability Captive Insurance Fund converted for general operating use in FY 2011. The FY 2012 Projected Budget uses \$42.6 million of Local fund balance, which includes \$19.9 million of projected fund balance in FY 2010 reserved for subsequent years' expenditures, \$12.4 million of fund balance designated for Integrated Services Fund, \$7.6 million of fund balance designated for Commodity Cost Reserve Fund, and \$2.7 million remaining of FY 2008 Budgeted Operating Cash Reserve funds. \$8.5 million of projected fund balance in FY 2010, reserved for subsequent years' expenditures, has been set aside for use in FY 2013 Projected Budget.

11d. Fund Balance Use: Neighborhood Investment Trust. In Table 3-3, this line shows \$2.3 million in FY 2009 and \$18.6 million in FY 2010 of the Dedicated Tax funds from the Neighborhood Investment Trust fund used for the purposes of the fund.

11e. Fund Balance Use: Nursing Facility Quality of Care Fund. In Table 3-3, this line shows \$3.1 million in FY 2010 Approved and Revised Budgets of the dedicated taxes from the Nursing Facility Quality of Care Fund used for the purposes of the fund.

11f. Fund Balance Use. In Table 3-4, this line shows total amount of fund balance use certified by the Office of Revenue Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

11g. Certified Resources not used. In Table 3-4, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

12. Revenue Proposals. This line reflects one-time revenues in FY 2010 and proposed revenue changes that are detailed in the Revenue chapter of this volume.

13. Total General Fund Resources – This line shows the sum of the individual revenue and fund balance items presented in lines 7 through 14 above.

14. Line intentionally left blank.

Expenditures (by Appropriation Title).

Lines 15 – 21. These lines reflect agency expenditures by appropriation title.

22. Financing and Other. This line includes Repayment of Debt, Short-Term Borrowings, Certificate of Participation, and other items in this appropriation title that are not specifically shown in lines 25 to 30.

23. Operating Cash Reserve. The FY 2010 Revised Budget sets aside \$13.5 million in Operating Cash Reserve to be used to cover spending pressures.

24. Subtotal, Operating Expenditures. This line shows the sum of lines 16 through 23.

25. Paygo Capital. In FY 2010, this line in Table 3-4 reflects the shift of stormwater project funding in the District Department of Environment to capital projects. In FY 2011, this is the budget for the Paygo transfer. In FY 2012 through FY 2014, this reflects the FY 2011 Budget Support Act (BSA). Table 3-2 reflects an FY 2011 BSA directive to set aside 25 percent of increase in revenues for Paygo Capital use starting in FY 2012, using FY 2011 revenues as the base year.

26. Transfer to Trust Fund for Post-Employment Benefits. This line reflects a transfer to reduce the District's accumulated liability for health insurance costs for retirees. These costs must be rec-

ognized beginning in FY 2008 in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs.

27. Repay Contingency Reserve Fund. This line in Table 3-2 reflects the amount needed to replenish the Contingency Reserve Fund for: a) \$9.3 million of the advance funding for District of Columbia Public Charter Schools; b) \$6.5 million of the advance to Charter Schools for federal stimulus funding; c) \$11.5 million of the advance funding to District of Columbia Public Schools for federal stimulus funding; and d) \$20.3 million to non-public tuition for mandatory special education funding. These amounts are offset by \$0.1 million of interest earnings.

28a. Transfer to HPTF Special Revenue Fund (Enterprise Fund). This line in Table 3-3 reflects transfers of dedicated tax revenues to the Housing Production Trust Fund (HPTF) Special Revenue Funds outside of the General Fund.

28b. Transfer to Baseball Revenue Fund (Enterprise Fund). This line in Table 3-3 reflects transfers of dedicated tax revenues to the Baseball Revenue Fund Special Revenue Funds outside of the General Fund.

29. Sub-total General Fund Expenditures and Transfers. This is the sum of lines 24 through 28. This line is comparable to prior year Financial Plans.

30a to d. TIF/CBE, Transfer to Convention Center, Highway Trust Fund and CHFF. To add greater transparency, the transfer of (1) property and sales tax revenues to the TIF (Tax Increment Financing, Community Benefit Fund and PILOT – Payment in Lieu of Taxes funds) Enterprise Fund; (2) sales tax revenues to the Convention Center Enterprise Fund; (3) motor fuel and parking tax to the Highway Trust fund and (4) sales tax to the Community Healthcare Financing Fund (CHFF); are now shown in Table 3-3, the Dedicated Taxes Component of the Financial Plan. The Convention Center and TIF transfers offset the revenues shown in lines 3i and 3j, in Table 3-3. The Highway Trust fund transfer includes revenues from a portion of parking taxes (line 3g) and line 3k. Line 30d in table 3-3 shows the amount of sales tax revenues transferred to

CHFF, reducing the amount transferred to the School Modernization Fund in FY 2009. This is part of a fund swap to use Tobacco bond proceeds to cover Schools Facilities Modernization capital costs.

31. Total transfer to TIF, Convention Center, Highway Trust and CHFF. This is the sum of lines 30a to 30d in table 3-3.

32. Total Expenditures and Transfers. This is the sum of lines 29 and 30 in table 3-1, lines 25 to 27 in Table 3-2, lines 29 and 31 in Table 3-3, and lines 24 and 25 in Table 3-4.

33. Operating Margin, Budget Basis. This is the difference between Total General Fund Resources and Expenditures (line 13 minus line 32).

34. Line intentionally left blank.

35. Composition of Cash Reserves

36. Emergency Cash Reserve Balance (2 percent, formerly 4 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.

37. Contingency Cash Reserve Balance (4 percent, formerly 3 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.

38. Total cash reserves – Emergency and Contingency. This line reflects the cash reserves available during a given fiscal year.

Federal and Private Resources Fund:

- Federal Grants are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.

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

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

F1. Federal Grants. Federal grants awards received by District agencies.

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

F3. Federal Stimulus package. Funding made available to the District of Columbia in the “American Recovery and Reinvestment Act” of February 2009. Lines F3a to c shows the amounts expected for direct budgetary relief in FY 2009 through FY 2011.

F4. Private Grants. Revenues received from private grants.

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

F6. Fund Balance Use. This line reflects amounts previously contained in the fund balance that have been released for use in the current year.

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

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

F9. Line intentionally left blank.

F10.–F17. Agency Expenditures by Appropriation Title. These items reflect agency expenditures by appropriation title. The growth of expenditures in the out-years is based on growth assumptions that are discussed in the Operating Expenditures chapter.

F18. Total Federal and Private Resources Fund Expenditures.

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

F20. Line intentionally left blank.

F21. - F25. Fund Balance Calculations.

A Note on Intra-District Budgets: Intra-District budgets represent agreements between two agencies, whereby one agency purchases services from the other. The buying agency spends its own budget (Local, Special Purpose Revenue, Federal, or Private). The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service.

Table 3-1

FY 2011 - 2014 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
2 Taxes	4,621,445	4,478,337	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
3 Dedicated Taxes	232,963	421,506	284,329	314,193	327,408	348,817	398,836
4 General Purpose Non-Tax Revenues	353,170	335,178	345,473	358,817	363,175	373,278	358,252
5 Special Purpose (O-type) Revenues	454,764	454,380	471,203	478,777	477,905	478,273	481,817
6 Transfer from Lottery	68,775	65,775	67,350	68,925	68,925	68,925	68,925
7 Sub-total, General Fund Revenues	5,731,117	5,755,176	5,919,980	5,822,071	5,926,104	6,084,581	6,278,972
8 Bond Proceeds for Issuance Costs	3,340	15,000	15,000	15,000	15,000	15,000	15,000
9 Transfer from Federal and Private Resources	0	3,497	3,497	3,497	3,497	3,497	3,497
10 Transfer from Enterprise and Other Funds	26,967	0	20,400	51,988	4,196	5,532	0
11 Fund Balance Use	476,558	106,636	141,025	186,197	42,609	8,500	0
12 Revenue Proposals	0	167,849	20,360	85,810	88,459	88,164	89,301
13 Total General Fund Resources	6,237,982	6,048,158	6,120,262	6,164,562	6,079,865	6,205,274	6,386,770
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	376,941	373,597	375,693	479,300	462,635	463,979	466,367
17 Economic Development and Regulation	327,930	304,973	307,725	252,413	207,796	208,214	213,909
18 Public Safety and Justice	984,216	1,020,191	1,050,599	993,777	970,259	976,127	985,673
19 Public Education System	1,483,493	1,380,531	1,391,185	1,534,330	1,487,657	1,465,387	1,476,283
20 Human Support Services	1,537,955	1,410,424	1,464,000	1,437,068	1,480,268	1,469,414	1,495,028
21 Public Works	560,511	579,215	587,988	555,843	528,101	536,789	548,401
22 Financing and Other	554,554	616,681	514,098	559,992	553,733	635,490	646,781
23 Operating Cash Reserve	0	0	13,483	0	0	0	0
24 Sub-total, Operating Expenditures	5,825,600	5,685,612	5,704,771	5,812,723	5,690,451	5,755,401	5,832,445
25 Paygo Capital	20,002	2,984	2,984	7,900	17,903	52,107	90,271
26 Transfer to Trust Fund for Post-Employment Benefits	81,100	90,700	90,700	98,700	109,500	117,200	125,300
27 Repay Contingency Reserve Fund	0	0	47,480	0	0	0	0
28 Transfer to Enterprise Funds - HPTF and Baseball Revenue Fund	78,288	45,120	45,120	43,966	58,323	57,342	43,846
29 Sub-Total General Fund Expenditures and Transfers	6,004,990	5,824,416	5,891,055	5,963,289	5,876,176	5,982,051	6,091,862
30 Transfer to TIF/CBF, Convention Center, Highway Trust Fund and CHFF	93,073	168,808	168,808	200,678	203,073	221,586	265,759
32 Total Expenditures and Transfers	6,098,063	5,993,224	6,059,863	6,163,967	6,079,248	6,203,635	6,357,619
33 Operating Margin, Budget Basis	139,919	54,934	60,399	595	616	1,640	29,151
34							
35 Composition of Cash Reserves							
36 Emergency Cash Reserve Balance (2%, formerly 4%)	103,767	107,225	109,646	109,708	109,770	109,832	109,894
37 Contingency Cash Reserve Balance (4%, formerly 3%)	180,549	217,274	228,167	228,341	228,516	228,691	228,866
38 Total Cash Reserves - Emergency and Contingency	284,316	324,499	337,813	338,049	338,286	338,523	338,760

Table 3-2

FY 2011 - 2014 General Fund - Local Funds Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
2 Taxes	4,621,445	4,478,337	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
4 General Purpose Non-Tax Revenues	353,170	335,178	345,473	358,817	363,175	373,278	358,252
6 Transfer from Lottery	68,775	65,775	67,350	68,925	68,925	68,925	68,925
7 Sub-total, Local Fund Revenues	5,043,390	4,879,290	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
8 Bond proceeds for Issuance Costs	3,340	15,000	15,000	15,000	15,000	15,000	15,000
9 Transfer from Federal and Private Resources	0	3,497	3,497	3,497	3,497	3,497	3,497
10a Transfer from Ballpark Fund	0	0	11,689	0	0	0	0
10b Transfer from Other	26,967	0	8,711	5,865	0	0	0
10c Transfer of Community Health Care Financing Fund to Local	0	0	0	26,580	0	0	0
10d Transfer from Capital Fund Paygo	0	0	0	19,543	4,196	5,532	
11a Conversion of Neighborhood Investment Fund Balance to Local	0	0	1,414	0	0	0	0
11b Conversion of Special Purpose Revenue Fund Balance to Local	0	1,800	14,757	92,251	0	0	0
11c Fund Balance Use	444,659	14,450	19,650	30,314	42,609	8,500	0
12 Revenue Proposals - Miscellaneous	0	319,946	24,647	101,382	81,303	81,421	93,248
13 Total Local Fund Resources	5,518,356	5,233,983	5,263,813	5,323,533	5,267,396	5,371,441	5,510,064
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	351,235	311,154	313,250	415,024	403,908	405,158	406,497
17 Economic Development and Regulation	198,440	130,431	136,870	106,256	73,663	73,879	74,098
18 Public Safety and Justice	928,980	931,795	953,189	899,384	884,015	889,746	897,750
19 Public Education System	1,465,071	1,359,696	1,368,072	1,514,886	1,469,892	1,447,593	1,458,172
20 Human Support Services	1,503,046	1,352,452	1,385,350	1,351,416	1,394,308	1,383,072	1,407,405
21 Public Works	417,070	400,602	403,368	394,872	379,731	388,207	397,436
22 Financing and Other	545,733	603,555	500,972	542,441	533,913	612,946	624,148
23 Operating Cash Reserve	0	0	13,483	0	0	0	0
24 Sub-Total, Operating Expenditures	5,409,575	5,089,685	5,074,554	5,224,279	5,139,431	5,200,603	5,265,508
25 Paygo Capital	1,821	0	0	0	17,903	52,107	90,271
26 Transfer to Trust Fund for Post- Employment Benefits	81,100	90,700	90,700	98,700	109,500	117,200	125,300
27 Repay Contingency Reserve Fund	0	0	47,480	0	0	0	0
32 Total Local Fund Expenditures and Transfers	5,492,496	5,180,385	5,212,734	5,322,979	5,266,833	5,369,908	5,481,077
33 Operating Margin, Budget Basis	25,860	53,598	51,079	554	563	1,533	28,987

Table 3-3

FY 2011 - 2014 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Revenues							
3a Dedicated Taxes for the Neighborhood Investment Trust	10,000	10,000	2,588	6,800	6,800	6,800	10,000
3b Dedicated Taxes for the Housing Production Trust Fund	28,244	17,900	21,252	21,958	23,812	25,239	26,366
3c Dedicated Taxes for the Nursing Facility Quality of Care Fund	12,088	11,000	10,400	11,000	11,000	11,000	11,000
3d1 Dedicated Taxes for the Ballpark Fund	50,678	43,081	42,874	43,871	45,437	46,906	48,425
3d2 Convert Dedicated Tax Ballpark Fund to Local	0	0	0	(14,000)	0	0	0
3e Dedicated Taxes for the School Modernization Fund	106,000	112,360	0	0	0	0	0
3f Dedicated Taxes for the Healthy DC Fund	8,653	17,486	13,636	17,486	17,486	17,486	17,486
3g Dedicated Taxes for DDOT - Parking Taxes	17,300	27,389	25,675	29,148	30,535	31,748	33,898
3h Dedicated Taxes for Tax Increment Financing (TIF) and Community Benefit Fund (CBF)	0	69,063	41,920	67,904	58,421	72,283	108,425
3i Dedicated Taxes for Convention Center	0	93,054	97,865	101,696	105,303	108,455	114,047
3j Dedicated Taxes for Highway Trust Fund	0	20,173	28,119	28,330	28,614	28,900	29,189
7 Sub-total, Dedicated Taxes	232,963	421,506	284,329	314,193	327,408	348,817	398,836
11d Fund Balance Use: Neighborhood Investment Trust	2,330	18,576	18,576	0	0	0	0
11e Fund Balance Use: Nursing Facility Quality of Care Fund	0	3,064	3,064	0	0	0	0
12 Revenue Policy Proposals	0	(158,293)	5,877	17,710	27,103	26,331	11,000
13 Total Dedicated Taxes	235,293	284,853	311,846	331,903	354,511	375,147	409,835
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	0	0	0	0	0	0	0
17 Economic Development and Regulation	12,330	21,164	21,164	6,793	6,800	6,800	10,000
18 Public Safety and Justice	0	0	0	0	0	0	0
19 Public Education System	0	0	0	0	0	0	0
20 Human Support Services	6,666	25,764	44,773	53,050	56,172	56,507	57,256
21 Public Works	11,420	13,000	13,000	15,000	15,000	15,000	15,000
22 Financing and Other	5,724	9,661	9,661	12,374	15,090	17,806	17,811
24 Sub-total, Operating Expenditures	36,140	69,589	88,598	87,217	93,062	96,113	100,067
25 Paygo Capital	12,927	0	0	0	0	0	0
28a Transfer to HPTF Special Revenue Fund (Enterprise Fund)	28,244	13,039	13,039	14,384	13,522	12,233	13,355
28b Transfer to Baseball Revenue Fund (Enterprise Fund)	50,044	32,081	32,081	29,582	44,801	45,109	30,491
29 Sub-total Dedicated Taxes Expenditures and Transfers	127,355	114,709	133,718	131,183	151,385	153,455	143,913

(Continued on next page)

Table 3-3 (Continued)

FY 2011 - 2014 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
30a Transfer to TIF/CBF	0	45,992	45,992	61,304	58,421	72,283	108,425
30b Transfer to Convention Center	0	93,054	93,054	101,696	105,303	108,455	114,047
30c Transfer to Highway Trust Fund	0	29,762	29,762	37,678	39,349	40,848	43,287
30d Transfer to Community Healthcare Financing Fund (CHFF)	93,073	0	0	0	0	0	0
31 Total Transfer to TIF/CBF, Convention Center, Highway Trust and CHFF	93,073	168,808	168,808	200,678	203,073	221,586	265,759
32 Total Dedicated Taxes Expenditures and Transfers	220,428	283,517	302,526	331,861	354,458	375,040	409,672
33 Operating Margin, Budget Basis	14,865	1,336	9,320	42	53	107	164

Table 3-4

FY 2011 - 2014 General Fund - Special Purpose Revenue Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
5 Special Purpose (O-type) Revenues	454,764	454,380	471,203	478,777	477,905	478,273	481,817
7 Sub-total, Special Purpose Revenue Funds	454,764	454,380	471,203	478,777	477,905	478,273	481,817
11f Fund Balance Use	29,569	72,623	83,564	79,790	0	0	0
11g Certified Resources not used	0	(3,877)		(16,158)	0	0	0
12 Revenue Proposals/Policy Proposals	0	6,196	(10,164)	(33,282)	(19,947)	(19,588)	(14,947)
13 Total Special Purpose Revenue Funds	484,333	529,322	544,603	509,127	457,958	458,685	466,870
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	25,706	62,443	62,443	64,276	58,727	58,821	59,870
17 Economic Development and Regulation	117,160	153,378	149,691	139,364	127,333	127,535	129,811
18 Public Safety and Justice	55,236	88,396	97,410	94,393	86,244	86,381	87,923
19 Public Education System	18,422	20,835	23,113	19,444	17,765	17,794	18,111
20 Human Support Services	28,243	32,208	33,877	32,602	29,788	29,835	30,367
21 Public Works	132,021	165,613	171,620	145,971	133,370	133,582	135,965
22 Financing and Other	3,097	3,465	3,465	5,177	4,730	4,738	4,822
24 Subtotal, Operating Expenditures	379,885	526,338	541,619	501,227	457,958	458,685	466,870
25 Paygo Capital	5,254	2,984	2,984	7,900	0	0	0
32 Total Special Purpose Revenue Funds Component of General Funds	385,139	529,322	544,603	509,127	457,958	458,685	466,870
33 Operating Margin, Budget Basis	99,194	0	0	0	0	0	0

Table 3-5

FY 2011 - 2014 Federal and Private Resources Financial Plan

(\$ thousands)

	FY 2009	FY 2010	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Revenues	Actual	Approved	Revised	Proposed	Projected	Projected	Projected
F1 Federal Grants	1,936,195	2,422,049	2,695,171	2,471,441	2,608,986	2,754,330	2,911,783
F2 Federal Payment/Contribution	146,748	136,175	164,997	134,400	132,400	132,400	132,400
F3 Federal Stimulus Package:							
F3a State Fiscal Stabilization Fund	0	71,800	89,300	0	0	0	0
F3b Medicaid FMAP Increase	130,949	149,157	149,159	113,071	0	0	0
F3c Foster Care/Adoption Assistance - Title IV-E	2,587	2,433	2,433	1,850	0	0	0
F4 Private Grants	9,737	4,660	7,814	4,977	5,090	5,200	5,324
F5 Subtotal, Federal and Private Resources	2,226,215	2,786,274	3,108,874	2,725,739	2,746,476	2,891,929	3,049,506
F6 Fund Balance Use	23,134	0	0	0	0	0	0
F7 Transfer to General Fund	0	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)
F8 Total Federal and Private Resources	2,249,349	2,782,777	3,105,377	2,722,242	2,742,979	2,888,432	3,046,009
F9							
F10 Expenditures (by Appropriation Title)							
F11 Governmental Direction and Support	27,981	28,280	44,324	27,943	28,461	29,037	29,669
F12 Economic Development and Regulation	66,035	115,456	196,860	138,584	141,359	144,269	147,483
F13 Public Safety and Justice	80,712	263,556	285,313	226,534	229,521	234,462	239,962
F14 Public Education System	268,366	357,227	414,029	294,297	298,665	303,005	307,834
F15 Human Support Services	1,634,929	1,947,166	2,073,874	1,963,049	1,971,933	2,103,372	2,245,394
F16 Public Works	33,257	56,092	75,399	56,835	58,040	59,287	60,667
F17 Financing and Other	54,791	15,000	15,578	15,000	15,000	15,000	15,000
F18 Total Federal and Private Expenditures	2,166,071	2,782,777	3,105,377	2,722,242	2,742,979	2,888,432	3,046,009
F19 Operating Margin, Budget Basis	83,278	0	0	0	0	0	0
F20							
F21 Beginning Federal and Private Fund Balance	83,794	142,566	142,566	142,566	142,566	142,566	142,566
F22 Operating Margin, Budget Basis	83,278	0	0	0	0	0	0
F23 Projected GAAP Adjustments (Net)	(1,372)	0	0	0	0	0	0
F24 Fund Balance Use	(23,134)	0	0	0	0	0	0
F25 Ending Federal and Private Fund Balance	142,566	142,566	142,566	142,566	142,566	142,566	142,566

Revenue

Introduction

This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2010 to FY 2014. After a brief summary of revenue totals, the chapter begins with a description of the economic assumptions used in the revenue estimates, and then turns to the outlook for the specific sources of revenue that flow to the General Fund, including related policy proposals. Revenue is derived from various tax and non-tax sources, as well as special purpose non-tax sources, which consist of fees, fines, assessments, and reimbursements dedicated to the District of Columbia agency that collects the revenues. The chapter also discusses special funds financed by dedicated tax revenues that are not available for general budgeting¹.

D.C. Code § 47-318.01(b) requires the Chief Financial Officer to prepare, on a biennial basis, a tax expenditure budget that estimates the revenue loss to the District government from each tax expenditure for the current fiscal year and the next two fiscal years. This budget includes a summary of this year's study. The full report is available separately.

Additional information on D.C. taxes and other revenue sources is available in Tax Facts and the District of Columbia Data Book: Revenue and Economy. For current information on the District's economy, see the monthly Economic Indicators and Review of District of Columbia Economic and Revenue Trends. All of these documents are available on the OCFO web site: <http://cfo.dc.gov>.

Summary

The FY 2010 baseline estimate of \$5.16 billion in total local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$113.8 million (2.3%) higher than FY 2009 revenue. (See Table 4-1.) The \$5.03 billion estimate for FY 2011 is a decrease of \$135.3 million (2.6%) from FY 2010. Including dedicated and special purpose revenues and policy initiatives, total FY 2010 general fund revenue in the financial plan is \$5.94 billion, \$195.5 million more than in FY 2009 and \$5.92 billion in FY 2011, \$18.5 million less than FY 2010.

Various policy initiatives increase general fund revenue in FY 2010 by \$20.4 million and in FY 2011 by \$85.8 million. The policy initiatives are summarized in Table 4-14 and are discussed in context of the specific revenue item for each proposal.

This chapter discusses only local source revenues. It should be noted, however, that in FY 2009, FY 2010, and FY 2011 the District will receive an estimated total of at least \$409 million to help balance the budget from the special stimulus activities of the federal government pursuant to the American Recovery and Reinvestment Act of 2009. In addition, the District expects to receive \$250 million in operating grants, and other funds will be available for capital projects and for D.C. entities not funded by this budget. These funds, which are in addition to the federal grants that the District has normally received each year, offset a portion of the reduction in local source revenues that are estimated to occur in FY 2009 and FY 2010.

The Economic Outlook

This budget has been prepared at a time when the U.S. appears to have entered a sustained, although somewhat muted, period of recovery after the most severe post World War II recession. Still, at the national level,

1. The special funds are: Convention Center, Tax Increment Financing, the Ballpark Fund, the Highway Trust Fund, the District Department of Transportation's Unified Fund, the Housing Production Trust Fund, the Neighborhood Investment Fund, the Nursing Facility Quality of Care Fund and the Healthy DC Fund.

Table 4-1

General Fund Revenues, FY 2009 –FY 2014

(dollars in thousands)

Type of Revenue	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Local Fund - Baseline	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
<i>% change annual</i>		2.3%	-2.6%	1.8%	2.7%	2.7%
Taxes	4,628,688	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
General Purpose Non-Tax Revenues	353,170	345,473	358,817	363,175	373,278	358,252
Transfer from Lottery	68,775	67,350	68,925	68,925	68,925	68,925
Dedicated/Special Purpose - Baseline	694,192	755,531	806,970	805,313	827,090	880,652
<i>% change annual</i>		8.8%	6.8%	-0.2%	2.7%	6.5%
Dedicated Taxes	239,428	284,328	328,193	327,408	348,816	398,836
Special Purpose (O-Type) Revenues	454,764	471,203	478,777	477,905	478,273	481,817
Total Revenue - Baseline	5,744,825	5,919,979	5,836,071	5,926,103	6,084,581	6,278,971
<i>% change annual</i>		3.0%	-1.4%	1.5%	2.7%	3.2%
Revenue Policy Proposals	-	20,360	85,809	88,458	88,163	89,299
Total Revenue with Policy Proposals	5,744,825	5,940,340	5,921,880	6,014,561	6,172,744	6,368,271
<i>Level Change</i>		195,515	-18,460	92,681	158,183	195,527
<i>% change annual</i>		3.4%	-0.3%	1.6%	2.6%	3.2%

there is a considerable amount of uncertainty, as unemployment remains high, and income gains are still weak. Even though the District avoided some of the worst effects of the recession, unemployment continues well above the national average. During FY 2010 and FY 2011, as the rest of the District economy recovers and most of the District's broad-based taxes along with it, lagging property values, particularly in commercial real estate, remain as a significant risk to the revenue forecast.

The U.S. Economy

The longest and deepest U.S. recession since the 1930's seems to have ended in the 3rd quarter of 2009. However, the economy remains fragile. Real GDP has now registered three quarters of positive growth--2.2 percent in the 3rd quarter, 5.6 percent in the 4th quarter, and 3.0 percent in the 1st quarter of 2010--but this growth was strongly influenced by the national stimulus program and by inventory replenishment. Income growth is weak, wage and salary jobs continue to decline, and unemployment remains high.

- U.S. employment (seasonally adjusted) in April 2010 was 551,000 greater than in December 2009, but the number of wage and salary jobs in the U.S. in April 2010 was 7,812,000 (5.7%) lower than at the start of the recession in December 2007. The U.S. unemployment rate (seasonally adjusted) stood at 9.9 percent in April.
- Wages and salaries earned in the U.S. in the March quarter were 0.4 percent below those of a year ago, although personal income was 1.9 percent higher. The most recent quarters have, however, seen more growth in wages and incomes. Wages in the March quarter grew 3.2 percent and personal income 3.6 percent at seasonally adjusted annual rates compared to the December quarter.
- So far in CY 2010, there has been little net change in the stock market. The level of the S&P 500 index in May 2010 was virtually identical to January's level. It was 24.7 percent higher than May 2009 though still 26.9 percent below the October 2007 peak.

Table 4-2

Forecasts of Nominal and Real U.S. GDP through FY 2014 by the Blue Chip Economic Indicators and by the Congressional Budget Office

Forecast	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Estimate	FY 2012 Estimate	FY 2013 Estimate	FY 2014 Estimate
(% change from the prior year)							
Real GDP							
Blue Chip	1.5	-2.9	2.5	3.1			
CBO	1.5	-2.9	1.6	1.8	3.9	4.9	4.3
Nominal GDP							
Blue Chip	3.9	-1.5	3.2	4.6			
CBO	3.9	-1.5	2.5	2.7	4.9	6.0	5.6

Source: Blue Chip Economic Indicators (May 2010) and Congressional Budget Office (January 2010). Blue Chip Indicators is only available through FY 2011. FY 2008 and FY 2009 are actual from the U.S. Bureau of Economic Analysis.

During 2010, forecasts for the U.S. economy have become slightly more optimistic, with growth rates for real GDP inching upward. However, as is to be expected of a recession marked by severe financial market problems, the recovery continues to be fairly slow and subject to a considerable amount of uncertainty.

- In May, the consensus of 50 economists contributing to the Blue Chip Economic Indicators continued to forecast a slow, U-shaped recovery, with the previous peak of Real GDP reached only in the 3rd quarter of 2010 (which would be the 5th consecutive quarter of growth).
- In the May Blue Chip forecast, growth in real GDP in FY 2010 is 2.5 percent, and nominal growth is 3.2 percent. For FY 2011, the real and nominal growth rates are expected to rise to 3.1 percent and 4.6 percent, respectively.

The District of Columbia Economy

D.C. has avoided some of the worst problems of the national recession because of the presence of the federal government and, technically, may not actually have been in recession. D.C. is the central city (with about a quarter of the jobs and 10 percent of the population) of the metropolitan area with the second lowest unemployment rate (6.2%) of the 49 U.S. metropolitan areas with more than 1 million persons. During the recession, jobs located in D.C. have done relatively well compared to the rest of the nation, but employment of D.C. residents did poorly as unemployment continues to be very high.

Some of the greatest impacts of the recession on the D.C. economy have been those associated with real

property values and sales, capital gains, and business profits. Current D.C. economic indicators reflect this mixed picture.

- In the 3-month period ending April 2010, there were 6,933 (1.0%) more wage and salary jobs located in D.C. than a year earlier. The federal government gained 9,000 (4.6%) over the past year; the private sector lost 1,667 (-0.4%).
- D.C. resident employment in the 3-month period ending in April was 1,739 (-0.6%) less than a year earlier. The labor force was 5,318 (1.6%) higher.
- D.C.'s unemployment rate in April (9.8%, not seasonally adjusted) was 0.3 percentage points above that of the U.S. (9.5%).
- Due to the presence of the federal government, wages earned in the District of Columbia grew 4.1 percent in the December quarter compared to the same quarter a year ago. D.C. personal income was up 1.5 percent from a year earlier.
- In April, single family housing sales (contracts) continued the recent trend of higher sales and lower prices. Sales for the 3-month period ending in April were up 33.5 percent from a year ago, and the average selling prices were 3.0 percent lower. The average price of condominium units that sold in that 3-month period was 10.6 percent lower than a year earlier, and sales were 38.9 percent higher. The value of all home sale contracts was 27.3 percent higher than a year ago.
- In the quarter ending in March, occupied office space rose by 0.8 percent from the prior quarter and 1.8 percent from the prior year. At the same time, because of completed new construction, the com-

mercial office vacancy rate held steady at 10.5 percent (including sublet), still well below the metropolitan area average of 13.2 percent. An additional 4.1 million square feet are expected to be added to inventory over the next 2 years, outstripping the demand for D.C. office space.

- For the 3-month period ending in April, the average room-rate for hotels was 2.4 percent higher than for the same period a year earlier, while the number of hotel room-days sold was up 3.8 percent. Revenues from room sales were up 6.3 percent.
- For the 3-month period ending in April, employment in retail did not change from a year earlier. Employment in accommodations was up 0.5 percent and in restaurants it was down 1.0 percent.

IHS Global Insight and Moody's Economy.com, two national companies that prepare forecasts of both national and regional economies, have been cautiously upgrading their forecasts for the D.C. economy along with improvements in the national one. The economic assumptions for the revenue estimate (see Table 4-3), which are based substantially on their February 2010 forecasts, include:

- *D.C.'s Gross Domestic Product.* Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2010 and FY 2011, respectively, are projected to be 3.1 percent and 2.6 percent, up from 1.3 percent in FY 2009. Real GDP-DC, adjusted for inflation, is expected to grow 1.6 percent in FY 2010 and 0.7 percent in FY 2011.
- *D.C.'s Personal Income.* The growth rate in personal income, which is mostly wages and salaries but also includes investment income and transfer payments, in FY 2010 is expected to be 3.7 percent, and 3.9 percent in FY 2011. This contrasts sharply with the estimated 0.8 percent decline in FY 2009. Increases in the number of households residing in D.C. will continue to contribute to the District's personal income levels.
- *Jobs located in D.C.* The number of jobs in the District in FY 2010 is expected to show a net increase of 3,700 (0.5%) in FY 2010 and by 4,800 (0.7%) in FY 2011.
- *Resident employment.* In FY 2010, the D.C. labor force is expected to rise by 0.1 percent, following

the 0.7 percent decline in FY 2009, and then rise by 0.8 percent in FY 2011. Because the average unemployment rate for FY 2010 (11.6%) is above that for FY 2009, resident employment is expected to fall by 1.9 percent in FY 2010, followed by a 2.9 percent rebound in FY 2011 when the unemployment rate falls back to 9.7 percent.

- *Home sales and prices.* The number of housing sales (the combined total of single family and condominium units) are projected to increase by 17.6 percent in FY 2010, with prices increasing by 1.8 percent. Sales and prices remain about level in FY 2011.
- *Inflation.* The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.3 percent in FY 2010 and 2.0 percent in 2011. The rate in FY 2009 was 0.1 percent.
- *Households and population.* The Financial Plan assumes estimated households in FY 2010 of 257,700, up 1,800 (0.7%) from FY 2009, and 259,100 in FY 2011 (up another 1,400 or 0.5%).

In looking further ahead to FY 2012 to FY 2014, the expectation for the Budget and Financial Plan is that the period of severe recession will have passed, both nationally and in the District of Columbia. Growth in nominal GDP-DC and personal income are both expected to average about 3.7 percent per year, and close to 8,200 additional jobs will be added each year. Inflation is expected to drift upward (CPI increases to 2.4 percent by 2014), interest rates rise as well (to a 6.5 percent rate for 10-year Treasury securities in 2014), and the stock market grows at a steady pace (a gain of about 17 percent over the 3-year period).

In the years 2012 through 2014, 3,392 new housing starts are anticipated, and 3,500 households will be added. In this period housing sales and house prices will both rise, although not returning to the surging prices and sales of the FY 2003 to FY 2005 period.

Table 4-3

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2008 –FY 2014

	FY 2008 Actual	FY 2009 Actual	FY 2010 Est.	FY 2011 Est.	FY 2012 Est.	FY 2013 Est.	FY 2014 Est.
Gross State Product (nominal; billions of \$)	96.51	97.81	100.80	103.41	108.61	113.66	118.63
	5.9%	1.3%	3.1%	2.6%	5.0%	4.6%	4.4%
Personal Income (billions of \$)	38.79	38.49	39.92	41.46	43.05	45.31	47.69
	4.8%	-0.8%	3.7%	3.9%	3.8%	5.3%	5.2%
Wages and Salaries of DC Residents (billions of \$)	20.6	20.1	20.9	21.9	22.8	24.0	25.0
	5.2%	-2.4%	4.2%	4.7%	4.1%	5.0%	4.4%
Population (thousands)	589.0	597.2	603.7	607.7	610.9	613.6	616.0
	0.3%	1.4%	1.1%	0.7%	0.5%	0.4%	0.4%
Households (thousands)	254.2	255.9	257.7	259.1	260.3	261.5	262.6
	0.1%	0.7%	0.7%	0.5%	0.5%	0.4%	0.4%
At-place Employment (thousands)	702.5	707.4	711.1	715.9	724.3	733.2	740.5
	1.6%	0.7%	0.5%	0.7%	1.2%	1.2%	1.0%
Civilian Labor Force (thousands)	332.0	329.7	330.1	332.6	335.2	338.5	340.9
	1.9%	-0.7%	0.1%	0.8%	0.8%	1.0%	0.7%
Resident Employment (thousands)	310.7	297.5	291.8	300.4	306.7	312.8	316.1
	1.0%	-4.3 %	-1.9%	2.9%	2.1%	2.0%	1.1%
Unemployment Rate (percent)	6.4	9.8	11.6	9.7	8.5	7.6	7.3
Housing Starts	542	333	718	756	895	1,127	1,370
Housing Stock (thousands)	285.1	285.5	285.9	286.6	287.6	288.7	290.0
Sale of Housing Units	7,500	7,400	8,699	8,576	10,025	10,717	10,913
	-23.5%	-1.3%	17.6%	-1.4%	16.9%	6.9%	1.8%
Average Housing Price (\$)	591,400	568,300	578,500	583,100	606,900	647,400	678,800
	-2.7%	-3.9%	1.8%	0.8%	4.1%	6.7%	4.8%
Washington Area CPI (% change from prior year)	5.1	0.1	2.3	2.0	2.3	2.2	2.4
Interest Rate on 10-year Treasury Notes (%)	3.9	3.2	3.6	4.0	5.5	5.9	6.5
Change in S&P Index of Common Stock (%)*	-39.1%	19.7%	1.1%	11.7%	6.4%	5.2%	4.3%

*Change in S and P 500 Stock Index is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. For example, the value in FY 2009 is the % change from CY 2008.4 to CY 2009.4.

Sources: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by Global Insight (January 2010) and Economy.com (January 2010); on forecasts of the national economy prepared by the Congressional Budget Office (January 2010) and Blue Chip Economic Indicators (January 2010); on Bureau of Labor Statistics labor market information from December 2009; on Bureau of Economic Analysis estimates of D.C. personal income (September 2009); on Census Bureau estimates of D.C. population (December 2009); on D.C. housing sales data (December 2009) from the Metropolitan Regional Informational Systems (MRIS), accessed through the Greater Capital Area Association of Realtors (GCAAR); and on D.C. Office of Planning information on housing construction activity. The actual housing information in this table is based on Global Insight data that includes non-brokered sales. Actual data is subject to revision by the information source.

Risks

There are many downside risks and uncertainties to this forecast, including the possibility of a slowing down or reversal of national economic growth, further financial market problems and national security concerns. The high degree of uncertainty in the national economy is reflected in the large variation that continues in the opinions among the economists surveyed by the Blue Chip Indicators, and there is uncertainty about how quickly the District's private sector will bounce back from the national recession.

Not all of the uncertainty is on the down side, however. In 2009 D.C. population grew by about 9,600 to become just a few hundred shy of 600,000. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than that assumed in this revenue forecast.

One of the stabilizing factors in the District's economy is the presence of the federal government. Possible changes to the pattern of federal expenditures are, however, also a significant source of uncertainty—either

positive or negative—for the District's tax base. In FY 2008 federal spending in D.C. for wages, benefits, procurement, and grants to the District government was \$47.2 billion. Federal employment accounts for about 28 percent of all D.C. jobs and about 35 percent of all wages and salaries, and many more people are employed as a result of contracting (procurement awards in D.C. totaled \$16.5 billion in FY 2008). Security concerns arising out of 9/11 and the Iraq war have resulted in large increases in government spending that benefited the Washington D.C. area. Federal economic stimulus activities in FY 2010 and FY 2011 may prove to have a similar effect on the District's economy. The federal government has been the main source of job increases but there is uncertainty whether this will continue to be the case. Furthermore, efforts to reduce federal spending over the next few years in areas unrelated to economic stimulus could dampen growth in the District of Columbia.

Table 4-4

Local Fund Revenue Net of Dedicated Revenue - Baseline

(dollars in thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Property Taxes	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
% Change	8.6%	-2.6%	-11.6%	-4.0%	1.8%	3.0%
Sales and Use Taxes	724,552	858,419	872,188	916,226	934,256	963,136
% Change	-3.5%	18.5%	1.6%	5.0%	2.0%	3.1%
Selective Sales Taxes	75,113	67,466	67,353	67,599	67,894	68,237
% Change	8.5%	-10.2%	-0.2%	0.4%	0.4%	0.5%
Income Taxes	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
% Change	-15.8%	6.4%	3.4%	5.9%	4.2%	4.1%
Gross Receipts Taxes	253,356	265,867	261,649	261,845	262,011	262,152
% Change	-0.3%	4.9%	-1.6%	0.1%	0.1%	0.1%
Other Taxes	233,665	170,827	169,427	179,932	188,020	194,408
% Change	-28.4%	-26.9%	-0.8%	6.2%	4.5%	3.4%
Non-Tax Revenue	421,945	412,823	427,742	432,100	442,203	427,177
% Change	-7.5%	-2.2%	3.6%	1.0%	2.3%	-3.4%
Net Local Fund Revenue	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
% Change	-5.2%	2.3%	-2.6%	1.8%	2.7%	2.7%

Revenues

Local Fund

The chapter now turns its focus to District of Columbia revenues. Table 4-4 reports estimated local fund revenue by major revenue source for the period FY 2010

to FY 2014, along with actual FY 2009 revenues. Tables 4-15, 4-16 and 4-17, at the end of this chapter, provide information on individual revenue sources, including year-to-year percentage and absolute changes.

Figure 4-1 shows the actual FY 2009 distribution of local revenues and Table 4-4 shows the expected growth

Figure 4-1

Shares of Baseline Local Fund Revenue, FY 2009 (Before Earmarks)

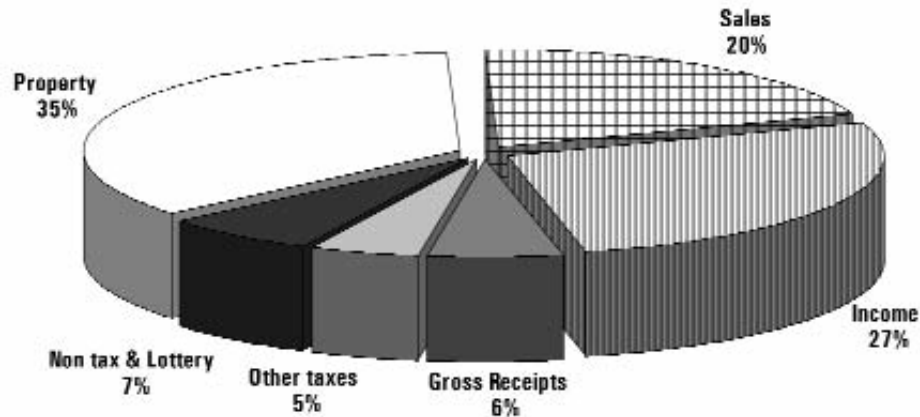


Table 4-5

D.C. Tax Revenue (including policy initiatives and before earmarking) and D.C. Personal Income, FY 2006 to FY 2014 (estimated)

(Percent change from prior year)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual	Actual	Est.	Est.	Est.	Est.	Est.
Tax Revenue	5.5	13.8	2.5	-5.4	0.3	-1.8	1.8	2.9	4.0
D.C. Personal Income	8.7	7.5	4.8	-0.8	3.7	3.9	3.8	5.3	5.2

Source: OCFO/OTR, U.S. Bureau of Economic Analysis, OCFO/ORA.
Forecasts of Tax Revenue and DC Personal Income are from ORA's February 2010 Revenue Estimate

in major revenue sources before dedicated distributions for the period FY 2009 to FY 2014. Total revenues will not return to the FY 2008 level until FY 2014. Property taxes continued to grow in FY 2009 but will be a drag on revenues from FY 2010 to FY 2012. Other taxes, which includes deed taxes, will remain well below the FY 2008 level throughout the forecast. Sales and income taxes will surpass the FY 2008 level in FY 2011 as the economy recovers and will be a source of growth for total revenues.

For the years FY 2010 through FY 2014 tax revenues (before earmarking) are expected to grow at a rate somewhat below that of D.C. (see Table 4-5) Personal Income, primarily because the recovery of real property taxes occurs only with a lag and the increase in the value of real property sales will not reach levels achieved prior to the recession.

Property Tax

Real Property Tax

In FY 2009, \$1.8 billion was collected before dedicated distributions, an 8.9 percent increase from FY 2008. This increase in collections was driven primarily by a 9.7 percent increase in Class 2 collections, which account for approximately 68 percent of total real property tax collections. Class 1 collections, which account for approximately 29 percent of total real property tax collections, increased about 6.5 percent over FY 2008 collections. The growth in Class 1 and Class 2 tax collection stems from the robust growth in property values, as indicated by the growing number of property sales and increasing average sale prices in the few years prior to FY 2009.

As the housing bubble deflated and the recession worsened, both the number and sales prices of residential and commercial market property sales declined in late 2008 and 2009. These declines will begin to show up in the FY 2010 assessments and cause total real property tax collections (after the Tax Increment Financing and PILOT bonds transfer) to decline by 2.8 percent in FY 2010 and decline by an additional 11.8 percent in FY 2011. After increasing by 9.7 percent in FY 2009, Class 2 collections are expected to increase by only 1.6 percent in FY 2010 and decline by 9.5 percent in FY 2011. After growing by 6.5 percent in FY 2009, Class 1 collections are expected to decrease by 6.4 percent in FY 2010 and decline by an additional 4 percent in FY 2011. Total real property tax collections are expected to decline by 4.2 percent in FY 2012 but begin to grow by 1.8 percent and 3.2 percent in FYs 2013 and 2014, respectively.

In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2010, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 28 percent.

Transfer to Tax Increment Financing (TIF) Fund

In FY 2010, \$19.6 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will increase to \$27.6 million in FY 2011, when Great Streets is fully recognized.

Table 4-6

Property Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	1,822,693	1,773,111	1,574,072	1,512,534	1,543,286	1,607,927
Transfer to TIF/PILOT	(17,921)	(19,585)	(27,600)	(30,448)	(34,685)	(50,409)
Real Property (net)	1,804,772	1,753,526	1,546,472	1,482,086	1,508,601	1,557,518
Personal Property (gross)	69,163	65,428	65,624	66,195	66,857	68,054
Transfer to Neighborhood Investment Fund	(10,000)	(2,588)	(6,800)	(6,800)	(6,800)	(10,000)
Personal Property (net)	59,163	62,840	58,824	59,395	60,057	58,054
Public Space Rental	32,612	31,797	30,779	31,047	31,357	31,671
Transfer to DDOT Unified Fund/Highway Trust Fund	(32,612)	(31,797)	(30,779)	(31,047)	(31,357)	(31,671)
Total Property Taxes (net)	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
Policy Proposals	-	(5)	355	677	539	908

Personal Property Tax

In FY 2009, gross total personal property tax collections totaled \$69.2 million. Based on national and regional economic indicators that suggest a decrease in the level of business activity and subsequent decrease in the total level of new business investment, gross collections are expected to decline 5.4 percent to \$65.4 million in FY 2010 and remain relatively flat at \$65.6 million in FY 2011. Total gross personal property tax collections are expected to grow on the order of 1.1 percent per annum for FY 2012 to FY 2014 as the District of Columbia economy recovers.

Transfer to Neighborhood Investment Fund

In FY 2009, \$10.0 million of personal property tax revenue was diverted to the Neighborhood Investment Fund (NIF), a fund established to pay for a variety of community revitalization projects. As part of the FY 2010 budget act, the amount distributed to NIF is lowered to \$2.6 million in FY 2010 and \$6.8 million for FY 2011 through FY 2013.

Public Space Rental

In FY 2009, revenue from public space rentals amounted to \$32.6 million. In conjunction with moderating assessment values for Class 2 properties, collections are expected to decline 2.5 percent to \$31.8 million in FY 2010. And in conjunction with declining assessment values for the vast majority of Class 2 properties in the following year, collections are expected to decline an additional 3.2 percent to \$30.8 million in FY 2011. Public space rental collections are expected to grow on the order of 1.0 percent per annum for FYs 2012 to 2014 as a property assessment values in the District of Columbia recover.

Transfer to District Department of Transportation (DDOT)

The “District Department of Transportation Unified Fund Amendment Act of 2007” requires that all revenue from the public space rentals be deposited annually into the DDOT Unified Fund. Therefore, the revenue will no longer be available to the General Fund. It is planned to be used for local road construction and maintenance and related debt servicing.

Policy Proposals:

- Incorporate Acts passed subject to appropriation
- Tax abatements for non-profit organizations locat-

ing in Emerging Commercial Neighborhoods

- Pew Charitable Trust abatement
- First Congregational United Church of Christ abatement
- Establish new class for certain vacant property

Sales and Use Taxes

In FY 2009, \$973.4 million was collected before dedicated distributions, a 4.1 percent contraction from FY 2008. One of the primary drivers of the sales tax, personal income, fell by almost 1 percent in FY 2009 for the only time in the history of the data going back to 1969. The national economy has also impacted tourism in the District, which contributed to the decline. Forty-eight percent of the sales tax revenue comes from hotels, restaurants and bars.

In FY 2010, sales tax revenue is expected to rebound though not as vigorously as in past recessions. Growth of 4.2 percent to \$1.0 billion is being driven by an increase in the general sales tax to 6 percent and a recovering economy. Growth in FY11 and FY12 will be below the long term average of 6.5 percent, averaging less than 4 percent. The increase in the general sales tax rate expires in FY13 and reverts back to 5.75 percent, slowing growth to 3 percent.

Transfer to Convention Center Fund

The formula financing the Convention Center Fund includes only sales tax revenue from hotels, restaurants, rental vehicles, and sale of prepaid phone cards. The hotel tax rate is 14.5 percent—a 4.45 percent rate dedicated to the Convention Center Fund and a 10.05 percent rate to the District’s General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Of sales taxed at the 10 percent rate, 1 percent is dedicated to the Convention Center Fund and a 9 percent rate to the General Fund.

Transfer to Tax Increment Financing

The District utilizes an economic development tool called Tax Increment Financing (TIF) to assist in financing economic development projects. TIF allows the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. Since March 2008, in

Table 4-7

General Sales and Use Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
General Sales and Use Tax	973,410	1,013,959	1,053,418	1,090,552	1,123,076	1,180,657
<i>Convention Center Transfer</i>	<i>(91,538)</i>	<i>(97,865)</i>	<i>(101,696)</i>	<i>(105,303)</i>	<i>(108,455)</i>	<i>(114,047)</i>
<i>Transfer to TIF</i>	<i>(18,121)</i>	<i>(22,335)</i>	<i>(40,304)</i>	<i>(27,973)</i>	<i>(37,598)</i>	<i>(58,016)</i>
<i>Transfer to DDOT Unified Fund/Highway</i>						
<i>Trust Fund (parking tax)</i>	<i>(23,765)</i>	<i>(25,675)</i>	<i>(29,148)</i>	<i>(30,535)</i>	<i>(31,748)</i>	<i>(33,898)</i>
<i>Transfer to Ballpark Fund</i>	<i>(9,434)</i>	<i>(9,666)</i>	<i>(10,082)</i>	<i>(10,515)</i>	<i>(11,020)</i>	<i>(11,560)</i>
<i>Transfer to School Modernization Fund</i>	<i>(106,000)</i>	-	-	-	-	-
Total General Sales and Use Tax (net)	724,552	858,419	872,188	916,226	934,256	963,136
Policy Proposals	-	-	7,930	8,260	8,280	8,640

order to service a loan to renovate the Verizon Center at Gallery Place, merchandise and tickets for events at the Verizon Center have been subject to a tax of 10 percent (compared to the prior rate of 5.75 percent). The revenue collected from the increased rate (10 percent less 5.75 percent or 4.25 percent) is placed into a separate fund and used to make principal and interest payments on the loan. The amount of the Verizon Center transfer is included in the TIF transfer amount.

Transfer to DDOT

As part of the FY 2006 budget, the parking tax revenue stream was transferred out of the general fund to the District Department of Transportation (DDOT). In FY 2009, a portion of the parking tax was reserved in the local fund. With the exception of parking taxes that are from the sale or charge for the service of parking motor vehicles that shall reasonably relate to the performance of baseball games or professional baseball related events and exhibitions at the ball park, parking taxes up to a maximum of \$30 million per fiscal year are

transferred to DDOT's Unified Fund. Any amount above \$30 million is transferred to the Highway Trust Fund (HWTF) (See Table 4-8). In FY 2009, the parking tax generated \$36.5 million distributed as follows: \$12.7 million remained available in the local fund, \$17.3 million went to the DDOT Unified Fund, and the balance went to the HWTF. The distribution to the local fund will continue in future years as part of the FY 2011 BSA.

Transfer to Highway Trust Fund

The Highway Trust Fund 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 (or 39.2 percent) of streets and highways, as well as 229 bridges in the District, are eligible for federal aid.

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

Table 4-8

Distribution of Parking Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Parking Tax Revenue	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Distributions						
Local Fund	12,700	12,200	10,200	10,200	10,200	10,200
Highway Trust Fund	6,465	7,875	9,348	10,735	11,948	14,098
DDOT Unified Fund	17,300	17,800	19,800	19,800	19,800	19,800

taxes on tickets sold, taxes on parking at the stadium, taxes on stadium concessions and taxes on food and beverages sold in the stadium.

Transfer to School Modernization Fund

In FY 2006, the District enacted the “School Modernization Financing Act of 2006” which established the Public School Capital Improvement Fund for the purpose of funding capital improvements throughout the District of Columbia school system. The FY 2010 budget act suspended these transfers out of the local fund.

Policy Proposals:

- Include certain beverages in general sales tax base
- Tax medical marijuana at 6%

Selective Sales and Use Taxes

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

Alcoholic Beverage Tax

In FY 2009 collections from the alcoholic beverage tax was \$5.4 million, a 3.8 percent increase over collections in FY 2008. We anticipate a modest decline of 0.5 percent compared to FY 2009 for FY 2010 through FY 2012. The growth rate is projected to be a negative 0.4 percent in FY 2013 and FY 2014.

Cigarette Tax

Collections in FY 2009 were \$37.6 million, a 57.4 percent increase over FY 2008. The increase in collections from FY 2008 to FY 2009 is partly due to an increase

in the tax rate of 100 percent (from \$1.00 to \$2.00 per pack) effective October 2008. Taxes on cigarettes increased twice in 2009. There was an increase in the federal tax rate from \$0.39 to \$1.01 per pack effective April 2009, and the District’s tax rate was increased in October 2009 to \$2.50 per pack. The tax rate in the District is now the highest in the region (Maryland is \$2.00 per pack and the state tax rate in Virginia is \$0.30). The response to the price increases has been stronger than it has in the past leading to a significant decline in volume of cigarettes sold. Cigarette tax collections will decline by 20.3 percent in FY 2010, despite the increase in the tax rate. The growth rate for FY 2011 through FY 2014 is estimated to be -2.4 percent. Tax collections from cigarettes are estimated to be \$30 million in FY 2010 and \$29.3 million in FY 2011.

Motor Vehicle Excise Tax

Collections from motor vehicle excise taxes totaled \$32.1 million in FY 2009 compared to \$40.2 million in FY 2008. Collections are projected to remain flat in FY 2010 and to increase modestly beginning in FY 2011 (\$32.7 million). The annual growth rate is estimated to be 2.0 percent in FY 2011. The annual average growth rate between FY 2012 and FY 2014 is estimated to be 3.0 percent.

Motor Fuel Excise Tax

Collections declined 3.7 percent in FY 2006, increased 7.3 percent in FY 2007, and declined 13.4 percent in FY 2008. Growth in FY 2009 was 2.7 percent. Motor vehicle fuel tax revenue is deposited directly into a special account, the Highway Trust Fund (HWTF). The tax rate is 23.5 cents per gallon.

Table 4-9

Selective Sales and Excise Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Alcoholic Beverages	5,386	5,358	5,331	5,306	5,283	5,261
Cigarettes	37,620	30,000	29,271	28,560	27,866	27,190
Motor Vehicle Excise	32,107	32,108	32,750	33,733	34,745	35,787
Motor Fuel Tax	23,830	28,119	28,330	28,614	28,900	29,189
<i>Transfer to Highway Trust Fund</i>	<i>(23,830)</i>	<i>(28,119)</i>	<i>(28,330)</i>	<i>(28,614)</i>	<i>(28,900)</i>	<i>(29,189)</i>
Total Selective Sales and Excise Taxes	75,113	67,466	67,353	67,599	67,894	68,237
Policy Proposals	-	-	-	-	-	-

Table 4-10

Income Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Individual Income	1,135,938	1,219,620	1,257,192	1,314,038	1,376,495	1,437,092
Corporate Franchise	221,882	246,584	253,270	285,235	288,432	294,008
U.B. Franchise	120,247	106,476	114,984	122,334	129,522	136,537
Total Income Taxes	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
Policy Proposals	-	-	4,257	2,441	816	235

Income Taxes**Individual Income Tax**

In FY 2009, individual income tax revenue was \$1,135.9 million, a decline of 15.4 percent from FY 2008. The wages and salaries earned by the District's residents declined by 2.4 percent in FY 2009. The withholding component of the individual income tax, which is tied directly to wages and salaries, grew by 2.5 percent in FY 2009. The non-withholding component of income tax revenue, which included declarations (estimated payments) declined by almost 67 percent in FY 2009; declarations declined by 29.4 percent. The behavior of the declarations component is tied to the performance of the stock market, so that the decline in FY 2009 was assisted by a weakened stock market. In FY 2009 the stock market experienced a decline of 34 percent. In FY 2010 the District anticipates \$1,219.6 million in individual income tax revenue; which is a 7.4 percent increase from FY 2009. In FY 2011 it is anticipated that individual income tax revenue would grow by 3.1 percent to \$1,257.2 million. Growth is expected to continue in FY 2013 and FY 2014 with revenue growth rates of over 4 percent, 4.8 percent and 4.4 percent respectively.

The performance of the regional and national economies impacts the revenue outlook for the District. Based on forecasts from Global Insight and Economy.com, it is expected that the stock market will rebound in FY 2010 after double digit decline in FY 2009. It is expected that in FY 2011 and FY 2012 there will be 9 percent growth followed by slower growth in FY 2013 (6.1 percent) and FY 2014 (4.7 percent). Based on employment data from the Bureau of Labor Statistics (BLS), resident employment is expected to ex-

perience a decline of 1.9 percent in FY 2010, which is an improvement over the 4.3 percent decline in FY 2009. Resident employment is expected to turn around in FY 2011 with almost 3 percent growth; however, between FY 2012 and FY 2014 it is expected that there will be slower growth of about 2 percent. In addition, there is the expectation that the wages and salaries of District residents would continue to experience steady growth between FY 2011 and FY 2014 averaging about 4.5 percent. The performance of withholding is expected to remain steady with average growth of 3.7 percent between FY 2011 and FY 2014. After an expected decline in the non-withholding in FY 2011 of 3.5 percent, it is anticipated that this component will grow at an average of 11 percent between FY 2012 and FY 2014.

Policy Proposals:

- Withholding tax compliance
- District job incentive

Corporate Franchise

The District collected approximately \$221.9 million of corporate franchise tax revenue in FY 2009, a 22.5 percent decrease over the \$286.2 million revenue amount in FY 2008. In FY 2010, revenues will increase by 11.1 percent to \$246.6 million due to the rebound in equity markets, a key driver of corporate franchise taxes. Due to the shallow recovery, the markets are expected to be relatively flat in 2010, which determines the FY2011 corporate franchise tax collections. The growth will be 2.7 percent over FY 2010. In 2009, the Budget Support Act supporting the FY 2010 – FY 2013 financial plan included the requirement of combined reporting for multi-state companies beginning in 2011.

The policy change is estimated to generate an additional \$20 million annually starting in FY 2012. At the request of the Council, the OCFO is drafting legislation implementing combined reporting, which will be submitted to the Council under separate cover.

Unincorporated Business Franchise

The District collected \$120.2 million in unincorporated business franchise tax revenue in FY 2009, a 5.2 percent decrease over FY 2008 revenue of \$126.9 million. Continued weakness in FY 2010 due to depressed real estate activity will cause revenues to contract even further to \$106.5 million, 11.5 percent below FY 2009. As the economy and the real estate markets improve unincorporated business franchise tax collections will improve. The growth rate in FY 2011 is forecast as 8.0 percent. The average annual growth rate between FY 2012 and FY 2014 is estimated to be 5.9 percent.

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1 percent of the 11 percent is dedicated to financing the new baseball stadium), a tax of 1.7 percent on the gross receipts of insurance companies, a tax of 6 percent of net resident revenue on each nursing facility

in the District of Columbia. Table 4-11 shows actual revenue in FY 2009, estimates for FY 2010 and FY 2011 and projected revenue for fiscal years 2012 through 2014.

Public Utility Taxes

This tax is directly related to energy use, so tax revenue collections are more closely linked to weather extremes rather than to the fuel cost. Gross revenue from public utilities taxes (before the transfer for baseball stadium funding is taken) will be \$152.1 million in FY 2010 and \$152.3 million in FY 2011 and remain at roughly this level from FY 2012 through FY 2014, assuming normal weather.

Transfer to Ballpark Fund

There is a surcharge on nonresidential rates that finances the Washington Nationals baseball stadium. In FY 2009, \$10.1 million was collected and transferred. In FY 2011, \$9.4 million will be distributed.

Toll Telecommunication Taxes

The gross revenue from the Toll Telecommunications tax (before the 1 percent transfer on the gross receipts of non-residential customers for baseball stadium funding) will be approximately \$67.7 million in FY 2010 and \$67.8 million FY 2011 and remain roughly flat for the period FY 2012 to FY 2014.

Table 4-11

Gross Receipts Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Public Utility (gross)	151,046	152,126	152,337	152,518	152,676	152,811
<i>Transfer to Ballpark Fund</i>	<i>(10,091)</i>	<i>(9,430)</i>	<i>(9,443)</i>	<i>(9,454)</i>	<i>(9,464)</i>	<i>(9,472)</i>
Public Utility (net)	140,955	142,696	142,894	143,064	143,212	143,339
Toll Telecommunication (gross)	66,586	67,718	67,753	67,780	67,799	67,814
<i>Transfer to Ballpark Fund</i>	<i>(2,949)</i>	<i>(2,778)</i>	<i>(2,779)</i>	<i>(2,780)</i>	<i>(2,781)</i>	<i>(2,782)</i>
Toll Telecommunication (net)	63,637	64,940	64,974	65,000	65,018	65,032
Insurance Premiums (gross)	57,417	71,267	71,267	71,267	71,267	71,267
<i>Transfer to Healthy DC Fund</i>	<i>(8,653)</i>	<i>(13,636)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>
Insurance Premiums (net)	48,764	57,631	53,781	53,781	53,781	53,781
Healthcare Provider Tax	12,088	11,000	11,000	11,000	11,000	11,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,088)</i>	<i>(10,400)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>
Baseball Gross Receipts Tax	28,204	21,000	21,567	22,688	23,641	24,611
<i>Transfer to Ballpark Fund</i>	<i>(28,204)</i>	<i>(21,000)</i>	<i>(21,567)</i>	<i>(22,688)</i>	<i>(23,641)</i>	<i>(24,611)</i>
Total Gross Receipts Taxes (net)	253,356	265,867	261,649	261,845	262,011	262,152
Policy Proposals	-	643	1,830	5,390	5,390	5,390

Transfer to Ballpark Fund

There is a surcharge on nonresidential rates that finances the Washington Nationals baseball stadium. In FY 2009, \$2.9 million was collected and transferred. In FY 2011, \$2.8 million will be distributed.

Insurance Premiums Tax

In FY 2009, revenue collected from the insurance premium tax, before the transfer to the Healthy DC Fund was \$57.4 million; net revenue (after the transfer) was \$48.8 million. Collections from taxes on insurance premiums are estimated to be \$53.8 million in FY 2011 (after the transfer of insurance premium taxes to the Healthy DC Fund). The net revenue from the insurance premiums tax is expected to be flat through FY 2014.

Transfer to Healthy DC Fund

Of the insurance premium taxes generated from health maintenance organizations (HMO), seventy-five percent is distributed to the Healthy DC fund for the purpose of providing affordable health insurance to eligible individuals.

Policy proposals:

- Equalization of insurance premium rates
- Recognize revenue from application of 2% premium rate to all accident and health policies and rename Healthy DC fund
- Apply 2% premium tax to HMO for Medicaid receipts
- Impose per bed tax on hospitals
- Increase ICF-MR Assessment

- Hospital and medical service corporation (HMSC) community reinvestment.

Healthcare Provider Tax

The healthcare provider tax imposes a 6 percent tax on the District's nursing homes. The legislation was passed during 2004. The tax is estimated to generate \$11 million in revenue annually from FY 2010 through FY 2014.

Transfer to Nursing Facility Quality of Care Fund

With the exception of \$0.6 million in FY 2010 which goes to the general local fund, all of the funds raised by the Health Care Provider Tax are designated to go to the Nursing Facility Quality of Care Fund.

Ballpark Fee

The Ballpark Fee is a gross receipts fee that is levied on businesses within the District with over \$5 million in gross receipts. The District expects to receive about \$21 million annually from the Ballpark Fee, all of which is transferred to the Ballpark Fund.

Other Taxes

Estate Tax

Notwithstanding the current status of federal and District estate tax legislation and its interplay, there is evidence that many wealthy District residents, potentially subject to the estate tax, have significantly enhanced their wealth positions in recent years (possibly through the stock markets and/or real estate related developments). In FY 2009, \$74.5 million was collected, which

Table 4-12

Other Tax Revenue, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	74,508	35,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	100,763	80,546	83,155	90,664	96,911	102,115
Transfer to HPTF	(15,958)	(12,082)	(12,473)	(13,600)	(14,537)	(15,317)
Deed Recordation (net)	84,805	68,464	70,682	77,064	82,374	86,798
Deed Transfer (gross)	78,262	66,533	63,230	68,080	71,348	73,659
Transfer to HPTF	(12,286)	(9,170)	(9,485)	(10,212)	(10,702)	(11,049)
Deed Transfer (net)	65,976	57,363	53,746	57,868	60,646	62,610
Economic Interests	8,376	10,000	10,000	10,000	10,000	10,000
Total Other Taxes (net)	233,665	170,827	169,427	179,932	188,020	194,408
Policy Proposals	-	-	-	-	-	-

is an 11.4 percent increase over FY 2008. Given the economic recession and the uncertainty about the federal estate tax, District estate tax collections are expected to decline 53.0 percent to \$35 million in FY 2010 and remain at \$35 million per year for FY 2011 to FY 2014.

Deed Taxes

In FY 2009, \$100.8 million was collected for the deed recordation tax, 35.4 percent less than in FY 2008. Also, \$78.3 million was collected for the deed transfer tax, 30.4 percent less than in the prior year, and \$8.4 million was collected for the economic interest tax, which is 84.7 percent less than in FY 2008. These decreases in collections were driven primarily by the dramatic decreases in the number of office building sales in FY 2009, as well as falling average sale prices of these buildings. The faltering commercial real estate market of FY 2009 was, in turn, caused by the accompanying economic recession, the debt crisis and the global financial meltdown.

The commercial real estate market is expected to remain weak due to the lingering economic recession, relatively high office vacancy rates, tepid new office leasing demand, and the surge of new office buildings due to deliver in 2010 and 2011. But, the market in 2010 is not expected to be as bad as the market of 2009. Therefore, deed recordation collections are expected to decline only 20.1 percent in FY 2010 but begin to grow 3.2 percent in FY 2011. Deed transfer collections are expected to decline only 15.0 percent in FY 2010 and decline in FY 2011 by an additional 5.0 percent. Deed transfer collections are expected to resume growing in FY 2012.

The economic interest tax is expected to total \$10 million a year beginning in FY 2010. Growth will occur

in this tax in FY 2010 because in the fall of 2009 legislation was passed that for the first time began applying the economic interest tax to the sale of co-operative housing units.

Transfer to Housing Production Trust Fund (HPTF)

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

Nontax Revenue and Lottery

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

In FY 2009, non-tax revenues and non-tax revenue enhancements totaled \$353.2 million, \$32.7 million less than FY 2008's total of \$385.9 million, an 8.5 percent decline in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2009 include the following:

- Collections from licenses and permits were down \$19.0 million (-22.4 %) from FY 2008 due to the economic recession's impact on the building market.
- Collections from fines and forfeitures were up \$2.5 million (2.5%) from FY 2008 due to increased revenues from automated traffic enforcement.
- Collections from charges for services were up \$0.6 million (1.4 %) from FY 2008 due to increased rev-

Table 4-13

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Licenses & Permits	65,924	65,707	71,080	72,582	76,834	73,835
Fines & Forfeitures	101,415	140,194	155,663	158,370	156,334	159,399
Charges for Services	44,092	37,774	41,023	39,823	43,473	42,273
Miscellaneous	141,739	101,798	91,051	92,400	96,637	82,745
Total General Purpose Non-Tax Revenue	353,170	345,473	358,817	363,175	373,278	358,252
Lottery	68,775	67,350	68,925	68,925	68,925	68,925
Policy Proposals	-	24,009	87,010	64,535	66,395	78,074

Note: Table 4-18 (at the end of this chapter) provides a detailed listing of non-tax revenue by source.

enues from emergency ambulance fees.

- Collections from miscellaneous revenues were down \$16.8 million (-10.6 %) from FY 2008 due to declines in interest income reflecting the economic recession's impact on fund surpluses and interest rates.

For FY 2010, non-tax revenues are estimated to total \$345.5 million, \$7.7 million less than FY 2009's total of \$353.2 million, a 2.2 percent decline in revenue. Factors contributing to this decrease in local non-tax revenues in FY 2010 include the following:

- Collections from fines and forfeitures were up \$38.8 million (38.2%) from FY 2009 due to increased revenues from photo radar enforcement.
- Collections from charges for services were down \$6.3 million (14.3%) from FY 2009.
- Collections from miscellaneous revenues were down \$39.9 million (28.2%) from FY 2009 due to declines in interest income reflecting the economic recession's impact on fund surpluses and interest rates and budget adjustment measures.

Policy Proposals:

- Establish graduated fees for vacant property registration to fund nuisance abatement
- Impose technology fee on building permits
- Impose relocation towing fee
- Increase traffic fines administered by MPD
- Impose technology fee on corporation documents
- Sell advertising on parking meters
- WCAS Lease revenue
- Establish fees for environmental screening and impact statements
- Align DDOT revenue with FY10 gap closing transfer to local fund
- Escheated estate account
- Transfers of revenue from Special Purpose Funds
- Transfer from excess TIF revenue

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 2011 the District is anticipating \$478.8 million in revenue and use of fund balance of \$79.8 million for a total of \$558.6 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 2012 – FY 2014. Table 4-20 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 4-14 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Policy Proposals:

- Prepaid phone cards taxed at 2% on retail sales
- Increase Department of Health fees
- Increase food handler fees (by administrative rule-making)
- Increase notary public service fees
- Increase filing fees for drug marketing
- Lobbyist fees
- School Lease Account agency transfer
- Title Insurance producers assessment
- Impose technology fee for basic business licenses (by administrative rulemaking)
- Condo fees to Housing and Community Development
- Remove cap on Unemployment Compensation
- Special events licensing fees
- DDOT fee increases: Steel plate fee, Impose car sharing space fee, Technology fee on public space permits, Establish commercial loading zone permit, Permit fee for loading and unloading intercity buses
- Transfer Special Purpose Fund revenue to local

Table 4-14

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Local Fund Revenue	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
plus Local Fund Policy Proposals		24,647	101,382	81,303	81,421	93,248
PROPERTY TAX		(5)	355	677	539	908
Incorporate Acts Passed Subject to Appropriation						
Heights on Georgia Avenue		-	(52)	(55)	(170)	(170)
Studio Theatre		-	(27)	(26)	(25)	(23)
Park Place at Petworth		-	(696)	(445)	(445)	(445)
Affordable Housing Inc			(112)	(33)	(34)	(33)
King Towers			(83)	(55)	(55)	(55)
IHOP			(50)	-	-	-
Jubilee Housing			(52)	(59)	(62)	(69)
Campbell Heights			(150)	(157)	(165)	(173)
Kelsey Gardens		(5)	(2)	(2)		
Tax abatements for non-profit organizations locating in Emerging Commercial Neighborhoods			(500)	(500)	(500)	(500)
Pew Charitable Trust abatement			(805)	(773)	(789)	(822)
First Congregational United Church of Christ abatement		-	(317)	(317)	(317)	-
Establish new class for certain vacant improved property.			3,200	3,100	3,100	3,200
SALES AND USE TAX		-	7,930	8,260	8,280	8,640
Include certain beverages in general sales tax base.			7,930	8,260	8,280	8,640
Tax medical marijuana at 6%			27	53	107	214
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>			(27)	(53)	(107)	(214)
INCOME TAX	-		4,257	2,441	816	235
Withholding tax compliance			4,415	2,840	1,538	1,538
District job incentive			(158)	(399)	(721)	(1,303)
GROSS RECEIPTS		643	1,830	5,390	5,390	5,390
Equalization of insurance premium rates		-	1,187	4,747	4,747	4,747
Recognize revenue from application of 2% premium rate to all accident and health policies		643	643	643	643	643
Apply 2% premium tax to HMO for Medicaid receipts		3,377	8,590	11,704	12,039	12,738
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>		(3,377)	(8,590)	(11,704)	(12,039)	(12,738)
Impose per bed tax on hospitals			6,293	6,293	6,293	6,293
<i>Transfer bed tax to hospital fund.</i>			(6,293)	(6,293)	(6,293)	(6,293)

(Continued on next page)

Table 4-14 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
GROSS RECEIPTS (cont)						
Increase ICF-MR Assessment			4,689	4,689	4,689	4,689
<i>Transfer revenue to Stevie Sellows fund</i>			(4,689)	(4,689)	(4,689)	(4,689)
Hospital and medical service corporation (HMSC)						
community reinvestment		5,000	5,000	5,000	5,000	5,000
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
NONTAX		24,009	87,010	64,535	66,395	78,074
Increase fee for vacant property registration to fund nuisance abatement		94	355	324	304	286
Increases by regulation:						
Impose technology fee on building permits		281	1,687	1,687	1,687	-
Impose relocation towing fee			1,000	1,000	1,000	1,000
Increase traffic fines administered by MPD		7,009	28,034	28,034	28,034	28,034
Impose technology fee on corporation documents		167	1,000	1,000	1,000	
Sell advertising on parking meters			350	700	700	700
WCAS Lease revenue		167	1,001	1,001	1,001	1,001
Establish fees for environmental screening and impact statements		-	66	66	66	66
Align DDOT revenue with FY10 gap closing transfer to local fund		3,500	3,600	3,700	3,700	3,700
Escheated estate account			1,721			
Transfers of revenue from other funds:						
Transfer from DDOT		-	4,041	3,729	3,448	3,196
Transfer BBL fees		83	750	500	750	-
Transfer food handler fee increase		-	224	224	224	224
Transfer title insurance assessment		-	750	-	750	-
Excess Transfers to TIF		2,500	6,600			
Transfer baseball fund revenue			289	636	1,797	17,934
Transfer sustainable energy trust fund revenue			13,609	-	-	-
Convert certified unbudgeted O-type Revenue to Local Fund		10,209	21,933	21,933	21,933	21,933
Local Fund Revenue With Policy Proposals	5,050,633	5,189,096	5,130,483	5,202,093	5,338,912	5,491,567
Dedicated Revenue	239,428	284,328	328,193	327,408	348,816	398,836
plus Dedicated Revenue Policy Proposals	-	5,877	17,709	27,102	26,330	10,999
Transfer revenue from intermediate care facilities from local to Stevie Sellows fund			4,689	4,689	4,689	4,689
Transfer Medicaid HMO receipts from local to Healthy DC		3,377	8,590	11,704	12,039	12,738
Transfer bed tax to Hospital Fund			6,293	6,293	6,293	6,293
Transfer HMSC to Healthy DC		5,000	5,000	5,000	5,000	5,000

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Table 4-14 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2010-2014

(\$ thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Transfer medical marijuana tax revenue			27	53	107	214
Transfer from TIF revenues		(2,500)	(6,600)	-	-	-
Transfer revenue from baseball fund to local			(289)	(636)	(1,797)	(17,934)
Dedicated Revenue With Policy Proposals	239,428	290,205	345,902	354,510	375,147	409,835
Special Purpose (O-Type) Revenue	454,764	471,203	478,777	477,905	478,273	481,817
plus Special Purpose Policy Proposals		(10,164)	(33,282)	(19,947)	(19,588)	(14,947)
Impose 2% tax on pre-paid wireless service sales			1,087	1,172	1,172	1,172
Increase Department of Health fees			512	153	512	153
Increase food handler fees (by regulation)			224	224	224	224
<i>Transfer increase to local</i>			(224)	(224)	(224)	(224)
Impose technology fee for basic business licenses (by regulation)		83	750	500	750	
<i>Transfer increase to local</i>		(83)	(750)	(500)	(750)	-
Title Insurance producers assessment			750		750	
<i>Transfer increase to local</i>			(750)	-	(750)	-
Increase notary public service fees		-	150	150	150	150
Increase filing fees for drug marketing	-	-	340	340	340	340
Lobbyist fees		45	45	45	45	45
School Lease Account: transfer out of OPEFM		-	(1,648)	(1,648)	(1,648)	(1,648)
School Lease Account: transfer to DRES		-	1,648	1,648	1,648	1,648
Condo fees to Housing and Community Development			66	66	66	66
Remove cap on Unemployment Compensation						5,000
Special events licensing fees			60	60	60	60
Transfer sustainable energy trust fund revenue to local			(13,609)			
DDOT fee increases:						
Steel plate fee		-	3,120	2,808	2,527	2,274
Impose car sharing space fee (by regulation)		-	275	275	275	275
Establish commercial loading zone permit		-	261	261	261	261
Permit fee for loading and unloading intercity buses		-	215	215	215	215
Technology fee on public space permits		-	170	170	170	170
Transfer from DDOT Unified fund to local		-	(4,041)	(3,729)	(3,448)	(3,196)
Convert certified unbudgeted O-type Revenue to Local Fund		(10,209)	(21,933)	(21,933)	(21,933)	(21,933)
Special Purpose Revenue With Policy Proposals	454,764	461,039	445,495	457,957	458,685	466,869
All Proposals	-	20,360	85,809	88,458	88,163	89,299
General Fund Revenue with Policy Proposals	5,744,825	5,940,340	5,921,880	6,014,561	6,172,744	6,368,271

Policy Proposals

This section briefly describes each of the policy proposals that will be included as revenue in the financial plan. Many of the provisions are in the BSA; however, some are based on actions since the February 2010 revenue estimate that do not require legislation to be implemented.

Property tax changes

Incorporate Acts Passed Subject to Appropriation:

A BSA Subtitle repeals the “subject to appropriation” clauses for a number of legislative actions that have already been funded or would be funded by the proposed FY 2011 through FY 2014 budget and financial plan. The subtitle also provides various technical amendments and re-regulates certain funding requirements.

Tax abatement for non-profit associations: This subtitle would provide up to \$500 thousand annually in real property tax abatements from FY 2011 to FY 2014 for non-profit organizations moving to certain neighborhoods.

Pew Charitable Trust property tax abatement: The provision exempts from real property taxation 40 percent of the value of particular property owned by The Pew Charitable Trusts for 30 years.

First Congregational United Church of Christ abatement: The provision abates real property and transfer taxes and refunds over three years in equal installments taxes already paid in the amount of \$951,000.

Establish new class for certain vacant improved property: This provision creates a new property assessment class for certain vacant property with improvements. Properties in this class will be taxed \$5 per \$100 of assessed value.

Sales tax changes:

Parking tax: A BSA Subtitle reserves \$12.2 million in FY 2010 and \$10.2 million in subsequent years. Table 4-4 reflects this revenue and it is not included in Table 4-14.

Include certain beverages in sales tax base: This provision will include soft drinks in the taxable base of the general sales tax. Soft drink is defined as a non-alcoholic beverage with natural or artificial sweeteners.

Tax medical marijuana at 6%: This provision subjects medical marijuana sales to a 6 percent retail sales tax. The proceeds are distributed to the Healthy DC and Health Care Expansion fund.

Income tax changes:

Withholding tax compliance: This provision requires employers to set withholding allowances on the W-4 income tax withholding form to zero for District income tax withholding for those employees that have outstanding tax liability.

District Job Incentive: Create a new credit against corporate franchise tax liability for the creation of jobs in the District. The maximum credit would be worth up to 50 percent of payroll taxes for each new employee, subject to certain criteria.

Gross receipts tax changes:

Equalization of insurance premium tax rates: A BSA Subtitle amends the Life Insurance Act of 1901 to create a uniform premium tax rate of 2 percent for all lines of insurance and to amend Title 47 of the District of Columbia Official Code to conform to the new uniform premium tax rate. Currently, life and property insurance premiums are taxed at 1.7 percent while health insurance premiums are taxed at 2 percent.

Recognize revenue from application of 2% premium rate to all accident and health policies: The current law regarding the rates on insurance companies (D.C. Official Code § 47-2608(a)(1A)) was reinterpreted to equate the previous 1.7 percent tax rate on non-major medical accident and loss of health insurance premium receipts to the 2.0 percent rate that should be paid on all Accident and Health (A&H) insurance policy fees and premium receipts.

Apply 2% premium tax to HMO for Medicaid receipts: A BSA Subtitle would amend the Health Maintenance Organization Act of 1996 to no longer exclude

health maintenance organizations (HMOs) from paying taxes equal to 2 percent of their policy and membership fees and net premium receipts or consideration received pursuant to the District Medicaid Program, the Healthy DC Program, or the DC HealthCare Alliance. All new revenues collected solely from the expansion of the tax would be deposited into the Healthy DC and Health Care Expansion Fund, which is the new name the proposed subtitle would give to the Healthy DC Fund.

Impose per bed tax on hospitals: This provision assesses hospitals \$500 per bed in the first year (FY2010) and \$1,500 in subsequent years. In FY 2010, the proceeds are distributed to the Medical Captive Liability fund and in subsequent years, the proceeds are distributed to a newly created Hospital fund.

Increase assessment on intermediate care facilities: Per DC Code Section 47-1270, revenue will be collected from intermediate care facilities for the mentally retarded (ICF-MR) and transferred to the Stevie Sellows Quality Improvement Fund. This provision raises the rate to 5.5 percent.

Hospital and medical service corporation (HMSC) community reinvestment: Law 18-0104 allowed HMSCs to enter into a public-private partnership with D.C. that includes a \$5 million contribution to the Healthy DC fund to be used for subsidies to expand health insurance coverage for low income D.C. residents. The partnership and the contribution would fulfill the HMSC's community reinvestment and open enrollment obligations. Revenue is dedicated to the Healthy DC fund.

Nontax revenue changes:

Increase vacant property registration fee to fund nuisance abatement: Increase vacant property registration fee which will be used to fund the Nuisance Abatement Fund to offset costs of identifying and abating nuisance conditions on real properties.

Increased fees by administrative rulemaking: Not included in the BSA are increases to several categories of fees including building permits, and traffic fines. Increases were effective June 1, 2010, under an emergency order.

Impose technology surcharge and increase fees on corporate registration: This provision increases the schedule of fees applying to registration and renewal of corporations and applies a 10 percent surcharge for technology enhancements.

Department of Public Works (DPW) relocation towing initiative: DPW will begin to relocate vehicles during the AM & PM rush hour time periods in certain locations throughout the city and charge \$100 per towed vehicle.

Sell advertising on parking meters: A BSA Subtitle allows the Rights-of-Way Management Administration at the District Department of Transportation to oversee the parking meter advertising program, including entering into agreements with companies to place advertisements on parking meters and to print advertisements on the back of receipts.

Distribute Washington Center on Aging Lease Income to local fund: Amends code so the lease income from the Washington Center for Aging goes to the General Fund, instead of Department of Real Estate Service's O-type account.

Establish fees for environmental impact screening forms and preparation of environmental impact statements: A BSA Subtitle would require the District Department of the Environment (DDOE) to issue rules to assist District agencies in the review of an environmental impact screening form (EISF) and preparation of an environmental impact statement (EIS). In addition, the subtitle would give the authority to the Mayor to increase the fee charged to an applicant for reviewing an EISF or preparing an EIS to \$55 per hour.

Escheated estate account: Transfer funds from escheated estate account to Local Fund.

Align D.C. Department of Transportation (DDOT) revenue with FY 2010 gap closing transfer to local fund: The transfers—\$3.5 million in FY 2010, \$3.6 million in FY 2011, and \$3.7 million in subsequent fiscal years from the DDOT Unified Fund to Local Fund—reflect the incremental revenue to the Highway Trust Fund from the increase in the gasoline tax in the FY 2010 BSA. Since the nontax revenue line of Table 4-4 does not reflect this, it is reported in Table 4-14.

Convert certified unbudgeted O-type revenue to Local: Transfer (in FY 2011) certified, but unbudgeted, O-type revenue from various funds to the Local Fund so that this revenue is recognized as FY 2011 revenue.

Special Purpose Revenue Changes

Impose 2% tax on the retail purchase of pre-paid wireless services: This provision levies a tax on pre-paid wireless telecommunications services to support the E-911 program.

Increased fees by administrative rulemaking: Not included in the BSA are increases to several categories of special purpose fees including renewal licensure fees for food handling fees, renewal licensure fees for acupuncturists, chiropractors, nursing home administrators, pharmacists and social workers, AccessRx fees, pharmacy registration fees, nursing home licensure fees, and a technology surcharge for basic business license fees.

Increase filing fees for drug marketing: This provision increases the filing fees for makers and labelers of prescription drugs that employ, direct or use marketing representatives in the District.

Lobbyist fees: Paid lobbyists that are required to register with the District of Columbia are also required to pay an annual registration fee.

DRES school lease account: A BSA Subtitle would establish the District of Columbia Excess School Buildings Maintenance Fund, a non-lapsing, local fund administered by the Department of Real Estate Services (DRES) used for lease administration, repair, maintenance, and capital investment of excess school buildings or other real property formerly under the jurisdiction of the District of Columbia Public Schools (DCPS).

Title insurance producer assessment: Authorizes the assessment of the additional revenues associated with the regulation of title insurance producers. Increased revenue will be transferred to the Local Fund.

Condo fees to Housing and Community Development: Increases rental certification, registration, and new application fees - Goes to Department of Housing

and Community Development Unified Fund

Remove cap on unemployment compensation deposits: Amends the District of Columbia Unemployment Compensation Act to eliminate the cap on the annual amount that may be deposited in the Unemployment Compensation Administrative Assessment Account.

Special events licensing fees: Amends the Special Events regulations concerning activities held on public space, such as parades, community activities, and cultural programs, to require a written permit from DCRA prior to the event, to increase the hourly rate for investigators and inspectors, to decrease the percentage and radius requirement for neighborhood approval to host a Special Event, and to establish a tiered fee structure to cover the administrative costs necessary to expedite and process applications.

Establish a fee for steel plates on roads: A BSA Subtitle imposes a new public space permit fee on use of steel plates for construction projects.

Increase public space permit fees to pay for technology improvements: A BSA Subtitle levies a 10 percent fee to pay for enhanced technological capabilities. Revenue from the enhanced fee will go to the Local Fund.

Car sharing space fee: The D.C. Department of Transportation (DDOT) will begin charging car sharing companies per existing contracts a fee to use on-street parking spaces.

Permit fee for loading and unloading intercity buses: A BSA Subtitle imposes a fee for the use of public space at 15 locations to load and unload passengers of bus companies that operate between the District and other cities.

Increase notary public fees: A BSA Subtitle increases fees administered by the Office of Notary Commissions under the Office of the Secretary.

Additional Information on D.C. Revenues

The following tables provide additional detail on District taxes.

Table 4-15

Operating Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	1,822,693	1,773,111	1,574,072	1,512,534	1,543,286	1,607,927
<i>Transfer to TIF/PILOT</i>	<i>(17,921)</i>	<i>(19,585)</i>	<i>(27,600)</i>	<i>(30,448)</i>	<i>(34,685)</i>	<i>(50,409)</i>
Real Property (net)	1,804,772	1,753,526	1,546,472	1,482,086	1,508,601	1,557,518
Personal Property (gross)	69,163	65,428	65,624	66,195	66,857	68,054
<i>Transfer to Neighborhood Investment Fund</i>	<i>(10,000)</i>	<i>(2,588)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(6,800)</i>	<i>(10,000)</i>
Personal Property (net)	59,163	62,840	58,824	59,395	60,057	58,054
Public Space (gross)	32,612	31,797	30,779	31,047	31,357	31,671
<i>Transfer to DDOT</i>	<i>(32,612)</i>	<i>(31,797)</i>	<i>(30,779)</i>	<i>(31,047)</i>	<i>(31,357)</i>	<i>(31,671)</i>
Total Property	1,863,935	1,816,366	1,605,296	1,541,481	1,568,658	1,615,572
General Sales (gross)	973,410	1,013,959	1,053,418	1,090,552	1,123,076	1,180,657
<i>Convention Center Transfer</i>	<i>(91,538)</i>	<i>(97,865)</i>	<i>(101,696)</i>	<i>(105,303)</i>	<i>(108,455)</i>	<i>(114,047)</i>
<i>Transfer to TIF/PILOT</i>	<i>(18,121)</i>	<i>(22,335)</i>	<i>(40,304)</i>	<i>(27,973)</i>	<i>(37,598)</i>	<i>(58,016)</i>
<i>Transfer to DDOT Unified Fund (parking tax)</i>	<i>(23,765)</i>	<i>(25,675)</i>	<i>(29,148)</i>	<i>(30,535)</i>	<i>(31,748)</i>	<i>(33,898)</i>
<i>Transfer to Ballpark Fund</i>	<i>(9,434)</i>	<i>(9,666)</i>	<i>(10,082)</i>	<i>(10,515)</i>	<i>(11,020)</i>	<i>(11,560)</i>
<i>Transfer to School Modernization Fund</i>	<i>(106,000)</i>	-	-	-	-	-
General Sales (net)	724,552	858,419	872,188	916,226	934,256	963,136
Alcohol	5,386	5,358	5,331	5,306	5,283	5,261
Cigarette	37,620	30,000	29,271	28,560	27,866	27,190
Motor Vehicle	32,107	32,108	32,750	33,733	34,745	35,787
Motor Fuel Tax	23,830	28,119	28,330	28,614	28,900	29,189
<i>Transfer to Highway Trust Fund</i>	<i>(23,830)</i>	<i>(28,119)</i>	<i>(28,330)</i>	<i>(28,614)</i>	<i>(28,900)</i>	<i>(29,189)</i>
Total Sales	799,665	925,885	939,541	983,825	1,002,150	1,031,373
Individual Income	1,135,938	1,219,620	1,257,192	1,314,038	1,376,495	1,437,092
Corporation Franchise	221,882	246,584	253,270	285,235	288,432	294,008
U. B. Franchise	120,247	106,476	114,984	122,334	129,522	136,537
Total Income	1,478,067	1,572,680	1,625,446	1,721,607	1,794,449	1,867,637
Public Utility (gross)	151,046	152,126	152,337	152,518	152,676	152,811
<i>Transfer to Ballpark Fund</i>	<i>(10,091)</i>	<i>(9,430)</i>	<i>(9,443)</i>	<i>(9,454)</i>	<i>(9,464)</i>	<i>(9,472)</i>
Public Utility (net)	140,955	142,696	142,894	143,064	143,212	143,339
Toll Telecommunication (gross)	66,586	67,718	67,753	67,780	67,799	67,814
<i>Transfer to Ballpark Fund</i>	<i>(2,949)</i>	<i>(2,778)</i>	<i>(2,779)</i>	<i>(2,780)</i>	<i>(2,781)</i>	<i>(2,782)</i>
Toll Telecommunication (net)	63,637	64,940	64,974	65,000	65,018	65,032
Insurance Premiums (gross)	57,417	71,267	71,267	71,267	71,267	71,267
<i>Transfer to Healthy DC Fund</i>	<i>(8,653)</i>	<i>(13,636)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>	<i>(17,486)</i>
Insurance Premiums (net)	48,764	57,631	53,781	53,781	53,781	53,781
Healthcare Provider Tax	12,088	11,000	11,000	11,000	11,000	11,000
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(12,088)</i>	<i>(10,400)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>	<i>(11,000)</i>
Baseball Gross Receipts Tax	28,204	21,000	21,567	22,688	23,641	24,611
<i>Transfer to Ballpark Fund</i>	<i>(28,204)</i>	<i>(21,000)</i>	<i>(21,567)</i>	<i>(22,688)</i>	<i>(23,641)</i>	<i>(24,611)</i>
Total Gross Receipts	253,356	265,867	261,649	261,845	262,011	262,152

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Table 4-15 (cont)

Operating Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	74,508	35,000	35,000	35,000	35,000	35,000
Deed Recordation (gross)	100,763	80,546	83,155	90,664	96,911	102,115
<i>Transfer to HPTF</i>	<i>(15,958)</i>	<i>(12,082)</i>	<i>(12,473)</i>	<i>(13,600)</i>	<i>(14,537)</i>	<i>(15,317)</i>
Deed Recordation (net)	84,805	68,464	70,682	77,064	82,374	86,798
Deed Transfer (gross)	78,262	66,533	63,230	68,080	71,348	73,659
<i>Transfer to HPTF</i>	<i>(12,286)</i>	<i>(9,170)</i>	<i>(9,485)</i>	<i>(10,212)</i>	<i>(10,702)</i>	<i>(11,049)</i>
Deed Transfer (net)	65,976	57,363	53,746	57,868	60,646	62,610
Economic Interests	8,376	10,000	10,000	10,000	10,000	10,000
Total Other Taxes	233,665	170,827	169,427	179,932	188,020	194,408
TOTAL TAXES	4,628,688	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
Licenses & Permits	65,924	65,707	71,080	72,582	76,834	73,835
Fines & Forfeits	101,415	140,194	155,663	158,370	156,334	159,399
Charges for Services	44,092	37,774	41,023	39,823	43,473	42,273
Miscellaneous Revenue	141,739	101,798	91,051	92,400	96,637	82,745
TOTAL NON-TAX	353,170	345,473	358,817	363,175	373,278	358,252
Lottery	68,775	67,350	68,925	68,925	68,925	68,925
TOTAL LOCAL FUND REVENUE	5,050,633	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319

Table 4-16

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	8.9%	-2.7%	-11.2%	-3.9%	2.0%	4.2%
<i>Transfer to TIF/PILOT</i>	169.3%	9.3%	40.9%	10.3%	13.9%	45.3%
Real Property (net)	8.3%	-2.8%	-11.8%	-4.2%	1.8%	3.2%
Personal Property (gross)	15.9%	-5.4%	0.3%	0.9%	1.0%	1.8%
<i>Transfer to Neighborhood Investment Fund</i>	0.0%	-74.1%	162.8%	0.0%	0.0%	47.1%
Personal Property (net)	19.1%	6.2%	-6.4%	1.0%	1.1%	-3.3%
Public Space (gross)	17.7%	-2.5%	-3.2%	0.9%	1.0%	1.0%
<i>Transfer to DDOT</i>	17.7%	-2.5%	-3.2%	0.9%	1.0%	1.0%
Total Property	8.6%	-2.6%	-11.6%	-4.0%	1.8%	3.0%
General Sales (gross)	-4.1%	4.2%	3.9%	3.5%	3.0%	5.1%
<i>Convention Center Transfer</i>	0.0%	6.9%	3.9%	3.5%	3.0%	5.2%
<i>Transfer to TIF/PILOT</i>	-22.7%	23.3%	80.5%	-30.6%	34.4%	54.3%
<i>Transfer to DDOT Unified Fund (parking tax)</i>	-36.5%	8.0%	13.5%	4.8%	4.0%	6.8%
<i>Transfer to Ballpark Fund</i>	-23.7%	2.5%	4.3%	4.3%	4.8%	4.9%
<i>Transfer to School Modernization Fund</i>	6.0%	-100.0%	NA	NA	NA	NA
General Sales (net)	-3.5%	18.5%	1.6%	5.0%	2.0%	3.1%
Alcohol	3.8%	-0.5%	-0.5%	-0.5%	-0.4%	-0.4%
Cigarette	57.4%	-20.3%	-2.4%	-2.4%	-2.4%	-2.4%
Motor Vehicle	-20.1%	0.0%	2.0%	3.0%	3.0%	3.0%
Motor Fuel Tax	2.7%	18.0%	0.8%	1.0%	1.0%	1.0%
<i>Transfer to Highway Trust Fund</i>	2.7%	18.0%	0.8%	1.0%	1.0%	1.0%
Total Sales	-2.4%	15.8%	1.5%	4.7%	1.9%	2.9%
Individual Income	-15.4%	7.4%	3.1%	4.5%	4.8%	4.4%
Corporation Franchise	-22.5%	11.1%	2.7%	12.6%	1.1%	1.9%
U. B. Franchise	-5.2%	-11.5%	8.0%	6.4%	5.9%	5.4%
Total Income	-15.8%	6.4%	3.4%	5.9%	4.2%	4.1%
Public Utility (gross)	-1.6%	0.7%	0.1%	0.1%	0.1%	0.1%
<i>Transfer to Ballpark Fund</i>	9.4%	-6.6%	0.1%	0.1%	0.1%	0.1%
Public Utility (net)	-2.3%	1.2%	0.1%	0.1%	0.1%	0.1%
Toll Telecommunication (gross)	1.3%	1.7%	0.1%	0.0%	0.0%	0.0%
<i>Transfer to Ballpark Fund</i>	15.2%	-5.8%	0.1%	0.0%	0.0%	0.0%
Toll Telecommunication (net)	0.7%	2.0%	0.1%	0.0%	0.0%	0.0%
Insurance Premiums (gross)	9.1%	24.1%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Healthy DC Fund</i>	45.1%	57.6%	28.2%	0.0%	0.0%	0.0%
Insurance Premiums (net)	4.5%	18.2%	-6.7%	0.0%	0.0%	0.0%
Healthcare Provider Tax	-12.2%	-9.0%	0.0%	0.0%	0.0%	0.0%
<i>Transfer to Nursing Facility Quality of Care Fund</i>	-12.2%	-14.0%	5.8%	0.0%	0.0%	0.0%
Baseball Gross Receipts Tax	12.9%	-25.5%	2.7%	5.2%	4.2%	4.1%
<i>Transfer to Ballpark Fund</i>	12.9%	-25.5%	2.7%	5.2%	4.2%	4.1%
Total Gross Receipts	-0.3%	4.9%	-1.6%	0.1%	0.1%	0.1%

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Table 4-16 (cont)

Percentage Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	11.4%	-53.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation (gross)	-35.4%	-20.1%	3.2%	9.0%	6.9%	5.4%
<i>Transfer to HPTF</i>	-33.1%	-24.3%	3.2%	9.0%	6.9%	5.4%
Deed Recordation (net)	-28.3%	-19.3%	3.2%	9.0%	6.9%	5.4%
Deed Transfer (gross)	-30.4%	-15.0%	-5.0%	7.7%	4.8%	3.2%
<i>Transfer to HPTF</i>	-26.6%	-25.4%	3.4%	7.7%	4.8%	3.2%
Deed Transfer (net)	-23.5%	-13.1%	-6.3%	7.7%	4.8%	3.2%
Economic Interests	-84.7%	19.4%	0.0%	0.0%	0.0%	0.0%
Total Other Taxes	-28.4%	-26.9%	-0.8%	6.2%	4.5%	3.4%
TOTAL TAXES	-5.0%	2.7%	-3.2%	1.9%	2.7%	3.2%
Licenses & Permits	-22.4%	-0.3%	8.2%	2.1%	5.9%	-3.9%
Fines & Forfeits	2.5%	38.2%	11.0%	1.7%	-1.3%	2.0%
Charges for Services	1.4%	-14.3%	8.6%	-2.9%	9.2%	-2.8%
Miscellaneous Revenue	-10.6%	-28.2%	-10.6%	1.5%	4.6%	-14.4%
TOTAL NON-TAX	-8.5%	-2.2%	3.9%	1.2%	2.8%	-4.0%
Lottery	-2.2%	-2.1%	2.3%	0.0%	0.0%	0.0%
TOTAL LOCAL FUND REVENUE	-5.2%	2.3%	-2.6%	1.8%	2.7%	2.7%

Table 4-17

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Real Property (gross)	149,724	(49,582)	(199,039)	(61,538)	30,752	64,641
<i>Transfer to TIF/PILOT</i>	11,267	1,664	8,015	2,848	4,237	15,724
Real Property (net)	138,457	(51,246)	(207,054)	(64,386)	26,515	48,917
Personal Property (gross)	9,473	(3,735)	196	571	662	1,197
<i>Transfer to Neighborhood Investment Fund</i>	-	(7,412)	4,212	-	-	3,200
Personal Property (net)	9,473	3,677	(4,016)	571	662	(2,003)
Public Space (gross)	4,915	(815)	(1,017)	268	310	314
<i>Transfer to DDOT</i>	4,915	(815)	(1,017)	268	310	314
Total Property	147,930	(47,569)	(211,070)	(63,815)	27,177	46,914
General Sales (gross)	(41,772)	40,549	39,458	37,134	32,524	57,581
<i>Convention Center Transfer</i>	45	6,327	3,832	3,607	3,152	5,592
<i>Transfer to TIF/PILOT</i>	(5,329)	4,214	17,969	(12,331)	9,625	20,418
<i>Transfer to DDOT Unified Fund (parking tax)</i>	(13,655)	1,910	3,474	1,387	1,212	2,151
<i>Transfer to Ballpark Fund</i>	(2,930)	232	416	434	505	540
<i>Transfer to School Modernization Fund</i>	6,000	(106,000)	-	-	-	-
General Sales (net)	(25,903)	133,867	13,769	44,038	18,030	28,880
Alcohol	196	(28)	(27)	(25)	(24)	(22)
Cigarette	13,720	(7,620)	(729)	(711)	(694)	(677)
Motor Vehicle	(8,053)	1	642	983	1,012	1,042
Motor Fuel Tax	631	4,289	211	283	286	289
<i>Transfer to Highway Trust Fund</i>	631	4,289	211	283	286	289
Total Sales	(20,040)	126,220	13,655	44,285	18,324	29,223
Individual Income	(206,861)	83,682	37,572	56,846	62,458	60,597
Corporation Franchise	(64,322)	24,702	6,686	31,964	3,198	5,576
U. B. Franchise	(6,644)	(13,771)	8,508	7,350	7,187	7,015
Total Income	(277,827)	94,613	52,766	96,161	72,843	73,188
Public Utility (gross)	(2,497)	1,080	211	181	158	135
<i>Transfer to Ballpark Fund</i>	863	(661)	13	11	10	8
Public Utility (net)	(3,360)	1,741	198	170	148	127
Toll Telecommunication (gross)	845	1,132	35	27	19	15
<i>Transfer to Ballpark Fund</i>	390	(171)	1	1	1	1
Toll Telecommunication (net)	455	1,303	34	26	18	14
Insurance Premiums (gross)	4,781	13,850	-	-	-	-
<i>Transfer to Healthy DC Fund</i>	2,689	4,983	3,850	-	-	-
Insurance Premiums (net)	2,092	8,867	(3,850)	-	-	-
Healthcare Provider Tax	(1,683)	(1,088)	-	-	-	-
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(1,683)	(1,688)	600	-	-	-
Baseball Gross Receipts Tax	3,215	(7,204)	567	1,121	953	969
<i>Transfer to Ballpark Fund</i>	3,215	(7,204)	567	1,121	953	969
Total Gross Receipts	(813)	12,511	(4,218)	196	166	141

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Table 4-17 (cont)

Changes in General Fund, Local Revenue by Source

(Dollars in Thousands)

Revenue Source	FY 2009 Actual	FY 2010 Revised	FY 2011 Original	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Estate	7,609	(39,508)	-	-	-	-
Deed Recordation (gross)	(55,211)	(20,217)	2,609	7,509	6,247	5,204
<i>Transfer to HPTF</i>	<i>(7,895)</i>	<i>(3,876)</i>	<i>391</i>	<i>1,126</i>	<i>937</i>	<i>781</i>
Deed Recordation (net)	(33,497)	(16,341)	2,218	6,383	5,310	4,423
Deed Transfer (gross)	(34,172)	(11,729)	(3,303)	4,850	3,268	2,311
<i>Transfer to HPTF</i>	<i>(4,450)</i>	<i>(3,116)</i>	<i>315</i>	<i>728</i>	<i>490</i>	<i>347</i>
Deed Transfer (net)	(20,262)	(8,613)	(3,618)	4,123	2,778	1,964
Economic Interests	(46,439)	1,624	-	-	-	-
Total Other Taxes	(92,589)	(62,838)	(1,400)	10,505	8,088	6,388
TOTAL TAXES	(243,339)	122,937	(150,266)	87,332	126,598	155,854
Licenses & Permits	(18,997)	(217)	5,373	1,502	4,252	(2,999)
Fines & Forfeits	2,483	38,779	15,469	2,707	(2,036)	3,065
Charges for Services	599	(6,318)	3,249	(1,200)	3,650	(1,200)
Miscellaneous Revenue	(16,771)	(39,941)	(10,747)	1,349	4,237	(13,892)
TOTAL NON-TAX	(32,686)	(7,697)	13,344	4,358	10,103	(15,026)
Lottery	(1,525)	(1,425)	1,575	-	-	-
TOTAL LOCAL FUND REVENUE	(277,550)	113,815	(135,347)	91,690	136,701	140,828

Table 4-18

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp. Obj. Code	Agency	Object Title	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
BUSINESS LICENSES AND PERMITS								
3001	SRO	INSURANCE LICENSE	11,790	8,700	12,700	9,700	12,700	9,700
3002	DHO	ELECTRICAL LICENSE	4	2	2	2	2	2
3003	DHO	NATURAL GAS LICENSE	0	2	2	2	2	2
3006	TCO	HACKERS LICENSE	392	370	370	370	370	370
3007	SRO	SECURITY REGISTRATION FEES	0	10,000	10,000	10,000	10,000	10,000
3010	TCO	OTHER BUSINESS LICENSE	447	80	80	80	80	80
3011	KA0	BUSINESS LICENSE & PERMIT	0	10	10	10	10	10
3012	CRO	BUILDING STRUCTURES & EQUIPMENT	12,077	11,208	12,404	12,404	12,404	12,404
3012	CRO	DEMOLITION PERMIT	7	3	3	3	3	3
3012	CRO	EXCAVATION PERMIT	1	1	1	1	1	1
3012	CRO	FENCE PERMIT	10	2	2	2	2	2
3012	CRO	MISCELLANEOUS PERMIT	140	40	40	40	40	40
3012	CRO	SHED PERMIT	4	1	1	1	1	1
3012	CRO	SHEETING & SHORING PERMIT	2	1	1	1	1	1
3012	CRO	SWIMMING POOL PERMIT	2	1	1	1	1	1
3012	CRO	TENANT LAYOUT PERMIT	8	1	1	1	1	1
3013	CRO	CERTIFICATE OF OCCUPANCY	324	350	350	350	350	350
3014	CRO	REFRIGERATION & PLUMBING PERMIT	1,927	1,850	2,000	2,000	2,000	2,000
3015	CRO	ELECTRICAL PERMIT	1,983	2,000	2,050	2,050	2,050	2,050
3016	CRO	PUBLIC SPACE EXCAVATION PERMIT	5	10	10	10	10	10
3021	ATO	VENDOR BONDS (NET OF REFUNDS)	784	500	500	500	500	500
3023	RMO	OTHER LICENSE FEES	7	7	6	7	6	7
3029	CRO	FOUNDATION PERMIT	5	0	0	0	0	0
3033	CRO	PROJECTION PERMIT	7	0	0	0	0	0
3034	CRO	RAZE PERMIT	338	60	60	60	60	60
3035	CRO	RETAINING WALL PERMIT	38	15	15	15	15	15
3038	CRO	SIGN PERMIT	40	10	10	10	10	10
3039	CRO	SPECIAL SIGN PERMIT	63	20	20	20	20	20
3042	CRO	POSTCARD PERMIT	170	0	0	0	0	0
3044	CRO	PUBLIC SPACE SIDEWALK CAFÉ PERMIT	62	0	0	0	0	0
3053	KVO	DEALER REGISTRATION APPLICATION FEE	0	9	9	9	9	9
TOTAL BUSINESS LICENSES AND PERMITS			30,637	35,253	40,648	37,649	40,648	37,649
NONBUSINESS LICENSES & PERMITS								
3100	TCO	HACK & LIMO LICENSES TEST	118	387	387	387	387	387
3100	KVO	DRIVERS LICENSE	4,037	4,000	4,000	4,000	4,225	4,225
3105	KVO	CANCEL ROAD TEST FEE	47	35	35	35	35	35
3106	KVO	CHANGE OF ADDRESS FEE	3	3	3	4	4	4
3120	FA0	BOAT REGISTRATION	159	186	185	185	185	185
3140	KVO	RECIPROCITY PERMIT	446	400	400	400	400	400
3144	KVO	DIGIT CERTIFICATE FEE	5	5	5	5	5	5

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Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp. Obj. Code	Agency	Object Title	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
NONBUSINESS LICENSES & PERMITS (cont)								
3145	KVO	PERSONALIZED TAGS	123	70	70	70	70	70
3147	KVO	DCTC ISSUANCES	334	300	279	279	304	304
3148	KVO	TEMPORARY TAGS	11	12	12	12	15	15
3149	KVO	TRANSFER OF TAGS	45	35	35	35	35	35
3150	KVO	VEHICLE REGISTRATION	29,893	25,000	25,000	29,500	30,500	30,500
3150	KVO	ASSOCIATED FEE FOR ONE YEAR	49	1	1	1	1	1
3161	KVO	ASSOCIATED FEE FOR THIRTY (30) DAYS	17	20	20	20	20	20
TOTAL NONBUSINESS LICENSES & PERMITS			35,287	30,454	30,432	34,933	36,186	36,186
TOTAL LICENSES & PERMITS			65,924	65,707	71,080	72,582	76,834	73,835
FINES & FORFEITURES								
5000	TCO	HACKERS FINES	5	203	203	203	203	203
5010	FAO	TRAFFIC FINES-RED LIGHT CAMERAS	0	6,360	6,042	5,740	5,453	5,180
5010	KVO	TRAFFIC FINES RSC 1501	73,350	89,982	89,982	94,982	94,982	99,982
5011	FAO	PHOTO RADAR ENFORCEMENT	26,091	40,757	56,819	54,878	53,129	51,467
5020	KTO	SALE OF ABANDONED PROPERTY	211	300	300	300	300	300
5030	KTO	BOOTING FEES	274	175	175	175	175	175
5040	KTO	TOWING FEES-RSC 1505	234	170	170	170	170	170
5050	KTO	IMPOUNDMENT FEES-RSC 1506	360	175	175	175	175	175
5060	ATO	FINES AND FORFEITURES-OTHER	245	1,862	1,587	1,537	1,537	1,537
5060	SRO	FINES AND FORFEITURES-OTHER	126	100	110	110	110	110
5060	LQO	FINES AND FORFEITURES-OTHER	519	110	100	100	100	100
TOTAL FINES & FORFEITURES			101,415	140,194	155,663	158,370	156,334	159,399
MISCELLANEOUS								
5300	LAO	WASA - P.I.L.O.T.	12414	15,346	17,265	18,646	20,138	21,245
5600	ATO	INTEREST INCOME	34,005	14,500	12,000	20,000	20,000	20,000
5600	BKO	INTEREST INCOME	2	2	2	2	2	2
5600	EBO	INTEREST INCOME	1	1	1	1	1	1
5600	FAO	INTEREST INCOME	1	1	1	1	1	1
5700	ATO	UNCLAIMED PROPERTY	21,064	31,000	30,000	29,000	29,000	29,000
6103	DLO	REIMBURSEMENTS	0	1	1	1	1	1
6106	AAO	OTHER REVENUES	5	1	1	1	1	1
6106	ATO	OTHER REVENUES	1917	0	0	0	0	0
6106	BJO	OTHER REVENUE (OFF OF ZONING APPL FEES)	550	500	500	500	500	500
6106	BDO	OTHER REVENUES	1	1	1	1	1	1
6106	CBO	OTHER REVENUE	149	100	100	100	100	100
6106	CRO	OTHER REVENUE	-252	100	100	100	100	100
6106	FAO	OTHER REVENUE	248	25	25	25	25	25

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Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp.			FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Obj.			Actual	Projected	Projected	Projected	Projected	Projected
Code	Agency	Object Title						
MISCELLANEOUS (cont)								
6106	FBO	OTHER REVENUES	439	150	150	150	150	150
6106	FLO	OTHER REVENUES	88	32	32	32	32	32
6106	FSO	OTHER REVENUES	7	3	3	3	3	3
6106	KAO	OTHER REVENUES	0	200	200	200	200	200
6106	KTO	OTHER REVENUE	4	483	483	483	483	483
6106	RMO	OTHER REVENUE	0	3	3	3	3	3
6106	TXO	OTHER REVENUE	8,844	0	0	0	0	0
6107	CRO	CIVIL INFRACTIONS	229	250	200	200	200	200
6107	KTO	OTHER REVENUE-FLEET AUTO AUCTION	0	25	25	25	25	25
6108	DHO	COCOT REGISTRATION	10	3	3	3	3	3
6109	KTO	OTHER REVENUE-CONTRACT BIDS	55	30	30	30	30	30
6111	AMO	OTHER REVENUE	19	20	20	20	20	20
6111	ASO	OTHER REVENUE	27	0	0	0	0	0
6111	ATO	OTHER REVENUE	9,852	0	0	0	0	0
6111	BEO	OTHER REVENUE	14	0	0	0	0	0
6111	CFO	OTHER REVENUE	2	0	0	0	0	0
6111	DBO	APPR CHARGES-OTHER SERVICES	239	0	0	0	0	0
6111	FAO	OTHER REVENUE	0	25	25	25	25	25
6111	FBO	OTHER REVENUE	238	6	6	6	6	6
6111	GAO	OTHER REVENUE	1,143	0	0	0	0	0
6111	GMO	OTHER REVENUE	296	0	0	0	0	0
6111	HCO	OTHER REVENUE	1,072	0	0	0	0	0
6111	JAQ	OTHER REVENUE	18	0	0	0	0	0
6111	POO	OTHER REVENUE	110	0	0	0	0	0
6111	RKO	OTHER REVENUE	108	0	0	0	0	0
6111	TCO	OTHER REVENUE	4	0	0	0	0	0
6111	TOO	OTHER REVENUE	39	0	0	0	0	0
6118	JAQ	PRIOR YEAR COST RECOVERY	873	0	0	0	0	0
6121	EBO	INVENTORY RECOVERY	61	0	0	0	0	0
9006	ATO	OTHER REVENUE-MISCELLANEOUS	47,818	38,982	29,866	22,834	25,579	10,579
9007	ATO	OTHER REVENUE-MISCELLANEOUS	22	0	0	0	0	0
9010	ATO	OTHER REVENUE-BANK FEES	2	0	0	0	0	0
9200	RMO	MISCELLANEOUS-OTHER REVENUE	0	5	5	5	5	5
9206	ATO	OTHER REVENUE-ROD COPY & SUBSCRIPTION	1	0	0	0	0	0
9205	RMO	SODA COMMISSIONS	0	3	3	3	3	4
TOTAL MISCELLANEOUS			141,739	101,798	91,051	92,400	96,637	82,745

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Table 4-18 (continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2009-2014

(Dollars in Thousands)

Comp. Obj. Code	Agency	Object Title	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
CHARGES FOR SERVICES								
3200	DH0	TELECO REGISTRATION	8	10	10	10	10	10
3201	CR0	HOME OCCUPATION LICENSE	53	30	30	30	30	30
3202	CR0	BOILER INSPECTION PERMITS	137	50	100	100	100	100
3204	CR0	ELEVATOR INSPECTION	284	100	100	100	100	100
3206	FA0	FINGERPRINTS, PHOTOS	412	375	375	375	375	375
3207	DH0	OTHER SERVICE CHARGES	0	10	10	10	10	10
3207	FLO	OTHER SERVICE CHARGES - OTHER	33	45	45	45	45	45
3255	KV0	REINSTATEMENT FEE/INSURANCE LAPSE FEES	3,000	3,000	3,000	3,000	4,250	4,250
3208	CR0	REPRODUCTION OF REPORTS	18	20	20	20	20	20
3208	FA0	REPRODUCTION OF REPORTS	37	25	25	25	25	25
3208	KV0	REPRODUCTION OF REPORTS	3,027	1,725	1,725	1,725	2,000	2,000
3208	RM0	MEDICAL RECORDS FEES	5	4	3	3	3	3
3208	TC0	MEDICAL RECORDS FEES	5	48	48	48	48	48
3209	FBO	EMERGENCY AMBULANCE FEES	15,984	14,500	14,500	14,500	14,500	14,500
3210	FA0	TRANSCRIPT OF RECORDS	301	260	260	260	260	260
3251	ATO	TAX CERTIFICATES	117	100	100	100	100	100
3211	ATO	FIREARM USER FEE	1	1	1	1	1	1
3211	FA0	FIREARM USER FEE	342	110	110	110	110	110
3215	KV0	VEHICLE TITLES RSC 1259	1,818	1,600	1,600	1,600	2,000	2,000
3219	CR0	WHARVES AND MARKETS	480	600	300	600	300	600
3220	CR0	SURVEYOR FEES	305	-174	-174	-174	-174	-174
3221	ATO	DEED RECORDATION FEES	5,910	5,900	5,900	5,900	5,900	5,900
3221	KV0	RECORDATION FEE (RSC 1275)	433	325	325	325	400	400
3222	CR0	CORP RECORDATION	7,012	7,000	10,500	9,000	10,500	9,000
3223	KV0	PARKING FEES/PERMITS RSC 1314	1,998	1,550	1,550	1,550	2,000	2,000
3227	CR0	COND/COOP CERTIFICATE	2	10	10	10	10	10
3228	CR0	CONDO REGISTRATION	3	25	25	25	25	25
3237	KV0	BUSINESS-INSURANCE LAPSE FEES	34	30	30	30	30	30
3234	CR0	OTHER SERVICE CHARGES-OTHER	31	11	11	11	11	11
3234	KA0	OTHER SERVICE CHARGES-OTHER	65	2	2	2	2	2
3320	RM0	OTHER REVENUE-RENTALS	32	32	32	32	32	32
4601	IC0	INDIRECT COST RECOVERY	1,755	0	0	0	0	0
3310	SRO	INVESTMENT ADVISORS ACT	450	450	450	450	450	450
TOTAL CHARGES FOR SERVICES			44,092	37,774	41,023	39,823	43,473	42,273
TOTAL NON TAX REVENUE			353,170	345,473	358,817	363,175	373,278	358,252

Table 4-19

Dedicated Tax Revenue Funds, by Source of Revenue: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert	FY 2011 Certified Revenues 2/10 Cert	FY 2011 Certified Fund Balance Use 2/10 Cert	FY 2011 Certified Resources 2/10 Cert	FY 2012 Certified Revenues 2/10 Cert	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert
TOTAL DEDICATED TAX REVENUE		284,329,000	21,640,000	305,969,000	328,193,000	0	328,193,000	327,408,000	348,817,000	398,836,000
Ballpark Fund (B00 0110)	0	42,874,000	0	42,874,000	43,871,000	0	43,871,000	45,437,000	46,906,000	48,425,000
Sales Tax		9,666,000			10,082,000			10,515,000	11,020,000	11,560,000
Public Utility Tax		9,430,000			9,443,000			9,454,000	9,464,000	9,472,000
Toll Telecommunications Tax		2,778,000			2,779,000			2,780,000	2,781,000	2,782,000
Ballpark Fee		21,000,000			21,567,000			22,688,000	23,641,000	24,611,000
Neighborhood Investment Fund (EB0 0011)	19,989,728	2,588,000	18,576,000	21,164,000	6,800,000	0	6,800,000	6,800,000	6,800,000	10,000,000
Personal Property Tax		2,588,000			6,800,000			6,800,000	6,800,000	10,000,000
Convention Center Fund (EZ0 0110)	0	97,865,000	0	97,865,000	101,696,000	0	101,696,000	105,303,000	108,455,000	114,047,000
Sales Tax		97,865,000			101,696,000			105,303,000	108,455,000	114,047,000
DDOT Unified Fund (KA0 0110)	0	13,000,000	0	13,000,000	15,000,000	0	15,000,000	15,000,000	15,000,000	15,000,000
Sales Tax (parking)		13,000,000			15,000,000			15,000,000	15,000,000	15,000,000
Highway Trust Fund (KZ0 0110)	0	35,994,000	0	35,994,000	37,678,000	0	37,678,000	39,349,000	40,848,000	43,287,000
Sales Tax (parking)		7,875,000			9,348,000			10,735,000	11,948,000	14,098,000
Motor Fuel Tax		28,119,000			28,330,000			28,614,000	28,900,000	29,189,000
Housing Production Trust Fund (HP0 0110)	0	21,252,000	0	21,252,000	21,958,000	0	21,958,000	23,812,000	25,239,000	26,366,000
Deed Recordation Tax		12,082,000			12,473,000			13,600,000	14,537,000	15,317,000
Deed Transfer Tax		9,170,000			9,485,000			10,212,000	10,702,000	11,049,000
Nursing Facility Quality of Care Fund (HT0 0110)	11,219,445	10,400,000	3,064,000	13,464,000	11,000,000	0	11,000,000	11,000,000	11,000,000	11,000,000
Healthcare Provider Tax		10,400,000			11,000,000			11,000,000	11,000,000	11,000,000
Healthy DC Fund (HT0 0111)	2,389,049	13,636,000	0	13,636,000	17,486,000	0	17,486,000	17,486,000	17,486,000	17,486,000
Insurance Premiums Tax		13,636,000			17,486,000			17,486,000	17,486,000	17,486,000
Tax Increment Financing (TZ0 0110)	0	41,920,000	0	41,920,000	67,904,000	0	67,904,000	58,421,000	72,283,000	108,425,000
Real Property Tax		19,585,000			27,600,000			30,448,000	34,685,000	50,409,000
Sales Tax		22,335,000			40,304,000			27,973,000	37,598,000	58,016,000
Debt Service (DS0)	0	4,800,000	0	4,800,000	4,800,000	0	4,800,000	4,800,000	4,800,000	4,800,000
Sales Tax (parking)		4,800,000			4,800,000			4,800,000	4,800,000	4,800,000
Pay As You Go Dedicated Taxes (PA0 0110)	186,899	0	0	0	0	0	0	0	0	0

Table 4-20

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
A. Governmental Direction and Support											
Department of Real Estate Services (AM0)		6,939,055	14,515,543	2,308,107	16,823,650	14,515,543	0	14,515,543	14,515,543	14,515,543	14,515,543
1440	RFK & DC Armory Maintenance Fund	0	5,085,000	0	5,085,000	5,085,000	0	5,085,000	5,085,000	5,085,000	5,085,000
1450	Parking Fees	318,822	817,920	318,822	1,136,742	817,920	0	817,920	817,920	817,920	817,920
1459	Rent	6,337,055	7,697,718	1,800,000	9,497,718	7,697,718	0	7,697,718	7,697,718	7,697,718	7,697,718
1460	Eastern Market Enterprise Fund	283,179	914,905	189,285	1,104,190	914,905	0	914,905	914,905	914,905	914,905
Office of Finance and Resource Management (AS0)		0	0	0	0	270,606	0	270,606	278,724	287,086	295,699
1150	Utilities Payment for Non-DC Agencies	0	0	0	0	270,606	0	270,606	278,724	287,086	295,699
Office of the Chief Financial Officer (AT0)		9,119,898	33,105,000	2,300,000	35,405,000	33,334,803	1,000,000	34,334,803	34,105,000	34,105,000	34,105,000
0602	Payroll Service Fees	0	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
0603	Service Contracts	0	1,100,000	0	1,100,000	1,100,090	0	1,100,090	1,100,000	1,100,000	1,100,000
0605	Dishonored Check Fees	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0606	Recorder of Deeds Surcharge	4,935,084	1,300,000	1,300,000	2,600,000	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
0607	Miscellaneous Revenue	0	85,000	0	85,000	85,012	0	85,012	85,000	85,000	85,000
0610	Bank Fees	847,113	4,000,000	0	4,000,000	4,000,000	0	4,000,000	4,000,000	4,000,000	4,000,000
0611	Tax Collection Fees	0	14,600,000	0	14,600,000	14,600,000	0	14,600,000	14,600,000	14,600,000	14,600,000
0613	Unclaimed Property Contingency Fund	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
0614	Defined Contribution Plan Administration	0	370,000	0	370,000	370,000	0	370,000	370,000	370,000	370,000
0618	Compliance and Real Property Tax Admin. Fund	3,337,701	6,000,000	1,000,000	7,000,000	6,184,559	1,000,000	7,184,559	7,000,000	7,000,000	7,000,000
0619	DC Lottery Reimbursement	0	1,200,000	0	1,200,000	1,245,142	0	1,245,142	1,200,000	1,200,000	1,200,000
0623	OPEB Trust Administration Fund	0	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
Office of the Secretary (BA0)		0	539,727	0	539,727	556,133	0	556,133	556,133	556,133	556,133
1243	Distribution Fees	0	539,727	0	539,727	556,133	0	556,133	556,133	556,133	556,133
D.C. Department of Human Resources (BE0)		0	277,000	0	277,000	285,200	0	285,200	293,700	302,600	311,600
0615	Defined Benefits Retirement Program	0	169,000	0	169,000	174,000	0	174,000	179,200	184,600	190,100
1555	Reimbursables from Other Governments	0	108,000	0	108,000	111,200	0	111,200	114,500	118,000	121,500
Office of the Attorney General (CB0)		14,635,571	3,727,800	3,012,149	6,739,949	3,450,000	5,488,386	8,938,386	2,948,800	2,948,800	2,948,800
0601	DUI Fund	0	200,000	0	200,000	221,000	0	221,000	221,000	221,000	221,000
0602	Anti-Trust Fund	300,682	200,000	187,000	387,000	101,200	113,682	214,882	100,000	100,000	100,000
0603	Child Support - TANF/AFDC Collections	10,265,422	2,500,000	1,394,984	3,894,984	2,000,000	3,870,439	5,870,439	1,500,000	1,500,000	1,500,000
0604	Child Support - Reimbursements & Fees	67,000	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
0605	Child Support - Interest Income	66,725	2,800	0	2,800	2,800	0	2,800	2,800	2,800	2,800
0606	Child Support - Title IV-D Incentive Fees	107,141	0	0	0	0	0	0	0	0	0
0611	Consumer Protection Fund	3,229,925	600,000	1,084,876	1,684,876	600,000	1,444,418	2,044,418	600,000	600,000	600,000
0612	Antifraud Fund	598,677	200,000	345,289	545,289	500,000	59,847	559,847	500,000	500,000	500,000

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
A. Governmental Direction and Support (cont.)											
Office of Contracting and Procurement (P00)		1,026,690	934,680	390,123	1,324,803	800,000	500,000	1,300,000	800,000	875,000	900,000
4010	DC Surplus Personal Property Sales Oper.	875,615	534,680	375,000	909,680	500,000	500,000	1,000,000	500,000	575,000	600,000
6102	DC Supply Schedule Sales Discount/Operat.	151,076	400,000	15,123	415,123	300,000	0	300,000	300,000	300,000	300,000
Medical Liability Captive INS Agency (RJ0)		0	505,913	494,088	1,000,001	308,000	457,000	765,000	773,000	796,190	820,076
1240	Captive Insurance Fund	0	505,913	494,088	1,000,001	308,000	457,000	765,000	773,000	796,190	820,076
Office of the Chief Technology Officer (T00)		1,446,998	2,652,395	1,473,006	4,125,401	3,314,932	0	3,314,932	3,578,118	3,578,118	3,578,118
0602	DC NET Services Support	0	2,652,395	1,473,006	4,125,401	2,864,632	0	2,864,632	3,078,118	3,078,118	3,078,118
1200	SERVUS Program	1,446,998	0	0	0	450,300	0	450,300	500,000	500,000	500,000
Fixed Costs - DRES		0	0	0	0	565,217	0	565,217	565,217	565,217	565,217
1150	Fixed Cost Payments for Non-DC Agencies	0	0	0	0	565,217	0	565,217	565,217	565,217	565,217
Sub-total: Governmental Direction and Support		33,168,213	56,258,058	9,977,473	66,235,531	57,400,434	7,445,386	64,845,820	58,414,235	58,529,687	58,596,186
B. Economic Development and Regulation											
Office of Planning (BD0)		28,207	20,000	10,000	30,000	20,000	18,207	38,207	20,000	20,000	20,000
2001	Historic Landmark & Historic District Filing Fees	28,207	20,000	10,000	30,000	20,000	18,207	38,207	20,000	20,000	20,000
Commission on Arts and Humanities (BX0)		115,627	120,250	0	120,250	120,250	50,000	170,250	120,250	120,250	120,250
0600	Special Purpose Revenue	115,627	120,250	0	120,250	120,250	50,000	170,250	120,250	120,250	120,250
Department of Employment Services (CF0)		37,824,579	37,141,623	100,000	37,241,623	36,603,000	3,827,000	40,430,000	36,547,000	36,547,000	36,547,000
0610	Workers' Compensation Special Fund	11,001,732	7,000,000	0	7,000,000	2,000,000	3,347,000	5,347,000	5,347,000	5,347,000	5,347,000
0611	Workers' Compensation Administration Fund	16,835,615	20,272,831	0	20,272,831	25,103,000	0	25,103,000	21,300,000	21,300,000	21,300,000
0612	UI Interest/Penalties	507,719	868,792	0	868,792	500,000	400,000	900,000	900,000	900,000	900,000
0623	Proceeds - 500 C Street, NE	180,000	0	100,000	100,000	0	80,000	80,000	0	0	0
0624	UI Administrative Assessment	9,299,514	9,000,000	0	9,000,000	9,000,000	0	9,000,000	9,000,000	9,000,000	9,000,000
Office of the Tenant Advocate (CQ0)		2,533,500	2,943,375	1,506,719	4,450,094	2,250,000	706,578	2,956,578	2,500,000	2,250,000	2,500,000
6005	Condo Conversion	2,533,500	1,500,000	1,506,719	3,006,719	1,500,000	0	1,500,000	1,000,000	1,500,000	1,000,000
6015	Rental Accommodation Fees	0	1,443,375	0	1,443,375	750,000	706,578	1,456,578	1,500,000	750,000	1,500,000
Dept. of Consumer and Regulatory Affairs (CR0)		6,095,418	15,454,905	3,036,828	18,491,733	17,679,727	0	17,679,727	15,637,000	15,582,000	15,637,000
6006	Nuisance Abatement	2,102,782	4,000,000	1,976,077	5,976,077	4,253,501	0	4,253,501	5,000,000	2,500,000	5,000,000
6008	Real Estate Guarantee and Education Fund	1,509,843	590,427	0	590,427	1,307,966	0	1,307,966	600,000	1,000,000	600,000
6009	Real Estate Appraisal Fee	0	142,001	0	142,001	60,000	0	60,000	140,000	60,000	140,000
6010	OPLA - Special Account	306,886	2,509,659	0	2,509,659	2,340,695	0	2,340,695	2,000,000	2,000,000	2,000,000

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY 2013 Certified Revenues 2/10 Cert.	FY 2014 Certified Revenues 2/10 Cert.
B. Economic Development and Regulation (cont)											
Dept. of Consumer and Regulatory Affairs (CR0)(cont)											
6011	Special Events Revolving	0	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
6012	Boxing Commission Revolving Account	0	92,792	0	92,792	92,000	0	92,000	92,000	92,000	92,000
6013	Basic Business License Fund	549,529	6,000,000	551,069	6,551,069	7,513,021	0	7,513,021	5,000,000	7,500,000	5,000,000
6014	Fire Protection Special Revolving	0	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
6020	Board of Engineers Fund	72,290	572,256	0	572,256	173,000	0	173,000	550,000	175,000	550,000
6025	Construction/Zoning Compliance Mgmt. Fund	444,340	942,770	0	942,770	834,544	0	834,544	1,000,000	1,000,000	1,000,000
6030	Green Building Fund	1,109,748	550,000	509,682	1,059,682	650,000	0	650,000	800,000	800,000	800,000
6035	Enhanced Surveyor Function	0	0	0	0	400,000	0	400,000	400,000	400,000	400,000
Office of Cable Television (CT0)		7,409,426	8,346,556	2,653,444	11,000,000	9,506,347	1,200,000	10,706,347	8,689,032	8,865,698	9,050,572
0600	Cable Franchise Fees	7,409,426	8,346,556	2,653,444	11,000,000	9,506,347	1,200,000	10,706,347	8,689,032	8,865,698	9,050,572
Dept. of Housing and Community Development (DB0)		17,929,569	5,135,153	4,335,546	9,470,699	4,066,000	4,335,546	8,401,546	4,066,000	4,066,000	4,066,000
0602	Home Purchase Assistance Program Repayment	3,945,053	1,685,350	1,335,546	3,020,896	960,000	1,335,546	2,295,546	960,000	960,000	960,000
0603	Land Acquisition for Housing Dev. Opportunities	3,806,186	0	0	0	0	0	0	0	0	0
0604	Senior Citizens Home Repair	77,258	0	0	0	0	0	0	0	0	0
0605	Multi-Family/ Rehabilitation Repayment	3,947,715	0	0	0	0	0	0	0	0	0
0607	Low Income Housing Tax Credit Program	(46,480)	0	0	0	0	0	0	0	0	0
0608	Nuisance Abatement	(90,820)	343,803	0	343,803	0	0	0	0	0	0
0610	DHCD Unified Fund	5,340,850	3,106,000	3,000,000	6,106,000	3,106,000	3,000,000	6,106,000	3,106,000	3,106,000	3,106,000
0623	Home Again Revolving Fund	949,807	0	0	0	0	0	0	0	0	0
Public Service Commission (DH0)		228,377	10,111,382	49,582	10,160,964	10,110,862	49,582	10,160,444	10,160,444	10,160,444	10,160,444
0631	Operating - Utility Assessment	228,377	10,111,382	49,582	10,160,964	10,110,862	49,582	10,160,444	10,160,444	10,160,444	10,160,444
Office of the People's Counsel (DJ0)		164,882	5,136,060	0	5,136,060	5,279,296	0	5,279,296	5,279,296	5,279,296	5,279,296
0631	Advocate for Consumers	164,882	5,136,060	0	5,136,060	5,279,296	0	5,279,296	5,279,296	5,279,296	5,279,296
Office of the Deputy Mayor for Econ. Develop. (EB0)		62,964,070	3,758,380	4,500,000	8,258,380	4,300,000	4,185,210	8,485,210	5,000,000	5,000,000	5,000,000
0609	Industrial Revenue Bond Program	5,668,275	2,100,000	2,000,000	4,100,000	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000	2,000,000
0630	Funds from AWC NEDCO EDFC	2,685,210	1,658,380	2,500,000	4,158,380	0	185,210	185,210	0	0	0
0632	AWC & NCRC Development (ED Special Account)	54,610,585	0	0	0	2,300,000	2,000,000	4,300,000	3,000,000	3,000,000	3,000,000
Dept. of Small and Local Business Development (EN0)		98,230	0	98,230	98,230	0	0	0	0	0	0
0622	Commercial Trust Fund	98,230	0	98,230	98,230	0	0	0	0	0	0

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
B. Economic Development and Regulation (cont)										
Business Improvements Districts Transfer (ID0)	0	23,000,000	0	23,000,000	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000
0600 Business Improvement Districts (BIDS)	0	23,000,000	0	23,000,000	23,000,000	0	23,000,000	23,000,000	23,000,000	23,000,000
Alcoholic Beverage Regulation Administration (LQ0)	3,351,189	3,700,000	1,682,663	5,382,663	3,700,000	1,705,548	5,405,548	3,800,000	3,900,000	3,800,000
6017 ABC - Import and Class License Fees	3,308,877	3,700,000	1,682,663	5,382,663	3,700,000	1,705,548	5,405,548	3,800,000	3,900,000	3,800,000
6018 ABC - Keg Registration Fees	42,312	0	0	0	0	0	0	0	0	0
Dept. of Insurance, Securities, and Banking (SR0)	1,105,160	28,210,656	1,070,312	29,280,968	29,067,099	0	29,067,099	30,095,769	30,337,654	31,022,826
0615 Junior Supersavers Club	9,000	0	0	0	0	0	0	0	0	0
2100 HMO Assessment	181,902	650,000	156,053	806,053	983,300	0	983,300	1,166,990	1,166,990	1,202,000
2200 Insurance Assessment	914,259	7,600,000	914,259	8,514,259	7,600,000	0	7,600,000	8,062,840	8,304,725	8,553,867
2300 Securities Broker/Dealer Licenses	0	4,635,000	0	4,635,000	4,635,000	0	4,635,000	4,774,050	4,774,050	4,917,272
2500 Investment Advisors Licenses	0	450,000	0	450,000	450,200	0	450,200	460,706	460,706	471,527
2600 Securities Registration Fees	0	10,000,000	0	10,000,000	10,000,000	0	10,000,000	10,232,584	10,232,584	10,479,562
2800 Captive Insurance	0	1,857,116	0	1,857,116	2,098,599	0	2,098,599	2,098,599	2,098,599	2,098,599
2900 Banking Trust Fund	0	3,018,540	0	3,018,540	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
Office of Motion Picture and Television Develop. (TK0)	0	51,510	0	51,510	51,510	0	51,510	51,510	51,510	51,510
0610 Production Support	0	51,510	0	51,510	51,510	0	51,510	51,510	51,510	51,510
Sub-total: Economic Development and Regulation	139,848,234	143,129,850	19,043,324	162,173,174	145,754,091	16,077,671	161,831,762	144,966,301	145,179,852	146,254,898
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	855,761	32,650,000	400,000	33,050,000	37,361,972	200,000	37,561,972	37,416,972	37,421,972	37,426,972
1431 Data Processing	0	50,000	0	50,000	55,000	0	55,000	60,000	65,000	70,000
1555 Reimbursable from Other Governments	0	500,000	0	500,000	1,513,830	0	1,513,830	1,513,830	1,513,830	1,513,830
1607 Sale of Unclaimed Property	956,297	575,000	400,000	975,000	600,000	200,000	800,000	600,000	600,000	600,000
1614 Miscellaneous	0	3,000,000	0	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
1660 Automated Traffic Enforcement	0	27,600,000	0	27,600,000	31,363,142	0	31,363,142	31,363,142	31,363,142	31,363,142
2531 Narcotics Proceeds	(293,280)	175,000	0	175,000	200,000	0	200,000	250,000	250,000	250,000
2532 Gambling Proceeds	0	100,000	0	100,000	130,000	0	130,000	130,000	130,000	130,000
7278 Asset Forfeiture	192,744	650,000	0	650,000	500,000	0	500,000	500,000	500,000	500,000
Fire and Emergency Medical Services Dept. (FB0)	93,232	1,520,000	0	1,520,000	1,520,000	0	1,520,000	1,641,400	1,723,070	1,809,225
1613 Other Revenue	0	20,000	0	20,000	20,000	0	20,000	21,400	22,070	23,175
6100 Special Events	93,232	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,620,000	1,701,000	1,786,050
Office of Victim Services (FE0)	5,946,242	874,053	6,659,000	7,533,053	0	7,136,717	7,136,717	0	0	0
0620 Crime Victims Assistance Fund	5,916,038	874,053	3,012,000	3,886,053	0	3,489,717	3,489,717	0	0	0
0621 Dom. Violence Shelter & Transition Housing Fund	30,204	0	3,647,000	3,647,000	0	3,647,000	3,647,000	0	0	0

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

	FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
C. Public Safety and Justice (cont)										
Department of Corrections (FLO)	0	24,041,667	0	24,041,667	25,560,000	0	25,560,000	26,824,500	26,841,495	28,169,400
0600 Corrections Trustee Reimbursement	0	23,375,000	0	23,375,000	24,960,000	0	24,960,000	26,208,000	26,208,000	27,518,400
0601 Concession Income	0	616,667	0	616,667	550,000	0	550,000	566,500	583,495	601,000
0602 Welfare Account	0	50,000	0	50,000	50,000	0	50,000	50,000	50,000	50,000
Office of Administrative Hearings (FSO)	0	7,500	0	7,500	8,367	0	8,367	8,500	8,200	9,000
0614 Adjudication Fines	0	7,500	0	7,500	8,367	0	8,367	8,500	8,200	9,000
Motor Vehicle Theft Prevention Commission (FWO)	159,960	250,000	0	250,000	0	0	0	0	0	0
0601 Insurance Violation Fines	159,960	250,000	0	250,000	0	0	0	0	0	0
Office of the Chief Medical Examiner (FXO)	155,121	200,000	69,000	269,000	200,000	69,000	269,000	215,000	220,000	220,000
0601 Medical Examiner Fees	155,121	200,000	69,000	269,000	200,000	69,000	269,000	215,000	220,000	220,000
Office of Unified Communications (UCO)	20,082,565	12,500,000	2,560,970	15,060,970	12,500,000	10,210,595	22,710,595	12,500,000	12,500,000	12,500,000
1630 911 & 311 Assessments	20,082,565	12,500,000	2,560,970	15,060,970	12,500,000	10,210,595	22,710,595	12,500,000	12,500,000	12,500,000
Sub-total: Public Safety and Justice	27,292,882	72,043,220	9,688,970	81,732,190	77,150,339	17,616,312	94,766,651	78,606,372	78,714,737	80,134,597
D. Public Education System										
District of Columbia Public Library (CEO)	589,745	754,450	130,360	884,810	885,000	108,000	993,000	907,000	907,000	907,000
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
6102 Bookstore - DCPL	128,490	65,000	27,810	92,810	75,000	20,000	95,000	75,000	75,000	75,000
6103 Restricted Fines	347,860	169,000	91,000	260,000	175,000	80,000	255,000	175,000	175,000	175,000
6108 Copies and Printing	35,396	72,000	0	72,000	75,000	8,000	83,000	85,000	85,000	85,000
6109 Miscellaneous Customer Service	9,630	0	0	0	0	0	0	0	0	0
6110 Miscellaneous	49,149	48,450	11,550	60,000	60,000	0	60,000	72,000	72,000	72,000
6150 SLD E-Rate Reimbursement	6,039	400,000	0	400,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia Public Schools (GAO)	2,683,175	4,004,872	0	4,004,872	3,700,170	1,000,000	4,700,170	3,779,116	3,862,257	3,948,886
0602 ROTC	2,158,912	1,032,959	0	1,032,959	1,102,581	1,000,000	2,102,581	1,126,838	1,151,629	1,176,964
0603 Lease Income	200,081	0	0	0	0	0	0	0	0	0
0604 Pepco	22,851	253,483	0	253,483	171,427	0	171,427	175,199	179,053	182,992
0607 Custodial	3,940	366,012	0	366,012	351,921	0	351,921	359,664	367,576	375,663
0608 Nonresident	112,877	506,803	0	506,803	624,431	0	624,431	638,169	652,208	666,557
0609 Security	80,852	431,446	0	431,446	434,923	0	434,923	444,491	454,270	464,264
0611 Cafeteria	101,091	936,055	0	936,055	903,183	0	903,183	923,053	943,361	964,115
0613 Vending Machine Sales	(190,882)	290,402	0	290,402	39,496	0	39,496	39,496	40,365	41,253

(Continued on next page)

Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009	FY 2010	FY 2010	FY 2010	FY 2011	FY 2011	FY 2011	FY 2012	FY2013	FY2014
		End of	Certified	Certified Fund	Certified	Certified	Certified Fund	Certified	Certified	Certified	Certified
		Year Fund	Revenues	Balance Use	Resources	Revenues	Balance Use	Resources	Revenues	Revenues	Revenues
		Balance	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.	2/10 Cert.
D. Public Education System (cont)											
District of Columbia Public Schools (GA0) (cont)											
0621	Parking Fees	0	70,000	0	70,000	72,207	0	72,207	72,207	73,795	77,078
0623	Hoop Dreams Scholarship Fund	178,910	67,712	0	67,712	0	0	0	0	0	0
0626	TDL Career Cluster Project at Cardozo	14,543	0	0	0	0	0	0	0	0	0
0630	Teacher Certification Fees	0	50,000	0	50,000	0	0	0	0	0	0
Public Charter School Board (GB0)		0	1,976,293	0	1,976,293	2,190,302	0	2,190,302	2,256,011	2,323,691	2,393,402
6632	Administrative Fees	0	1,976,293	0	1,976,293	2,190,302	0	2,190,302	2,256,011	2,323,691	2,393,402
Office of the State Superintendent of Education (GD0)		10,482,643	523,435	10,429,772	10,953,207	606,900	10,282,479	10,889,379	613,400	606,900	613,400
0603	State Superintendent of Education Fees	119,073	140,000	119,073	259,073	140,000	0	140,000	140,000	140,000	140,000
0604	GED Testing Fees	52,870	58,000	0	58,000	58,000	80,310	138,310	58,000	58,000	58,000
0610	Charter School Credit Enhancement Fund	10,202,169	150,000	10,202,169	10,352,169	150,000	10,202,169	10,352,169	150,000	150,000	150,000
6007	Site Evaluation	0	22,750	0	22,750	16,250	0	16,250	22,750	16,250	22,750
6010	OPLA - Special Account	108,530	62,685	108,530	171,215	152,650	0	152,650	152,650	152,650	152,650
6011	Pre-K Program Assistance Fund	0	90,000	0	90,000	90,000	0	90,000	90,000	90,000	90,000
Office of Public Educ. Facilities Modernization (GM0)		422,384	3,286,000	0	3,286,000	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000
0603	Lease Income	286,883	3,286,000	0	3,286,000	3,400,000	0	3,400,000	3,400,000	3,400,000	3,400,000
0627	BOE - Real Property Improvement Fund	135,501	0	0	0	0	0	0	0	0	0
Sub-total: Public Education System		14,177,947	10,545,050	10,560,132	21,105,182	10,782,372	11,390,479	22,172,851	10,955,527	11,099,848	11,262,688
E. Human Support Services											
Department of Parks and Recreation (HA0)		1,406,051	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,425,000	1,425,000	1,500,000
0602	Enterprise Fund Account	1,406,051	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,425,000	1,425,000	1,500,000
Department of Health (HC0)		8,845,857	13,935,804	4,648,483	18,584,287	13,076,217	1,966,543	15,042,760	12,793,037	13,048,874	13,309,831
0605	SHPDA Fees	74,763	515,465	0	515,465	368,320	0	368,320	375,686	383,200	390,864
0606	Vital Records Revenue	915,386	2,888,819	536,400	3,425,219	3,085,434	0	3,085,434	3,147,142	3,210,085	3,274,287
0608	Drug Interdiction Fund	0	300,000	0	300,000	306,000	0	306,000	312,120	318,362	324,730
0610	Methadone Fees	(10,237)	0	0	0	0	0	0	0	0	0
0611	Radioactive Waste Fees	11,605	0	0	0	0	0	0	0	0	0
0612	Food Handlers Certification	6,124	1,400,000	0	1,400,000	1,428,000	0	1,428,000	1,456,560	1,485,691	1,515,405
0617	Office of Professional Licensing	0	40,072	0	40,072	40,873	0	40,873	41,690	42,524	43,375
0632	Pharmacy Protection	1,257,415	700,000	408,984	1,108,984	514,000	688,049	1,202,049	524,280	534,766	545,461
0633	Radiation Protection	473,269	155,000	0	155,000	250,000	0	250,000	255,000	260,100	265,302
0638	Animal Control Dog License Fees	75,323	100,000	0	100,000	150,000	0	150,000	153,000	156,060	159,181
0641	Other Medical Licenses and Fees	0	1,141	0	1,141	1,141	0	1,141	1,141	1,141	1,141

(Continued on next page)

Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
E. Human Support Services (cont)											
Department of Health (HC0) (cont)											
0643	Board of Medicine	4,908,613	7,000,000	3,701,599	10,701,599	6,081,000	1,205,605	7,286,605	5,657,940	5,771,099	5,886,521
0649	Health Facility Fee	20,268	42,649	1,500	44,149	43,502	0	43,502	44,372	45,259	46,165
0650	Human Services Facility Fee	121,404	0	0	0	0	0	0	0	0	0
0653	DC General Collections	71,141	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	879,854	523,885	0	523,885	507,363	0	507,363	517,510	527,860	538,418
0656	EMS Fees	2,760	58,773	0	58,773	47,943	0	47,943	48,902	49,880	50,877
0658	Fees for Public Health Laboratory	21,136	35,000	0	35,000	35,700	0	35,700	36,414	37,142	37,885
0661	ICF/MR Fees and Fines	81,449	50,000	0	50,000	60,000	0	60,000	61,200	62,424	63,672
0662	Civic Monetary Penalties	72,889	0	0	0	0	72,889	72,889	0	0	0
0673	DOH - Regulatory Enforcement Fund	(137,304)	125,000	0	125,000	156,941	0	156,941	160,080	163,281	166,547
Department of Health Care Finance (HT0)		1,509,249	2,000,000	75,000	2,075,000	2,024,000	0	2,024,000	2,024,000	2,024,000	2,024,000
0631	Medicaid Collections - 3rd Party Liability	255,713	1,500,000	0	1,500,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
0632	Bill of Rights - Grievance and Appeals	197,964	500,000	75,000	575,000	524,000	0	524,000	524,000	524,000	524,000
0670	HCSN Revolving Fund	1,055,572	0	0	0	0	0	0	0	0	0
Department of Human Services (JA0)		250,700	2,725,000	0	2,725,000	2,775,000	0	2,775,000	2,780,000	2,785,100	2,790,302
0603	SSI Payback	250,700	2,525,000	0	2,525,000	2,525,000	0	2,525,000	2,525,000	2,525,000	2,525,000
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	250,000	0	250,000	255,000	260,100	265,302
Department on Disabilities Services (JM0)		1,329,382	7,750,000	0	7,750,000	7,750,000	0	7,750,000	7,750,000	7,750,000	7,750,000
0610	Vocational Rehab. Service Reimbursement	0	250,000	0	250,000	250,000	0	250,000	250,000	250,000	250,000
0611	Cost of Care - Non-Medicaid Clients	0	2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0616	Randolph Shepherd	1,329,382	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
Child and Family Services Agency (RL0)		0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
0601	H.U.M.N. - Human Res. - ES	0	750,000	0	750,000	750,000	0	750,000	750,000	750,000	750,000
Department of Mental Health (RM0)		0	4,708,120	0	4,708,120	4,681,000	0	4,681,000	4,681,000	4,681,000	4,681,000
0610	DMH Federal Beneficiary Reimbursement	0	2,668,000	0	2,668,000	3,118,000	0	3,118,000	3,118,000	3,118,000	3,118,000
0640	DMH Medicare and 3rd Party Reimbursement	0	2,040,120	0	2,040,120	1,563,000	0	1,563,000	1,563,000	1,563,000	1,563,000
Sub-total: Human Support Services		13,341,240	33,268,924	4,723,483	37,992,407	32,456,217	1,966,543	34,422,760	32,203,037	32,463,974	32,805,133

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
F. Public Works											
Department of Transportation (KA0)		6,525,162	80,171,389	0	80,171,389	83,935,282	0	83,935,282	83,906,444	84,008,087	84,107,299
6000	General "O" Type Revenue Sources	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
6030	DC Circulator Bus System	0	1,200,000	0	1,200,000	2,400,000	0	2,400,000	2,400,000	2,400,000	2,400,000
6140	Tree Fund (est. DC Act 14-614)	539,467	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
6425	Federal Transit Authority Grant Match	0	72,000	0	72,000	72,000	0	72,000	72,000	72,000	72,000
6452	Child Safety Seat Program	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
6462	Restoration of Public Space Projects	0	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6555	Mall Tunnel Lighting	0	282,552	0	282,552	282,552	0	282,552	282,552	282,552	282,552
6634	Citizen Street Light & Traffic Control Project	0	42,000	0	42,000	20,000	0	20,000	20,000	20,000	20,000
6900	DDOT Unified Fund	5,985,696	78,094,837	0	78,094,837	80,680,730	0	80,680,730	80,651,892	80,753,535	80,852,747
Washington Metropolitan Area Transit Authority (KE0)		0	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	12,000,000	12,000,000
6900	DDOT Unified Fund	0	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	12,000,000	12,000,000
District Department of the Environment (KG0)		35,964,961	41,973,997	9,041,015	51,015,012	31,386,412	21,580,812	52,967,224	41,045,203	40,469,633	40,848,191
0600	General Enforcement Fines and Fees	56,834	62,676	40,000	102,676	81,310	16,831	98,141	81,310	83,749	86,262
0602	Air Quality Construction Permits	128,719	210,220	12,956	223,176	75,239	113,624	188,863	70,611	72,729	74,911
0603	Fishing License	338,728	67,781	30,000	97,781	80,000	79,985	159,985	84,454	86,988	89,598
0604	Oil Spill Fee	19,200	0	0	0	0	0	0	0	0	0
0607	Underground Storage Tank Fines and Fees	139,179	381,000	100,000	481,000	410,179	14,858	425,037	410,179	422,484	435,159
0609	LUST Trust Fund	41,150	0	40,000	40,000	0	40,000	40,000	0	0	0
0634	Soil Erosion/Sediment Control	4,019,546	800,000	1,889,206	2,689,206	800,000	1,279,853	2,079,853	800,000	800,000	800,000
0645	Pesticide Product Registration	3,205,805	878,861	767,401	1,646,262	878,861	2,512,980	3,391,841	878,861	878,861	880,880
0646	Storm Water Fees	150,238	40,535	76,380	116,915	40,535	4,350	44,885	40,535	41,751	43,003
0648	Asbestos Certification and Abatement Fee	206,158	247,313	9,348	256,661	160,756	208,446	369,202	160,756	165,579	170,546
0654	Storm Water Permit Review	6,769,375	10,345,800	0	10,345,800	2,354,145	6,769,375	9,123,520	13,000,000	13,390,000	13,791,700
0662	Renewable Energy Development Fund	378,376	213,818	0	213,818	200,000	370,961	570,961	207,590	213,818	220,232
0663	Brownfield Revitalization	130,311	56,964	130,311	187,275	0	0	0	0	0	0
0664	Adjudication Hearings (Air Quality)	0	53,209	0	53,209	27,730	0	27,730	27,730	28,562	29,419
0665	Adjudication Hearings (Water Quality)	58,820	65,213	41,888	107,101	15,640	0	15,640	55,000	56,650	58,350
0666	Wells Fund	10,562	59,000	0	59,000	52,840	10,000	62,840	59,000	60,770	62,593
0667	Wetlands Fund	0	0	0	0	2,500	0	2,500	2,500	2,500	2,500
0668	Lead Poisoning Prevention Fund	0	10,000	0	10,000	40,000	0	40,000	40,000	40,000	40,000
0669	Lead Based Certification Fees	525,079	207,775	382,923	590,698	144,508	140,438	284,946	144,508	148,843	153,309
0670	Anacostia River Clean Up Fund	0	3,600,000	0	3,600,000	3,100,000	1,900,000	5,000,000	2,052,000	1,026,000	947,000
0674	Hazardous Generator Fees	302,820	94,910	78,416	173,326	90,000	208,095	298,095	90,000	101,103	104,136
6101	Stripperwell	99,631	14,759	67,241	82,000	0	33,792	33,792	0	0	0
6201	Economy II	181,210	48,561	13,439	62,000	50,000	105,734	155,734	51,500	53,045	54,636
6202	Residential Aid Discount (RAD)	143,836	47,695	0	47,695	40,000	62,282	102,282	45,000	46,350	47,740

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Table 4-20 (continued)

Special Purpose (O-Type) Revenue Funds, by Source: February 2010 Certifications

		FY 2009 End of Year Fund Balance	FY 2010 Certified Revenues 2/10 Cert.	FY 2010 Certified Fund Balance Use 2/10 Cert.	FY 2010 Certified Resources 2/10 Cert.	FY 2011 Certified Revenues 2/10 Cert.	FY 2011 Certified Fund Balance Use 2/10 Cert.	FY 2011 Certified Resources 2/10 Cert.	FY 2012 Certified Revenues 2/10 Cert.	FY2013 Certified Revenues 2/10 Cert.	FY2014 Certified Revenues 2/10 Cert.
F. Public Works (cont)											
District Department of the Environment (KG0) (cont)											
6203	Residential Essential Services (RES)	115,746	50,000	0	50,000	50,000	97,154	147,154	51,500	53,045	54,636
6204	WASA Utility Discount Program	157,817	65,300	3,391	68,691	65,300	145,264	210,564	65,300	67,259	69,277
6400	DC Municipal Aggregation Program	78,951	89,253	66,245	155,498	89,253	37,252	126,505	89,253	91,931	94,689
6700	Sustainable Energy Trust Fund	12,527,809	16,487,000	3,600,000	20,087,000	20,000,000	6,000,000	26,000,000	20,000,000	20,000,000	20,000,000
6800	Energy Assistance Trust Fund	6,179,060	7,776,354	1,691,870	9,468,224	2,537,616	1,429,538	3,967,154	2,537,616	2,537,616	2,537,616
Department of Public Works (KT0)		92,650	5,516,000	0	5,516,000	5,897,159	0	5,897,159	5,897,159	5,897,159	5,897,159
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	600,000	0	600,000	600,000	600,000	600,000
6010	Super Can Program	0	36,000	0	36,000	37,000	0	37,000	37,000	37,000	37,000
6072	District Recycle Program	90,610	300,000	0	300,000	330,000	0	330,000	330,000	330,000	330,000
6082	Solid Waste Disposal Fee Fund	2,040	3,300,000	0	3,300,000	3,800,000	0	3,800,000	3,800,000	3,800,000	3,800,000
6591	Clean City Fund	0	1,005,000	0	1,005,000	755,159	0	755,159	755,159	755,159	755,159
6967	Abandoned Vehicle Program	0	375,000	0	375,000	375,000	0	375,000	375,000	375,000	375,000
Department of Motor Vehicles (KV0)		4,926,448	9,411,065	2,549,377	11,960,442	9,371,065	3,712,677	13,083,742	9,371,065	9,371,065	9,371,065
6000	General "O" Type Revenue Sources	0	2,600,000	0	2,600,000	2,560,000	1,611,539	4,171,539	2,560,000	2,560,000	2,560,000
6100	Fee - Out-of-State Vehicle Registration	109,900	400,000	0	400,000	400,000	0	400,000	400,000	400,000	400,000
6221	Drivers Education Program	1,239,715	495,000	1,059,354	1,554,354	495,000	180,871	675,871	495,000	495,000	495,000
6258	Motor Vehicle Inspection Station	3,576,833	5,716,065	1,490,023	7,206,088	5,716,065	1,920,267	7,636,332	5,716,065	5,716,065	5,716,065
6785	Commercial Drivers License Program	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
D.C. Taxicab Commission (TC0)		83,932	436,365	77,031	513,396	539,309	0	539,309	539,309	539,309	539,309
2100	Justice Department Fingerprints	6,901	44,714	0	44,714	44,714	0	44,714	44,714	44,714	44,714
2200	Taxicab Assessment Act	77,031	391,651	77,031	468,682	494,595	0	494,595	494,595	494,595	494,595
Sub-total: Public Works		47,593,153	149,508,816	11,667,423	161,176,239	143,129,227	25,293,489	168,422,716	152,759,180	152,285,253	152,763,023
G. Debt Service and Paygo											
Debt Service and Paygo		0	6,449,000	0	6,449,000	12,104,000	0	12,104,000	0	0	0
Debt Service (DS0): Debt Serv. Owed from Unified Fund		0	3,465,000	0	3,465,000	4,204,000	0	4,204,000	0	0	0
Paygo (PA0): Storm Water Permit Review Fund 0654		0	2,984,000	0	2,984,000	7,900,000	0	7,900,000	0	0	0
Sub-total: Other		0	6,449,000	0	6,449,000	12,104,000	0	12,104,000	0	0	0
District-Wide Total		275,421,669	471,202,918	65,660,805	536,863,723	478,776,681	79,789,880	558,566,561	477,904,652	478,273,351	481,816,525

Table 4-21

Summary of Major Taxes in the District of Columbia, Fiscal Year 2010

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has three property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – unimproved or abandoned property</p> <p>DC Code Citation: Title 47, Chapters 7-10, 13, 13A.</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$67,500 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for the first \$3 million of assessed value; \$1.85 per \$100 for assessed value more than \$3 million</p> <p>Class 3 = \$10.00 per \$100 of assessed value</p>	<p>\$1,804,772</p> <p>Amount is net of \$17,921 Tax Increment Financing (TIF) transfer.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures.</p> <p>DC Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Notes: The first \$225,000 of taxable value is excluded from tax.</p> <p>17.4 percent of the tax, not to exceed \$10 million, is dedicated to the Neighborhood Investment Fund (NIF).</p>	<p>\$59,163</p> <p>Amount is net of \$10,000 NIF transfer.</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>DC Code Citation: Title 47, Chapters 20 and 22.</p> <p>Note: Tobacco products other than cigarettes means: (a) Any cigar or roll for smoking, other than a cigarette or premium cigar, made in whole or in part of tobacco; or (b) Any other tobacco or product made primarily from tobacco, other than a cigarette, premium cigar, or pipe tobacco that is intended for consumption by smoking, by chewing, or as snuff.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6.0% – General rate for tangible personal property and selected services</p> <p>9% – Alcoholic beverages sold for off-the-premises consumption</p> <p>10% – Food or drink prepared for immediate consumption, alcoholic beverages sold for consumption on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center.</p> <p>12% – Parking motor vehicles in commercial lots and tobacco products other than cigarettes</p> <p>14.5% – Hotels (transient accommodations)</p> <p>Notes: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations.</p> <p>The 12% parking in commercial lots tax is dedicated to the DC Department of Transportation (DDOT).</p> <p>Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p> <p>The amount of sales tax revenue dedicated to the School Modernization Fund is prescribed by DC Code Section 47-2033.</p>	<p>\$724,552</p> <p>Amount is net of transfers to: the Convention Center (\$91,538), the Tax Increment Financing (TIF) Fund (\$18,121), DDOT (\$23,765), the Ballpark Revenue Fund (\$9,434), and the School Modernization Fund (\$106,000).</p>

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = \$2.79 per 31-gallon barrel Champagne/sparkling wine = \$0.45 per gallon Distilled Spirits = \$1.50 per gallon Light wine (alcohol content 14% or less) = \$0.30 per gallon Heavy wine (alcohol content above 14%) = \$0.40 per gallon	\$5,386
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	\$0.125 per cigarette (\$2.50 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). \$0.30 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	\$37,620
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.	\$32,107
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First \$10,000 = 4.0% \$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000 More than \$40,000 = \$2,200 + 8.5% of excess above \$40,000 Note: Excludes Social Security income and maximum \$3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	\$1,135,938
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$221,882
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than \$12,000. A 30% salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. DC Code Citation: Title 47, Chapter 18. 9.975% of taxable income	(9.5% base rate plus a 5% surtax on the base rate) \$100 minimum tax	\$120,247

PART A — GENERAL FUND TAXES

TAX	DESCRIPTION	RATE	FY 2009 REVENUE (\$ in thousands)
PUBLIC UTILITY TAX	<p>Tax on local television, radio and telephone companies; heating oil utilities; natural gas utilities; and electric distribution utilities.</p> <p><i>D.C. Code Citation: Title 47, Chapter 25.</i></p>	<p>Television, radio and telephone companies: 10% of gross charges — residential 11% of gross charges — nonresidential</p> <p>Heating oil utilities: \$0.17 per gallon — residential \$0.187 per gallon — nonresidential</p> <p>Natural gas utilities: \$0.0707 per therm — residential \$0.07777 per therm — nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour — residential \$0.0077 per kilowatt hour — nonresidential</p> <p>Note: The additional surcharges on nonresidential customers are dedicated to the Ballpark Revenue Fund.</p>	<p>\$140,955</p> <p>Amount is net of \$10,091 Ballpark Revenue Fund transfer.</p>
TOLL TELECOMMUNICATIONS TAX	<p>Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.</p> <p><i>D.C. Code Citation: Title 47, Chapter 39.</i></p>	<p>10% of gross charges — residential 11% of gross charges — nonresidential</p> <p>Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$63,637</p> <p>Amount is net of \$2,949 Ballpark Revenue Fund transfer.</p>
INSURANCE PREMIUMS TAX	<p>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.</p> <p><i>D.C. Code Citation: Title 47, Chapter 26.</i></p>	<p>1.7% on policy and membership fees and net premium receipts; except 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09).</p> <p>Note: Currently dedicated to the Healthy DC Fund is the 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs.</p>	<p>\$48,764</p> <p>Amount is net of \$8,653 Healthy DC Fund Transfer.</p>
ESTATE TAX	<p>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.</p> <p><i>DC Code Citation: Title 47, Chapter 37.</i></p>	<p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p>	<p>\$74,508</p>
DEED RECORDATION TAX	<p>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.</p> <p><i>D.C. Code Citation: Title 42, Chapter 11.</i></p>	<p>1.45% of consideration or fair market value</p> <p>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$84,805</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$15,958).</p>

PART A — GENERAL FUND TAXES

**FY 2009
REVENUE**
(\$ in thousands)

TAX	DESCRIPTION	RATE	
DEED TRANSFER TAX	<p>Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed.</p> <p>D.C. Code Citation: Title 47, Chapter 9.</p>	<p>1.45% of consideration or fair market value</p> <p>Notes: For residential properties under \$400,000, the rate is 1.1% of consideration or fair market value.</p> <p>15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.</p>	<p>\$65,976</p> <p>Amount is net of transfers to: the Housing Production Trust Fund (\$12,286).</p>
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the controlling interest of the corporation is being transferred.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p>DC Code Citation: Title 42, Chapter 11.</p>	2.9% of consideration or fair market value	\$8,376

PART B—OTHER SELECTED REVENUE SOURCES

PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p>D.C. Code Citation: Title 10, Chapter 11.</p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank</p> <p>Note: All revenue from this tax is dedicated to the DC Department of Transportation (DDOT).</p>	<p>\$32,612</p> <p>Amount is net of \$32,612 DDOT transfer.</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p>D.C. Code Citation: Title 47, Chapter 12C.</p>	<p>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.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of \$12,088 Nursing Facility Quality of Care Fund transfer.</p>
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p>D.C. Code Citation: Title 47, Chapter 27B.</p>	<p>Ballpark Fee Schedule:</p> <p>District gross receipts \$5 million - \$8 million = \$5,500</p> <p>District gross receipts \$8 million - \$12 million = \$10,800</p> <p>District gross receipts \$12 million - \$16 million = \$14,000</p> <p>District gross receipts over \$16 million = \$16,500</p> <p>Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.</p>	<p>\$0</p> <p>Amount is net of \$28,204 Ballpark Revenue Fund transfer.</p>
MOTOR VEHICLE FUEL TAX	<p>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.</p> <p>DC Code Citation: Title 47, Chapter 23</p>	<p>\$0.235 per gallon</p> <p>Note: All revenue from this tax is dedicated to the Highway Trust Fund.</p>	<p>\$0</p> <p>Amount is net of \$23,830 Highway Trust Fund transfer.</p>

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2008.

Tax Expenditure Budget FY 2010 - FY 2013

Introduction: Scope and Purpose

Scope as Mandated by the D.C. Code

D.C. Law 13-161, the “Tax Expenditure Budget Review Act of 2000,”¹ requires the Chief Financial Officer 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 two fiscal years. The law defines “tax expenditures” as “the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes ... or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.”²

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2010 through 2013,³ is the fifth tax expenditure budget presented to the Mayor and Council. This version of the tax expenditure budget includes more than 200 provisions, many of which are included for the first time.

The Importance of Tax Expenditures

Tax expenditures are often described as “spending by another name,” or “disguised spending.” Policymakers use tax deductions, exclusions, exemptions, deferrals, and credits to promote a wide range of policy goals in education, human services, public safety, economic development, environmental protection, and other areas. Instead of pursuing these objectives through direct spending, policymakers reduce the tax liability associated with certain actions (such as hiring new employees) or conditions (such as being blind or elderly) so

that individuals or businesses can keep and spend the money, often for particular purposes.

For example, a program to expand access to higher education could offer tax deductions for college savings instead of increasing student loans or grants. Regardless of which approach the government uses, there is a real resource cost in terms of forgone revenue or direct expenditures.

Tax expenditures are frequently used as a policy tool in the District of Columbia. There are more than 100 tax exemptions, exclusions, credits, abatements, and deferrals authorized by the D.C. Code that apply to targeted groups of taxpayers. One local exemption dates back to 1902 and 21 local tax expenditures originated in the 1940s. In addition, more than 100 tax expenditures are triggered by federal tax provisions that are incorporated into the D.C. income tax. These tax expenditures warrant regular scrutiny to make sure they are effective, efficient, and equitable, and to highlight the tradeoffs between tax expenditures and other programs and policies.

Tax expenditures differ from direct expenditures in several respects. Direct spending programs in the District receive an annual appropriation and the proposed funding levels are reviewed during the annual budget cycle. By contrast, tax expenditures remain in place unless policymakers act to modify or repeal them; in this respect, they are similar to entitlement programs. Direct spending programs are itemized on the expenditure side of the budget, whereas revenues are shown in the budget as aggregate figures without an itemization of tax expenditures.

¹ D.C. Law 13-161 took effect on October 4, 2000, and is codified in § 47-318 and § 47-318.01 of the D.C. Official Code.

² See D.C. Official Code § 47-318(6).

³ Although the law requires that the tax expenditure budget provide estimates of the revenue loss for the current fiscal year and the subsequent two fiscal years, this report covers the current year and the subsequent *three* fiscal years to be consistent with the District's four-year financial plan and budget. The four-year time frame for the District's financial plan and budget is mandated by Public Law 104-8, the “District of Columbia Financial Responsibility and Management Assistance Act of 1995,” and is codified at D.C. Official Code § 47-392.01(b).

The tax expenditure budget aims to subject tax preferences to the same scrutiny as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2010 – FY 2013 is presented in tabular form at the end of this section. The table classifies the tax expenditure according to the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2010 through 2013. In addition, an expanded version of the tax expenditure budget which describes the purpose, structure, and eligibility criteria for each provision is available from the Office of Revenue Analysis (ORA) and will be posted on the CFO's Internet site at www.cfo.dc.gov.

The vast majority of the income tax provisions included in the tax expenditure budget are designated as “federal” because they result from the District's use of federal income tax rules and definitions. By conforming to the federal definition of adjusted gross income (with several exceptions), the District thereby adopts most of the exclusions and deductions from income that are part of the federal personal and corporate income tax systems. Most other states with an income tax use federal adjusted gross income as the basis for their income tax.

The provisions in the tax expenditure budget are classified by one of the following types:

■ exclusions, which are items that are not considered part of a taxpayer's gross income. Exclusions do not appear on the tax form but still cause adjusted gross income to be lower than it otherwise would be.

■ adjustments, which are reductions in gross income that are available to all filers, regardless of whether or not they claim itemized deductions. Adjustments are also known as “above-the-line deductions” and are included on the tax form.

■ exemptions, which are reductions in gross income offered to taxpayers because of their status or circumstances (such as the personal exemption and the dependent exemption).

■ subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the D.C. government.

■ deductions, which are subtractions from gross income for different types of income or expenses (as contrasted with exclusions, which are not part of gross income in the first place).

■ credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).

■ abatements, which are reductions in tax liability (typically real property) that are often applied on a percentage basis or through a negotiated process.

■ deferrals, which delay the recognition of income to a future year or years, or accelerate deductions that would apply in a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.

■ rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).

Each tax expenditure was also classified by one of 17 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation of the U.S. Congress, in order to

facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the “business and commerce” category used by the Joint Committee on Taxation was changed to “economic development” to reflect a policy focus of particular importance in the District, and a “public safety” category was added (there are no public safety tax expenditures at the federal level).

Among the federal income tax expenditures that are mirrored in the District’s income tax system, the two most common policy areas were economic development (26 tax expenditures) and income security (19 tax expenditures). Many federal provisions that are classified under economic development concern the treatment of different types of business income, expenses, reserves, and depreciation.

Among the local tax expenditures that are authorized by D.C. law, the most common policy areas were housing (23 tax expenditures), economic development (22 tax expenditures), and social policy (14 tax expenditures).

Important Caveats

A particular caution about the interpretation of the revenue loss estimates in the tax expenditure budget deserves emphasis. The forgone revenue estimate is intended to measure what is being “spent” through the tax system, or the amount of relief or subsidy provided through that provision. Nevertheless, the forgone revenue is *not* identical to the amount of revenue that could be gained by repealing the tax expenditure. There are three main reasons for this distinction:

- First, the estimates of revenue loss are “static” and therefore do not reflect behavioral changes that might occur if a tax expenditure were repealed. For example, if the District eliminated the local supplement to the federal earned income tax credit, people might reduce their hours of work and their income tax payments could also drop.

- Second, the revenue loss for each tax expenditure is estimated independently, which does not account for interaction effects among different tax provisions. For example, D.C. law establishes that taxpayers may not claim both the local supplement to the earned income tax credit and the D.C. low-income credit. If the local earned income credit were abolished, more taxpayers might then claim the low-income credit.
- Third, the D.C. government might not be able to collect the full amount owed for administrative reasons. For example, if the District disallowed for local income tax purposes an exemption or exclusion that is allowed on the federal income tax (a process known as “decoupling”), the District would probably not recoup all of the forgone revenue. That is because taxpayers would have to make a separate calculation on their District income taxes to add back the dollars that had been excluded, and compliance with this requirement would not be universal.

Because of the factors described above, the total forgone revenue from tax expenditures is *not* equivalent to the sum of the individual estimates of forgone revenue. As the U.S. Government Accountability Office has stated:

While sufficiently reliable as a gauge of general magnitude, the sum of the individual revenue loss estimates has important limitations in that any interactions between tax expenditures will not be reflected in the sum . . . Thus, the revenue loss from all or several tax expenditures together might be greater or less than the sum of the estimated revenue losses from the individual tax expenditures, and no measure of the size or the magnitude of these potential interactions or behavioral responses to all or several tax expenditures is available.⁴

⁴ U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (GAO-05-960, September 2005), p. 3.

⁵ U.S. Internal Revenue Service, Publication 1075, “Tax Information Security Guidelines for Federal, State, and Local Agencies and Entities” (October 2007), p. 39.

Methodology

Summary statistics from the Office of Tax and Revenue (OTR) from D.C. tax returns were an important source of data for the tax expenditure budget and were particularly useful for the income tax estimates. Unfortunately, in many instances tax expenditures cannot be estimated from available tax data because tax expenditures reflect income, property, or economic activity that is not taxed, and the relevant information is never known to the tax office. Therefore, ORA often used data from federal sources (such as the U.S. Census Bureau) and D.C. government agencies to estimate the number of beneficiaries and the revenue lost from certain tax expenditures.

OTR generally lacks information on federal income tax expenditures because the amounts excluded and deducted are simply transferred to the local tax forms instead of being reported directly. In those cases, ORA generally estimated a District of Columbia portion of the nationwide tax expenditures estimated by the Joint Committee on Taxation.

Because of these methodological challenges and problems, it is important to view the revenue estimates as indicating orders of magnitude rather than providing precise point estimates. In some cases where empirical data were lacking but the number of eligible beneficiaries appeared small, the revenue loss has been estimated as “minimal,” or less than \$50,000 per year. In other cases, revenue estimates of less than \$50,000 per year *are* specified, because there was more precise data on the number of beneficiaries and the value of the benefit per person.

In addition, U.S. Internal Revenue Service rules provide that, “No statistical tabulation may be released with cells containing data from fewer than three returns,” in order to protect the confidentiality of individual tax records.⁵ Tax expenditures with fewer than three claimants are therefore listed in this report as “no estimate.”

The following is a summary of key terms that are used in the summary table:

- decoupled: means that the District of Columbia has decided not to adopt a provision included in the federal tax code.
- minimal: refers to a local tax expenditure for which precise data are lacking, but the forgone revenue is estimated to be less than \$50,000 per year.
- no estimate: refers to a local tax expenditure for which precise data are lacking, but for which the revenue loss might not be minimal. In addition, “no estimate” refers to cases in which calculations cannot be made because there are fewer than three claimants.
- sunset: means that the provision has a statutory expiration date.
- too small: refers to a federal tax expenditure with forgone revenue that was too small to calculate, according to the Congressional Joint Committee on Taxation or the U.S. Treasury.

Table 4-22

District of Columbia Tax Expenditure Estimates for FY2010-2013

				Revenue Forgone (\$ in thousands)				
#	Name	Program Area	Year Enacted	Section of Internal Revenue Code	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
Federal Exclusions								
1	Exclusion of interest on state and local "private-activity" bonds issued to support airport, dock and similar facilities	Economic development	1968	103, 141, 142, and 146	\$1,711	\$1,711	\$1,711	\$1,906
2	Credit union income	Economic development	1951	501(C)(14)	\$817	\$868	\$919	\$919
3	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
4	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$986	\$986	\$1,085	\$1,085
5	Structured settlement accounts	Economic development	1982	104(A)(2) and 130	too small	too small	too small	too small
6	Exclusion of step-up basis of capital gains at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, 1222	\$20,616	\$25,466	\$30,641	\$32,985
7	Earnings of certain environmental settlement funds	Economic development	2005	468B	too small	too small	too small	too small
8	Imputed interest rules	Economic development	1964	163(e), 483, 1274, and 1274A	\$395	\$493	\$493	\$592
9	Exclusion of interest on state and local "private-activity" bonds issued to support education	Education	1986	144,150,145,501(C)(3)	\$4,938	\$5,133	\$5,378	\$5,378
10	Exclusion of interest on savings bonds redeemed to finance educational expenditures**	Education	1988	135	\$23	\$23	\$23	\$23
11	Exclusion of scholarship and fellowship income	Education	1954	117	\$1,170	\$1,232	\$1,294	\$1,355
12	Employer-provided educational assistance	Education	1978	127	\$554	\$554	sunset	sunset
13	Coverdell education savings accounts	Education	1998	530	\$115	\$115	\$230	\$230
14	Qualified tuition programs	Education	1997	529	\$576	\$691	\$922	\$1,268
15	Discharge of certain student loan debt	Education	1984	108(f), 20 U.S.C. 1087ee(a)(5) and 42 U.S.C. 2541-1(g)(3)	\$115	\$115	\$115	\$115
16	Spread on acquisition of stock	Employment	1981	422 and 423	-\$218	-\$218	-\$317	-\$407
17	Cafeteria plan benefits	Employment	1974	125	\$25,547	\$28,215	\$30,479	\$32,823
18	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$808	\$889	\$889	\$933
19	Employee stock ownership plan	Employment	1974	133, 401(a)(28), 404(a)(9), 404(k), 415(c)(6), 1042, 4975(e)(7), 4978, and 4979A	\$966	\$1,017	\$1,017	\$1,068
20	Employee awards	Employment	1986	74(c) and 274(j)	\$162	\$162	\$162	\$162
21	Voluntary employees' beneficiary associations	Employment	1928	419, 419A, 501(a), 501(c)(9), 4976	\$1,536	\$1,698	\$1,859	\$1,859

(Continued on next page)

Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	Section of Internal Revenue Code	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
Federal Exclusions (cont)								
22	Rental allowances for minister's home	Employment	1921	107	\$431	\$431	\$431	\$493
23	Miscellaneous fringe benefits	Employment	1984	132 and 117(d)	\$5,336	\$6,063	\$6,468	\$6,629
24	Exclusion of interest on state and local "private-activity" bonds issued to support water, sewer, and hazardous-waste facilities	Energy	1968	103, 141, 142, and 146.	\$881	\$1,076	\$1,076	\$1,076
25	Gain on like-kind exchanges	Energy	1921	1031	\$1,142	\$1,356	\$1,631	\$1,845
26	Exclusion of interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, 142, 143, 144, 145, 146, and 501(c)(3)	\$22,400	\$23,067	\$24,400	\$25,467
27	Exclusion of interest on state and local "private-activity" bonds issued to support non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	\$3,667	\$3,862	\$4,057	\$4,057
28	Exclusion of employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, 125	\$86,182	\$93,134	\$98,632	\$105,099
29	Medicare hospital insurance (Part A)	Health	1970	Rev. Rul. 70-341, 1970-2 C.B. 31.	\$23,122	\$27,568	\$29,913	\$32,257
30	Supplementary medical insurance (Part B)	Health	1970	Rev. Rul. 70-341, 1970-2 C.B. 31.	\$16,573	\$19,646	\$20,939	\$23,445
31	Prescription drug insurance (Part D)	Health	2003	Rev. Rul. 70-341, 1970-2 C.B. 31.	\$4,204	\$4,932	\$4,851	\$5,498
32	Income from discharge of indebtedness	Housing	1954, 1986, 2007	108 and 117	\$592	\$296	\$99	too small
33	Exclusion of interest on state and local "private-activity" bonds issued to support housing	Housing	1980	103, 141, 143, and 146	\$3,473	\$3,862	\$3,862	\$3,862
34	Exclusion of capital gains on sale of principal residence	Housing	1997	121	\$8,386	\$9,537	\$10,304	\$10,853
35	Certain disaster mitigation payments	Income security	2005	139(g)	too small	too small	too small	too small
36	Gain on involuntary conversions in disaster areas***	Income security	1996	1033(h)	too small	too small	too small	too small
37	Social security benefits (Federal)	Income security	1938	86	\$21,994	\$22,332	\$22,813	\$23,278
38	Survivor annuities	Income security	1997	101(h)	too small	too small	too small	too small
39	Compensatory damages	Income security	1918	104(a)(2)-104(a)(5)	\$1,213	\$1,294	\$1,294	\$1,294
40	Income on life insurance savings	Income security	1913	72, 101, 7702, 7702A	\$24,176	\$24,793	\$25,491	\$26,189
41	Workers' compensation benefits	Income security	1918	104(a)(1)	\$4,608	\$5,012	\$5,336	\$5,498
42	Public assistance benefits	Income security	Note A	Note A	\$1,910	\$2,094	\$2,710	\$3,018
43	Income of trusts to finance supplemental unemployment benefits*	Income security	1960	501(17)(A)	\$32	\$40	\$40	\$40

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	Section of Internal Revenue Code	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
Federal Exclusions (cont)								
44	Employer contributions for premiums on group-term life insurance	Income security	1920	Section 79 and L.O. 1014, 2 C.B. 8 (1920).	\$1,940	\$2,021	\$2,021	\$2,102
45	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$2,506	\$2,749	\$2,910	\$3,072
46	Employer contributions to employee pension plans	Income security	1921	401-407,410-418e, and 457	\$54,247	\$67,991	\$85,777	\$106,474
47	Roth IRA distributions	Income security	1997	219 and 408	\$182	\$344	\$407	\$375
48	Inventory source rule exception	International affairs	1921	861, 862, 863, and 865	\$3,675	\$3,777	\$3,879	\$3,981
49	Deferral of tax on income from controlled foreign corporations	International affairs	1909	11, 882, and 951-964	\$5,767	\$6,175	\$6,584	\$6,890
50	Exclusion of income earned abroad by U.S. citizens	International affairs	1926	911	\$4,447	\$4,608	\$4,851	\$5,012
51	Exclusion of certain allowances for federal employees abroad	International affairs	1943	912	\$32,913	\$35,445	\$37,976	\$37,976
52	Exclusion of benefits, allowances, and certain pay to armed forces personnel	National defense	1925	112 and 134	\$3,234	\$3,476	\$3,638	\$3,719
53	Exclusion of interest on state and local "private-activity" bonds issued to support energy facilities**	Natural resources and environment	1980	103, 141, 142(f), and 146.	\$19	\$44	\$44	\$44
54	Contributions in aid of construction for utilities	Natural resources and environment	1996	118(c),(d)	too small	too small	too small	too small
55	Exclusion of conservation subsidies provided by public utilities**	Natural resources and environment	1992	136	\$258	\$253	\$234	\$234
56	Restitution payments for Holocaust survivors	Social policy	2001	P.L. 107-16, Sec 803	too small	too small	too small	too small
57	Certain foster care payments	Social policy	1982	131	\$493	\$493	\$554	\$554
58	Employer-provided dependent care**	Social policy	1981	129	\$745	\$844	\$869	\$912
59	Employer-provided adoption assistance***	Social policy	1996	137	\$37	\$37	\$37	\$37
60	Reimbursed employee parking expenses*	Transportation	1984	132(f)	\$2,442	\$2,506	\$2,579	\$2,684
61	Employer-provided transit passes*	Transportation	1992	132(f)	\$515	\$438	\$453	\$485
62	Veterans' benefits	Veterans' benefits	1917	Note B	\$2,239	\$2,293	\$2,239	\$2,239
63	G.I. Bill education benefits*	Veterans' benefits	1917	Note B	\$251	\$411	\$539	\$677
64	Military disability pensions	Veterans' benefits	1942	104(a)(4) or (5) and 104(b)	\$107	\$107	\$107	\$107

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	Section of Internal Revenue Code	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
Federal Adjustments								
65	Interest on student loans^	Education	1997	221	\$1,997	\$1,082	\$866	\$866
66	Educator expenses^	Education	2002	62(a)(2)(D) and Section 62(d)(1)	\$104	\$107	\$109	\$111
67	Moving expenses^	Employment	1964	217	\$754	\$815	\$815	\$882
68	Deduction for medical insurance premiums of self-employed^	Health	1986	162(l)	\$3,785	\$4,197	\$4,444	\$4,699
69	Deduction for contributions to medical savings accounts^	Health	2003	223	\$341	\$455	\$607	\$796
70	One-half of self-employment tax^	Income security	1983	164(f)	\$5,278	\$5,446	\$5,755	\$6,001
71	Alimony paid^	Income security	1954	215	\$2,183	\$2,231	\$2,280	\$2,331
72	Penalty on early withdrawal of savings^	Income security	1974	62(a)(9)	\$62	\$61	\$59	\$58
73	Contributions to self-employment retirement plans^	Income security	1962	401-407, 410-418E, and 457	\$10,120	\$10,441	\$11,035	\$11,506
74	Employee contributions to traditional Individual Retirement Accounts^	Income security	1974	219 and 408	\$1,089	\$1,124	\$1,187	\$1,238
75	Overnight travel expenses of National Guard and Reserve members	National defense	2003	162	\$81	\$81	\$81	\$81
Federal Deductions								
76	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	\$201	\$299	\$299	\$299
77	Accelerated depreciation of machinery and equipment	Economic development	1954	167 and 168	\$12,145	\$14,884	\$16,303	\$17,859
78	Deduction of qualified business income	Economic development	2005	199	decoupled	decoupled	decoupled	decoupled
79	Deduction of loss from sale of small business corporation stock*	Economic development	1958	1244	\$59	\$59	\$59	\$59
80	Exception from passive loss rules for \$25,000 of rental real estate loss*	Economic development	1986	469(i)	\$5,829	\$7,230	\$8,394	\$9,538
81	Excess bad debt reserves of financial institutions	Economic development	1969	585 and 593	too small	too small	too small	too small
82	Incentives for businesses in empowerment zones, enterprise communities, and renewal communities^	Economic development	1993, 2000	38(b), 39(d),45A, 168(j), 280C(a), 1391-1397D, 1400-1400B.	no estimate	sunset	sunset	sunset
83	Research and development expenditures	Economic development	1954	174	\$2,140	\$2,548	\$3,059	\$3,365
84	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), 807, 846, 847	\$1,123	\$1,174	\$1,225	\$1,327
85	Deferral of certain financing income of foreign corporations ^	Economic development	1962	11(d), 882, and 951-964	\$510	sunset	sunset	sunset
86	Section 179 expensing allowance	Economic development	1958	179	\$797	\$807	\$856	\$896

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	Section of Internal Revenue Code/ D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
Federal Deductions(cont)								
87	Amortization of business start-up costs	Economic development	1980	195	\$888	\$986	\$986	\$1,040
88	Property and casualty insurance company reserves	Economic development	1986	832(b)	\$153	\$204	\$204	\$204
89	Creation or acquisition of musical compositions	Economic development	2005	167(g)(8)	too small	too small	sunset	sunset
90	Deferral of income from post-1987 installment sales	Economic development	1986	453 and 453A(b)	-\$3,618	-\$559	\$2,580	\$3,712
91	Magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
92	Net operating loss limitation***	Economic development	1954	382	\$861	\$861	\$861	\$861
93	Completed contract rules	Economic development	1986	460	\$306	\$306	\$357	\$357
94	Energy efficient commercial property**	Energy	2005	179D	\$60	\$85	\$85	\$90
95	Itemized deduction for medical and dental expenses^	Health	1942	213	\$20,604	\$25,755	\$29,743	\$32,069
96	Accelerated depreciation on rental housing	Housing	1954	167 and 168	\$4,694	\$4,595	\$4,398	\$4,051
97	Home mortgage interest deduction^	Housing	1913	163(h)	\$153,349	\$177,305	\$189,579	\$199,191
98	Itemized deduction for state and local property tax on owner-occupied dwellings^	Housing	1913	164	\$24,543	\$22,586	\$21,760	\$21,945
99	Casualty and theft losses^	Income security	1913	165(c)(3), 165(e), 165(h) - 165(k)	\$377	\$386	\$394	\$403
100	Mining reclamation reserves	Natural resources and environment	1984	468	too small	too small	too small	too small
101	Charitable contributions^	Social policy	1917, 1935	170 and 642(c)	\$61,938	\$68,052	\$70,528	\$73,408
102	Removal of architectural barriers	Social policy	1976	190	\$62	\$62	\$62	\$62
D.C. Exemptions								
103	Additional personal exemption for the blind	Income security	1987	§ 47-1806.02(d)	\$93	\$93	\$94	\$94
104	Additional personal exemption for the elderly	Income security	1987	§ 47-1806.02(e)	\$4,511	\$4,534	\$4,556	\$4,579
D.C. Subtractions from Federal Adjusted Gross Income								
105	Capital gains exclusion for high-technology companies	Economic development	2001	§ 47-1803.2(a)(2)(Q)	\$0	\$0	\$0	\$0
106	Certain depreciable business assets for high-technology companies	Economic development	2001	§ 47.1803.3(a)(18)	\$0	\$0	\$0	\$0
107	College Savings Program	Education	2001	§ 47-4501 - § 47-4512	\$611	\$614	\$617	\$621
108	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$117	\$119	\$122	\$124
109	Health insurance premiums paid for a non-employee domestic partner	Health	2006	§ 47-1803.02(a)(2)(W)	\$43	\$45	\$47	\$49

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
D.C. Subtractions from Federal Adjusted Gross Income (cont)								
110	Deduction of health insurance premiums paid for a non-employee domestic partner	Health	1992	§47-1803.03(a)(15)	\$861	\$864	\$974	\$984
111	Long-term care insurance	Health	2005	§ 47-1803.03(b-1)	\$151	\$154	\$158	\$161
112	Health professional recruitment	Health	2006	§ 7-751.01 - § 7-751.16	\$34	\$35	\$36	\$36
113	Housing relocation services	Housing	2002	§ 42-2851.05	\$0	\$0	\$0	\$0
114	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	\$15,508	\$15,747	\$16,086	\$16,414
115	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #114	included in #114	included in #114	included in #114
116	Social Security benefits for dependents and survivors	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #114	included in #114	included in #114	included in #114
117	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #114	included in #114	included in #114	included in #114
118	D.C. and federal government pension income	Income security	1987	§ 47-1803.02(a)(2)(N)	\$4,221	\$4,286	\$4,378	\$4,468
119	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$3,153	\$3,222	\$3,293	\$3,366
120	Income for people with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$420	\$426	\$435	\$444
121	Disability income exclusion	Income security	1985	§ 47-1803.02(a)(2)(M)	\$255	\$259	\$265	\$270
122	Environmental Savings Accounts	Natural resources and environment	2001	§ 8-637.03	minimal	minimal	minimal	minimal
123	Rental assistance to police officers	Public safety	1993	§ 42-2902	minimal	minimal	minimal	minimal
124	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U) and § 47-1806.10	\$42	\$43	\$46	\$48
125	Loans forgiven by the Poverty Lawyer Loan Assistance Repayment Program	Social policy	2007	§ 47-1803.02(a)(2)(X)	\$6	\$6	\$6	\$6
D.C. Credits								
126	Lower corporate income tax rate credit for high technology companies	Economic development	2001	§ 47-1817.06	\$5,600	\$5,750	\$6,470	\$6,550
127	Employment relocation credit for high-technology companies	Economic development	2001	§ 47-1817.02	included in #126	included in #126	included in #126	included in #126
128	Incentives for high-technology companies to employ qualified workers	Economic development	2001	§ 47-1817.03	included in #126	included in #126	included in #126	included in #126
129	Incentives for high-technology companies to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	included in #126	included in #126	included in #126	included in #126

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
INCOME TAX								
D.C. Credits (cont)								
130	Incentives for high-technology companies to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	included in #126	included in #126	included in #126	included in #126
131	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	\$0	\$0	\$0	\$0
132	First-time homebuyer credit for D.C. government employees	Employment	2000	§ 42-2506	\$250	\$250	\$250	\$250
133	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	\$0	\$0	\$0	\$0
134	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
135	Lower-income, long-term homeowner credit	Housing	2002	§ 47-1806.09 - § 47-1806.09f	\$6	\$6	\$6	\$6
136	Low-income credit	Income security	1987	§ 47-1806.04(e)	\$2,330	\$2,381	\$2,433	\$2,487
137	Homeowner and renter property tax credit (circuit breaker)	Income security	1977	§ 47-1806.06	\$3,635	\$3,715	\$3,797	\$3,880
138	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$43,769	\$44,732	\$43,851	\$44,816
139	Brownfield revitalization cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
140	Child and dependent care credit	Social policy	1977	§ 47-1806.04(c)	\$3,524	\$3,602	\$3,681	\$3,762
PROPERTY TAX								
Abatements								
141	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	no estimate	no estimate	no estimate	no estimate
142	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	\$8 million maximum	\$8 million maximum	\$8 million maximum	\$8 million maximum
143	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$388	\$388	\$389	\$389
144	Improvements to section 8 and other affordable housing	Housing	2002	§ 47-866	\$1 million maximum	\$1 million maximum	\$1 million maximum	\$1 million maximum
145	Incentives for the development of single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
Exemptions								
146	Development of a qualified supermarket	Economic development	1988	§ 47-1002(23)	\$1,167	\$1,407	\$1,667	\$1,798
147	Libraries	Education	1942	§ 47-1002(7)	\$8,654	\$8,654	\$8,663	\$8,671
148	Property of educational institutions	Education	1942	§ 47-1002(10)	\$100,249	\$100,249	\$100,349	\$100,450
149	Miscellaneous exemptions	General law	multiple years	multiple code sections	\$80,656	\$80,656	\$81,462	\$82,277

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
PROPERTY TAX								
Exemptions (cont)								
150	Federal government property	General law	1942	§ 47-1002(1)	\$629,330	\$629,330	\$629,959	\$630,589
151	Hospital buildings	Health	1942	§ 47-1002(9)	\$14,434	\$14,434	\$14,448	\$14,463
152	Homestead exemption	Housing	1978	§ 47-850	\$40,833	\$41,241	\$41,654	\$42,070
153	Historic property	Housing	1974	§ 47-842 - § 47-844	\$338	\$311	\$299	\$302
154	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$15,539	\$15,694	\$15,851	\$16,010
155	Qualifying lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$1,295	\$1,308	\$1,321	\$1,334
156	Nonprofit housing associations	Housing	1983	§ 47-3505	\$9,064	\$9,155	\$9,246	\$9,339
157	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0
158	Embassies, chanceries, and associated properties of foreign governments	International affairs	1942	§ 47-1002(3)	\$34,032	\$34,032	\$34,066	\$34,100
159	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$784	\$784	\$784	\$784
160	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,362	\$2,362	\$2,385	\$2,409
161	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	\$56,324	\$56,324	\$56,380	\$56,437
162	Cemeteries	Social policy	1942	§ 47-1002(12)	\$4,573	\$4,573	\$4,578	\$4,582
163	Properties of charitable organizations	Social policy	1942	§ 47-1002(8)	\$13,531	\$13,531	\$13,545	\$13,558
164	Headquarters buildings of tax-exempt organizations	Tax administration and equity	1942	§ 47-1002(17)	included in #163	included in #163	included in #163	included in #163
165	Grounds belonging to tax-exempt organizations	Tax administration and equity	1942	§ 47-1002(18)	included in #163	included in #163	included in #163	included in #163
166	Properties owned by the Washington Metropolitan Area Transit Authority	Transportation	1966	§ 9-1107.01	\$6,626	\$6,626	\$6,633	\$6,639
Credits								
167	First-time homebuyer credit for D.C. government employees	Employment	2000	§ 42-2506	\$351	\$383	\$419	\$413
168	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$5,781	\$5,784	\$5,842	\$5,900
169	Assessment increase cap	Housing	2001	§ 47-864	\$151,059	\$151,135	\$152,646	\$154,173
170	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 (condominiums) and § 47-873 (cooperatives)	\$4,882	\$4,931	\$5,029	\$5,130
171	Brownfield revitalization cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
PROPERTY TAX								
Deferrals, Rebates, Multiple Provisions								
172	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
173	Public charter school tax rebate	Education	2005	§ 47-867	\$725	\$784	\$843	\$902
174	Tax deferral for low-income homeowners	Housing	2005	§ 47-845.02	\$3,342	\$3,342	\$3,346	\$3,349
175	Tax deferral for low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$1,003	\$1,003	\$1,004	\$1,005
176	Tax abatements for homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0
DEED RECORDATION AND TRANSFER TAX								
Exemptions								
177	Exemption for property purchased by educational institutions	Education	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(3) and § 47-902(3)	\$1,173	\$1,056	\$950	\$969
178	Deed recordation and transfer tax exemption of properties purchased by the federal government	General law	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(2) for the deed recordation tax; § 47-902 (2) for the transfer tax	\$880	\$792	\$713	\$727
179	Exemption for other properties exempted from real property taxation	General law	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(3) for the deed recordation tax; § 47-902 (3) for the transfer tax	\$1,056	\$950	\$855	\$872
180	Properties exempt by act of Congress (Recordation tax only)	General law	1962	§ 42-1102(4)	\$367	\$330	\$297	\$303
181	Qualifying lower-income homeownership households	Housing	1983	§ 42-1102(12) , § 47-3503(a)(1), and § 47-3503(a)(3) for deed recordation tax; § 47-902(9) and § 47-3503(b)(1) for transfer tax	\$663	\$531	\$531	\$531

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
DEED RECORDATION AND TRANSFER TAX								
Exemptions (cont)								
182	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), and § 47-3503(a)(3) for deed recordation tax; § 47-902(11) and § 47-3503(b)(2) for transfer tax	no estimate	no estimate	no estimate	no estimate
183	Nonprofit housing associations	Housing	1983	§ 42-1102(13) and § 47-3505(c) for deed recordation tax; § 47-902(10) and § 47-3505(b) for transfer tax	no estimate	no estimate	no estimate	no estimate
184	Resident management corporations	Housing	1992	§ 42-1102(20) and § 47-3506.01(b)(1) for recordation tax; § 47-902(15) and § 47-3506.01(b)(2) for transfer tax	\$0	\$0	\$0	\$0
185	Transfers of property pursuant to the Inclusionary Zoning program (Transfer tax only)	Housing	2007	§ 47-902(23)	\$0	\$22	\$88	\$143
186	Exemption of properties purchased by foreign governments for embassies and related uses	International affairs	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(3) and § 47-902(3)	\$586	\$528	\$475	\$485
187	Exemption for property purchased by churches, synagogues, and mosques	Social policy	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(3) and § 47-902(3)	\$293	\$264	\$238	\$243
188	Exemption for property purchased by charitable entities	Social policy	1962 (recordation tax) and 1980 (transfer tax)	§ 42-1102(3) for the deed recordation tax; § 47-902 (3) for the transfer tax	\$1,759	\$1,584	\$1,425	\$1,454

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
DEED RECORDATION AND TRANSFER TAX								
Exemptions (cont)								
189	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) for the deed recordation tax; § 47-902(21) for the transfer tax	no estimate	no estimate	no estimate	no estimate
SALES TAX								
Exemptions								
190	Exclusion of energy products used in manufacturing	Economic development	1949	§ 47-2005(11)	\$633	\$647	\$661	\$648
191	Exclusion of materials used in supermarkets	Economic development	2000	§ 47-2005(28)	\$118	\$121	\$123	\$121
192	Exemption for technology purchases made by high-technology companies	Economic development	2001	§ 47-2005(31)	\$30	\$31	\$31	\$31
193	Exemption for certain sales made by high-technology companies	Economic development	2001	§ 47-2001(n)(2)(G)	\$98	\$100	\$102	\$100
194	Exemption for transportation and communication services	Economic development	1949	§ 47-2001(n)(2)(A)	\$41,390	\$42,301	\$43,231	\$42,341
195	Exemption for professional and personal services	Economic development	1949	§ 47-2001(n)(2)(B)	\$277,000	\$283,094	\$289,322	\$283,367
196	Exemption for Internet access service	Economic development	1999	§ 47-2001(n)(2)(F)	\$2,646	\$2,704	\$2,764	\$2,707
197	Exemption for the federal and D.C. governments	General law	1949	§ 47-2005(1)	\$167,000	\$170,674	\$174,429	\$170,839
198	Exclusion of materials used in war memorials	Social policy	1957	§ 47-2005(16)	\$0	\$0	\$0	\$0
199	Exemption for semi-public institutions	Social policy	1949	§ 47-2005(3)	\$44,670	\$45,652	\$46,657	\$45,696
200	Exemption for groceries	Social policy	1949	§ 47-2001(n)(2)(E)	\$53,961	\$55,148	\$56,361	\$55,201
201	Exemption for state and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
202	Exemption for public utility companies	Tax administration and equity	1949	§ 47-2005(5)	\$91,140	\$93,145	\$95,194	\$93,235
203	Miscellaneous exemptions	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
204	Exemption for valet parking services	Tax administration and equity	2002	§ 47-2001(n)(2)(H)	\$182	\$186	\$190	\$186
205	Exemption of medicine, drugs, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$9,313	\$9,518	\$9,727	\$9,527
206	Exemption of sales by 501(c)(4) organizations	Social policy	1987	§ 47-2005(22)	\$25,920	\$26,490	\$27,073	\$26,516
207	Exemption of sales of motor fuels that are subject to the motor fuels tax	Tax administration and equity	1981	§ 47-2005(20)	\$15,130	\$15,463	\$15,803	\$15,478

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Table 4-22 (continued)

District of Columbia Tax Expenditure Estimates for FY2010-2013

					Revenue Forgone (\$ in thousands)			
#	Name	Program Area	Year Enacted	D.C. Code Section	FY 2010	FY 2011	FY 2012	FY 2013
INSURANCE PREMIUMS TAX								
Credit								
208	Tax credit for certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$12,500	\$12,500	\$12,500	\$9,600
PERSONAL PROPERTY TAX								
Exemptions								
209	Exemption for digital audio radio satellite	Economic development	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
210	Exemption for qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$488	\$490	\$494	\$499
211	Exemption for qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$181	\$183	\$186	\$188
212	Nonprofit exemption	Social policy	1902	§ 47-1508(a)(1)	\$3	\$3	\$3	\$3
213	Exemption for works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0
214	Exemption for organizations subject to the public utility or toll telecommunications tax	Tax administration and equity	2001	§ 47-1508(a)(3A)	\$9	\$9	\$9	\$9
215	Exemption for wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal
216	Exemption of motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$1,929	\$1,972	\$2,015	\$2,060

Definitions:

- too small.: too small to calculate according to the Joint Committee on Taxation (JCT) or the U.S. Department of Treasury.
- minimal: empirical data lacking and the number of eligible beneficiaries is small, the revenue loss has been estimated as "minimal," or less than \$50,000 per year.
- no estimate: insufficient data for a direct estimate and insufficient information to develop assumptions for an indirect estimate.
- sunset: the provision has a statutory expiration date.
- decoupled: the District of Columbia has decided not to adopt a provision included in the federal tax code.

Notes:

- ^a This exclusion was established through a series of Internal Revenue Service rulings dating back to the 1930s.
- ^b Veteran's benefits are authorized by U.S. Code title 38, Section 3101.
- ^c DC is only an enterprise zone. However, JCT only reports data for empowerment zones and renewal communities. Thus, no data are available.
- ^d JCT only provides an estimate for FY 2010 because Subpart F, which is the relevant tax code provision, was set to expire at the end of 2009.

Methodology notes for federal uniformity provisions:

- JCT estimates were used as the base as they provided estimates for a greater number of tax expenditures. In cases where JCT had no estimates/tax expenditures were combined (*) or the estimates were noted as too small (**), Treasury estimates were used. The latter was possible since Treasury's estimates are in millions, not billions. In cases where neither had an estimate (***), estimates were made using Oregon's tax expenditure estimates. Lastly, in cases where the tax expenditures appear on the DC Federal Personal Income Tax file, projections based on the actual numbers (adjusted by the DC average marginal tax rate) were used (⁴).
- DC estimates were calculated by multiplying the federal estimates by DC's share of taxable corporate income (constant) or personal income data (changing based on tax expenditure) and by a constant corporate or personal rate adjustment.

Operating Expenditures

This chapter examines the District's actual Operating Expenditures and analyzes growth patterns from FY 2006 to FY 2009.

In FY 2009, the District's Local fund expenditures, excluding dedicated taxes, decreased by \$277.2 million or 4.8 percent from FY 2008. Since Fiscal Year 2006, expenditures have grown by an average of 3.4 percent annually as depicted in Figure 5-1. Table 5A-1 of the appendix displays Local funds expenditures by fiscal year for selected agencies, and each appropriation title. The Local fund expenditures exclude dedicated taxes.

Dedicated tax funds were segregated as separate funds beginning in FY 2007; they are shown by agency and appropriation title in Table 5A-2 of the Appendix. They totaled \$220.4 million in FY 2009.

The \$277.2 million Local funds decrease in FY 2009 was primarily due to a spending decrease of \$137.7 million in Pay-As-You-Capital. Other areas of decreases were in the Human Support Services with spending decreases totaling \$73.6 million and the Public Safety and Justice agencies with spending decreases of \$47.4 million.

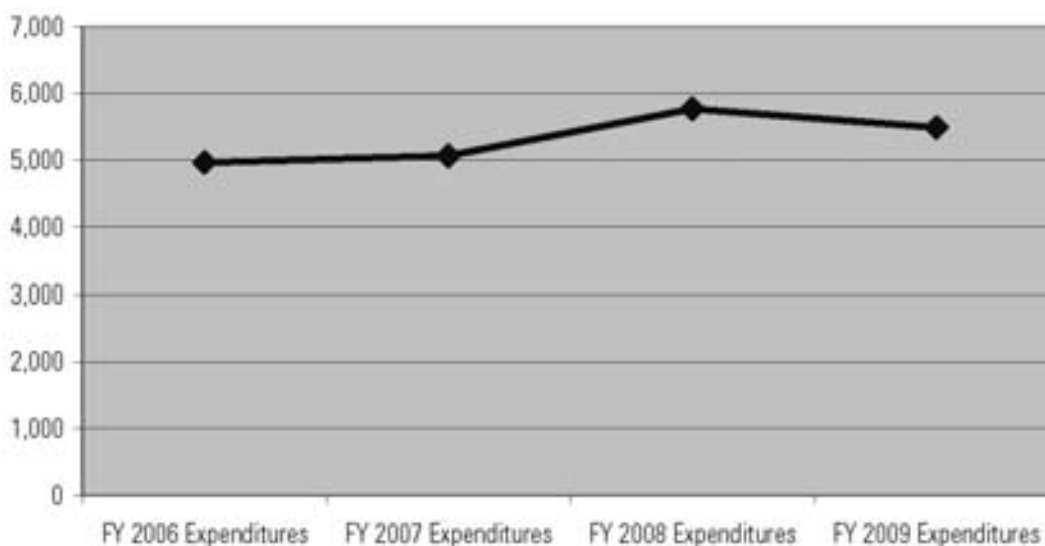
On the gross funds basis, including all non-Local funds, total expenditures increased by 5.4 percent annually from FY 2006 to FY 2009 (Table 5A-3 in the Appendix). This chapter examines operating expendi-

Figure 5-1

Local Fund Actual Expenditures (excluding Dedicated Taxes)

Does not include Enterprise and Other Funds

(Dollars in millions)



tures for the District and reflects expenditure trends. Specifically, the chapter:

- Examines the growth in expenditures from FY 2006 to FY 2009 by area of spending (agency and function); and
- Examines the growth by such categories as personal services, contractual services, and subsidies and transfers.

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

Figure 5-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2006 through FY 2009. Tables 5A-1, 5A-2, and 5A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and Gross funds expenditures in the largest District agencies from FY 2006 through FY 2009, to provide a constant timeframe. The following

sections describe major elements of growth during this time period, by appropriation title.

Human Support Services

Local expenditures in this appropriation title have risen in recent years due to increases in Federal expenditures, most notably Medicaid payments.

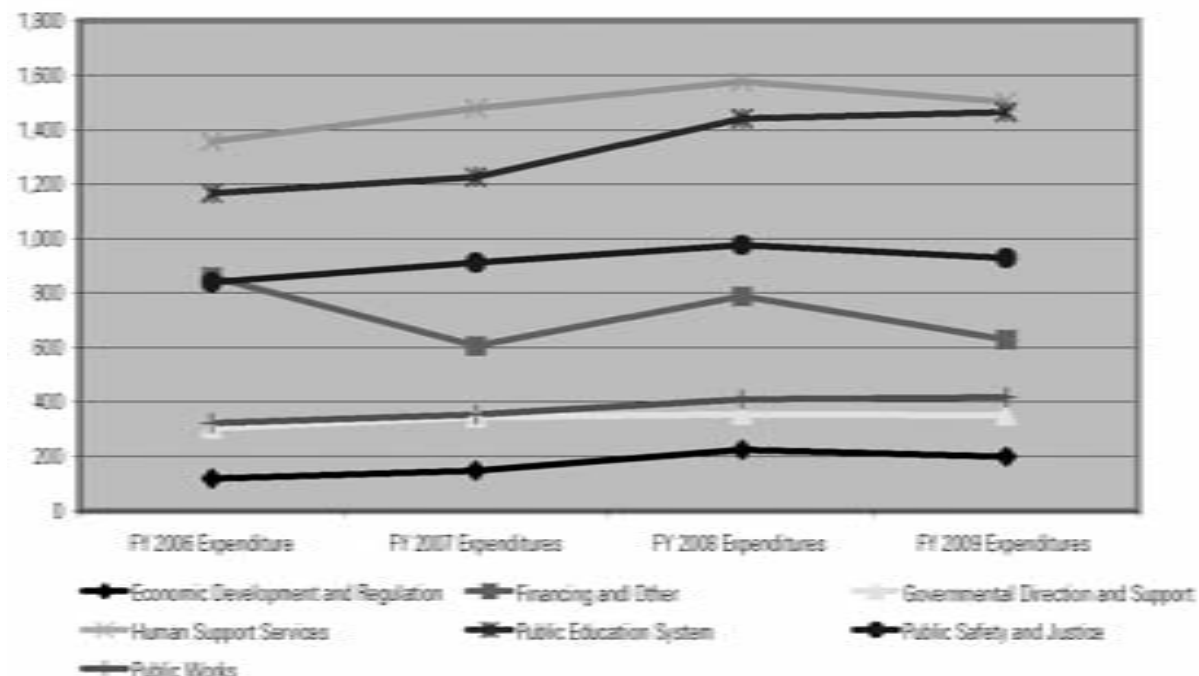
- **Department of Human Services (DHS).** DHS operates a number of federal entitlement programs, such as Temporary Assistance for Needy Families (TANF) and homeless services. The agency's Local fund expenditures have decreased at an annual rate of approximately 13.3 percent from FY 2006 to FY 2009, in part due to budget authority being removed to create the Department of Youth Rehabilitation Services in FY 2006. In FY 2009, DHS spent approximately \$6 million of funds generated by the American Recovery and Reinvestment Act of 2009.
- **Department of Health (DOH).** Through FY 2008, the Department of Health was one of the largest agencies in the District government and operated a wide variety of public health programs,

Figure 5-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



including the District's Alliance and Medicaid programs. In FY 2009, the administration of these programs was transferred to the Department of Health Care Finance (DHCF).

- **Department of Health Care Finance (DHCF).** As described above, effective FY 2009, DHCF administers the District's Alliance and Medicaid programs. In FY 2009, DHCF's gross expenditures totaled \$1.8 billion, which included approximately \$131 million of funds generated by the American Recovery and Reinvestment Act of 2009.
- **Department of Mental Health (DMH).** In FY 2009, DMH ran the Community Service Agency (CSA), which was a direct provider of mental health services for District residents in need of public mental health services. Residents who received services from CSA have been since transitioned to quality community mental health care providers.

Public Education System

Local funds for Public Education appropriation title expenditures increased 7.9 percent (annual average) from FY 2006 to FY 2009. District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) are budgeted through the Uniform Per Student Funding Formula (UPSFF) [refer to District of Columbia Official Code §38-29]. This formula provides a foundation funding level for each student, and weighting factors for such characteristics as grade levels and special education categories. It also accounts for annual inflation and for changes in enrollment. Local fund expenditures by the District of Columbia Public Schools (DCPS) are higher than for any other District agency, and DCPS also employs approximately one-third 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 2009.

Table 5-1 shows enrollment and Local fund expenditure trends for DCPS and DCPCS. Local fund enrollment in the two systems combined has been decreasing for the past 3 years, while per-student spending increased from FY 2006 through FY 2008 but decreased in FY 2009.

- **District of Columbia Public Schools (DCPS).** Expenditures in FY 2009 at DCPS decreased over FY 2008. Enrollment decreased 9.0 percent from FY 2008 to FY 2009, but the foundation level for the UPSFF increased to adjust for inflation, in accordance with the provisions of District of Columbia Official Code §38-2909. As a result, expenditures per enrolled student decreased. 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 on Non-Public Tuition and Special Education Transportation were broken out of DCPS into separate agencies.
- **District of Columbia Public Charter Schools (DCPCS).** Expenditures in FY 2009 at DCPCS increased 21.9 percent over FY 2008. This was largely due to the opening of the Center City Public Charter School with more than 1,500 students.
- **Office of the State Superintendent of Education (OSSE).** As a result of the Public Education Reform Amendment Act of 2007, a number of

Table 5-1

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

	DC Public Schools		Public Charter Schools		Combined Systems		
	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Expenditure per enrolled student*
2006	54,748	\$815,773	17,343	\$227,190	72,091	\$1,042,963	\$14,467
2007	52,191	\$813,902	19,662	\$277,159	71,853	\$1,091,061	\$15,185
2008	49,076	\$868,141	21,743	\$316,675	70,819	\$1,184,816	\$16,730
2009	44,681	\$576,049	25,363	\$385,896	70,044	\$961,945	\$13,733

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

Details may not sum to totals because of rounding.

functions from the Department of Human Services, the University of the District of Columbia and DCPS moved to OSSE and the agency has become the state administering agency for most of the District's grant funds for public education. Accordingly, the budget showed a significant increase over prior years.

- **University of the District of Columbia (UDC).** The District's subsidy to the university was essentially unchanged from FY 2008.

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

Public Safety and Justice

Local Fund expenditures in the public safety area increased 3.4 percent (annual average) from FY 2006 to FY 2009. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS). The two agencies accounted for almost 69.0 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department.** Expenditures at MPD decreased from FY 2008 to FY 2009. Expenditures for FEMS increased 5.7 percent (annual average) from FY 2006 to FY 2009, primarily due to increases in overtime. Both agencies leveraged additional Federal funds from participating in the January 2009 presidential inauguration and MPD has sought to reduce overtime.
- **Police and Fire Retirement System.** This is the fourth largest agency in Public Safety in terms of the total number of dollars spent. Under the 1997 Revitalization Act, the Federal Government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, as salaries have increased, adjustments were legislated for pension benefits, and the sizes of the FEMS and MPD workforce have increased. The pension contribution decreased from FY 2008 to FY 2009 as a result of market factors and limited pay raises due to collective bargaining agreements still in negotiation.

- **Department of Corrections.** There was a Local fund average annual increase of 2.3 percent over the FY 2006 – FY 2009 period, attributable to inmate healthcare costs, overtime, and a significant number of department staff with many years of service.

Financing and Other

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

- **Repayment of Interest on Short-Term Borrowing.** The District issues short-term revenue anticipation notes in order to finance its seasonal cash flow needs. The total amount of revenue anticipation notes outstanding at any time during a fiscal year may not exceed 20 percent of the total anticipated revenue of the District for such fiscal year and such notes must mature within the fiscal year in which they are issued. In FY 2009, the District issued \$400 million of revenue anticipation notes for this purpose.
- **Repayment of Loans and Interest.** The District may issue long-term debt in the form of general obligation or income tax bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service exceeds 17 percent of District revenues during the fiscal year in which such issuances are made. The District has legislated a self-imposed cap of 12 percent for the total cost of all debt service. The capital improvements plan includes borrowing of about \$400 million of bonds per year as well as amounts above this level for specific capital projects. Borrowing amounts in Fiscal Years 2008 and 2009 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately \$3.766 billion of general obligation bonds and approximately \$1.071 billion of Income Tax secured bonds outstanding as of September 30, 2009.
- **Certificates of Participation (COPs).** The District has a payment obligation with respect to approximately \$261 million of outstanding COPs with varying maturities. The Certificates are not (or will not be) debt of the District, and the District's payment obligations are subject to, and dependent upon, both inclusion of sufficient funds in annual District budgets and annual appropriations made

by the United States Congress for such purpose. In FY 2006, the District issued new COPs for a new mental health hospital and a building for the Department of Motor Vehicles, leading to an increase in debt service expenditures for COPs in FY 2007.

- **Equipment Lease Operating.** The Master Equipment Lease 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 are acquired on a short-term lease/purchase basis. The District has financed approximately \$304 million of its capital equipment needs through the program and has approximately \$90 million in principal outstanding.
- **Repayment of Revenue Bonds.** The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bond, notes, or other obligations) to borrow money to finance governmental purposes authorized for financing by general obligation bonds or notes 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, the District securitized a portion of revenues dedicated to the Housing Production Trust Fund, and debt service expenditures in this category began in FY 2008.
- **Pay-As-You-Go Capital fund.** PayGo financing is a transfer of funds from the General Fund to the Capital Improvements Fund. No debt is incurred with this funding mechanism. For Fiscal Years 2007 through 2009 a large portion of gross sales tax revenues received were dedicated to the School Modernization fund using Paygo. Declines in revenue resulted in decreased availability and planned use of Paygo in Fiscal Years 2010 through 2014.

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support.** This appropriation title funds agencies that manage overall government operations, including the Office of the Mayor, the Council of the District of

Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of Property Management, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local fund expenditures in this appropriation title have shown an average increase in growth at 5.0 percent annually from FY 2006 to FY 2009. The Office of Disability Rights experienced the largest growth in expenditures (101.3 percent), compared to Office of the Mayor, which had the sharpest decline (23.8 percent) in FY 2009.

- **Economic Development and Regulation.** This is the smallest of the appropriation titles, but Local Fund expenditures increased from FY 2006 to FY 2009 at an annual growth rate of 18.9 percent. This is primarily due to the addition of the Commission on Arts and Humanities; the Housing Authority Subsidy agency in FY 2006; the Housing Production Trust Fund Subsidy agency in FY 2007; the Office of the Tenant Advocate agency in FY 2008; and the D.C. Sports and Entertainment Commission Subsidy in FY 2009 into the appropriation title. These new agencies added after FY 2006 account for 18.0 percent of the total expenditures for this appropriation title in FY 2009. Conversely, the Department of Employment Services, the Department of the Deputy Mayor for Planning and Economic Development, and the Department of Housing and Community Development account for more than half (58.5 percent) of the expenditures in FY 2009.
- **Public Works.** The Public Works appropriation title is dominated, in Local fund expenditures, by two agencies: the Department of Public Works (DPW) and subsidies to the Washington Metropolitan Area Transit Authority (WMATA). Public Works increased an average of 9.3 percent per year from FY 2006 to FY 2009 for Local funds.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles, except Financing and Other, experienced increases in expenditures since FY 2006. Expenditures in Governmental Direction and Support, Economic Development, Public Safety, Human Support Services, and Financing and Other decreased for FY 2009, while Public Education and Public Works increased. Overall, the District as a whole had a decrease of 4.8 percent for expenditures in FY 2009.

Human Support Services is by far the largest appropriation title, comprising 27.4 percent of total general operating Local funds. Public Education remains the second largest appropriation title with a 26.7 percent share of total general operating Local funds.

Actual DCPS enrollment has decreased annually, and the enrollment in Public Charter Schools has shown a steady increase at an annual rate of 10.0 percent since FY 2006. The enrollment in Public Charter Schools accounts for 36.2 percent of total enrollment in the combined DC schools system in FY 2009. From FY 2006 to FY 2009, the combined DC schools system enrollment shows a decrease of 1.3 percent annually.

Federal Payment Fund Expenditures

A federal payment is a direct payment made to the District by the federal government. The authorization for each payment is found in Division A, Title 1 of the District's annual appropriations act. Federal payments to the District are subject to federal Government Accountability Office (GAO) guidelines and government-wide rescissions. During FY 2009, the District received a total of \$165.3 million in federal payments that could be spent by the agencies. Table 5A-5 details the federal payments made from FY 2006 through FY 2009, 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 budget chapter.

In FY 2009, the Inauguration of the 44th President occurred in the District of Columbia. The event was designated as a National Special Security Event by the U.S. Department of Homeland Security, spanned five days, and required extensive coordination, planning, rehearsals, security, logistics support, and extensive cleanup afterwards. There were a total of 244 inauguration related celebratory events between January 17 and January 21, 2009. The reimbursement to the District by the federal government was approximately \$44 million, of which \$34.5 million was federal payment funded. Details of the expenses associated with the inauguration are found in the agency chapter for Inaugural Expenses, which is found in the Financing and Other section of Volume 3, Agency Budget Chapters, part II.

In addition, in FY 2009 the District expensed \$10.7 million from the federal payment for Emergency Planning and Security Costs. This payment was previ-

ously reimbursable, with reimbursements approved by the federal Office of Management and Budget (OMB). In FY 2009 this became a direct federal payment. The details of the FY 2009 expenses are found in the agency chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 3, Agency Budget Chapters, part II.

Federal Grants Expenditures

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

Table 5A-6 of the Appendix shows federal grant expenditures from FY 2006 through FY 2009 by agency. Overall, their annual growth rate was 5.6 percent. The Department of Health Care Finance received the majority of the funds.

Expenditure Growth by Object Class, FY 2006 to FY 2009

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 2006 through FY 2009. Since 2006, the annual rate of growth for expenditures on nonpersonal services (NPS), such as rent and utilities, equipment, subsidies and transfers, and debt service, has risen more slowly than personal services (PS), which include regular salaries and wages, overtime and other additional costs (Figure 5-3). In FY 2009, the personal services (PS) growth rate decreased due to budget cutting measures. Tables 5A-7 and 5A-8 in the appendix to this chapter provide details.

Personal Services

Salaries have historically grown at a slightly greater rate than inflation. As shown in Table 5A-7 of the Appendix, from FY 2006 to FY 2009, total PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), bonuses, and fringe benefits (primarily health insurance costs) increased at an annual rate of 4.8 percent.

Table 5-2 shows overtime expenses from FY 2006 through FY 2009 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, and Department of Corrections comprise 55.9 percent of the total FY 2009 overtime expenditures.

Nonpersonal Services

As shown in Table 5A-7, the annual growth rate of 3.7 percent from FY 2006 to FY 2009 for NPS expenditures excluding retirement is slightly lower than the PS growth rate. Most growth in these two categories appears in agency-specific or program-specific activities. For example, most debt service expenditures are in one of several debt service agencies. Similarly, much of the District's subsidy and transfer expenditures are in Medicaid and several retirement fund agencies.

Table 5-2

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

(Dollars in Thousands)

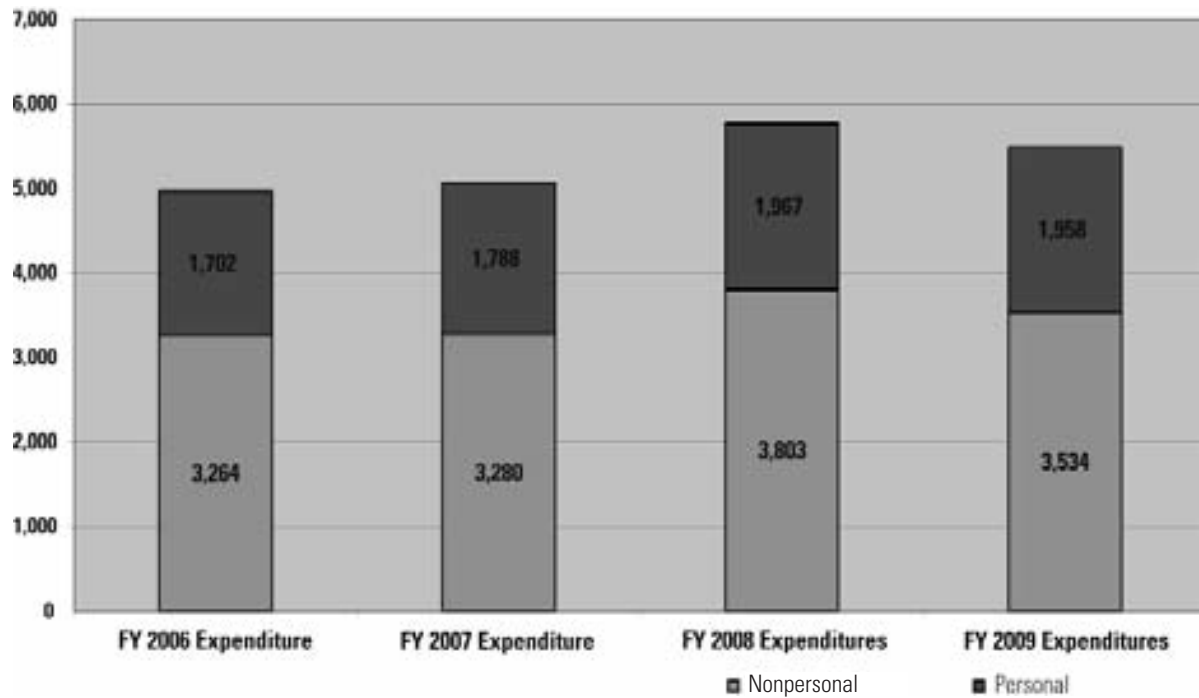
Agency Name	2006	2007	2008	2009
Child and Family Services Agency	1,517	998	2,417	1,323
Department of Corrections	5,692	9,381	5,667	4,856
Department of Human Services	844	870	903	508
Department of Mental Health	5,313	6,166	7,051	4,402
Department of Public Works	2,917	3,224	4,101	4,168
Department of Transportation	258	(2)	14	(176)
District of Columbia Public Schools	8,028	11,443	7,086	2,441
Fire and Emergency Medical Services	8,087	11,202	11,739	9,220
Metropolitan Police Department	49,600	24,702	24,665	16,571
Office of Unified Communications	1,024	1,571	1,908	1,645
Special Education Transportation				3,335
Department of Youth Rehabilitation Services	2,951	3,312	3,557	4,162
All other agencies	4,530	4,348	6,174	2,399
Total Local Funds	90,760	77,214	75,283	54,856

Figure 5-3

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



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

Appendix: Data Tables for Operating Expenditures

Table 5A-1

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

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Office of the Chief Financial Officer	105,555	120,841	113,406	119,559	4.2%
Office of Chief Technology Officer	46,515	38,140	64,054	53,872	5.0%
All other agencies	151,034	184,846	176,941	177,805	5.6%
Governmental Direction and Support	303,103	343,828	354,402	351,237	5.0%
Department of Employment Services	31,815	46,115	86,415	68,652	29.2%
Housing Authority Subsidy	10,903	22,730	30,983	30,983	41.6%
Deputy Mayor for Economic Development	16,996	24,273	23,505	31,812	23.2%
Department of Housing and Community Development	1,797	1,734	3,346	15,705	106.0%
All other agencies	56,688	52,266	79,943	51,287	-3.3%
Economic Development and Regulation	118,198	147,119	224,192	198,439	18.9%
Metropolitan Police Department	418,560	434,599	471,889	453,891	2.7%
Fire and Emergency Medical Services	157,228	172,775	187,868	185,838	5.7%
Police Officers' and Fire Fighters' Retirement System	117,500	140,100	137,000	106,000	-3.4%
Department of Corrections	109,832	121,417	116,648	117,610	2.3%
All other agencies	36,854	43,419	62,954	65,641	21.2%
Public Safety and Justice	839,975	912,310	976,359	928,981	3.4%
District of Columbia Public Schools	815,773	813,902	868,141	576,049	-11.0%
Office of the State Superintendent of Education	12,684	14,423	102,998	111,750	106.5%
Public Charter Schools	227,190	277,159	316,675	385,896	19.3%
Office of Public Education Facilities Modernization		1,281	34,981	24,720	N/A
Non-Public Tuition				165,911	N/A
Special Education Transportation			171	87,779	N/A
DC Public Library	34,465	42,135	44,563	44,760	9.1%
University of the District of Columbia Subsidy	61,266	62,636	62,770	62,070	0.4%
All other agencies	15,431	14,540	10,535	6,136	-26.5%
Public Education System	1,166,809	1,226,076	1,440,833	1,465,071	7.9%
Department of Human Services	253,856	272,198	137,874	165,358	-13.3%
Child and Family Services Agency	165,874	181,226	274,265	252,427	15.0%
Department of Mental Health	196,723	192,871	207,627	208,811	2.0%
Department of Health	561,762	618,367	660,876	97,494	-44.2%
Department of Health Care Finance				457,011	N/A
Department of Parks and Recreation	42,674	46,431	49,029	49,607	5.1%
Department of Youth Rehabilitation Services	68,157	73,936	84,463	93,732	11.2%
Department on Disability Services			81,911	92,843	N/A
All other agencies	67,517	94,189	80,638	85,765	8.3%
Human Support Services	1,356,563	1,479,218	1,576,683	1,503,047	3.5%

(Continued on next page)

Table 5A-1 (continued)

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

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Department of Public Works	97,588	106,156	119,618	127,375	9.3%
Department of Transportation	1,805	(6)	18,450	3,309	22.4%
Washington Metropolitan Area Transit Authority	187,615	198,484	214,905	230,499	7.1%
Washington Metropolitan Transit Commission	110	110	113	113	0.9%
All other agencies	35,155	48,846	55,897	55,775	16.6%
Public Works	322,272	353,590	408,983	417,071	9.0%
Repayment of Loans and Interest	370,128	386,245	420,827	431,706	5.3%
Certificate of Participation	10,941	30,448	30,664	32,270	43.4%
Settlements and Judgments Fund	29,956	25,029	21,015	17,325	-16.7%
District Retiree Health Contribution	138,000	4,700	110,907	81,100	-16.2%
Pay-As-You-Go Capital Fund	265,023	118,861	139,488	1,821	-81.0%
All other agencies	45,673	40,517	65,337	64,432	12.2%
Financing and Other	859,721	605,800	788,237	628,656	-9.9%
Total General Operating Local Funds Excluding Dedicated Taxes	4,966,641	5,067,941	5,769,689	5,492,500	3.4%

Table 5A-2:

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

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Office of the Deputy Mayor for Planning and Economic Dev			39,623	12,330	
Housing Production Trust Fund Subsidy		58,731	40,589	28,244	
Economic Development and Regulation		58,731	80,213	40,574	N/A
Department of Health			3,932		
Department of Health Care Finance				6,666	
Human Support Services			3,932	6,666	N/A
Department of Transportation				11,420	
Public Works				11,420	N/A
Baseball Dedicated Tax Transfer			46,397	50,044	
Community Healthcare Financing Fund				93,073	
Pay-As-You-Go Capital Fund				12,927	
Repayment of Loans and Interest				3,580	
Repayment of Revenue Bonds				2,144	
Financing and Other			46,397	161,768	N/A
Total General Operating Dedicated Taxes Funds		58,731	130,541	220,428	N/A

Table 5A-3

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency Name	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Office of the Chief Financial Officer	120,167	134,116	131,724	135,253	
Office of Finance and Resource Mgmt	9,688	8,120	4,971	4,444	
Office of Chief Technology Officer	46,517	38,140	64,060	55,975	
Office of the Attorney General for DC	61,000	71,346	82,707	83,221	
All other agencies	204,154	238,358	122,511	126,031	
Governmental Direction and Support	441,526	490,080	405,974	404,924	-2.8%
Department of Employment Services	77,280	100,262	141,287	124,814	
Housing Production Trust Fund Subsidy		105,411	70,589	28,244	
Department of Housing and Community Development	151,942	95,945	89,427	56,072	
All other agencies	152,983	200,855	237,884	213,078	
Economic Development and Regulation	382,205	502,474	539,187	422,208	3.4%
Metropolitan Police Department	440,074	448,227	486,394	468,641	
Fire and Emergency Medical Services	157,674	172,775	188,977	186,633	
Police Officers' and Fire Fighters' Retirement System	117,500	140,100	137,000	106,000	
Department of Corrections	135,207	147,162	153,184	150,844	
All other agencies	55,961	61,219	135,600	152,811	
Public Safety and Justice	906,416	969,482	1,101,156	1,064,929	5.5%
District of Columbia Public Schools	948,580	973,428	898,840	634,707	
Office of the State Superintendent of Education	84,207	85,227	267,251	323,785	
Teachers' Retirement System	15,431	14,540	5,964	(3)	
Public Charter Schools	227,190	277,159	316,675	385,896	
Office of Public Education Facilities Modernization		1,281	34,981	39,133	
Non-Public Tuition				165,911	
Special Education Transportation			171	87,779	
DC Public Library	35,679	43,686	45,935	46,443	
University of the District of Columbia Subsidy	61,266	62,636	62,770	62,070	
All other agencies	0	0	5,621	6,139	
Public Education System	1,372,354	1,457,956	1,638,207	1,751,860	8.5%
Department of Human Services	438,374	450,143	287,069	318,219	
Child and Family Services Agency	194,002	214,078	313,462	306,497	
Department of Mental Health	201,873	200,617	209,971	220,416	
Department of Health	1,670,389	1,801,549	1,848,562	213,912	
Department of Health Care Finance				1,749,809	
Department of Parks and Recreation	44,881	48,643	54,134	52,489	
Department of Youth Rehabilitation Services	68,157	73,936	84,463	93,755	
Medicaid Reserve		26,927			
Department on Disability Services			107,944	124,763	
All other agencies	92,933	74,306	87,934	93,024	

(Continued on next page)

Table 5A-3 (continued)

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency Name	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Human Support Services	2,710,608	2,890,199	2,993,539	3,172,884	5.4%
Department of Public Works	100,633	113,659	129,293	133,220	
Department of Transportation	38,133	60,095	141,016	110,921	
Mass Transit Subsidies	187,615	198,484	214,905	230,499	
Washington Metropolitan Area Transit Authority	110	110	113	113	
All other agencies	44,376	85,277	101,102	119,015	
Public Works	370,866	457,624	586,428	593,769	17.0%
Repayment of Loans and Interest	370,128	386,245	420,827	438,383	
Baseball Dedicated Tax Transfer			46,397	50,044	
Certificate of Participation	10,941	30,448	30,664	32,270	
Settlements and Judgments Fund	29,956	25,029	21,015	17,325	
District Retiree Health Contribution	138,000	4,700	110,907	81,100	
Pay-As-You-Go Capital Fund	265,023	118,861	140,737	20,002	
All other agencies	49,868	45,208	76,552	214,440	
Financing and Other	863,917	610,491	847,098	853,565	-0.4%
Total General Operating Funds	7,047,892	7,378,305	8,111,589	8,264,138	5.4%

Table 5A-4

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

(Dollars in thousands)

	FY 2006	FY 2007	FY 2008	FY 2009
D.C. Public Schools				
Expenditures, current AY and FY	812,830	808,945	867,624	566,346
PLUS: AY Expenditures in prior FY	4,799	2,943	4,956	517
EQUALS: Total AY expenditures	817,628	811,889	872,581	566,863
LESS: AY Expenditures in prior FY	(4,799)	(2,943)	(4,956)	(517)
PLUS: FY expenditures from following AY	2,943	4,956	517	9,702
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	815,773	813,902	868,141	576,049
D.C. Public Charter Schools				
Expenditures, current AY and FY	161,069	197,067	225,363	292,926
PLUS: AY Expenditures in prior FY	58,419	66,121	80,091	91,312
EQUALS: Total AY expenditures	219,488	263,188	305,454	384,238
LESS: AY Expenditures in prior FY	(58,419)	(66,121)	(80,091)	(91,312)
PLUS: FY expenditures from following AY	66,121	80,091	91,312	92,970
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	227,190	277,159	316,675	385,896
Special Education Transportation				
Expenditures, current AY and FY	-	-	-	87,779
PLUS: AY Expenditures in prior FY	-	-	-	
EQUALS: Total AY expenditures	-	-	-	87,779
LESS: AY Expenditures in prior FY	-	-	-	
PLUS: FY expenditures from following AY	-	-	171	-
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	-	-	171	87,779
University of the District of Columbia				
Expenditures, current AY and FY	61,267	62,636	62,770	62,070
PLUS: AY Expenditures in prior FY	-	-	-	
EQUALS: Total AY expenditures	61,267	62,636	62,770	62,070
LESS: AY Expenditures in prior FY	-	-	-	
PLUS: FY expenditures from following AY	-	-	-	
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	61,267	62,636	62,770	62,070

Table 5A-5

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

(Dollars in Thousands)

	FY 2006 Approved	FY 2007 Approved	FY 2008 Approved	FY 2009 Approved
Child and Family Services Agency	1,733	1,733		
DC National Guard	495		352	352
D.C. Public Schools	12,870	12,870	13,000	40,000
Department of Transportation	990	20,990		
Emergency Planning and Security Costs	13,365	8,533	3,000	38,825
Executive Office of the Mayor			3,000	1,250
Forensic Lab (Increased FBI services)			4,000	
Criminal Justice Coordinating Council	1,287	1,287	1,300	1,774
Office of the State Superintendent of Education:				
Resident Tuition Assistance	32,868	32,868	33,000	35,100
Public Charter School Improvement/Expansion	12,870	12,870	13,000	20,000
Subtotal Operating	76,478	91,151	70,652	137,301
Various — Capital	8,366	7,920	14,000	28,000
Total	84,844	99,071	84,652	165,301

(Details may not sum to totals because of rounding.)

This table shows appropriations made to the District for which budget authority could be provided and that budget expended by District operating agencies. Unless specified below, the table does not show payments that are expensed by non-District operating agencies.

Notes:

- 1) The FY 2006 and FY 2007 payments reflect rescissions made by the Federal government.
- 2) The FY 2008 and FY 2009 payments were not subject to a rescission by the Federal government.
- 3) FY 2006 Various- Capital includes the consolidated forensics lab (\$4.95 million), Anacostia Waterfront Initiative (\$2.97 million), Foxhall Road Safety Improvements (\$0.248 million), and Eastern Market Renovation (\$0.198 million). It does not include a \$6.93 million payment to WASA that was previously reported.
- 4) FY 2007 Various- Capital includes the consolidated forensics lab (\$4.95 million) and the Anacostia Waterfront initiative (\$2.97 million). It does not include a \$6.93 million payment to WASA that was previously reported.
- 5) FY 2008 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$9.0 million) and the consolidated forensics lab (\$5.0 million).
- 6) FY 2009 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$7.0 million) and the consolidated forensics lab (\$21.0 million).
- 7) FY 2009 DCPS- Includes school improvement (\$20.0 million) and a payment to jump start education reform (\$20.0 million).
- 8) The FY 2008 payment to the Mayor totaled \$5.0 million and the allocation was \$2.0 million to the District of Columbia Public Schools (DCPS), \$1.0 million to the District Department of the Environment (DDOE), and \$2.0 million to non-District entities. The \$3.0 million allocated to DCPS and DDOE only are shown in the table, which is a change from what was previously reported.
- 9) The FY 2009 payment to the Mayor totaled \$3.388 million, of which \$1.25 million was allocated to the Department of Human Services (DHS) and \$2.138 million to non-District entities. Only the \$1.25 million allocation to DHS is shown here, which is a change from what was previously reported.

Table 5A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Annual Growth Rate 2006 -2009
Child and Family Services Agency	24,602	31,405	35,812	52,168	28.5%
Department of Employment Services	28,491	30,010	29,296	27,874	-0.7%
Department of Health	1,088,156	1,159,041	1,171,451	103,981	-54.3%
Department of Housing and Community Development	99,888	90,364	69,988	36,744	-28.3%
Department of Human Services	176,041	174,110	146,353	150,124	-5.2%
Department of Mental Health	2,674	4,212	4,285	7,954	43.8%
District of Columbia Public Schools	111,925	121,381	1,376	8,106	-58.3%
Department of Health Care Finance				1,285,650	N/A
State Superintendent of Education (OSSE)	29,198	29,418	128,922	150,900	72.9%
Homeland Security/Emergency Management	763	381	42,245	64,651	339.2%
Subtotal - Selected Agencies	1,561,738	1,640,323	1,629,729	1,888,152	6.5%
All Other Agencies	137,857	146,544	86,673	110,678	-7.1%
Total General Operating Funds	1,699,595	1,786,867	1,716,401	1,998,830	5.6%

Comprehensive Annual Financial Report (CAFR) Budgetary Schedules

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

Table 5A-7

Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes **(Excluding Dedicated Taxes, and Enterprise and Other Funds)**

(Dollars in thousands)

Selected Object Classes	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Regular salaries and wages (0011 and 0012)	1,351,414	1,434,670	1,573,610	1,570,501	5.1%
Extra pay and Overtime	145,877	129,771	146,564	133,348	-2.9%
Fringe Benefits (0014)	205,196	223,894	246,899	254,263	7.4%
Subtotal, PS	1,702,487	1,788,335	1,967,073	1,958,112	4.8%
FDO - PS Paid by NPS (0050) - Police/Fire	117,500	140,100	137,000	106,000	-3.4%
GXD - PS Paid by NPS (0050) - Teachers' Retirement	15,431	14,540	5,964	(3)	-105.8%
BGO - PS Paid by Disability Compensation Fund	16,277	14,168	18,580	17,624	2.7%
BHO - PS Paid by DC Unemployment Compensation Fund	5,056	5,250	6,459	13,929	40.2%
RHO - PS Paid by District Retiree Health Contribution	138,000	4,700	110,907	81,100	-16.2%
Subtotal, PS with Selected Subsidies and Transfers	292,264	178,758	278,910	218,651	-9.2%
Fixed Cost (0030-0035)	214,338	247,284	262,825	262,552	7.0%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	1,711,892	1,718,619	1,689,391	1,926,462	4.0%
Debt service (0080)	421,490	448,209	512,862	519,888	7.2%
Contractual services (0041)	363,560	411,233	660,695	350,857	-1.2%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	260,610	275,503	397,932	255,979	-0.6%
Subtotal, NPS excluding Retirement	2,971,889	3,100,848	3,523,705	3,315,738	3.7%
Total Expenditures	4,966,641	5,067,941	5,769,689	5,492,500	3.4%

Table 5A-8

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

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

Selected Object Classes	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Regular salaries and wages (0011 and 0012)			219	176	N/A
Extra pay and Overtime			4	2	N/A
Fringe Benefits (0014)			31	32	N/A
Subtotal, PS			254	210	N/A
FD0 - PS Paid by NPS (0050) - Police/Fire					N/A
GX0 - PS Paid by NPS (0050) - Teachers' Retirement					N/A
BG0 - PS Paid by Disability Compensation Fund					N/A
BH0 - PS Paid by DC Unemployment Compensation Fund					N/A
RH0 - PS Paid by District Retiree Health Contribution					N/A
Subtotal, PS with Selected Subsidies and Transfers					N/A
Fixed Cost (0030-0035)					N/A
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)		58,731	128,480	214,443	N/A
Debt service (0080)				5,724	N/A
Contractual services (0041)			1,805	51	N/A
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)			1		N/A
Subtotal, NPS excluding Retirement		58,731	130,287	220,218	N/A
Total Expenditures		58,731	130,541	220,428	N/A

FY 2011 - FY 2016 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2011 - FY 2016 calls for financing \$839 million of general capital expenditures in FY 2011. Highlights include:

- Fulfilling the commitments to schools made since FY 2006;
- Making major investments in new neighborhoods, parks and recreation centers, libraries and other areas;
- Continuing construction of a new consolidated laboratory; and
- Investing in mass transit and greater ease of access.

The proposed capital budget calls for financing of general capital expenditures in FY 2011 from the following sources:

- \$639 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds;
- \$100 million of GARVEE (Grant Anticipation Revenue Vehicles) Bonds;
- \$10 million of pay-as-you-go (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund;
- \$55 million through the master equipment lease/purchase program; and
- \$35 million of Local Streets/Unified Fund program (parking tax, public space rental, etc.) revenue.

The FY 2011 Paygo total of \$10 million is for a Department of the Environment project that will fulfill responsibilities for the implementation of the District's National Pollutant Discharge Elimination System as required by the federal Environmental Protection Agency and a partial payment for the local contribution to WMATA. Because of the significant decline in District revenue forecasts as a result of the weakened U.S. economy, the Paygo of prior years for school mod-

ernization is replaced for a second consecutive year by additional bond financing for FY 2011.

This overview chapter summarizes:

- The District's proposed FY 2011 - FY 2016 capital budget and planned expenditures;
- Details on the District's sources of funds for capital expenditures; and
- Progress made on reducing the shortfall in the District's capital fund.

Table 6-1

Overview

(Dollars in thousands)*

Total number of projects receiving funding	150
Number of ongoing projects receiving funding	137
Number of new projects receiving funding	13
FY 2011 new budget allotments	\$839,385
Total FY 2011 to FY 2016 planned funding	\$3,663,342
Total FY 2011 to FY 2016 planned expenditures	\$3,663,342
FY 2011 Appropriated Budget Authority Request**	\$498,811
FY 2011 Planned Debt Service (G.O./I.T. Bond)	\$419,109
FY 2011 - FY 2014 Planned Debt Service (G.O./I.T. Bond)	\$1,855,086

* Excludes projects financed through the Highway Trust Fund.

** From all funds

The Proposed FY 2011 - FY 2016 Capital Budget and Planned Expenditures

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

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

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

The CIP is used as the basis for formulating the District's annual capital budget. The Council and the Congress adopt the budget as part of the District's overall six-year CIP. Inclusion of a project in a congressionally adopted capital budget and approval of requisite financing gives the District the authority to spend funds for each project. The remaining five years of the program show the official plan for making improvements to District-owned facilities in future years. Following approval of the capital budget, bond acts and bond resolutions are adopted to authorize financing for the majority of projects identified in the capital budget. The District issued Income Tax (I.T.) revenue bonds in FY 2009 and FY 2010 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.

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

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

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. The FY 2011 - FY 2016 CIP proposes a net increase in budget authority of \$498.8 million during the next six fiscal years (an increase of \$1.386 billion of new budget authority offset by \$887.6 million of rescissions).

Planned capital expenditures from local sources (see Table 6-3) in FY 2011 total \$839 million to be funded by bonds, Master Equipment Lease Program (short term borrowing), Paygo financing (transfers from the District's General Fund), and local streets/parking tax revenue. To finance these expenditures, the District plans to borrow \$639 million in new I.T. bonds, \$100 million in GARVEE bonds, \$55 million in Master Lease financing, fund \$10 million using Paygo financing, and use \$35 million in local streets/parking tax revenue.

Planned bond borrowing will be \$664 million, although only \$639 million will be made available for FY 2011 capital expenditures. The other \$25 million will go toward deficit reduction for the capital fund (see the section "Fund Balance of the Capital Fund" below). Proposed borrowing is shown in Table 6-4.

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

Figure 6-1 illustrates FY 2011 capital budget allotments by major agency. Funding for the Office of Public Education Facilities Modernization (OPEFM), which manages modernization projects for District of Columbia Public Schools (DCPS), constitutes the largest share of the planned expenditures, excluding the Highway Trust Fund. OPEFM will have a total of \$262 million available from bond sources of capital project financing in FY 2011.

In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2011.

Figure 6-1

FY 2011 Capital Allotments, by Major Agency (Excludes Highway Trust Fund)

(Dollars in thousands)

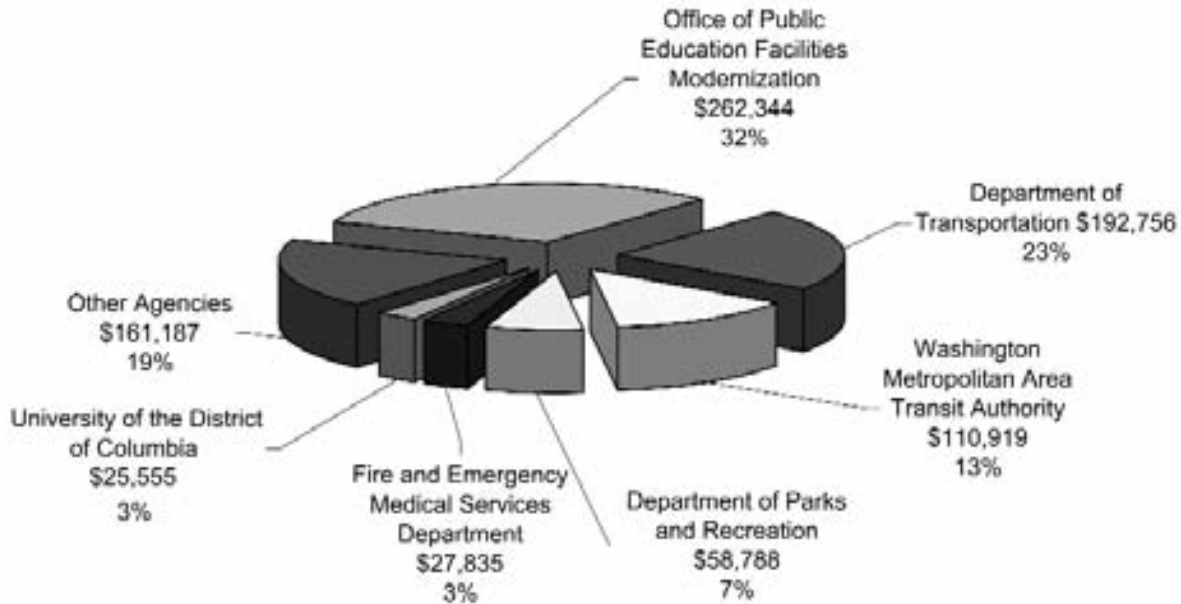


Table 6-2

Proposed FY 2011 Expenditures from FY 2011 - FY 2016 Capital Budget Authority

(Dollars in thousands)

Source	Proposed FY 2011 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O. Bonds	\$619,319	
Paygo (transfer from the General Fund)	\$10,150	
Master Equipment Lease/Purchase Financing	\$54,657	
GARVEE Bonds	\$100,000	
Additional G.O. Bond Borrowing:		
Consolidated Forensics Laboratory	\$20,000	
Subtotal, Local Fund	\$804,126	\$350,354
Unified Fund (Local Streets):		
Public Space Rental Revenue	\$20,259	
Dedicated Parking Tax Revenue	\$15,000	
Subtotal, Unified Fund (Local Streets)	\$35,259	(\$113,351)
Subtotal, Local Fund Total Allotments	\$839,385	\$237,003
Highway Trust Fund:		
Federal Highway Administration Grants	\$190,458	\$190,458
Local Match (from motor fuel tax and other sources)	\$46,350	\$46,350
Subtotal, Highway Trust Fund	\$236,808	\$236,808
Additional Borrowing - Capital Fund Deficit Reduction	\$25,000	\$25,000
Total, District of Columbia	\$1,101,193	\$498,811

Table 6-3

Capital Fund Pro Forma

(Dollars in thousands; excludes Highway Trust Funds)

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total, FY 2011 - FY 2016	Percent of FY 2011
Sources:								
G.O. / I.T. Bonds	\$619,319	\$467,112	\$436,020	\$406,482	\$250,705	\$330,697	\$2,510,336	73.8%
Master Equipment Lease	54,657	31,000	26,500	16,000	14,406	28,292	170,855	6.5%
Paygo	10,150	17,903	52,107	90,271	249,276	173,880	593,587	1.2%
Unified Fund (Local Streets)	20,259	20,661	20,661	20,661	20,661	20,661	123,564	2.4%
Unified Fund (Local Streets) - Dedicated Parking Tax	15,000	15,000	15,000	15,000	15,000	15,000	90,000	1.8%
GARVEE Bonds	100,000	0	50,000	0	0	0	150,000	11.9%
Subtotal, Sources	\$819,385	\$551,676	\$600,288	\$548,414	\$550,049	\$568,530	\$3,638,342	97.6%
Additional G.O. Bonds - Large Scale Financings	20,000	5,000	0	0	0	0	25,000	2.4%
Total, Sources	\$839,385	\$556,676	\$600,288	\$548,414	\$550,049	\$568,530	\$3,663,342	100.0%
Uses:								
Office of Public Education Facilities Modernization	\$262,344	\$268,825	\$290,107	\$307,461	\$323,773	\$264,611	\$1,717,120	31.3%
Department of Transportation	192,756	57,142	105,842	46,252	45,266	52,509	499,767	23.0%
Washington Metropolitan Area Transit Authority	110,919	111,619	116,019	118,419	120,719	119,619	697,314	13.2%
Department of Parks and Recreation	58,788	11,320	11,070	19,905	11,639	44,150	156,872	7.0%
Fire and Emergency Medical Services Department	27,835	17,226	10,596	13,823	9,468	30,096	109,044	3.3%
University of the District of Columbia	25,555	23,220	14,340	3,580	3,000	0	69,695	3.0%
Office of the Chief Technology Officer	20,558	8,398	7,104	3,926	4,500	11,890	56,376	2.4%
District of Columbia Public Library	15,816	4,393	2,000	1,500	500	0	24,209	1.9%
Department of Real Estate Services	15,530	11,530	17,610	14,980	16,930	17,460	94,040	1.9%
Department of Mental Health	12,500	0	0	0	0	0	12,500	1.5%
Metropolitan Police Department	9,000	3,000	8,200	5,100	5,500	9,200	40,000	1.1%
Department of Consumer and Regulatory Affairs	9,000	2,500	1,000	1,250	0	0	13,750	1.1%
Department of Public Works	8,927	2,704	1,000	4,116	3,850	4,989	25,586	1.1%
District Department of the Environment	7,900	0	0	0	0	0	7,900	0.9%
Office of the Deputy Mayor for Planning and Economic Development	6,300	0	0	0	0	3,000	9,300	0.8%
Office of the Chief Financial Officer	6,200	5,600	600	800	0	1,200	14,400	0.7%
Office of Unified Communications	6,000	5,000	5,000	2,500	0	0	18,500	0.7%
Department of Human Services	5,500	0	0	0	0	0	5,500	0.7%
Office of the State Superintendent of Education	5,400	6,500	5,100	0	0	0	17,000	0.6%
Department of Housing and Community Development	4,000	1,000	1,000	2,400	2,500	5,000	15,900	0.5%
Department of Corrections	3,582	2,000	0	0	0	0	5,582	0.4%
Commission on Arts and Humanities	2,700	2,700	2,700	1,350	1,350	2,700	13,500	0.3%
Office of Planning	2,000	1,000	1,000	1,053	1,053	2,106	8,213	0.2%
Office of Zoning	274	0	0	0	0	0	274	0.0%
Department of Employment Services	0	6,000	0	0	0	0	6,000	0.0%
Subtotal, Uses:	\$819,385	\$551,676	\$600,288	\$548,414	\$550,049	\$568,530	\$3,638,342	97.6%
Large-Scale Financings (Department of Real Estate Services)								
Consolidated Laboratory Financing	\$20,000	\$5,000	\$0	\$0	\$0	\$0	\$25,000	2.4%
Total, Uses	\$839,385	\$556,676	\$600,288	\$548,414	\$550,049	\$568,530	\$3,663,342	100.0%

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

Large shares of funding also go toward the Washington Metropolitan Area Transit Authority, the Department of Parks and Recreation, and the District Department of Transportation.

Table 6-2 summarizes planned expenditure amounts for FY 2011 and budget authority requests for FY 2011 - FY 2016. It includes local funds (G.O./I.T. bonds, Paygo, local streets, and master equipment lease/purchase), federal grants, and special financings that are discussed in greater detail later in this chapter.

The capital fund pro forma, Table 6-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of this capital budget document include projects receiving new allotments in FY 2011 through FY 2016, as included in the pro forma, totaling \$839 million in FY 2011.

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. 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. The District issued Income Tax (I.T.) revenue bonds in FY 2009 and FY 2010 to finance or refinance some or all of its capital projects currently financed by General Obligation (G.O.) bonds. Capital projects in the CIP are also financed with GARVEE bonds, a payment in lieu of taxes from the developer of the new headquarters for the United States Department of Transportation (US DOT PILOT), Housing Production Trust Fund, Tobacco Settlement bonds, and Certificates of Participation (COP).

FY 2011 Operating Budget Impact

In general, each \$15 million in borrowing has approximately a \$1 million impact on the operating budget for annual debt service. The capital budget's primary impact on the operating budget is the debt service cost, paid from local revenue in the operating budget, associated with issuing G.O. bonds to finance the CIP. Table 6-4 shows the overall debt service funded in the FY 2011 operating budget and financial plan.

A secondary impact on the operating budget is the cost of operating and maintaining newly completed capital projects. For example, the replacement of a building's roof, windows, and mechanical systems may decrease the cost of utilities, which would effectively lower the owner agency's operating costs. Conversely, the construction of a new recreation center is likely to

increase the owner agency's operating costs for staffing the facility and operating programs there. Similarly, completed information technology projects will likely entail additional operating costs as upgrades, license renewals, or training of staff to operate new systems are required. OBP and the Office of the City Administrator are working to improve the descriptions of operating impact of projects currently found in the Project Description Forms.

Capital-Funded Positions

Specialized labor is often necessary for the design and implementation of capital projects. In many instances, the personal services costs associated with these positions are charged to the General Fund. However, there are certain circumstances that allow agencies to charge positions against capital projects. For example, the Department of Transportation may hire specific types of construction engineers and project managers to work on a Highway Trust Fund road project and charge them against a capital project. Funding for these types of positions is permissible, as long as the position contributes directly to completion of the project.

The number of capital-funded positions rose in FY 2009 compared to FY 2008. Figure 6-2 shows that the District reduced the total number of capital-funded positions between 1993 and 1999. Capital funded FTEs have increased since then but have not reached the level of the early 1990s.

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

The District's proposed FY 2011 - FY 2016 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;
- GARVEE bonds
- Paygo capital funding;
- Master Equipment Lease/Purchase financing; and
- Local Streets/Unified Fund (parking tax, public space rentals etc.).

Projects funded by these sources are detailed in the project description pages in Volume 6, FY 2011 - FY 2016 Capital Appendices.

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

Table 6-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2011 - 2014 Debt Service Expenditure Projections

	FY 2011	FY 2012	FY 2013	FY 2014
Existing General Obligation (G.O.) Bonds and Income Tax (I.T.) Bonds Debt Service	\$403,281,354	\$360,685,914	\$402,170,936	\$392,612,078
Prospective I.T. Bonds Debt Service				
- FY 2011 (Fall) IT Bonds (\$308.66M)	\$7,214,963	\$21,365,288	\$21,363,700	\$20,695,775
- FY 2011 (Spring) IT Bonds (\$355.66M)		\$16,085,134	\$23,815,390	\$23,815,390
- FY 2012 (Fall) IT Bonds (\$257.51M)		\$7,128,138	\$19,079,875	\$19,079,375
- FY 2012 (Spring) IT Bonds (\$257.51M)			\$13,266,825	\$17,754,913
- FY 2013 (Fall) IT Bonds (\$256.56M)			\$6,867,163	\$18,378,013
- FY 2013 (Spring) IT Bonds (\$256.56M)				\$11,323,675
- FY 2014 (Fall) IT Bonds (\$248.38M)				\$6,654,725
- FY 2014 (Spring) IT Bonds (\$248.38M)				
Total G.O. and I.T. Bonds Debt Service (Agency DS0)	\$410,496,317	\$405,264,474	\$486,563,889	\$510,313,944
School Modernization Fund Subtotal (Agency SM0)	\$8,612,963	\$8,620,713	\$8,625,713	\$11,862,513
Certificates of Participation (Agency CP0)	\$33,044,575	\$33,033,738	\$33,041,713	\$25,119,294
Housing Production Trust Fund Financing (Agency DT0)	\$7,574,225	\$10,289,825	\$13,006,150	\$13,011,450
Total Long-Term Debt Service	\$459,728,080	\$457,208,750	\$541,237,465	\$560,307,201
Master Equipment Lease/Purchase Financing (Agency EL0)	\$49,804,074	\$47,121,034	\$45,044,370	\$37,389,622
Interest on Short-term Borrowing (Agency ZA0)	\$9,000,000	\$9,000,000	\$9,000,000	\$9,000,000
Total Debt Service	\$518,532,154	\$513,329,784	\$595,281,835	\$606,696,823
Bond Issuance Costs (Agency ZB0) *	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Total Debt-Related Expenditures	\$533,532,154	\$528,329,784	\$610,281,835	\$621,696,823

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

Source: Office of Finance and Treasury

- Federal Highway Administration grants, for Highway Trust Fund projects;
- Grant Anticipation Revenue Vehicles (GARVEEs), which are repaid from future Federal funding; and
- Dedicated motor fuel tax revenues, and several new sources, for Highway Trust Fund projects (these provide the local match for the Federal Highway Administration grants).

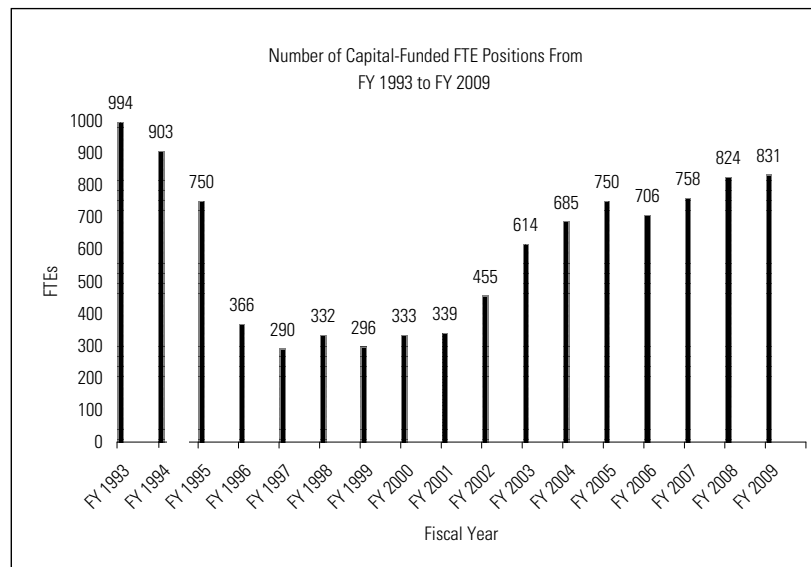
Projects funded by these sources are detailed in the project description pages of Volume 7, The Highway Trust Fund.

Additional bond borrowing of \$25 million annually, through FY 2013, is proposed for deficit reduction in the capital fund. The District also proposes to use additional G.O./I.T. bond borrowing, revenue bonds, and a one-time borrowing to finance specific projects:

School Facilities Modernization. Pursuant to the School Reform Act, OPEFM was established to implement capital projects on behalf of DCPS. OPEFM is responsible for substantial rehabilitation of existing DCPS facilities, correcting fire code and life safety violations, addressing system and component replacements, constructing new schools and facilities, and developing a Master Facilities Plan (MFP). In addition, the School Modernization Use of Funds Requirement Emergency Amendment Act of 2007 authorized OPEFM to assume responsibility for maintenance previously conducted by the DCPS Office of Facilities Management. Beginning with the FY 2007 budget, the District has transferred at least \$100 million per year of Paygo capital financing from the operating budget to supplement the bond financing it borrows for DCPS facilities capital projects. In FY 2010 through FY 2014,

Figure 6-2

Number of Capital-Funded FTE Positions From FY 1993 to FY 2009



the previously planned Paygo will instead be financed as part of the District's bonds. The financing plan reflects a return to Paygo capital financing in FY 2012.

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

Neighborhood Branch Libraries. In FY 2009, a federal payment of \$7 million was approved by Congress for general improvements and renovations as well as branch libraries including Washington Highlands and Francis Gregory. This payment supplemented the District's investment in its libraries through its regular Capital Improvements Plan.

Government Center Buildings. The District has borrowed funds for Government Center projects, including the Anacostia Gateway Building and the Minnesota/Benning Center. These centers were planned to house the District Department of Transportation (DDOT), Department of Human Services (DHS), and Department of Employment Services (DOES), with the DOES portion supported by proceeds from the sale of its previous building. In the

FY 2006 budget, the District received \$200 million of budget authority for these projects. Since that time the scope of the project has narrowed. The current plan is to move DHS to another location, and only the DOES portion of the Minnesota/Benning Center is moving forward.

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

East Washington Traffic Initiative (11th Street SE Bridge). In the FY 2006 budget, the District received \$230 million of budget authority for this project, the major component of which is the rebuilding of the 11th Street SE bridge. Of this amount, \$200 million was planned to be financed by bond issuances, and federal

funds also are anticipated to support this project. Borrowing began in FY 2008 and continued in FY 2009, with debt service to be paid by a portion of the District's parking tax revenues. The District acted in FY 2009 to reduce future debt service costs with the result that a total of \$65 million will be borrowed for the project, rather than the originally planned \$200 million. Alternative financing has been authorized by the Council in the form of GARVEE bonds issued by the District and backed by future federal funding. \$100 million will be borrowed in FY 2011.

Consolidated Laboratory Facility. The District is building a new consolidated laboratory that will be used by the Metropolitan Police Department, the Office of the Chief Medical Examiner, and other agencies. Both the District and the federal government have begun financing this project. Planning and design have been completed, and the construction contract has been awarded for the project. In FY 2008, Congress approved \$9 million of federal funds, and the District issued \$25 million of general obligation bonds for this project. The District sought additional federal funding in FY 2009 and received \$21 million. The District borrowed \$75 million in FY 2009, \$16.5 million in FY 2010, and plans to borrow an additional \$25.0 million through FY 2012.

WMATA Fund Increase. The District plans a contribution of \$50 million annually to WMATA capital investments beginning in FY 2010 and continuing for ten years, through FY 2019. The contribution is contingent upon an annual appropriated funding commitment from the Congress of \$150 million along with \$50 million in annual appropriations from both the State of Maryland and the Commonwealth of Virginia as contributors to the required match for the local jurisdictions to ensure receipt of the federal appropriations.

In FY 2009, the Council of the District of Columbia adopted the *Capital Project Support Fund*

Establishment Act of 2009, which authorized the OCFO to move project budgets of \$250,000 or less of available balance, and for which no activity (expenditures, encumbrances or pre-encumbrances) had occurred in the three prior fiscal years, to a common project – designated as the WMATA fund (project KE0 SA311C) – for later use through a reprogramming. New available balances were to be segregated depending on whether prior financing had occurred. As projects balances have been moved (see Volume 6, Appendix F) under the authority of this legislation, they were designated as *ABC Fund* directions – 'A' for those budgets that had only *authority and allotment balances* but no prior financing, 'B' for those budgets which had prior *bond financing* and 'C' for those with prior financing of *other types*, such as COPs or Master Equipment Lease. Each quarter the OCFO reports to both the Mayor and the Council regarding the movement of fund balances.

Table 6-5 shows expected G.O./I.T. bond borrowing amounts for FY 2010 through FY 2014 for general capital needs and specific projects. It excludes the New Communities project, which is funded by revenue bonds.

Fund Balance of the Capital Fund

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

Table 6-5

G.O. and I.T. Bond Borrowing, FY 2010 Through FY 2014

(Dollars in thousands)

Source	Actual FY 2010	Proposed FY 2011	Proposed FY 2012	Proposed FY 2013	Proposed FY 2014
G.O./ I.T. bonds, general, including capital fund deficit reduction	\$451,187	\$644,319	\$492,112	\$461,020	\$406,482
G.O./ I.T. bonds for Consolidated Laboratory Facility	\$91,478	\$20,000	\$5,000		
G.O./ I.T. bonds for Purchase of 225 Virginia Ave SE	\$85,200				
Total	\$627,865	\$664,319	\$497,112	\$461,020	\$406,482

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

Chief Financial Officer's management goal is to balance the capital fund on a long-term basis.

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

In FY 2006, the District borrowed \$196.9 million through Certificates of Participation (COPs) for a new mental health hospital and a new building for the Department of Motor Vehicles, and it securitized \$245.3 million of future tobacco revenues to pay for health care needs in the District, primarily through capital expenditures. Little was spent against these two financings in FY 2006, so they had a large positive net effect on the capital fund balance. Similarly, in FY 2007, there were several large sources of revenues with minimal FY 2007 spending. For example, the District trans-

ferred \$100 million of Paygo revenue to the capital fund for schools construction and also borrowed \$60 million in the first installment of the additional FY 2006 bond funds for schools. However, D.C. Public Schools did not have access to the budget for these funds until April of 2007 because of legislative restrictions, and little was spent by the end of FY 2007. The District also borrowed \$64 million against future bus shelter advertising revenues for the Great Streets programs. Much of the \$407 million of the FY 2009 year-end capital fund balance consists of the unspent proceeds of FY 2006 COPs and tobacco bonds and FY 2007 school modernization and Great Streets financings.

Most of these balances are likely to be spent within the next several fiscal years, which will rapidly reduce the capital fund balance. Thus, the District must still keep a close watch on the underlying status of the capital fund, notwithstanding the current surplus. The long-term solution to the capital fund shortfall includes development of, and monitoring against, agency spending plans for their capital projects that manage each year's overall expenditures against that year's revenues. The District will also continue to borrow \$25 million per year, through FY 2013, above each year's new capital budget allotments to gradually repay the General Fund for advances it made to the capital fund.

Table 6-6

Fund Balance in the General Capital Improvements Fund, FY 1998-FY 2009

(Dollars in millions)

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

Appendices

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

Government of the District of Columbia

Comprehensive Financial Management Policy

INTRODUCTION

In accordance with requirements set forth in the District of Columbia Home Rule Act, this Comprehensive Financial Management Policy provides a framework for fiscal decision-making for the Office of the Chief Financial Officer (OCFO) and the Government of the District of Columbia (“District government” or “District”). The intent of this document is to establish policies that ensure that financial resources are available to meet the present and future needs of the citizens of the District of Columbia. This document establishes the District government’s policies in the following areas:

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

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

DEBT MANAGEMENT POLICY

The District government will maintain, at all times, debt management policies that are fiscally prudent,

consistent with District and federal laws, and reflect the District’s unique municipal status.

Credit Ratings

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

Long-Term Debt Capacity

The District will stay within its statutorily mandated debt limits of (a) 17 percent (maximum annual debt service to total current-year local revenues) for general obligation bonds, and (b) 12 percent (annual debt service to total General Fund expenditures) for all tax-supported debt. Also, the District will maintain other debt ratios and practices that are prudent in light of industry standards, rating agencies’ benchmarks and the District’s long-term financial health. The District will seek to balance the need for maintenance and development of its capital infrastructure with the need to maintain reasonable debt ratios and debt service expense levels.

Timing and Amount of Long-Term Borrowing

With the exception of certain special capital projects for which it is necessary to have all funds on hand at the outset of the project, the District shall engage in

annual long-term borrowing for its capital projects in amounts that are planned and reasonably expected to be spent over the course of the fiscal year in which such funds are borrowed. Such borrowing amounts will be determined in the context of an ongoing effort to balance the need for continual development and refurbishment of the District's infrastructure with the need to prudently manage the District's debt burden.

Method of Bond Sale

The District shall issue its bonds via competitive sale unless a determination is made by the OCFO, supported by credible documentation, that issuing bonds via a negotiated sale is likely to yield a more favorable result for the District.

Composition of Debt Portfolio

The District shall issue fixed-rate, tax-free municipal bonds, typically general obligation bonds, except that a target percentage of 15 to 20 percent of its outstanding debt shall be variable-rate municipal bonds. This policy will allow the District to take advantage of the generally lower interest rates associated with variable-rate municipal debt without over-exposing itself to higher levels of risk associated with such debt. In addition, with every issuance of debt, the District shall evaluate whether or not it is financially beneficial to issue the debt with bond insurance or some comparable form of credit enhancement, and shall structure the issuance accordingly. The District will also regularly examine the marketplace and its financial structure to determine whether it would be beneficial to issue debt in a form other than general obligation bonds (e.g. income tax secured bonds, revenue bonds, or certificates of participation) to fund certain governmental projects.

Timely Debt Service Payments

The District shall escrow funds received from its Special Real Property Tax levy semi-annually in amounts sufficient to ensure timely payment of all principal and interest due on its outstanding general obligation bonds.

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 such debt at lower interest rates to produce debt service savings to the District.

Selection of Financial Consultants and Service Providers

The District shall select Bond Counsel, Disclosure Counsel, and Financial Advisor services on a competitive basis through a Request for Proposals (RFP) process, unless in an emergency situation, with the nature of such emergency documented in writing.

Equipment Financing Program

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

Independent Agency/Instrumentality Debt Issuance

The Chief Financial Officer (CFO) shall determine whether or not it is advisable for certain independent agencies/instrumentalities of the District that have segregated revenue streams to pursue issuing bonds supported by such revenue streams. If the CFO determines that such a transaction is advisable, the CFO shall, through the Mayor, submit a written request to the Council for enactment of the necessary authorizing legislation. The CFO must approve the ultimate structure of any such transaction, and must approve the transaction itself. In the event of such a financing, the independent agency/instrumentality must report to the CFO within 30 days after each debt service payment, and in such report confirm timely payment and the amount paid, document the amount of debt outstanding, and provide any other pertinent information requested by the CFO. (Examples of entities that have issued such debt are the Washington Convention Center Authority – now the Washington Convention and Sports Authority – and the District of Columbia Water and Sewer Authority.)

Short-Term Borrowing

The District's policy is to issue short-term debt in the form of Tax Revenue Anticipation Notes to finance any intra-year seasonal cash needs. Such notes must be repaid by the end of the fiscal year in which they are issued. The policy goal is for the District to maintain sufficient operating cash balances so that short-term borrowing is not necessary.

FINANCIAL ASSET MANAGEMENT POLICY

Authorization and Responsibility

The CFO, established by the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (Pub.L. 104-8, Sec 302, 109 Stat 142), is responsible for maintaining custody of all public funds belonging under the control of the District government and depositing all amounts paid in such depositories and under such terms and conditions as may be designated by the Council of the District of Columbia pursuant to Section 424 of the District of Columbia Home Rule Act (Pub.L. 93-198). Except where prescribed by law, the CFO has delegated this responsibility to the Treasurer of the District of Columbia.

The Treasurer, on behalf of the CFO, actually maintains custody of all public funds belonging to or under the control of the District government or its agencies and deposits all funds in depositories designated by law. (P.L. 104-8, Sec. 302 (e); D.C. Official Code 1-204.24d(1)-(2)) The Treasurer is responsible for the administration and supervision of the Office of Finance and Treasury (OFT), which includes the responsibility for the collection and deposit of all receipts. The Treasurer shall also specify operational procedures and standards to be used for all depository intake facilities.

Deposit of Cash Receipts Policy

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

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

Disbursement of Public Funds Policy

All disbursements from District depository accounts shall be made by check or electronic fund transfer. All District agencies shall comply with OCFO's Financial Management and Control Order No. 96-04, which establishes guidelines of authority, indicates required documentation, and requires expediency in the processing of payment vouchers. All District agencies and employees shall comply with Financial Management and Control Order No. 01-001, which governs the establishment, control and maintenance of bank accounts, checks and signature authority to prevent fraud, abuse or other irregularities. Likewise, all District agencies shall also comply with the provisions in the District's Quick Payment Act which ensures the timely payment of public funds to vendors.

Background: The District of Columbia's Office of Finance and Treasury recognizes the financial risks associated with the issuance of checks. The rapid growth of check fraud due to improvements and affordability in desktop publishing and color photocopying has prompted the development 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.

Revolving Fund Policy

Revolving fund disbursements must be authorized and shall be limited to emergency situations that cannot be accommodated through established procedures due to time or other constraints.

Therefore, revolving funds shall only be used for approved emergency transactions, but in no case shall revolving funds be used for the following:

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

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

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

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

Collateralization Policy

The District of Columbia shall institute guidelines sufficient to ensure that eligible financial institutions collateralize District deposits at 102 percent of the District's collected balances held that are not fully insured by the federal government. The District's Office of Finance and Treasury shall monitor collateral on a daily basis.

Banking Services Policy

It is the policy of the District government to expeditiously establish bank accounts pursuant to competitive award practices as prescribed in the Financial

Institutions Deposit and Investment Act of 1997, D.C. Official Code 47-351 et seq. The Office of Finance and Treasury shall routinely monitor bank performance using predetermined performance standards with penalties for failure to perform.

Electronic Benefits Payment Policy

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

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

Internal Control Policy

The District government shall maintain sound internal control practices, in conforming with applicable guidelines, regulations, and professional standards, to ensure the safeguarding of cash under the control of agencies, component units, boards and commissions. Such practices include:

- All cash received by District agencies shall be deposited with OFT. Exceptions shall be approved in advance by the OCFO;
- Bank accounts shall be reconciled monthly under the supervision of someone independent of receiving, disbursing and depositing cash;
- Employees who handle cash shall be bonded as a condition of employment and cannot maintain accounting records;

- Pre-numbered deposit tickets shall be supported with sequentially numbered cash receipts;
- Checks received shall be restrictively endorsed;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel; and
- Access to cash registers and cash boxes shall be restricted to cashiers and shall be promptly secured during the cashier's absence.

Investment Priorities

The District will invest idle cash in a manner consistent with applicable District law that seeks to (i) provide for the safekeeping of principal amounts invested, (ii) maintain adequate liquidity to fund the District's daily operations, and (iii) maximize earnings on invested funds, in that order of priority. The maximization of earnings will be accomplished by analyzing (i) up-to-date cash flow projections documenting the amounts and timing of the District's operating cash needs over the course of a given fiscal year and (ii) the investment yield curve and the respective earnings (interest) rates available to the District on the various legally-permissible investment instruments, and making investment decisions accordingly.

Investment of Idle Operating Cash Balances

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

Investment of Additional Idle Bank Account Balances

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

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

Proceeds from the sale of District bonds and notes shall be invested in permissible investments in accordance with District law, stipulations in the respective bond or note documents as to how such funds are to be invested, Federal arbitrage regulations regarding the investment of bond and note proceeds (both of which may be more restrictive than District law), and pre-determined payout schedules (or estimates) for such proceeds (based on the purpose and manner of use of such Funds). Reserve Funds (see Reserve Policy section) of the District shall be invested in permitted investments in accordance with District law, and shall be invested in a manner that will allow some or all of the investments to be liquidated within one business day in the event of an emergency need for such funds. With this stipulation, funds shall be otherwise invested in accordance with the policy described in the "Investment Policies" section above.

Limits on Placement of Funds

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

FIXED ASSET MANAGEMENT POLICY

Policy for Defining Fixed Assets

Fixed assets are long-lived tangible items that provide a benefit for a number of future periods. They are either classified as "capitalized assets," subject to the District's standard depreciation rules, or "controllable

property,” which are neither capitalized nor depreciated for financial reporting purposes. The General Fixed Asset Account Group (GFAAG) includes the cost of acquiring fixed assets and the cost of improvements to existing property owned by the District government (D.C. Official Code 47-372 (7)).

Proper accounting for fixed 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 - shall include the cost of permanent attachments, other than buildings, which add value to land;
- Buildings - all real estate, excluding land and land improvements, used for shelter, dwelling, and other similar purpose;
- Equipment/Furniture/Vehicles - tangible personal property that is: a) complete in itself; b) does not lose identity or become a component of the building where it resides; c) of a durable nature with an expected service life of three or more years;
- Construction-in-Progress - includes the costs incurred for incomplete projects for construction of buildings and improvements; and
- Infrastructure Assets - long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that normally are stationary in nature. Examples of infrastructure assets include roads, sidewalks, bridges, tunnels, drainage systems, water and sewer systems, dams, street lighting systems and transit subway systems.

General Fixed Asset Policy

Fixed 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 fixed assets that have been capitalized or are part of controllable inventory shall be included on the agency's fixed asset listing;
- All capitalized or controllable inventory fixed assets shall be reported in the Fixed Assets Subsystem (FAS) of the System of Accounting and Reporting (SOAR), maintained by OFOS;

- Each agency shall designate a Property Control Officer to account for fixed assets and ensure that all divisions within the agency comply with District requirements;
- All agencies shall use the capitalization and controllable inventory policies and procedures established by OFOS;
- All acquisitions and disposals of fixed assets shall be properly authorized by the agency Director or designee. In addition to the agency Director, some acquisitions and disposals may require the approval of the appropriate regulating bodies; and
- All agencies shall maintain all documentation relating to the acquisition and disposal of the fixed asset through the life of the fixed asset and for a specified time after disposal.

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 (2 years or more) its useful life. If an expenditure for improvements does not increase the service utility of the asset or significantly extend its life, it 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. It would not include printers. Printing functions can be spooled to a central printer and several computers can utilize it.
- Computer software system costs should be capitalized if the total cost including purchase, installation, and testing is \$5,000 or more. Training that is directly related to installation and testing should be capitalized. The cost of training after the system has been placed in service should be expensed as incurred. Upgrades and enhancements should only be capitalized if such costs significantly increase (2 years or more) the life or functionality of the system.
- Computer hardware system costs should be capitalized if the total cost including acquisition,

installation, and testing is \$5,000 or more. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the Fixed Asset Subsystem (FAS). When the hardware system is ready for its intended use, the inventoried costs should be grouped and capitalized as one unit of property in the FAS. Upgrades and enhancements should only be capitalized if such costs significantly increase (2 years or more) the life or functionality of the system.

- Betterments shall be capitalized if the cost is \$5,000 or more and the addition made to the fixed asset is expected to prolong its life or increase its efficiency over and above that arising from repairs or maintenance. The cost of the betterment is added to the book value of the asset. Betterments do not include building improvements. Betterments that cost less than \$5,000 should be classified as expenses.
- Fixed assets with a unit cost of less than \$5,000 should be identified as controllable equipment of the agency. The minimum unit cost level required to be identified as controllable equipment of the agency is \$1,000, except certain items. Equipment below \$1,000 may be tagged with a property identification number and recorded on a supplementary listing for stewardship and sensitivity reasons.
- Agencies may account for and record items under \$5,000 in the FAS. Agencies shall record and maintain a supplementary listing internally on the agency FAS or in the OFOS FAS for those items that are between \$1,000 and \$5,000. The agency shall also maintain records for items less than \$1,000 that are considered sensitive or at high risk of theft, such as weapons, computer components, and cellular equipment.

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 Policy Management document regarding security, stewardship, maintenance, and utilization. These assets shall be excluded from depreciation calculations and financial reports. They

shall, however, appear on other management information reports and fixed assets inventory records. Each agency director/fiscal officer shall designate an agency Property Manager to account for fixed assets and ensure that all divisions within the agency comply with the District's accounting policy.

To ensure that personal property fixed assets are properly safeguarded and accounted for, the Office of Financial Operations and Systems (OFOS) shall conduct a physical inventory of personal property fixed assets on a biennial basis. The inventory shall be conducted based upon the assets listed in the Fixed Asset Subsystem (FAS) as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the inventory contractor to the location of the assets. The physical inventory shall be properly managed and supervised by the agency's Property Manager to ensure that the inventory process is effective and efficient. OFOS shall oversee reconciliations and adjustments to the detailed accounting records resulting from the physical inventory.

Acquisition Policy

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

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

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

Valuation Policy

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

Stewardship Policy

Fixed assets comprise the majority of the District's total assets. Extreme care shall be used in safeguarding and

accounting for all fixed assets. Persons assigned fixed assets (e.g., cellular telephones, pagers and laptop computers, etc.) for their direct official use shall be held responsible and liable for the fixed asset assigned to them. All fixed assets shall be returned to the agency when the official leaves the employment of the agency.

Document Retention Policy

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

Depreciation Policy

The FAS automatically calculates and posts depreciation for fixed assets. Depreciation expense shall be calculated using the straight-line accounting method based on the useful life of the fixed assets as determined by the District.

Property Control Policy

Each agency director/CFO shall designate an agency Property Control Officer to account for fixed assets and ensure that all divisions within the agency comply with the District's accounting and inventory policy.

Disposal Policy

All disposals of fixed assets shall be properly authorized by the agency director or designee and, as warranted, the appropriate regulating bodies. The appropriate regulating bodies shall approve some disposals in addition to the agency Director. All proceeds from the sale of District government property should be dedicated for use by the government for the construction and rehabilitation of its facilities, unless Council approves an exception.

RESERVE MANAGEMENT POLICY

Cash Set Aside

The District Cash Set Aside (or Cumulative Cash Reserve) was phased out as a result of the expiration after FY 2006 of the federally mandated requirement to maintain the reserve. The Cash Reserve dollars were to be expended and obligated in accordance with directives of the Chief Financial Officer, the D.C.

Council, the Mayor, and Congress. Funds that were expended from the cash reserve were replaced entirely the following fiscal year. Beginning FY 2009, Cash Reserve has been abolished because of the expiration of the aforementioned requirement. Decisions may be made on a year-to-year basis to reserve amounts for a particular year.

Emergency Cash Reserve Fund Management

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

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

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

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

For purposes of cash flow management, the Chief Financial Officer may borrow from the emergency

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

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

Contingency Cash Reserve Fund Management

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

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

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

This fund may be used only for nonrecurring or unforeseen needs that arise during the fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected liability created by Federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred, or opportunities to

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

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

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

FISCAL MANAGEMENT POLICY

Revenues

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

Quarterly Revenue Adjustments: The Office of the Chief Financial Officer shall make revised quarterly adjustments to the revenue estimated for the year in progress as required by law (D.C. Code 47-317.3(5)B). These adjustments, as certified by the Chief Financial Officer, will be submitted to the Mayor and the Council of the District of Columbia. They shall serve as the basis for determining whether

revenues are in balance with anticipated expenditures. Any request for supplemental appropriations submitted to the Congress of the United States that would increase the total amount of general fund revenue appropriated to the District shall use these certified estimates as a basis for the request.

General Fund Balance

There are two major components of the fund balance of the General Fund, the reserved fund balance and the unreserved balance. The unreserved fund balance is apportioned further into designated and undesignated components. It is the policy of the District government to maintain the reserved fund balance of the General Fund in perpetuity in accordance with those laws and regulations governing the use of the funds. Fund balance appropriated for the current fiscal year's operating budget shall be used only to the extent needed, if any, to balance the current fiscal year's actual revenues to actual expenditures. In a given fiscal year, actual revenues may exceed projected and appropriated revenues. When this occurs, the District shall first apply the excess revenues before it applies any appropriated fund balance. Under no circumstances shall the District apply more fund balance than has been duly appropriated. The portion of the fund balance of the General Fund that is unreserved and designated or earmarked for use by the D.C. Code shall be maintained for its designated purpose, unless modified by subsequent legislation. The District should consider alternate uses in the event of a revenue shortfall or for nonrecurring or unforeseen needs that arise during the fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected liability created by federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred. The District strives to maintain as unreserved and undesignated Fund Balance an amount up to the level that would result in sufficient working cash to reduce the need for short-term borrowing to finance operations of the subsequent year. Unreserved and undesignated funds in excess of that amount may be allocated and appropriated through the normal appropriations process when they become available. If allocated and appropriated, the fund balance should be allocated and appropriated to fund non-recurring items.

Background: The fund balance of the General Fund represents the difference between the District'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, unreserved, undesignated Fund Balance would represent an amount that may be used for District priorities after approval by both the District Council and the Congress.

Expenditure Reporting

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

Accrual Accounting

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

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

helps the District meet the following important objectives of financial reporting:

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

It is the policy of the District government that all program revenues generated by any agency belong to the District as a whole, unless otherwise required by law. As a general rule, all revenues should be allocated through the budget and appropriations process.

Dedicated funds limit the use of the District's general fund revenue by earmarking a portion of the revenue for special purposes.

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

The District could reserve or designate in fund balance unspent program revenues in accordance with the criteria established by generally accepted accounting principles and make available for use in subsequent years if permitted by the authorizing legislation that established the fund. The function of reserved fund balance is simply to isolate the portion of fund balance not available for appropriation, so that unreserved balance can serve as a measure of current available financial resources. Designations represent management's intended use of resources and generally should reflect actual plans approved by the District. District agencies must have budget authority to expend Special Purpose Revenues, as with other revenue sources. Budget authority is backed by certified revenue estimates, planned use of certified amounts designated in the fund balance, or a combination of these two sources.

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

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

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

Grants

The District depends on federal and private grant funds to support a wide range of services and pro-

grams for the citizens of the District. This section sets forth the District's policies related to resource development, fairness in awarding grants, grants administration and reporting, and budget authority for grants.

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

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

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

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

The only exception is where an organization merits a targeted grant, and this targeted grant is made transparent and justified through the budget formulation process.

After the NOFA has been published and the RFA released, the District government agency appoints a neutral and objective review panel. The panel is comprised of a minimum of 3 individuals with knowledge and expertise in the objectives of the grant and RFA, as well as in the standard administrative requirements mandated by the source of funds. The review panel

scores the submitted applications and makes recommendations on which applications should be funded. The head of the District agency administering the grant makes final decisions on awards and amounts. After this review and before the agency issues the award documents, the District agency Chief Financial Officer shall certify that the award funds are in place and available for distribution.

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

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 the grants and refer to the relevant regulations and statutes. Funds that are awarded to private and public agencies by District government agencies, as subgrants, are bound by the appropriate OMB Circular and Cost Principles as well as any policy guidelines issued by the grantor. In the case of grant awards from general funds, grantees must comply with both the appropriate OMB Circular and Cost Principles and any other policy guidance included in the grant agreement. The Chief Financial Officer will meet the District's reporting requirements by publishing the Congressional Quarterly report, sent to Congress and the Council, which provides grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Budget Authority for Grants: District of Columbia agencies will spend grant funds 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 Chief Financial Officer submits documentation to the Council requesting the approval of increases and decreases in budget authority that occur during 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 insure that this administrative process is as efficient as possible. The efficiency of the process can play a critical role in grants management.

Donated Funds Monitoring Policy

Donated funds shall be authorized and monitored as required by the Rules of Conduct Governing Donations to the District Government (pursuant to Mayor's Memorandum 2002-1 dated January 8, 2002) and the related donation agreement with the respective donor. All donated funds shall be used for the specific purpose expressed in the respective donation agreement, deposited into the appropriate account, and shall be available for that sole purpose until expended or unless the donor for some valid reasons request a refund. The Office of Partnerships and Grants Development's director or designee and the respective recipient District agency or entity of the donation shall be responsible for monitoring the expenditure of the donated funds, in accordance with the applicable rules and regulations as well as an MOU between the Office of Partnerships and Grants Development and the Office of the Chief Financial Officer.

Capital

Prior to recommending or approving new projects, the District shall prepare a capital budget expenditure baseline that accounts for the acquisition, maintenance,

and replacement of assets required to maintain current service levels. The annualized cost of this baseline shall then be compared to the available funding streams over a 6-year period. New projects may be approved only insofar as the long-term financing cost of the Capital Improvements Program (CIP) stays within available funding limits

Anti-Deficiency Act

District program and financial managers and other employees are required to comply with the terms of the District Anti-Deficiency Act of 2002 (D.C. Official Code §47-355.01, et seq.). Among other provisions, the Act requires agency heads and agency chief financial 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 chief financial officer, with summarized reports being forwarded to the CFO no more than 30 days after the end of each quarter. Employees are prohibited from, among other violations,

- making or authorizing an expenditure or obligation exceeding an amount available in an appropriation for an agency or fund;
- obligating the District for the payment of money before an appropriation is made or before a certification of the availability of funds is made, unless authorized by law;
- approving a disbursement without appropriate authorization;
- allowing an expenditure or obligation to exceed apportioned amounts;
- deferring recording a transaction incurred in the current fiscal year to a future fiscal year;
- not submitting a required plan or projection in a timely manner;
- knowingly reporting incorrectly on spending to date or on projected total annual spending; or
- failing to adhere to a spending plan through overspending that is greater than 5 percent of the agency's budget, or \$1 million.

The Mayor and the CFO have established a review board, consistent with the Act, to review potential violations referred to the board, determine culpability, and recommend penalties for violations. The CFO shall submit quarterly reports to the Mayor and the Council on actual expenditures and obligations compared to

planned levels. The CFO shall also be required to develop the quarterly apportionment of funds, by source of funds, for each agency based on the spending plans submitted by the agency heads and fiscal officers.

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

ECONOMIC DEVELOPMENT POLICY

Real Property Tax Exemptions

The District of Columbia recognizes that granting real property tax exemptions on a limited basis may be used to promote selected economic development projects. It is the policy of the District government to grant real property tax exemptions in accordance with Federal statutes, the District of Columbia Code, and the social and economic interests of the District of Columbia. The Council of the District of Columbia, in order to promote economic development strategies benefiting the population at large, grants these exemptions with the approval of the Mayor. Where Federal law preempts District law and mandates that real property shall be taxed, or permits taxation of otherwise immune real property, such real property will be taxed to the fullest extent possible. The District has limited these exemptions because all taxable property owners indirectly subsidize tax-exempt property owners. Real property tax exemptions are granted on a case-by-case basis to taxpayers who are in compliance with the real property tax exemption provisions in accordance with D.C. Official Code 47-1002 et seq. Real property tax exemptions may also be granted through specific Federal or District legislative action; however, these instances are rare. Except for real property exempted by a specific federal or District law and real property immune from taxation under Federal law, no real property (regardless of ownership

or Federal tax exemption status) is automatically exempt from real property taxation. In the absence of such legislative action, real property owners must apply for a categorical exemption and demonstrate that the actual ownership and use of the property is within the categorical limitations prescribed by the applicable subsection of the D.C. Official Code 47-1002. Generally, legislation for specific real property tax exemptions shall be referred to the OCFO for analysis and recommendation before consideration by Council. Economic development strategies may include the issuance of tax incremental financing bonds and tax abatements, reductions, or holidays for certain classes of property owners.

Financial Planning

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

Management of Assistance Programs

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

Economic Development Awards of Assistance

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

Coordination with Related Entities

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

Debt Financing Tools

The District is authorized to issue debt to enhance economic development. The Industrial Revenue Bond Program allows private entities to issue bonds through the government and obtain lower (tax-

exempt) interest rates than they otherwise could on funds acquired for private development projects. The debt service on these bonds is payable solely from the revenue of the private entity.

The other major economic development financing tools are:

- The Tax Increment Financing Program, in which incremental tax revenues from a project are pledged to pay debt service on Tax Increment Bonds to finance a portion of the project. Applications for Tax Increment Financing will be approved if they are in the District's economic development interest and produce a projected net economic benefit to the District.
- The Payment In-Lieu-of-Taxes (PILOT) Financing Program, in which the PILOT payments from a project are pledged to pay debt service on PILOT bonds to finance a portion of the project. The PILOT Program can be used only for projects located on parcels that were previously exempt from the payment of real property taxes.

Grant Matches and Maintenance of Effort

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

Grant Matches and Maintenance of Effort

Federal grants are one of the District's primary funding sources. In fiscal year FY 2009, 41 District agencies spent more than \$747 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 broad 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 in order to expand the services of a grant and to increase the impact of the original fund allocation. Dependent on the conditions set forth in the formal grant award document, the match may be direct or in-kind.

Grants that mandate a direct match require the recipient to expend a certain amount. 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 actual expenditures. For example, the grantee might allocate staff and a meeting room in its office space for a project developed with a grant award.

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

Maintenance of Effort

Some federal grants contain maintenance of effort requirements. This mandates the grantee to continue allocating a specified level of its resources, demonstrating a 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 funds) and not Federal grant funds. The grant award documents for a grant specify the conditions for the required maintenance of effort.

Reporting of Grant Match and Maintenance of Effort

To ensure that the District captures necessary grant award information and can monitor and adhere to applicable grant match and/or maintenance of effort requirements, the Office of Budget and Planning (OBP) within the Office of the Chief Financial Officer requires each District agency receiving grant awards to report its compliance with grant match and maintenance of effort requirements by grant. OBP includes this information in the District's annual proposed budget.

The following tables display the grant match and maintenance of effort information for FY 2011, as reported by District agencies to OBP. The agencies are grouped by appropriation title.

A. Governmental Direction and Support

Within this appropriation title, seven agencies have budgeted \$27,804,022 in federal grants. The largest grant award is within the Office of the Attorney General for the District of Columbia. This grant is funded by the United States Department of Health and Human Services to enforce the collection of support obligations owed by absent parents to their children, locate absent parents, establish paternity, and to obtain child, spousal and medical support. The agencies report that the budgeted grants require \$16,726,334 in grant matches, with no maintenance of effort requirements.

Governmental Direction and Support (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
ADO	Office of the Inspector General	DC0310	Medicaid Fraud Control Unit	2,318	583	0
		ADO Total		2,318	583	0
AEO	Office of the City Administrator	Grants with no Match or MOE		133	0	
		AEO Total		133	0	0
CBO	Office of the Attorney General for the District of Columbia	91CSEF	Child Support Enforcement Program	18,982	15,185	0
		INCENT	Child Support Incentive Award	900	857	0
		Grants with no match or MOE		171	0	0
		CBO Total		20,053	16,042	0
DLO	Board of Elections and Ethics	Grants with no Match or MOE		150	0	0
		DLO Total		150	0	0
JRO	Office of Disability Rights	12MSDD	FY 2011 Developmental Disabilities Council	261	65	0
		Grants with no match or MOE		283	0	0
		JRO Total		544	65	0
RSO	Serve DC	LSASEO	Learn and Serve America State Education	98	10	0
		PDATAD	PDAT Administrative to State Commissions	260	26	0
		Grants with no Match or MOE		3,809	0	0
		RSO Total		4,168	36	0
T00	Office of the Chief Technology Officer	BBMP10	ARRA Broadband Planning Activities	438	0	0
		T00 Total		438	0	0
	Governmental Direction and Support		Grand Total	27,804	16,726	0

B. Economic Development and Regulation

Within this appropriation title, seven agencies have budgeted \$136,504,324 in federal grants. The largest grant awards are the Community Development grants funded by the United States Department of Housing and Urban Development and awarded to the Department of Housing and Community Development. These grants fund the development of viable urban communities and the expansion of the supply of affordable housing, particularly rental housing, for District residents with low incomes. The agencies report the budgeted grants require \$6,355,233 in grant matches, with no maintenance of effort requirements.

Economic Development and Regulation (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
BDO	Office of Planning	BDHP10	HISTORIC PRESERVATION GRANT	220	88	0
		BDHP11	HISTORIC PRESERVATION GRANT	229	92	0
		BDO Total		449	180	0
BX0	Commission on Arts and Humanities	AIED11	ARTS EDUCATION	50	50	0
		AIUS11	ARTS IN UNDERSERVED COMMUNITIES	98	98	0
		BASI11	BASIC STATE PLAN	603	603	0
		BX0 Total		751	751	0
CF0	Department of Employment Services	6450SH	OSHA CONSULTATIONS	575	149	0
		Grants with no Match or MOE		45,336	0	0
		CF0 Total		45,911	149	0
DB0	Department of Housing and Community Development	00HOME	HOME PROGRAM RELATED ACTIVITIES	12,343	3,086	0
		RALEAD	LEAD STIM - RECOVERY ACT	1,753	2,100	0
		Grants with no Match or MOE		69,539	0	0
		DB0 Total		83,635	5,186	0
DH0	Public Service Commission	Grants with no Match or MOE		402	0	0
		DH0 Total		402	0	0
EB0	Office of the Deputy Mayor for Planning and Economic Development	Grants with no Match or MOE		5,000	0	0
		EB0 Total		5,000	0	0
EN0	Department of Small and Local Business Development	PTAC10	PROCUREMENT TECHNICAL ASSISTANCE CENTER	142	36	0
		PTAC11	PROCUREMENT TECHNICAL ASSISTANCE CENTER	214	53	0
		EN0 Total		356	89	0
	Economic Development and Regulation		Grand Total	136,504	6,355	0

C. Public Safety and Justice

Within this appropriation title, six agencies have budgeted \$222,214,374 in federal grants. The largest grant awards are Homeland Security Preparedness grants funded by the United States Department of Homeland Security and awarded to the Homeland Security and Emergency Management Agency. These grants fund preparedness activities associated with implementing the State Homeland Security Strategy, any respective Urban Area Security Strategies, and the Investments identified during the application period. These programs provide an integrated mechanism to enhance the coordination of National Priority efforts to prevent, respond to, and recover from terrorist attacks, major disasters and other emergencies. The agencies report the budgeted grants require \$9,515,207 in grant matches, with no maintenance of effort requirements.

Public Safety and Justice (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
BNO	Homeland Security and Emergency Management Agency	CAP11F	Comm. Asst. Prog. State Supp. Svs. Ele.	105	26	0
		DOT11F	Hazard Mitigation Grant	124	31	0
		EMP10F	Emergency Mgmt Performance Grant	517	258	0
		EMP11F	Emergency Mgmt. Performance Grant	779	390	0
		EMPG9F	Emerg. Management Preparedness	1,390	696	0
		NSG10F	UASI Nonprofit Security Grant Program	600	150	0
		NSG11F	UASI Nonprofit Security Grant Program	600	150	0
		NSGP9F	Nonprofit Security Grant	570	143	0
		TSGP7S	Transit Security Grant	4,000	2,000	0
		TSGP8F	Transit Security Grant	450	149	0
		Grants with no Match or MOE		187,778	0	0
		BNO Total		196,913	3,993	0
FAO	Metropolitan Police Department	FAR11F	Fatal Accident Reporting	12	2	0
		MCS10F	Motor Carrier Safety	233	58	0
		MCS11F	Motor Safety Carrier	690	173	0
		BOS10F	Boating Safety (FY10 Carry-Over)	285	776	0
		BOS11F	Boating Safety (FY11 Award)	987	2,863	0
		COPS1F	COPS 1	2,868	750	0
		Grants with no Match or MOE		454	0	0
		FAO Total		5,529	4,622	0
FEO	Office of Victim Services	CVA003	Crime Victims Assistance Program	1,199	300	0
		VOW901	Stop Violence Against Women	153	41	0
		VOW902	Stop Violence Against Women (F.R.A.)	157	39	0
		Grants with no Match or MOE		1,728	0	0
		FEO Total		3,236	380	0
FKO	District of Columbia National Guard	DCY11F	DC Youth Challenge Program	1,008	433	0
		Grants with no Match or MOE		2,921	0	0
		FKO Total		3,929	433	0
FLO	Department of Corrections	Grants with no Match or MOE		265	0	0
		FLO Total		265	0	0
FOO	Office of Justice Grants Administration	JA9001	Juvenile Accountability Incentive Block	189	30	0
		JJD902	Title II Formula Grant	593	57	0
		Grants with no Match or MOE		11,561	0	0
		FOO Total		12,343	87	0
	Public Safety and Justice		Grand Total	222,214	9,515	0

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 \$192,205,834 in federal grants, the majority of which represents education grants funded by the United States Department of Education and administered by the Office of the State Superintendent of Education (OSSE). OSSE allocates most of its grant funds to District of Columbia Public Schools and District of Columbia Public Charter Schools through the intra-District process, with the funds ultimately expended by the two school systems. The largest grant is the Title I Grants to Local Education Agencies (LEAs) to help LEAs and schools improve the teaching of and learning by children who are failing, or are at high risk of failing, to meet District (state) academic standards. The agencies report that these awards require \$4,449,351 in grant matches and \$681,960,106 in maintenance of effort requirements.

Public Education System (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
CEO	District of Columbia Public Library	02LSTA	Library Services and Technology Act	940	489	827
		CEO Total		940	489	827
GAO	District of Columbia Public Schools	000ZAF	Head Start	4,628	1,685	0
		Grants with no Match or MOE		3,610	0	0
		GAO Total		8,238	1,685	0
GDO	State Education Office	11SAE1	State Administrative Expense	451	524	108
		02010A	Title 1	4,889		0
		12010A	Title One	47,360		545,960
		1X010A	Title One	13,419		135,064
		02002A	Adult Education	132	155	0
		12002A	Adult Education - State Administered	1,322	1,550	
		11TEF1	Temporary Emergency Food Program	111	46	0
		Grants with no Match or MOE		115,345	0	
		GDO Total		183,028	2,276	681,133
	Public Education		Grand Total	192,206	4,449	681,960

E. Human Support Services

Within this appropriation title, nine agencies have budgeted \$391,588,192 in federal grants. The largest grant award is funded by the United States Department of Health and Human Services, Administration for Children and Families which is awarded to the Department of Human Services, receiving approximately \$88.3 million, to provide Temporary Assistance for Needy Families (TANF) funds. The Department of Health administers 102 grants, the most federal grants of District agencies. The Human Support Services agencies report that these awards require \$81,907,590 in grant matches and \$701,631,239 in maintenance of effort requirements.

Human Support Services (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
BYO	Office on Aging	3B1320	Support Services	777	117	78
		3C1712	Congregate Meals	2,133	320	213
		3C1713	Home Delivered Meals	1,036	155	104
		3E1719	Family Caregivers Program	849	127	85
		3F1717	Preventive Health	107	16	11
		7A1715	Ombudsman Program	74	11	7
		7B1716	Elder Abuse Prevention	26	4	3
		ADMIN1	Administration Services	705	176	71
		NSIP01	Elderly Nutrition Program	926	139	51
		SHIP01	State Health Insurance Program (SHIP)	103	16	10
		Grants with no Match or MOE		264	0	0
		BYO Total		6,999	1,081	632
HCO	Department of Health	01CCDP	Cancer Chronic Disease Prevention	641	99	0
		11CCDP	Cancer Chronic Disease Prevention	389	99	0
		01HAER	HIV Emergency Relief	10,783	4,704	0
		11HAER	HIV Emergency Relief	16,644	4,704	0
		01HATT	Ryan White Title II Care	10,048	0	4,874
		11HATT	Ryan White Care Act Title II	9,549	0	4,874
		01NCPC	National Cancer Prevention and Control P	852	163	2,437
		11NCPC	National Cancer Prevention and Control P	223	163	2,437
		01PHBI	Traumatic Brain Injury	38	30	0
		11PHBI	Traumatic Brain Injury	40	30	0
		11PSFM	Farmers Market Program	292	125	0
		11PSWC	Spec. Supp. Nut. Program (WIC)	16,816	250	0
		11STLR	State Loan Repayment Prgm/Stimulus	450	620	0
		12APBG	Substance Abuse and Prevention-Admin and Pla	6,526	0	28,000
		02PSMB	Maternal and Child Block Grant #516	1,616	2,650	0
		12PSMB	Maternal and Child Block Grant 516	6,287	2,650	2,644
		11SHFS	ICF/MR and Nursing Home Certification	1,644	2,613	2,664
		11SHPB	Pub. Hlth.Prep. and Resp. Bioterrorism	3,831	162	0
		21SHBP	Pub. Health Prep. Bioterrorism	753	162	0
		Grants with no Match or MOE		61,803	0	0
		HCO Total		149,223	19,224	47,929

Human Support Services (Dollars in Thousands)

(cont)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
HMO	Office of Human Rights	Grants with no Match or MOE		277	0	0
		HMO Total		277	0	0
HTO	Department of Health Care Finance	74MMFP	Money Follows the Persons Rebanding	4,148	0	480,877
		Grants with no Match or MOE		4,067	0	0
		HTO Total		8,215	0	480,877
JA0	Department of Human Services	11IDCR	FY2011 Indirect Cost Recovery	7,204	7,204	0
		11JAFS	FY2011 Food Stamp Administration	9,405	9,405	0
		19AFTF	FY2011 TANF	88,271	0	75,000
		Grants with no Match or MOE		32,657	0	0
		JA0 Total		137,537	16,609	75,000
JMO	Department on Disability Services	11IDCR	Indirect Cost Recovery	5,601	1,400	0
		02RSBS	RS Basic Support	2,186	1,814	0
		02RSIL	RS Independent Living (Part B)	117	22	0
		02RSIO	RS Independent Living Older and Blind	95	18	0
		12RSBS	RS Basic Support	8,984	7,457	0
		12RSIL	RS Independent Living (Part B)	265	50	0
		12RSIO	RS Independent Living Older Blind	135	26	0
		12RSVT	RS In-Service Training Program	24	3	0
		92BSRA	Basic Support Recovery Act	600	498	0
		Grants with no Match or MOE		8,134	0	0
		JMO Total		26,141	11,289	0
JZ0	Department of Youth Rehabilitation Services	Grants with no Match or MOE		258	0	0
		JZ0 Total		258	0	0
RLO	Child and Family Services Agency	11ADOP	Title IV-E Adoption	20,500	10,250	0
		11ADRA	Title IV-E Adoption - Stimulus	650	325	0
		11FOST	Title IV-E Foster Care	35,946	21,568	0
		11FCRA	Title IV-E Foster Care Stimulus	1,200	720	0
		12CWEL	Child Welfare	325	81	0
		12EVTS	Educational Voucher Training Program	207	41	0
		12FAMP	Family Preservation	1,043	261	0
		12INDL	CHAFEE Foster Care Independence	1,092	218	0
		Grants with no Match or MOE		86	0	0
		RLO Total		61,048	33,464	0
RMO	Department of Mental Health	11MHPH	PATH Funds	300	99	0
		11MHSD	State Data Infrastructure Grant	142	142	0
		12MHBG	State MH Block Grant Funds	766	0	97,193
		Grants with no Match or MOE		681	0	0
		RMO Total		1,889	241	97,193
	Human Support Services		Grand Total	391,588	81,908	701,631

F. Public Works

Within this appropriation title, two agencies have budgeted \$56,542,075 in federal grants. The largest grant award is funded by the Department of Health and Human Services, Administration for Children and Families, and awarded to the District Department of the Environment (KG0) to assist eligible households to meet the costs of home energy. The agencies report that these awards require \$3,922,717 in grant matches and \$1,305,000 in maintenance of effort requirements.

Public Works (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
KAO	Department of Transportation	PLANNING	METROPOLITAN PLANNING	250	50	0
		TRANSPORTATION	TRANSP. FOR ELDERLY AND DISABLED	300	60	0
		UTREE1	URBAN AND COMMUNITY FORESTRY	250	250	0
		Grants with no Match or MOE		3,000	0	0
		KAO Total		3,800	360	0
KG0	District Department of the Environment	42EHCP	CORE PROGRAM COOPERATIVE	301	46	0
		11EVCB	CHESAPEAKE BAY IMPLEMENTATION- FY11	817	844	0
		11EVWS	WILD LIFE SURVEY FY 11	229	230	0
		11EVMB	MIGRATORY BIRD SURVEY	43	43	0
		11EVAE	AQUATIC RESOURCE EDUCATION PROGRAM	306	97	0
		11EVAP	AIR POLLUTION CONTROL	1,327	0	1,170
		11EVAR	AQUATIC RESOURCES CENTER MAINTENANCE	9	3	0
		11EVFM	FISHERIES MANAGEMENT COORDINATION	429	123	0
		11EVFS	FISHERIES MANAGEMENT STUDIES	553	183	0
		11EVHW	HAZARDOUS WASTE MANAGEMENT	280	106	0
		11EVIR	STATE INDOOR RADON	133	75	0
		11EVLU	LEAKING UNDERGROUND STORAGE TANK	448	51	0
		11EVPP	PERFORMANCE PARTNERSHIP (PESTICIDE)	288	109	0
		11EVST	UNDERGROUND STORAGE TANK	398	152	0
		11EVWP	WATER POLLUTION CONTROL PROGRAM	1,355	18	0
		11EVNI	NON-PRINT SOURCE IMPLEMENTATION FY 2011	1,046	699	60
		WAP010	WEATHERIZATION ASSISTANCE	519	784	75
		Grants with no Match or MOE		44,259	0	0
		KG0 Total		52,742	3,563	1,305
	Public Works		Grand Total	56,542	3,923	1,305

G. Financing and Other

There are no agencies under this appropriation title with federal grants budgeted for fiscal year 2011.

H. Enterprise and Other Funds

The University of the District of Columbia is the only agency under this appropriation title that has federal grants budgeted for FY 2011. The University has budgeted \$28,631,211 in federal grants. The largest grant is funded by the U.S. Department of Education, Office of Student Financial Assistance Programs, to provide eligible undergraduate, postsecondary students who have demonstrated financial need with grant assistance to help meet educational expenses. The agency reports that these awards require \$882,407 in grant matches, with no maintenance of effort requirements.

Enterprise and Other Funds(Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
GFO	University of the District of Columbia	6F0100	DC Cooperative Ext. Serv.	1,258	437	0
		6F2100	AES General Admn.	695	327	0
		6F4200	Water Resource Research Center	208	118	0
		Grants with no Match or MOE		26,471	0	0
		GFO Total		28,631	882	0
	Enterprise and Other Funds		Grand Total	28,631	882	0

Federal Medicaid Payments

The District government participates in the federal government Medicaid program to provide certain health care services to qualified low-income residents. Under the program, the federal government generally reimburses the District 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. As part of the American Recovery and Reinvestment Act of 2009 (ARRA), Public Law 111-5, the District's Federal Medical Assistance Percentage (FMAP) increased to 79.3 percent to provide fiscal relief and protect and maintain Medicaid and certain other assistance programs. The enhanced FMAP is expected to extend through the first three quarters of FY 2011.

The District's Medicaid program, currently budgeted at approximately \$1.5 billion in federal Medicaid grant funds, is one of the largest program expenditures in the District's annual budget.

Within the District's annual budget, Medicaid expenses are budgeted either in the Federal Medicaid Payment Fund or through intra-District Medicaid transfers with the Department of Health Care Finance.

Direct Federal Medicaid Payments

Four District agencies – the Department of Health Care Finance, the Department of Human Services, the Department on Disability Services, and the Department of Mental Health – receive Direct Federal Medicaid Payments. The budget expenditures appear in Fund Detail 0250, Federal Medicaid Payments, in the agency budgets.

For FY 2011, the four agencies have budgeted \$1,556,007,847 in Federal Medicaid Payments. The agencies report that \$490,759,209 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 2011 Budget	Amount of Grant Match	Amount of MOE
HTO	Department of Health Care Finance	92MCHP	MEDICAID SCHIP	12,242	3,254	0
		11MMMD	MEDICAID ENTITLEMENT	1,412,986	446,206	0
		19ARRA	FY 11 MEDICAID STIMULUS GRANT	113,071	35,707	
		HTO Total		1,538,299	485,167	0
JAO	Department of Human Services	11JAMA	FY2011 MEDICAID	10,686	3,375	0
		JAO Total		10,686	3,375	0
JMO	Department on Disability Services	11JAMA	MEDICAID ENTITLEMENT	2,910	919	0
		JMO Total		2,910	919	0
RMO	Department of Mental Health	11MDCD	FEDERAL MEDICAID ADMIN. CLAIMING	4,113	1,299	0
		RMO Total		4,113	1,299	0
	Direct Federal Medicaid Payments		Grand Total	1,556,008	490,759	0

Intra-District Medicaid Payments (Public Provider Agencies)

Three District agencies – the District of Columbia Public Schools, the Child and Family Services Agency, and the Department of Mental Health – are public provider agencies that receive intra-District Medicaid funds transferred from the Department of Health Care Finance. The budget expenditures appear in Fund Detail 0799 in their agency budgets.

For FY 2011, the three agencies have budgeted \$24,061,359 in intra-District Medicaid Payments. The agencies report that Medicaid requires \$7,598,324 in grant match, with no maintenance of effort requirements.

Note: Due to a change in Federal law, the District of Columbia Public Schools (DCPS) can no longer bill Medicaid for the cost of student transportation in the Special Education program. The Medicaid budget for DCPS is reduced from prior years to reflect this change.

Intra-District Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Name	FY 2011 Budget	Amount of Grant Match	Amount of MOE
GAO	District of Columbia Public Schools	Intra-District	14,200	4,484	0
		GAO Total	14,200	4,484	0
RLO	Child and Family Services Agency	Intra-District	1,533	484	0
		RLO Total	1,533	484	0
RMO	Department of Mental Health	Intra-District	8,329	2,630	0
		RMO Total	8,329	2,630	0
	Intra-District Medicaid Payments	Grand Total	24,061	7,598	0

Note: The amounts budgeted as expenditures are also captured within the Department of Health Care Finance Direct Provider Medicaid and should not be double-counted when considering the District's overall Medicaid budget.

More information on Federal grants budgeted by District agencies can be found within the Agency Chapters and on Schedule 80 within the Operating Appendices.

Basis of Budgeting and Accounting

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

Three of the basic categories of differences between the basis of accounting and the basis of budgeting for state and local governments are:

- (1) **Basis Differences** - basis of accounting 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 of accounting for the budget and the treatment of encumbrances as expenditures for the budget;
- (2) **Perspective Differences** - these differences refer to the structure of the financial information for budgetary purposes, which may include the fund structure and individual fund differences. For example, some governments may budget by program and not by fund type; and
- (3) **Entity Differences** - entity differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may

not be included in the budget of the primary government and may not have a budget of its own.

When any of these differences exist, GAAP require governments to present a reconciliation of budgetary comparison information to GAAP information in the notes to the Financial Statements/Required Supplementary Information, on the face of the budgetary statement, or as an attached schedule to the Budgetary Statement.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenue and expenditures/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as similar business enterprises or nonbusiness organizations.

Internal Control

Management of the District is responsible for establishing and maintaining an internal control structure 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 generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. 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 are 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 maintains an encumbrance recording system as one technique of accomplishing budgetary control. A project-length financial plan is adopted for the Capital projects. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund, Special Revenue Fund or Federal Payments.

Glossary of Budget Terms

Glossary of Budget Terms

Accrual basis of accounting - An accounting method that attempts to recognize revenues when they are earned and expenses when they are incurred, not when cash changes hands. The Governmental Accounting Standards Board (GASB) requires this accounting method for governments for periods beginning after June 15, 2001. Contrast this term to "modified accrual basis of accounting."

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

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

Agency Management Program (AMP) - A program within an agency's strategic business plan structure under Performance-Based Budgeting. AMP is used to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within 15 activities: (1) Personnel, (2) Training and Employee Development, (3) Labor-Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Management, (8) Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, (13) Performance Management, (14) Language Access, and (15) Court-Ordered Supervision.

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

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

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

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

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

Appropriation Group - The eight broad areas that the District categorizes services to the citizens of Washington D.C. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Public Works, Financing and Other, and Enterprise Other Funds.

Arbitrage - The simultaneous buying and selling of the same negotiable financial instruments or commodities in different markets in order to make an immediate profit without risk.

ARRA - American Recovery and Reinvestment Act of 2009: Making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes. Some ARRA funds continue beyond fiscal year 2009.

ASMP - Administrative Services Modernization Program. A District-wide business transformation project focused on improving administrative processes, systems, and policies across the operating agencies, administrative agencies, and financial agencies.

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

Bonds - Officially called debt securities, bonds provide ways for governments to raise large sums of money by borrowing. Bonds usually have a principal amount and a contract interest rate. The

principal can be paid at maturity while the interest is generally paid semi-annually as a percent of the principal. For example, a government could issue \$10,000,000 in bonds with a 5 percent interest rate. If the bonds matured in five years, then the \$10,000,000 would have to be paid to the bondholder. During that period, \$500,000 would have to be paid in interest each year or \$250,000 semi-annually. These bonds would be called term bonds, since they are due at a fixed point in time. Serial bonds come due at different points in time.

Bond Ratings

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

Bond Rating - A bond rating is an independent assessment of the creditworthiness of a bond (note or any security of indebtedness) by a credit rating agency. The three primary rating agencies are Standard & Poor's (S & P), Moody's Investor Services (Moody's), and Fitch IBCA, Inc. (Fitch IBCA). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond. The credit rating symbols (long-term) are generally assigned with the highest and the lowest in investment grade. The Bond Ratings table denotes the bond rating codes of the various rating agencies.

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

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

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

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

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

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

Build America Bonds (BABs) - The American Recovery and Reinvestment Act of 2009 provides much-needed funding for state and local governments to borrow at lower costs. The bonds, which allow a new direct federal payment subsidy, are taxable bonds issued by state and local governments that will give them access to the conventional corporate debt markets. At the election of the state and local governments, the Treasury Department will make a direct payment to the state or local governmental issuer in an amount equal to 35 percent of the interest payment on the Build America Bonds. As a result of this federal subsidy payment, state and local governments will have lower net borrowing costs and be able to reach more sources of borrowing than with more traditional tax-exempt or tax credit bonds.

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

CAFR - State and local governments issue an annual financial report called the Comprehensive Annual Financial Report or CAFR. The CAFR has three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some but not all of what goes into the CAFR is shaped by the Governmental Accounting Standards Board (GASB), which is the current authoritative source for governmental Generally Accepted Accounting Principles (GAAP). The groups that use the CAFR most extensive-

ly and rely on it heavily consist of the agencies that rate state and local governments for purposes of sale of bonds. Institutions that buy and sell these bonds would also be among the users of the CAFR. Moody's, Fitch IBCA, and Standard and Poor's are the primary rating agencies. The people who rate or buy and sell these bonds are among the most capable of reading, analyzing, and interpreting the CAFR.

Certificates of Participation (COP) - In a typical lease-purchase arrangement, the District as lessee purchases property under contract from lessor, usually a private corporation, another public entity, or a special purpose nonprofit corporation. The lessor receives a portion of each lease payment as tax – exempt interest. One common way of financing this is the Certificate of Participation (COP), where the lessor assigns the lease and lease payments to a trustee. The lease underlying the COP will usually state the obligation (GO) bond of the District.

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

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

Collateral - Security left with a creditor to assure the performance of the obligor. When the obligor has performed, the creditor must return the collateral.

Community Development Block Grant (CDBG) - A federal grant that supports housing, economic development, health and human services, and planning and administration.

Component Unit - Legally separate organizations for which elected officials of the District are financially accountable. Accountability exists because some or all of the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. All component units use proprietary fund type accounting.

Consolidated Plan - The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for the following federal grant programs: Community Development Block Grant, HOME Investments Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

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

Control Center - A unit of budgetary and financial control in the District's financial management system. Each District agency is composed of one or more control centers.

Controllable Property - Non-capitalized tangible property that is considered valuable and/or sensitive with a high risk of theft with a value of less than \$5,000 and/or with an expected life of less than three years.

Current Services Budget - An estimate of the funds needed to continue existing levels of service in the next fiscal year.

Debt Ratio - Total debt divided by total assets.

Debt Service - Scheduled payment of the interest and principal to bond holders that is necessary to retire bond indebtedness.

Dedicated Taxes - Tax revenues that are dedicated by law to a particular agency for a particular purpose dedicated tax revenue is part of General Fund revenue.

Encumbrance - An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds - Budget and accounting units created for particular purposes, such as water and sewer or other self-sustaining operations, to separate the revenue and financial control of such operations from the District's General Fund.

Entitlement - A service or grant that, under District or Federal law, must be provided to all applicants.

Equipment and Equipment Rental - The name of the object class used to allocate funds for such needs.

Escrow - A written agreement or instrument setting up for the allocation of funds or securities deposited by the giver or grantor to a third party (the escrow agent), for the eventual benefit of the second party (the grantee). The escrow agent holds the deposit until certain conditions have been met.

Expenditure - A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – the percentage of Medicaid expenditures that is reimbursed by the Federal Government. For this District, this percentage is generally 70 percent for most Medicaid functions, but it was 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 done by District and Federal authorities.

Fixed assets - Long-lived tangible items that provide a benefit for a number of future periods.

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

Fringe Benefits - Part of overall employee compensation, including life and health insurance and retirement and social security contributions.

Full-Time Equivalent (FTE) - An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE equals 2,080 hours and .75 FTE equals 1,560 hours.

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

Fund Accounting - Accounting method of providing information on the District of Columbia receipts and disbursements in separate categories or "funds". Governments use fund accounting to segregate sources of revenue and the purpose for which they are to be used.

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

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standard of guidelines for financial accounting and reporting that the District follows. They govern the form and content of an entity's (public, private, non-profit) basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define accounting practices at a particular time.

GASB - The Governmental Accounting Standards Board (GASB) is a private non-profit body responsible for establishing and improving accounting and financial reporting standards for more than 84,000 governmental units in the United States. Although they do not have the force of law, governments are required to follow GASB standards in order to obtain clean opinions from their auditors and failure to comply with GASB standards can adversely affect a state or local government's attempts to issue bonds.

GFOA - The Government Finance Officers Association of the United States and Canada is the premier association of public-sector finance professionals and is dedicated to providing high-quality support to state and local governments. The GFOA's two established criteria for financial excellence include: (1) the "Distinguished Budget Presentation Award" (Budget Program) conferred on governments whose budgets are deemed exemplary as a policy document, financial guide, operations guide, and communication device; (2) "Certificate of Achievement for Excellence in Financial Reporting" (CAFR Program) for governments whose CAFRs achieve the highest standards in financial reporting.

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

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

General Obligation Bonds - Bonds sold by a municipal government to private investors to provide long-term financing for capital project needs. Repayment of the principal and interest is made from General Fund revenue.

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

Grant - Contributions of assets (usually cash) by one government unit to another government unit or organization. Typically, these contributions are made to Local governments from State and Federal governments for specified purposes.

Gross Budget - A total budget amount that includes resources from all funding sources.

HOME - Home Investment Partnerships Program. A federal grant program that provides housing for low-income persons.

Imprest Fund - A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

Income Tax Secured Bond - Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax.

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

Industrial Revenue Bond - A bond that enables the District to borrow money to finance or refinance undertakings in the areas of housing, health facilities, transit, college and university programs which provide loans for the payment of educational expenses for or on behalf of students, pollution control facilities, and industrial and commercial development.

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

Infrastructure - Long-lived assets such as highways, bridges, buildings and public utilities.

Interest Accrual - The amount of interest owed on borrowings but not to be paid until a later date.

Intra-District - An accounting mechanism to track payments for services provided by one District agency to another District agency, similar to an Internal Service Fund.

Key Result Measures - A set of result performance measures that are contained within each program. They are comprised of one result measure from each of the activities within that program.

Local Education Agency (LEA) - An education agency at the local level which exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district," "school system," and "local basic administrative unit."

Local revenue - Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

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. Also, the reason for the existence of an agency.

Modified accrual basis of accounting - A basis of accounting that recognizes revenues in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

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

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

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

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

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

Object Class - A budgetary classification that breaks down the object categories of personal services and nonpersonal services into more specific types of expenditure, such as Fringe Benefits (Object Class 14) or Supplies (Object Class 20).

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

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

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

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

Personal Services (PS) - A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes Regular Pay, Other Pay, Additional Gross Pay, and Fringe Benefits.

Performance-Based Budgeting (PBB) - Refers to a budget system in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing and activity and the results achieved for customers. This is accomplished by structuring the accounting and budgeting systems according to the structure of the agency's Strategic Business Plan.

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.

Private Revenue - Funding from private grants that is retained by the agency to fund the intended purpose of the grant.

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

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

Proprietary Fund - Fund category that often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees represented as enterprise funds in the CAFR.

Qualified Zone Academy Bond - A federal program that provides tax credits on bonds issued to finance projects for schools construction in eligible low income schools. Through a tax credit to the lending institution, the federal government covers all of the interest on these bonds, resulting in saving up to 50 percent of the cost these renovation and improvement projects.

Real (Constant) Dollars - The value of current-year dollars adjusted to account for inflation.

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

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

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

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

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

Request for Proposal (RFP) - The official document requesting from prospective contractors a detailed description of the manner in which they plan to achieve the goals specified by the RFP were they awarded a contract to do so. The plan usually includes the proposer's estimate of total cost and required schedule.

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

Responsibility Center - A component of a control center.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from the earnings of a specified stream of revenue.

Revenue Category - General types of revenue, such as taxes.

Revenues - The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Class - Specific revenues, such as real property taxes.

Review panel - A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving fund - A fund account containing money that is renewed as it is used, either by additional appropriations or by income from the programs it finances; thus, the fund retains a balance at all times.

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

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

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

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

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

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

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

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

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

System of Accounting and Reporting (SOAR) - The financial management system used by the District.

Tax abatement - A decrease or rebate of a tax or burden improperly made. At times a tax abatement may reflect only an acknowledgment of a changed situation.

Tax Increment Financing - Tax increment financing is a method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur "but for" such assistance.

Tobacco securitization - Securitization is a financing method whereby a party sells bonds to investors backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

Trust and Agency Funds - Funds used to account for assets held by the District in a trustee capacity or as an agent for indi-

viduals, private organizations, other governments, and/or other funds.

Transfers - Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities - Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) - Funding formula used by the District that determines the annual appropriation of Local funds for the operation of the D.C. Public School system (and Charter Schools) based on the number of students, the grade level, and the special programs in which they are enrolled. The UPSFF is used to fund the entire school system with the exception of state level costs which are locally funded through a separate mechanism.

WAE - The abbreviation for "when actually employed", referring to part-time staff paid on an hourly basis.

Weighted Student Formula (WSF) - Funding formula used by the D.C. Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase - A salary increase awarded to an employee based on longevity of service and acceptable performance.

Appendix E, F, G and H

***Summary Tables:
FY 2011 Proposed Budget
and Financial Plan***

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)								
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund	Change From FY 2010 Approved General Fund
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,929	19,833	19,434	0	0	19,434	(399)
AC0	OFFICE OF THE D.C. AUDITOR	3,506	4,119	4,084	0	0	4,084	(35)
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	1,043	1,001	968	0	0	968	(33)
AA0	OFFICE OF THE MAYOR	5,215	5,349	4,544	0	0	4,544	(805)
RP0	OFFICE OF COMMUNITY AFFAIRS	2,708	3,022	2,232	0	0	2,232	(789)
RS0	SERVE DC	369	434	302	0	0	302	(132)
BA0	OFFICE OF THE SECRETARY	3,587	3,291	2,157	0	699	2,856	(435)
AE0	OFFICE OF THE CITY ADMINISTRATOR	5,691	5,442	5,105	0	0	5,105	(337)
RK0	D.C. OFFICE OF RISK MANAGEMENT	1,662	1,039	783	0	0	783	(256)
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	8,857	5,686	8,189	0	277	8,466	2,780
JR0	OFFICE OF DISABILITY RIGHTS	1,140	1,135	1,069	0	0	1,069	(67)
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	198	1,000	2,500	0	0	2,500	1,500
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	4,444	4,323	20,878	0	271	21,149	16,826
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	850	642	0	0	0	0	(642)
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	5,381	3,897	9,299	0	1,294	10,593	6,696
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	55,975	43,052	32,784	0	3,315	36,099	(6,953)
AM0	DEPARTMENT OF REAL ESTATE SERVICES	31,122	35,208	11,227	0	15,086	26,313	(8,895)
AF0	CONTRACT APPEALS BOARD	933	1,100	790	0	0	790	(310)
DL0	BOARD OF ELECTIONS & ETHICS	5,076	5,193	4,133	0	0	4,133	(1,060)
CJ0	OFFICE OF CAMPAIGN FINANCE	1,648	1,690	1,353	0	90	1,443	(247)
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	999	1,004	879	0	0	879	(125)
CH0	OFFICE OF EMPLOYEE APPEALS	1,780	1,798	1,307	0	0	1,307	(491)
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	396	396	396	0	0	396	0
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0	0	123,456	0	565	124,021	124,021
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	64,812	65,138	52,103	0	8,639	60,742	(4,396)
AJ0	ACCESS TO JUSTICE	0	0	3,279	0	0	3,279	3,279
AD0	OFFICE OF THE INSPECTOR GENERAL	15,324	15,457	13,925	0	0	13,925	(1,532)
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	134,295	143,349	87,847	0	34,040	121,887	(21,461)
Total, Governmental Direction and Support		376,942	373,596	415,024	0	64,276	479,299	105,703

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

AppropriationTitle (Thousands of Dollars)								
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund	Change From FY 2010 Approved General Fund
Economic Development and Regulation								
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	71,086 *	33,410	2,295	6,793	7,878	16,966	(16,443)
BD0	OFFICE OF PLANNING	8,635	7,678	6,122	0	18	6,140	(1,538)
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	3,343	2,385	4,599	0	0	4,599	2,214
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	1,990	636	555	0	46	602	(34)
BJ0	OFFICE OF ZONING	2,935	3,136	2,660	0	0	2,660	(476)
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	19,327	20,623	12,064	0	8,414	20,478	(145)
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	96,940	97,986	36,630	0	36,494	73,124	(24,863)
DA0	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	705	698	1,310	0	0	1,310	612
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	33,237	35,133	8,203	0	17,531	25,734	(9,399)
CQ0	OFFICE OF THE TENANT ADVOCATE	1,937	3,567	654	0	1,570	2,224	(1,343)
BX0	COMMISSION ON ARTS & HUMANITIES	13,258	5,834	4,940	0	170	5,111	(723)
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	4,794	5,886	400	0	5,139	5,539	(347)
DH0	PUBLIC SERVICE COMMISSION	9,201	9,958	0	0	9,569	9,569	(389)
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	4,708	5,136	0	0	5,229	5,229	93
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	15,204	16,327	0	0	16,674	16,674	347
CT0	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	7,147	8,477	0	0	7,631	7,631	(846)
HY0	HOUSING AUTHORITY SUBSIDY	30,983	25,103	25,823	0	0	25,823	720
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	28,244	13,039	0	14,384	0	14,384	1,345
SY0	D.C. SPORTS AND ENTERTAINMENT COMMISSION SUBSIDY	2,500	0	0	0	0	0	0
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	0	23,000	0	0	23,000	23,000	0
Total, Economic Development and Regulation		356,173	318,011	106,256	21,177	139,364	266,797	(51,214)
\$1k of DMPED \$71M FY09 General Fund expenditure total, representing Payment in Lieu of Taxes for debt service on AWC projects (PILOT), is shown under the Enterprise and Other Funds section of this report.								
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	465,216	478,604	412,847	0	35,871	448,718	(29,887)
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	186,633	189,455	195,530	0	1,520	197,050	7,595
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	106,000	132,975	127,200	0	0	127,200	(5,775)
FL0	DEPARTMENT OF CORRECTIONS	150,696	138,710	110,089	0	25,545	135,634	(3,077)
FK0	D.C. NATIONAL GUARD	3,047	3,365	2,553	0	0	2,553	(812)
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	3,642	3,277	1,994	0	0	1,994	(1,283)

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)							
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	272	0	0	0	0	0
DV0	JUDICIAL NOMINATION COMMISSION	134	0	0	0	0	0
FH0	OFFICE OF POLICE COMPLAINTS	2,434	2,618	2,116	0	0	2,116
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	582	816	798	0	0	798
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	9,380	8,638	7,400	0	268	7,668
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,847	7,013	7,093	0	8	7,102
FI0	CORRECTIONS INFORMATION COUNCIL	0	25	130	0	0	130
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	358	298	199	0	0	199
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	1,375	1,249	1,624	0	0	1,624
UC0	OFFICE OF UNIFIED COMMUNICATIONS	38,556	40,912	27,097	0	23,798	50,895
FE0	OFFICE OF VICTIM SERVICES	7,140	11,090	2,643	0	7,134	9,777
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	905	395	72	0	0	72
FW0	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0	750	0	0	250	250
Total, Public Safety and Justice		984,217	1,020,191	899,384	0	94,393	993,777
Public Education System							
GA0	D.C. PUBLIC SCHOOLS	579,411	514,886	563,538	0	4,506	568,044
GX0	TEACHERS' RETIREMENT FUND	(3)	3,000	3,000	0	0	3,000
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	111,941	122,718	115,813	0	10,326	126,139
GC0	D.C. PUBLIC CHARTER SCHOOLS	385,896	373,969	434,661	0	0	434,661
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	62,070	62,070	62,920	0	0	62,920
CE0	D.C. PUBLIC LIBRARY	45,216	40,743	36,407	0	993	37,400
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,660	3,637	1,468	0	2,169	3,637
GW0	DEPUTY MAYOR FOR EDUCATION	4,479	778	1,273	0	0	1,273
GM0	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	39,133	32,199	26,743	0	1,450	28,193
GN0	NON-PUBLIC TUITION	165,911	149,100	179,891	0	0	179,891
GO0	SPECIAL EDUCATION TRANSPORTATION	87,779	77,431	89,171	0	0	89,171
Total, Public Education System		1,483,493	1,380,531	1,514,886	0	19,444	1,534,330

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)							
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund
Human Support Services							
JA0	DEPARTMENT OF HUMAN SERVICES	168,014	147,113	144,096	0	1,950	146,046
RL0	CHILD AND FAMILY SERVICES AGENCY	253,177	194,911	198,189	0	750	198,939
RM0	DEPARTMENT OF MENTAL HEALTH	212,418	195,815	168,451	0	4,628	173,079
HC0	DEPARTMENT OF HEALTH	109,299 *	92,461	74,472	0	15,652	90,124
HA0	DEPT OF PARKS AND RECREATION	51,154	41,639	38,081	0	1,399	39,480
BY0	OFFICE ON AGING	16,585	16,218	15,944	0	0	15,944
BH0	UNEMPLOYMENT COMPENSATION FUND	13,929	11,136	18,512	0	0	18,512
BG0	DISABILITY COMPENSATION FUND	27,822	25,163	28,169	0	0	28,169
HM0	OFFICE OF HUMAN RIGHTS	2,626	2,617	2,279	0	0	2,279
BZ0	OFFICE ON LATINO AFFAIRS	4,477	3,821	2,889	0	0	2,889
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	19,100	10,602	7,200	0	0	7,200
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	902	965	815	0	0	815
VA0	OFFICE OF VETERANS' AFFAIRS	322	463	392	0	0	392
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	93,732	85,016	90,681	0	0	90,681
JM0	DEPARTMENT ON DISABILITY SERVICES	100,237	68,207	56,808	0	6,200	63,008
HT0	DEPARTMENT OF HEALTH CARE FINANCE	464,159	514,278	504,437	53,050	2,024	559,510
Total, Human Support Services		1,537,955	1,410,424	1,351,416	53,050	32,602	1,437,068
*\$9.7M of DOH \$119M FY09 General Fund expenditure total, representing Community Health Care Financing Fund expenditures, is shown under the Enterprise and Other Funds section of this report.							
Public Works							
KT0	DEPARTMENT OF PUBLIC WORKS	133,220	125,121	100,360	0	5,487	105,847
KA0	DEPARTMENT OF TRANSPORTATION	104,857	102,932	2,951	15,000	80,490	98,441
KV0	DEPARTMENT OF MOTOR VEHICLES	37,634	40,286	24,379	0	12,294	36,673
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	45,413	57,548	13,636	0	35,164	48,800
TC0	D.C. TAXICAB COMMISSION	1,771	1,869	1,097	0	537	1,634
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	113	123	123	0	0	123
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	230,499	243,668	246,268	0	12,000	258,268
KD0	SCHOOL TRANSIT SUBSIDY	7,003	7,668	6,058	0	0	6,058
Total, Public Works		560,511	579,215	394,872	15,000	145,971	555,843

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

Appropriation Title	(Thousands of Dollars)							
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund	Change From FY 2010 Approved General Fund
Financing and Other								
DS0	REPAYMENT OF LOANS AND INTEREST	438,383	472,061	401,905	4,800	4,204	410,909	(61,153)
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	4,538	9,000	9,000	0	0	9,000	0
CP0	CERTIFICATES OF PARTICIPATION	32,270	32,285	33,045	0	0	33,045	760
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,382	15,000	15,000	0	0	15,000	0
SM0	SCHOOLS MODERNIZATION FUND	8,613	8,612	8,613	0	0	8,613	1
DT0	REPAYMENT OF REVENUE BONDS	2,144	4,861	0	7,574	0	7,574	2,713
ZH0	SETTLEMENTS AND JUDGMENTS	17,325	21,477	21,477	0	0	21,477	0
ZZ0	JOHN A. WILSON BUILDING FUND	4,008	3,625	3,598	0	0	3,598	(27)
DO0	NON-DEPARTMENTAL	0	3,603	0	0	973	973	(2,630)
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	38,378	46,157	49,804	0	0	49,804	3,647
PA0	PAY-AS-YOU-GO CAPITAL FUND	20,002	2,984	0	0	7,900	7,900	4,916
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	81,100	90,700	98,700	0	0	98,700	8,000
BO0	BASEBALL TRANSFER - DEDICATED TAXES	50,044	32,081	0	29,582	0	29,582	(2,499)
HZ0	COMMUNITY HEALTHCARE FINANCING FUND	93,073	0	0	0	0	0	0
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	0	93,054	0	101,696	0	101,696	8,642
KZ0	HIGHWAY TRUST FUND TRANSFER - DEDICATED TAXES	0	29,762	0	37,678	0	37,678	7,916
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	0	45,992	0	61,304	0	61,304	15,312
GS0	SECTION 103 JUDGEMENTS-GOV DIR AND SUPPORT	4,513	0	0	0	0	0	0
Total, Financing and Other		798,774	911,255	641,142	242,634	13,077	896,853	(14,402)
Total General Operating Funds		6,098,064	5,993,224	5,322,979	331,861	509,128	6,163,968	170,744
Enterprise and Other Funds								
LA0	WATER AND SEWER AUTHORITY	568	393,653	0	0	408,093	408,093	14,440
LB0	WASHINGTON AQUEDUCT	0	54,356	0	0	58,399	58,399	4,043
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	245,094	250,000	0	0	260,250	260,250	10,250
SC0	D.C. SPORTS AND ENTERTAINMENT COMMISSION	2,743	0	0	0	0	0	0
DY0	D.C. RETIREMENT BOARD	18,212	30,622	0	0	30,338	30,338	(284)
HF0	HOUSING FINANCE AGENCY	0	8,894	0	0	9,339	9,339	445
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0	91,974	0	0	98,079	98,079	6,105

**Government of the District of Columbia
FY 2011 Proposed Budget
General Fund**

AppropriationTitle (Thousands of Dollars)								
Agy Cde	Agency Name	FY 2009 Actuals - General Fund	FY 2010 Approved - General Fund	FY 2011 Proposed Local Funds	FY 2011 Proposed Dedicated Taxes	FY 2011 Proposed Other Funds	Total - FY 2011 Proposed General Fund	Change From FY 2010 Approved General Fund
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	96,796	109,489	62,920	0	55,999	118,919	9,429
UW0	D.C. PUBLIC LIBRARY TRUST FUND	2	17	0	0	17	17	0
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	370,537	251,000	0	0	400,000	400,000	149,000
UZ0	HOUSING PRODUCTION TRUST FUND	45,832	51,329	0	26,793	0	26,793	(24,536)
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	28,609	32,106	0	0	49,029	49,029	16,923
BK0	BALLPARK REVENUE FUND	63,178	67,572	0	44,031	9,000	53,031	(14,541)
TY0	REPAYMENT OF PILOT FINANCING	10,550	13,886	0	0	12,275	12,275	(1,611)
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	44,579	0	0	0	0	0	0
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	1	0	0	0	0	0	0
HC0	DEPARTMENT OF HEALTH	9,746	0	0	0	0	0	0
Total, Enterprise and Other Funds		936,446	1,354,898	62,920	70,824	1,390,818	1,524,562	169,663
Grand Total, DISTRICT GOVERNMENT		7,034,510	7,348,122	5,385,899	402,685	1,899,946	7,688,529	340,407

**** 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 2011 Proposed Budget
Gross Funds

				<i>FY 2011 Proposed Budget by Type of Funding</i>								
Appropriation Title (Thousands of Dollars)		FY 2009 Actuals - Gross Funds	FY 2010 Approved Budget - Gross Funds									
Agy Cde	Agency Name			Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
Governmental Direction and Support												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,929	19,833	19,434	0	0	19,434	0	0	19,434	0	19,434
AC0	OFFICE OF THE D.C. AUDITOR	3,506	4,444	4,084	0	0	4,084	0	0	4,084	575	4,659
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	1,043	1,001	968	0	0	968	0	0	968	0	968
AA0	OFFICE OF THE MAYOR	5,280	5,349	4,544	0	0	4,544	0	0	4,544	0	4,544
RP0	OFFICE OF COMMUNITY AFFAIRS	2,708	3,022	2,232	0	0	2,232	0	0	2,232	0	2,232
RS0	SERVE DC	4,168	4,205	302	0	0	302	4,168	0	4,470	466	4,936
BA0	OFFICE OF THE SECRETARY	3,587	3,299	2,157	0	699	2,856	0	0	2,856	0	2,856
AE0	OFFICE OF THE CITY ADMINISTRATOR	5,760	5,442	5,105	0	0	5,105	133	0	5,239	0	5,239
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,547	1,867	783	0	0	783	0	0	783	827	1,610
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	16,716	12,917	8,189	0	277	8,466	0	0	8,466	2,325	10,791
JR0	OFFICE OF DISABILITY RIGHTS	1,171	1,135	1,069	0	0	1,069	544	0	1,613	0	1,613
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	198	1,000	2,500	0	0	2,500	0	0	2,500	0	2,500
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	256,642	235,859	20,878	0	271	21,149	0	0	21,149	14,821	35,970
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	1,435	642	0	0	0	0	0	0	0	0	0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	25,786	12,569	9,299	0	1,294	10,593	0	0	10,593	0	10,593
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	90,263	59,095	32,784	0	3,315	36,099	438	0	36,537	30,256	66,792
AM0	DEPARTMENT OF REAL ESTATE SERVICES	89,655	81,515	11,227	0	15,086	26,313	0	0	26,313	4,339	30,652
AF0	CONTRACT APPEALS BOARD	933	1,100	790	0	0	790	0	0	790	0	790
DL0	BOARD OF ELECTIONS & ETHICS	6,493	5,382	4,133	0	0	4,133	150	0	4,283	0	4,283
CJ0	OFFICE OF CAMPAIGN FINANCE	1,648	1,690	1,353	0	90	1,443	0	0	1,443	0	1,443
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	999	1,004	879	0	0	879	0	0	879	0	879
CH0	OFFICE OF EMPLOYEE APPEALS	1,780	1,798	1,307	0	0	1,307	0	0	1,307	0	1,307
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	396	396	396	0	0	396	0	0	396	0	396
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0	0	123,456	0	565	124,021	0	0	124,021	139,840	263,861
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	96,395	103,038	52,103	0	8,639	60,742	20,053	139	80,934	16,446	97,380
AJ0	ACCESS TO JUSTICE	0	0	3,279	0	0	3,279	0	0	3,279	0	3,279
AD0	OFFICE OF THE INSPECTOR GENERAL	17,107	17,541	13,925	0	0	13,925	2,318	0	16,243	0	16,243
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	141,817	150,282	87,847	0	34,040	121,887	0	0	121,887	7,784	129,671
Total, Governmental Direction and Support		797,962	735,426	415,024	0	64,276	479,299	27,804	139	507,242	217,680	724,922

Government of the District of Columbia
FY 2011 Proposed Budget
Gross Funds

				<i>FY 2011 Proposed Budget by Type of Funding</i>								
Appropriation Title Agy Cde	(Thousands of Dollars) Agency Name	FY 2009 Actuals - Gross Funds	FY 2010 Approved Budget - Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
<i>Economic Development and Regulation</i>												
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	73,331 *	42,060	2,295	6,793	7,878	16,966	6,000	0	22,966	648	23,614
BD0	OFFICE OF PLANNING	9,224	8,191	6,122	0	18	6,140	1,449	0	7,589	63	7,653
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	5,828	2,685	4,599	0	0	4,599	356	0	4,955	50	5,006
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	2,058	636	555	0	46	602	0	0	602	0	602
BJ0	OFFICE OF ZONING	2,967	3,197	2,660	0	0	2,660	0	0	2,660	24	2,684
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	60,981	91,591	12,064	0	8,414	20,478	83,635	0	104,113	28,030	132,143
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	124,853	141,439	36,630	0	36,494	73,124	45,911	80	119,115	1,293	120,408
DA0	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	705	698	1,310	0	0	1,310	0	0	1,310	0	1,310
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	33,856	35,133	8,203	0	17,531	25,734	0	0	25,734	0	25,734
CQ0	OFFICE OF THE TENANT ADVOCATE	1,937	3,567	654	0	1,570	2,224	0	0	2,224	0	2,224
BX0	COMMISSION ON ARTS & HUMANITIES	14,060	6,578	4,940	0	170	5,111	751	0	5,862	15	5,877
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	4,897	5,886	400	0	5,139	5,539	0	0	5,539	0	5,539
DH0	PUBLIC SERVICE COMMISSION	9,326	10,111	0	0	9,569	9,569	402	0	9,971	0	9,971
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	4,708	5,136	0	0	5,229	5,229	0	0	5,229	0	5,229
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	15,264	16,327	0	0	16,674	16,674	0	0	16,674	0	16,674
CT0	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	7,142	8,477	0	0	7,631	7,631	0	0	7,631	0	7,631
HY0	HOUSING AUTHORITY SUBSIDY	30,983	25,103	25,823	0	0	25,823	0	0	25,823	0	25,823
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	28,244	13,039	0	14,384	0	14,384	0	0	14,384	0	14,384
SY0	D.C. SPORTS AND ENTERTAINMENT COMMISSION SUBSIDY	2,500	0	0	0	0	0	0	0	0	0	0
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	0	23,000	0	0	23,000	23,000	0	0	23,000	0	23,000
Total, Economic Development and Regulation		432,865	442,854	106,256	21,177	139,364	266,797	138,504	80	405,382	30,123	435,505
* \$1k of DMPED \$73.3M FY09 Gross Funds expenditure total, representing Payment in Lieu of Taxes for debt service on AWC projects (PILOT), is shown under the Enterprise and Other Funds section of this report.												
<i>Public Safety and Justice</i>												
FA0	METROPOLITAN POLICE DEPARTMENT	522,093	510,651	412,847	0	35,871	448,718	5,529	20	454,266	23,827	478,093
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	191,979	189,455	195,530	0	1,520	197,050	0	0	197,050	0	197,050
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	106,000	132,975	127,200	0	0	127,200	0	0	127,200	0	127,200
FL0	DEPARTMENT OF CORRECTIONS	151,179	139,460	110,089	0	25,545	135,634	265	0	135,898	339	136,237

Government of the District of Columbia
FY 2011 Proposed Budget
Gross Funds

				FY 2011 Proposed Budget by Type of Funding								
Appropriation Title (Thousands of Dollars)		FY 2009 Actuals - Gross Funds	FY 2010 Approved Budget - Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
Agy Cde	Agency Name											
FK0	D.C. NATIONAL GUARD	5,482	7,856	2,553	0	0	2,553	5,929	0	8,482	0	8,482
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	68,553	239,043	1,994	0	0	1,994	196,913	0	198,906	0	198,906
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	272	295	0	0	0	0	295	0	295	0	295
DV0	JUDICIAL NOMINATION COMMISSION	134	205	0	0	0	0	205	0	205	0	205
FH0	OFFICE OF POLICE COMPLAINTS	2,434	2,618	2,116	0	0	2,116	0	0	2,116	0	2,116
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	582	816	798	0	0	798	0	0	798	0	798
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	9,432	8,638	7,400	0	268	7,668	0	0	7,668	0	7,668
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,930	8,113	7,093	0	8	7,102	0	0	7,102	1,119	8,221
FI0	CORRECTIONS INFORMATION COUNCIL	0	25	130	0	0	130	0	0	130	0	130
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2,091	2,298	199	0	0	199	1,800	0	1,999	0	1,999
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	5,375	1,249	1,624	0	0	1,624	0	0	1,624	0	1,624
UC0	OFFICE OF UNIFIED COMMUNICATIONS	44,245	41,158	27,097	0	23,798	50,895	0	0	50,895	246	51,141
FT0	HOMELAND SECURITY GRANTS	11,721	0	0	0	0	0	0	0	0	0	0
FE0	OFFICE OF VICTIM SERVICES	9,095	14,700	2,643	0	7,134	9,777	3,236	0	13,014	892	13,906
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	3,439	10,892	72	0	0	72	12,343	0	12,415	0	12,415
FW0	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0	750	0	0	250	250	0	0	250	0	250
Total, Public Safety and Justice		1,142,035	1,311,198	899,384	0	94,393	993,777	226,514	20	1,220,312	26,422	1,246,734
Public Education System												
GA0	D.C. PUBLIC SCHOOLS	738,066 *	779,574	563,538	0	4,506	568,044	51,238	3,992	623,274	134,269	757,543
GX0	TEACHERS' RETIREMENT FUND	(3)	3,000	3,000	0	0	3,000	0	0	3,000	0	3,000
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	363,832	463,644	115,813	0	10,326	126,139	238,128	0	364,267	37,858	402,125
GC0	D.C. PUBLIC CHARTER SCHOOLS	385,896	405,958	434,661	0	0	434,661	0	0	434,661	5,000	439,661
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	62,070	62,070	62,920	0	0	62,920	0	0	62,920	0	62,920
CE0	D.C. PUBLIC LIBRARY	46,733	41,851	36,407	0	993	37,400	940	0	38,340	0	38,340
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,660	3,637	1,468	0	2,169	3,637	0	0	3,637	0	3,637
GW0	DEPUTY MAYOR FOR EDUCATION	4,926	778	1,273	0	0	1,273	0	0	1,273	0	1,273
GM0	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	41,765	32,199	26,743	0	1,450	28,193	0	0	28,193	0	28,193
GN0	NON-PUBLIC TUITION	165,911	149,100	179,891	0	0	179,891	0	0	179,891	0	179,891
GO0	SPECIAL EDUCATION TRANSPORTATION	88,098	77,431	89,171	0	0	89,171	0	0	89,171	0	89,171
Total, Public Education System		1,898,955	2,019,243	1,514,886	0	19,444	1,534,330	290,305	3,992	1,828,627	177,127	2,005,754

*\$65k of DCPS \$738.1M FY09 Gross Funds expenditure total, representing expenditures outside the General Fund. Is shown under the Enterprise and Other Funds section of this report.

*\$65k of DCPS \$738.1M FY09 Gross Funds expenditure total, representing expenditures outside the General Fund, is shown under the Enterprise and Other Funds section of this report.

Government of the District of Columbia
FY 2011 Proposed Budget
Gross Funds

			<i>FY 2011 Proposed Budget by Type of Funding</i>									
Appropriation Title (Thousands of Dollars)		FY 2009 Actuals - Gross Funds	FY 2010 Approved Budget - Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
Agy Cde	Agency Name											
Human Support Services												
JA0	DEPARTMENT OF HUMAN SERVICES	329,849	332,325	144,096	0	1,950	146,046	158,224	0	304,270	16,136	320,406
RL0	CHILD AND FAMILY SERVICES AGENCY	289,710	269,962	198,189	0	750	198,939	61,048	17	260,005	16,258	276,263
RM0	DEPARTMENT OF MENTAL HEALTH	231,705	206,576	168,451	0	4,628	173,079	6,002	117	179,198	8,329	187,527
HC0	DEPARTMENT OF HEALTH	238,488 *	249,846	74,472	0	15,652	90,124	154,223	319	244,666	35,052	279,718
HA0	DEPT OF PARKS AND RECREATION	59,402	48,095	38,081	0	1,399	39,480	0	0	39,480	2,693	42,173
BY0	OFFICE ON AGING	26,938	23,004	15,944	0	0	15,944	6,999	0	22,944	991	23,934
BH0	UNEMPLOYMENT COMPENSATION FUND	13,929	11,136	18,512	0	0	18,512	0	0	18,512	0	18,512
BG0	DISABILITY COMPENSATION FUND	27,822	25,163	28,169	0	0	28,169	0	0	28,169	0	28,169
HM0	OFFICE OF HUMAN RIGHTS	2,943	2,935	2,279	0	0	2,279	277	0	2,556	0	2,556
BZ0	OFFICE ON LATINO AFFAIRS	5,757	4,021	2,889	0	0	2,889	0	0	2,889	200	3,089
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	19,100	10,602	7,200	0	0	7,200	0	0	7,200	0	7,200
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	925	965	815	0	0	815	0	0	815	0	815
VA0	OFFICE OF VETERANS' AFFAIRS	322	463	392	0	0	392	0	0	392	0	392
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	94,343	89,356	90,681	0	0	90,681	258	0	90,938	278	91,217
JM0	DEPARTMENT ON DISABILITY SERVICES	125,143	95,130	56,808	0	6,200	63,008	29,051	0	92,059	0	92,059
HT0	DEPARTMENT OF HEALTH CARE FINANCE	1,784,752	2,075,214	504,437	53,050	2,024	559,510	1,546,513	0	2,106,024	10,600	2,116,624
Total, Human Support Services		3,251,130	3,444,792	1,351,416	53,050	32,602	1,437,068	1,962,596	453	3,400,117	90,537	3,490,654
<i>*\$9.7M of DOH \$248.2M FY09 Gross Funds expenditure total, representing Community Health Care Financing Fund expenditures, is shown under the Enterprise and Other Funds section of this report.</i>												
Public Works												
KT0	DEPARTMENT OF PUBLIC WORKS	158,926	160,797	100,360	0	5,487	105,847	0	0	105,847	21,076	126,923
KA0	DEPARTMENT OF TRANSPORTATION	116,431	107,680	2,951	15,000	80,490	98,441	3,800	0	102,241	379	102,620
KV0	DEPARTMENT OF MOTOR VEHICLES	41,435	42,953	24,379	0	12,294	36,673	0	0	36,673	2,697	39,370
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	72,933	111,804	13,636	0	35,164	48,800	52,742	293	101,834	1,307	103,141
TC0	D.C. TAXICAB COMMISSION	2,085	2,153	1,097	0	537	1,634	0	0	1,634	284	1,918
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	113	123	123	0	0	123	0	0	123	0	123
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	230,499	243,718	246,268	0	12,000	258,268	0	0	258,268	50	258,318
KD0	SCHOOL TRANSIT SUBSIDY	7,003	7,668	6,058	0	0	6,058	0	0	6,058	0	6,058
Total, Public Works		629,426	676,896	394,872	15,000	145,971	555,843	56,542	293	612,678	25,793	638,471

Government of the District of Columbia
FY 2011 Proposed Budget
Gross Funds

				FY 2011 Proposed Budget by Type of Funding								
Appropriation Title (Thousands of Dollars)		FY 2009 Actuals -	FY 2010 Approved Budget -							SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
Agy Cde	Agency Name	Gross Funds	Gross Funds	Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds			
Financing and Other												
DS0	REPAYMENT OF LOANS AND INTEREST	438,383	472,061	401,905	4,800	4,204	410,909	0	0	410,909	0	410,909
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	4,538	9,000	9,000	0	0	9,000	0	0	9,000	0	9,000
CP0	CERTIFICATES OF PARTICIPATION	32,270	32,285	33,045	0	0	33,045	0	0	33,045	0	33,045
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,382	15,000	15,000	0	0	15,000	0	0	15,000	0	15,000
SM0	SCHOOLS MODERNIZATION FUND	8,613	8,612	8,613	0	0	8,613	0	0	8,613	0	8,613
DT0	REPAYMENT OF REVENUE BONDS	2,144	4,861	0	7,574	0	7,574	0	0	7,574	0	7,574
ZH0	SETTLEMENTS AND JUDGMENTS	17,325	21,477	21,477	0	0	21,477	0	0	21,477	0	21,477
ZZ0	JOHN A. WILSON BUILDING FUND	4,008	3,625	3,598	0	0	3,598	0	0	3,598	0	3,598
DO0	NON-DEPARTMENTAL	0	3,603	0	0	973	973	0	0	973	0	973
EP0	EMERGENCY PLANNING AND SECURITY FUND	10,714	15,000	0	0	0	0	15,000	0	15,000	0	15,000
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	38,378	46,157	49,804	0	0	49,804	0	0	49,804	0	49,804
PA0	PAY-AS-YOU-GO CAPITAL FUND	20,002	2,984	0	0	7,900	7,900	0	0	7,900	0	7,900
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	81,100	90,700	98,700	0	0	98,700	0	0	98,700	0	98,700
BO0	BASEBALL TRANSFER - DEDICATED TAXES	50,044	32,081	0	29,582	0	29,582	0	0	29,582	0	29,582
HZ0	COMMUNITY HEALTHCARE FINANCING FUND	93,073	0	0	0	0	0	0	0	0	0	0
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	0	93,054	0	101,696	0	101,696	0	0	101,696	0	101,696
KZ0	HIGHWAY TRUST FUND TRANSFER - DEDICATED TAXES	0	29,762	0	37,678	0	37,678	0	0	37,678	0	37,678
TZ0	TIF AND PILOT TRANSFER - DEDICATED TAXES	0	45,992	0	61,304	0	61,304	0	0	61,304	0	61,304
GS0	SECTION 103 JUDGEMENTS-GOV DIR AND SUPPORT	4,513	0	0	0	0	0	0	0	0	0	0
SB0	INAUGURAL EXPENSES	44,077	0	0	0	0	0	0	0	0	0	0
Total, Financing and Other		853,565	926,255	641,142	242,634	13,077	896,853	15,000	0	911,853	0	911,853
Total General Operating Funds		9,005,936	9,556,664	5,322,979	331,861	509,128	6,163,968	2,717,266	4,977	8,886,210	567,683	9,453,893
Enterprise and Other Funds												
LA0	WATER AND SEWER AUTHORITY	568	393,653	0	0	408,093	408,093	0	0	408,093	0	408,093
LB0	WASHINGTON AQUEDUCT	0	54,356	0	0	58,399	58,399	0	0	58,399	0	58,399
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	245,094	250,000	0	0	260,250	260,250	0	0	260,250	0	260,250
SC0	D.C. SPORTS AND ENTERTAINMENT COMMISSION	2,743	0	0	0	0	0	0	0	0	0	0
DY0	D.C. RETIREMENT BOARD	18,212	30,622	0	0	30,338	30,338	0	0	30,338	0	30,338
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0	91,974	0	0	98,079	98,079	0	0	98,079	0	98,079
HF0	HOUSING FINANCE AGENCY	0	8,894	0	0	9,339	9,339	0	0	9,339	0	9,339
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	124,949	140,288	62,920	0	55,999	118,919	28,631	1,900	149,450	0	149,450

Government of the District of Columbia
FY 2011 Proposed Budget
Gross Funds

				FY 2011 Proposed Budget by Type of Funding								
Appropriation Title (Thousands of Dollars)		FY 2009 Actuals - Gross Funds	FY 2010 Approved Budget - Gross Funds							SUBTOTAL, Gross Funds less Intra- District Funds	Intra- District Funds	TOTAL FY 2011 Proposed Budget - Gross Funds
Agy Cde	Agency Name			Local Funds	Dedicated Taxes	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds			
UW0	D.C. PUBLIC LIBRARY TRUST FUNDS	2	17	0	0	17	17	0	0	17	0	17
UI0	UNEMPLOYMENT COMPENSATION TRUST FUND	370,537	251,000	0	0	400,000	400,000	0	0	400,000	0	400,000
UZ0	HOUSING PRODUCTION TRUST FUND	45,832	51,329	0	26,793	0	26,793	0	0	26,793	0	26,793
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	28,609	32,106	0	0	49,029	49,029	0	0	49,029	0	49,029
BK0	BALLPARK REVENUE FUND	63,178	67,572	0	44,031	9,000	53,031	0	0	53,031	0	53,031
TY0	REPAYMENT OF PILOT FINANCING	10,550	13,886	0	0	12,275	12,275	0	0	12,275	0	12,275
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	44,579	0	0	0	0	0	0	0	0	0	0
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	1	0	0	0	0	0	0	0	0	0	0
HC0	DEPARTMENT OF HEALTH	9,746	0	0	0	0	0	0	0	0	0	0
GA0	D.C. PUBLIC SCHOOLS	65	0	0	0	0	0	0	0	0	0	0
Total, Enterprise and Other Funds		964,665	1,385,698	62,920	70,824	1,390,818	1,524,562	28,631	1,900	1,555,093	0	1,555,093
Grand Total, DISTRICT GOVERNMENT		9,970,602	10,942,361	5,385,899	402,685	1,899,946	7,688,529	2,745,897	6,877	10,441,303	567,683	11,008,986

** 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 2011 Proposed Full-Time Equivalent Employment Authority

General Fund

Appropriation Title Agy Cde Agency Name	FY 2009 Actuals - General Fund FTEs	FY 2010 Approved - General Fund FTEs	FY 2011 Proposed Local Funds FTEs	FY 2011 Proposed Dedicated Taxes FTEs	FY 2011 Proposed Other Funds FTEs	Total - FY 2011 Proposed General Fund FTEs	Change From FY 2010 Approved General Fund FTEs
Governmental Direction and Support							
AB0 COUNCIL OF THE DISTRICT OF COLUMBIA	180.4	198.0	198.0	0.0	0.0	198.0	0.0
AC0 OFFICE OF THE D.C. AUDITOR	23.2	34.0	35.0	0.0	0.0	35.0	1.0
DX0 ADVISORY NEIGHBORHOOD COMMISSIONS	2.0	2.5	2.5	0.0	0.0	2.5	0.0
AA0 OFFICE OF THE MAYOR	46.5	52.0	48.0	0.0	0.0	48.0	-4.0
RP0 OFFICE OF COMMUNITY AFFAIRS	31.2	27.0	25.0	0.0	0.0	25.0	-2.0
RS0 SERVE DC	11.1	2.1	2.0	0.0	0.0	2.0	0.0
BA0 OFFICE OF THE SECRETARY	22.0	26.0	17.0	0.0	4.0	21.0	-5.0
AE0 OFFICE OF THE CITY ADMINISTRATOR	43.4	46.0	45.5	0.0	0.0	45.5	-0.5
RK0 OFFICE OF RISK MANAGEMENT	21.1	10.5	7.6	0.0	0.0	7.6	-2.9
BE0 D.C. DEPARTMENT OF HUMAN RESOURCES	78.2	63.9	92.5	0.0	2.8	95.2	31.3
JR0 OFFICE OF DISABILITY RIGHTS	8.0	9.0	9.0	0.0	0.0	9.0	0.0
RJ0 MEDICAL LIABILITY CAPTIVE INS AGENCY	0.1	0.0	0.0	0.0	0.0	0.0	0.0
AS0 OFFICE OF FINANCE AND RESOURCE MANAGEMENT	39.2	47.3	41.3	0.0	0.0	41.3	-6.0
BU0 OFFICE OF PARTNERSHIPS AND GRANT SERVICES	7.7	5.0	0.0	0.0	0.0	0.0	-5.0
PO0 OFFICE OF CONTRACTING AND PROCUREMENT	36.1	26.0	93.0	0.0	11.0	104.0	78.0
TO0 OFFICE OF THE CHIEF TECHNOLOGY OFFICER	241.9	246.0	191.9	0.0	0.0	191.9	-54.1
AM0 DEPARTMENT OF REAL ESTATE SERVICES	55.6	65.0	48.5	0.0	26.0	74.5	9.5
AF0 CONTRACT APPEALS BOARD	5.7	6.0	6.0	0.0	0.0	6.0	0.0
DL0 BOARD OF ELECTION & ETHICS	38.0	47.0	44.0	0.0	0.0	44.0	-3.0
CJ0 OFFICE OF CAMPAIGN FINANCE	16.9	18.0	18.0	0.0	0.0	18.0	0.0
CG0 PUBLIC EMPLOYEE RELATIONS BOARD	4.8	6.0	6.0	0.0	0.0	6.0	0.0
CH0 OFFICE OF EMPLOYEE APPEALS	11.7	12.0	12.0	0.0	0.0	12.0	0.0
ZX0 MUNICIPAL FACILITIES: NON-CAPITAL	0.0	0.0	235.0	0.0	0.0	235.0	235.0
CB0 OFFICE OF THE ATTORNEY GENERAL	473.3	495.8	420.3	0.0	43.5	463.7	-32.0
AD0 OFFICE OF THE INSPECTOR GENERAL	92.7	108.3	100.8	0.0	0.0	100.8	-7.5
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	844.5	886.3	721.5	0.0	140.0	861.5	-24.8
Total, Governmental Direction and Support	2,335.5	2,439.6	2,420.3	0.0	227.2	2,647.5	208.0

Government of the District of Columbia
FY 2011 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Cde	Agency Name	FY 2009 Actuals - General Fund FTEs	FY 2010 Approved - General Fund FTEs	FY 2011 Proposed Local Funds FTEs	FY 2011 Proposed Dedicated Taxes FTEs	FY 2011 Proposed Other Funds FTEs	Total - FY 2011 Proposed General Fund FTEs	Change From FY 2010 Approved General Fund FTEs
Economic Development and Regulation								
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	58.8	61.5	12.0	4.0	43.0	59.0	-2.5
BD0	OFFICE OF PLANNING	68.0	61.0	52.5	0.0	0.0	52.5	-8.5
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	28.7	23.5	20.5	0.0	0.0	20.5	-3.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	3.5	4.0	4.0	0.0	0.0	4.0	0.0
BJ0	OFFICE OF ZONING	16.9	19.0	19.0	0.0	0.0	19.0	0.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	61.0	42.0	28.3	0.0	21.9	50.2	8.2
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	258.4	302.7	64.6	0.0	186.4	251.1	-51.7
DA0	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	3.7	4.0	5.0	0.0	0.0	5.0	1.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	298.7	302.0	84.0	0.0	183.0	267.0	-35.0
CQ0	OFFICE OF THE TENANT ADVOCATE	13.3	15.5	7.5	0.0	7.0	14.5	-1.0
BX0	COMMISSION ON ARTS AND HUMANITIES	7.1	5.0	5.0	0.0	0.0	5.0	0.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	33.6	45.0	0.0	0.0	45.0	45.0	0.0
DH0	PUBLIC SERVICE COMMISSION	57.5	66.1	0.0	0.0	67.1	67.1	1.0
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	31.5	33.4	0.0	0.0	33.4	33.4	0.0
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	98.5	111.0	0.0	0.0	113.8	113.8	2.8
CT0	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	34.4	32.5	0.0	0.0	32.5	32.5	0.0
Total, Economic Development and Regulation		1,073.7	1,128.3	302.4	4.0	733.2	1,039.6	-88.7
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	4,459.3	4,818.5	4,781.7	0.0	24.0	4,805.7	-12.8
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,050.0	2,247.0	2,207.0	0.0	0.0	2,207.0	-40.0
FL0	DEPARTMENT OF CORRECTIONS	803.1	921.0	900.4	0.0	19.6	920.0	-1.0
FK0	D.C. NATIONAL GUARD	28.5	27.4	27.4	0.0	0.0	27.4	0.0
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	24.8	21.5	18.0	0.0	0.0	18.0	-3.5

Government of the District of Columbia
FY 2011 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title Agy Cde Agency Name	FY 2009 Actuals - General Fund FTEs	FY 2010 Approved - General Fund FTEs	FY 2011 Proposed Local Funds FTEs	FY 2011 Proposed Dedicated Taxes FTEs	FY 2011 Proposed Other Funds FTEs	Total - FY 2011 Proposed General Fund FTEs	Change From FY 2010 Approved General Fund FTEs
<i>DQ0</i> COMMISSION ON JUDICIAL DISABILITIES & TENURE	1.9	0.0	0.0	0.0	0.0	0.0	0.0
<i>DV0</i> JUDICIAL NOMINATION COMMISSION	0.9	0.0	0.0	0.0	0.0	0.0	0.0
<i>FH0</i> OFFICE OF POLICE COMPLAINTS	19.7	23.3	23.3	0.0	0.0	23.3	0.0
<i>FZ0</i> D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	4.1	7.0	8.0	0.0	0.0	8.0	1.0
<i>FX0</i> OFFICE OF THE CHIEF MEDICAL EXAMINER	66.5	79.0	70.0	0.0	2.0	72.0	-7.0
<i>FS0</i> OFFICE OF ADMINISTRATIVE HEARINGS	52.3	56.1	56.9	0.0	0.3	57.1	1.0
<i>FI0</i> CORRECTIONS INFORMATION COUNCIL	0.0	0.0	1.0	0.0	0.0	1.0	1.0
<i>FJ0</i> CRIMINAL JUSTICE COORDINATING COUNCIL	1.9	2.0	1.5	0.0	0.0	1.5	-0.5
<i>FV0</i> FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	18.0	15.0	17.0	0.0	0.0	17.0	2.0
<i>UC0</i> OFFICE OF UNIFIED COMMUNICATIONS	336.1	363.0	343.0	0.0	0.0	343.0	-20.0
<i>FE0</i> OFFICE OF VICTIM SERVICES	5.6	4.5	1.0	0.0	2.5	3.5	-1.0
<i>FO0</i> OFFICE OF JUSTICE GRANTS ADMINISTRATION	0.0	0.5	0.7	0.0	0.0	0.7	0.2
Total, Public Safety and Justice	7,872.6	8,585.8	8,456.9	0.0	48.4	8,505.2	-80.5
Public Education System							
<i>GA0</i> D.C. PUBLIC SCHOOLS	5,541.9	5,091.0	6,620.7	0.0	13.0	6,633.7	1,542.7
<i>GD0</i> OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	226.3	226.2	218.0	0.0	1.0	219.0	-7.2
<i>CE0</i> D.C. PUBLIC LIBRARY	415.5	464.4	438.6	0.0	1.0	439.6	-24.8
<i>GB0</i> DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	23.0	0.0	0.0	23.0	23.0	0.0
<i>GW0</i> DEPUTY MAYOR FOR EDUCATION	19.9	7.0	8.0	0.0	0.0	8.0	1.0
<i>GM0</i> OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	336.7	269.0	250.8	0.0	1.0	251.8	-17.3
<i>GN0</i> NON-PUBLIC TUITION	0.0	0.0	11.0	0.0	0.0	11.0	11.0
<i>GO0</i> SPECIAL EDUCATION TRANSPORTATION	1,427.2	1,570.1	1,666.6	0.0	0.0	1,666.6	96.5
Total, Public Education System	7,967.4	7,650.7	9,213.7	0.0	39.0	9,252.7	1,602.0
Human Support Services							
<i>JA0</i> DEPARTMENT OF HUMAN SERVICES	272.4	261.6	228.8	0.0	0.0	228.8	-32.9
<i>RL0</i> CHILD AND FAMILY SERVICES AGENCY	552.9	611.0	601.0	0.0	0.0	601.0	-10.0

Government of the District of Columbia
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General Fund

Appropriation Title Agy Cde Agency Name	FY 2009 Actuals - General Fund FTEs	FY 2010 Approved - General Fund FTEs	FY 2011 Proposed Local Funds FTEs	FY 2011 Proposed Dedicated Taxes FTEs	FY 2011 Proposed Other Funds FTEs	Total - FY 2011 Proposed General Fund FTEs	Change From FY 2010 Approved General Fund FTEs
<i>RM0</i> DEPARTMENT OF MENTAL HEALTH	1,316.9	1,278.0	1,148.9	0.0	37.0	1,185.9	-92.1
<i>HC0</i> DEPARTMENT OF HEALTH	291.5	278.5	136.5	0.0	134.8	271.4	-7.1
<i>HA0</i> DEPT OF PARKS AND RECREATION	556.6	571.8	566.3	0.0	7.0	573.3	1.5
<i>BY0</i> OFFICE ON AGING	15.5	17.5	19.5	0.0	0.0	19.5	2.0
<i>HMO</i> OFFICE OF HUMAN RIGHTS	24.6	26.0	24.0	0.0	0.0	24.0	-2.0
<i>BZ0</i> OFFICE ON LATINO AFFAIRS	10.5	10.0	10.0	0.0	0.0	10.0	0.0
<i>AP0</i> OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.3	7.0	6.0	0.0	0.0	6.0	-1.0
<i>VA0</i> OFFICE OF VETERANS AFFAIRS	2.9	4.0	4.0	0.0	0.0	4.0	0.0
<i>JZ0</i> DEPARTMENT OF YOUTH REHABILITATION SERVICES	511.3	602.5	579.5	0.0	0.0	579.5	-23.0
<i>JM0</i> DEPARTMENT ON DISABILITY SERVICES	214.6	206.2	201.0	0.0	0.0	201.0	-5.2
<i>HT0</i> DEPT. OF HEALTHCARE FINANCE	58.3	72.6	69.8	5.0	3.0	77.8	5.2
Total, Human Support Services	3,834.3	3,946.6	3,595.2	5.0	181.8	3,782.1	-164.5
Public Works							
<i>KT0</i> DEPARTMENT OF PUBLIC WORKS	1,335.4	1,328.8	1,237.9	0.0	25.0	1,262.9	-65.9
<i>KA0</i> DEPARTMENT OF TRANSPORTATION	267.0	316.2	0.0	0.0	317.0	317.0	0.8
<i>KV0</i> DEPARTMENT OF MOTOR VEHICLES	230.5	252.0	191.0	0.0	47.0	238.0	-14.0
<i>KG0</i> DISTRICT DEPARTMENT OF THE ENVIRONMENT	99.9	186.4	72.3	0.0	96.0	168.3	-18.2
<i>TC0</i> D.C. TAXI CAB COMMISSION	17.5	23.0	17.0	0.0	4.0	21.0	-2.0
Total, Public Works	1,950.3	2,106.3	1,518.1	0.0	489.0	2,007.1	-99.2
Financing and Other							
Total, Financing and Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total General Operating Funds	25,033.8	25,857.3	25,506.7	9.0	1,718.6	27,234.3	1,377.0
Enterprise and Other Funds							
<i>DC0</i> D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	65.2	77.0	0.0	0.0	77.0	77.0	0.0
<i>SC0</i> SPORTS AND ENTERTAINMENT COMMISSION	36.6	0.0	0.0	0.0	0.0	0.0	0.0

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DY0	D.C. RETIREMENT BOARD	36.9	47.6	0.0	0.0	47.6	47.6	0.0
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	660.0	863.0	662.0	0.0	344.2	1,006.2	143.2
UZ0	HOUSING PRODUCTION TRUST FUND	6.2	18.0	0.0	0.0	0.0	0.0	-18.0
<i>Total, Enterprise and Other Funds</i>		804.9	1,005.6	662.0	0.0	468.8	1,130.8	125.2
Grand Total, DISTRICT GOVERNMENT		25,838.7	26,862.9	26,168.7	9.0	2,187.3	28,365.1	1,502.2

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Gross Funds

				FY 2011 Employment Authority by Type of Funding								
AppropriationTitle		FY 2009 Actuals - Gross Funds FTEs	FY 2010 Approved Budget - Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra- District Funds FTEs	Intra- District Funds FTEs	TOTAL FY 2011 Proposed Budget - Gross Funds FTEs
Agy Cde	Agency Name											
Governmental Direction and Support												
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	180.4	198.0	198.0	0.0	0.0	198.0	0.0	0.0	198.0	0.0	198.0
AC0	OFFICE OF THE D.C. AUDITOR	23.2	34.0	35.0	0.0	0.0	35.0	0.0	0.0	35.0	0.0	35.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.0	2.5	2.5	0.0	0.0	2.5	0.0	0.0	2.5	0.0	2.5
AA0	OFFICE OF THE MAYOR	47.3	52.0	48.0	0.0	0.0	48.0	0.0	0.0	48.0	0.0	48.0
RP0	OFFICE OF COMMUNITY AFFAIRS	31.2	27.0	25.0	0.0	0.0	25.0	0.0	0.0	25.0	0.0	25.0
RS0	SERVE DC	11.1	12.1	2.0	0.0	0.0	2.0	3.6	0.0	5.6	6.4	12.0
BA0	OFFICE OF THE SECRETARY	22.0	26.0	17.0	0.0	4.0	21.0	0.0	0.0	21.0	0.0	21.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	43.4	46.0	45.5	0.0	0.0	45.5	1.5	0.0	47.0	0.0	47.0
RK0	OFFICE OF RISK MANAGEMENT	24.4	20.8	7.6	0.0	0.0	7.6	0.0	0.0	7.6	9.4	17.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	127.7	128.3	92.5	0.0	2.8	95.2	0.0	0.0	95.2	15.1	110.3
JR0	OFFICE OF DISABILITY RIGHTS	8.0	9.0	9.0	0.0	0.0	9.0	3.0	0.0	12.0	0.0	12.0
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	44.0	53.0	41.3	0.0	0.0	41.3	0.0	0.0	41.3	7.8	49.0
BU0	OFFICE OF PARTNERSHIPS AND GRANT SERVICES	7.7	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	105.6	118.0	93.0	0.0	11.0	104.0	0.0	0.0	104.0	0.0	104.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	302.8	310.0	191.9	0.0	0.0	191.9	0.0	0.0	191.9	138.3	330.2
AM0	DEPARTMENT OF REAL ESTATE SERVICES	240.6	289.0	48.5	0.0	26.0	74.5	0.0	0.0	74.5	0.0	74.5
AF0	CONTRACT APPEALS BOARD	5.7	6.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
DL0	BOARD OF ELECTION & ETHICS	43.3	47.0	44.0	0.0	0.0	44.0	0.0	0.0	44.0	0.0	44.0
CJ0	OFFICE OF CAMPAIGN FINANCE	16.9	18.0	18.0	0.0	0.0	18.0	0.0	0.0	18.0	0.0	18.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	4.8	6.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
CH0	OFFICE OF EMPLOYEE APPEALS	11.7	12.0	12.0	0.0	0.0	12.0	0.0	0.0	12.0	0.0	12.0
ZX0	MUNICIPAL FACILITIES: NON-CAPITAL	0.0	0.0	235.0	0.0	0.0	235.0	0.0	0.0	235.0	0.0	235.0
CB0	OFFICE OF THE ATTORNEY GENERAL	694.9	767.7	420.3	0.0	43.5	463.7	135.3	3.0	602.0	140.1	742.1
AD0	OFFICE OF THE INSPECTOR GENERAL	107.5	124.0	100.8	0.0	0.0	100.8	17.3	0.0	118.0	0.0	118.0

Government of the District of Columbia
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Gross Funds

				FY 2011 Employment Authority by Type of Funding								
AppropriationTitle		FY 2009 Actuals - Gross Funds FTEs	FY 2010 Approved Budget - Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra- District Funds FTEs	Intra- District Funds FTEs	TOTAL FY 2011 Proposed Budget - Gross Funds FTEs
Agy Cde	Agency Name											
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	879.0	928.8	721.5	0.0	140.0	861.5	0.0	0.0	861.5	43.5	905.0
Total, Governmental Direction and Support		2,985.4	3,240.1	2,420.3	0.0	227.2	2,647.5	160.7	3.0	2,811.2	360.5	3,171.7
Economic Development and Regulation												
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	59.0	64.5	12.0	4.0	43.0	59.0	0.0	0.0	59.0	3.0	62.0
BD0	OFFICE OF PLANNING	74.5	66.0	52.5	0.0	0.0	52.5	5.0	0.0	57.5	1.0	58.5
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	28.9	23.5	20.5	0.0	0.0	20.5	4.0	0.0	24.5	0.5	25.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	3.5	4.0	4.0	0.0	0.0	4.0	0.0	0.0	4.0	0.0	4.0
BJ0	OFFICE OF ZONING	16.9	19.0	19.0	0.0	0.0	19.0	0.0	0.0	19.0	0.0	19.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	134.4	132.0	28.3	0.0	21.9	50.2	60.5	0.0	110.7	29.4	140.1
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	473.8	592.2	64.6	0.0	186.4	251.1	361.6	0.0	612.7	1.3	613.9
DA0	BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS	3.7	4.0	5.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	5.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	298.7	302.0	84.0	0.0	183.0	267.0	0.0	0.0	267.0	0.0	267.0
CQ0	OFFICE OF THE TENANT ADVOCATE	13.3	15.5	7.5	0.0	7.0	14.5	0.0	0.0	14.5	0.0	14.5
BX0	COMMISSION ON ARTS AND HUMANITIES	13.0	14.0	5.0	0.0	0.0	5.0	9.0	0.0	14.0	0.0	14.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	33.6	45.0	0.0	0.0	45.0	45.0	0.0	0.0	45.0	0.0	45.0
DH0	PUBLIC SERVICE COMMISSION	58.4	67.6	0.0	0.0	67.1	67.1	5.5	0.0	72.6	0.0	72.6
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	31.5	33.4	0.0	0.0	33.4	33.4	0.0	0.0	33.4	0.0	33.4
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	98.5	111.0	0.0	0.0	113.8	113.8	0.0	0.0	113.8	0.0	113.8
CT0	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	34.4	32.5	0.0	0.0	32.5	32.5	0.0	0.0	32.5	0.0	32.5
Total, Economic Development and Regulation		1,376.3	1,526.3	302.4	4.0	733.2	1,039.6	445.6	0.0	1,485.2	35.2	1,520.4
Public Safety and Justice												
FA0	METROPOLITAN POLICE DEPARTMENT	4,462.1	4,874.5	4,781.7	0.0	24.0	4,805.7	59.5	0.0	4,865.2	1.8	4,867.0
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,050.0	2,247.0	2,207.0	0.0	0.0	2,207.0	0.0	0.0	2,207.0	0.0	2,207.0

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Gross Funds

				FY 2011 Employment Authority by Type of Funding								
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Agy Cde	Agency Name											
FL0	DEPARTMENT OF CORRECTIONS	805.8	921.0	900.4	0.0	19.6	920.0	3.3	0.0	923.3	1.8	925.0
FK0	D.C. NATIONAL GUARD	53.1	67.4	27.4	0.0	0.0	27.4	39.6	0.0	67.0	0.0	67.0
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	45.7	53.5	18.0	0.0	0.0	18.0	35.0	0.0	53.0	0.0	53.0
DQ0	COMMISSION ON JUDICIAL DISABILITIES AND TENURE	1.9	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
DV0	JUDICIAL NOMINATION COMMISSION	0.9	1.5	0.0	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
FH0	OFFICE OF POLICE COMPLAINTS	19.7	23.3	23.3	0.0	0.0	23.3	0.0	0.0	23.3	0.0	23.3
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	4.1	7.0	8.0	0.0	0.0	8.0	0.0	0.0	8.0	0.0	8.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	66.5	79.0	70.0	0.0	2.0	72.0	0.0	0.0	72.0	0.0	72.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	59.9	64.1	56.9	0.0	0.3	57.1	0.0	0.0	57.1	8.0	65.1
FI0	CORRECTIONS INFORMATION COUNCIL	0.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	1.0	0.0	1.0
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	9.8	12.0	1.5	0.0	0.0	1.5	12.5	0.0	14.0	0.0	14.0
FV0	FORENSIC LABORATORY TECHNICIAN TRAINING PROGRAM	18.0	15.0	17.0	0.0	0.0	17.0	0.0	0.0	17.0	0.0	17.0
UC0	OFFICE OF UNIFIED COMMUNICATIONS	337.1	365.0	343.0	0.0	0.0	343.0	0.0	0.0	343.0	2.0	345.0
FE0	OFFICE OF VICTIM SERVICES	5.6	6.0	1.0	0.0	2.5	3.5	2.5	0.0	6.0	0.0	6.0
FO0	OFFICE OF JUSTICE GRANTS ADMINISTRATION	3.5	5.0	0.7	0.0	0.0	0.7	5.3	0.0	6.0	0.0	6.0
Total, Public Safety and Justice		7,943.4	8,743.3	8,456.9	0.0	48.4	8,505.2	161.6	0.0	8,666.8	13.6	8,680.4
Public Education System												
GA0	D.C. PUBLIC SCHOOLS	6,071.6	6,909.4	6,620.7	0.0	13.0	6,633.7	186.0	31.3	6,850.9	956.2	7,807.1
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	309.3	339.3	218.0	0.0	1.0	219.0	100.9	0.0	319.9	0.0	319.9
CE0	D.C. PUBLIC LIBRARY	422.5	472.2	438.6	0.0	1.0	439.6	7.0	0.0	446.6	0.0	446.6
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	23.0	0.0	0.0	23.0	23.0	0.0	0.0	23.0	0.0	23.0
GW0	DEPUTY MAYOR FOR EDUCATION	19.9	7.0	8.0	0.0	0.0	8.0	0.0	0.0	8.0	0.0	8.0
GM0	OFFICE OF PUBLIC EDUCATION FACILITIES MODERNIZATION	336.7	269.0	250.8	0.0	1.0	251.8	0.0	0.0	251.8	0.0	251.8
GN0	NON-PUBLIC TUITION	0.0	0.0	11.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	11.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,427.2	1,570.1	1,666.6	0.0	0.0	1,666.6	0.0	0.0	1,666.6	0.0	1,666.6
Total, Public Education System		8,587.2	9,590.0	9,213.7	0.0	39.0	9,252.7	293.9	31.3	9,577.8	956.2	10,534.0

Government of the District of Columbia
FY 2011 Proposed Full-Time Equivalent Employment Authority
Gross Funds

				FY 2011 Employment Authority by Type of Funding								
AppropriationTitle		FY 2009 Actuals - Gross Funds FTEs	FY 2010 Approved Budget - Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra- District Funds FTEs	Intra- District Funds FTEs	TOTAL FY 2011 Proposed Budget - Gross Funds FTEs
Agy Cde	Agency Name											
Human Support Services												
JA0	DEPARTMENT OF HUMAN SERVICES	763.6	884.8	228.8	0.0	0.0	228.8	605.8	0.0	834.5	24.0	858.5
RL0	CHILD AND FAMILY SERVICES AGENCY	799.4	892.0	601.0	0.0	0.0	601.0	227.0	0.0	828.0	12.0	840.0
RM0	DEPARTMENT OF MENTAL HEALTH	1,384.8	1,324.4	1,148.9	0.0	37.0	1,185.9	8.0	0.0	1,193.9	81.2	1,275.1
HC0	DEPARTMENT OF HEALTH	747.6	836.0	136.5	0.0	134.8	271.4	507.5	0.0	778.8	4.8	783.6
HA0	DEPT OF PARKS AND RECREATION	684.9	574.8	566.3	0.0	7.0	573.3	0.0	0.0	573.3	4.0	577.3
BY0	D.C. OFFICE ON AGING	30.9	27.5	19.5	0.0	0.0	19.5	8.0	0.0	27.5	12.0	39.5
HM0	OFFICE OF HUMAN RIGHTS	26.4	28.0	24.0	0.0	0.0	24.0	2.0	0.0	26.0	0.0	26.0
BZ0	OFFICE ON LATINO AFFAIRS	10.5	10.0	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	10.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.3	7.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	6.0
VA0	OFFICE OF VETERANS' AFFAIRS	2.9	4.0	4.0	0.0	0.0	4.0	0.0	0.0	4.0	0.0	4.0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	511.3	602.5	579.5	0.0	0.0	579.5	0.5	0.0	580.0	0.0	580.0
JM0	DEPARTMENT ON DISABILITY SERVICES	383.7	409.8	201.0	0.0	0.0	201.0	208.8	0.0	409.8	0.0	409.8
HT0	DEPT. OF HEALTHCARE FINANCE	121.4	155.3	69.8	5.0	3.0	77.8	95.3	0.0	173.0	0.0	173.0
Total, Human Support Services		5,473.7	5,756.0	3,595.2	5.0	181.8	3,782.1	1,662.7	0.0	5,444.8	138.0	5,582.8
Public Works												
KT0	DEPARTMENT OF PUBLIC WORKS	1,477.4	1,490.8	1,237.9	0.0	25.0	1,262.9	0.0	0.0	1,262.9	180.0	1,442.9
KA0	DEPARTMENT OF TRANSPORTATION	271.0	319.2	0.0	0.0	317.0	317.0	0.0	0.0	317.0	3.0	320.0
KV0	DEPARTMENT OF MOTOR VEHICLES	230.5	252.0	191.0	0.0	47.0	238.0	0.0	0.0	238.0	0.0	238.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	224.7	315.5	72.3	0.0	96.0	168.3	147.9	0.0	316.2	3.9	320.1
TC0	D.C. TAXICAB COMMISSION	18.0	24.0	17.0	0.0	4.0	21.0	0.0	0.0	21.0	1.0	22.0
Total, Public Works		2,221.7	2,401.4	1,518.1	0.0	489.0	2,007.1	147.9	0.0	2,155.0	187.9	2,343.0
Financing and Other												
Total, Financing and Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total General Operating Funds		28,587.8	31,257.0	25,506.7	9.0	1,718.6	27,234.3	2,872.3	34.3	30,140.8	1,691.3	31,832.1

Government of the District of Columbia
FY 2011 Proposed Full-Time Equivalent Employment Authority
Gross Funds

				<i>FY 2011 Employment Authority by Type of Funding</i>								
AppropriationTitle		FY 2009 Actuals - Gross Funds FTEs	FY 2010 Approved Budget - Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	SUBTOTAL, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	SUBTOTAL, Gross Funds less Intra- District Funds FTEs	Intra- District Funds FTEs	TOTAL FY 2011 Proposed Budget - Gross Funds FTEs
Agy Cde	Agency Name											
Enterprise and Other Funds												
DC0	D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD	65.2	77.0	0.0	0.0	77.0	77.0	0.0	0.0	77.0	0.0	77.0
SC0	SPORTS AND ENTERTAINMENT COMMISSION	36.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DY0	D.C. RETIREMENT BOARD	36.9	47.6	0.0	0.0	47.6	47.6	0.0	0.0	47.6	0.0	47.6
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	812.4	1,103.9	662.0	0.0	344.2	1,006.2	183.3	13.4	1,202.9	0.0	1,202.9
UZ0	HOUSING PRODUCTION TRUST FUND	6.2	18.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total, Enterprise and Other Funds		957.3	1,246.5	662.0	0.0	468.8	1,130.8	183.3	13.4	1,327.5	0.0	1,327.5
Grand Total, DISTRICT GOVERNMENT												
		29,545.1	32,503.6	26,168.7	9.0	2,187.3	28,365.1	3,055.6	47.7	31,468.4	1,691.3	33,159.7

FY 2011 Budget Request Act

FISCAL YEAR 2011
BUDGET REQUEST ACT
CONGRESSIONAL VERSION

NOTE. - The following document reflects the “District of Columbia Appropriations Act, 2010” (FY10 Act), and the “Fiscal Year 2010 Budget Request Act” (FY11 Act). The language enclosed in [] indicates language that is to be deleted from the FY10 Act. Amounts and text that appear in brackets and bold represent amounts and language that appear in the Fiscal Year 2010 Revised Budget Request Act of 2010, approved June 28, 2010, which should also be deleted. The language shown in italics indicates new language in the FY11 Act.

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To approve the request of the District of Columbia government for appropriation and authorization for the fiscal year ending September 30, [2010] *2011*.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year [2010] *2011* Budget Request Act *of 2010*”.

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, [2010] *2011*.

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

THE DISTRICT OF COLUMBIA COURT SYSTEM

**[FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE
DISTRICT OF COLUMBIA**

For salaries and expenses, including the transfer and hire of motor vehicles, of the Court Services and Offender Supervision Agency for the District of Columbia, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$212,408,000, of which not to exceed \$2,000 is for official reception and representation expenses related to Community Supervision and Pretrial Services Agency programs; of which not to exceed \$25,000 is for dues and assessments relating to the implementation of the Court Services and Offender Supervision Agency Interstate Supervision Act of 2002; of which \$153,856,000 shall be for necessary expenses of Community Supervision and Sex Offender Registration, to include expenses relating to the supervision of adults subject to protection orders or the provision of services for or related to such persons; of which \$58,552,000 shall be available to the Pretrial Services Agency; provided, 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 not less than \$2,000,000 shall be available for reentrant housing in the

District of Columbia; provided further, that the Director is authorized to accept and use gifts in the form of in-kind contributions of space and hospitality to support offender and defendant programs, and equipment and vocational training services to educate and train offenders and defendants; provided further, that the Director shall keep accurate and detailed records of the acceptance and use of any gift or donation under the previous proviso, and shall make such records available for audit and public inspection; provided further, that the Court Services and Offender Supervision Agency Director is authorized to accept and use reimbursement from the District of Columbia Government for space and services provided on a cost-reimbursable basis.]

[FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

For salaries and expenses, including the transfer and hire of motor vehicles, of the District of Columbia Public Defender Service, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$37,316,000; provided, 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 Federal agencies.]

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, [\$248,952,000] *\$247,400,000*, to be allocated as follows: for the District of Columbia Court of Appeals, [\$12,014,000] *\$12,998,000*, of which not to exceed \$1,500 is for official reception and representation expenses; for the District of Columbia Superior Court, [\$108,491,000] *\$110,149,000*, of which not to exceed \$1,500 is for official reception and representation expenses; for the District of Columbia Court System, [\$58,447,000] *\$65,253,000*, of which not to exceed \$1,500 is for official reception and representation expenses; and [\$70,000,000] *\$59,000,000*, to remain available until September 30, [2011] *2012*, for capital improvements for District of Columbia courthouse facilities, including structural improvements to the District of Columbia cell block at the Moultrie Courthouse, *of which \$13,670,000 is for renovation of courtrooms and chambers in the Moultrie Courthouse*; provided, that funds made available for capital improvements shall be expended consistent with the General Services Administration (“GSA”) master plan study and building evaluation report; provided further, that, notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies, with payroll and financial services to be provided on a contractual basis with the GSA, and such services shall include the preparation of monthly financial reports, copies of which shall be submitted directly by GSA to the President and to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Oversight and Government Reform of the House of Representatives, and the Committee on Homeland Security and Governmental Affairs of the Senate; provided further, that 30 days after providing written notice to the President and to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than \$1,000,000 of the funds provided under this heading among the items and entities funded under this heading for operations and not more than 4% of the funds provided under this heading for facilities.

DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under Chapter 23 of Title 16, D.C. Official Code, or pursuant to contractual agreements to provide

guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under Chapter 3 of Title 16, D.C. Official Code, and payments for counsel authorized under section 21–2060, D.C. Official Code (relating to representation provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), [\$52,475,000,] \$55,000,000, to remain available until expended; provided, that funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia; provided further, that, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies, with payroll and financial services to be provided on a contractual basis with the GSA, and such services shall include the preparation of monthly financial reports, copies of which shall be submitted directly by GSA to the President and to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Oversight and Government Reform of the House of Representatives, and the Committee on Homeland Security and Governmental Affairs of the Senate.

DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

For a Federal payment to the District of Columbia, to be deposited into a dedicated account, for a nationwide program to be administered by the Mayor, for District of Columbia resident tuition support, \$35,100,000, to remain available until expended; provided, that such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out-of-State tuition at public institutions of higher education, or to pay up to \$2,500 each year at eligible private institutions of higher education; provided further, that the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students, and such other factors as may be authorized; provided further, that the District of Columbia government shall maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year; provided further, that the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program; provided further, that the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and their purpose.

FEDERAL PAYMENT TO JUMP-START PUBLIC SCHOOL REFORM

For a Federal payment to jump-start public school reform in the District of Columbia, \$20,000,000; provided, that any amount provided under this heading shall be available only after such amount has been apportioned pursuant to Chapter 15 of Title 31, United States Code.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, [\$74,400,000]\$52,400,000, to be allocated as follows: for the District of Columbia Public Schools, [\$42,200,000]\$23,000,000 to improve public school education in the District of Columbia; for the Office of the State Superintendent of Education, \$20,000,000 to expand quality public charter schools in the District of Columbia, to remain available until expended; for the Secretary of the Department of

Education, [\$12,200,000]\$9,400,000 to provide opportunity scholarships for students in the District of Columbia in accordance with division C, title III of the District of Columbia Appropriations Act, 2004, approved January 23, 2004 (Pub. L. No. 108-199; 118 Stat. 126), to remain available until expended, of which up to \$1,000,000 may be used to administer and fund assessments, *and of which up to \$1,000,000 may be used to administer testing of students to determine and compare academic performance of the schools enrolling students participating in the opportunity scholarship program*; provided, that, notwithstanding the second proviso under this heading in Pub. L. No. 111-8, funds provided herein may only be used to provide opportunity scholarships to students who received scholarships in the [2009-2010] *2010–2011* school year; provided further, that funds available under this heading for opportunity scholarships, including from prior-year appropriations acts, may be made available only for scholarships to students who received scholarships in the [2009-2010] *2010–2011* school year; provided further, that none of the funds provided in this Act or any other act for opportunity scholarships may be used by an eligible student to enroll in a participating school under the D.C. School Choice Incentive Act of 2003 unless (1) the participating school has and maintains a valid certificate of occupancy issued by the District of Columbia; (2) the core subject-matter teachers of the eligible student hold 4-year bachelor's degrees; *and (3) the participating school is in compliance with the accreditation and other standards prescribed under the District of Columbia compulsory school attendance laws that apply to educational institutions not affiliated with the District of Columbia Public Schools*; provided further, that the Secretary of Education shall submit a report to Congress no later than June 15, 2010, detailing the academic rigor and quality of each participating school and that for the purposes of submitting the report the Secretary shall administer to eligible students participating in the program the same tests of academic performance as those administered to students enrolled in the District of Columbia Public Schools in the 2009–2010 school year and the Secretary shall utilize the performance of scholarship recipients on that test as well as other metrics of academic quality considered appropriate by the Secretary to evaluate the academic rigor and quality of participating schools and include in this report comparative data on District of Columbia Public Schools and Public Charter Schools; provided further, that the Secretary of Education shall ensure that site inspections of participating schools are conducted at least twice annually.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, [\$20,000,000] \$25,000,000, to remain available until expended, *to continue implementation of the Combined Sewer Overflow long-term control plan*; provided, that the District of Columbia Water and Sewer Authority provides a 100% match for this payment.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, [\$1,774,000] \$1,800,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment [to the Commission on Judicial Disabilities and Tenure, \$295,000, and for the Judicial Nomination Commission, \$205,000, to remain available until September 30, 2011.] *to remain available until September 30, 2012, to the Commission on Judicial Disabilities and Tenure, \$295,000, and for the Judicial Nomination Commission, \$205,000.*

[FEDERAL PAYMENT FOR CONSOLIDATED LABORATORY FACILITY

For a Federal payment to the District of Columbia, \$15,000,000, to remain available until September 30, 2011, for costs associated with the construction of a consolidated bioterrorism and

forensics laboratory: *Provided*, That the District of Columbia provides a 100 percent match for this payment.]

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia *National Guard*, \$2,000,000, to remain available until [September 30, 2011, to support costs associated with the D.C. National Guard.] expended for the District of Columbia National Guard retention and college access programs, which shall hereafter be known as the “Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program”.

[FEDERAL PAYMENT FOR PERMANENT SUPPORTIVE HOUSING

For a Federal payment to the District of Columbia, \$19,200,000, to remain available until September 30, 2011, to support permanent supportive housing programs in the District.]

[FEDERAL PAYMENT FOR RECONNECTING DISCONNECTED YOUTH

For a Federal payment to the District of Columbia, \$5,000,000, to remain available until September 30, 2011, to support programs aimed at reconnecting disconnected youth.]

FEDERAL PAYMENT FOR HOUSING FOR THE HOMELESS

For a Federal payment to the District of Columbia, \$10,000,000, to remain available until September 30, 2012, to support permanent supportive-housing programs in the District.

FEDERAL PAYMENT FOR REDEVELOPMENT OF THE SAINT ELIZABETHS HOSPITAL CAMPUS

For a Federal payment to the District of Columbia, \$2,000,000, for planning activities to support redevelopment efforts at the site of the former Saint Elizabeths Hospital.

FEDERAL PAYMENT FOR HIV/AIDS PREVENTION

For a Federal payment to the District of Columbia, \$5,000,000, to support initiatives designed to reduce the incidence of human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia.

FEDERAL PAYMENT FOR 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, \$15,000,000, to remain available until expended *and in addition any funds that remain available from prior year appropriations under this heading for the District of Columbia Government*, [to reimburse the District of Columbia] for the costs of providing public safety at events related to the presence of the national capital in the District of Columbia, including support requested by the Director of the United States Secret Service Division in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions [provided, that any amount provided under this heading shall be available only after such amount has been apportioned pursuant to chapter 15 of title 31, United States Code.]

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 [2010] *2011* 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 [\$8,858,278,000] *\$10,441,303,000* (of which [\$5,721,742,000] *\$5,788,584,000* shall be from local funds (including [\$5,721,742,000] *\$402,685,000* from dedicated taxes), [\$2,575,447,000] *\$2,611,497,000* shall be from Federal grant funds, [\$556,429,000] *\$1,899,946,000* shall be from other funds, and [\$4,660,000] *\$6,877,000* shall be from private funds, and [\$125,274,000] *\$134,400,000* shall be from funds previously appropriated in this Act as Federal payments, which does not include funds appropriated under the American Recovery and Reinvestment Act of 2009, approved February 17, 2009 (123 Stat. 115; 26 U.S.C. § 1, note)); provided further, that of the local funds, such amounts as may be necessary may be derived from the District’s General Fund balance; provided further, that of these funds the District’s intra-District authority shall be [\$712,697,000] *\$567,683,000*; in addition, for capital construction projects, an increase of [\$2,963,810,000] *\$1,386,420,000*, of which [\$2,373,879,000] *\$1,117,090,000* shall be from local funds, [\$54,893,000] *\$46,350,000* from the District of Columbia Highway Trust fund, [\$212,854,000] *\$32,523,000* from the Local Street Maintenance fund, [\$322,184,000] *\$190,458,000* from Federal grant funds, a rescission of [\$1,833,594,000] *\$741,735,000* from local funds and a rescission of [\$91,327,000] *\$145,874,000* from Local Street Maintenance funds appropriated under this heading in prior fiscal years, for a net amount of [\$1,038,889,000] *\$498,811,000*, to remain available until expended; provided further, that the amounts provided under this heading are to be available, allocated, and expended as proposed under Title III of this Act, at the rate set forth under “District of Columbia Funds Division of Expenses” as included in the Fiscal Year [2010] *2011* Proposed Budget and Financial Plan submitted to the Congress by the District of Columbia; provided further, that this amount may be increased by proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs; provided further, that such increases shall be approved by enactment of local District law and shall comply with all reserve requirements contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.01 *et seq.*), as amended by this Act; provided further, that the Chief Financial Officer of the District of Columbia shall take such steps as are necessary to assure that the District of Columbia meets these requirements, including the apportioning by the Chief Financial Officer of the appropriations and funds made available to the District during fiscal year 2011; 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, [\$1,038,889,000] *\$507,242,000* (including [\$334,938,000] *\$415,024,000* from local funds, [\$28,272,000] *\$27,804,000* from Federal grant funds, [\$62,191,000] *\$64,276,000* from other funds, and [\$8,000] *\$139,000* from private funds); provided, that there are appropriated such amounts as may be necessary to account for vendor fees that are paid as a fixed percentage of revenue recovered from third parties on behalf of the District under contracts that provide for payments of fees based upon such revenue as may be collected by the vendor; provided further, that any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District of Columbia, to be allocated as follows:

- (1) Council of the District of Columbia. – [\$21,166,000] *\$19,434,000* from local funds; provided, that not to exceed \$10,600 shall be available for the Chairman of the Council of the District of Columbia from this appropriation for official reception and representation expenses;
- (2) Office of the District of Columbia Auditor. – [\$4,396,000/**\$250,000**] *\$4,084,000* from local funds;
- (3) Advisory Neighborhood Commission. – [\$1,081,000] *\$968,000* from local funds;
- (4) Office of the Mayor. – [\$5,589,000] *\$4,544,000* from local funds; provided, that not to exceed \$10,600 shall be available for the Mayor from this appropriation for official reception and representation expenses;
- (5) Office of Community Affairs. – [\$2,976,000] *\$2,232,000* from local funds;
- (6) Serve DC. – [\$3,761,000] *\$4,470,000* (including [\$438,000] *\$302,000* from local funds and [\$3,323,000] *4,168,000* from Federal grant funds);
- (7) Office of the Secretary. – [\$3,731,000] *\$2,856,000* (including [\$3,183,000] *\$2,157,000* from local funds *and* [\$540,000] *\$699,000* from other funds [and \$8,000 from private funds]); provided, that, beginning in fiscal year 2010, such amounts on deposit and any such future deposits into the Emancipation Day Fund, established by section 4 of the District of Columbia Emancipation Parade and Fund Act of 2004, effective March 17, 2005 (D.C. Law 15-240; D.C. Official Code § 1-183), shall be available upon deposit and shall remain available until expended, consistent with the purposes set forth in that section;
- (8) City Administrator. – [\$5,547,000] *\$5,239,000* (including *\$5,105,000* from local funds and *\$133,000* from Federal grant funds); provided, that not to exceed \$10,600 shall be available for the City Administrator from this appropriation for official reception and representation expenses;
- (9) Office of Risk Management. – [\$1,182,000] *\$783,000* from local funds;
- (10) Department of Human Resources. – [\$7,510,000] *\$8,466,000* (including [\$7,232,000] *\$8,189,000* from local funds and *\$277,000* from other funds);
- (11) Office of Disability Rights. – [\$1,289,000] *\$1,613,000* (including *\$1,069,000* from local funds and *\$544,000* from Federal grant funds);
- (12) Medical Liability Captive Insurance Agency. – [\$1,000,000/**\$2,100,000**] *\$2,500,000* from local funds;
- (13) Office of Finance and Resource Management. – [\$4,423,000] *\$21,149,000* (including *\$20,878,000* from local funds and *\$271,000* from other funds);
- (14) Office of Partnership and Grants Services. – [\$713,000] *\$0* from local funds;
- (15) Office of Contracting and Procurement. – [\$4,167,000] *\$10,593,000* (including [\$3,291,000] *\$9,299,000* from local funds and [\$876,000] *\$1,294,000* from other funds);
- (16) Office of Chief Technology Officer. – [\$49,078,000] *\$36,537,000* (including [\$47,053,000] *\$32,784,000* from local funds, *\$438,000* from Federal grant funds; and [\$2,025,000] *\$3,315,000* from other funds);
- (17) Department of Real Estate Services. – [\$2,025,000] *\$26,313,000* (including [\$24,257,000] *\$11,227,000* from local funds and [\$13,407,000] *\$15,086,000* from other funds); provided, that amounts on deposit in, and any such future deposits to, the Commodities Cost Reserve Fund established under D.C. Official Code § 47-368.04 shall be available upon deposit and shall remain available until expended consistent with the purposes established under D.C. Official Code § 47-368.04(b);
- (18) Contract Appeals Board. – [\$1,100,000] *\$790,000* from local funds;
- (19) Board of Elections and Ethics. – [\$5,495,000] *\$4,283,000* (including [\$5,306,000] *\$4,133,000* from local funds, [\$189,000] *\$150,000* from federal funds);
- (20) Office of Campaign Finance. – [\$1,690,000] *\$1,443,000* (including *\$1,353,000* from local funds, and *\$90,000* from other funds);

(21) Public Employee Relations Board. – [\$1,034,000] \$879,000 from local funds;
(22) Office of Employee Appeals. – [\$1,918,000] \$1,307,000 from local funds;
(23) Metropolitan Washington Council of Governments. – \$396,000 from local funds;
(24) *Municipal Facilities: Non-Capital*. - \$124,021,000 (including \$123,456,000 from local funds, \$565,000 from other funds);

[(24)] (25) Office of the Attorney General. – [\$90,669,000] \$80,934,000 (including [\$61,159,000] \$52,103,000 from local funds, [\$22,676,000] \$20,053,000 from Federal grant funds, \$139,000 from private grant funds, and [\$6,834,000] \$8,639,000 from other funds); [provided, that not less than \$3,285,000 shall be available from this appropriation for the Office of the Attorney General 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 pursuant to the Civil Legal Services Amendment Act of 2007, effective September 18, 2007 (D.C. Law 17-20; D.C. Official Code § 1-301.114);] provided further, that not less than [\$275,000] \$221,000 of this appropriation shall be available to fund the District of Columbia Poverty Lawyer Loan Assistance Program, established by the District of Columbia Poverty Lawyer Loan Assistance Repayment Program Act of 2006, effective March 2, 2007 (D.C. Law 16-203; D.C. Official Code § 1-308.21 *et seq.*);

(26) *Access to Justice Initiative*.– \$3,279,000 from local funds; provided, that the entire appropriation 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 pursuant to the Access to Justice Initiative Establishment Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731).

[(25)] (27) Office of the Inspector General. – [\$17,541,000] \$16,243,000 (including [\$15,457,000] \$13,925,000 from local funds and [\$2,084,000] \$2,318,000 from Federal grant funds); and

[(26)] (28) Office of the Chief Financial Officer. – [\$150,293,000] \$121,887,000 (including [\$113,061,000] \$87,847,000 from local funds, and [\$37,232,000] \$34,040,000 from other funds); provided, that not to exceed \$10,600 shall be available for the Chief Financial Officer of the District from this appropriation for official reception and representation expenses; provided further, that amounts appropriated by this Act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia.

Economic Development and Regulation

Economic development and regulation, [\$459,628,000] \$405,381,000 (including [\$189,050,000] \$127,432,000 from local funds (including [\$40,084,000] \$21,177,000 from dedicated taxes), [\$115,376,000] \$136,504,000 from Federal grant funds, [\$155,122,000] \$139,364,000 from other funds, \$80,000 from private funds, and \$2,000,000 from funds previously appropriated from this Act under the heading “Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus”); to be allocated as follows:

(1) Deputy Mayor for *Planning and Economic Development*. – [\$56,154,000/(\$442,000)] \$22,966,000 (including [\$39,147,000/\$200,000] \$9,088,000 from local funds (including [\$28,184,000] \$6,793,000 from dedicated taxes), [\$9,008,000/(\$642,000)] \$7,878,000 from other funds, [\$8,000,000] \$5,000,000 from Federal grant funds) and \$1,000,000 from funds previously appropriated from this Act under the heading “Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus”); provided, that up to \$11,100,000 of funds available under this heading received from Louis Dreyfus Property Group, LLC, or one of its affiliates or assigns approved by the Mayor, for the purchase of the real property and airspace constituting the Center Leg Freeway PILOT Area to be paid to The Washington Development Group, Inc., or its assigns, to settle the lawsuit regarding the Center Leg Freeway PILOT Area;

(2) Office of Planning. – [\$9,167,000] \$7,589,000 (including [\$8,657,000] \$6,122,000

from local funds, [~~\$450,000~~] *\$449,000* from Federal grant funds, [~~\$60,000~~] *\$18,000* from other funds, and *\$1,000,000* from funds previously appropriated from this Act under the heading “Federal Payment for Redevelopment of the St. Elizabeths Hospital Campus”); provided, that the local funds provided to the Office of Planning in previous fiscal years for Neighborhood Historic Preservation, including the Targeted Homeowner Grant funds authorized by section 11b(k) of the Historic Landmark and Historic District Protection Act of 1978, effective March 2, 2007 (D.C. Law 16-189; D.C. Official Code § 6-1110.02(k)), shall remain available until expended; provided further, that any funds deposited into the Historic Landmark-District Protection Fund, established by section 11a of the Historic Landmark and Historic District Protection Act of 1978, effective November 16, 2006 (D.C. Law 16-185; D.C. Official Code § 6-1110.01), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended;

(3) Department of Small and Local Business Development. – [~~\$2,653,000~~ from local funds] *\$4,955,000*, (including *\$4,599,000* from local funds, and *\$356,000* from Federal grant funds; provided, that any funds deposited into the Small Business Micro Loan Fund, established by section 2375 of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, effective September 18, 2007 (D.C. Law 17-20; D.C. Official Code § 2-218.75), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended;

(4) Office of Motion Pictures and Television Development. – [~~\$636,000~~] *\$602,000* (including [~~\$584,000~~] *\$555,000* from local funds and [~~\$52,000~~] *\$46,000* from other funds); provided, that any funds deposited into the Film DC Economic Incentive Fund, established by section 2 of the Film DC Economic Incentive Act of 2006, effective March 14, 2007 (D.C. Law 16-290; D.C. Official Code § 39-501), and any interest earned on those funds, shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available until expended;

(5) Office of Zoning. – [~~\$3,136,000~~] *\$2,660,000* from local funds;

(6) Department of Housing and Community Development. – [~~\$84,585,000~~/~~\$6,536,000~~] *\$104,113,000* (including [~~\$10,020,000~~/~~\$5,200,000~~] *\$12,064,000* from local funds, [~~\$63,962,000~~] *\$83,635,000* from Federal grant funds, and [~~\$10,603,000~~/~~\$1,336,000~~] *\$8,414,000* from other funds);

(7) Department of Employment Services. – [~~\$142,835,000~~] *\$119,115,000* (including [~~\$59,902,000~~] *\$36,630,000* from local funds, [~~\$42,081,000~~] *\$45,911,000* from Federal grant funds, [~~\$40,771,000~~] *\$36,494,000* from other funds, and \$80,000 from private funds); provided, that, of the local funds appropriated, up to 1% may be deposited into the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02), and used for the purposes set forth in section 5204 (D.C. Official Code § 4-1345.03) of that act; provided further, that funds deposited into the Integrated Services Fund shall remain available until expended; provided further, that the District is authorized to transfer, either through a grant or as a direct payment, \$1,200,000 in local funds to an educational institution with an automotive workforce development training program that provides vocational training in the field of automotive technology for at-risk youth and adults; *provided further, that \$1,024,000 shall be transferred to the Office of Administrative Hearings for hearing appeals related to unemployment insurance benefits;*

(8) Board of Real Property Assessments and Appeals. – [~~\$698,000~~] *\$1,310,000* from local funds;

(9) Department of Consumer and Regulatory Affairs. – [~~\$36,729,000~~] *\$25,734,000* (including [~~\$14,854,000~~] *\$8,203,000* from local funds and [~~\$21,875,000~~/~~(\$1,959,000)~~] *\$17,531,000* from

other funds);

(10) Office of the Tenant Advocate. – [\$3,629,000] \$2,224,000 (including [\$622,000] \$654,000 from local funds and [\$3,007,000/(\$793,000)] \$1,570,000 from other funds);

(11) Commission on Arts and Humanities. – [\$10,503,000] \$5,862,000 (including [\$9,373,000] \$4,940,000 from local funds, [\$729,000] \$751,000 from Federal grant funds, and [\$400,000] \$170,000 from other funds);

(12) Alcoholic Beverage Regulation Administration. – [\$5,906,000] \$5,539,000 (including \$400,000 from local funds and [\$5,506,000/(\$232,000)] \$5,139,000 from other funds);

(13) Public Service Commission. – [\$10,111,000] \$9,971,000 (including [\$154,000] \$402,000 from Federal grant funds and [\$9,958,000] \$9,569,000 from other funds);

(14) Office of the People’s Counsel. – [\$5,136,000] \$5,229,000 from other funds;

(15) Department of Insurance, Securities, and Banking. – [\$16,327,000/(\$546,000)] \$16,674,000 from other funds;

(16) Office of Cable Television and Telecommunications. – [\$9,419,000/(\$851,000)] \$7,631,000 from other funds;

(17) Housing Authority Subsidy Payment. – [\$27,103,000] \$25,823,000 from local funds;

(18) Housing Production Trust Fund Subsidy Payment. – [\$11,900,000] \$14,384,000 from dedicated taxes; and

(19) Business Improvement District Transfer. - \$23,000,000 from other funds.

Public Safety and Justice

Public safety and justice, [\$1,310,264,000] \$1,220,312,000 (including [\$952,106,000] \$899,384,000 from local funds, [\$262,613,000] \$222,214,000 from Federal grant funds, [\$95,345,000] \$94,393,000 from other funds, \$20,000 from private funds, \$2,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for the D.C. National Guard”, [\$1,774,000] \$1,800,000 from funds previously appropriated in this Act under the heading “Federal Payment to the Criminal Justice Coordinating Council”, and \$500,000 from funds previously appropriated in this Act under the heading “Federal Payment for Judicial Commissions”); to be allocated as follows:

(1) Metropolitan Police Department. – [\$497,908,000] \$454,266,000 (including [\$456,904,000] \$412,847,000 from local funds, [\$8,623,000] \$5,529,000 from Federal grant funds, [\$32,181,000/\$3,539,000] \$35,871,000 from other funds, and \$20,000 from private funds)[provided, that not to exceed \$750,000 shall be available from this appropriation for the Chief of Police for the prevention and detection of crime];

(2) Fire and Emergency Medical Services Department. – [\$190,979,000] \$197,050,000 (including [\$189,459,000] \$195,530,000 from local funds and \$1,520,000 from other funds)[provided, that not less than \$1,375,000 shall be available for the cadet program for young adult District residents, established pursuant to section 2 of the Police Officer and Firefighter Cadet Programs Funding Authorization and Human Rights Act of 1977 Amendment Act of 1982, effective March 8, 1983 (D.C. Law 4-172; D.C. Official Code § 5-418)];

(3) Police Officers and Firefighters Retirement System. – [\$132,975,000] \$127,200,000 from local funds;

(4) Department of Corrections. – [\$142,152,000] \$135,898,000 (including [\$107,328,000] \$110,089,000 from local funds, [\$34,824,000] \$25,545,000 from other funds, and \$265,000 from Federal grant funds); provided, that \$24,021,000 of this appropriation shall be made available and used for the sole purpose of contracting for delivery of health care for inmates in the custody of the Department of Corrections at the D.C. Jail and Correctional Treatment Facility under a community-oriented correctional health services model pursuant to the Delivery of Health Care to Inmates Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731), unless

the Council of the District of Columbia provides for another use for the funds, in whole or in part, by act;

(5) District of Columbia National Guard. –[\$7,481,000] \$8,482,000 (including [\$3,365,000] \$2,553,000 from local funds, [\$4,116,000] \$4,116,000 from Federal grant funds, and \$2,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for the District of Columbia National Guard”); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this Act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved [*in addition, \$2,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for the D.C. National Guard”;*];

(6) Homeland Security and Emergency Management Agency. – [\$239,593,000] \$198,906,000 (including [\$3,826,000] \$1,994,000 from local funds and [\$235,767,000] \$196,913,000 from Federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. – [\$257,000] \$295,000 from [local] funds *previously appropriated in this Act under the heading “Federal Payment for Judicial Commissions”*;

(8) Judicial Nomination Commission. – [\$184,000] \$205,000 from [local] funds *previously appropriated in this Act under the heading “Federal Payment for Judicial Commissions”*;

(9) Office of Police Complaints. – [\$2,657,000] \$2,116,000 from local funds;

(10) District of Columbia Sentencing and Criminal Code Review Commission. — [\$816,000] \$798,000 from local funds;

(11) Office of the Chief Medical Examiner. – [\$9,345,000] \$7,668,000 (including [\$9,071,000] \$7,400,000 from local funds and [\$274,000] \$268,000 from other funds);

(12) Office of Administrative Hearings. – [\$7,095,000] \$7,102,000 (including [\$7,087,000] \$7,093,000 from local funds and \$8,000 from other funds);

(13) Corrections Information Council. – [\$25,000] \$130,000 from local funds;

(14) Criminal Justice Coordinating Council. – [\$298,000 from local funds] \$1,999,000 (*including \$199,000 from local funds; \$1,620,000 from Federal grant funds, and [in addition, \$1,774,000] \$1,800,000 from funds previously appropriated in this Act under the heading “Federal Payment to the Criminal Justice Coordinating Council”*);

(15) Forensic Laboratory Technician Training Program. – [\$1,249,000] \$1,624,000 from local funds;

(16) Office of Unified Communications. – [\$49,311,000] \$50,895,000 (including [\$31,323,000] \$27,097,000 from local funds and [\$17,988,000/~~\$6,000,000~~] \$23,798,000 from other funds);

(17) Office of Victims Services. – [\$15,041,000] \$13,014,000 (including [\$3,405,000] \$2,643,000 from local funds, [\$3,610,000] \$3,236,000 from Federal grant funds, and [\$8,025,000] \$7,134,000 from other funds);

(18) Office of Justice Grants Administration. – [\$11,372,000] \$12,415,000 (including [\$875,000] \$72,000 from local funds and [\$10,497,000] \$12,343,000 from Federal grant funds); and

(19) Motor Vehicle Theft Prevention Commission. – [\$1,525,000/~~(750,000)~~] (including \$1,000,000/~~(225,000)~~ from local funds and \$525,000/~~(525,000)~~] \$250,000 from other funds;

Public Education System

Public education system, including the development of national defense education programs,

[~~\$1,628,084,000~~] *\$1,828,627,000* (including [~~\$1,419,122,000~~] *\$1,514,886,000* from local funds, [~~\$184,343,000~~] *\$192,205,000* from Federal grant funds, [~~\$20,835,000~~] *\$19,444,000* from other funds, and, [~~\$3,784,000~~] *\$3,992,000* from private funds, \$35,100,000 from funds previously appropriated in this Act under the heading “Federal Payment for Resident Tuition Support”, *\$43,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement in the District of Columbia”, and \$20,000,000 from funds previously appropriated in this Act under the heading “Federal Payment to Jump-Start Public School Reform”*); in addition [~~\$74,400,000~~] *\$9,400,000* from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement” to provide opportunity scholarships for students in the District of Columbia; to be allocated as follows:

(1) District of Columbia Public Schools.— [~~\$532,480,000~~] *\$623,274,000* (including [~~\$514,737,000~~] *\$563,538,000* from local funds, [~~\$9,955,000~~] *\$8,238,000* from Federal grant funds, [~~\$4,005,000/\$1,159,000~~] *\$4,506,000* from other funds, [~~\$3,784,000~~] *\$3,992,000* from private funds, [~~\$42,200,000~~] *\$23,000,000* from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement”, and *\$20,000,000 from funds previously appropriated in this Act under the heading “Federal Payment to Jump-Start Public School Reform”*); in addition *\$9,400,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement”* to provide opportunity scholarships for students in the District of Columbia; provided, that this appropriation shall not be available to subsidize the education of any nonresident of the District of Columbia at any District of Columbia public elementary or secondary school during fiscal year 2010 unless the nonresident pays tuition to the District of Columbia at a rate that covers 100% of the costs incurred by the District of Columbia that are attributable to the education of the nonresident (as established by the Chancellor of the District of Columbia Public Schools); provided further, that not to exceed \$10,600 for the Chancellor shall be available from this appropriation for official reception and representation expenses; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2010, an amount equal to 10% of the total amount of the local funds appropriations request provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for fiscal year 2011 (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, 2011;

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

(3) Office of the State Superintendent of Education.— [~~\$307,416,000~~] *\$364,267,000* (including [~~\$123,094,000~~] *\$115,813,000* from local funds, [~~\$173,594,000~~] *\$183,028,000* from Federal grant funds, [~~\$10,728,000/ \$392,000~~] *\$10,326,000* from other funds, \$35,100,000 from funds previously appropriated in this Act under the heading “Federal Payment for Resident Tuition Support,” and \$20,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement” to expand quality public charter schools in the District of Columbia, shall be available for the Office of the State Superintendent of Education); provided, that of the amounts provided to the Office of the State Superintendent of Education, \$1,000,000 from local funds shall remain available until June 30, 2011, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that \$5,000,000 in *fiscal year 2010 unexpended* local funds shall remain available until expended for the Blackman and Jones v. District of Columbia consent decree;

(4) District of Columbia Public Charter Schools.— [~~\$410,413,000~~] *\$434,661,000* 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, \$100,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(5) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(5)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2010, an amount equal to 25% of the total amount of the local funds appropriations request provided for payments to public charter schools in the proposed budget of the District of Columbia for fiscal year 2011 (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, 2011; 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.— [\$62,070,000] *\$62,920,000* from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District of Columbia at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2010, 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, 2010, an amount equal to 10% of the total amount of the local funds appropriations request provided for the University of the District of Columbia in the proposed budget of the District of Columbia for fiscal year 2011 (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, 2011; provided further, that not to exceed \$10,600 for the President of the University of the District of Columbia shall be available from this appropriation for official reception and representation expenses;

(6) District of Columbia Public Libraries.— [\$48,077,000] *\$38,340,000* (including [\$46,443,000] *\$36,407,000* from local funds, [\$794,000] *\$940,000* from Federal grant funds, and [\$840,000/ **\$305,000**] *\$993,000* from other funds); provided, that not to exceed \$8,500 for the Public Librarian shall be available from this appropriation for official reception and representation expenses;

(7) Public Charter School Board. – \$3,637,000 (including [\$1,660,000] *\$1,468,000* from local funds and [\$1,976,000] *\$2,169,000* from other funds);

(8) Office of the Deputy Mayor for Education. – [\$778,000] *\$1,273,000* from local funds; provided, that amounts on deposit as of September 30, [2008] *2009*, within the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02), shall be available and shall remain available until expended;

(9) Office of Public Education Facilities Modernization – [\$32,172,000] *\$28,193,000* (including [\$28,886,000] *\$26,743,000* from local funds and [\$3,286,000/**\$422,000**] *\$1,450,000* from other funds);

(10) Non-Public Tuition. – [\$149,100,000] *\$179,891,000* from local funds; and

(11) Special Education Transportation – [\$77,431,000] *\$89,171,000* 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, 2010, an amount equal to 10% of the total

amount of the local funds appropriations request provided for the Special Education Transportation agency in the proposed budget of the District of Columbia for fiscal year 2011 (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, 2011; 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.[]; and

(12) State Board of Education. - \$1,510,000 from local funds.]

Human Support Services

Human support services, [\$3,406,093,000/**\$20,678,000**] \$3,400,117,000 (including [\$1,444,794,000/**\$19,009,000**] \$1,404,466,000 from local funds [(including [\$28,764,000/**\$19,009,000**] \$53,050,000 from dedicated taxes), [\$1,929,123,000] \$1,947,596,000 from Federal grant funds, [\$31,718,000 /**\$1,669,000**] \$32,602,000 from other funds, [\$458,000] \$453,000 from private funds, [in addition, \$19,200,000 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 Reconnecting Disconnected Youth”]; *\$10,000,000 to remain available until September 30, 2012, 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 HIV/AIDS Prevention”*); provided further, that up to 1% of the local funds appropriated for the Child Family and Services Agency, the Department of Health, the Department of Human Services, the Department of Mental Health, and the Department of Youth Rehabilitation Services may be deposited into the Integrated Services Fund for At-Risk Children, Youth, and Families, established by section 5203 of the Integrated Funding and Services for At-Risk Children, Youth, and Families Act of 2006, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 4-1345.02) (“Integrated Services Fund”), and used for the purposes set forth in section 5204 (D.C. Official Code § 4-1345.03) of that act; provided further, that funds deposited into the Integrated Services Fund shall remain available until expended; to be allocated as follows []; **provided, that in addition to the funds otherwise appropriated for expenditure in fiscal year 2010, the Department of Mental Health may expend any funds that are paid by the United States Virgin Islands to the District in fiscal year 2010 to compensate the District for care previously provided by the District to patients at St. Elizabeth’s hospital and are not otherwise appropriated under this act; provided further, that the availability of such funds is certified by the Chief Financial Officer prior to any such expenditure; provided further, that such funds shall be expended in a manner determined by the Director of the Department of Mental Health**]:

(1) Department of Human Services. – [\$315,899,000] \$304,270,000 (including [\$156,377,000] \$144,096,000 from local funds, [\$156,797,000] \$148,223,000 from Federal grant funds, [\$2,725,000] \$1,950,000 from other funds, and [in addition, \$19,200,000] \$10,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Permanent Supportive Housing”, to remain available until September 30, 2012.;

(2) Child and Family Services Agency. – [\$272,832,000] \$260,005,000 (including [\$213,857,000] \$198,189,000 from local funds, [\$58,203,000] \$61,048,000 from Federal grant funds, \$750,000 from other funds, and [\$22,000] \$17,000 from private funds); *in addition, in addition to the funds otherwise appropriated under this Act, the Department of Mental Health may expend any funds that are or were paid by the United States Virgin Islands to the District in fiscal year 2010 or fiscal year 2011 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 or used in fiscal year 2010 pursuant to the third paragraph under the heading Human Support Services in section 2 of the Fiscal Year 2010 Revised Budget Request Act of 2010, passed on 1st reading on May 26, 2010 (Enrolled version of Bill 18-727);*

provided, that the availability of the funds is certified by the Chief Financial Officer prior to any expenditure; provided further, that the funds shall be expended in a manner determined by the Director of the Department of Mental Health;

(3) Department of Mental Health. – [\$211,774,000] \$179,198,000 (including [\$200,797,000] \$168,451,000 from local funds, [\$6,435,000] \$6,002,000 from Federal grant funds, [\$4,424,000/**\$890,000**] \$4,628,000 from other funds, and \$117,000 from private funds);

(4) Department of Health. – [\$232,644,000] \$244,666,000 (including [\$83,083,000] \$74,472,000 from local funds, [\$135,460,000] \$149,223,000 from Federal grant funds, [\$13,782,000/**(\$277,000)**] \$15,652,000 from other funds, [and] \$319,000 from private funds, *and* \$5,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for HIV/AIDS Prevention”); provided further, that any funds deposited into the Health Professional Recruitment Fund, established by section 16a of the District of Columbia Health Professionals Recruitment Program Act of 2005, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 7-751.15a), including unspent funds from prior fiscal years, shall remain available until expended;

(5) Department of Parks and Recreation. – [\$45,652,000] \$39,480,000 (including [\$43,638,000] \$38,081,000 from local funds, and [\$2,014,000] \$1,399,000 from other funds);

(6) Office on Aging. – [\$23,777,000] \$22,944,000 (including [\$16,992,000] \$15,944,000 from local funds and [\$6,786,000] \$6,999,000 from Federal grant funds);

(7) District of Columbia Unemployment Compensation Fund. – [\$11,136,000] \$18,512,000 from local funds;

(8) Disability Compensation Fund. – [\$25,163,000] \$28,169,000 from local funds, to remain available until expended;

(9) Office of Human Rights. – [\$2,935,000] \$2,556,000 (including [\$2,617,000] \$2,279,000 from local funds and [\$318,000] \$277,000 from Federal grant funds);

(10) Office of Latino Affairs. – [\$4,485,000] \$2,889,000 from local funds;

(11) Children Investment Trust Fund Subsidy Payment. – [\$13,615,000] \$7,200,000 from local funds;

(12) Office of Asian and Pacific Islander Affairs. – [\$1,065,000] \$815,000 from local funds;

(13) Office on Veterans Affairs. – [\$463,000] \$392,000 from local funds;

(14) Department of Youth Rehabilitation Services. – [\$88,377,000 from local funds] \$90,938,000 (including \$90,681,000 from local funds and \$258,000 from Federal grants); 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)); [in addition, \$5,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Reconnecting Disconnected Youth”]; *provided further, that of the local funds appropriated for the Department of Youth Rehabilitation Services, \$12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles.*

(15) Department on Disability Services. – [\$99,763,000] \$92,059,000 (including [\$66,640,000] \$56,808,000 from local funds, [\$26,923,000] \$29,051,000 from Federal grant funds, and \$6,200,000 from other funds); and

(16) Department of Healthcare Finance. – [\$2,056,514,000/**\$20,065,000**] \$2,106,024,000 (including [\$516,491,000/**\$19,009,00**] \$557,487,000 from local funds (including [\$28,764,000/**\$19,009,000**] \$53,050,000 from dedicated taxes), [\$1,538,200,000] \$1,546,514,000 from Federal grant funds, and [\$1,823,000/**\$1,056,000**] \$2,024,000 from other funds); provided, that any funds deposited into the Healthy DC Fund, established by section 15b of the Hospital and Medical Services Corporation Regulatory Act of 1996, effective March 2, 2007 (D.C. Law 16-192; D.C. Official Code § 31-3514.02), including unspent funds from prior fiscal years, shall remain available until expended; provided further, that any funds deposited into the Nursing Facility Quality of Care Fund, established by

D.C. Official Code § 47-1262, including unspent funds from prior fiscal years, shall remain available until expended.

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, [~~\$663,474,000~~] *\$612,678,000* (including [~~\$422,854,000~~] *\$409,872,000* from local funds (including [~~\$13,000,000~~] *\$15,000,000* from dedicated taxes), [~~\$55,721,000~~] *\$56,542,000* from Federal grant funds, [~~\$130,000~~] *\$293,000* from private funds, and [~~\$184,769,000~~] *\$145,971,000* from other funds), to be allocated as follows:

(1) Department of Public Works. – [~~\$129,478,000~~] *\$105,847,000* (including [~~\$120,378,000~~/**\$1,700,000**] *\$100,360,000* from local funds and [~~\$9,101,000~~] *\$5,487,000* from other funds);

(2) Department of Transportation. – [~~\$127,655,000~~] *\$102,241,000* (including [~~\$13,043,000~~] *\$17,951,000* from local funds (including [~~\$13,000,000~~] *\$15,000,000* from dedicated taxes), [~~\$4,200,000~~] *\$3,800,000* from Federal grant funds, and [~~\$110,412,000~~/**\$5,986,000**] *\$80,490,000* from other funds);

(3) Department of Motor Vehicles. – [~~\$41,674,000~~] *\$36,673,000* (including [~~\$28,342,000~~] *\$24,379,000* from local funds and [~~\$13,332,000~~/**(\$1,042,000)**] *\$12,294,000* from other funds);

(4) Department of the Environment. – [~~\$110,189,000~~] *\$101,834,000* (including [~~\$19,270,000~~] *\$13,636,000* from local funds, [~~\$51,521,000~~] *\$52,742,000* from Federal grant funds, [~~\$39,268,000~~/**\$1,038,000**] *\$35,164,000* from other funds, and [~~\$130,000~~] *\$293,000* from private funds);

(5) Taxi Cab Commission. – [~~\$2,009,000~~] *\$1,634,000* (including [~~\$1,353,000~~] *\$1,097,000* from local funds and [~~\$656,000~~/**\$25,000**] *\$537,000* from other funds);

(6) Washington Metropolitan Area Transit Commission. – \$123,000 from local funds;

(7) Washington Metropolitan Area Transit Authority. – [~~\$244,503,000~~] *\$258,268,000* (including [~~\$232,503,000~~] *\$246,268,000* from local funds, and \$12,000,000 from other funds); and

(8) School Transit Subsidies. – [~~\$7,843,000~~] *\$6,058,000* from local funds.

Financing and Other

Financing and Other, [~~\$965,326,000~~] *\$911,853,000* (including [~~\$958,877,000~~] *\$883,776,000* from local funds (including [~~\$231,941,000~~] *\$242,634,000* from dedicated taxes, [~~\$6,449,000~~] *\$13,077,000* from other funds, and *\$15,000,000* 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 – [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), and \$470,148,000 (including \$466,683,000 from local funds (including \$4,800,000 from dedicated taxes, and \$3,465,000 from other funds));] [~~\$470,148,000~~] *\$410,909,000* (including [~~\$466,683,000~~/**(\$200,000)**] *\$401,905,000* from local funds (including \$4,800,000 from dedicated taxes), and [~~\$3,465,000~~] *\$4,204,000* 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 Borrowing**] *Short-Term Borrowing –*

~~[\$3,210,000]~~ \$9,000,000 from local funds for payment of interest on short-term borrowing;

(3) Certificates of Participation - for lease payments representing principal and interest on the District's Certificates of Participation, issued to finance land and buildings located at One Judiciary Square, and for the Unified Communications Center and Office of Unified Communications, located on the St. Elizabeths Campus, ~~[\$32,285,000]~~ \$33,045,000 from local funds;

(4) Debt Issuance Costs - for the payment of debt service issuance costs, \$15,000,000 from local funds;

(5) Schools Modernization Fund - for the Schools Modernization Fund, established by section 4042 of the Schools Modernization Amendment Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 1-325.41), ~~[\$8,612,000]~~ \$8,613,000 from local funds;

(6) Revenue Bonds - for the repayment of revenue bonds, ~~[\$6,000,000]~~ \$7,574,000 from local funds (including ~~[\$6,000,000]~~ \$7,574,000 from dedicated taxes);

(7) Settlements and Judgments - for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government, \$21,477,000 from local funds; provided, that this appropriation shall not be construed as modifying or affecting the provisions of section 103 of this Act;

(8) Wilson Building - for expenses associated with the John A. Wilson building, ~~[\$3,625,000]~~ \$3,598,000 from local funds;

(9) Non-Departmental - to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget, ~~[\$40,197,000]~~ \$973,000 [(including \$12,697,000 from local funds that shall remain available to cover any lease costs that may remain from the District's lease at 225 Virginia Avenue)]*from other funds*, to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this Act [subject to any limitation or requirement set forth in the Fiscal Year 2010 Budget Support Act of 2009 (Bill 18-203)];

(10) Emergency Planning and Security Costs – \$15,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia”; provided, that, notwithstanding any other law, the District of Columbia may charge obligations and expenditures that are pending reimbursement under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” to this local appropriations heading;

(11) Equipment Lease Operating – ~~[\$46,157,000]~~ \$49,804,000 from local funds;

(12) Pay-As-You-Go Capital funds – in lieu of capital financing, ~~[\$2,984,000]~~ \$7,900,000 from other funds to be transferred to the Capital Fund; provided, that the Office of the Chief Financial Officer reconcile the capital budgets recorded in the District's Financial Accounting System of Record (“SOAR”), with budgets approved by the Council annually and provide the Mayor with a report on the reconciliation at the project level by February 1, following the end of every fiscal year;

(13) District Retiree Health Contribution - for a District Retiree Health Contribution, ~~[\$88,700,000]~~ \$98,700,000 from local funds;

(14) Baseball Revenue- ~~[\$42,007,000]~~ \$29,582,000 from local funds derived from a dedicated tax to account for the inflows and outflows of both operating and capital dollars; in addition, the amounts appropriated herein may be increased by such amounts as may be necessary and as are consistent with the Ballpark Omnibus Financing And Revenue Act of 2004, effective April 8, 2005 (D.C. Law 15-320; D.C. Official Code § 10-1601.01 *et seq.*), to pay debt service, and to maintain and replenish required reserves for baseball revenue bonds;

(15) Convention Center Transfer. – ~~[\$99,149,000]~~ \$101,696,000 from local funds (including ~~[\$99,149,000]~~ \$101,696,000 from dedicated taxes);

(16) Highway Trust Fund Transfer. – ~~[\$29,762,000]~~ \$37,678,000 from local funds (including ~~[\$29,762,000]~~ \$37,678,000 from dedicated taxes);

(17) Tax Increment Financing - the amounts appropriated herein may be increased by an

amount not to exceed [\$50,223,000] \$61,304,000 from [dedicated taxes] *local funds* for a Tax Increment and PILOT Financing program. *The amounts appropriated may be increased by an amount not to exceed \$9,708,000 as may be necessary to meet the Tax Increment Financing and PILOT financing requirements; and*

[(18) Cash Reserve. -- \$3,210,000 from local funds; and]

[(18)] (19) Emergency and Contingency Funds – [\$20,300,000] \$0 from local funds for the emergency reserve fund and the contingency reserve fund under section 450A of the District of Columbia Home Rule Act, approved November 2, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a); the amounts appropriated herein may be increased by such additional amounts from the funds of the District government as are necessary to meet the balance requirements for such funds under section 450A.

ENTERPRISE AND OTHER FUNDS

[Amounts shall be provided] *The amount of \$1,555,093,000 shall be provided* to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the District may increase its General Fund budget authority as needed to transfer all such revenues, pursuant to local law, to the Highway Trust Fund, the Washington Convention Center, the TIF and PILOT debt service agencies, the Ballpark Fund, and the Housing Production Trust Fund.

Business Improvement District Revenue

For Business Improvement Districts – [\$23,000,000] \$0 collected by the District of Columbia in the form of Business Improvement District (“BID”) tax revenue shall be paid to the respective BIDs pursuant to the Business Improvement Districts Act of 1996, effective May 29, 1996 (D.C. Law 11-134; D.C. Official Code § 2-1215.01 *et seq.*); provided, that such funds are available for acquiring services provided by the Government Services Administration; provided further, that BIDs shall be exempt from taxes levied by the 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, [of which 60% represents rate-payer revenue,] the Council forwards this non-appropriated budget request: For operation of the Water and Sewer Authority, [\$393,653,000] \$408,093,000 from other funds, of which [\$1,332,000] \$293,476,000 shall be apportioned for repayment of loans and interest incurred for capital improvement projects and payable to the District’s debt service fund. For construction projects, [\$773,327,000] \$382,267,000 to be distributed as follows: [\$511,855,000] \$22,968,000 for the Blue Plains Wastewater Treatment Plant, \$142,591,000 for the Sanitary Sewer System, [\$230,118,000] \$201,666,000 for the Combined Sewer Overflow Program, \$4,328,000 for the Stormwater System, [\$13,667,000] \$5,108,000 for the Washington Aqueduct, and [\$17,687,000] \$5,606,000 for the capital equipment program; in addition, [\$20,000,000] \$25,000,000 from funds previously appropriated in this Act under the heading “Federal Payment to the District of Columbia Water and Sewer Authority”; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this Act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account. [The Council also forwards this recommendation: the District of Columbia Water and Sewer Authority (“DC WASA”) has been unable to justify incremental operating budget and rate increases for District ratepayers, in light of recent operating surpluses, cost savings, and increased federal assistance. Therefore, the Council recommends that the Congress not approve DC WASA’s recommended rate increases until it is able to

provide evidence of the need for those increases. DC WASA should provide clear evidence of measures it has taken, short of increasing ratepayer contribution, to avoid or minimize any increases.]

Washington Aqueduct

For operation of the Washington Aqueduct, [\$54,356,000] *\$58,399,000* from other funds.

Lottery and Charitable Games Enterprise Fund

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; D.C. Official Code § 3-1301 *et seq.* and § 22-1716 *et seq.*), [\$250,000,000] *\$260,250,000* from other funds; provided, that the District of Columbia shall identify the source of funding for this appropriation title from the District's own locally generated revenues; provided further, that no revenues from Federal sources shall be used to support the operations or activities of the Lottery and Charitable Games Control Board; provided further, that, after notification to the Mayor, amounts appropriated herein may be increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make transfers to the General Fund of the District of Columbia and to cover prizes, agent commissions, and gaming related fees directly associated with unanticipated excess lottery revenues not included in this appropriation.

District of Columbia Retirement Board

For the District of Columbia Retirement Board, established pursuant to section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat 866; D.C. Official Code § 1-711), [\$30,622,000] *\$30,338,000* from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board; provided, that the District of Columbia Retirement Board shall provide to the Congress and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

Washington Convention Center Enterprise Fund

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, [\$91,974,000] *\$98,079,000* from other funds.

Housing Finance Agency

For the Housing Finance Agency,[\$8,894,000] *\$9,339,000* from other funds.

University of the District of Columbia

For the University of the District of Columbia, [\$129,855,000] *\$149,450,000* (including, [\$62,070,000] *\$62,920,000* from local funds, [\$19,839,000] *\$28,631,000* from Federal grant funds, [\$47,419,000/**\$11,283,000**] *\$55,999,000* from other funds, and [\$527,000] *\$1,900,000* from private funds); provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District of Columbia at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2010, a tuition rate schedule that will establish the tuition rate for nonresident students at a level no lower than the

nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area; provided further, that the Board of Trustees of the University of the District of Columbia is authorized to use the Municipal University Fund, established for depositing all revenues and receipts derived from tuition and fees, for the University purposes as the Board of Trustees may approve, in compliance with all applicable regulations.

District of Columbia Public Library Trust Fund

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

Unemployment Insurance Trust Fund

For the Unemployment Insurance Trust Fund, [\$251,000,000] *\$400,000,000* from other funds.

Housing Production Trust Fund

For the Housing Production Trust Fund, [\$51,329,000 from dedicated taxes] *\$26,793,000 (including \$26,793,000 from dedicated taxes)*, to remain available until expended for purposes identified by the Housing Production Trust Fund Act of 1988, effective March 16, 1989 (D.C. Law 7-202; D.C. Official Code § 42-2801 *et seq.*).

Tax Increment Financing

For Tax Increment Financing, [\$38,887,000] *\$49,029,000* from other funds.

Baseball Fund

For the Baseball Fund, [\$77,498,000] *\$53,031,000 (including \$44,031,000 from local funds (including [\$69,498,000] \$44,031,000 from dedicated taxes), and [\$8,000,000] \$9,000,000 from other funds)*.

Repayment of Payment in Lieu of Taxes Financing

For Repayment of Payment in Lieu of Taxes Financing, [\$11,336,000] *\$12,275,000* from other funds.

Capital Outlay

For capital construction projects, an increase of [\$2,963,810,000] *\$1,386,420,000*, of which [\$2,373,879,000] *\$1,117,090,000* shall be from local funds, [\$212,854,000] *\$32,523,000* from the Local Street Maintenance fund, [\$54,893,000] *\$46,350,000* from the District of Columbia Highway Trust fund, [\$322,184,000] *\$190,458,000* from Federal grant funds, and a rescission of [\$1,833,594,000] *\$741,735,000* from local funds and a rescission of [\$91,327,000] *\$145,874,000* from Local Street Maintenance funds appropriated under this heading in prior fiscal years for a net amount of [\$1,038,889,000] *\$498,811,000*, to remain available until expended; [in addition, \$15,000,000 to remain available until September 30, 2011 from funds previously appropriated in this Act under the heading “Federal Payment for Consolidated Laboratory Facility”]; provided, that funds for use of each capital project implementing agency shall be managed and controlled in accordance with all procedures and limitations established under the Financial Management System; provided further, 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.

[Capital Improvements

Capital improvements, \$60,641,000, from interest earnings, loan repayments, and other resources in the Community Healthcare Finance Fund; to be allocated as follows: Department of

Health. - \$60,641,000.]

TITLE IV--GENERAL PROVISIONS

SEC. 101. Whenever in this Act, an amount is specified within an appropriation for particular purposes or objects of expenditure, such amount, unless otherwise specified, shall be considered as the maximum amount that may be expended for said purpose or object rather than an amount set apart exclusively therefore.

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

SEC. 103. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

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

SEC. 105. The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title through November 1, [2010] *2011*.

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

SEC. 107. Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For the purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of:

(1) An officer or employee of the Metropolitan Police Department who resides in the District of Columbia or a District of Columbia government employee as may otherwise be designated by the Chief of Police;

(2) At the discretion of the Fire Chief, an officer or employee of the Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day, or is otherwise designated by the Fire Chief;

(3) At the discretion of the Director of the Department of Corrections, an officer or employee of the Department of Corrections who resides in the District of Columbia and is on call 24 hours a day, or is otherwise designated by the Director;

(4) The Mayor of the District of Columbia; and

(5) The Chairman of the Council of the District of Columbia.

SEC. 108. 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.

SEC. 109. (a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer of the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42), for all agencies of the District of Columbia government for fiscal year 2011 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than personal-services, respectively, with anticipated actual expenditures.

(b) This section shall apply only to an agency where the Chief Financial Officer of the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 110. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer of the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1-204.42).

SEC. 111. The remaining, unused funds appropriated to the District in section 168 of the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1531; Pub. L. No. 106-113), are re-appropriated, to remain available until expended, to the District of Columbia for commercial and neighborhood revitalization purposes, such purposes to include providing financial inducements, including loans, grants, offsets to local taxes, and other instruments, that promote commercial revitalization in enterprise zones and low- and moderate-income areas in the District of Columbia.

SEC. 112.(a) The Mayor may implement, effective October 1, 2010, through September 30, 2011, a freeze on within-grade increases, cost-of-living adjustments, and salary and benefits levels on District government employees, including employees subject to collective bargaining agreements, in accordance with the Within-Grade Salary Increases, Cost-of-Living Adjustments, and Salary and Benefits Schedules Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731).

(b) Congress hereby ratifies and approves the Within-Grade Salary Increases, Cost-of-Living Adjustments, and Salary and Benefits Schedules Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731), to freeze within grade increases, cost-of-living adjustments, and salary and benefits levels effective October 1, 2010, through September 30, 2011, and such legislation shall be deemed to have been ratified and approved by the Congress effective retroactively to October 1, 2010.

SEC. 113. Any interest accumulated on the funds that the District of Columbia received pursuant to the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1501; Pub. L. No. 106-113), under the heading "Federal Payment for the Incentives for Adoption of Children" and for the establishment of a scholarship fund for District of Columbia children without parents due to the September 11, 2001 terrorist attack under this same heading, pursuant to the District of Columbia Appropriations Act, 2001, approved December 21, 2001 (115 Stat. 923; Pub. L. No. 107-96), shall be available to the District of Columbia until expended.

SEC. [111] 114. Except as expressly provided otherwise, any reference to "this Act" contained in

this division shall be treated as referring only to the provisions of this division.

SEC. [112] 115. This division may be cited as the “District of Columbia Appropriations Act, [2010] 2011”.

DIVISION – B

DISTRICT OF COLUMBIA AUTHORIZATION REQUEST

SEC. 201. The remaining, unused funds appropriated to the District in section 168 of the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1531; Pub. L. No. 106-113), are re-appropriated, to remain available until expended, to the District of Columbia for commercial and neighborhood revitalization purposes, such purposes to include providing financial inducements, including loans, grants, offsets to local taxes, and other instruments, that promote commercial revitalization in enterprise zones and low- and moderate-income areas in the District of Columbia.

SEC. 202.(a) The Mayor may implement, effective October 1, 2010, through September 30, 2011, a freeze on within-grade increases, cost of living adjustments, and salary and benefits levels on District government employees, including certain employees subject to collective bargaining agreements, in accordance with the Within-Grade Salary Increases, Cost of Living Adjustments, and Salary and Benefits Schedules Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731).

(b) Congress hereby ratifies and approves the Within-Grade Salary Increases, Cost of Living Adjustments, and Salary and Benefits Schedules Act of 2010, passed on 1st reading on May 26, 2010 (Engrossed version of Bill 18-731), to freeze within grade increases, cost of living adjustments, and salary and benefits levels effective October 1, 2010, through September 30, 2011, and such legislation shall be deemed to have been ratified and approved by the Congress effective retroactively to October 1, 2010.

SEC. 203. Any interest accumulated on the funds that the District of Columbia received pursuant to the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1501; Pub. L. No. 106-113), under the heading “Federal Payment for the Incentives for Adoption of Children” and for the establishment of a scholarship fund for District of Columbia children without parents due to the September 11, 2001 terrorist attack under this same heading, pursuant to the District of Columbia Appropriations Act, 2001, approved December 21, 2001 (115 Stat. 923; Pub. L. No. 107-96), shall be available to the District of Columbia until expended.

[SEC. 204. Title IV of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-201.01 *et seq.*), is amended as follows:

(a) The table of contents of part B is amended as follows:

(1) Strike the phrase “Sec. 424a. Authority” and insert the phrase “ Sec. 425. Authority” in its place.

(2) Strike the phrase “Sec. 424b. Procurement” and insert the phrase “Sec. 426. Procurement” in its place.

(b) Section 424a (D.C. Official Code § 1-204.25) is amended by striking the phrase “Sec. 424. (a) IN GENERAL.” and inserting the phrase “Sec. 425. (a) IN GENERAL.” in its place.

(c) Section 424b (D.C. Official Code § 1-204.26) is amended as follows:

(1) Strike the phrase “Sec. 424b. The Chief” and insert the phrase “Sec. 426. The Chief” in its place.

(2) Strike the date “1986” and insert the date “1985” in its place.

(d) Section 446A(c) (D.C. Official Code § 1-204.46a(c)) is amended to read as follows:
“(c) EFFECTIVE DATE – This section shall apply fiscal year 2006 and each succeeding fiscal year.”.

(e) Section 446B(f) (D.C. Official Code § 1-204.46b(f)) is amended to read as follows:
“(f) EFFECTIVE DATE – This section shall apply fiscal year 2006 and each succeeding fiscal year.”.

(f) Section 450A(c)(4) (D.C. Official Code § 1-204.50a(c)(4)) is amended to read as follows:
“(4) EFFECTIVE DATE – This section shall apply fiscal year 2006 and each succeeding fiscal year.”.]

SEC. [202] 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. [201] 205. The following proviso under the heading “Lottery and Charitable Games Enterprise Fund” in the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174;), is repealed:

“Provided further, that the advertising, sale, operation, or playing of the lotteries, raffles, bingos, or other games authorized by D.C. Law 3-172 is prohibited on the Federal enclave, and in adjacent public buildings and land controlled by the Shipstead-Luce Act as amended by 53 Stat. 1144, as well as in the Old Georgetown Historic District.”.

[SEC. 205. The federal government shall compensate the District for use and occupancy of public space closed for the security of federal buildings within the District of Columbia and such compensation shall be deemed to be included in and available from the annual appropriations for each agency of the federal government.]

[SEC. 206. Section 209 of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 136; D.C. Official Code § 47-392.09), is repealed.]

SEC. [203] 206. Notwithstanding any other law, [all entities within the District of Columbia shall be subject to the general sales tax of the District of Columbia for sales to the public in gift shops,

restaurants, and similar facilities] *the following sales shall be subject to the sales and use taxes of the District of Columbia:*

(1) Sales at gift shops, souvenir shops, kiosks, convenience stores, food shops, cafeterias, restaurants, and similar establishments in federal buildings, including, but not limited to, memorials and museums, in the District of Columbia that make sales to:

(A) The general public, whether operated by the federal government, an agent of the federal government, or a contractor; and

(B) Other than the general public, if operated by an agent of the federal government or a contractor; and

(2) Sales of goods and services by government-sponsored enterprises and corporations, institutions, and organizations established by federal statute or regulation (collectively, “federal enterprises and organizations”), including, but not limited to, the Smithsonian Institution, National Gallery of Art, National Building Museum, Federal National Mortgage Association, and Federal Home Loan Mortgage Corporation, if the federal enterprise or organization is otherwise exempt from such taxation, to the extent such sales would otherwise be subject to the sales and use taxes of the District of Columbia if the federal enterprise or organization were organized as a nonprofit corporation established pursuant to the District of Columbia Nonprofit Corporation Act, approved August 6, 1962 (76 Stat. 265; D.C. Official Code § 29-301.01 et seq.), and exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)).

SEC. 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 Act of 1985” in its place.

[SEC. 208. (a) The National Children’s Island Act of 1995, approved July 19, 1996 (110 Stat. 1416; D.C. Official Code § 10-1401 et seq.) (“National Children’s Island Act”), is amended as follows:

(1) The long title is amended by striking the phrase “family-oriented park” and inserting the phrase “recreational-use facility” in its place.

(2) Section 2 (D.C. Official Code § 10-1401) is amended as follows:

(A) Paragraph (4) is amended by striking the phrase “cultural, education, and family-oriented recreation park, together with a children’s playground, to be developed and operated in accordance with the Children’s Island Development Plan Act of 1993, D.C. Act 10-110” and inserting the phrase “cultural, educational, and recreational-use facility, not inconsistent with the Comprehensive Plan of the District of Columbia” in its place.

(B) Paragraphs (5) and (6) are repealed.

(3) Section 3 (D.C. Official Code § 10-1402) is amended as follows:

(A) Subsection (c) is repealed.

(B) Subsection (d) is amended to read as follows:

“(d) REVERSION. — The transfer under subsection (a) of this section and the grant of easements under subsection (b) of this section shall be subject to a limited right of reversion by the Secretary of the Interior. The limited right of reversion may be exercised only if:

“(1) Within 5 years after the revised transfer under subsection (a) of this section occurs or the revised grant of easements under subsection (b) of this section occurs, whichever is later, the District has not commenced activity to improve Kingman Island, or a portion thereof, for cultural, educational, or recreational uses; or

“(2) After 5 years after the revised transfer under subsection (a) of this section occurs or the revised grant

of easements under subsection (b) of this section occurs, whichever is later, the District has ceased for at least 5 years to use Kingman Island for cultural, educational, or recreational uses; and

“(3) The Secretary provides to the District written notice of his or her preliminary determination that the condition described in paragraph (1) or (2) of this subsection has occurred and the District has not, within 90 days after the notice was delivered to the District, addressed the Secretary’s preliminary determination to the Secretary’s reasonable satisfaction; and

“(4) After the 90-day period, the Secretary has determined, in accordance with chapter 5 of title 5, United States Code, relating to administrative procedure, that the condition described in paragraph (1) or (2) of this subsection has occurred.”.

(4) Section 4 (D.C. Official Code § 10-1403) is amended as follows:

(A) Subsection (a) is repealed.

(B) Subsection (c) is repealed.

(5) Section 5(a)(1) (D.C. Official Code § 10-1404(a)(1)) is amended by striking the phrase “and effect, except for the references in this Act to paragraphs 3 and 11 of the legend of the plat.” and inserting the phrase “and effect.” in its place.

(b) Within 60 days after the effective date of this section, the Secretary of the Interior shall issue to the District of Columbia, without consideration, a revised, unrestricted, and unqualified deed to Kingman and Heritage Islands and revised, unrestricted, and permanent easements for the areas set forth in section 3(b)(1) of the National Children’s Island Act, for the purposes set forth in section 3(b)(2) of the National Children’s Island Act, and with the same right of assignability as set forth in section 3(b)(3) of the National Children’s Island Act.]

SEC. 208. Sections 107(b) and 109 of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 136; D.C. Official Code §§ 47-392.07(b) and 47-392.09), are repealed.

SEC. [207] 209. An Act to authorize the Commissioners of the District of Columbia on behalf of the United States to transfer from the United States to the District of Columbia Redevelopment Land Agency title to certain real property in said District, approved September 8, 1960 (74 Stat. 871; D.C. Official Code § 6-321.01 *et seq.*), is amended as follows:

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

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

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

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

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

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

SEC. 210. (a) Notwithstanding any other provision of law or other requirement:

(1) With respect to the urban renewal program, any urban renewal plans or projects, and any property acquired under the urban renewal program, the District of Columbia shall no longer have any obligations (including, but not limited to, obligations related to the treatment of income from the lease, use, or disposition of urban renewal properties as community development block grant (“CDBG”) program income (including such lease, use, and disposition income received by the District prior to the effective date of this section), obligations related to payments to the Department of Housing and Urban Development (“HUD”), and obligations related to recordkeeping and accounting), including obligations pursuant to:

(A) Previous agreements with HUD (including the District of Columbia Urban Renewal Closeout agreements);

(B) HUD regulations (including urban renewal and CDBG regulations);
and

(C) The terms of any previous loans, grants, or other financial assistance provided by HUD to the District, the Redevelopment Land Agency ("RLA"), or any other entity of the District government;

(2) With respect to any property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance that remains in the ownership or jurisdiction of the District, or any entity of the District, the District, or the entity of the District, may dispose of or lease the property for any purpose the District, or the entity of the District, considers appropriate, and no prior requirements imposed on the disposition or lease of the property by regulation, by prior agreement with HUD (including the District of Columbia Urban Renewal Closeout Agreements), by an urban renewal plan, or by any other prior agreement between HUD and the District, RLA, or any other entity of the District shall apply;

(3) With respect to any income received from the lease, use, or disposition of a property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance, which income remains in the possession or control of the District, or any entity of the District, the District, or entity of the District, may expend such income for any purpose the District, or entity of the District, considers appropriate, and no requirement imposed on the income by regulation, by prior agreement (including the District of Columbia Urban Renewal Closeout Agreements) between HUD and the District, RLA, or any entity of the District, or by an urban renewal plan, shall apply;

(4) The urban renewal plans for the District of Columbia urban renewal areas, including 14th Street, Columbia Plaza, Downtown, Fort Lincoln, H Street, Northeast No. 1, Northwest No. 1, Shaw School, Southwest B, Southwest C, and Southwest C-1, shall no longer be of any force or effect.

(b) For the purposes of this section, the term "District of Columbia Urban Renewal Closeout Agreements" means closeout agreements between HUD and the District, RLA, or any entity of the District with respect to the urban renewal projects (including but not limited to all neighborhood development programs) of the District of Columbia, including but not limited to the following: 14th Street Urban Renewal Project, Columbia Plaza Urban Renewal Project, Downtown Urban Renewal Project, Fort Lincoln Urban Renewal Project, H Street Urban Renewal Project, Northeast No. 1 Urban Renewal Project, Northwest No. 1 Urban Renewal Project, Shaw School Urban Renewal Project, Southwest B Urban Renewal Project, Southwest C Urban Renewal Project, and Southwest C-1 Urban Renewal Project.

[SEC. 211. Section 101(a) of the Federal and District of Columbia Government Real Property Act of 2006, approved December 15, 2006 (Pub. L. No. 109-396; 120 Stat. 2711), is amended to read as follows:

“(a) Conveyance of Properties.--

(1) In general.--

“(A) On the date on which the District of Columbia conveys to the Administrator of General Services all right, title, and interest of the District of Columbia in the property described in subsection (c) of this section, the Administrator shall convey to the District of Columbia all right, title, and interest of the United States in U.S. Reservation 13, subject to the conditions described in subsection (b) of this section; and

“(B) Within 60 days of the enactment of this amendment, the Administrator shall convey to the District of Columbia all right, title, and interest in the Old Naval Hospital.”.]

SEC. [209] 211. An Act Making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and thirteen, and for other purposes, approved August 24, 1912 (37 Stat. 444; 40 U.S.C. § 8106), is amended by adding a new section 12 to read as follows:

“Sec. 12. This Act shall not apply to the portions of Fort Dupont Park (United States Reservation 405), the areas known as the Benning Recreation Center and Benning Stoddert Park (United States Reservation 706), or the area currently known as the Walter Reed Army Medical Center (Parcel 319), or to other parks or playgrounds or land on which municipal facilities are located in the District of Columbia that are, or hereafter may be, under the jurisdiction of the government of the District of Columbia.”.

SEC. [210] 212. An Act Authorizing the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes, approved August 30, 1935 (Pub. L. No. 74-409; 49 Stat. 1028), is amended by adding a new section 15 to read as follows:

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

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

[SEC. 212. Transfer of Properties.

(a) Within 90 days after the effective date of this section, the director of each federal agency with jurisdiction over the following properties in the District of Columbia shall transfer all right, title, and interest of the United States in each property to the government of the District of Columbia. If jurisdiction over a property is held by the District of Columbia, the District of Columbia may execute a quitclaim deed on behalf of the United States to transfer all right, title, and interest of the United States in the property to the government of the District of Columbia. Any change in the permitted uses for a transferred property listed in this subsection different from those permitted prior to transfer shall be authorized by the Council pursuant to local law:

- (1) Parcel 255, Lots 13, 15, and 24 (Southwest Waterfront), "including the riparian area designated as Pier 5" at "24", to make clear that the pier is included with the land;
- (2) Square 473, Lots 819, 846, 847, 848, 849, 850, 884 (Southwest Waterfront);
- (3) Square 503, Lot 884 (Southwest Waterfront);
- (4) Reservation 277A (North Capitol Street and Florida Avenue, N.W.);

- (5) Reservation 277 (Florida Avenue and Q Street, N.W.);
 - (6) Square 2558, Lot 0810 (a portion of the Marie H. Reed Community Learning Center, a District of Columbia Public School);
 - (7) Square 2901, Lot 0816 (Raymond Recreation Center, a portion of the Raymond Elementary School campus);
 - (8) Square 2901, Lot 0815 (a portion of the Raymond Elementary School campus);
 - (9) Square 0364, Lot 0837 (a portion of the Shaw Junior High School campus);
 - (10) Parcel 246, Lot 0051 (P.R. Harris School);
 - (11) Square 2864, Lot 0830 (Meyer Elementary School, closed);
 - (12) Square 3327, Lot 0800 (Rudolph Elementary, closed);
 - (13) Square 0511, Lot 0822 (fields and parking of Bundy School, closed);
 - (14) Square 0767, Lot 0829 (Canal Park, north parcel);
 - (15) Square 0769, Lot 0821 (Canal Park, south parcel);
 - (16) Square 0768, Lot 0810 (Canal Park, center parcel);
 - (17) Square 2882, Lot 0936 (Banneker Senior High School campus, western portion);
 - (18) Square 2880, Lot 0859 (Banneker Senior High School, eastern portion);
 - (19) Square 0336, Lot 0828 (Shaw Jr. High School recreation fields);
 - (20) Square 0593, Lot 0823 (portion of Bowen Elementary School campus);
 - (21) Square 0593, Lot 0822 (portion of Bowen Elementary School campus);
 - (22) Square 0595, Lot 0810 (portion of Bowen Elementary School campus);
 - (23) Square 0593, Lot 0826 (portion of Bowen Elementary School campus);
 - (24) Square 0595, Lot 0807 (portion of Bowen Elementary School campus);
 - (25) Square 0647, Lot 0802 (portion of Bowen Elementary School campus);
 - (26) Square 0595, Lot 0809 (portion of Bowen Elementary School campus);
 - (27) Square 0645, Lot 0816 (portion of Bowen Elementary School campus);
 - (28) Square 0650N, Lot 0808 (portion of Bowen Elementary School campus);
 - (29) Square 0647, Lot 0803 (portion of Bowen Elementary School campus);
 - (30) Square 0645W, Lot 0808 (portion of Bowen Elementary School campus);
 - (31) Square 0593, Lot 0050 (portion of Bowen Elementary School campus);
 - (32) Square 0593, Lot 0051 (portion of Bowen Elementary School campus);
 - (33) Square 0542, Lot 0085 (Southwest Library site);
 - (34) All of Reservation 542 between Albermale Street, N.W., and Chesapeake Street, N.W., including Lots 800 and 801 in Square 1772 and Lot 0807 in Square 1768, and Fort Drive, N.W. in Reservation 542 (Wilson Senior High School and Wilson Aquatic Center);
 - (35) The northern corner portion of Reservation 470 containing approximately 31,000 square feet, abutting both the east property line of Lot 0811 in Square 1759 and Fessenden Street, N.W. (Deal Middle School);
 - (36) Howard Street, N.W. in Reservation 470 (Deal Middle School);
 - (37) Fort Drive, N.W. in Reservation 515 (Deal Middle School);
 - (38) All of Reservation 519 in Square 5876 and Square 5884, including Lot 940 in Square 5876 (Johnson Middle School); and
 - (39) The play field portion of Reservation 360 in Square 23 (Francis Middle School).
- (b)(1) Within 90 days of the effective date of this section, the Secretary of the Interior shall transfer administrative jurisdiction, for recreational purposes, of approximately 15 acres of land located in the northern portion of Fort Dupont Park, U.S. Reservation 405, from the United States, by the Department of the Interior, National Park Service, to the government of the District of Columbia
- (2) The land to be transferred under paragraph (1) of this subsection is described in the October 2008 Environmental Assessment prepared by the National Park Service, entitled "Transfer of

Jurisdiction of Certain National Park Service Properties to the District of Columbia Government (National Capital Parks - East: Fort Dupont Park)”.

(3) The transfer under paragraph (1) of this subsection shall be subject to a limited right of reversion by the Secretary of the Interior. The limited right of reversion may be exercised only if:

(A)(i) Within 5 years after the transfer under paragraph (1) of this subsection occurs, the District has not commenced activity to improve the transferred portion of Fort Dupont Park for recreational uses or facilities; or

(ii) After 5 years after the transfer under paragraph (1) of this subsection occurs, the District has ceased for at least 5 years to use the transferred portion of Fort Dupont Park for a recreational use or facility;

(B) The Secretary of the Interior provides to the District written notice of his or preliminary determination that the condition described in subparagraph (A)(i) or (ii) of this paragraph has occurred and the District has not, within 90 days after the notice was delivered to the District, addressed the Secretary’s preliminary determination to the Secretary’s reasonable satisfaction; and

(C) After such 90-day period, the Secretary has determined, in accordance with chapter 5 of title 5, United States Code (relating to administrative procedure) that the condition described in subparagraph (A)(i) or (ii) of this paragraph has occurred.]

SEC. 213. (a) Within 90 days after the effective date of this section, the director of each federal agency with jurisdiction over the following properties in the District of Columbia shall transfer all right, title, and interest of the United States in each property to the government of the District of Columbia. If jurisdiction over a property is held by the District of Columbia, the District of Columbia may execute a quitclaim deed on behalf of the United States to transfer all right, title, and interest of the United States in the property to the government of the District of Columbia:

(1) Parcel 255, Lots 13, 15, and 24 (Southwest Waterfront), including the riparian area designated as Pier 5;

(2) Square 473, Lots 819, 846, 847, 848, 849, 850, 884 (Southwest Waterfront);

(3) Square 503, Lot 884 (Southwest Waterfront);

(4) Square 390, Lot 54 (Southwest Waterfront);

(5) Square 391, Lots 804, 805, and 806 (Southwest Waterfront);

(6) Square 471, Lot 810 (Southwest Waterfront);

(7) Square 472, Lot 827 (Southwest Waterfront)

(8) Square 473, Lots 814, 815, 819, 837, 839, 843, and 844 (Southwest Waterfront);

(9) Square 503, Lots 883 and 884 (Southwest Waterfront);

(10) Reservation 277A (North Capitol Street and Florida Avenue, N.W.);

(11) Square 2558, Lot 0810 (a portion of the Marie H. Reed Community Learning Center, a District of Columbia Public School);

(12) Square 2901, Lot 0816 (Raymond Recreation Center, a portion of the Raymond Elementary School campus);

(13) Square 2901, Lot 0815 (a portion of the Raymond Elementary School campus);

(14) Square 0364, Lot 0837 (a portion of the Shaw Junior High School campus);

(15) Parcel 246, Lot 0051 (P.R. Harris School);

(16) Square 2864, Lot 0830 (Meyer Elementary School, closed);

(17) Square 3327, Lot 0800 (Rudolph Elementary, closed);

(18) Square 0511, Lot 0822 (fields and parking of Bundy School, closed);

(19) Square 0767, Lot 0829 (Canal Park, north parcel);

(20) Square 0769, Lot 0821 (Canal Park, south parcel);

(21) Square 0768, Lot 0810 (Canal Park, center parcel);

- (22) *Square 2882, Lot 0936 (Banneker Senior High School campus, western portion);*
- (23) *Square 2880, Lot 0859 (Banneker Senior High School, eastern portion);*
- (24) *Square 0336, Lot 0828 (Shaw Jr. High School recreation fields);*
- (25) *Square 0593, Lot 0823 (portion of Bowen Elementary School campus);*
- (26) *Square 0593, Lot 0822 (portion of Bowen Elementary School campus);*
- (27) *Square 0595, Lot 0810 (portion of Bowen Elementary School campus);*
- (28) *Square 0593, Lot 0826 (portion of Bowen Elementary School campus);*
- (29) *Square 0595, Lot 0807 (portion of Bowen Elementary School campus);*
- (30) *Square 0647, Lot 0802 (portion of Bowen Elementary School campus);*
- (31) *Square 0595, Lot 0809 (portion of Bowen Elementary School campus);*
- (32) *Square 0645, Lot 0816 (portion of Bowen Elementary School campus);*
- (33) *Square 0650N, Lot 0808 (portion of Bowen Elementary School campus);*
- (34) *Square 0647, Lot 0803 (portion of Bowen Elementary School campus);*
- (35) *Square 0645W, Lot 0808 (portion of Bowen Elementary School campus);*
- (36) *Square 0593, Lot 0050 (portion of Bowen Elementary School campus);*
- (37) *Square 0593, Lot 0051 (portion of Bowen Elementary School campus);*
- (38) *Square 0542, Lot 0085 (Southwest Library site);*
- (39) *All of Reservation 542 between Albermale Street, N.W., and Chesapeake Street, N.W., including Lots 800 and 801 in Square 1772 and Lot 0807 in Square 1768, and Fort Drive, N.W. in Reservation 542 (Wilson Senior High School and Wilson Aquatic Center);*
- (40) *The northern corner portion of Reservation 470 containing approximately 31,000 square feet, abutting both the east property line of Lot 0811 in Square 1759 and Fessenden Street, N.W. (Deal Middle School);*
- (41) *Howard Street, N.W. in Reservation 470 (Deal Middle School);*
- (42) *Fort Drive, N.W. in Reservation 515 (Deal Middle School);*
- (43) *All of Reservation 519 in Square 5876 and Square 5884, including Lot 940 in Square 5876 (Johnson Middle School);*
- (44) *The play field portion of Reservation 360 in Square 23 (Francis Middle School);*
- (45) *The area described in unnumbered section 1 of An Act To authorize the Commissioners of the District of Columbia on behalf of the United States to transfer from the United States to the District of Columbia Redevelopment Land Agency title to certain real property in said District, approved September 8, 1960 (74 Stat. 871; Pub. L. 86-736; D.C. Official Code § 6-321.01) (Southwest Waterfront), to the extent not previously conveyed to the District; and*
- (46) *Square 2673, Lot 890 (offices of the District of Columbia Department of Parks and Recreation).*

SEC. [213] 214. Section 485 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 807; D.C. Official Code § 1-204.85), is amended to read as follows:

“SEC. 485. Except for estate, inheritance, and gift taxes, Bonds and notes issued by the Council pursuant to this title and the interest thereon shall be exempt from all District, State, and Federal taxation, including from taxation by any county, municipality, or other political subdivision of a State and any Territory or possession of the United States.”.

SEC. [214] 215. Section 424(b)(2)(E) of the District of Columbia Home Rule Act, approved April 17, 1995 (109 Stat. 142; D.C. Official Code § 1-204.24b(b)(5)), [is amended by striking the period at the end of the sentence and inserting the phrase “times 1.50.” in its place] *is amended by striking the phrase “equal” and inserting the phrase “at least equal” in its place.*

SEC. [215] 216. Sections 2, 3, and 4 of the Domestic Partnership Police and Fire Amendment Act of 2008, effective January 16, 2008 (D.C. Act 17-278; 55 DCR 1530), are [hereby] enacted into law.

[SEC. 216. The Contingency Cash Reserve Transparency Amendment Act of 2008, returned unsigned on January 29, 2008 (D.C. Act 17-278; 55 DCR 1530), is hereby enacted into law.]

SEC. 217. Section 2 of the Special Election Amendment Act of 2008, effective March 19, 2008 (D.C. Law 17-156; 55 DCR 3694), is [hereby] enacted into law.

SEC. 218. Section 602(a)(5) of the District of Columbia Home Rule Act, approved on December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase “of the District” the first time it appears and inserting the phrase “of the District, unless his or her source of income derives from District locally appropriated funds” in its place.

SEC. 219. (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.

This division may be cited as the “District of Columbia Omnibus Authorization Act, [2010] 2011”.

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).

*Chairman
Council of the District of Columbia*

*Mayor
District of Columbia*



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