Government of the District of Columbia

FY 2019 Proposed Budget and Financial Plan

A FAIR SHOT

Volume 1
Executive Summary

Submitted to the

Council of the District of Columbia

by

Muriel Bowser, Mayor

March 21, 2018

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2016

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the eighteenth in the history of the District of Columbia.

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

Government of the District of Columbia

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Mayor's Office of Legal Counsel

Beverly Perry
Senior Advisor

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

HyeSook Chung
Deputy Mayor for Health and Human Services

Brian Kenner
Deputy Mayor for Planning and Economic Development

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Economic Development and Regulation

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Education

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Senior Budget Analyst

District of Columbia
Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

RESIDENTS

LEGISLATIVE BRANCH

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

EXECUTIVE BRANCH

MAYOR

- Office of the Chief Financial Officer
  - Office of Budget and Planning
  - Office of Tax and Revenue
  - Office of Finance and Treasury
  - Office of Revenue Analysis
  - Office of Financial Operations and Systems
  - Lottery and Charitable Games Control Board
- Office of the Inspector General
- Office of the Attorney General
- City Administrator
  - Office of Budget and Finance
- Mayor's Office of Legal Counsel
- Office of the Senior Advisor
  - Office of Policy and Legislative Affairs
    - Office of Federal and Regional Affairs
    - Office of the Secretary
  - New Columbia Statehood Commission‡
    - Office of the Statehood Delegation
- Executive Office of the Mayor
  - Office of the General Counsel: Office of Partnerships and Grants
    - Office of Communications: Mayor's Correspondence Unit
    - Mayor's Office of Talent and Appointments
    - Office of Scheduling and Advance
    - Mayor's Office of Community Affairs: Clean City Office
    - Mayor's Office of Community Relations and Services
    - ServeDC
    - Mayor's Office on African Affairs
    - Mayor's Office on Asian and Pacific Islander Affairs
    - Mayor's Office of LGBTQ Affairs
    - Mayor's Office on Latino Affairs
    - Mayor's Office of Religious Affairs
    - Mayor's Office of Veteran Affairs
    - Mayor's Office on Returning Citizens Affairs
    - Mayor's Office on Women's Policy and Initiatives

Deputy Mayor for Greater Economic Opportunity

- Department of Small and Local Business Development
- Department of Employment Services
- Office of African-American Affairs
- Commission on Fathers, Men, and Boys

Deputy Mayor for Education

- DC Public Schools
- Office of the State Superintendent of Education
- Department of Parks and Recreation
  - DC Public Library
  - Public Charter School Board
  - Public Charter Schools**
  - State Board of Education
  - University of the District of Columbia (including UDC Community College)

Deputy Mayor for Planning and Economic Development

- Department of Housing and Community Development
- Department of Consumer and Regulatory Affairs
- Department of Transportation
- Office of Planning
- Department of Energy and Environment
- Department of Insurance, Securities, and Banking
- Office of Cable Television, Film, Music, and Entertainment
- Commission on the Arts and Humanities
- Department of For-Hire Vehicles
  - Alcoholic Beverage Regulation Administration
  - DC Housing Authority
  - DC Water
  - Housing Finance Agency
  - Office of the People's Counsel
  - Office of the Tenant Advocate
  - Office of Zoning
  - Public Service Commission*
  - Real Property Tax Appeals Commission
  - Washington Convention and Sports Authority
  - Zoning Commission*

Deputy Mayor for Health and Human Services

- Department of Health
- Department of Human Services
- Child and Family Services Agency
- Department of Disability Services
- Department of Behavioral Health
- Department of Youth Rehabilitation Services
- Department of Health Care Finance
- Office on Aging
  - Health Benefit Exchange Authority
  - Not-for-Profit Hospital Corporation

Deputy City Administrator/ Deputy Mayor for Public Safety and Justice

- Metropolitan Police Department
- Fire and Emergency Medical Services Department
- Homeland Security and Emergency Management Agency
- Department of Corrections
- Department of Forensic Sciences
- Office of Unified Communications
- Office of the Chief Medical Examiner
- Office of Victim Services and Justice Grants
- DC National Guard (DC)
  - Corrections Information Council
  - Criminal Justice Coordinating Council
  - Office of Police Complaints
  - Uniform Law Commission
- Department of Human Resources
- Department of Public Works
- Department of General Services
- Office of the Chief Technology Officer
- Office of Contracting and Procurement
- Department of Motor Vehicles
- Office of Risk Management
- Office of Disability Rights
- Office of Human Rights
  - Board of Elections* (including the Office of Campaign Finance)
  - Board of Ethics and Government Accountability (including the Office of Open Government)
  - Contract Appeals Board
  - DC Retirement Board
  - Office of Administrative Hearings
  - Office of Employee Appeals
  - Public Employee Relations Board

JUDICIAL BRANCH

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

REGIONAL BODIES

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

NOTES

Entities enclosed within dashed boxes are independent agencies or entities. They appear on this organizational chart in proximity to the Executive Branch cluster with which their functions most align.

* Agencies marked with an asterisk are Charter independent agencies.

** Entities marked with two asterisks are non-governmental entities.

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

Transmittal Letters

MURIEL BOWSER
MAYOR

March 21, 2018

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

Dear Chairman Mendelson:

On behalf of the residents of the District of Columbia, I am pleased to submit to you the proposed District of Columbia Fiscal Year 2019 Budget and Financial Plan, *"A Fair Shot."* Included in this submission, you will find the "Fiscal Year 2019 Local Budget Act of 2018," the "Fiscal Year 2019 Federal Portion Budget Request Act of 2018," the "Fiscal Year 2019 Budget Support Act of 2018," the "Fiscal Year 2018 Revised Budget Request Emergency Adjustment Act of 2018," the "Fiscal Year 2018 Revised Budget Request Temporary Adjustment Act of 2018," and the "Fiscal Year 2018 Revised Budget Request Emergency Declaration Resolution of 2018."

Washington, DC is now 700,000 residents strong. This proposal makes significant investments in people by providing a broad range of services and programs to ensure that, as we continue to grow, Washingtonians continue to get the fair shot they deserve. For the fourth consecutive year, I heard from residents before I finalized my budget: through a series of budget engagement forums, residents shared their ideas and concerns about education, public safety, affordable housing, jobs and economic development, and health and human services. This year, we also convened a telephone town hall to hear directly from seniors about their concerns and budget priorities and a telephone town hall for DC Government employees to share their ideas on how we can more effectively and efficiently deliver services to District residents. From these discussions, I finalized the proposed FY 2019 Budget and Financial Plan.

The budget before you reflects the ideas and priorities of District residents and delivers on my commitment to building more pathways to the middle class for Washingtonians in all eight wards. From again investing $100 million in the Housing Production Trust Fund to allocating $1.35 billion over the next six years for the continued modernization of our schools, this budget continues to move Washington, DC forward. This budget also maintains critical investments to building a *safer, stronger* DC and to ensure our residents have access to job training programs that prepare them for high-paying jobs and careers that exist --and will exist— in our city. Below are a few of the key investments in the proposed FY 2019 Budget and Financial Plan.

Washington Metropolitan Area Transit Authority (WMATA)

The continued growth and vitality of our city and the region relies on a safe, efficient, and reliable Metro system to transport residents and visitors. The FY 2019 budget fully funds the District's contribution toward Metro's capital needs by allocating $178.5 million in dedicated funding each year to WMATA. We are grateful that our partners in Virginia and Maryland are now on board with what we have known for years: that dedicated funding streams are key to the safety and success of Metro. We have proposed several funding streams and are open to discussion about the appropriate mix as long as the funding is dedicated, sustainable, and competitive. This investment will ensure that Metro can make the critical safety and infrastructure improvements they need with a $500 million annual commitment from the region.

High-Quality Education

My Administration is committed to ensuring that every child in Washington, DC has access to first class public education. The FY 2019 budget makes significant investments in education, including the following:

- $2.3 billion in total funds for K-12 public education, with a $94 million increase in local funding for the District of Columbia Public Schools (DCPS) and DC public charter schools (DCPCS). This is yet again the largest investment ever in public education;
- A 3.91 percent increase to the base amount of the Uniform Per Student Funding Formula;
- Fully funding implementation of the Enhanced Special Education Services Act of 2014;
- $12.5 million in new investments to help families obtain high quality and affordable child care, including $10 million in provider rate increases to help providers stay open and create more slots for our families;
- $1 million for field trips for schoolchildren to go to art exhibits and performances and $1 million in cultural study-abroad experiences for students;
- $19.2 million to create 700 more out of school time slots and 3,035 additional summer slots;
- $63.2 million for the DC Public Library;

- $87 million for programs and services at the University of the District of Columbia and the UDC Community College, in addition to a $132 million in capital investments over the next six years for UDC to make campus improvements; and,
- $1.35 billion over the next six years for the modernization of twenty-six elementary schools, three high schools, and two middle schools.

Safer, Stronger DC

Washington, DC is safer than ever – crime is at record lows and we continue to see decreases in both violent crime and property crime. However, one homicide is one too many, so we have more work to do. The FY 2019 budget includes the following investments to further our commitment to a safer, stronger DC:

- $11 million to continue funding for third-party ambulance services;
- $4.6 million to hire 80 additional correctional officers at the Department of Corrections;
- $2.4 million to hire 42 new dual-role firefighter/paramedics;
- $1.7 million to expand the Police Cadet Corps by 30 slots, from 70 to 100 positions, and $250,000 to expand a successful student loan forgiveness program for Metropolitan Police Department officers;
- $1.5 million for community-based grants for violence interruption and $575,000 for the Pathways program to support 50 at-risk youths through the newly created Office of Neighborhood Safety and Engagement;
- $22 million in capital investments in FY 2019 and $76.4 million through the six-year capital improvements plan (CIP) for the Fire and Emergency Medical Services Department for emergency vehicles and apparatuses; and,
- $4.7 million in capital investments in FY 2019 and $36 million through the six-year CIP for Metropolitan Police Department vehicles.

Affordable Housing

Producing, preserving and protecting affordable housing in Washington, DC is a top priority for my Administration. The FY 2019 budget demonstrates this commitment by making the following investments in affordable housing:

- $100 million for the Housing Production Trust Fund;
- $10 million for the Housing Preservation Fund so that along with creating new affordable housing units we continue to bring additional focus to preserving existing affordable housing units;
- $96 million to subsidize affordable housing through the District of Columbia Housing Authority;

- $10 million in additional funds to the Home Purchase Assistance Program and the Employer Assisted Housing Program to assist low- and moderate-income families and District employees afford the down payment on their first home; and,
- $57 million to make additional progress on the New Communities Initiatives at Park Morton, Barry Farm, and Lincoln Heights/Richardson Dwellings.

Jobs and Economic Opportunity

Maintaining a strong, diverse, and resilient city requires that every resident has a fair shot, and a pathway to the middle class. We accomplish this by supporting our most vulnerable families and residents; providing job training that leads to real employment opportunities; and by nurturing our small businesses to help ensure their growth and success. The FY 2019 Budget makes the following investments to help achieve these goals:

- $19.2 million for the Mayor Marion S. Barry Summer Youth Employment Program, which provides constructive and gainful employment for youth during summer break;
- $10.6 million for job training programs that target residents with barriers to employment, including Project Empowerment;
- $2 million for information technology apprenticeships to provide pathways to the middle class in high-tech industries;
- $1.2 million in other targeted apprenticeship programs, including the Career Connections and Learn, Earn, Advance, Prosper (LEAP) programs;
- $6 million to help offset the Clean Rivers Impervious Area Charge, to be matched by DC Water, for a total of $12 million in relief for residents, non-profits, and religious institutions;
- $14.3 million for the Commission on Arts and Humanities for capital grants to support renovations and repairs at our arts facilities, operating grants to support program development and operations, and funds for a new statue to honor a notable Washingtonian;
- $1 million for three new clean teams and three new Main Streets; and,
- $8.3 million in our Great Streets and Neighborhood Prosperity programs to support business development across the city with a focus on mixed-use development in high-unemployment areas.

Health and Human Services

Investing in the health and well-being of District residents remains a top priority of my Administration. This means ensuring more Washingtonians are able to provide for their families and connecting families with valuable care and supportive programs when they need it most. The FY 2019 budget creates critical supports and opportunities through the following investments:

- $23 million in increased investments toward achieving the goals of Homeward DC - to make homelessness rare, brief, and non-recurring;
- $2.5 million to expand the homeless crisis service response system for single adults, including day services, outreach to encampments, and improvements to low-barrier shelters;
- $1.4 million to fund the Parental and Adolescent Support Services (PASS) and Strengthening Teens and Enriching Parents (STEP) programs to keep our youth and families engaged and moving toward a productive future;
- $4.4 million to provide 40 hours each week of nursing suite coverage for each school;
- $3 million for mental health services for school children;
- $1.1 million to implement a local individual mandate to keep the Affordable Care Act protections strong in DC;
- $300 million for a new, state-of-the-art hospital at St. Elizabeth's east campus;
- $640,000 to open pools two hours earlier at 10 a.m. in the summer; and,
- $900,000 for rat abatement efforts at the Department of Health.

Government Operations

We are building a government that works for the residents of the District Columbia, streamlines processes, and improves efficiency. The FY 2019 budget supports these improvements by investing:

- $2.6 million in additional funds to purchase new voting equipment for the Board of Elections;
- $952,000 to support the Statehood Campaign Initiative to make sure DC becomes the 51st state;
- $900,000 to defend the rights of immigrant residents through information programs and direct legal aid; and,
- $22.1 million to implement the Fair Elections Amendment Act in the budget and financial plan.

The District's finances are the envy of cities across the country. This budget reflects our growing population of 700,000 residents and the benefits, needs, and stresses such growth entails. Most important, this budget gives more Washingtonians a fair shot.

Sincerely,

Muriel Bowser
Mayor

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

Jeffrey S. DeWitt
Chief Financial Officer

March 21, 2018

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

Dear Mayor Bowser:

I am pleased to transmit the Fiscal Year (FY) 2019 Proposed Budget and Financial Plan. The FY 2019 Proposed Budget includes $7.8 billion in Local funds and $14.4 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, the City Administrator's Office of Budget and Performance Management staff, and agency program staff to produce a balanced budget and five-year financial plan. The FY 2019 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2019 – FY 2022 Budget and Financial Plan are balanced.

REVENUE OUTLOOK

The revenue outlook is predicated on moderate growth in the national economy and assumes similar growth in the District's economy, with added jobs and residents over the period of the financial plan.

There is a high degree of uncertainty regarding implementation and administration of the new federal tax law and, as a result, we will be monitoring developments closely. In addition, the federal government remains the major engine of the District's economy, and the outlook for this sector remains a source of concern. The bipartisan budget resolution enacted last month that increases the federal budget for the next two years and raises the debt ceiling removes one source of uncertainty around federal fiscal policy. Whether increased appropriations for domestic programs will benefit the District of Columbia economy, however, is not yet clear. Furthermore, although the federal tax reform legislation is expected to provide an immediate boost to economic growth, it also adds to the national debt, increases the risks of inflation and a steeper rise in interest rates, and may eventually lead to additional efforts to control domestic spending.

Because of all these factors, we remain somewhat cautious in our outlook, particularly as it relates to federal spending and growth of total jobs and population in the city. Even with uncertainty in the federal sector, personal income growth in the District of Columbia is expected to be about equal to the 10-year average growth rate.

In the past several months, both interest rates and inflation have increased, and partly in response to these occurrences, the stock market experienced higher volatility in February. (The S & P 500 stock index lost 7.7 percent of its value in the first week of the month, about half of which was recovered in the next two weeks.) Experience has shown that three of the District's most volatile revenue sources -- deed taxes, corporate profits, and individual capital gains -- can be adversely affected quickly by developments in the nation's economy and capital markets. We will continue to closely monitor key economic indicators for deviations from the February forecast that might impact the financial plan.

The $7.8 billion estimate for FY 2019 Local Fund revenue, prior to policy proposals included in the budget, includes estimates for effects of federal tax legislation of $51.9 million, increasing revenue growth to 3.1 percent. Total General Fund revenue in FY 2019 is $8.8 billion, an increase of $251 million over FY 2017.

Various policy initiatives increase General Fund revenue by $83.2 million in FY 2019, and approximately $89 million annually through the remainder of the Financial Plan. A major initiative in this budget is the funding of the District's share of the long-term Washington Metropolitan Area Transit Authority (WMATA) capital plan. The District is dedicating $178.5 million in sales tax revenue primarily to help fund Metro capital projects,[1] supported by a number of revenue-generating initiatives, including:

- Increasing sales tax rates for retail, alcohol, restaurant, and hotel transactions by 0.25 percent
- Increasing the top commercial property tax rate from $1.85 to $1.87 per $100 of taxable value
- Increasing the gross receipts tax on private for-hire vehicles (excluding taxicabs) from 1 percent to 4.75 percent

Other policy proposals include Office of Tax and Revenue compliance initiatives to increase the delinquent collections and an initiative of the Alcoholic Beverage Regulation Administration to expand bar hours around holiday weekends. The Proposed Budget and Financial Plan also fund several laws that were passed subject to appropriation, including a sales tax exemption for feminine hygiene products.

[1]The sales tax dedication to WMATA begins FY 2019 for the District's operating contribution and will go toward the long-term capital plan beginning FY 2020, contingent on Virginia and Maryland dedicating agreed-upon shares.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2019 Budget includes approximately $7,846.7 million in spending and $24.7 million for required increases in Emergency, Contingency, and Debt Service Reserves supported by $7,871.9 million of resources, with an operating margin of $0.5 million, as shown in Table 1.

Table 1	
FY 2019 Proposed Budget Summary	
Local Funds	
($ in millions)	
Taxes	$ 7,335.6
Non-Tax Revenues	430.0
Lottery	45.0
All Other Resources	23.4
Revenue Proposals	107.4
WMATA new dedicated funding for Metro (Shift from Local to Dedicated Taxes)	(178.5)
Fund Balance Use	109.0
Total Local Fund Resources	**$ 7,871.9**
Local Expenditures	**$ 7,846.7**
Required increases in Emergency, Contingency, and Debt Service Reserves	$ 24.7
Projected FY 2019 Operating Margin	**$0.5**

Gross Funds

The proposed FY 2019 gross funds operating budget (excluding intra-District funds) is $14.4 billion, an increase of $408.9 million, or 2.9 percent, over the FY 2018 approved gross budget of $14 billion. The Local and non-Local funding components of the proposed FY 2019 gross budget and the changes from FY 2018 are summarized in Table 2 below.

Table 2 FY 2019 Gross Funds Budget by Fund Type ($ in millions)				
Fund Type	FY 2018 Approved Budget	FY 2019 Mayor's Proposed	Change	% Change
Local	$ 7,745.9	$ 7,846.7	$ 100.9	1.3%
Dedicated Tax	375.4	522.1	146.7	39.1%
Special Purpose	662.9	701.1	38.2	5.8%
Subtotal, General Fund	**$ 8,784.2**	**$ 9,069.9**	**$ 285.7**	**3.3%**
Federal	3,439.3	3,434.7	-4.6	-0.1%
Private	3.9	4.2	0.3	7.9%
Total, Operating Funds	**$ 12,227.4**	**$ 12,508.8**	**$ 281.5**	**2.3%**
Enterprise and Other Funds (including from Dedicated Taxes)	1,806.7	1,934.1	127.5	7.1%
Total Gross Funds	**$ 14,034.0**	**$ 14,443.0**	**$ 408.9**	**2.9%**

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

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the proposed FY 2019 Local funds budget increased in several areas over FY 2018. Table 3 provides a snapshot of major cost drivers.

Table 3 Mayor's FY 2019 Proposed Budget	
Cost Drivers - Local Funds (in millions)	**Amount**
Major Changes:	
District of Columbia Public Charter Schools	$ 78.2
Department of Health Care Finance	70.2
District of Columbia Public Schools	57.1
Repayment of Loans and Interest	48.7
Department of General Services	26.6
District Department of Transportation	25.1

Primary Cost Drivers

- **Public Charter Schools:** $78.2 million increase over FY 2018, primarily due to a 3.91 percent increase to the adjusted student foundation level of $10,257 to the FY 2019 level of $10,658.
- **Department of Healthcare Finance:** $70.2 million increase over FY 2018, primarily due to $36 million for increased payments to Medicaid and Alliance providers; $25 million for the creation of an administration within the Department of Health Care Finance with responsibility to design, develop, implement and manage the District of Columbia Access System (DCAS), which is an eligibility system for all health and human services for the District; and the balance supports increased staffing costs, contractual increases, and other administrative spending.
- **Public Schools:** $57.1 million increase over FY 2018, primarily due to a 3.91 percent increase to the adjusted student foundation level of $10,257 to the FY 2019 level of $10,658.
- **Repayment of Loans and Interest:** $48.7 million increase over FY 2018, due to borrowing for capital projects.
- **Department of General Services:** $26.6 million increase over FY 2018, primarily due to a one-time funding of $10.9 million for the Phase 2 demolition of the DC General Hospital, as well as facility maintenance costs that increased by $18.9 million but were partially offset by projected savings from security costs and programmatic changes.
- **District Department of Transportation:** $25.1 million increase over FY 2018, primarily to reflect the transfer of operations and management of the Circulator from WMATA to the Department of Transportation.

CAPITAL IMPROVEMENTS PLAN

The District is addressing its continuing infrastructure needs through its Capital Improvements Plan (CIP). The total proposed appropriation request for the FY 2019 through FY 2024 CIP is $8.1 billion from all sources. The majority of the capital budget will be financed with municipal bonds totaling $4.8 billion, along with Pay-As-You-Go (Paygo) transfers from the General Fund, Federal Grants, a local match to the grants from the Federal Highway Administration, private donations, sale of assets, and local transportation fund revenue. In FY 2019, the District provides funding for its share of the WMATA capital request, and beginning in FY 2020, the District will increase its capital contribution to WMATA by $178.5 million as its compact share of a region-wide commitment to increase capital funding by $500 million per year. The District's contribution grows by 3 percent annually thereafter. The additional contribution will provide the necessary annual revenue to WMATA to fund improvements for a state of good repair. This increased contribution totals $947.7 million through the FY 2024 CIP planning period, which is a major factor in the increase of $1.4 billion over last year.

The proposed capital budget for FY 2019 includes $1.6 billion in planned capital expenditures to be financed by $930 million in new I.T. or G.O. bonds, $223.3 million from new short-term bonds, $168.1 million from Grant Anticipation Revenue Vehicle (GARVEE) bonds, $43.7

million in Paygo, $173.7 million in federal grants and payments, $34 million in the Local Match to the Federal Highway Administration grants, $38 million from the Local Transportation Revenue Fund, $1 million from private grants, and $17.8 million from the Sale of Assets. Debt service within the CIP period remains below the 12 percent debt cap.

MULTI-YEAR FINANCIAL PLAN

As in the past, the plan shows substantial growth in debt service costs during the plan period to support the $8.1 billion Capital Improvements Plan through FY 2024. Because of the growth in these costs, labor costs and other non-capital cost growth must be constrained throughout the financial plan. Careful monitoring of these costs, as well as execution of the capital plan, is required to ensure the plan remains balanced in the future.

CONCLUSION

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

Sincerely,

Jeffrey S. DeWitt

Jeffrey S. DeWitt

Table of Contents

Government of the District of Columbia

FY 2019 Proposed Budget and Financial Plan

Table of Contents

Volume 1 - Executive Summary

How to Read the FY 2019 Proposed Budget and Financial Plan

1. Introduction 1-1
2. Financial Plan 2-1
3. Revenue 3-1
4. Operating Expenditures 4-1
5. FY 2019 - FY 2024 Capital Improvements Plan 5-1

Appendices

A. D. C. Comprehensive Financial Management Policy A-1
B. Basis of Budgeting and Accounting B-1
C. Fund Structure and Relationship to Budget Structure C-1
D. Recurring Budget and Current Services Funding Level (CSFL) Development D-1
E. Agency Performance Plans E-1
F. FY 2019 Proposed - General Fund F-1
G. FY 2019 Proposed - Gross Funds G-1
H. FY 2019 Proposed - FTEs - General Fund H-1
I. FY 2019 Proposed - FTEs - Gross Funds I-1
J. Glossary of Budget Terms J-1

The FY 2019 Local Budget Act
The FY 2019 Federal Portion Budget Request Act

Volume 2 - Agency Budget Chapters - Part I

(Governmental Direction and Support, Economic Development and Regulation, and Public Safety and Justice)

A. Governmental Direction and Support

1. Council of the District of Columbia (AB0) A-1
2. Office of the District of Columbia Auditor (AC0) A-7
3. Advisory Neighborhood Commissions (DX0) A-13
4. Uniform Law Commission (AL0) A-17
5. Office of the Mayor (AA0) A-21
6. Mayor's Office of Legal Counsel (AH0) A-29
7. Office of the Senior Advisor (AI0) A-33
8. Office of the Secretary (BA0) A-37
9 Office of the City Administrator (AE0) A-49
10. Office of the Deputy Mayor for Greater Economic Opportunity (EM0) A-61
11. D.C. Office of Risk Management (RK0) A-73
12. D.C. Department of Human Resources (BE0) A-87
13. Office of Disability Rights (JR0) A-103
14. Captive Insurance Agency (RJ0) A-113
15. Office of Finance and Resource Management (AS0) A-119
16. Office of Contracting and Procurement (PO0) A-125
17. Purchase Card Transactions (PX0) A-139
18. Office of the Chief Technology Officer (TO0) A-143
19. Department of General Services (AM0) A-163
20. Contract Appeals Board (AF0) A-185
21. Board of Elections (DL0) A-193
22. Office of Campaign Finance (CJ0) A-203
23. Public Employee Relations Board (CG0) A-213
24. Office of Employee Appeals (CH0) A-223
25. Metropolitan Washington Council of Governments (EA0) A-231
26. Office of the Attorney General for the District of Columbia (CB0) A-237
27. D.C. Board of Ethics and Government Accountability (AG0) A-249
28. Statehood Initiatives (AR0) A-259
29. Office of the Inspector General (AD0) A-263
30. Office of the Chief Financial Officer (AT0) A-275

B. Economic Development and Regulation

1. Office of the Deputy Mayor for Planning and Economic Development (EB0) B-1
2. Office of Planning (BD0) B-15
3. Department of Small and Local Business Development (EN0) B-29
4. Office of Cable Television, Film, Music, and Entertainment (CI0) B-43
5. Office of Zoning (BJ0) B-57
6. Department of Housing and Community Development (DB0) B-67
7. Department of Employment Services (CF0) B-87
8. Real Property Tax Appeals Commission (DA0) B-103
9. Department of Consumer and Regulatory Affairs (CR0) B-113
10. Office of the Tenant Advocate (CQ0) B-129
11. D.C. Commission on the Arts and Humanities (BX0) B-135
12. Alcoholic Beverage Regulation Administration (LQ0) B-149
13. Public Service Commission (DH0) B-159
14. Office of the People's Counsel (DJ0) B-171
15. Department of Insurance, Securities, and Banking (SR0) B-181
16. Housing Authority Subsidy (HY0) B-197
17. Housing Production Trust Fund Subsidy (HP0) B-201
18. Business Improvement Districts Transfer (ID0) B-205

C. Public Safety and Justice

1. Metropolitan Police Department (FA0) C-1
2. Fire and Emergency Medical Services Department (FB0) C-17
3. Police Officers' and Fire Fighters' Retirement System (FD0) C-35
4. Department of Corrections (FL0) C-39
5. District of Columbia National Guard (FK0) C-55
6. Homeland Security and Emergency Management Agency (BN0) C-61
7. Commission on Judicial Disabilities and Tenure (DQ0) C-75
8. Judicial Nomination Commission (DV0) C-83
9. Office of Police Complaints (FH0) C-91
10. District of Columbia Sentencing Commission (FZ0) C-101
11. Criminal Code Reform Commission (MA0) C-111
12. Neighborhood Safety and Engagement (NS0) A-117
13. Office of the Chief Medical Examiner (FX0) C-123
14. Office of Administrative Hearings (FS0) C-137
15. Criminal Justice Coordinating Council (FJ0) C-147
16. Office of Unified Communications (UC0) C-163
17. Homeland Security Grants (FT0) C-175
18 Department of Forensic Sciences (FR0) C-181
19. Corrections Information Council (FI0) C-193
20. Office of Victim Services and Justice Grants (FO0) C-201
21. Office of the Deputy Mayor for Public Safety and Justice (FQ0) C-215

Volume 3 - Agency Budget Chapters - Part II

Public Education System

1. How to Read the Agency Budget Chapters

2. Public Education System

1. District of Columbia Public Schools (GA0)
   Agency Budget Chapter D-1
   Appendices:
   Appendix A - School Profiles
   Appendix B - School-Wide (Budget)
   Appendix C - Central Office and School Support (Budget)

2. Teachers' Retirement System (GX0) D-21
3. Office of the State Superintendent of Education (GD0) D-25
4. District of Columbia Public Charter Schools (GC0) D-47
5. University of the District of Columbia Subsidy Account (GG0) D-55
6. District of Columbia Public Library (CE0) D-59
7. District of Columbia Public Charter School Board (GB0) D-73
8. Non-Public Tuition (GN0) D-81
9. Special Education Transportation (GO0) D-85
10. D.C. State Board of Education (GE0) D-97
11. District of Columbia State Athletics Commission (GL0) D-101
12. Office of the Deputy Mayor for Education (GW0) D-107

3. Operating Appendices - Public Education System Agencies

Volume 4 - Agency Budget Chapters - Part III

(Human Support Services, Public Works, Financing and Other, and Enterprise and Other Funds)

E. Human Support Services

1. Department of Human Services (JA0) E-1
2. Child and Family Services Agency (RL0) E-19
3. Department of Behavioral Health (RM0) E-33
4. Department of Health (HC0) E-55
5. Department of Parks and Recreation (HA0) E-89
6. D.C. Office on Aging (BY0) E-103
7. Unemployment Compensation Fund (BH0) E-115
8. Employees' Compensation Fund (BG0) E-119
9. Office of Human Rights (HM0) E-123
10. Mayor's Office on Latino Affairs (BZ0) E-137
11. Office on Asian and Pacific Islander Affairs (AP0) E-147
12. Office of Veterans' Affairs (VA0) E-155
13. Department of Youth Rehabilitation Services (JZ0) E-165
14. Department on Disability Services (JM0) E-177
15. Department of Health Care Finance (HT0) E-191
16. Not-for-Profit Hospital Corporation Subsidy (HX0) ..... E-209..
17. Office of the Deputy Mayor for Health and Human Services (HG0) E-213

F. Public Works

1. Department of Public Works (KT0) F-1
2. District Department of Transportation (KA0) F-15
3. Department of Motor Vehicles (KV0) F-33
4. Department of Energy and Environment (KG0) F-45
5. Department of For-Hire Vehicles (TC0) F-61
6. Washington Metropolitan Area Transit Commission (KC0) F-73
7. Washington Metropolitan Area Transit Authority (KE0) F-77

G. Financing and Other

1. Debt Service (DS0, ZB0, DT0, ZC0) G-1
2. Settlements and Judgments (ZH0) G-13
3. John A. Wilson Building Fund (ZZ0) G-17
4. Workforce Investments (UP0) G-21
4. Non-Departmental (DO0) G-25
5. Emergency Planning and Security Fund (EP0) G-29
6. Master Equipment Lease/Purchase Program (ELO) G-35
7. Pay-As-You-Go Capital Fund (PA0) G-39
8. District Retiree Health Contribution (RH0) G-43
9. Highway Transportation Fund – Transfers (KZ0) G-47
10. Inaugural Expenses (SB0) G-51
11. Convention Center Transfer – Dedicated Taxes (EZ0) G-57

H. Enterprise and Other Funds

1. District of Columbia Water and Sewer Authority (LA0) H-1
2. Washington Aqueduct (LB0) H-7
3. Office of Lottery and Charitable Games (DC0) H-11
4. District of Columbia Retirement Board (DY0) H-17
5. Washington Convention and Sports Authority (ES0) H-23
6. Housing Finance Agency (HF0) H-29
7. University of the District of Columbia (GF0) H-33
8. Unemployment Insurance Trust Fund (UI0) H-41
9. Housing Production Trust Fund (UZ0) H-45
10. Tax Increment Financing (TIF) Program (TX0) H-49
11. Repayment of PILOT Financing (TY0) H-53
12. Ballpark Revenue Fund (BK0) H-57
13. Not-For-Profit Hospital Corporation (HW0) H-61
14. Health Benefit Exchange Authority (HI0) H-65

Volumes Bound Separately

Volume 2 - FY 2019 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part I*

Volume 3 - FY 2019 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part II*

Volume 4 - FY 2019 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part III*

Volume 5 - FY 2019 Proposed Budget and Financial Plan - *FY 2019 - FY 2024 Capital Improvements Plan (Including Highway Trust Fund)*

Web Only: Volume 6 - FY 2019 Proposed Budget and Financial Plan - *Operating Appendices*

How to Read the FY 2019 Proposed Budget and Financial Plan

How to Read the FY 2019 Proposed Budget and Financial Plan

The District of Columbia's FY 2019 Proposed Budget and Financial Plan is a communication tool that presents and explains policy priorities, agency operations, including programmatic/organizational structures, and performance measures in the context of the Financial Plan, which shows the District's sources of revenue and planned expenditures. The Budget and Financial Plan includes forecasts of economic and financial conditions, current and planned long-term debt financing, policy decisions, and other important financial information for the District's government, all of which are essential elements for accurate financial reporting and sound management of public resources.

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

The FY 2019 Budget and Financial Plan is presented in six volumes summarized as follows:

Executive Summary (Volume 1) – provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal letters from the Mayor and the Chairman of the Council of the District of Columbia, 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, a glossary of budget terms, budget summary tables by agency and fund type, and the Budget Act legislation that serves as the basis for the District's federal appropriations act.

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

Capital Improvements Plan (Including Highway Trust Fund) (Volume 5) – describes the District's proposed six-year Capital Improvements Plan for all of the District's agencies. The Highway Trust Fund describes the District's proposed FY 2019 to FY 2024 planned transportation projects including federal highway grants.

Operating Appendices (Volume 6) – includes detailed supporting tables displaying the proposed expenditures and full-time equivalents in the operating budgets that are described in Volumes 2, 3, and 4. Please note: This volume is available exclusively on the Government of the District of Columbia website at http://cfo.dc.gov/.

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes the following sections:

Introduction: FY 2019 Proposed Budget and Financial Plan

This chapter is a narrative and graphic summary of the proposed budget and financial plan. It describes the overall proposed budget, including the sources and uses of public funds, and compares the prior year's approved budget to the current one. The chapter also explains the budget development process and budget formulation calendar for FY 2019.

Financial Plan

The Financial Plan summarizes actual and planned revenues and expenditures from FY 2016 through FY 2022. This chapter includes financing sources, uses, and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and describes the revenue outlook for FY 2019 through FY 2022.

Operating Expenditures

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2014 and FY 2017, 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 items specific 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 Basis of Budgeting and Accounting section describes the basis of budgeting and accounting, enabling the readers to understand the presentation methods of the District's finances;

- The Fund Structure and relationship to the Budget Structure section relates the District's fund structure to its budget presentation;
- The Current Services Funding Level (CSFL) Development section describes how the CSFL was developed for the Local funds budget;
- The Agency Performance Plans section describes how the Office of the City Administrator evaluates government agencies, services, and operations; contains details on major plan revisions or changes in the assessment process; and directs readers to the agency plans, including performance measures, on the District's website;
- The Summary Tables detail the District's proposed operating budget by agency and fund type for both budgeted dollars and positions;
- The Glossary of Budget Terms section describes unique budgeting, accounting, and District terms that may not be known by the general reader; and
- The Local Budget Act is the legislation that the District uses to enact the District's budget via local law, and is transmitted to Congress in accordance with procedures for all District legislation.
- The Federal Portion Budget Request Act is the legislation that conveys the District's request for federal payments, to be enacted into law by the United States Congress and the President through the federal appropriations process.

Volumes 2, 3, and 4: Agency Budget Chapters - Part I, II, and III

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

Header Information:
- Agency name and budget code;
- Website address and telephone; and
- FY 2019 proposed operating budget table.

Introduction:
- Agency Mission; and
- Summary of Services.

Financial and Program Information:
- Proposed Funding and Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2019 Proposed Budget Changes; and
- FY 2018 Approved Budget to FY 2019 Proposed Budget reconciliation table.

FY 2019 Proposed Budget Changes

The FY 2019 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type table that appears in nearly every chapter. Please see the Recurring Budget and Current Services Funding Level (CSFL) Development appendix in this volume for more information about the CSFL methodology, which is only applied to agencies with Local funds.

This section includes major changes within the agency budget by program, fund, and full-time equivalents, from the initial request through the policy decisions made by the Mayor. The FY 2019 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

Actions with an impact on services:

- **Enhance:** More funding to improve the quality or quantity of an existing service (e.g., Funding to support the new DMV service center in Georgetown).
- **Create:** New funding for new programs that previously didn't exist (e.g., Establish Permanent Supportive Housing program to transition vulnerable individuals from homeless to stable housing).
- **Reduce:** Reduction, but not elimination of an existing service (e.g. Close a service center and provide services at other locations; Realign staffing in the Fleet Management division).
- **Eliminate:** Total elimination of an existing service, with no anticipation of the service being provided by another entity (e.g. Eliminate unfunded vacant FTEs for staffing realignment).

Actions with no service impact:

- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised DGS estimate).
- **Transfer-In:** Shift of an existing program, operation, or personnel from another District agency (e.g., Transfer the Central Cell Block Security activity from MPD to DOC).
- **Transfer-Out:** Shift of an existing program, operation, or personnel to another District agency (e.g., Transfer APRA division from DOH to establish DBH).
- **Shift:** Shift an existing program or operation from one fund type to another (e.g., Shift from Special Purpose Revenue to Local funds to support telecommunications for the D.C. Lottery).
- **Technical Adjustment:** An increase or decrease to the budget that is required because of a legislative mandate or to correct an error or omission.
- **No Change:** The agency has no changes in funding and/or budget structures from the FY 2018 approved budget to the FY 2019 proposed budget.

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

Agency Performance Plans

The Office of the City Administrator (OCA) is building a robust performance management program across the District. This process includes making several updates to the format and submission process for annual agency performance plans.

Under the new process, agencies had the opportunity to update major components of their performance plan for FY 2019 including: objectives, key performance indicators and workload measures. Ultimately, the revised performance plans will be able to communicate more effectively the important work each agency plans to do over the coming year and how each agency will work to improve its performance. First drafts of the high level components of each agency's performance plan (objectives, key performance indicators, and operations) are published with the budget volumes and other budget materials at www.cfo.dc.gov.

Volume 5: Capital Improvements Plan (Including Highway Trust Fund)

This volume covers the District's FY 2019 - FY 2024 Capital Improvements Plan (CIP) and the Highway Trust Fund. The capital volume includes:

- An **Introduction chapter** that describes the overall CIP, including the sources and uses of capital funds, the District's policies and procedures for its capital budget and debt, and the FY 2019 planning process;
- **Project Description Forms** that comprise the major portion of the capital volume. The project description forms provide details on capital projects funded by general obligation bonds, Pay-As-You-Go (Paygo) capital, federal grants, and the Local Street Maintenance Fund. Each page shows one project's planned allotments for FY 2019 through FY 2024, 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 2018 Appropriated Budget Authority Request table that summarizes proposed new projects and changes (increase or decrease) for ongoing projects by agency, project, and funding source;
  - The FY 2019 - FY 2024 Planned Expenditures from New Allotments table that summarizes the new allotments planned for FY 2019 - FY 2024 expenditures by agency and project;
  - The FY 2019 - FY 2024 Planned Funding table that summarizes the FY 2019 and six-year funding sources for all new allotments by agency, project, and funding source;
  - The Capital Budget Authority and Allotment Balances table that summarizes the lifetime budget authority and allotment, life-to-date expenditures, total commitments, and balance of budget authority and allotment for all ongoing capital projects by agency, project, and the amount of the authority request;
  - The Capital Project Cost Estimate Variances table displays changes of 5 percent or greater to project costs compared to the FY 2018 approved budget;
  - FY 2018 year-to-date budget actions; and
  - Rescissions, Redirections, and Reprogrammings that occurred between June 15, 2017 (the cut-off date for last year's budget book) and September 30, 2017 (the end of FY 2017)

Highway Trust Fund

This appendix covers the District's FY 2018 through FY 2023 proposed Highway Trust Fund expenditures, including:

- An **Introduction** chapter, which describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2018 planning process;
- The **Project Description Forms,** which show planned allotments, for FY 2019 through FY 2024 and descriptions for Highway Trust Fund master projects; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.
- An overview of the District of Columbia's Water and Sewer Authority's FY 2017 - FY 2026 Capital Improvements Plan.

Volume 6: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2016 and 2017 actual expenditures, the FY 2018 approved budget, the FY 2019 proposed budget, and the change from FY 2018 to FY 2019 (unless noted).

The following tables are provided:

Schedule 30-PBB - dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2017 only and includes general fund detail);

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

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

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

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

Schedule 80 - dollars and FTEs summarized by appropriated fund, with specific revenue source (for the FY 2019 Proposed Budget only).

Agency name, website address and telephone number (if applicable)

(KA0)

Agency budget code

Department of Transportation

www.ddot.dc.gov
Telephone: 202-673-6813

This shows the agency's FY 2016 and 2017 actual expenditures, FY 2018 approved budget, the FY 2019 proposed budget, and the percent variance from FY 2019 to FY 2018. This includes the agency's operating budget and FTEs.

Table KA0-1

Description	FY 2016 Actual	FY 2017 Actual	Approved	Proposed	FY 2018
OPERATING BUDGET	$104,614,771	$99,933,412	$138,972,268	$140,335,718	10.2
FTEs	495.4	521.6	622.4	625.4	0.5

The District Department of Transportation's (DDOT) mission is to enhance the quality of life for District residents and visitors by ensuring that people, goods, and information move efficiently and safely, with minimal adverse impact on residents and the environment.

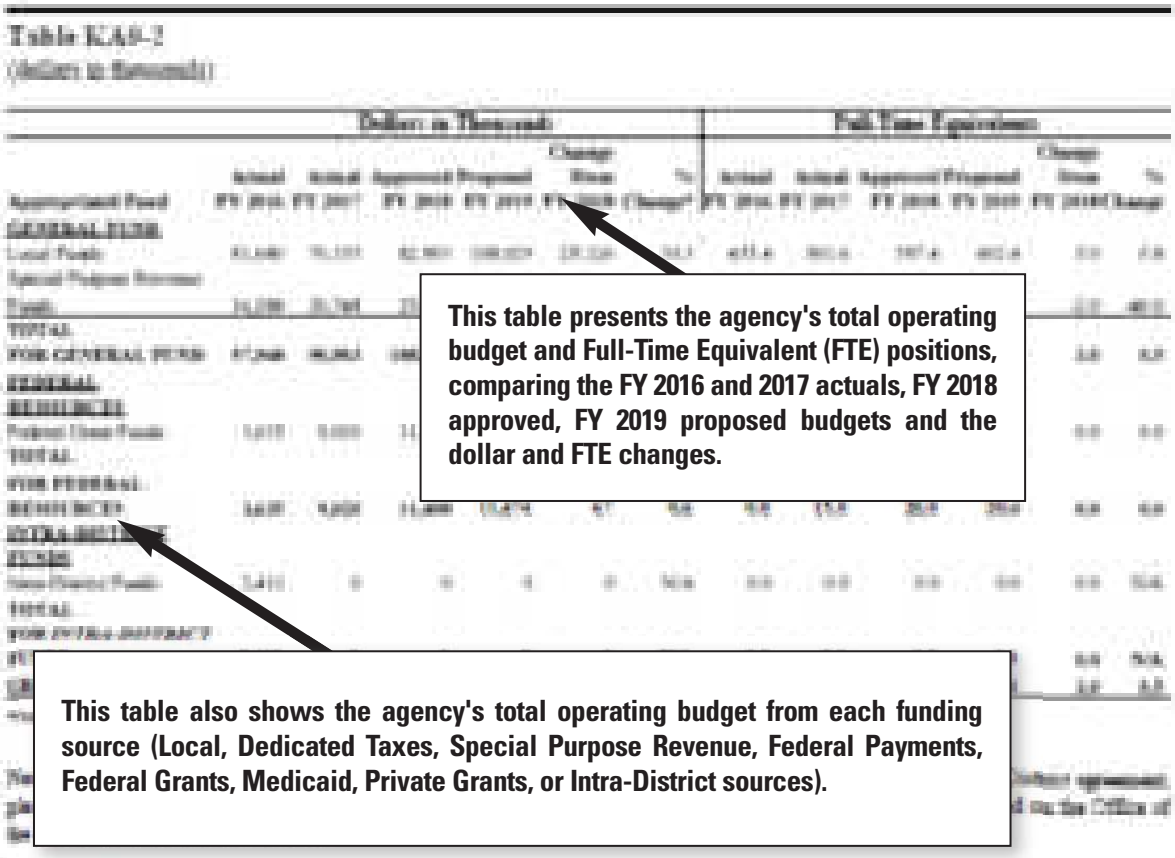
This section describes the agency's mission and purpose.

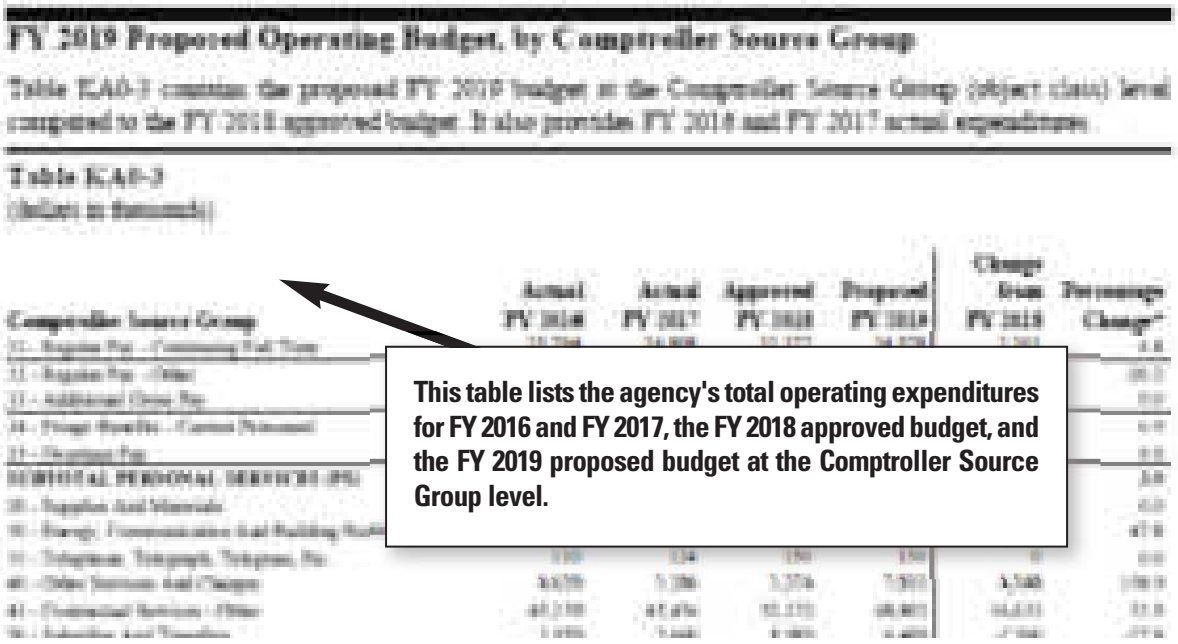
Summary of Services:

DDOT exercises its mission through the work of the follow[illegible] Delivery Administration is responsible for multi-modal infrastructure pro[illegible], transit delivery, and traffic engineering and safety; the Operations Administration manages the District's transportation infrastructure assets, such as streets, alleys, sidewalks, and trees, manages traffic operations and provides vehicle and pedestrian safety control, manages public space and parking regulations, and conducts snow removal operations; the Administrative Administration manages the operating and capital budgets, liaises with the Office of the Chief Financial Officer and the Chief Procurement Officer, and manages human resources and workforce development; and the Performance Administration tracks and reports performance metrics, manages facilities, fleet, and information technology resources, and provides customer service.

The agency's FY 2019 proposed budget is presented in the following tables.

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


This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2016 and 2017 actuals, FY 2018 approved, FY 2019 proposed budgets and the dollar and FTE changes.
This table also shows the agency's total operating budget from each funding source (Local, Dedicated Taxes, Special Purpose Revenue, Federal Payments, Federal Grants, Medicaid, Private Grants, or Intra-District sources).


FY 2019 Proposed Operating Budget, by Comptroller Source Group
This table lists the agency's total operating expenditures for FY 2016 and FY 2017, the FY 2018 approved budget, and the FY 2019 proposed budget at the Comptroller Source Group level.

FY 2019 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table KA0-4 contains the proposed FY 2019 budget by division/program and activity compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division Program Description section, which follows the table.

Table KA0-4
(dollars in thousands)

	Dollars in Thousands					Full Time Equivalents				
Division/Program and Activity	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018	Actual FY 2016	Actual FY 2017	Approved FY 2018	Proposed FY 2019	Change from FY 2018
(100B) AGENCY MANAGEMENT										
[illegible]	1,951	2,487	0	0	0	21.0	23.7	0.0	0.0	0.0
(1015) Training And Employee Development	236	270	0	0	0	2.7	2.8	0.0	0.0	0.0
(1030) Property Management	880	875	0	0	0	4.0	7.3	0.0	0.0	0.0
(1040) Information Technology	2,008	2,758	0	0	0	14.0	17.6	0.0	0.0	0.0
(1055) Risk Management	403	370	0	0	0	3.0	3.7	0.0	0.0	0.0
(1060) Legal	159	183	0	0	0	0.8	0.9	0.0	0.0	0.0
(1070) Fleet Management	2,822	-1	0	0	0	0.0	0.0	0.0	0.0	0.0
(1080) Communications	412	426	0	0	0	2.0	3.7	0.0	0.0	0.0
(1085) Customer Service	860	752	0	0	0	12.4	12.0	0.0	0.0	0.0
(1090) Performance Management	387	1,157	0	0	0	4.0	8.4	0.0	0.0	0.0
SUBTOTAL (100B) AGENCY MANAGEMENT	11,309	9,826	0	0						0.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	1,654	1,582	0	0						0.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	1,654	1,582	0	0						0.0
(9960) YR END CLOSE										
No Activity Assigned	-2	-25	0	0						0.0
SUBTOTAL (9960) YR END CLOSE	-2	-25	0	0						0.0
(AA00) ADMINISTRATIVE ADMINISTRATION										
(AA01) Administrative Services Division	0	0	1,451	1,748						2.0
(CA01) Office Of The Chief										

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2016 and 2017 actuals, the FY 2018 approved budget, and the FY 2019 proposed budget for specific programs (or divisions) and activities.

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

FY 2018 Approved Budget to FY 2019 Proposed Budget, by Revenue Type

Table KA0-5 contains the changes by revenue type between the FY 2018 approved budget and the FY 2019 proposed budget. For a more comprehensive explanation of changes, please see the FY 2019 Proposed Budget Changes section, which follows the table.

Table KA0-5
(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2018 Approved Budget and FTE		[illegible]	[illegible]
Removal of One-Time Funds	Multiple Programs	[illegible]	[illegible]
LOCAL FUNDS: FY 2019 Recurring Budget		[illegible]	[illegible]
COLA: FY 2019 COLA Adjustment	Multiple Programs	[illegible]	[illegible]
Agency Request-Increase: To align the Contractual Services budget	Project Delivery Administration	[illegible]	[illegible]
Agency Request-Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	[illegible]	[illegible]
Agency Request-Increase: To align resources with operational spending goals	Operations Administration	[illegible]	[illegible]
Agency Request-Decrease: To align personal services and Fringe Benefits with projected costs	Multiple Programs	[illegible]	[illegible]
Mayor's Policy-Enhance: To support rapid bus study along New York Ave	Project Delivery Administration	[illegible]	[illegible]
Mayor's Policy-Enhance: To support the Circulator bus operations	Project Delivery Administration	[illegible]	[illegible]
Mayor's Policy-Reduce: To align the Contractual Services budget	Operations Administration	[illegible]	[illegible]
LOCAL FUNDS: FY 2019 Mayor's Proposed Budget		[illegible]	[illegible]
FEDERAL GRANT FUNDS: FY 2018 Approved Budget and FTE		[illegible]	[illegible]
COLA: FY 2019 COLA Adjustment	Operations Administration	[illegible]	[illegible]
Agency Request-Increase: To align budget with projected revenues	Operations Administration	[illegible]	[illegible]
FEDERAL GRANT FUNDS: FY 2019 Mayor's Proposed Budget		[illegible]	[illegible]
SPECIAL PURPOSE REVENUE FUNDS: FY 2018 Approved Budget and FTE		[illegible]	[illegible]
COLA: FY 2019 COLA Adjustment	Multiple Programs	[illegible]	[illegible]
Agency Request-Increase: To align budget with projected revenues	Project Delivery Administration	[illegible]	[illegible]
Agency Request-Increase: To align personal services and Fringe Benefits with projected costs	Office Of The Director	[illegible]	[illegible]

Typically referred to as Table 5, *the FY 2018 Approved Budget compared to FY 2019 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the Recurring Budget to the policy decisions, by fund, and by program.

FY 2019 Proposed Budget Changes:

The District Department of Transportation's (DDOT) proposed FY 2019 gross budget is $143,035,718, which represents a 19.2 percent increase over its FY 2018 [illegible] comprised of $108,028,619 in Local funds, $11,474,[illegible] Purpose Revenue funds.

Recurring Budget

The FY 2019 budget for DDOT includes a reduction [illegible] funding appropriated in FY 2018 of which $542,09[illegible] Special Purpose Revenue, $100,000 to support the [illegible] Districts (BID).

Mayor's Proposed Budget

Cost-of-Living Adjustment: DDOT's budget pro[illegible] $2,097,556 in Local funds, $58,044 in Federal Grant [illegible]

Agency Request – Increase: The FY 2019 budget proposal allows DDOT to carry out its primary objective, which is to ensure that people and goods move safely and with minimum impact to the environment. In Local funds, DDOT's budget proposal includes an increase of $22,949,011 in the Project Delivery Administration, primarily because of transfer of $24,226,000 from WMATA to support the operation and management of the Circulator Bus System.

The DDOT Local funds proposed includes an increase of $846,354 and 8.0 Full-Time Equivalent (FTEs) in personal services to cover projected salary, step and Fringe Benefits increases in the Administrative Administration totaling $289,886 and 4.0 FTEs and the Performance Administration totaling $556,468 and 4.0 FTEs. Also, operational costs increased by $100,000 to support Operations Administration initiatives.

In Federal Grant funds, the proposed budget includes an increase of $8,585 due to a projected carry-over from an Indirect Cost Recovery funding.

DDOT's budget proposal in Special Purpose Revenue funds includes an increase of $4,800,000 in the Project Delivery Administration primarily due to transfers of Projects and Circulator funds from WMATA. This adjustment includes $4,300,000 in Other [illegible]ses and Charges and $500,000 in Contractual Services. Additionally, the Office of the Director's budget increased by $128,948 and 1.0 FTE to enhance oversight and management of the agency.

Agency Request – Decrease: DDOT FY 2019 bud[illegible] of $1,187,865 and 8.0 FTEs to account for the reallocation [illegible] adjustment to salary and Fringe Benefits costs. This [illegible] Project Delivery Administration, a $485,372 decrease in the [illegible] in the Office of the Director.

The Special Purpose Revenue budget decreased by [illegible] to account for salary and Fringe Benefit costs adjustment [illegible]

The FY 2019 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget changes to the Recurring Budget and policy initiatives.

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

budget decreased by $[illegible] and the Operations Administration decreased by $[illegible] and 2.0 FTEs. Also, a contractual services savings of $6,678,708 in the Operations Administration and the Office of the is due to a programmatic change to the Transportation Infrastructure Mitigation fund that helps strengthen internal controls.

Mayor's Policy-Enhance: The proposed FY 2018 budget in Local funds includes two adjustments within the Project Delivery Administration as follows: an increase of $1,000,000 to support the rapid bus study along New York Ave and $600,000 and 5.0 FTEs will support the operations and management of the Circulator Bus System.

Mayor's Policy-Reduce: The proposed budget in Local funds includes a decrease of $188,006 in the Operations Administration to become of contractual services savings.

Agency Performance Plan*

The District Department of Transportation (DDOT) has the following strategic objectives for FY 2018:

Strategic Objectives

Strategic Objectives describe what the agency will do, in a high level, action-based sentences that define what an agency does for its customers or other District agencies, and how that improves the District.

Objectives

1. Maintain and improve the core transportation infrastructure to enhance the quality of transportation and reduce traffic congestion.
2. Enhance safety and reduce traffic related deaths and injuries for all travelers of the transportation system.
3. Improve mobility for non-car transportation to expand transportation choices.
4. Improve the livability and sustainability of transportation modes for local communities.
5. Invest in long-term capital projects for the future of the transportation system.
6. Create and maintain a highly efficient, transparent and responsive District government.***

The Agency Performance Plans describes specific agency Strategic Objectives, Activities and key performance indicators.

ACTIVITIES

Activities include the work that happens on a daily basis to help achieve the Strategic Objectives. Activity names come from the budget line items. This is further divided into "daily services" (ex. sanitation disposal), and long-term "key projects" that are high profile, one-time and span several years, (ex. redevelopment of Walter Reed Army Medical Center). Many agencies will mostly have daily services, whereas some agencies that have some of their budget come from capital funding will have several key projects.

1. Maintain and improve the core transportation infrastructure to enhance the quality of transportation and reduce traffic congestion. (6 Activities)

Activity Title	Activity Description	Type of Activity
Parking Regulation	Preservation and maintenance of parking meters and management of on-street parking regulations.	Daily Service
Roadway Preservation	Resurfacing and sealing large areas of the roadway and repair to roads such as crack sealing, potholes, deep patching and filling potholes.	Daily Service
Alley Preservation	Sealing, patching, repairing and resurfacing alleys.	Daily Service
Bridge Preservation	Preservation and maintenance of bridge assets.	Daily Service
Sidewalk Preservation	Preservation and maintenance of curbs and sidewalks.	Daily Service
Core Infrastructure Management	Traditional management of the multiple types core infrastructure assets including shared materials.	Daily Service

Chapters:

1. Introduction
2. Financial Plan
3. Revenue
4. Operating Appendices
5. FY 2019 – FY 2024 Capital Improvements Plan

Introduction: FY 2019 Proposed Budget and Financial Plan

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

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totaling $14.4 billion, the gross budget in the FY 2019 Proposed Budget and Financial Plan is $409 million, or 2.9 percent, more than the FY 2018 Approved Budget of $14.0 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is $12.5 billion. Figure 1-1 shows the major source of gross funds for FY 2019. Figure 1-2 does the same for Local funds revenue.

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

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

District of Columbia Fiscal Year 2019 Budget Policy and Priorities Focus

The Fiscal Year 2019 Proposed Budget and Financial Plan marks the District of Columbia's 23nd consecutive balanced budget – one that makes new investments in affordable housing, a safer, stronger District, a high-quality public education system, robust infrastructure, a strong social service system, and job opportunities for District residents. Additionally, this budget preserves the District's 12 percent debt cap. Investments in these priority areas will help ensure everyone in the District has a fair shot.

Continued Investments in Public Education and Youth

Public education remains a top priority for the District in FY 2019. The proposed budget supports additional educational investments, which are reflected in $94 million of increased funding for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS), representing a 3.91 percent base adjustment to the Uniform Per Student Funding Formula. The DCPS schools' budget includes $4.4 million in targeted stabilization funding that provides support to schools that would have otherwise experienced a reduction in funding. These investments address the at-risk student population through a funding

formula that ensures that funding follows the students who need it. The proposed budget also includes an investment of $9.5 million in operating funds for the University of the District of Columbia for competitive pay and to fund needed IT infrastructure improvements.

In order to address the affordability of early childhood education, the proposed budget includes a new $10 million enhancement increase to the subsidy provided to child care providers so that they can stay open and create additional slots for infants and toddlers. The budget also includes a $1,000 refundable early learning tax credit for families that enroll a child in licensed child development centers and do not already receive a childcare subsidy from the District.

The proposed budget also includes nearly $15 million in funding for out-of-school time programs and will significantly expand the number of slots available for after school and summer programs. These investments will provide more grant opportunities for community based organizations and local education agencies and expand the Department of Parks and Recreation summer camps to eight additional locations at DC public schools.

Making Homelessness Rare, Brief and Non-Recurring

The District is working to transform its homeless services system to ensure that homelessness is rare, brief, and non-recurring. The FY 2019 investments in stable housing will build a foundation from which families can pursue important goals, including education, employment, and family stability, giving these residents a fair shot at a pathway to the middle class.

The FY 2019 proposed budget provides $23 million in new money toward achieving the goals of Homeward DC. This includes an increase of $9.5 million to fund permanent supportive housing, rapid re-housing, and targeted affordable housing assistance to singles that experience homelessness and $10.5 million to continue significant investments for families who experience homelessness. The budget increases efforts started last year to address youth who are homeless by investing $3.1 million for programs directly targeted towards youth. Lastly, the budget invests $2.5 million to expand day-time services, provide targeted outreach to encampments, and make improvements at low-barrier shelters for individuals experiencing homeless. These investments will reach nearly 400 residents per day and provide much-needed daytime services.

Additional Investments in Affordable Housing

The FY 2019 proposed budget continues to make significant investments in affordable housing. This is reflected in $100 million of funding for the Housing Production Trust Fund. This funding level continues the Administration's commitment over the past three years to invest $100 million in the Housing Production Trust Fund. Additionally, the budget includes $10 million for the Housing Preservation Fund to preserve existing affordable housing.

To further the goals of housing affordability, the budget includes a $10 million increase for the Home Purchase Assistance Program and Employer Assistance Housing Program at the Department of Housing and Community Development, to assist District residents and employees, so that they can both work and live in Washington, DC.

Investment in Infrastructure

The Capital Improvements Plan (CIP) makes major investments in the District's infrastructure: For FY 2019, the total CIP is $1.6 billion; the 6-year total is $8.08 billion.

Washington Metro Area Transit Authority (WMATA). In addition to the investments outlined below, the FY 2019 budget commits to funding $178.5 million annually for infrastructure investments in WMATA. The continued growth and vitality of our city and the region relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. By joining our partners in Virginia and Maryland, this investment will ensure that Metro can make critical safety and infrastructure improvements with a $500 million commitment from the region.

Public Schools Modernization and University Facilities. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $4 billion has been invested. This CIP commits an additional investment of $1.35 billion over six years to ensure that schools are in line for modernizations and necessary improvements. In addition, the CIP invests $132 million over the next six years in infrastructure improvements for the University of the District of Columbia.

Roads, Sidewalks and Alleys. The proposed FY 2019 budget focuses on the basics by dedicating more than $430 million to fix roads, sidewalks and alleys. With this investment, the District will eliminate all roads in poor condition by FY 2024, all alleys in poor condition by FY 2021, and all sidewalks in poor condition by FY 2020.

Integrated Premium Transit System. The CIP provides $269 million for the Circulator and streetcars, funding the H Street – Benning Metro Station streetcar segment, and $195 million for the replacement of the H Street Bridge.

South Capitol Street. The CIP includes $442 million for replacement of the Frederick Douglass Bridge and improvements to the South Capitol Street corridor. South Capitol Street will be transformed into an urban boulevard that will support economic development on both sides of the Anacostia River.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes $79 million to complete the renovation of this historic landmark, resulting in a world-class facility offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. In addition, libraries in District neighborhoods will receive $49.8 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities.

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center (UMC), in 2010, the District has invested greatly in the District's only acute care hospital east of the Anacostia River. The CIP includes $300 million to replace the UMC with a new hospital on the grounds of the Saint Elizabeths east campus.

Transitional Housing. The CIP provides $137 million for the Department of Human Services to renovate facilities or acquire property and construct new facilities that will provide emergency and temporary housing for families experiencing homelessness.

Details on Key Budget Areas:

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

- **Funding to Improve Health Care for District Residents** – The budget includes $1.6 million in funding for Babies to Integrate Equitable Access to Services Act of 2018, or the B.A.B.I.E.S bill. This investment ensures every pregnant woman receives patient-centered, high quality pre-natal care and every newborn receives high-quality neonatal care in the hospital and outpatient setting. It also includes $1.4 million in funding to develop a local individual responsibility mandate based on the pillars of the Affordable Care Act; $7.4 million to provide school-based nursing and mental health services; and $1 million in increased healthcare funding for women's mental health parity within the Department of Corrections.

- **Funding for a Safer Stronger District of Columbia** – This budget invests $1.7 million to expand the Police Cadet Corps by 30 slots, from 70 to 100 positions, and $250,000 to expand the Police Officers Retention Program for officers. It provides new resources for the Office of Neighborhood and Safety engagement, including $1.5 million in grants for violence prevention outreach programs and $575,000 for pathways program grants. An additional $440,000 in funding is provided to the Office of Victim Services and Justice Grants to increase funding for community-based organizations providing trauma-specific services for victims of crime, incarcerated and returning citizens, and truant youth. Funding is also provided to Fire and Emergency Medical Services Department to continue the third-party ambulance initiative, and $290,000 in new funding will allow the organization to hire three training academy instructors for positions currently filled by uniformed personnel.

- **Supporting our Senior Residents** – The budget supports senior residents through a $2 million increase in funding for Transport DC by implementing a change that will make sure property taxes for eligible Seniors do not grow more than 5 percent a year, and providing $4.5 million through our Safe at Home program to allow seniors to age in place. The CIP also includes $1.5 million for improvements at the Model Cities Senior Wellness Center in Ward 5 and the Senior Wellness Center in Ward 8. It also adds $11.4 million to build a brand new senior wellness center in Ward 8 to address high demand for services.

- **Investments in the Arts –** The budget provides $10 million for creative economy development grants, which provide capital support to non-profits and individuals; $4 million in programmatic support grants to support non-profits with performance arts, festivals and exhibitions; $1 million to continue student field trips in the arts program; $1 million to provide public school students cultural study abroad experiences; and $300,000 to commission a statute of a historical person.

- **DC Public Schools** – For FY 2019, in the District's Uniform Per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, the foundation level per student will be increased to $10,658, an increase of 3.9 percent. Appropriations for the UPSFF are funded with 100 percent Local dollars. Please refer to the agency budget chapters for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) to review the current allocation for the UPSFF. DCPS student enrollment is projected to be 50,243 students.

- **D.C. Public Charter Schools** – The District of Columbia Public Charter Schools (DCPCS) operates as the central agency, independent of the District's school system, which disburses the UPSFF from District of Columbia Local funds to charter schools, each of which operates as an autonomous school district. Both the Residential and Non-Residential Facilities Allotments will increase in FY 2019: Residential to $8,854 per student and Non-Residential to $3,263 per student. DCPCS student enrollment is projected to increase to 44,915 students.

- **Public Works, Transportation and the Environment** – The FY 2019 proposed budget includes an increase of $2.9 million to right-size the District's snow budget, $1 million for a rapid bus study along New York Avenue, as well as $600,000 to assist with the management of the DC Circulator, which has been transferred to DDOT from WMATA in FY 2019. The budget also includes $6 million of funding within the Department of Energy and Environment to assist with water bill relief for District residents and $593,000 for the Low Income Home Energy Assistance Program to provide benefit assistance to 1,000 additional homes.

Where the Money Comes From

Money for providing District services comes from a variety of sources. The District's General Fund revenue consists of Local tax and nontax revenue, Dedicated Taxes, and Special Purpose Revenue funds. Federal Grants, Federal Medicaid, and Federal Payments constitute the District's federal resources. Private resources and Enterprise and Other funds make up the balance of the District's gross funds (Figure 1-1).

Local tax revenue accounts for most of the money supporting services and includes such common sources as income, property, and sales taxes (Figure 1-2). Detailed revenue information, including FY 2019 to FY 2022 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are provided in the Revenue chapter of this budget volume.

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totaling $14.4 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2019 Proposed Budget and Financial Plan is $409 million, or 2.9 percent, more than the FY 2018 approved budget of $14.0 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. 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 District Department of Transportation, and the Department of Motor Vehicles. Table 1-1 shows the FY 2019 proposed gross funds expenditure budget by appropriation title and the change from FY 2018. Figure 1-3 shows the percentage distribution of FY 2019 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 52.1 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

As shown in Table 1-2a, the proposed Local funds budget by appropriation title (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2019 is $7.8 billion, which is $100.9 million, or 1.3 percent, more than the FY 2018 approved budget of $7.7 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2019 is $522 million, which is $147 million, or 39.1 percent, more than the FY 2018 approved budget of $375 million. The FY 2019 proposed Local funds budget includes approximately 100 agencies receiving Local funds in seven appropriation titles.

To provide context as to the types of expenses for a particular program, information is presented by expense category. These same categories are used by all District agencies, and all agency chapters detail specific agency costs by expense category. Tables 1-3a and 1-3b break out the proposed FY 2018 Local funds and Dedicated Tax budgets, respectively, by expense category.

A large expense category is personal services, totaling $2.9 billion and representing 36.8 percent of the FY 2019 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 30,104 Local full-time equivalent (FTE) positions, an increase of 1,005 FTEs, or 3.5 percent, over FY 2018 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2019 will cost $91,333. The District's FY 2019 gross funds proposed budget, including Intra-District funds, supports 37,247 FTEs, an increase of 1,072 FTEs, or 3.0 percent, over FY 2018. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2019 Proposed Budget and Financial Plan

The FY 2019 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 – Executive Summary;
- Volumes 2, 3, and 4 – Agency Budget Chapters – provides summary information of each District agency's proposed budget;
- Volume 5 – FY 2019 – FY 2024 Capital Improvements Plan (Including Highway Trust Fund); and
- Volume 6 – Operating Appendices – provides detailed information about operating funds by agency (available on-line only).

Additional details about the organization of the District's FY 2019 Proposed Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2019 Budget Calendar

The FY 2019 Proposed Budget and Financial Plan is the culmination of a year-long process. Some of the critical steps in the budget formulation process and their general schedule are described in Table 1-6.

The District's Budget Process: *A Brief Overview*

The District of Columbia Home Rule Act, approved December 24, 1973 (Public Law 93-198; D.C. Official Code § 1-201.01 et seq.), as amended by the Local Budget Autonomy Amendment Act of 2012, effective July 25, 2013 (D.C. Law 19-321; codified in scattered sections of Chapter 2 of Title I of the D.C. Official Code), prescribes the procedure for the approval of the annual budget for the District of Columbia government. Under Section 424(d)(5)(A) (D.C. Official Code § 1-204.24d(5)(A)), the Chief Financial Officer prepares and submits to the Mayor and the Council annual estimates of all revenues of the District of Columbia (without regard to the source of such revenues), including proposed revenues. These revenue estimates are binding on the Mayor and the Council for purposes of the annual budget to be submitted to Congress, except that the Mayor and the Council may base the budget on estimates of revenues that are lower than those prepared by the Chief Financial Officer. Under Section 442(a) (D.C. Official Code § 1-204.42(a)), the Mayor prepares and submits a proposed annual budget to the Council. In preparing the annual budget, the Mayor may use a budget prepared by the Chief Financial Officer for this purpose under Section 424(d)(2) (D.C. Official Code § 1-204.24d(2)). The Mayor may also prepare and submit supplemental or deficiency budget recommendations to the Council from time to time, pursuant to Section 442(c) (D.C. Official Code § 1-204.24(c)). A statement of justifications must be included.

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

The Council must hold a public hearing on the budget submission and adopt a budget by two separate acts pursuant to the time period required by Section 446 (D.C. Official Code § 1-204.46). The acts are entitled the Local Budget Act and the Federal Portion Budget Request Act. The Local Budget Act requires two readings before the Council and the Federal Portion Budget Request Act requires only one reading.

Unlike other acts submitted to the Mayor for signature, the Mayor may exercise a line-item veto under Section 404(f) (D.C. Official Code § 1-204.04(f)). If an item or provision is disapproved, the Mayor must attach to the act a statement of the item or provision that is disapproved and, within the 10-day period for approval or disapproval, return a copy of the act and statement with 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

Congress. If a disapproved item or provision is not returned to the Council in a timely manner, the Mayor shall be deemed to have approved the item or provision, and the Chairman will submit it to Congress.

The Local Budget Act is submitted to Congress for a 30-day period of review, like all other permanent legislation submitted under Home Rule Act Section 602(c) (D.C. Official Code § 1-206.02(c)). This act shall take effect upon the expiration of the 30-day period (excluding Saturdays, Sundays, holidays, and any day on which neither House is in session because of an adjournment sine die, a recess of more than 3 days, or an adjournment of more than 3 days) beginning on the day such act is transmitted by the Chairman to the Speaker of the House of Representatives and the President of the Senate, unless during such 30-day period, there has been enacted into law a joint resolution disapproving such act. In any case in which any such joint resolution disapproving such an act has, within such 30-day period, passed both Houses of Congress and has been transmitted to the President, such resolution, upon becoming law, subsequent to the expiration of such 30-day period, shall be deemed to have repealed such act, as of the date such resolution becomes law.

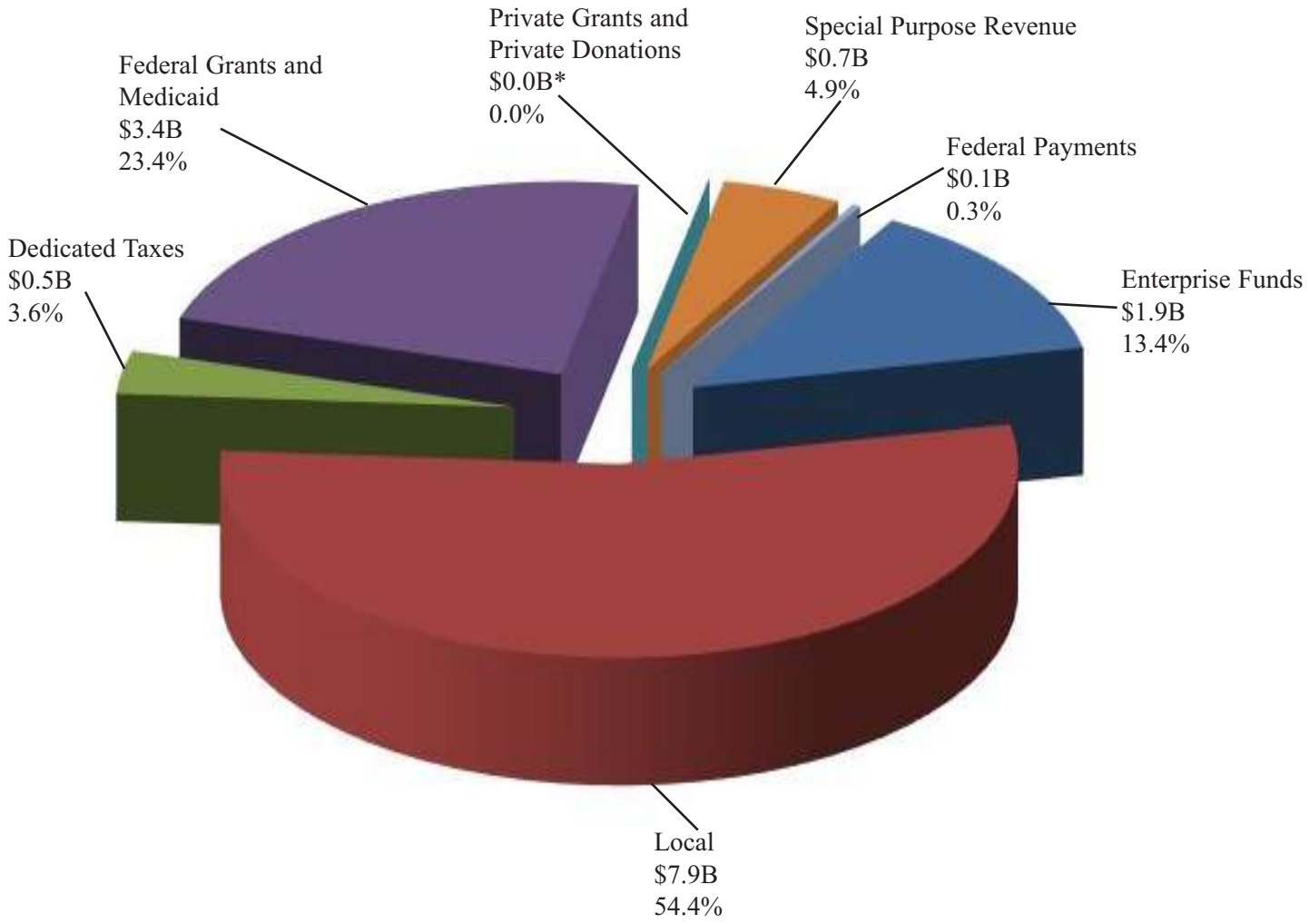
The Federal Portion Budget Request Act is submitted by the Mayor to the President for transmission to Congress. Unlike the Local Budget Act, the Federal Portion Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Ultimately, Congress appropriates all federal funds for the District by an act. This act may, but it not required to, include some or all provisions of the Federal Portion Budget Request Act as transmitted by the District.

The Mayor may prepare a proposed supplemental or deficiency budget plan under Home Rule Act Section 442(c) (D.C. Official Code § 1-204.42(c)), which authorizes the Mayor to submit budget recommendations that are, in his or her judgment, necessary on account of a law passed after budget transmission or otherwise justified as in the public interest. The process for submitting a supplemental budget is also included in Home Rule Act Section 446 (D.C. Official Code § 1-204.46), and mirrors the statutory requirements of submitting the annual Local Budget Act. This includes requirements for a public hearing, submission to Congress, and Congressional review.

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

Figure 1-1

Where the Money Comes From – Sources of Gross Funds for FY 2019 ($14.5 Billion, Excluding Intra-District funds)



*The amount from this source is $4.2 million

Figure 1-2

Where the Money Comes From – Sources of Local Fund Revenue for FY 2019 ($7.9 Billion, Excluding Dedicated Taxes)

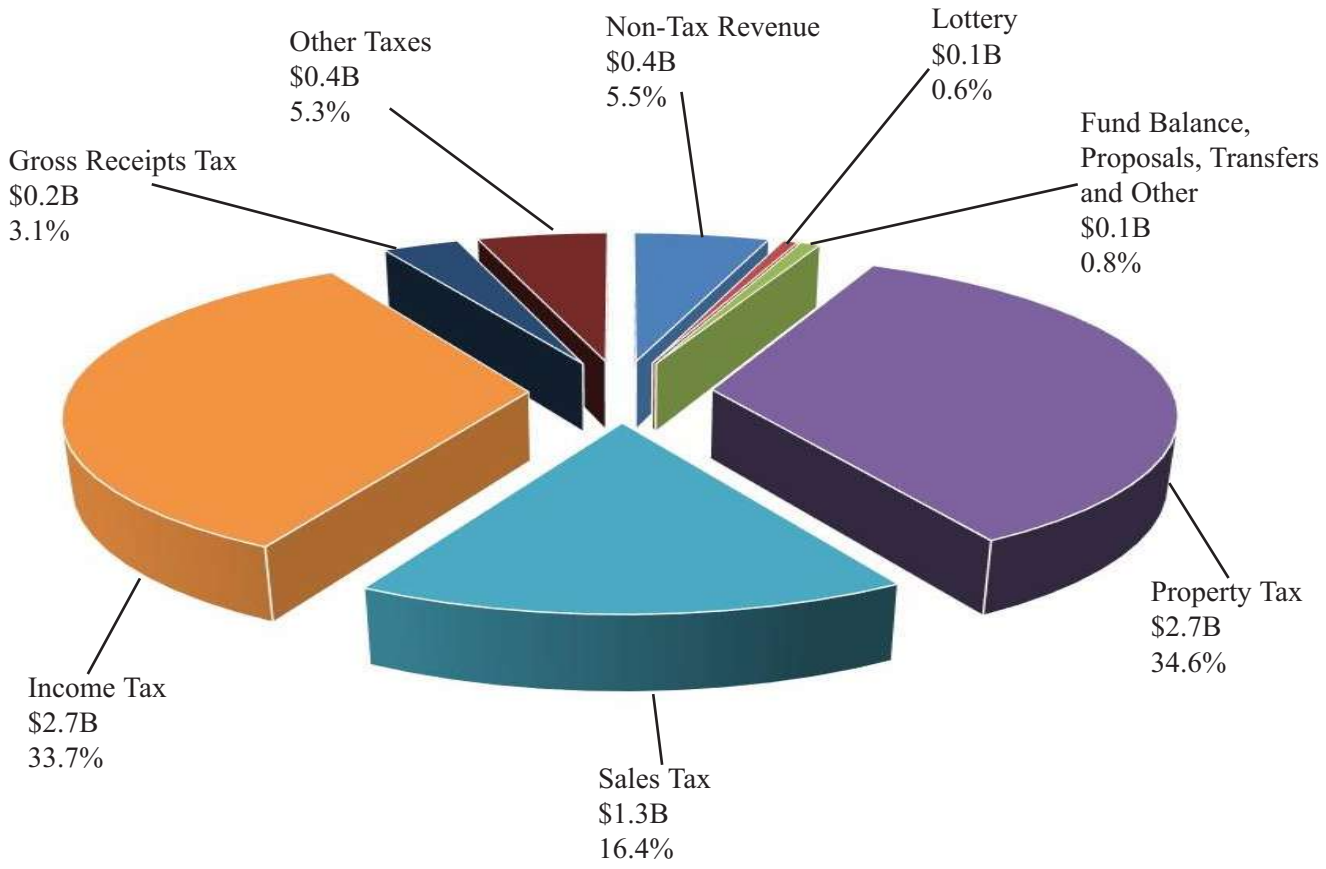


Figure 1-3

Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2019
($14.4 Billion, Excluding Intra-District Funds)

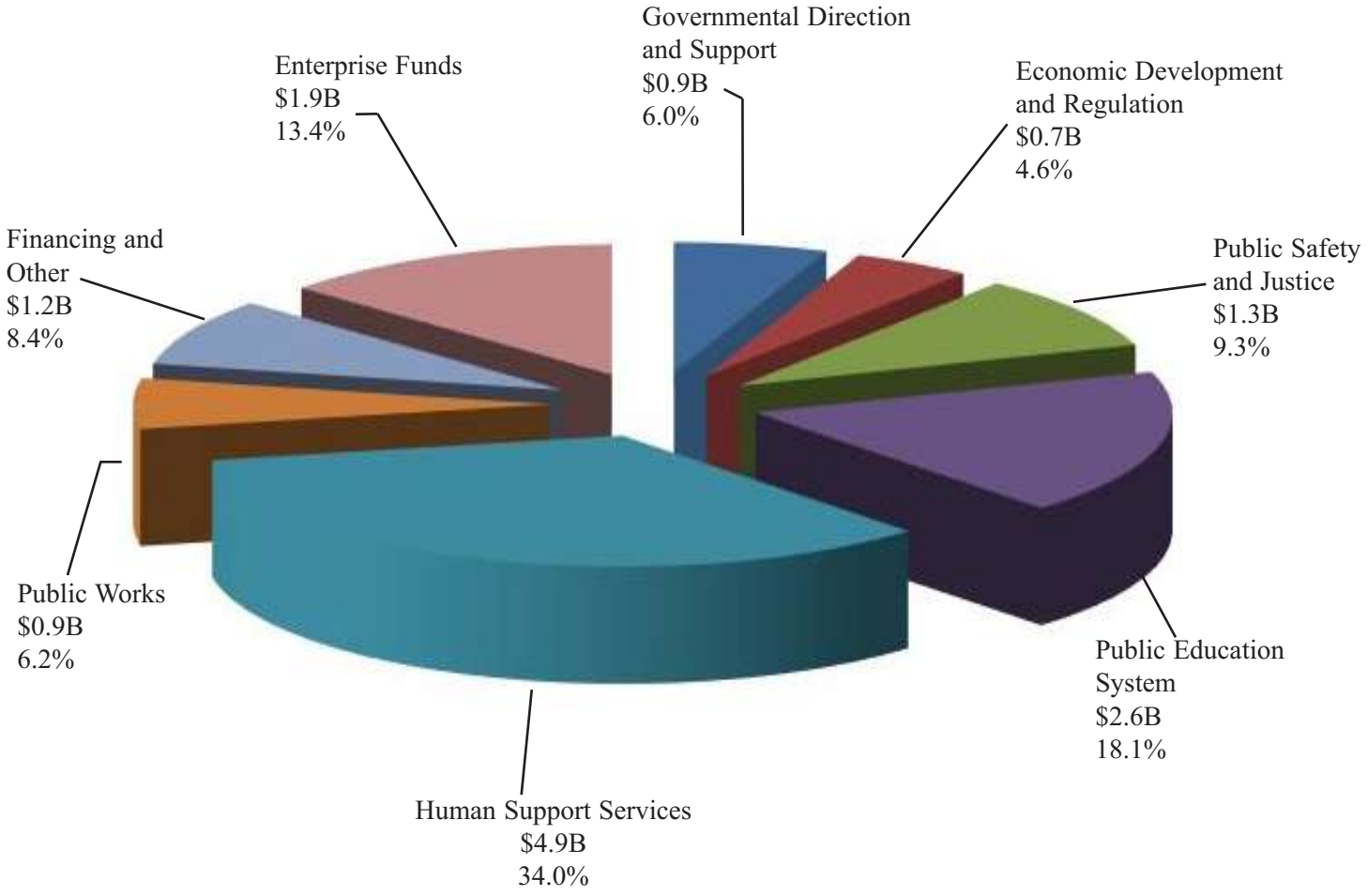


Table 1-1

Gross Funds Expenditure Budget, by Appropriation Title

(Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Governmental Direction and Support	807,604	862,623	55,018	6.8%
Economic Development and Regulation	649,347	666,437	17,090	2.6%
Public Safety and Justice	1,327,530	1,348,357	20,827	1.6%
Public Education System	2,473,785	2,612,140	138,355	5.6%
Human Support Services	4,769,449	4,907,047	137,598	2.9%
Public Works	877,828	900,705	22,876	2.6%
Financing and Other	1,321,826	1,211,513	-110,313	-8.3%
Subtotal, General Operating Funds	**12,227,369**	**12,508,821**	**281,452**	**2.3%**
Enterprise and Other Funds	1,806,652	1,934,146	127,494	7.1%
Total District of Columbia	**14,034,021**	**14,442,967**	**408,946**	**2.9%**

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

Table 1-2a

Local Funds Expenditure Budget, by Appropriation Title

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Governmental Direction and Support	699,486	747,858	48,371	6.9%
Economic Development and Regulation	318,048	346,289	28,241	8.9%
Public Safety and Justice	1,112,225	1,135,270	23,045	2.1%
Public Education System	2,136,786	2,277,485	140,699	6.6%
Human Support Services	1,875,336	2,021,308	145,971	7.8%
Public Works	565,516	422,785	-142,731	-25.2%
Financing and Other	1,038,473	895,732	-142,741	-13.7%
Total	**7,745,869**	**7,846,726**	**100,857**	**1.3%**

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

Table 1-2b

Dedicated Taxes Expenditure Budget, by Appropriation Title

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Governmental Direction and Support	0	1,350	1,350	N/A
Economic Development and Regulation	1,170	1,292	122	10.4%
Public Education System	4,676	4,676	0	0.0%
Human Support Services	86,907	67,527	-19,380	-22.3%
Public Works	85,572	258,489	172,917	202.1%
Financing and Other	197,081	188,807	-8,274	-4.2%
Total	**375,406**	**522,141**	**146,735**	**39.1%**

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

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Regular Pay - Continuing Full Time	2,120,362	2,096,492	-23,871	-1.1%
Regular Pay - Other	160,138	194,253	34,116	21.3%
Additional Gross Pay	70,971	76,797	5,827	8.2%
Fringe Benefits - Current Personnel	429,167	458,706	29,539	6.9%
Overtime Pay	58,404	64,004	5,600	9.6%
Subtotal, Personal Services	**2,839,042**	**2,890,252**	**51,211**	**1.8%**
Supplies and Materials	42,391	47,898	5,507	13.0%
Energy, Comm. and Building Rentals	96,169	92,542	-3,627	-3.8%
Telephone, Telegraph, Telegram, Etc.	31,054	34,161	3,107	10.0%
Rentals - Land and Structures	146,552	129,350	-17,202	-11.7%
Janitorial Services	61	0	-61	-100.0%
Security Services	24,688	23,756	-932	-3.8%
Occupancy Fixed Costs	56,613	74,410	17,796	31.4%
Other Services and Charges	205,493	206,087	594	0.3%
Contractual Services - Other	385,985	446,652	60,667	15.7%
Subsidies and Transfers	3,167,854	3,097,996	-69,858	-2.2%
Equipment and Equipment Rental	27,243	28,855	1,612	5.9%
Debt Service	722,726	774,767	52,041	7.2%
Subtotal, Nonpersonal Services	**4,906,827**	**4,956,473**	**49,646**	**1.0%**
Total District of Columbia	**7,745,869**	**7,846,726**	**100,857**	**1.3%**

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

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Regular Pay - Continuing Full Time	2,142	2,404	262	12.3%
Regular Pay - Other	62	0	-62	-100.0%
Fringe Benefits - Current Personnel	495	542	48	9.6%
Subtotal, Personal Services	**2,698**	**2,946**	**248**	**9.2%**
Supplies and Materials	8	12	4	51.3%
Telephone, Telegraph, Telegram, Etc.	2	3	2	100.0%
Other Services and Charges	25	307	282	1,125.7%
Contractual Services - Other	1,822	3,008	1,186	65.1%
Subsidies and Transfers	362,999	508,000	145,001	39.9%
Equipment & Equipment Rental	20	27	7	34.1%
Debt Service	7,832	7,839	6	0.1%
Subtotal, Nonpersonal Services	**372,708**	**519,195**	**146,487**	**39.3%**
Total District of Columbia	**375,406**	**522,141**	**146,735**	**39.1%**

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 Funds)

(Dollars in Thousands)

	FY 2018 Approved Budget	FY 2019 Proposed Budget	Change from FY 2018	% Change from FY 2018
Governmental Direction and Support	3,242	3,291	49	1.5%
Economic Development and Regulation	749	834	85	11.3%
Public Safety and Justice	8,692	8,854	162	1.9%
Public Education System	9,902	10,330	428	4.3%
Human Support Services	4,260	4,590	331	7.8%
Public Works	2,214	2,205	-10	-0.5%
Financing and Other	40	0	-40	-100.0%
Subtotal, General Operating Local Fund	**29,099**	**30,104**	**1,005**	**3.5%**
Public Education System	20	22	2	9.7%
Human Support Services	6	6	-1	-9.1%
Subtotal, General Operating Dedicated Taxes	**26**	**27**	**1**	**5.4%**
Total, General Operating Local and Dedicated Tax Funds	**29,125**	**30,131**	**1,006**	**3.5%**

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

Table 1-5

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

Agency Name	FY 2018 Approved FTEs	FY 2019 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
D.C. Department of Human Resources	167	153	(15)	To recognize savings from a reduction in FTEs
Office of the Attorney General for the District of Columbia	639	655	15	To align personal services with projected costs
Office of the Chief Financial Officer	1,003	1,022	19	To align personal services with projected costs
Other Agencies	2,085	2,108	23	Net Change
Governmental Direction and Support	**3,895**	**3,937**	**42**	
Department of Employment Services	682	759	77	To align personal services with projected costs
Department of Consumer and Regulatory Affairs	437	448	11	To align personal services with projected costs within the Licensing and Permitting Division
Other Agencies	855	860	5	Net Change
Economic Development and Regulation	**1,974**	**2,067**	**93**	
Metropolitan Police Department	4,726	4,756	30	To reallocate resources for agency restructure
Department of Corrections	1,247	1,321	74	To support additional FTEs in Inmate Custody Division
Neighborhood Safety and Engagement	16	26	10	Transfer from Department of Parks and Recreation to serve as Roving Leaders for community outreach
Other Agencies	3,251	3,255	4	Net Change
Public Safety and Justice	**9,239**	**9,358**	**118**	
District of Columbia Public Schools	8,343	8,849	507	To align personal services with projected costs
Office of the State Superintendent of Education	449	434	(15)	To align personal services with projected costs
Other Agencies	1,986	2,000	14	Net Change
Public Education System	**10,777**	**11,284**	**506**	
Department of Human Services	1,248	1,338	89	To support additional FTEs in multiple programs
Department of Behavioral Health	1,383	1,414	31	To support additional FTEs in multiple programs
Department of Health	606	638	32	To support the increase in pre-trail admissions
Employees' Compensation Fund	0	52	52	To align personal services with projected costs and move claims processing in-house
Department of Youth Rehabilitation Services	554	590	36	To align personal services with projected costs
Department of Health Care Finance	264	351	87	To reallocate resources for agency restructure
Other Agencies	2,146	2,156	11	Net Change
Human Support Services	**6,200**	**6,538**	**338**	

(Continued on next page)

Table 1-5 (Continued)

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

Agency Name	FY 2018 Approved FTEs	FY 2019 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Public Works	1,488	1,464	(24)	To align personal services with projected costs
Department of Energy and Environment	393	414	21	To align personal services with projected costs
Other Agencies	958	964	6	Net Change
Public Works	**2,840**	**2,842**	**3**	
Non-Departmental	40	0	(40)	Transferred to the Employees' Compensation Fund
Other Agencies	0	0	0	Net Change
Financing and Other	**40**	**0**	**(40)**	
Office of Lottery and Charitable Games	75	77	2	To align personal services with projected costs
D.C. Health Benefit Exchange Authority	92	101	9	To align personal services with projected costs
Other Agencies	1,043	1,043	0	Net Change
Enterprise and Other Funds	**1,210**	**1,221**	**11**	
Grand Total, District Government	**36,175**	**37,247**	**1,072**	

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

Table 1-6

How and When the FY 2019 Operating Budget was Prepared

Budget Guidance
July 2017 – September 2017

The FY 2019 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2018 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year.

Agency Budget Request Development
October 2017 – December 2017

Taking into consideration the Office of the City Administrator's (OCA) citywide strategic plan, and following the budget guidance from the OCA's Office of Budget and Performance Management (OBPM) and the Office of Budget and Planning (OBP), agencies began formulating their FY 2019 budget requests. Agencies submitted their FY 2019 proposed budget to OBP by:

Tier 1 – Submission Date, November 3, 2017
Tier 2 – Submission Date, November 17, 2017
Tier 3 – Submission Date, December 8, 2017

Budget Analysis
October 2017 – December 2017

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 2018 – March 2018

OBP collaborated with OBPM to conduct a thorough and sound analysis of the budget as it was developed and revised during the Budget Review Team meetings where policy priorities were determined, and the Mayor's FY 2019 proposed budget was finalized for submission to the Council on March 21, 2018.

Local Budget Act, Federal Portion Budget Request Act, and Budget Support Act
March 2018 – June 2018

During this period, the Council reviews, amends, and approves the Fiscal Year 2019 budget and corresponding financial plan. The Council conducts numerous budget oversight hearings during which they question Executive Branch witnesses and receive testimony from the public.

The Council approves three pieces of legislation. The Fiscal Year 2019 Local Budget Act of 2018 approves all funding the District receives – except for Federal Payments that are unique to the District. The Fiscal Year 2019 Federal Portion Budget Request Act of 2018 requests the approval of the Federal Payments, previously submitted in the President's budget. The Fiscal Year 2019 Budget Support Act of 2018 reflects conforming changes to Local law required to implement the budget.

Financial Plan

The Financial Plan projects the District's results of operations for three fiscal years beyond the proposed FY 2019 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, Federal Medicaid Payments, and Private Grants and Donations). 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 2019 through FY 2022 of the financial plan.

The District uses the multi-year financial plan as a working tool throughout the fiscal year to monitor the impact of legislative proposals, programmatic initiatives, and economic changes on the District's near-term fiscal outlook. This financial plan focuses on the FY 2019 Proposed Budget and its impact on FY 2020 through FY 2022. It has four sections:

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

The numbering scheme noted below refers to the line numbers on Tables 2-1, 2-2, 2-3, and 2-4. The amounts in the FY 2016 and FY 2017 Actual columns are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2016 and FY 2017.

Revenues and Other Resources

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

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

3a. Deed Recordation and Deed Transfer Taxes transfer for HPTF debt service. The Housing Production Trust Fund (HPTF) Second Amendment Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. The HPTF provides funds for the acquisition, construction, and rehabilitation of affordable multifamily housing projects. These revenues are recorded directly in the Special Revenue fund outside of the General Fund. The Deed Recordation and Transfer Tax Revenue reflected in this line funds only debt service on Revenue Bonds for New Communities projects, which is paid through the General Fund from the 15 percent portion of the Deed Taxes.

3b. Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund. The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund. The legislation was passed in 2004.

3c. General Sales Taxes and Insurance Premiums transfer to Healthy D.C. Fund. The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy D.C. and Healthcare Expansion Fund. All health maintenance organizations pay taxes equal to 2 percent of their policy and membership fees and net premium receipts with certain exclusions. Any revenues arising from contracts for services under the District's Medicaid program, D.C. Health Care Alliance program, or Healthy D.C. program shall be deposited into the Healthy D.C. Fund. Of all other revenues generated, 75 percent shall be deposited in the Healthy D.C. Fund and 25 percent shall be deposited in the General Fund. Also deposited into the Healthy D.C. Fund is the 6 percent sales tax on purchases of medical marijuana. The Fund is 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.

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

3e. Inpatient Hospital Bed Tax and Medicaid Hospital Outpatient Tax transfer to Hospital Fund and Hospital Provider Fee Fund. The Medicaid Hospital Inpatient Rate Supplement Act of 2017 authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2018. The tax rate for FY 2018 is .45 percent. All revenues collected from fees are deposited into the Hospital Fund. The Medicaid Hospital Outpatient Supplemental Payment Act of 2017 authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2018. All revenues collected from fees are deposited into the Hospital Fund. This fund must be used to make Medicaid outpatient hospital access payments and refunds. Both taxes sunset September 30, 2018.

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

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

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

3i. General Sales Taxes transfer to Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. Since FY 2014, the transfer to ABRA to fund the Reimbursable Detail Subsidy Program has been fixed at $1.170 million annually.

3j. General Sales Taxes transfer to Healthy Schools Fund. Effective in FY 2012, soft drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. An estimated $4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. The FY 2018 Budget Support Act of 2017 increased the sales taxes to be transferred to the Healthy Schools Fund from $4.266 million to $4.666 million for FY 2018 only.

3k. Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund. Beginning in FY 2017, deed taxes from the sale of West End Development condos (after the HPTF dedication) are transferred to the West End Library/Firehouse Maintenance fund.

4. General Purpose Non-Tax Revenues. This line includes revenue from licenses and permits, fines, charges for services, and other revenue sources that are not dedicated to particular purposes. See the Revenue chapter for details.

5. Special Purpose (O-Type) Revenues. Special purpose non-tax revenues, or O-Type or Other revenues, are funds generated from fees, fines, assessments, or reimbursements that are designated for use by the District agency that collects the revenues to cover the cost of performing the function. The designation of the revenue for the use of the collecting agency is what distinguishes this revenue from the general-purpose non-tax revenues.

6. Transfer from Lottery. This line reflects the portion of Office of Lottery and Charitable Games revenue that is transferred to the District's General Fund.

7. Subtotal, 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. The related expenditure is on line 25.

9. Fund Balance Use. This reflects the reservation of fund balance in prior years that is budgeted for use in future years.

9a. Certified Resources not used. Certified Resources not used. In Table 2-4, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

10. Fund Balance Use from FY 2018. This reflects the reservation of fund balance in FY 2018 that is budgeted for use in future years.

11. Revenue Transfers from FY 2017. This line represents revenue collected in FY 2017, initially recorded in funds outside the General Fund and later transferred to the General Fund.

12. Central Services Cost Allocation from Federal Funds. This line reflects the movement of Indirect Cost Recovery (IDCR) funds from Federal Grant funds, designated by the grantor, into Local funds, to cover administrative costs.

13. Transfer from Enterprise and Other Funds. In Table 2-1, this line shows transfer of funds from Enterprise and other Special Revenue Funds as itemized below and in Tables 2-2 and 2-4.

13a. Transfer from TIF/PILOT/Other. In Tables 2-2 and 2-4, the amounts include transfers into the General Fund from Tax Increment Financing (TIF), Payment in Lieu of Taxes (PILOT), and other outside (Enterprise) funds.

13b. Transfer from Capital Fund Paygo. In Tables 2-2 and 2-4, the amounts shown are transferred into the General Fund from the Capital Improvements Fund. No bond proceeds can be transferred; only capital funds that were originally Pay-as-you-go (Paygo) capital funds can be transferred.

14. Revenue Proposals. This line reflects proposed revenue changes that are detailed in the Revenue chapter of this volume. Please see the Policy Proposals section in the Revenue chapter, Table 3-12.

14a. Revenue Proposals. In Tables 2-2 and 2-3, this line reflects proposed revenue changes that are detailed in the Revenue chapter of this volume.

14b. Revenue Proposals - WMATA Dedicated Tax Funding Metro. See the Policy Proposals section in the Revenue chapter, pages 3-21 and 3-22.

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

16. Line intentionally left blank.

Expenditures (by Appropriation Title)

Lines 18-23. These lines reflect agency expenditures by appropriation title.

24. Financing and Other - Selected Agencies. This line includes items in this appropriation title that are not specifically shown in lines 25 through 31.

25. Bond Issuance Costs. This line reflects the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related funding source is on line 8.

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

27. Subtotal, Operating Expenditures. This line shows the sum of lines 18 through 26.

28. Paygo Capital. Reflects transfers of operating revenue to the capital budget through Pay-as-you-go (Paygo) financing.

29. Transfer to Trust Fund for Post-Employment Benefits. Tables 2-1 and 2-2 reflect a transfer to reduce the District's accumulated liability for health insurance costs for retirees. This liability is recognized in the CAFR in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs.

30. Repay Contingency Reserve Fund. This line in Tables 2-1 and 2-2 reflects the amount planned to replenish the Contingency Reserve Fund.

31. Transfer to Enterprise and Other Funds. This shows the transfer of General Funds to Enterprise and Other Funds as reflected in the following lines.

> **31a. Transfer to Highway Trust Fund.** This line in Table 2-3 reflects transfers of dedicated motor fuel tax revenues and in Table 2-4 reflects transfers of a portion of Rights-of-Way revenues to the Highway Trust Fund.
>
> **31b. Transfer to Convention Center.** This line in Table 2-2 reflects transfers of Local funds and in Table 2-3 reflects transfers of dedicated sales tax revenues to the Washington Convention and Sports Authority Enterprise Fund.

32. Operating Impact of Capital Improvements Plan (CIP). This line in Tables 2-1 and 2-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 5, FY 2018–FY 2023 Capital Improvements Plan, for details.

33. Total Expenditures and Transfers. This is the sum of lines 27 to 32.

34. Operating Margin Before Reservations. This line is the difference between lines 15 and 33 showing the surplus or deficit after subtracting total expenditures and transfers from total resources.

35. Reserves.

35a. Required Increases in Emergency, Contingency, and Debt Service Reserves.

35b. Reserve for Subsequent Years' Expenditures. This amount in FY 2018 reflects the total amount reserved for subsequent years.

36. Operating Margin After Reservations. This is the difference between line 34 and lines 35a and 35b.

37. Line intentionally left blank.

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

39. Operating Margin Before Reservations. This is the same as line 34.

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

41. Fund Balance Use. The amount of fund balance from prior years used in the current year is subtracted when calculating the current year-end fund balance. The amount is the total of lines 9 and 10.

42. Ending General Fund Balance. This line shows the sum of the beginning fund balance, the operating margin before reservations, and GAAP and other adjustments (lines 38 through 41).

43. Line intentionally left blank.

Composition of Cash Reserves

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

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

47. Cash Flow Reserve (8.33 percent). The cash flow reserve may be used by the District's CFO as needed to manage the District's cash flow. When a portion of the reserve is used to meet cash flow needs, this reserve must be replenished in the same fiscal year the amounts were used. At full funding, the Cash Flow Reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year. This Account was established by section 47-392.02(j-1) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end-of-year fund balance to be deposited in this account.

48. Fiscal Stabilization Reserve (2.34 percent). The Fiscal Stabilization Reserve may be used by the Mayor for the same purposes for which the Contingency Reserve was established. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end-of-year fund balance to be deposited in this account. The Fiscal Year 2017 Budget Support Act of 2016 authorized the Chief Financial Officer to use the Fiscal Stabilization Reserve for cash flow management purposes, provided, that any amounts used must be replenished in the same fiscal year. At full funding, the Fiscal Stabilization Reserve must equal 2.34 percent of the District's General Fund operating expenditures for each fiscal year. This Account was established by section 47-392.02(j-1) of the District of Columbia Official Code.

49. Total Cash Reserves. This is the sum of lines 45 - 48.

Table 2-1

FY 2019 - FY 2022 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
1	**Revenues**								
2	Taxes	6,732,024	6,944,891	7,042,789	7,103,774	7,335,593	7,572,441	7,826,689	8,104,139
3	Dedicated Taxes	318,259	332,837	340,655	372,208	367,285	377,022	390,184	398,895
4	General Purpose Non-Tax Revenues	509,009	474,380	405,827	429,424	429,995	422,211	423,143	418,411
5	Special Purpose (O-type) Revenues	533,557	548,367	575,424	617,554	640,589	623,997	628,216	611,965
6	Transfer from Lottery	53,287	45,600	45,000	45,000	45,000	45,000	45,000	45,000
7	**Subtotal, General Fund Revenues**	**8,146,136**	**8,346,074**	**8,409,695**	**8,567,960**	**8,818,461**	**9,040,670**	**9,313,233**	**9,578,410**
8	Bond Proceeds for Issuance Costs	2,600	5,565	8,000	8,000	8,000	6,000	6,000	6,000
9	Fund Balance Use	63,812	0	348,408	494,820	169,988	116,147	57,123	19,089
10	Fund Balance Use from FY 2018	0	0	0	0	0	0	0	107,231
11	Revenue Transfers from FY 2017	0	25,491	0	0	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	1,318	500	2,363	2,363	954	954	954	954
13	Transfer from Enterprise and Other Funds	25,898	32,960	11,941	39,156	14,493	13,194	14,575	10,962
14	Revenue Proposals	0	0	4,288	(4,714)	83,238	86,860	89,078	91,623
15	**Total General Fund Resources**	**8,239,764**	**8,410,591**	**8,784,695**	**9,107,584**	**9,095,134**	**9,263,825**	**9,480,963**	**9,814,270**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	761,189	759,770	774,540	813,230	829,391	818,349	834,427	856,853
19	Economic Development and Regulation	470,338	439,701	555,105	560,257	578,311	449,428	453,790	443,523
20	Public Safety and Justice	1,227,296	1,188,028	1,160,565	1,190,814	1,182,681	1,201,137	1,210,915	1,232,278
21	Public Education System	1,933,143	2,058,235	2,162,396	2,261,210	2,303,274	2,317,458	2,358,351	2,399,762
22	Human Support Services	1,855,732	1,914,422	2,003,391	2,052,451	2,133,674	2,126,467	2,162,124	2,198,747
23	Public Works	698,215	731,261	837,634	856,726	860,619	862,038	879,825	898,085
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	37,242	25,502	213,105	105,109	83,552	143,502	157,941	160,697
25	Bond Issuance Costs (ZB0)	2,945	5,721	8,000	8,000	8,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, DT0, ZC0, EL0)	622,145	670,943	728,089	728,089	771,085	837,427	900,549	1,064,965
27	**Subtotal, Operating Expenditures**	**7,608,244**	**7,793,583**	**8,442,825**	**8,575,886**	**8,750,587**	**8,761,806**	**8,963,923**	**9,260,910**
28	Paygo Capital (PA0)	144,105	133,380	130,298	106,410	81,706	247,487	258,917	285,949
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	29,000	31,000	44,500	44,500	46,000	49,000	49,800	51,500
30	Repay Contingency Reserve Fund (SV0)	0	0	0	96,603	0	0	0	0
31	Transfer to Enterprise and Other Funds (KZ0, EZ0)	157,248	167,901	166,572	176,455	191,645	199,339	202,129	209,717
32	Operating Impact of CIP	0	0	0	0	0	5,694	5,694	5,694
33	**Total Expenditures and Transfers**	**7,938,597**	**8,125,864**	**8,784,195**	**8,999,854**	**9,069,938**	**9,263,325**	**9,480,463**	**9,813,770**
34	**Operating Margin Before Reservations**	**301,167**	**284,726**	**500**	**107,731**	**25,196**	**500**	**500**	**500**
35	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**0**	**107,231**	**24,696**	**0**	**0**	**0**
36	**Operating Margin After Reservations**	**301,167**	**284,726**	**500**	**500**	**500**	**500**	**500**	**500**
37									

(Continued on next page)

Table 2-1 (Continued)

FY 2019 - FY 2022 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
38 Beginning General Fund Balance	**2,167,062**	**2,389,088**	**2,676,292**	**2,676,292**	**2,280,303**	**2,126,611**	**2,002,064**	**1,936,541**
39 Operating Margin Before Reservations	301,167	284,726	500	107,731	25,196	500	500	500
40 Projected GAAP Adjustments (Net)	(15,329)	2,477	(15,000)	(8,900)	(8,900)	(8,900)	(8,900)	(8,900)
41 Fund Balance Use (see lines 9 and 10)	(63,812)	0	(348,408)	(494,820)	(169,988)	(116,147)	(57,123)	(126,320)
42 Ending General Fund Balance	**2,389,088**	**2,676,292**	**2,313,384**	**2,280,303**	**2,126,611**	**2,002,064**	**1,936,541**	**1,801,821**
43								
44 Composition of Cash Reserves								
45 Emergency Cash Reserve Balance (2%)	129,022	137,967	139,835	139,835	151,844	152,308	156,247	159,189
46 Contingency Cash Reserve Balance(4%)	258,043	275,934	279,670	279,670	303,689	304,615	312,495	318,379
47 Cash Flow Reserve Account (8.33%)	592,346	592,346	567,456	562,410	525,241	519,826	503,426	487,300
48 Fiscal Stabilization Reserve Account (2.34%)	185,763	185,763	205,550	210,597	212,237	216,762	221,843	229,642
49 Total Cash Reserves	**1,165,174**	**1,192,010**	**1,192,511**	**1,192,511**	**1,193,011**	**1,193,511**	**1,194,011**	**1,194,511**

(Numbers may not add due to rounding)

Table 2-2

FY 2019 - FY 2022 GENERAL FUND - Local Funds Component

($ thousands)

		FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
1	**Revenues**								
2	Taxes	6,732,024	6,944,891	7,042,789	7,103,774	7,335,593	7,572,441	7,826,689	8,104,139
4	General Purpose Non-Tax Revenues	509,009	474,380	405,827	429,424	429,995	422,211	423,143	418,411
6	Transfer from Lottery	53,287	45,600	45,000	45,000	45,000	45,000	45,000	45,000
7	**Subtotal, Local Fund Revenues**	**7,294,320**	**7,464,871**	**7,493,616**	**7,578,198**	**7,810,588**	**8,039,651**	**8,294,832**	**8,567,550**
8	Bond Proceeds for Issuance Costs	2,600	5,565	8,000	8,000	8,000	6,000	6,000	6,000
9	Fund Balance Use	0	0	254,624	393,428	108,973	116,147	57,123	19,089
10	Fund Balance Use from FY 2018	0	0	0	0	0	0	0	107,231
11	Revenue Transfers from FY 2017	0	25,491	0	0	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	1,318	500	2,363	2,363	954	954	954	954
13a	Transfer from TIF/PILOT/Other	11,816	13,518	11,941	12,076	14,493	13,194	14,575	10,962
13b	Transfer from Capital Fund Paygo	14,082	19,442	0	27,080	0	0	0	0
14a	Revenue Proposals	0	0	(24,175)	19,461	107,413	111,035	113,253	115,798
14b	Revenue Proposal-WMATA Dedicated Tax Funding Metro	0	0	0	0	(178,500)	(178,500)	(183,855)	(189,371)
15	**Total Local Fund Resources**	**7,324,136**	**7,529,387**	**7,746,370**	**8,040,605**	**7,871,922**	**8,108,482**	**8,302,882**	**8,638,213**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	724,729	726,567	699,486	734,844	747,858	740,774	756,602	778,678
19	Economic Development and Regulation	301,316	264,876	318,048	317,629	346,289	253,205	257,830	262,541
20	Public Safety and Justice	1,188,692	1,148,235	1,112,225	1,141,451	1,135,270	1,158,578	1,170,219	1,191,582
21	Public Education System	1,921,708	2,048,509	2,136,786	2,228,002	2,277,485	2,294,988	2,335,521	2,376,596
22	Human Support Services	1,755,182	1,802,236	1,875,336	1,928,325	2,021,308	2,020,948	2,052,041	2,089,829
23	Public Works	505,672	508,211	565,516	555,494	422,785	609,522	623,035	638,568
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	37,242	25,502	211,287	103,341	80,068	143,502	157,941	160,697
25	Bond Issuance Costs (ZB0)	2,945	5,721	8,000	8,000	8,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, ZC0, EL0)	609,209	657,799	714,726	714,726	757,493	823,605	884,936	1,049,039
27	**Subtotal, Operating Expenditures**	**7,046,695**	**7,187,656**	**7,641,409**	**7,731,811**	**7,796,554**	**8,051,122**	**8,244,125**	**8,553,529**
28	Paygo Capital (PA0)	88,043	76,410	59,960	59,960	4,171	2,167	2,764	26,991
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	29,000	31,000	44,500	44,500	46,000	49,000	49,800	51,500
30	Repay Contingency Reserve Fund (SV0)	0	0	0	96,603	0	0	0	0
31b	Transfer to Convention Center (EZ0)	8,365	3,486	0	0	0	0	0	0
32	Operating Impact of CIP	0	0	0	0	0	5,694	5,694	5,694
33	**Total Local Fund Expenditures and Transfers**	**7,172,102**	**7,298,553**	**7,745,869**	**7,932,874**	**7,846,726**	**8,107,982**	**8,302,382**	**8,637,713**
34	**Operating Margin Before Reservations**	**152,034**	**230,835**	**500**	**107,731**	**25,196**	**500**	**500**	**500**
35a	**Required Increases in Emergency, Contingency, and Debt Service Reserves**	**0**	**0**	**0**	**0**	**24,696**	**0**	**0**	**0**
35b	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**0**	**107,231**	**0**	**0**	**0**	**0**
36	**Operating Margins After Reservations**	**152,034**	**230,835**	**500**	**500**	**500**	**500**	**500**	**500**

(Numbers may not add due to rounding)

The following table details the sources of fund balance from FY 2015 through FY 2017 that are used in FY 2018 through FY 2022, as shown in line 9 of the Local funds financial plan (table 2-2). These amounts come from the FY 2015, FY 2016, and FY 2017 Comprehensive Annual Financial Report (CAFR). Some are displayed as specific lines in CAFR table N60a (Note 11), while others are within broader categories displayed in that table.

Table 2-2a (Continued)

Details on Fund Balance Use (line 9 of Local funds component)

($ thousands)

Fund Balance Use	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Agency Local Fund Balance Carryover	0	0	42,200	0	0	0	0
Commodity Cost Reserve (FY 2016 Value)	0	0	0	5,000	0	0	0
FY 2015 Interfund Transfers from SPR and Other Funds	0	1,389	1,389	0	0	0	0
FY 2016 Carryover	0	9,393	9,393	0	53,318	0	0
FY 2017 Carryover	0	148,414	148,414	32,802	19,683	33,085	16,433
FY 2017/2018 Interfund Transfers from SPR and Other Funds	0	18,517	18,517	23,161	0	0	0
FY 2018 Contingency Cash	0	0	96,603	0	0	0	0
FY 2019 Interfund Transfers from SPR and Other Funds	0	0	0	8,952	10,898	1,638	2,656
Reserved for Future Pay Agreements	0	16,000	16,000	0	0	0	0
Reserved for Universal Paid Leave	0	20,039	20,039	0	0	0	0
Soccer Stadium Financing Fund	0	5,096	5,096	5,712	7,997	2,401	0
WMATA Operations Support Fund	0	35,777	35,777	0	0	0	0
Workforce Investments _ FY 2017 Carryover	0	0	0	33,346	24,250	20,000	0
Total	**0**	**254,624**	**393,428**	**108,973**	**116,147**	**57,123**	**19,089**

(Numbers may not add due to rounding)

Table 2-3

FY 2019 - FY 2022 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
1	**Revenues**								
3a	Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service	7,822	7,913	7,832	7,832	7,839	7,839	7,836	7,837
3b	Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	17,014	13,949	14,928	14,283	14,917	15,215	15,519	15,830
3c	General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund	45,083	46,303	50,471	46,276	47,132	48,074	49,036	50,016
3d	ICF-IDD Assessment transfer to Stevie Sellows Fund	4,860	4,913	5,704	4,918	5,479	5,479	5,479	5,479
3e	Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund	16,806	15,928	14,330	14,819	0	0	0	0
3f	General Sales Taxes transfer to WMATA	72,355	74,167	76,480	100,897	104,164	107,534	111,709	114,337
3g	General Sales Taxes transfer to Convention Center	123,551	138,128	140,138	149,196	155,543	162,090	170,201	175,307
3h	Motor Fuel Tax transfer to Highway Trust Fund	25,332	26,099	24,936	25,761	25,426	25,095	24,769	24,447
3i	General Sales Taxes transfer to ABRA	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
3j	General Sales Taxes transfer to Healthy Schools Fund	4,266	4,266	4,666	4,666	4,266	4,266	4,266	4,266
3k	Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund	0	0	0	2,391	1,350	260	199	205
7	**Subtotal, Dedicated Taxes**	**318,259**	**332,837**	**340,655**	**372,208**	**367,285**	**377,022**	**390,184**	**398,895**
9	Fund Balance Use	0	0	10,576	14,617	532	0	0	0
14a	Revenue Proposals	0	0	24,175	(24,175)	(24,175)	(24,175)	(24,175)	(24,175)
14b	Revenue Proposal-WMATA Dedicated Tax Funding Metro	0	0	0	0	178,500	178,500	183,855	189,371
15	**Total Dedicated Taxes**	**318,259**	**332,837**	**375,406**	**362,651**	**522,141**	**531,347**	**549,864**	**564,091**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	0	0	0	2,391	1,350	260	199	205
19	Economic Development and Regulation	1,170	1,048	1,170	1,170	1,292	1,170	1,170	1,170
20	Public Safety and Justice	0	0	0	0	0	0	0	0
21	Public Education System	4,436	4,597	4,676	7,508	4,676	4,266	4,266	4,266
22	Human Support Services	73,248	79,241	86,907	82,979	67,527	68,768	70,034	71,325
23	Public Works	68,809	74,429	85,572	85,814	258,489	83,359	87,534	90,162
24	Financing and Other - Selected Agencies	0	0	0	0	0	0	0	0
26	Debt Service (DT0)	7,822	7,825	7,832	7,832	7,839	7,839	7,836	7,837
27	**Subtotal, Operating Expenditures**	**155,485**	**167,140**	**186,157**	**187,694**	**341,172**	**165,662**	**171,039**	**174,966**
28	Paygo Capital (PA0)	0	0	24,175	0	0	178,500	183,855	189,371
31a	Transfer to Highway Trust Fund (KZ0)	25,332	26,099	24,936	25,761	25,426	25,095	24,769	24,447
31b	Transfer to Convention Center (EZ0)	123,551	138,128	140,138	149,196	155,543	162,090	170,201	175,307
33	**Total Dedicated Taxes Expenditures and Transfers**	**304,368**	**331,367**	**375,406**	**362,650**	**522,141**	**531,347**	**549,864**	**564,091**
34	**Operating Margin**	**13,891**	**1,470**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-4

FY 2019 - FY 2022 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
1	**Revenues**								
5	Special Purpose (O-Type) Revenues	533,557	548,367	575,424	617,554	640,589	623,997	628,216	611,965
7	**Subtotal, Special Purpose Revenue Funds**	**533,557**	**548,367**	**575,424**	**617,554**	**640,589**	**623,997**	**628,216**	**611,965**
9	Fund Balance Use	63,812	0	84,414	129,437	63,965	0	0	0
9a	Certified Resources not used	0	0	(1,207)	(42,662)	(3,483)	0	0	0
13a	Transfer from TIF/PILOT/Other	0	0	0	0	0	0	0	0
13b	Transfer from Capital Fund Paygo	0	0	0	0	0	0	0	0
14	Revenue Proposals	0	0	4,288	0	0	0	0	0
15	**Total Special Purpose Revenue Funds**	**597,369**	**548,367**	**662,919**	**704,329**	**701,071**	**623,997**	**628,216**	**611,965**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	36,460	33,203	75,053	75,996	80,183	77,315	77,626	77,969
19	Economic Development and Regulation	167,852	173,778	235,888	241,458	230,731	195,053	194,791	179,813
20	Public Safety and Justice	38,604	39,793	48,340	49,363	47,410	42,559	40,696	40,696
21	Public Education System	6,999	5,129	20,935	25,700	21,113	18,204	18,564	18,900
22	Human Support Services	27,302	32,945	41,147	41,147	44,839	36,751	40,050	37,593
23	Public Works	123,734	148,621	186,546	215,418	179,346	169,158	169,256	169,355
24	Financing and Other - Selected Agencies	0	0	1,818	1,768	3,484	0	0	0
26	Debt Service (DS0)	5,114	5,319	5,531	5,531	5,753	5,983	7,777	8,089
27	**Subtotal, Operating Expenditures**	**406,065**	**438,788**	**615,259**	**656,381**	**612,860**	**545,022**	**548,759**	**532,415**
28	Paygo Capital (PA0)	56,062	56,970	46,162	46,450	77,535	66,820	72,298	69,587
31a	Transfer to Highway Trust Fund (KZ0)	0	0	0	0	7,261	8,424	2,946	5,657
31b	Transfer to Convention Center (EZ0)	0	187	1,498	1,498	3,415	3,730	4,213	4,306
33	**Total Special Purpose Revenue Expenditures and Transfers**	**462,127**	**495,945**	**662,920**	**704,329**	**701,071**	**623,997**	**628,216**	**611,965**
34	**Operating Margin**	**135,242**	**52,422**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Federal and Private Resources Fund

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

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

F2. **Federal Grants.** Federal grant awards received by District agencies.

F3. **Federal Payments. Funding contributed by the federal government for specific projects.** These funds are restricted in use by the federal government.

F4. **Private Grants and Donations.** Revenues received from private grants and donations.

F5. **Subtotal, Federal and Private Resources.** This line is the sum of lines F2 through F4.

F6. **Fund Balance Use.** In Table 2-5, this line shows $2.9 million of fund balance use in FY 2016 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.

F7. **Transfer to General Fund.** This line represents funds used to pay for indirect costs, as shown on line 12 in Tables 2-1 and 2-2.

F8. **Total Federal and Private Resources.** This is the sum of lines F5 through F7.

F9. Line intentionally left blank.

F11-F17. Expenditures by Appropriation Title. These items reflect agency expenditures by appropriation title.

F18. **Debt Service.** This line includes expenditures related to Repayment of Debt.

F19. **Total Federal and Private Expenditures.** This is the sum of lines F11 through F18.

F20. **Operating Margin.** This is the difference between Total Federal and Private Resources (line F8) and Total Federal and Private Expenditures (line F19).

Table 2-5

FY 2019 - FY 2022 Federal and Private Resources Financial Plan

($ thousands)

		FY 2016 Actual	FY 2017 Actual	FY 2018 Approved	FY 2018 Revised	FY 2019 Proposed	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
F1	**Revenues**								
F2	Federal Grants	2,950,272	3,087,994	3,360,771	3,477,359	3,385,765	3,445,624	3,506,549	3,568,560
F3	Federal Payments	64,512	88,975	80,900	103,349	49,900	49,900	49,900	49,900
F4	Private Grants and Donations	5,389	11,731	3,866	14,373	4,172	4,249	4,329	4,409
F5	**Subtotal, Federal and Private Resources**	**3,020,173**	**3,188,700**	**3,445,537**	**3,595,082**	**3,439,837**	**3,499,773**	**3,560,778**	**3,622,869**
F6	Fund Balance Use	2,863	11,912	0	0	0	0	0	0
F7	Transfer to General Fund	(1,318)	(500)	(2,363)	(2,363)	(954)	(954)	(954)	(954)
F8	**Total Federal and Private Resources**	**3,021,719**	**3,200,112**	**3,443,174**	**3,592,719**	**3,438,883**	**3,498,819**	**3,559,824**	**3,621,915**
F9									
F10	**Expenditures (by Appropriation Title)**								
F11	Governmental Direction and Support	27,034	27,746	33,065	35,724	33,232	33,852	34,484	35,129
F12	Economic Development and Regulation	69,841	71,636	94,242	104,575	88,126	89,725	91,354	93,013
F13	Public Safety and Justice	80,112	121,892	166,964	173,755	165,676	168,570	171,515	174,514
F14	Public Education System	261,867	252,426	311,388	341,972	308,866	313,805	318,831	323,948
F15	Human Support Services	2,522,613	2,632,056	2,766,058	2,855,158	2,773,373	2,822,219	2,871,933	2,922,529
F16	Public Works	25,613	31,812	40,195	44,841	40,085	40,817	41,563	42,323
F17	Financing and Other - Selected Agencies	14,281	44,412	13,000	18,431	12,000	12,000	12,000	12,000
F18	Debt Service (DS0)	18,361	18,132	18,262	18,262	17,525	17,831	18,143	18,461
F19	**Total Federal and Private Expenditures**	**3,019,722**	**3,200,112**	**3,443,174**	**3,592,719**	**3,438,883**	**3,498,819**	**3,559,824**	**3,621,915**
F20	**Operating Margin**	**1,997**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

General Fund

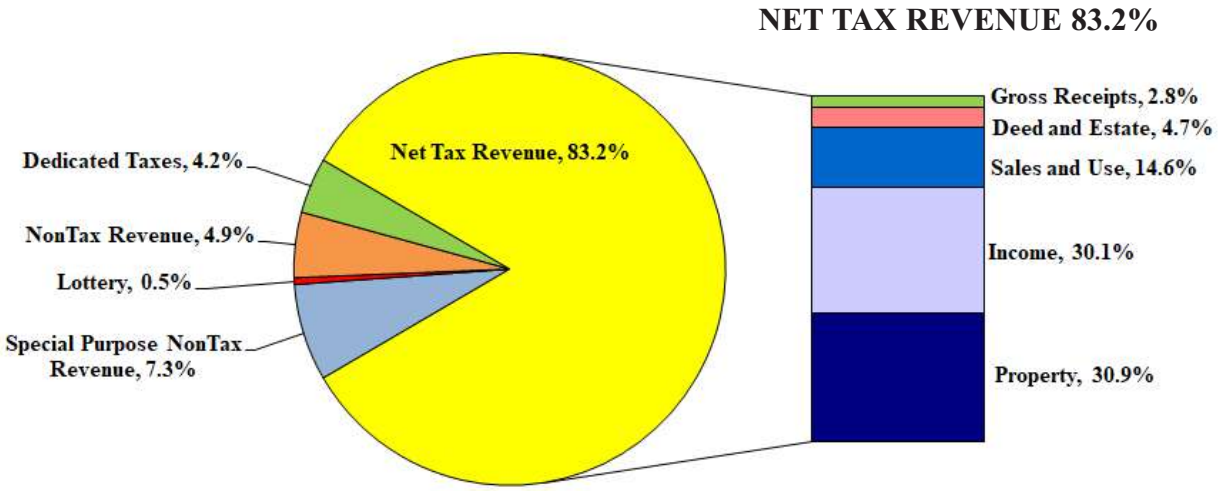
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The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

The Local fund is funded by tax and non-tax revenues that are not earmarked for a particular purpose and are allocated to fund District programs during the annual budget process. The Dedicated Tax fund is funded by tax revenues dedicated by law to a particular agency for a particular purpose. The Special Purpose Revenue fund is used to account for proceeds for specific non-tax revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes.

An intra-District fund is an accounting mechanism set up to track payments for services provided by one District agency to another District agency, similar to an internal service fund. Intra-District budgets represent agreements between two agencies whereby one agency purchases services from the other. The buying agency spends its own budget (Local, Special Purpose Revenue, Federal, or Private). The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. Intra-District revenues and expenditures are not included in District-wide totals or in the financial plan because to do so would create a double-count.

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2019



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2018 to FY 2022. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2018 baseline estimate of $7.58 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $100.2 million (1.3%) higher than FY 2017 revenue. (See Table 3-1.) The $7.81 billion estimate for FY 2019 is an increase of $232.4 million (3.1%) from FY 2018.

Including dedicated and special purpose revenues and policy initiatives, total FY 2018 general fund revenue in the financial plan is $8.56 billion, $204.1 million more than in FY 2017 and $8.90 billion in FY 2019, $338.5 million more than FY 2018.

Various policy initiatives increase general fund revenue in FY 2019 by $83.2 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2017-2022

(Dollars in Thousands)

Type of Revenue	FY 2017 Actual	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Local Fund - Baseline	**7,477,966**	**7,578,198**	**7,810,588**	**8,039,651**	**8,294,832**	**8,567,550**
Level Change		*100,232*	*232,391*	*229,063*	*255,181*	*272,718*
% Change Annual		*1.3%*	*3.1%*	*2.9%*	*3.2%*	*3.3%*
Taxes	**6,944,852**	**7,103,774**	**7,335,593**	**7,572,441**	**7,826,689**	**8,104,139**
General Purpose Non-Tax Revenues	**487,514**	**429,424**	**429,995**	**422,211**	**423,143**	**418,411**
Transfer from Lottery	**45,600**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
Dedicated/Special Purpose - Baseline	**881,203**	**989,762**	**1,007,873**	**1,001,018**	**1,018,401**	**1,010,860**
Level Change		*108,559*	*18,111*	*-6,855*	*17,382*	*-7,541*
% Change Annual		*12.3%*	*1.8%*	*-0.7%*	*1.7%*	*-0.7%*
Dedicated Taxes	**332,837**	**372,208**	**367,285**	**377,022**	**390,184**	**398,895**
Special Purpose (O-Type) Revenues	**548,367**	**617,554**	**640,589**	**623,997**	**628,216**	**611,965**
Total Revenue - Baseline	**8,359,169**	**8,567,960**	**8,818,461**	**9,040,670**	**9,313,233**	**9,578,410**
Level Change		*208,791*	*250,502*	*222,208*	*272,564*	*265,177*
% Change Annual		*2.5%*	*2.9%*	*2.5%*	*3.0%*	*2.8%*
Revenue Policy Proposals		**(4,714)**	**83,238**	**86,860**	**89,078**	**91,623**
Total Revenue with Proposals	**8,359,169**	**8,563,246**	**8,901,700**	**9,127,529**	**9,402,311**	**9,670,033**
Level Change		*204,077*	*338,454*	*225,830*	*274,782*	*267,722*
% Change Annual		*2.4%*	*4.0%*	*2.5%*	*3.0%*	*2.8%*
Addendum: Dedicated tax revenue to enterprise funds	*194,996*	*209,965*	*225,968*	*249,530*	*264,707*	*255,202*

ECONOMIC OUTLOOK

A variety of sources provides the basis for this outlook for the District of Columbia economy over the course of the financial plan. They include: cash collection reports; federal data on District population, employment, and income; discussions with revenue, business, and real property advisory groups about the District's economy; and forecasts of the U.S. and regional economies prepared by private sector firms. This economic outlook is similar to last year's, with additional population, employment, and income expected over the next several fiscal years.

Population

Population growth has been a major factor in increasing the District's income and sales tax bases and is also a driver of rising home values. In the last five years (2012 to 2017) the District's population has grown by 58,342 (9.4%), an increase that averaged almost 1,000 net new residents per month. Population growth was, however, slower in 2017 than the average of the last five years due to slower net in-migration. From 2016 to 2017 the increase was 9,636, 44.6 percent of which was from natural increase (births minus deaths). For FY 2018 and FY 2019, the financial plan assumes that population will grow an average of 8,700 per year.

Federal Spending

Federal civilian employment accounts for about 25 percent of all jobs located in the District of Columbia and 33 percent of the wages and salaries that are generated in the city. Also, approximately 13 percent of employed D.C. residents work for the federal government. Federal contracting accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

The bipartisan budget resolution enacted by Congress in February increased the federal budget authorization for the next two years and raised the debt ceiling. This action removed one source of uncertainty around federal fiscal policy, but the outlook for this sector remains a source of concern. For example, whether increased appropriations for domestic programs that will benefit the District of Columbia economy will actually occur is not yet clear. Furthermore, although the federal tax reform legislation enacted in December is expected to provide an immediate boost to economic growth, it also adds to the national debt, increases the risks of inflation and steeper rise in interest rates, and may eventually lead to additional efforts to control domestic spending. The financial plan is therefore somewhat cautious in its outlook, particularly as it relates to federal spending and growth of total jobs, population, and income in the city. It should be noted, however, that even with uncertainty in the federal sector, income growth in the District of Columbia is still expected to be about equal to the 10-year average growth rate.

National Economy

The national economy has continued its pattern of steady growth that has now lasted over eight years. Real GDP was 2.5 percent higher in the December 2017 quarter than a year earlier and nominal growth was 4.4 percent higher, the highest year-over-year growth rates in over two years. Employment is increasing, and the unemployment rate remains low. However, interest rates and inflation are also starting to increase.

The outlook is for continued moderate growth in the national economy for the next several years. In February 2018 the consensus forecast of 50 economists contributing to the Blue Chip Economic Indicators was that national real GDP growth would rise 2.7 percent in FY 2018 and 2.5 percent in FY 2019, up from the 2.1 percent rate of FY 2017. Nominal growth is expected to be 4.8 percent in FY 2018 and 4.9 percent in FY 2019, up from 3.8 percent in FY 2017.

- The U.S. economy added 2.2 million jobs (1.5%) from December 2016 to December 2017.
- The U.S. unemployment rate (seasonally adjusted) was 4.1 percent in December 2017, down from 4.7 percent a year earlier.
- U.S. Personal Income in the December 2017 quarter was 4.3 percent above a year ago.

- The S&P 500 stock market index average for January 2018 was 9.1 percent above the level of three months earlier, and 22.6 percent above a year earlier. In February, however, the stock market became more volatile closing the month 5.5 percent below the peak reached in January.
- Employment in the Washington metropolitan area has remained high during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 50,465 (1.5%) compared to a year earlier. The District of Columbia accounted for about 15 percent of the increase in area employment.
- The D.C. metropolitan area unemployment rate was 3.3 percent in December (not seasonally adjusted), down from 3.5 percent a year earlier.

The District of Columbia Economy

In recent months, job growth in the District has been quite strong, though less than in FY 2017, and unemployment has been rising. More apartment units have been rented, and the pace of housing sales has been strong with selling prices higher than last year. Hotel stays continue to outpace those in the prior year.

- In the three months ending December 2017, there were 7,667 (1.0%) more wage and salary jobs located in the District than a year earlier.
- Federal government jobs in December were down by 2,533 (1.3%) from a year earlier, and private sector jobs increased by 9,333 (1.7%).
- The increase in private sector jobs was concentrated in two sectors: food service (up by 3,900), and education (up by 3,267).
- District resident employment in the three months ending December 2017 increased by 5,666 (1.5%) compared to a year earlier.
- The December unemployment rate was 6.0 percent (seasonally adjusted), up from 5.7 percent a year ago.
- Wages earned in the District of Columbia grew 2.1 percent in the September 2017 quarter, compared to the prior year. DC Personal Income was 2.2 percent higher.
- Single family home sales for the three-month period ending January 2018 were up 4.8 percent from a year ago, with a 2.5 percent increase in the average selling price. Condominium sales were up 6.7 percent, while the average selling price was 5.2 percent higher. The value of all home sale settled contracts for the three-month period ending January 2018 was 9.0 percent more than a year ago. For the past 12 months, the value of all sales increased 9.8 percent.
- For the 12-month period ending December 2017, 5,326 housing permits were issued, up 14.1 percent from a year ago; the 3-month total, 2,347, was 124 percent more than in the same period of 2016.
- According to CoStar, occupied commercial office space in December 2017 was up 0.8 percent from a year ago, while the vacancy rate fell slightly over the past year from 11.4 percent in the December quarter of 2016 to 10.9 percent in the December quarter of this year. Average rents were 2.3 percent higher in the December quarter than a year earlier.
- The market value of real property transfers subject to the deed transfer and economic interest taxes was 10.8 percent higher than a year earlier for the 12 months ending December. For the last three months, the value was 4.1 percent higher than a year earlier.
- Hotel room-days sold for the three months ending December 2017 were 5.3 percent above the prior year, and hotel room revenues were up 6.9 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Analytics both assume that growth in District employment will be slower in FY 2018 and FY 2019 than it was in FY 2017. (These forecasts were made after the enactment of federal tax legislation.) They also agree that the federal sector will play a smaller role in the economy and the annual increase in population will be slower in coming years. This financial plan anticipates continued growth in jobs, population, and income, with the fastest growth in personal income expected to be in FY 2019 when the full impact of federal tax cuts will be felt in the economy.

Advisory Groups

In February we convened three advisory groups to provide us with insights into current developments and expectations for the next several years. The Business Advisory Group discussed leading business sectors in the District and the connections between D.C.'s economy and the larger regional and national economies. The Real Estate Advisory Group discussed both commercial and residential real estate markets. The Revenue Advisory Group discussed economic trends, federal fiscal policy, and revenue trends with representatives from the Congressional Budget Office, officials from surrounding states and local jurisdictions, and others familiar with national trends and revenue estimation issues.

Highlights from the discussions include:

- The Washington metropolitan area has finally recovered from the fiscal constraints associated with federal sequestration, but although the region's economy is growing again, it is not growing as fast as most other major metropolitan areas.
- The District of Columbia still faces risks due to uncertainties about federal policies. The risks are not just tied to policies related to federal employment and spending, but also involve possible changes in immigration policies that could affect businesses and universities and in health care policies that could affect the substantial health services sector in the District.
- Many of the region's non-profit organizations, which account for about 10 percent of the region's employment, face possible funding difficulties from two sources. Individual charitable contributions may decline due to features of the new federal tax law and possible cutbacks may occur in federal grant and contracting programs to address federal deficits.
- Population growth in the District of Columbia has thus far kept pace with new multifamily housing construction. Vacancy rates have not increased very much, but rents are not increasing much and many more units are under construction.
- Neither modest increases in interest rates nor provisions of the recent federal tax law affecting mortgage interest and state and local tax deductions are expected to have a major impact on housing sales or prices in D.C..
- Progress has been slow in diversifying the economies of the District of Columbia and the region, and a challenge is to attract and retain professional and similar higher-wage employment where success depends not on federal government spending but on competing successfully in regional, national, and even global markets.
- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs, and tenants seeking fewer square feet per employee. On the positive side, prospective tenants looking for space are coming from more sectors.
- Although the District of Columbia has slipped in terms of global rankings, premier real estate in the District of Columbia remains attractive to foreign investors and is a major factor in office sales.
- Hotel and restaurant options continue to increase, but international tourism has not kept up with the increase in domestic visitors.
- Restoring reliable Metrorail service is essential to the economies of the District of Columbia and the region.

Economic Assumptions for the Revenue Estimate

As noted earlier, the economic assumptions for the FY 2019 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of moderate growth in the national economy, uncertainty in federal fiscal and other policies, recent employment and income trends, forecasts from IHS Global Insight and Moody's Analytics, and comments from the advisory groups. Highlights include:

- ***D.C.'s Gross Domestic Product.*** Growth rates in D.C. Gross Domestic Product (GDP-DC), a measure of economic activity in D.C., are projected to be 4.3 percent and 4.6 percent, respectively, in FY 2018 and FY 2019. Real GDP-DC, adjusted for inflation, is expected to grow 2.0 percent in FY 2018 and 1.6 percent in FY 2019.

- ***D.C.'s Personal Income.*** The growth rate in Personal Income, which is mostly wages, salaries, proprietors' income, and benefits, but which also includes investment income and transfer payments, is expected to be 3.7 percent in FY 2018, and 4.9 percent in FY 2019. Increases in the number of persons and households residing in D.C. contribute to the District's higher Personal Income levels.
- ***Jobs located in D.C.*** The number of jobs in the District is expected to show a net increase of 7,500 (0.9%) in FY 2018 and 6,500 (0.8%) in FY 2019.
- ***Resident employment.*** In FY 2018, the D.C. labor force is expected to increase by 5,600 (1.4%) and rise by 5,700 (1.4%) in FY 2019. Resident employment is expected to rise by 3,900 (1.1%) in FY 2018. For FY 2019, it is forecast to rise by 5,600 (1.5%) with an unemployment rate of 5.9 percent in that year.
- ***Home sales and prices.*** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 1.5 percent in FY 2018, with prices increasing by 4.1 percent. Sales then increase by 0.5 percent in FY 2019, with a 4.9 percent rise in average prices.
- ***Inflation.*** The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.1 percent in FY 2018 and 2.3 percent in FY 2019. The rate in FY 2017 was 2.0 percent.
- ***Households and population.*** The Financial Plan assumes estimated households in FY 2018 of 308,900, up 3,900 (1.3%) from FY 2017, and 312,900 in FY 2019 (an increase of 4,000 or 1.3%). Population rises by 9,200 in FY 2018 to 701,900; in FY 2019 it reaches 710,100.

Looking further ahead to FY 2020 through FY 2022, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia, with the District's economy continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.2 percent per year during the FY 2020 through FY 2022 period, and Personal Income will increase at about 4.5 percent per year; close to 4,000 additional jobs will be added each year. Inflation is expected to rise to 2.4 percent per year by FY 2020, and interest rates also rise (to a 3.7 percent rate for 10-year Treasury securities in FY 2020). The stock market is expected to grow at a steady, relatively slow pace after the large increases over the past year (a gain of about 8 percent over the 3-year period). In the years 2020 through 2022, 9,365 new housing starts are anticipated, and an additional 9,200 households are expected. During this period, the number of housing sales is expected to remain steady, while average prices rise each year at a rate comparable to the rate of growth in Personal Income. In FY 2022 the average home sale price is estimated to be over $1 million.

Risks

As noted, federal government fiscal policy uncertainty remains a primary concern, and developments in the national economy also pose risks to the forecast. These include the possibility of slower national economic growth (26 percent of the economists participating in the February 2018 Blue Chip Forecast expect a recession to start in 2019), volatility in the stock market, increases in interest rates, and financial market problems as the Federal Reserve phases in interest rate increases. Possible disruptions arising from uncertainties around the world and potential national security events are other sources of risks to the forecast. On the positive side, investment in workforce and real estate may increase, at least in the short term, because of federal tax legislation as companies and individuals decide what to do with increased after-tax income.

Continued population growth of the magnitude included in this forecast assumes that in-migration continues to be a significant contributor to that growth. This expectation would not be met if the District became less able to attract new residents and retain existing ones.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2016-2022

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate
Gross State Product (nominal, billions of $)	125.27	130.09	135.71	141.95	148.00	154.11	160.48
	3.9%	3.9%	4.3%	4.6%	4.3%	4.1%	4.1%
Personal Income (billions of $)	51.35	53.14	55.09	57.79	60.48	63.22	65.87
	5.1%	3.5%	3.7%	4.9%	4.6%	4.5%	4.2%
Wages and Salaries of D.C. Residents (billions of $)	25.6	26.5	27.5	28.8	30.1	31.4	32.8
	4.7%	3.3%	3.8%	4.8%	4.5%	4.4%	4.4%
Population (thousands)	682.8	692.7	701.9	710.1	717.3	723.9	730.0
	1.7%	1.5%	1.3%	1.2%	1.0%	0.9%	0.8%
Households (thousands)	301.1	305.0	308.9	312.9	316.2	319.3	322.1
	1.3%	1.3%	1.3%	1.3%	1.1%	1.0%	0.9%
At-Place Employment (thousands)	780.0	789.9	797.4	803.9	808.3	812.0	814.9
	2.0%	1.3%	0.9%	0.8%	0.6%	0.5%	0.4%
Civilian Labor Force (thousands)	391.4	396.9	402.5	408.2	413.0	417.6	421.2
	1.7%	1.4%	1.4%	1.4%	1.2%	1.1%	0.9%
Resident Employment (thousands)	367.2	374.7	378.6	384.2	388.7	392.9	396.4
	2.7%	2.1%	1.1%	1.5%	1.2%	1.1%	0.9%
Unemployment Rate (%)	6.2%	6.0%	5.9%	5.9%	5.9%	5.9%	5.9%
Housing Starts	4,418	4,320	4,544	3,277	3,241	3,072	3,052
Housing Stock (thousands)	320.3	323.9	327.0	331.0	334.4	337.5	340.6
	1.3%	1.1%	1.0%	1.2%	1.0%	0.9%	0.9%
Sale of Housing Units	8,340	8,598	8,727	8,771	8,771	8,771	8,771
	5.2%	3.1%	1.5%	0.5%	0.0%	0.0%	0.0%
Average Housing Price (thousands of $)	794.7	824.9	859.4	901.5	943.3	986.1	1,027.4
	3.5%	3.8%	4.2%	4.9%	4.6%	4.5%	4.2%
Washington Area CPI (% change from prior year)	0.9%	2.0%	2.1%	2.3%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	1.9%	2.3%	2.7%	3.6%	3.7%	3.7%	3.7%
Change in S&P 500 Index of Common Stock (%)*	6.4%	19.2%	2.7%	2.7%	2.7%	2.7%	2.7%

* Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2017 is the percent change from CY 2016.4 to CY 2017.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (February 2018) and Moody's Analytics (Economy.com) (January 2018); forecasts of the national economy prepared by the Congressional Budget Office (June 2017) and Blue Chip Economic Indicators (February 2018); BLS labor market information from December 2017; the Census Bureau estimates of the D.C. population (2017); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2017); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2017), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2017); and Delta Associates information on commercial office buildings and apartments in D.C. (December 2017).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2018 to FY 2022, along with actual FY 2017 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	2,473,328	2,588,414	2,678,396	2,767,465	2,852,710	2,940,805
Transfer to TIF/Pilot	*(45,587)*	*(44,033)*	*(49,336)*	*(63,559)*	*(68,744)*	*(59,399)*
Real Property (net)	2,427,742	2,544,381	2,629,061	2,703,905	2,783,966	2,881,405
Personal Property	63,305	62,580	62,820	63,121	63,321	63,522
Public Space Rental	32,468	33,507	34,579	35,686	36,828	38,007
Total Property (net)	**2,523,515**	**2,640,468**	**2,726,460**	**2,802,712**	**2,884,115**	**2,982,934**
General Sales	1,419,197	1,481,046	1,546,609	1,611,032	1,686,653	1,743,651
Transfer to Convention Center Fund	*(138,128)*	*(149,196)*	*(155,543)*	*(162,090)*	*(170,201)*	*(175,307)*
Transfer to TIF	*(32,102)*	*(45,488)*	*(55,112)*	*(61,868)*	*(69,275)*	*(66,529)*
Transfer to Ballpark Revenue Fund	*(17,764)*	*(15,900)*	*(15,900)*	*(15,900)*	*(15,900)*	*(15,900)*
Transfer to Healthy DC and Health Care Expansion Fund	*(835)*	*(808)*	*(808)*	*(825)*	*(841)*	*(858)*
Transfer to WMATA Subsidy (parking tax)	*(74,167)*	*(100,897)*	*(104,164)*	*(107,534)*	*(111,709)*	*(114,337)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,666)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales (net)	1,150,763	1,162,921	1,209,645	1,257,380	1,313,291	1,365,284
Alcohol	6,641	6,746	6,827	6,960	7,178	7,286
Cigarette	29,530	29,750	29,018	28,589	28,260	27,977
Motor Vehicle	45,915	45,521	45,698	45,923	46,323	46,555
Motor Fuel Tax	26,099	25,761	25,426	25,095	24,769	24,447
Transfer to Highway Trust Fund	*(26,099)*	*(25,761)*	*(25,426)*	*(25,095)*	*(24,769)*	*(24,447)*
Total Sales (net)	**1,232,850**	**1,244,937**	**1,291,188**	**1,338,852**	**1,395,052**	**1,447,102**
Individual Income	1,958,277	2,054,640	2,142,789	2,224,425	2,316,352	2,408,578
Corporate Franchise	389,218	337,563	347,164	357,240	360,485	373,106
Unincorporated Business Franchise	165,027	162,061	167,570	173,105	179,650	186,477
Total Income	**2,512,522**	**2,554,264**	**2,657,523**	**2,754,770**	**2,856,488**	**2,968,161**

(Continued on next page)

Table 3-3 (Continued)

General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Public Utility	138,124	136,927	137,611	138,299	138,991	139,686
Transfer to Ballpark Revenue Fund	*(7,938)*	*(8,268)*	*(8,351)*	*(8,434)*	*(8,518)*	*(8,603)*
Public Utility (net)	130,186	128,659	129,260	129,865	130,473	131,084
Toll Telecommunications	49,543	51,382	51,608	51,834	52,060	52,287
Transfer to Ballpark Revenue Fund	*(2,484)*	*(2,564)*	*(2,704)*	*(2,843)*	*(2,983)*	*(3,130)*
Toll Telecommunications (net)	47,059	48,818	48,904	48,991	49,077	49,157
Insurance Premiums	108,213	110,324	112,433	114,583	116,776	119,011
Transfer to Healthy D.C. and Health Care Expansion Fund	*(45,467)*	*(45,467)*	*(46,323)*	*(47,250)*	*(48,195)*	*(49,159)*
Insurance Premiums (net)	62,745	64,857	66,110	67,333	68,581	69,852
Healthcare Provider Tax	13,949	14,283	14,917	15,215	15,519	15,830
Transfer to Nursing Facility Quality of Care Fund	*(13,949)*	*(14,283)*	*(14,917)*	*(15,215)*	*(15,519)*	*(15,830)*
Ballpark Fee	31,107	33,900	33,900	33,900	33,900	33,900
Transfer to Ballpark Revenue Fund	*(31,107)*	*(33,900)*	*(33,900)*	*(33,900)*	*(33,900)*	*(33,900)*
Hospital Bed Tax and Hospital Provider Fee	15,928	14,819	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(15,928)*	*(14,819)*	-	-	-	-
ICF-IDD Assessment	4,913	4,918	5,479	5,479	5,479	5,479
Transfer to Stevie Sellows Quality Improvement Fund	*(4,913)*	*(4,918)*	*(5,479)*	*(5,479)*	*(5,479)*	*(5,479)*
Total Gross Receipts (net)	**239,990**	**242,334**	**244,274**	**246,189**	**248,131**	**250,093**
Estate	41,215	23,019	12,459	12,731	13,262	13,837
Deed Recordation	250,740	257,099	260,981	269,876	278,755	287,615
Transfer to HPTF/Bond Repayment/West End	*(37,653)*	*(39,760)*	*(39,822)*	*(40,611)*	*(41,913)*	*(43,245)*
Deed Recordation (net)	213,087	217,339	221,159	229,265	236,842	244,370
Deed Transfer	188,781	193,864	195,708	202,553	209,398	216,242
Transfer to HPTF/Bond Repayment/West End	*(28,445)*	*(30,275)*	*(30,031)*	*(30,513)*	*(31,509)*	*(32,539)*
Deed Transfer (net)	160,336	163,589	165,677	172,040	177,888	183,703
Economic Interests	21,336	17,824	16,852	15,881	14,910	13,938
Total Other Taxes (net)	**435,974**	**421,771**	**416,148**	**429,918**	**442,903**	**455,849**
TOTAL TAXES NET OF DEDICATED TAXES	**6,944,852**	**7,103,774**	**7,335,593**	**7,572,441**	**7,826,689**	**8,104,139**
Licenses and Permits	92,549	89,992	98,793	94,454	99,483	96,849
Fines and Forfeits	167,385	156,460	152,469	148,589	144,814	141,135
Charges for Services	81,371	82,079	77,443	78,697	78,452	78,840
Miscellaneous	146,208	100,893	101,290	100,471	100,394	101,588
TOTAL NON-TAX	**487,514**	**429,424**	**429,995**	**422,211**	**423,143**	**418,411**
Lottery	45,600	45,000	45,000	45,000	45,000	45,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**7,477,966**	**7,578,198**	**7,810,588**	**8,039,651**	**8,294,832**	**8,567,550**

Table 3-4

Property Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	2,473,328	2,588,414	2,678,396	2,767,465	2,852,710	2,940,805
Transfer to TIF/Pilot	*(45,587)*	*(44,033)*	*(49,336)*	*(63,559)*	*(68,744)*	*(59,399)*
Real Property (net)	2,427,742	2,544,381	2,629,061	2,703,905	2,783,966	2,881,405
Personal Property	63,305	62,580	62,820	63,121	63,321	63,522
Public Space Rental	32,468	33,507	34,579	35,686	36,828	38,007
Total Property Taxes (net)	**2,523,515**	**2,640,468**	**2,726,460**	**2,802,712**	**2,884,115**	**2,982,934**
Policy Proposals	**-**	**(3,284)**	**13,287**	**13,526**	**13,696**	**13,855**

Real Property Tax

In FY 2017, $2.473 billion was collected before dedicated distributions; a 4.9 percent increase from FY 2016. The increase in collections was driven by growth in both commercial property (Class 2) and residential property (Class 1). Commercial property tax collections increased by 4.5 percent and residential property tax collections increased by 6.0 percent in FY 2017 compared to FY 2016. Commercial property collections have an out-sized impact on total real property tax collections because the residential tax rate is $0.85 per $100 of assessment value while the major commercial tax rate of $1.85 per $100 of assessment value is more than double the residential rate. The total assessment value of all commercial properties in the District is almost as high as the total assessment value of all residential properties, but Class 2 tax collections account for approximately 67 percent of total real property tax collections and Class 1 collections account for approximately 32 percent of total real property tax collections in FY 2017.

Residential Property. D.C.'s residential market continued to show price appreciation in FY 2017, with average home prices increasing by 3.8 percent compared to FY 2016. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.9 percent on average from FY 2017 to FY 2022. Consequently, residential property (Class 1) tax collections are expected grow by 4.5 percent on average throughout the forecast period.

Commercial Property. Class 2 property taxes increased by 4.5 percent in FY 2017 and are projected to increase by 4.1 percent in FY 2018. This growth is not expected to remain through the forecast period. Uncertainty in capital markets and expected increases in interest rates are reflected by a more moderate predicted growth in Class 2 tax revenues from FY 2017 to FY 2022 averaging 3.0 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow by 3.5 percent on average from FY 2017 to FY 2022.

General Obligation Bonds. In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2018, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 14.0 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2018, a net amount of $44.0 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount will be $49.3 million in FY 2019 and increase to an estimated $68.7 million in FY 2021. In FY 2022, the debt for three projects – Mandarin Hotel, Howard Theater, and the Department of Transportation - will be paid off and the dedication to TIF decreases to $59.4 million.

Personal Property Tax

In FY 2017, gross total personal property tax collections totaled $63.3 million. This increase of 7.1 percent from FY 2016 was likely due to capital investments in the legal and hotel industries. In FY 2017, the number of hotels increased by five in the downtown area and several major law firms relocated within the District. Personal property taxes are not expected to be as strong, declining about 1 percent and then grow by less than one percent annually from FY 2019 to FY 2022.

Public Space Rental

In FY 2017 revenue from public space rentals amounted to $32.5 million. FY 2018 revenue is projected to increase to $33.5 million and increase approximately 3.2 percent annually over the FY 2017 to FY 2021 period, returning to the long-term trend.

Property Tax Policy Proposals:

- National Community Reinvestment Coalition Tax Abatement
- Increase Commercial Property Tax Rate
- Four Unit Rental Housing Grandfathering
- Africare Real Property Abatement
- Elderly and Tenants with Disabilities Protection Amendment
- Senior Homestead 5% Cap on Real Property Tax Increases

General Sales and Use Taxes

In FY 2017, revenue from gross sales and use taxes was $1.42 billion, compared to FY 2016 gross sales and use tax revenue of $1.34 billion, an increase of 5.7 percent. The revenue in FY 2017 benefited from several mega-events in the District: the presidential inauguration ceremony, women's march, and other political activities. These events and activities had contributed to faster sales tax revenue growth but are one-time events. We estimate continued strong growth of 4.4 percent in FY 2019 due to robust growth in personal income, and near full employment both for the D.C. metro area and for the rest of the nation.

Growth rates in FY 2020 to FY 2022 are estimated to be between 3.4 percent and 4.7 percent. We anticipate taxes from e-commerce sales helping to balance weakness in taxes from sales at brick and mortar businesses. We also anticipate continued strength in the hospitality sector and FY 2021 includes the next presidential

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
General Sales	1,419,197	1,481,046	1,546,609	1,611,032	1,686,653	1,743,651
Transfer to Convention Center Fund	*(138,128)*	*(149,196)*	*(155,543)*	*(162,090)*	*(170,201)*	*(175,307)*
Transfer to TIF	*(32,102)*	*(45,488)*	*(55,112)*	*(61,868)*	*(69,275)*	*(66,529)*
Transfer to Ballpark Revenue Fund	*(17,764)*	*(15,900)*	*(15,900)*	*(15,900)*	*(15,900)*	*(15,900)*
Transfer to Healthy DC and Health Care Expansion Fund	*(835)*	*(808)*	*(808)*	*(825)*	*(841)*	*(858)*
Transfer to WMATA Subsidy (parking tax)	*(74,167)*	*(100,897)*	*(104,164)*	*(107,534)*	*(111,709)*	*(114,337)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,666)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales Taxes (net)	**1,150,763**	**1,162,921**	**1,209,645**	**1,257,380**	**1,313,291**	**1,365,284**
Policy Proposals	**-**	**24,175**	**(111,449)**	**(109,563)**	**(113,038)**	**(116,360)**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2017

(Dollars in Millions)

	Retail	Medical Marijuana**	Liquor	Restaurants	Hotel	Parking	Transfers	Total
Base	9,468.2	13.9	647.8	4,226.1	2,154.3	412.0		
Rate	5.75%	6.0%	10.0%	10.0%	14.5%	18.0%		
General Sales Tax Collections (gross)	544.4	0.8	64.8	422.6	312.4	74.2	-	1,419.2
Transfer to Convention Center Fund				*42.3*	*95.9*		*138.1*	*138.1*
Transfer to TIF							*32.1*	*32.1*
Transfer to WMATA Subsidy (parking tax)						*74.2*	*74.2*	*74.2*
Transfer to Ballpark Revenue Fund							*17.8*	*17.8*
Transfer to Healthy DC Fund							*0.8*	*0.8*
Transfer to Healthy Schools Fund							*4.3*	*4.3*
Transfer to ABRA Program							*1.2*	*1.2*
General Sales Taxes to Local Fund	**544.4**	**0.8**	**64.8**	**380.3**	**216.5**	**0.0**	**268.4**	**1,150.8**

Note: **Medical marijuana tax and the transfer to the Healthy DC Fund is reported in the Other Taxes row in the FY 2017 CAFR (Table MDA-5, p. 32) rather than the Sales Taxes row.

inauguration which provides a one-time jolt of revenue.

Total transfers from sales and use tax revenue are estimated to be $318.1 million in FY 2018. This is a large increase from FY 2017 due to higher dedication to the convention center and WMATA. In FY 2019, the sum of transfers from sales and use taxes is estimated to be $340 million, 22 percent of gross sales tax revenue.

Transfer to Convention Center Fund. The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.8 percent. Of this tax, 4.75 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applied mainly to restaurants and bars is also the tax rate applied to rental cars, prepaid telephone cards, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center. Except for sales at the Baseball Stadium and the Verizon Center, the 10 percent rate includes 9 percent for the General Fund and one percent dedicated to the Convention Center Fund. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center Fund. As of FY 2018, 0.3 percent of the 4.75 percent of hotel tax is to be used for Destination DC marketing programs.

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

There are currently seven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Capital One Arena (formerly Verizon Center), City Market at O Street, Fort Lincoln Retail, Special Retail and Great Streets, Convention Center Hotel, and the Waterfront Park Maintenance Fund. The TIF program, which previously included the SW Waterfront/The Wharf project, has been re-categorized to the PILOT program but the dedication continues to be shown here. The Wharf opening last October is the primary

reason dedications have increased in FY 2018 and subsequent years. In order to provide additional financing security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the TIF budget. Dedications to two special retail and great streets projects – Howard Theater and Forever 21 – as well as the Mandarin Hotel end in FY 2021 (Forever 21) and FY 2022.

Transfer to Ballpark Fund. Stadium related sales tax streams are dedicated to the Ballpark Fund to pay the debt service on the baseball stadium revenue bonds. These revenue streams include taxes on tickets sold, taxes on parking at the stadium, taxes on merchandise sold at the stadium and taxes on food and beverages sold in the stadium.

Transfer to Healthy D.C. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. The transfer amount is estimated to be $808,000 in FY 2018.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent. We estimate revenue from sales tax on parking to be $76.7 million in FY 2018. Beginning FY 2018, an additional $24.175 million annually was dedicated to the long term capital financing needs of Metro.

Transfer to Healthy Schools. Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from sales tax. $4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. In FY 2018, an additional $400,000 was dedicated for one year only.

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

General Sales and Use Tax Policy Proposals:

- Feminine Hygiene Product Sales Tax Exemption
- Increase Sales Tax Rates
- Extend Bar Hours Around Holidays
- Reverse Current WMATA Dedicated Funding
- WMATA New Dedicated Funding

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Alcohol	6,641	6,746	6,827	6,960	7,178	7,286
Cigarette	29,530	29,750	29,018	28,589	28,260	27,977
Motor Vehicle	45,915	45,521	45,698	45,923	46,323	46,555
Motor Fuel Tax	26,099	25,761	25,426	25,095	24,769	24,447
Transfer to Highway Trust Fund	*(26,099)*	*(25,761)*	*(25,426)*	*(25,095)*	*(24,769)*	*(24,447)*
Total Selective Sales and Excise Taxes (net)	**82,087**	**82,017**	**81,543**	**81,472**	**81,761**	**81,818**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Alcoholic Beverage

In FY 2017, revenue from the alcoholic beverage tax was $6.6 million, a 2.7 percent increase over revenue in FY 2016. This was lower than the 3.6 percent growth in FY 2016, but higher than the 0.2 percent growth in FY 2015. We estimate growth of 1.6 percent in FY 2018 bringing alcoholic beverage tax revenue to $6.8 million. The growth rate is projected to be between 1.2 and 3.1 percent during the FY 2019 and FY 2022 period.

Cigarette

Revenue in FY 2017 was $29.53 million, a 3.0 percent decrease from FY 2016. Cigarette tax collections are expected to increase by 0.7 percent in FY 2018 to $29.75 million. Collections are expected to decrease 2.5 percent to $29.02 million in FY 2019. The growth rate for FY 2020 through FY 2022 is estimated to be between negative 1.5 percent and negative 1.0 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled $45.9 million in FY 2017, which is a negative 0.2 percent growth rate from FY 2016. Revenue is projected to decline at a rate of 0.9 percent to $45.5 million in FY 2018 and is projected to return to growth of 0.4 percent to $45.7 million in FY 2019. The growth rate is projected to be between 0.5 percent and 0.9 percent in the out years giving projected revenue of $45.9 million, $46.3 million and $46.6 million respectively, in FY 2020, FY 2021 and FY 2022.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2017 were $26.1 million. Despite increases in the local population, continuing increases in fuel efficiencies are expected to result in fuel tax revenues declining about 1.3 percent a year – from a projected FY 2018 level of $25.8 million to $24.4 million in FY 2022.

Transfer to Highway Trust Fund. Motor fuel excise tax revenues are dedicated to the Highway Trust Fund (HTF). The HTF uses both local-source and federal matching funds to construct, repair and manage eligible District roads and bridges. Approximately 400 of the 1,020 miles (39 percent) of streets and highways and 229 bridges in the District are eligible.

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Individual Income	1,958,277	2,054,640	2,142,789	2,224,425	2,316,352	2,408,578
Corporate Franchise	389,218	337,563	347,164	357,240	360,485	373,106
Unincorporated Business Franchise	165,027	162,061	167,570	173,105	179,650	186,477
Total Income Taxes	**2,512,522**	**2,554,264**	**2,657,523**	**2,754,770**	**2,856,488**	**2,968,161**
Policy Proposals	**-**	**-**	**9,812**	**10,739**	**10,336**	**9,903**

Individual Income Tax

In FY 2017, individual income tax revenue was $1,958.3 million, an increase of 2.6 percent from FY 2016. Even though the non-withholding component declined by almost 32 percent in FY 2017, this was buoyed by an 8.5 percent growth in the withholding (compared to 4.8 percent growth in FY 2016). The double-digit decline in the revenue from the volatile non-withholding component of the individual income tax is related to the performance of capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue.

The weak performance of the non-withholding component, relative to the previous year, was influenced by a 14 percent decline in declarations (also referred to as estimated payments), which was compounded by a 5.2 percent increase in refunds and a 1 percent increase in final payments. The stock market experienced growth in FY 2017. Slower growth is forecasted for the Standard and Poor's 500 index for FY 2018 given the volatility of the financial markets.

For FY 2018 it is anticipated that revenue will increase by 4.9 percent. For the out years from FY 2019 to FY 2022, revenue will grow at an average rate of 4.1 percent. It is anticipated that the withholding component will grow at an average rate of 4.0 percent. For FY 2019 it is expected that the non-withholding component will grow by 7.8 percent, considerably lower than the 22.1 percent expected in FY 2018. With the cautious and uncertain expectation of the stock market's performance the average growth for non-withholding for FY 2019 through FY 2022 is expected to be 2.7 percent.

As part of the Tax Revision Commission changes, effective January 2018 the District established a standard deduction and personal exemption equal to the federal levels. However, the passage of federal tax legislation late in 2017, effective January 2018 means the District's personal exemption, slated to increase, was suspended, and the standard deduction increased to $12,000 for single filers, $18,000 for head of household filers and $24,000 for married filers. In 2026, the federal changes to individual income tax expire and the federal tax reverts to the 2017 law.

Business Franchise

Corporate franchise tax revenue grew by 0.6 percent and unincorporated franchise income tax declined 2.6 percent in FY 2017 compared to FY 2016. Legislation triggered last year reduced the tax rate from 9.0 to 8.25 in tax year 2018, which was reflected partially in declarations filed in 2017. The forecast is for additional contraction as the full impact of the District tax cut is realized but, because of federal changes, we remain cautious about the outlook.

Income Tax Policy Proposals:

- Deferred Compensation Auto-Enrollment
- Four Unit Rental Housing Grandfathering
- Child Care Tax Credit: Sunsets After One Year
- OTR Compliance Initiatives.

Gross Receipts

Taxes in this category include: a tax on the gross receipts of public utilities and toll telecommunications companies operating in the District (the rate is 10 percent for residential use and 11 percent for nonresidential use where 1.0 percent of the 11 percent is dedicated to financing the baseball stadium), a tax of 2.0 percent on the gross receipts of insurance companies, various health care related taxes that are dedicated to specific purposes, and a fee on companies for baseball stadium funding.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Public Utility	138,124	136,927	137,611	138,299	138,991	139,686
Transfer to Ballpark Revenue Fund	*(7,938)*	*(8,268)*	*(8,351)*	*(8,434)*	*(8,518)*	*(8,603)*
Public Utility (net)	130,186	128,659	129,260	129,865	130,473	131,084
Toll Telecommunications	49,543	51,382	51,608	51,834	52,060	52,287
Transfer to Ballpark Revenue Fund	*(2,484)*	*(2,564)*	*(2,704)*	*(2,843)*	*(2,983)*	*(3,130)*
Toll Telecommunications (net)	47,059	48,818	48,904	48,991	49,077	49,157
Insurance Premiums	108,213	110,324	112,433	114,583	116,776	119,011
Transfer to Healthy DC and Health Care Expansion Fund	*(45,467)*	*(45,467)*	*(46,323)*	*(47,250)*	*(48,195)*	*(49,159)*
Insurance Premiums (net)	62,745	64,857	66,110	67,333	68,581	69,852
Healthcare Provider Tax	13,949	14,283	14,917	15,215	15,519	15,830
Transfer to Nursing Facility Quality of Care Fund	*(13,949)*	*(14,283)*	*(14,917)*	*(15,215)*	*(15,519)*	*(15,830)*
Ballpark Fee	31,107	33,900	33,900	33,900	33,900	33,900
Transfer to Ballpark Revenue Fund	*(31,107)*	*(33,900)*	*(33,900)*	*(33,900)*	*(33,900)*	*(33,900)*
Hospital Bed Tax and Hospital Provider Fee	15,928	14,819	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(15,928)*	*(14,819)*	-	-	-	-
ICF-IDD Assessment	4,913	4,918	5,479	5,479	5,479	5,479
Transfer to Stevie Sellows Quality Improvement Fund	*(4,913)*	*(4,918)*	*(5,479)*	*(5,479)*	*(5,479)*	*(5,479)*
Total Gross Receipts Taxes (net)	**239,990**	**242,334**	**244,274**	**246,189**	**248,131**	**250,093**
Policy Proposals	**-**	**-**	**17,263**	**17,833**	**18,404**	**19,029**

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be $136.9 million in FY 2018 and $137.6 million in FY 2019. It is expected to grow at an average rate of 0.5 percent for FY 2020 through FY 2022.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2017, $7.9 million was collected and transferred. In FY 2018 and FY 2019, $8.3 million and $8.4 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately $51.4 million in FY 2018 and $51.6 million in FY 2019. It is forecast to have an average growth of 0.4 percent for the period FY 2020 to FY 2022.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2017, $2.5 million was collected and transferred. The transfer is expected to increase in FY 2018 to $2.6 million followed by $2.7 million in FY 2019. In FY 2020 the transfer is estimated to be approximately $2.8 million, $3.0 million in FY 2021 and in FY 2022 it is expected to be around $3.1 million.

Insurance Premiums Tax

In FY 2017, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was $108.2 million; net revenue (after the transfer) was $62.7 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be $64.9 million in FY 2018 and $66.1 million in FY 2019. This would be followed by an estimated increase to $67.3 million in FY 2020 followed by estimated revenue of $68.6 million in FY 2021 and $69.9 million in FY 2022.

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

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2017 the revenue from the Healthcare Provider Tax was $13.9 million. Revenue for FY 2018 is estimated to be $14.3 million. It is projected to grow in FY 2019 through FY 2022 from $14.9 million to $15.8 million.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over $5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was $31.1 million in FY 2017. Revenue is estimated to increase to $33.9 million in FY 2018 and is expected to remain unchanged to FY 2022.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Act (FY 2018 Budget Support Act of 2017, Subtitle V-G) authorized the District to continue to charge a fee on each hospital's impatient net patient revenue in fiscal year 2018. The tax rate for FY 2018 (0.448% of total inpatient net patient revenue) was set to generate $8.8 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2018.

Medicaid Hospital Outpatient Tax (Transferred to Hospital Provider Fee Fund)

The Medicaid Hospital Outpatient Supplemental Payment Act (FY 2018 Budget Support Act of 2017, Subtitle V-F) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in

fiscal year 2018. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purposes to $150,000. The subtitle expires on September 30, 2018.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated $4.9 million in FY 2017. For FY 2018 through FY 2022 revenue is expected to increase in each year, starting at $4.9 million and growing to $5.5 million.

Gross Receipts Policy Proposals:

- Increase the Gross Receipts Tax on For-Hire Vehicles (excludes taxicabs) from 1% to 4.75%

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	41,215	23,019	12,459	12,731	13,262	13,837
Deed Recordation	250,740	257,099	260,981	269,876	278,755	287,615
Transfer to HPTF/Bond Repayment/West End	*(37,653)*	*(39,760)*	*(39,822)*	*(40,611)*	*(41,913)*	*(43,245)*
Deed Recordation (net)	213,087	217,339	221,159	229,265	236,842	244,370
Deed Transfer	188,781	193,864	195,708	202,553	209,398	216,242
Transfer to HPTF/Bond Repayment/West End	*(28,445)*	*(30,275)*	*(30,031)*	*(30,513)*	*(31,509)*	*(32,539)*
Deed Transfer (net)	160,336	163,589	165,677	172,040	177,888	183,703
Economic Interests	21,336	17,824	16,852	15,881	14,910	13,938
Total Other Taxes (net)	**435,974**	**421,771**	**416,148**	**429,918**	**442,903**	**455,849**
Policy Proposals	**-**	**(1,430)**	**-**	**-**	**-**	**-**

Estate Tax

For FY 2017, estate tax revenue was $41.2 million, a decline of 23.6 percent from FY 2016. In 2016, the District's estate tax exclusion, the amount exempted from estate tax, was raised to $2 million from $1 million. This increase contributes to the estimated 44 percent decline in FY 2018, reflecting the time between death and tax filing. As part of the Tax Revision Commission changes, effective January 2018 the District's estate tax threshold conformed to the federal level and with the implementation of the federal tax legislation in January 2018 the threshold was doubled. With the federal legislation, it is expected that FY 2019 will experience another double-digit decline of 45.9% before stabilizing in FY 2020 with 2.2 percent growth. FY 2021 and FY 2022 are expected to have an average growth rate of 4.3 percent.

Deed and Economic Interest Taxes

In FY 2017, deed recordation and transfer taxes, including economic interest, totaled $460.9 million, which is an increase from the FY 2016 level of the $444.1 million but a decline from the record high of $480.6 million in FY 2015. The exceptional result in FY 2015 was driven in large part by an unprecedented volume of sales of commercial properties valued more than $200 million. Deed tax revenues are expected to continue to rise to an expected $468.8 million in FY 2018 and grow 2.5 percent annually on average from FY 2019 to FY 2022.

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. 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 total transferred amount is $67.6 million in FY 2017 growing to $68.5 million in 2022. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was $88 thousand and is expected to grow to $2.4 million in FY 2018 as the initial condos sell and then eventually drop back to about $200 thousand annually reflecting turnover in condo ownership.

Other Tax Revenue Policy Proposals:

- National Community Reinvestment Coalition Tax Abatement

Non-Tax Revenue and Lottery

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

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Licenses and Permits	92,549	89,992	98,793	94,454	99,483	96,849
Fines and Forfeits	167,385	156,460	152,469	148,589	144,814	141,135
Charges for Services	81,371	82,079	77,443	78,697	78,452	78,840
Miscellaneous	146,208	100,893	101,290	100,471	100,394	101,588
Total Non-Tax	**487,514**	**429,424**	**429,995**	**422,211**	**423,143**	**418,411**
Lottery	45,600	45,000	45,000	45,000	45,000	45,000
Total Non-Tax Plus Lottery	**533,114**	**474,424**	**474,995**	**467,211**	**468,143**	**463,411**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

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

Total non-tax revenue for FY 2017 was down 4.2 percent from FY 2016 due to a significant drop in traffic fine revenue and it is expected to decline again in FY 2018 due primarily to a 31 percent decline in miscellaneous revenues. Licenses and permits revenue and fines are both expected to decline in FY 2018 from the FY 2017 level, by 2.8 percent and 6.5 percent respectively. Miscellaneous revenue is projected to be down by 31 percent. This is due to the impact of onetime revenue in FY 2017 mainly due to prior year cost recoveries which are volatile.

Transfers from the District's Office of Lottery and Charitable Games (OLCG) were $45.6 million in FY 2017. Projected transfers decrease to $45.0 million in FY 2018 and remain at this level to FY 2022.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 D.C. Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Non-Tax%20Revenue%20Report%20_September%202015.pdf .

Special Purpose Non-Tax Revenue

Special purpose non-tax revenues, often 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 2019 the District is anticipating approximately $640.6 million in revenue and use of fund balance of $64.0 million for a total of $704.6 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 2020 – FY 2022. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

POLICY PROPOSALS

Following are changes that are included in the FY 2019 Budget Support Act of 2018 (BSA) along with other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Several of the policy options are in the budget under the heading "Dedicated Funding for the Washington Metropolitan Transit Authority Act (BSA Subtitle VI-A)." These are identified with the word METRO in the descriptions below and in Table 3-12. This proposal dedicates $178.5 million of general retail sales tax revenues to the WMATA Dedicated Funding Fund and increases such amount 3% annually from FY2021. Starting in FY 2020, revenue from the fund can be provided to WMATA by the Mayor as a capital improvement grant, provided that other WMATA jurisdictions have enacted dedicated capital funding for WMATA capital improvements.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2018-2022

(Dollars in Thousands)

Revenue Source	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Local Fund Revenue (February 2018 Estimates)	**7,578,198**	**7,810,588**	**8,039,651**	**8,294,832**	**8,567,550**
plus Local Fund Policy Proposals	**19,461**	**(71,087)**	**(67,465)**	**(70,602)**	**(73,572)**
PROPERTY TAXES	**(3,284)**	**13,287**	**13,526**	**13,696**	**13,855**
BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement	(2,781)	(1,269)	(1,347)	(1,429)	(1,472)
BSA Subtitle VI-A: Increase Commercial Property Tax Rate (METRO)		16,754	17,306	17,843	18,396
BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering		(18)	(20)	(22)	(24)
BSA Subtitle VII-B: Africare Real Property Abatement	(503)	(103)	(105)	(106)	(110)
BSA Subtitle VII-B: Elderly and Tenants with Disabilities Protection Amendment		(1,281)	(1,313)	(1,346)	(1,380)
BSA Subtitle VII-A: Senior Homestead 5% cap on real property tax increases		(796)	(995)	(1,244)	(1,555)
SALES / USE TAXES	**24,175**	**(111,449)**	**(109,563)**	**(113,038)**	**(116,360)**
BSA Subtitle VII-C: Feminine hygiene product exemption		(403)	(419)	(436)	(453)
BSA Subtitle VI-A: Increase sales tax rates (METRO)		42,966	44,856	46,740	48,937
BSA Subtitle II-F: Extended bar hours around holidays		313	325	338	352
BSA Subtitle VI-A: Reverse current WMATA Dedicated Funding (METRO)	24,175	24,175	24,175	24,175	24,175
BSA Subtitle VI-A: 'WMATA New Dedicated Funding (METRO)		(178,500)	(178,500)	(183,855)	(189,371)
INCOME TAXES					
Individual Income Tax	**0**	**9,812**	**10,739**	**10,336**	**9,903**
BSA Subtitle VII-B: Deferred compensation auto enrollment		(176)	(548)	(950)	(1,381)
BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering		(12)	(13)	(14)	(16)
BSA Subtitle IV-E: Child Care Tax Credit: Sunsets after one year		(2,500)	-	-	-
OTR Compliance Initiatives		12,500	11,300	11,300	11,300
GROSS RECEIPTS TAXES	**0**	**17,263**	**17,833**	**18,404**	**19,029**
BSA Subtitle VI-A: Increase tax on vehicles for hire (excludes taxicabs) from 1% to 4.75% (METRO)		17,263	17,833	18,404	19,029
DEED RECORDATION AND TRANSFER TAXES	**(1,430)**	**0**	**0**	**0**	**0**
BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement	(1,430)	0	0	0	0
Local Fund Revenue With Policy Proposals	**7,597,659**	**7,739,501**	**7,972,186**	**8,224,231**	**8,493,977**

(Continued on next page)

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2018-2022

(Dollars in Thousands)

Revenue Source	FY 2018 Revised	FY 2019 Original	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Dedicated Revenue	**372,208**	**367,285**	**377,022**	**390,184**	**398,895**
plus Dedicated Revenue Policy Proposals	**(24,175)**	**154,325**	**154,325**	**159,680**	**165,196**
BSA Subtitle VI-A: 'WMATA New Dedicated Funding (METRO)		178,500	178,500	183,855	189,371
BSA Subtitle VI-A: Reverse current WMATA Dedicated Funding (METRO)	(24,175)	(24,175)	(24,175)	(24,175)	(24,175)
Dedicated Revenue With Policy Proposals	**348,033**	**521,610**	**531,347**	**549,864**	**564,091**
Special Purpose (O-Type) Revenue	**617,554**	**640,589**	**623,997**	**628,216**	**611,965**
plus Special Purpose Policy Proposals	**0**	**0**	**0**	**0**	**0**
Special Purpose Revenue With Policy Proposals	**617,554**	**640,589**	**623,997**	**628,216**	**611,965**
All Proposals	**(4,714)**	**83,238**	**86,860**	**89,078**	**91,623**
General Fund Revenue with Policy Proposals	**8,563,246**	**8,901,700**	**9,127,529**	**9,402,311**	**9,670,033**

PROPERTY TAX CHANGES:

Subject to Appropriations Repeal - National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act (BSA Subtitle VII-B)

The proposal lowers expected real property tax revenues to fund the National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act of 2018 (D.C. Act 22-247). The law forgives and exempts qualified real property taxes for the National Community Reinvestment Coalition located at 740 15th St NW and 727 15th Street beginning fiscal year 2018.

Increase Commercial Property Tax Rate (METRO)

The subtitle increases the top commercial property tax rate from $1.85 per $100 of assessed value over $3 million to $1.87 per $100. The $1.65 per $100 on assessed value up to $3 million is unchanged.

Subject to Appropriations Repeal - Four-unit Rental Housing Tenant Grandfathering Amendment Act of 2016 (BSA Subtitle VII-B)

The subtitle funds an Act extending rent control to properties of four or fewer rent-controlled units that were transferred to a new owner via an intra-family transfer or other transfers exempt from the Tenant Opportunity to Purchase Act. The Act reduces District property tax revenue and income taxes.

Subject to Appropriations Repeal: Africare Real Property Tax Relief Implementation Act (BSA Subtitle VII-B)

This subtitle funds part the Africare Real Property Tax Relief Act of 2018 (D.C. Act 22-250), exempting the organization's real property on R Street, NW from real property taxation as of October 1, 2017 and forgives taxes, penalties and interest from October 1, 2013.

Subject to Appropriations Repeal - Elderly and Tenants with Disabilities Protection Amendment Act (BSA Subtitle VII-B)

The subtitle funds this D.C. Law 21-239, which restricts landlords of rent-controlled apartment buildings from applying certain petition-based rent increases to qualified elderly and disabled tenants. The act allows the

District to provide up to a total of $1.25 million of property and income tax credits to landlords to make up for the rent lost on such exemptions.

Senior Homestead 5% Cap on Real Property Tax Increases (BSA Subtitle VII-A)
The subtitle applies to senior citizens (age 65 and older) and persons with disabilities who own and occupy a home in the District of Columbia, provided their household income is within the maximum amounts specified. The proposal limits the taxable assessed value of the individual's home to a 5 percent increase from the prior tax year.

GENERAL SALES/USE TAX CHANGES:

Feminine Hygiene Product Sales Tax Exemption Implementation Amendment Act (BSA Subtitle VII-C)
The proposed budget and financial plan funds a section of the Feminine Hygiene and Diapers Sales Tax Exemption Amendment Act of 2016 (D.C. Law21-201), exempting feminine hygiene products from the general retail sales tax.

Increase Sales Tax Rates (METRO)
The subtitle increases all of the sales tax rates by 0.25 percentage points. The rate for general retail sales and live performances increases to 6 percent, the rate for alcohol purchases at stores and bars, restaurants, and rental cars, increases to 10.25 percent, and the rate for hotel rooms increases to 10.3 percent (excluding the 4.75 percent surtax that funds the Convention Center and DestinationDC).

Extended Bar Hours on Certain Holiday Weekends (BSA Subtitle II-F)
This proposal allows bars to remain open 24 hours a day and serve alcohol until 4:00 a.m. on the Saturday and Sunday preceding Martin Luther King, Jr.'s Birthday, Washington's Birthday, Memorial Day, Labor Day, and Columbus Day as well as the Friday, Saturday, and Sunday following Thanksgiving.

Reverse Current WMATA Dedicated Funding (METRO)
The subtitle reverses a current dedication of $24.175 million of sales tax.

New Dedicated Funding for WMATA (METRO)
The subtitle provides for a new dedication of $178.5 million in FY 2019 and FY 2020, growing 3 percent annually after FY 2020.

INCOME TAX CHANGES:

Subject to Appropriations Repeal – Deferred Compensation Program Enrollment Amendment Act (BSA Subtitle VII-B)
This proposal lowers expected income tax revenue to fund the Deferred Compensation Program Enrollment Amendment Act of 2018, which is currently under review by Council. Under the bill, new District Government employees will be automatically enrolled in the government's deferred compensation retirement plan and 5 percent of their pre-tax wages will be deposited into the plan, unless employees opt out of the program.

Subject to Appropriation Repeal - Four-unit Rental Housing Grandfathering Amendment Act of 2016 (BSA Subtitle VII-B)
The subtitle funds D.C. Law 21-270, extending rent control to properties of four or fewer rent-controlled units that were transferred to a new owner via an intra-family transfer or other transfers exempt from the Tenant

Opportunity to Purchase Act. The Act reduces District property tax revenue and income taxes.

District Child Care Tax Credit Act (BSA Subtitle IV-E)
This proposal provides a $1,000 tax credit for tax filers who have enrolled a child aged 0-3 and paid tuition to a licensed child care center in the District of Columbia. The proposed tax credit is subject to certain income limits and is also not available for families already receiving a child care subsidy.

Office of Tax and Revenue Compliance Initiatives.
These initiatives of the Office of Tax and Revenue will improve compliance with individual and business income taxes primarily by increased use and analysis of federal IRS data sharing, including data warehouse matching to identify underreported income.

GROSS RECIEPTS TAX CHANGES:

Increase Tax on Private For-Hire Vehicles (METRO)
Currently, the Department of For-Hire Vehicles assesses for-hire vehicles other than taxicabs a 1 percent tax on gross receipts which is directed to a special purpose fund. This proposal will increase the rate to 4.75 percent and direct 3.75 percent to local funds.

DEED RECORDATION AND TRANSFER TAX CHANGES:

Subject to Appropriations Repeal – National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act (BSA Subtitle VII-B)
The proposal funds the National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act of 2018 (D.C. Act 22-247). The law exempts real property located at 740 15th Street, N.W., and 727 15th Street, N.W. from recordation taxation, so long as the property is owned by the National Community Reinvestment Coalition ("NCRC"), and used for the purposes and activities of NCRC.

DEDICATED TAX REVENUE CHANGES:

Reverse Current WMATA Dedicated Funding (METRO)
The subtitle reverses a current dedication of $24.175 million of sales tax.

New Dedicated Funding for WMATA (METRO)
The subtitle provides for a new dedication of $178.5 million in FY 2019 and FY 2020, growing 3 peercent annually after FY 2020.

ADDITIONAL INFORMATION ON D.C. REVENUES

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

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

Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	4.9%	4.7%	3.5%	3.3%	3.1%	3.1%
Transfer to TIF/Pilot	*34.5%*	*-3.4%*	*12.0%*	*28.8%*	*8.2%*	*-13.6%*
Real Property (net)	4.5%	4.8%	3.3%	2.8%	3.0%	3.5%
Personal Property	7.1%	-1.1%	0.4%	0.5%	0.3%	0.3%
Public Space Rental	-19.6%	3.2%	3.2%	3.2%	3.2%	3.2%
Total Property (net)	**4.1%**	**4.6%**	**3.3%**	**2.8%**	**2.9%**	**3.4%**
General Sales	5.7%	4.4%	4.4%	4.2%	4.7%	3.4%
Transfer to Convention Center Fund	*11.8%*	*8.0%*	*4.3%*	*4.2%*	*5.0%*	*3.0%*
Transfer to TIF	*-5.5%*	*41.7%*	*21.2%*	*12.3%*	*12.0%*	*-4.0%*
Transfer to Ballpark Revenue Fund	*8.2%*	*-10.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to Healthy DC Fund	*75.2%*	*-3.2%*	*0.0%*	*2.0%*	*2.0%*	*2.0%*
Transfer to WMATA Subsidy (parking tax)	*2.5%*	*36.0%*	*3.2%*	*3.2%*	*3.9%*	*2.4%*
Transfer to Healthy Schools Fund	*0.0%*	*9.4%*	*-8.6%*	*0.0%*	*0.0%*	*0.0%*
Transfer to ABRA Program	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
General Sales (net)	**5.5%**	**1.1%**	**4.0%**	**3.9%**	**4.4%**	**4.0%**
Alcohol	2.7%	1.6%	1.2%	2.0%	3.1%	1.5%
Cigarette	-3.0%	0.7%	-2.5%	-1.5%	-1.2%	-1.0%
Motor Vehicle	-0.2%	-0.9%	0.4%	0.5%	0.9%	0.5%
Motor Fuel Tax	3.0%	-1.3%	-1.3%	-1.3%	-1.3%	-1.3%
Transfer to Highway Trust Fund	*3.0%*	*-1.3%*	*-1.3%*	*-1.3%*	*-1.3%*	*-1.3%*
Total Sales (net)	**5.0%**	**1.0%**	**3.7%**	**3.7%**	**4.2%**	**3.7%**
Individual Income	2.6%	4.9%	4.3%	3.8%	4.1%	4.0%
Corporate Franchise	0.6%	-13.3%	2.8%	2.9%	0.9%	3.5%
Unincorporated Business Franchise	-2.6%	-1.8%	3.4%	3.3%	3.8%	3.8%
Total Income	**2.0%**	**1.7%**	**4.0%**	**3.7%**	**3.7%**	**3.9%**
Public Utility	1.9%	-0.9%	0.5%	0.5%	0.5%	0.5%
Transfer to Ballpark Revenue Fund	*-2.1%*	*4.2%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*
Public Utility (net)	2.1%	-1.2%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-2.7%	3.7%	0.4%	0.4%	0.4%	0.4%
Transfer to Ballpark Revenue Fund	*8.6%*	*3.2%*	*5.5%*	*5.1%*	*4.9%*	*4.9%*
Toll Telecommunications (net)	-3.3%	3.7%	0.2%	0.2%	0.2%	0.2%
Insurance Premiums	3.1%	2.0%	1.9%	1.9%	1.9%	1.9%
Transfer to Healthy DC and Health Care Expansion Fund	*1.9%*	*0.0%*	*1.9%*	*2.0%*	*2.0%*	*2.0%*
Insurance Premiums (net)	4.0%	3.4%	1.9%	1.9%	1.9%	1.9%
Healthcare Provider Tax	-18.0%	2.4%	4.4%	2.0%	2.0%	2.0%
Transfer to Nursing Facility Quality of Care Fund	*-18.0%*	*2.4%*	*4.4%*	*2.0%*	*2.0%*	*2.0%*
Ballpark Fee	-5.1%	9.0%	0.0%	0.0%	0.0%	0.0%
Transfer to Ballpark Revenue Fund	*-5.1%*	*9.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Hospital Bed Tax and Hospital Provider Fee	-5.2%	-7.0%	-100.0%	NA	NA	NA
Transfer to Hospital Fund and Hospital Provider Fee Fund	*-5.2%*	*-7.0%*	*-100.0%*	*NA*	*NA*	*NA*
ICF-IDD Assessment	1.1%	0.1%	11.4%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows Quality Improvement Fund	*1.1%*	*0.1%*	*11.4%*	*0.0%*	*0.0%*	*0.0%*
Total Gross Receipts (net)	**1.5%**	**1.0%**	**0.8%**	**0.8%**	**0.8%**	**0.8%**

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Table 3-13 (Continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	-23.6%	-44.1%	-45.9%	2.2%	4.2%	4.3%
Deed Recordation	0.3%	2.5%	1.5%	3.4%	3.3%	3.2%
Transfer to HPTF/Bond Repayment/West End	*0.4%*	*5.6%*	*0.2%*	*2.0%*	*3.2%*	*3.2%*
Deed Recordation (net)	0.3%	2.0%	1.8%	3.7%	3.3%	3.2%
Deed Transfer	8.1%	2.7%	1.0%	3.5%	3.4%	3.3%
Transfer to HPTF/Bond Repayment/West End	*8.6%*	*6.4%*	*-0.8%*	*1.6%*	*3.3%*	*3.3%*
Deed Transfer (net)	8.0%	2.0%	1.3%	3.8%	3.4%	3.3%
Economic Interests	9.7%	-16.5%	-5.4%	-5.8%	-6.1%	-6.5%
Total Other Taxes (net)	**0.4%**	**-3.3%**	**-1.3%**	**3.3%**	**3.0%**	**2.9%**
TOTAL TAXES NET OF DEDICATED TAXES	**3.2%**	**2.3%**	**3.3%**	**3.2%**	**3.4%**	**3.5%**
Licenses and Permits	2.3%	-2.8%	9.8%	-4.4%	5.3%	-2.6%
Fines and Forfeits	-15.2%	-6.5%	-2.6%	-2.5%	-2.5%	-2.5%
Charges for Services	1.4%	0.9%	-5.6%	1.6%	-0.3%	0.5%
Miscellaneous	3.8%	-31.0%	0.4%	-0.8%	-0.1%	1.2%
TOTAL NON-TAX	**-4.2%**	**-11.9%**	**0.1%**	**-1.8%**	**0.2%**	**-1.1%**
Lottery	-14.4%	-1.3%	0.0%	0.0%	0.0%	0.0%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**2.5%**	**1.3%**	**3.1%**	**2.9%**	**3.2%**	**3.3%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Real Property	115,869	115,085	89,983	89,068	85,246	88,095
Transfer to TIF/Pilot	*11,700*	*(1,554)*	*5,303*	*14,224*	*5,184*	*(9,345)*
Real Property (net)	104,170	116,639	84,680	74,844	80,061	97,439
Personal Property	4,204	(725)	240	301	200	201
Public Space Rental	(7,918)	1,039	1,072	1,107	1,142	1,179
Total Property (net)	**100,456**	**116,952**	**85,992**	**76,252**	**81,403**	**98,818**
General Sales	76,123	61,849	65,563	64,423	75,621	56,998
Transfer to Convention Center Fund	*14,577*	*11,068*	*6,347*	*6,547*	*8,111*	*5,106*
Transfer to TIF	*(1,861)*	*13,386*	*9,624*	*6,756*	*7,407*	*(2,746)*
Transfer to Ballpark Revenue Fund	*1,344*	*(1,864)*	*-*	*-*	*-*	*-*
Transfer to Healthy DC Fund	*358*	*(27)*	*-*	*16*	*16*	*17*
Transfer to WMATA Subsidy (parking tax)	*1,812*	*26,730*	*3,267*	*3,370*	*4,175*	*2,628*
Transfer to Healthy Schools Fund	*-*	*400*	*(400)*	*-*	*-*	*-*
Transfer to ABRA Program	*-*	*-*	*-*	*-*	*-*	*-*
General Sales (net)	**59,891**	**12,157**	**46,725**	**47,734**	**55,911**	**51,993**
Alcohol	173	105	81	134	218	108
Cigarette	(921)	220	(732)	(430)	(329)	(283)
Motor Vehicle	(82)	(394)	177	225	400	232
Motor Fuel Tax	768	(338)	(335)	(331)	(326)	(322)
Transfer to Highway Trust Fund	*768*	*(338)*	*(335)*	*(331)*	*(326)*	*(322)*
Total Sales (net)	**59,062**	**12,087**	**46,251**	**47,664**	**56,200**	**52,050**
Individual Income	50,415	96,364	88,149	81,635	91,928	92,225
Corporate Franchise	2,137	(51,655)	9,601	10,076	3,245	12,620
Unincorporated Business Franchise	(4,360)	(2,966)	5,509	5,535	6,545	6,827
Total Income	**48,192**	**41,742**	**103,259**	**97,246**	**101,718**	**111,672**
Public Utility	2,556	(1,197)	684	688	692	695
Transfer to Ballpark Revenue Fund	*(167)*	*330*	*83*	*83*	*84*	*85*
Public Utility (net)	2,723	(1,527)	601	605	608	611
Toll Telecommunications	(1,387)	1,839	226	226	226	227
Transfer to Ballpark Revenue Fund	*198*	*80*	*140*	*139*	*140*	*147*
Toll Telecommunications (net)	(1,585)	1,759	86	87	86	80
Insurance Premiums	3,296	2,111	2,109	2,150	2,193	2,235
Transfer to Healthy DC and Health Care Expansion Fund	*862*	*-*	*856*	*926*	*945*	*964*
Insurance Premiums (net)	2,433	2,111	1,253	1,224	1,248	1,271
Healthcare Provider Tax	(3,065)	333	634	298	304	310
Transfer to Nursing Facility Quality of Care Fund	*(3,065)*	*333*	*634*	*298*	*304*	*310*
Ballpark Fee	(1,657)	2,793	-	-	-	-
Transfer to Ballpark Revenue Fund	*(1,657)*	*2,793*	*-*	*-*	*-*	*-*
Hospital Bed Tax and Hospital Provider Fee	(878)	(1,109)	(14,819)	NA	NA	NA
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(878)*	*(1,109)*	*(14,819)*	*NA*	*NA*	*NA*
ICF-IDD Assessment	53	5	561	-	-	-
Transfer to Stevie Sellows Quality Improvement Fund	*53*	*5*	*561*	*-*	*-*	*-*
Total Gross Receipts (net)	**3,571**	**2,343**	**1,940**	**1,916**	**1,942**	**1,962**

(Continued on next page)

Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Revenue Source	FY 2017 Actual	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected
Estate	(12,752)	(18,196)	(10,560)	272	531	575
Deed Recordation	712	6,359	3,882	8,895	8,879	8,860
Transfer to HPTF/Bond Repayment/West End	*149*	*2,107*	*62*	*789*	*1,302*	*1,332*
Deed Recordation (net)	563	4,252	3,820	8,106	7,577	7,528
Deed Transfer	14,141	5,083	1,845	6,845	6,845	6,845
Transfer to HPTF/Bond Repayment/West End	*2,249*	*1,829*	*(244)*	*481*	*997*	*1,030*
Deed Transfer (net)	11,892	3,253	2,088	6,363	5,848	5,815
Economic Interests	1,886	(3,512)	(971)	(971)	(971)	(971)
Total Other Taxes (net)	**1,589**	**(14,203)**	**(5,623)**	**13,770**	**12,985**	**12,947**
TOTAL TAXES NET OF DEDICATED TAXES	**212,871**	**158,922**	**231,819**	**236,848**	**254,249**	**277,449**
Licenses and Permits	2,117	(2,558)	8,801	(4,339)	5,028	(2,634)
Fines and Forfeits	(30,054)	(10,925)	(3,991)	(3,880)	(3,775)	(3,679)
Charges for Services	1,120	708	(4,636)	1,254	(245)	388
Miscellaneous	5,322	(45,315)	397	(820)	(76)	1,193
TOTAL NON-TAX	**(21,494)**	**(58,090)**	**572**	**(7,785)**	**932**	**(4,732)**
Lottery	(7,687)	(600)	-	-	-	-
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**183,690**	**100,232**	**232,391**	**229,063**	**255,181**	**272,718**

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
BUSINESS LICENSES AND PERMITS								
2003	Public Service Commission	Electric License	10	10	10	11	11	11
2004	Public Service Commission	Gas License	4	4	4	4	4	4
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	15,449	14,115	16,221	14,906	17,500	15,659
3002	Public Service Commission	Electric License	1	1	1	1	1	1
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	29,242	29,000	29,000	29,000	30,000	28,500
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	461	470	479	489	501	511
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,813	4,500	4,500	4,500	4,500	4,500
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	3,790	3,482	3,552	3,494	3,564	3,564
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	7	7	7	7	7	7
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	460	469	479	489	504	514
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	17	17	17	18	18	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	18	18	18	19	19	20
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	3	3	3	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	250	255	260	265	273	279
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	396	404	412	420	433	442
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	109	111	113	116	119	121
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	2	2	2	2	2	2
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	33	33	34	35	36	36
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	91	93	95	97	100	102
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	34	34	35	36	37	37
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	21	21	22	22	23	23
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	28	29	29	30	31	32
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	145	148	151	154	159	162
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	136	139	141	144	148	151
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	189	193	197	200	206	211
3053	Department of Motor Vehicles	Dealer Registration Application Fee	1	1	1	1	1	1
9201	Department of Behavioral Health	Other License Fees	5	5	6	5	6	5
TOTAL BUSINESS LICENSES AND PERMITS			**55,714**	**53,566**	**55,791**	**54,468**	**58,206**	**54,917**
NONBUSINESS LICENSES AND PERMITS								
3100	Office of the Chief Financial Officer	Drivers License	1	1	1	1	1	1
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,534	5,534	6,221	5,371	5,558	5,560
3105	Department of Motor Vehicles	Cancel Road Test Fee	72	72	72	72	72	72
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	1	1	1
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	465	465	465	465	465	465
3108	Department of Motor Vehicles	Drivers License-Road Test	118	118	118	118	118	118
3120	Metropolitan Police Department	Boat Registration	120	120	120	120	120	120
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	620	620	620	620	620	620
3144	Department of Motor Vehicles	Digital Certificate Fee	1	1	1	1	1	1
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	106	106	106	106	106	106
3147	Department of Motor Vehicles	Dctc Issuances - RSC9100	521	521	521	521	521	521

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
NONBUSINESS LICENSES AND PERMITS (Continued)								
3148	Department of Motor Vehicles	Temporary Dealer Tags	5	5	5	5	5	5
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	45	45	45	45	45	45
3151	Department of Motor Vehicles	Motor Vehicle Registration	28,215	27,807	33,694	31,529	32,633	33,285
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	7	7	7	7	7	7
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	3	3	3	3	3	3
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg/Over(Short)	1,010	1,010	1,010	1,010	1,010	1,010
TOTAL NON-BUSINESS LICENSES AND PERMITS			**36,835**	**36,427**	**43,002**	**39,986**	**41,277**	**41,931**
FINES AND FORFEITURES								
3301	Department of Energy and Environment	Underground Storage Tank Fines only	5	5	5	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	350	350	350	350	350	350
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	316	316	316	316	316	316
3304	Department of Transportation	Adjudication Hearing-Traffic Control	205	205	205	205	205	205
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor	8	8	8	8	8	8
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	13	13	13	13	13	13
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	100	100	100	100	100	100
3309	Department of Energy and Environment	Hazardous Generator Fees	293	293	293	293	293	293
3311	Department of Energy and Environment	General Enforcement Fines and Fees	146	146	146	146	146	146
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	5	5	5	5	5	5
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3517	Department of Energy and Environment	Apiculture Registration Fines	0	0	0	0	0	0
5000	Department of for-Hire Vehicles	Hackers Fines	26	26	26	26	26	26
5001	Department of for-Hire Vehicles	Adjudicated Hacker Fines	5	5	5	5	5	5
5001	Metropolitan Police Department	Red Light Revenue	14,112	13,227	13,434	12,762	12,124	11,518
5002	Metropolitan Police Department	Stop Sign	9	8	8	8	7	7
5003	Metropolitan Police Department	No Thru Truck	152	142	145	137	131	124
5004	Metropolitan Police Department	Gridlock	3	3	3	3	3	3
5005	Metropolitan Police Department	Crosswalk	684	641	651	619	588	558
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	58,473	54,096	48,091	48,091	48,091	48,091
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	86,710	81,274	83,069	79,901	76,803	73,766
5013	Department of for-Hire Vehicles	DCTC Violation	35	35	35	35	35	35
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	4,268	4,094	4,094	4,094	4,094	4,094
5020	Department of Public Works	Sale of Abandoned Property	13	13	13	13	13	13
5030	Department of Public Works	Booting Fees - RSC 1504	47	47	47	47	47	47
5040	Department of Public Works	Towing Fees - RSC 1505	196	196	196	196	196	196
5050	Department of Public Works	Impoundment Fees - RSC 1506	224	224	224	224	224	224
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	567	567	567	567	567	567
5060	Depart of Insurance, Securities and Banking	Fines	330	330	330	330	330	330
5060	Metropolitan Police Department	Fines and Forfeitures - Other	248	248	248	248	248	248
9020	Department of Public Works	Refund for Sale of Abandoned Property	4	4	4	4	4	4
9030	Department of Public Works	Booting Fees - RSC1504 - Revenue Refund	39	39	39	39	39	39
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	50	50	50	50	50	50
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	139	139	139	139	139	139
TOTAL FINES AND FORFEITURES			**167,385**	**156,460**	**152,469**	**148,589**	**144,814**	**141,135**

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
MISCELLANEOUS								
0638	Department of Health	Animal Control Dog License Fees	53	53	53	53	53	53
1610	D.C. Public Library	Misc Revenue (Parking and Vending)	35	35	35	35	35	35
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	1,278	1,278	1,278	1,278	1,278	1,278
2538	D.C. Public Library	Library Book Fines	101	101	101	101	101	101
2582	D.C. Public Library	Copy Machine Revenue	-	-	-	-	-	-
3317	Department of Transportation	Child Safety Seat Program	6	6	6	6	6	6
3318	Department of Transportation	Citizen Light and Traffic Control Project	5	5	5	5	5	5
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	52	52	52	52	52	52
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	15,957	16,276	16,602	16,934	17,272	17,618
5600	Dept. of Housing and Comm. Development	Interest Income	0	0	0	0	0	0
5600	Deputy Mayor for Planning and Econ Dev	Interest Income	0	0	0	0	0	0
5600	Medical Liability Captive Ins Agency	Interest Income	27	27	27	27	27	27
5600	Office of the Chief Financial Officer	Interest Income	5,341	5,383	5,431	5,479	5,529	5,529
5600	Statehood Initiative Agency	Interest Income	1	1	1	1	1	1
5701	Office of the Chief Financial Officer	Unclaimed Property National Audit 01	23,178	15,000	15,000	15,000	15,000	15,000
6100	Metropolitan Police Department	Surplus Vehicle Revenue	731	731	731	731	731	731
6101	Metropolitan Police Department	Subrogation Revenue	344	344	344	344	344	344
6101	Office of Planning	Planning Map Sales	1	1	1	1	1	1
6101	Office of Risk Management	Subrogation Revenue	158	158	158	158	158	158
6103	Advisory Neighborhood Commissions	Reimbursements	(0)	(0)	(0)	(0)	(0)	(0)
6103	Office of Contracting and Procurement	Reimbursements	27	27	27	27	27	27
6103	Office of the Chief Technology Officer	Reimbursements	108	108	108	108	108	108
6105	Department of Transportation	Other Revenue - Freedom of Information	75	75	75	75	75	75
6106	Child and Family Services Agency	Other Revenues	-	-	-	-	-	-
6106	Commission on Arts and Humanities	Other Revenues	-	-	-	-	-	-
6106	Depart of Insurance, Securities and Banking	Service Fees	2	2	2	2	2	2
6106	Department of Corrections	Other Revenues	150	150	150	150	150	150
6106	Department of Forensics Sciences	Other Revenues	-	-	-	-	-	-
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	48	48	48	48	48	48
6106	Fire and Emergency Medical Services	Other Revenues	590	590	590	590	590	590
6106	Metropolitan Police Department	Other Revenues	18	18	18	18	18	18
6106	Office of Administrative Hearings	Other Revenues	8	8	8	8	8	8
6106	Office of Planning	Other Revenues	0	0	0	0	0	0
6106	Office of the Attorney General	Other/ Revenue	7,533	7,533	7,533	7,533	7,533	7,533
6106	Office of the Chief Financial Officer	Other Revenues	3,165	3,165	3,165	3,165	3,165	3,165
6106	Office of the Chief Medical Examiner	Other Revenues	280	280	280	280	280	280
6106	Office of the Mayor	Other Revenues	-	-	-	-	-	-
6106	Office of Victim Svcs and Justice Grants	Other Revenues	0	0	0	0	0	0
6106	Office of Zoning	Other Revenues	1,569	1,569	1,569	1,569	1,569	1,569
6106	Repayment of Loans and Interest	Other Revenues	5,479	5,479	5,479	5,479	5,479	5,479

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
MISCELLANEOUS (Continued)								
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,305	1,305	1,305	1,305	1,305	1,305
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	925	925	925	925	925	925
6107	Public Service Commission	Civil Infractions/Fines	17	17	17	17	17	17
6111	Board of Elections	Other Revenue - Other	3	3	3	3	3	3
6111	CFRReclass - Office of Adm Hearing	Other Revenue - Other	2	2	2	2	2	2
6111	Council of the District of Columbia	Other Revenue - Other	0	0	0	0	0	0
6111	D.C. Public Library	Other Revenue - Other	(0)	(0)	(0)	(0)	(0)	(0)
6111	Department of Employment Services	Other Revenue - Other	1	1	1	1	1	1
6111	Department of Energy and Environment	Other Revenue	1	1	1	1	1	1
6111	Department of General Services	Other Revenue - Other	3,352	3,352	3,352	3,352	3,352	3,352
6111	Department of Motor Vehicles	Other Revenue	1	1	1	1	1	1
6111	Department of Public Works	Other Revenue	(29)	(29)	(29)	(29)	(29)	(29)
6111	Department of Transportation	Other Revenue	1	1	1	1	1	1
6111	Dept of Small and Local Business Development	Other Revenue - Other	300	300	300	300	300	300
6111	Dept. of Housing and Comm. Development	Appr Hpap Repay	(0)	(0)	(0)	(0)	(0)	(0)
6111	Deputy Mayor for Planning and Econ Dev	Other Revenue - Other	3,284	3,284	3,284	3,284	3,284	3,284
6111	District of Columbia Public Schools	Other Revenue - Other	-	-	-	-	-	-
6111	Employees' Compensation Fund	Other Revenue - Other	-	-	-	-	-	-
6111	Mass Transit Subsidies	Other Revenue - Other	-	-	-	-	-	-
6111	Office of Campaign Finance	Other Revenue - Other	30	30	30	30	30	30
6111	Office of Contracting and Procurement	Other Revenue - Other	2,044	2,044	2,044	2,044	2,044	2,044
6111	Office of Finance and Resource Mgmt	Other Revenue - Other	3	3	3	3	3	3
6111	Office of Risk Management	Other Revenue - Other	23	23	23	23	23	23
6111	Office of the Attorney General	Other Revenue - Other	1	1	1	1	1	1
6111	Office of the Chief Financial Officer	Other Revenue - Other	43,900	29,405	30,896	31,091	30,626	31,474
6111	Office of the Chief Technology Officer	Other Revenue-Other	-	-	-	-	-	-
6111	Office of the Inspector General	Other Revenue - Other	98	98	98	98	98	98
6111	Office of the Mayor	Other Revenue - Other	0	0	0	0	0	0
6111	Office on Aging	Other Revenue - Other	1	1	1	1	1	1
6112	Department of Energy and Environment	Ddoe Freedom of Information	3	3	3	3	3	3
6118	Various	Prior Year Cost Recovery	23,003					
6201	Department of Health	AFDC/TANFCollections-IV-D	-	-	-	-	-	-
6321	Department of Health	Food Hand lers Certification	426	426	426	426	426	426
6955	Department of Human Services	Miscellaneous Revenue	1,135	1,135	1,135	1,135	1,135	1,135
6955	Department on Disability Services	Miscellaneous Revenue	52	52	52	52	52	52
6955	Office of Disability Rights	Misc. Revenue and Donation	0	0	0	0	0	0
9004	D.C. Public Library	Inter Library Loan Fees	0	0	0	0	0	0
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	2	2	2	2	2	2
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surchg	7	7	7	7	7	7
9106	Office of the Chief Financial Officer	Other Revenue - RAA Assessments Fees	0	0	0	0	0	0
Total Miscellaneous			**146,208**	**100,893**	**101,290**	**100,471**	**100,394**	**101,588**

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
CHARGES FOR SERVICES								
3200	Public Service Commission	Teleco Registration	1	1	1	1	1	1
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	92	92	92	92	92	92
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	68	68	68	68	68	68
3203	Department of Motor Vehicles	Expedited Service Fees	15	15	15	15	15	15
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	5	5	5	5	5	5
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	763	763	763	763	763	763
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	0	0	0	0	0	0
3206	Metropolitan Police Department	Fingerprints, Photos	490	490	490	490	490	490
3207	Department of Corrections	Other Service Charges	5	5	5	5	5	5
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,481	1,481	1,450	1,481	1,481	1,481
3208	Department of for-Hire Vehicles	Copy of Reports et al	5	5	5	5	5	5
3208	Department of Motor Vehicles	Reproduction of Reports	4,138	4,138	3,800	4,000	4,000	4,000
3208	Department of Transportation	Reproduction of Reports	-	-	-	-	-	-
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	42	42	42	42	42	42
3208	Metropolitan Police Department	Reproduction of Reports	79	79	79	79	79	79
3208	Office of the Tenant Advocate	Reproduction of Reports	0	0	0	0	0	0
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	0	0	0	0	0	0
3209	Fire and Emergency Medical Services	Emergency Ambulance	24,602	25,310	25,055	25,055	25,055	24,950
3210	Metropolitan Police Department	Transcription of Records	219	219	219	219	219	219
3211	Metropolitan Police Department	Firearm User Fee	80	80	80	80	80	80
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	(0)	(0)	(0)	(0)	(0)	(0)
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,343	2,343	2,343	2,343	2,343	2,316
3216	Department of Motor Vehicles	Inspection Late Fee	(0)	(0)	(0)	(0)	(0)	(0)
3217	Department of Motor Vehicles	Re-Inspection Fee	0	0	0	0	0	0
3219	Department of Motor Vehicles	Courtesy Sticker Fee	0	0	0	0	0	0
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	900	500	500	500	500	500
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	507	507	507	507	507	507
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	634	634	634	634	634	634
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,661	6,661	6,400	6,500	6,500	6,500
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	15,073	15,000	12,000	12,500	12,000	12,500
3223	Department of General Services	Parking Permits and Fees	2,777	2,777	2,400	2,500	2,500	2,500
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,840	4,840	4,500	4,571	4,626	4,550
3228	Dept. of Consumer and Regulatory Affairs	Condo/Coop Registration Fee	0	0	0	0	0	0
3230	Department of Health	Health Facility Fee	191	191	191	191	191	191
3232	Dept. of Consumer and Regulatory Affairs	Re-Review Fees	-	-	-	-	-	-
3234	D.C. Public Library	Other Charges for Services - Other	4	4	4	4	4	4
3234	Department of Motor Vehicles	Other Charges for Services	330	330	330	330	330	330
3234	Department of Transportation	Other Services as Charged	-	-	-	-	-	-
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	70	70	70	70	70	70
3234	Deputy Mayor for Education	Other Charges for Services	50	50	50	50	50	50
3234	Office of the Tenant Advocate	Other Charges for Services - Other	705	698	705	705	705	705

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2017-2022

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2017 Actual	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
CHARGES FOR SERVICES								
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	-	-	-	-	-	-
3235	Department of Transportation	Lost Nextel DDOT	4	4	4	4	4	4
3235	Dept. of Consumer and Regulatory Affairs	Special Purpose Revenues	(0)	(0)	(0)	(0)	(0)	(0)
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	20	20	20	20	20	20
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	7	7	7	7	7	7
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	12	12	12	12	12	12
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	56	56	55	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	11	11	11	11	11	11
3246	Dept. of Consumer and Regulatory Affairs	Building Plats(Up To 3 Usual Shaped Lots	117	117	117	117	117	117
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	0	0	0	0	0	0
3248	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Applicant	0	0	0	0	0	0
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	35	35	35	35	35	35
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	181	181	181	181	181	181
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	52	52	52	52	52	52
3251	Office of the Chief Financial Officer	Tax Certificates	236	236	236	236	236	236
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RVW-District SVYR	-	-	-	-	-	-
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	18	18	18	18	18	18
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	4	4	4	4	4	4
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	16	16	16	16	16	16
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	277	286	275	277	277	277
3281	Fire and Emergency Medical Services	FEMS Nontax - General	102	102	102	102	102	102
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	234	234	234	234	234	230
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	56	56	56	56	56	56
3291	Fire and Emergency Medical Services	FEMS SPR- Training	1	1	1	1	1	1
3293	Fire and Emergency Medical Services	FEMS SPR - Special Events - General	17	17	17	17	17	17
3294	Fire and Emergency Medical Services	FEMS SPR- FPDFire Watch	18	18	18	18	18	18
3295	Fire and Emergency Medical Services	FEMS SPR - FPDEvacuation Review	(15)	(15)	(15)	(15)	(15)	(15)
3296	Fire and Emergency Medical Services	FEMS SPR- FPD Apparatus Use	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	12,710	13,180	13,150	13,400	13,600	13,700
3400	Department of Transportation	Parking Meters - RSC 1256	4	4	4	4	4	4
9012	D.C. Public Library	Bookstore - On Line Sales	28	28	28	28	28	28
9120	Department of Behavioral Health	Patient Revenues-Medicare and 3rd Party	-	-	-	-	-	-
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
9214	Department of Motor Vehicles	Motor Vehicle Inspection-Rev Refund	(0)	(0)	(0)	(0)	(0)	(0)
9215	Department of Motor Vehicles	Motor Vehicle Titles - Rev Refund	(0)	(0)	(0)	(0)	(0)	(0)
Total Charges for Services			**81,371**	**82,079**	**77,443**	**78,697**	**78,452**	**78,840**

Remark: 1) Actual revenue for agencies with corresponding revenue object titles starting or containing "other revenue" may include other one-time minor revenue revenues such as a refund of an overpayment.
2) Numbers are rounded to the nearest whole dollar. total sum of each revenue category may slightly differ from the sum of the individual revenue items due to the exclusion of negative revenues or adjustments.

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Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2019 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-16 reports each fund's available fund balance at the end of FY 2017. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2017 End of Year Fund Balance" column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District's Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2018, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns."

The next three columns of the table report, for FY 2019, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2020, FY 2021, and FY 2022. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

For each fund, the table reports the tax revenue source(s) from which the dedication is made.

The Dedicated Tax funds in Table 3-16 are divided into two sections. Those Dedicated Tax funds that are part of General Fund revenue are reported in the first section of the table. These funds are categorized in the District's accounting system within Appropriated Fund 0110 (Dedicated Taxes). The second section of the table includes three Dedicated Tax funds that are categorized within Appropriated Fund 0610 (Enterprise and Other Funds – Dedicated Tax).

Table 3-16A presents actual revenues and end-of-fiscal year available fund balances information for FY 2016 and FY 2017 for the Dedicated Tax funds.

A July 2017 D.C. Office of Revenue Analysis report (District of Columbia Dedicated Taxes Report) describes in some detail the Dedicated Tax funds listed in Table 3-16. It is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Dedicated%20Taxes%20Report%202017.pdf

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2018-2022

	FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
TOTAL DEDICATED TAX REVENUE	**375,872,627**	**582,173,147**	**14,617,426**	**596,790,573**	**593,252,533**	**535,932**	**593,788,465**	**626,551,401**	**654,891,105**	**654,097,057**
West End Library / Firehouse Maintenance Fund (AM0 2225)	**87,988**	**2,390,641**	**0**	**2,390,641**	**1,350,038**	**0**	**1,350,038**	**259,519**	**199,214**	**205,190**
Deed Recordation Tax		1,195,321			675,019			129,760	99,607	102,595
Deed Transfer Tax		1,195,321			675,019			129,760	99,607	102,595
Repayment of Revenue Bonds (DT0 0110)	**0**	**7,832,389**	**0**	**7,832,389**	**7,838,539**	**0**	**7,838,539**	**7,839,039**	**7,836,089**	**7,837,339**
Deed Recordation Tax		5,589,373			5,593,762			5,594,119	5,592,014	5,592,906
Deed Transfer Tax		2,243,016			2,244,777			2,244,920	2,244,075	2,244,433
Convention Center Fund (EZ0 0110)	**0**	**149,195,953**	**0**	**149,195,953**	**155,543,045**	**0**	**155,543,045**	**162,089,943**	**170,201,177**	**175,307,197**
Sales Tax		149,195,953			155,543,045			162,089,943	170,201,177	175,307,197
Healthy Schools Fund (GD0 0111)	**3,251,683**	**4,666,000**	**2,841,918**	**7,507,918**	**4,266,000**	**409,765**	**4,675,765**	**4,266,000**	**4,266,000**	**4,266,000**
Sales Tax		4,666,000			4,266,000			4,266,000	4,266,000	4,266,000
Nursing Facility Quality of Care Fund (HT0 0110)	**4,035,269**	**14,282,527**	**645,575**	**14,928,102**	**14,916,662**	**3,850**	**14,920,512**	**15,214,995**	**15,519,295**	**15,829,681**
Healthcare Provider Tax		14,282,527			14,916,662			15,214,995	15,519,295	15,829,681
Healthy DC Fund (HT0 0111)	**2,033,267**	**46,275,883**	**2,033,267**	**48,309,150**	**47,131,612**	**0**	**47,131,612**	**48,074,244**	**49,035,729**	**50,016,444**
Sales Tax		808,442			808,442			824,611	841,103	857,925
Insurance Premiums Tax		45,467,441			46,323,170			47,249,634	48,194,626	49,158,519
Stevie Sellows Quality Improvement Fund (HT0 0112)	**4,196**	**4,917,926**	**4,196**	**4,922,122**	**5,479,094**	**0**	**5,479,094**	**5,479,094**	**5,479,094**	**5,479,094**
ICF-IDD Assessment		4,917,926			5,479,094			5,479,094	5,479,094	5,479,094
Hospital Fund (HT0 0114)	**0**	**8,800,000**	**0**	**8,800,000**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Inpatient Fee		8,800,000			-			-	-	-
Hospital Provider Fee Fund (HT0 0115)	**204,261**	**6,019,415**	**0**	**6,019,415**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Outpatient Fee		6,019,415			-			-	-	-

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2018-2022

	FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
WMATA (KE0 0110)	**9,493,645**	**76,721,662**	**9,092,470**	**85,814,132**	**79,988,745**	**0**	**79,988,745**	**83,358,675**	**87,533,826**	**90,162,083**
Sales Tax (parking)		76,721,662			79,988,745			83,358,675	87,533,826	90,162,083
WMATA (KE0 0111)	**0**	**24,175,000**	**0**	**24,175,000**	**24,175,000**	**0**	**24,175,000**	**24,175,000**	**24,175,000**	**24,175,000**
Sales Tax		24,175,000			24,175,000			24,175,000	24,175,000	24,175,000
Highway Trust Fund (KZ0 0110)	**0**	**25,760,700**	**0**	**25,760,700**	**25,425,811**	**0**	**25,425,811**	**25,095,275**	**24,769,037**	**24,447,039**
Motor Fuel Tax		25,760,700			25,425,811			25,095,275	24,769,037	24,447,039
ABRA (LQ0 0110)	**122,317**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**122,317**	**1,292,317**	**1,170,000**	**1,170,000**	**1,170,000**
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Sub Total - GENERAL FUND	**19,232,627**	**372,208,095**	**14,617,426**	**386,825,521**	**367,284,546**	**535,932**	**367,820,478**	**377,021,785**	**390,184,462**	**398,895,067**
Ballpark Fund (BK0 0610)	**0**	**60,632,000**	**0**	**60,632,000**	**60,855,000**	**0**	**60,855,000**	**61,077,000**	**61,301,000**	**61,532,731**
Sales Tax		15,900,000			15,900,000			15,900,000	15,900,000	15,900,000
Public Utility Tax		8,268,000			8,351,000			8,434,000	8,518,000	8,602,837
Toll Telecommunications Tax		2,564,000			2,704,000			2,843,000	2,983,000	3,129,894
Ballpark Fee		33,900,000			33,900,000			33,900,000	33,900,000	33,900,000
Housing Production Trust Fund (UZ0 0610)	**236,988,000**	**59,812,074**	**0**	**59,812,074**	**60,664,921**	**0**	**60,664,921**	**63,025,370**	**65,386,868**	**67,741,299**
Deed Recordation Tax		32,975,542			33,553,447			34,887,334	36,221,283	37,549,368
Deed Transfer Tax		26,836,532			27,111,474			28,138,036	29,165,585	30,191,931
Tax Increment Financing/PILOT (TX0/TY0 0610)	**119,652,000**	**89,520,978**	**0**	**89,520,978**	**104,448,066**	**0**	**104,448,066**	**125,427,246**	**138,018,775**	**125,927,960**
Real Property Tax		44,032,685			49,335,751			63,559,397	68,743,867	59,399,236
Sales Tax		45,488,293			55,112,315			61,867,849	69,274,908	66,528,724
Sub Total - ENTERPRISE FUND	**356,640,000**	**209,965,052**	**0**	**209,965,052**	**225,967,987**	**0**	**225,967,987**	**249,529,616**	**264,706,643**	**255,201,990**

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	**501,561,620**	**424,516,402**	**527,832,393**	**375,872,627**
West End Library / Firehouse Maintenance Fund (AM0 2225)	**0**	**0**	**87,988**	**87,988**
Deed Recordation Tax	0		43,994	
Deed Transfer Tax	0		43,994	
Repayment of Revenue Bonds (DT0 0110)	**7,822,389**	**0**	**7,825,339**	**0**
Deed Recordation Tax	6,711,537		5,603,138	
Deed Transfer Tax	1,110,852		2,222,200	
Convention Center Fund (EZ0 0110)	**123,551,109**	**0**	**138,128,188**	**0**
Sales Tax	123,551,109		138,128,188	
Healthy Schools Fund (GD0 0111)	**4,266,000**	**3,582,225**	**4,266,000**	**3,251,683**
Sales Tax	4,266,000		4,266,000	
Nursing Facility Quality of Care Fund (HT0 0110)	**17,013,798**	**2,796,798**	**13,949,205**	**4,035,269**
Healthcare Provider Tax	17,013,798		13,949,205	
Healthy DC Fund (HT0 0111)	**45,082,529**	**13,063,591**	**46,302,923**	**2,033,267**
Sales Tax (Medical Marijuana)	477,372		835,482	
Insurance Premiums Tax	44,605,157		45,467,441	
Stevie Sellows Quality Improvement Fund (HT0 0112)	**4,859,741**	**4,196**	**4,912,684**	**4,196**
ICF-IDD Assessment	4,859,741		4,912,684	
Hospital Fund (HT0 0114)	**10,400,000**	**0**	**10,400,000**	**0**
Medicaid Hospital Inpatient Fee	10,400,000		10,400,000	
Hospital Provider Fee Fund (HT0 0115)	**6,406,221**	**150,000**	**5,528,182**	**204,261**
Medicaid Hospital Outpatient Fee	6,406,221		5,528,182	
WMATA (KE0 0110)	**72,354,875**	**9,755,593**	**74,167,134**	**9,493,645**
Sales Tax (Parking)	72,354,875		74,167,134	

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Table 3-16A (Continued)

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
Highway Trust Fund (KZ0 0110)	**25,332,460**	**0**	**26,098,974**	**0**
Motor Fuel Tax	25,332,460		26,098,974	
ABRA (LQ0 0110)	**1,170,000**	**0**	**1,170,000**	**122,317**
Sales Tax	1,170,000		1,170,000	
Sub Total - GENERAL FUND	**318,259,121**	**29,352,402**	**332,836,616**	**19,232,627**
Ballpark Fund (BK0 0610)	**59,574,356**	**0**	**59,293,567**	**0**
Sales Tax	16,419,551		17,764,413	
Public Utility Tax	8,105,243		7,938,334	
Toll Telecommunications Tax	2,285,617		2,483,687	
Ballpark Fee	32,763,945		31,107,133	
Housing Production Trust Fund (UZ0 0610)	**55,877,916**	**250,311,000**	**58,013,719**	**236,988,000**
Deed Recordation Tax	30,792,707		31,918,760	
Deed Transfer Tax	25,085,210		26,094,959	
Tax Increment Financing Program (TX0 0610)	**51,048,950**	**52,647,000**	**51,862,385**	**48,711,000**
Real Property Tax	17,086,202		19,760,420	
Sales Tax	33,962,748		32,101,965	
PILOT (TY0 0610)	**16,801,276**	**92,206,000**	**25,826,105**	**70,941,000**
Real Property Tax	16,801,276		25,826,105	
Sub Total - ENTERPRISE FUND	**183,302,499**	**395,164,000**	**194,995,777**	**356,640,000**

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

Table 3-17, which follows, reports the certified revenues and fund balance use for the District's Special Purpose (O-type) Revenue funds. The revenues reported in this table are District agency projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2019 Proposed Budget and Financial Plan. Any such policy changes are reported earlier in this chapter in Table 3-12 (Policy Proposals Impacting General Fund Revenues).

The first column in Table 3-17 reports each fund's available fund balance at the end of FY 2017. Certain funds, by legislation, can retain and carry over to succeeding fiscal years revenue received during the fiscal year that exceeds the fund's expenditures. This retained fund balance is an available resource for those funds in future fiscal years. In the case of other funds, the legislation that created the fund did not specify that the fund could retain its revenue. Therefore, at the end of the fiscal year, that excess revenue is transferred to the Local fund. The amounts shown in the "FY 2017 End of Year Fund Balance" column were calculated by the Office of Financial Operations and Systems (OFOS) during the preparation of the District's Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2018, projected revenue under current law and fund balance use by fund. The "Certified Resources" column is the total of the "Certified Revenues" and the "Certified Fund Balance Use Columns." The total certified resources column does not account for any legislated revenue transfers from the fund.

The next three columns of the table report, for FY 2019, projected revenue under current law, projected fund balance use by fund, and total certified resources.

The final three columns report the amount of projected revenue under current law for FY 2020, FY 2021, and FY 2022. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

Table 3-17A presents actual revenues and end-of-fiscal year available fund balances information for FY 2016 and FY 2017 for the District's Special Purpose Revenue funds. The table also identifies whether the fund is lapsing or non-lapsing. For the non-lapsing funds, the "Classification" column indicates whether the fund balance is Committed or Restricted. This classification is based on Statement No. 54 of the Governmental Accounting Standards Board (GASB): "The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority."

A February 2015 D.C. Office of Revenue Analysis report (District of Columbia Special Purpose Revenue Funds Report) describes in some detail the Special Purpose Revenue funds listed in Table 3-17. It is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Special-Purpose%20Report%202015.pdf.

An update to the February 2015 report is currently being prepared and will be posted on the Office of the Chief Financial Officer web site upon its completion.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
A. Governmental Direction and Support											
Council of the District of Columbia (AB0)		**2,865**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0629	Council Reimbursement Fund	2,865	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AE0)		**0**	**280,000**	**0**	**280,000**	**550,000**	**0**	**550,000**	**250,000**	**250,000**	**250,000**
0602	Independent Agencies	0	30,000	0	30,000	300,000	0	300,000	0	0	0
1243	Public-Private Partnership Administration Fund	0	250,000	0	250,000	250,000	0	250,000	250,000	250,000	250,000
D.C. Board of Ethics and Government Accountability (AG0)		**194,561**	**120,000**	**30,000**	**150,000**	**122,652**	**30,000**	**152,652**	**120,000**	**120,000**	**120,000**
0601	Board of Ethics and Accountability Fund (Fines)	89,454	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	30,000
0602	Lobbying Registration Fee Fund	105,107	90,000	0	90,000	92,652	0	92,652	90,000	90,000	90,000
Department of General Services (AM0)		**630,420**	**8,242,303**	**630,420**	**8,872,724**	**8,376,988**	**0**	**8,376,988**	**8,332,710**	**8,332,710**	**8,332,710**
1150	Utility Payments for Non-D.C. Agencies	0	4,080,298	0	4,080,298	4,166,794	0	4,166,794	4,166,794	4,166,794	4,166,794
1440	RFK & D.C. Armory Maintenance Fund	0	3,064,183	0	3,064,183	2,837,133	0	2,837,133	2,806,297	2,806,297	2,806,297
1460	Eastern Market Enterprise Fund	630,420	990,000	630,420	1,620,420	1,088,061	0	1,088,061	1,074,619	1,074,619	1,074,619
1500	Facilities Service Request Fund	0	107,823	0	107,823	285,000	0	285,000	285,000	285,000	285,000
Office of Finance and Resource Management (AS0)		**0**	**442,218**	**0**	**442,218**	**472,147**	**0**	**472,147**	**472,147**	**472,147**	**472,147**
1150	Utilities Payment for Non-D.C. Agencies	0	442,218	0	442,218	472,147	0	472,147	472,147	472,147	472,147
Office of the Chief Financial Officer (AT0)		**28,378,439**	**44,172,839**	**9,619**	**44,182,458**	**44,792,771**	**785,922**	**45,578,693**	**45,046,277**	**45,174,608**	**45,313,206**
0602	Payroll Service Fees	0	363,388	0	363,388	365,000	0	365,000	365,000	365,000	365,000
0603	Service Contracts	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
0605	Dishonored Check Fees	0	110,742	0	110,742	34,000	0	34,000	34,000	34,000	34,000
0606	Recorder of Deeds Surcharge	1,756,995	1,375,292	9,619	1,384,911	1,485,315	785,922	2,271,237	1,604,141	1,732,472	1,871,070
0608	Drug Pre Trust	0	8,000	0	8,000	8,136	0	8,136	8,136	8,136	8,136
0610	Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	6,000,000	6,000,000	6,000,000
0611	Tax Collection Fees	0	13,684,036	0	13,684,036	13,916,665	0	13,916,665	13,950,000	13,950,000	13,950,000
0613	Unclaimed Property Contingency Fund	0	3,844,380	0	3,844,380	4,125,479	0	4,125,479	4,200,000	4,200,000	4,200,000
0614	Defined Contribution Plan Administration	0	856,708	0	856,708	902,093	0	902,093	750,000	750,000	750,000
0619	D.C. Lottery Reimbursement	0	1,786,442	0	1,786,442	1,772,583	0	1,772,583	1,800,000	1,800,000	1,800,000
0623	OPEB Trust Administration	0	337,522	0	337,522	348,500	0	348,500	0	0	0
0626	Tobacco Fund Reimbursement	0	120,956	0	120,956	135,000	0	135,000	135,000	135,000	135,000
6115	OFT Central Collections Unit (CCU) O Type	26,621,444	14,985,374	0	14,985,374	15,000,000	0	15,000,000	15,000,000	15,000,000	15,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
A. Governmental Direction and Support (continued)											
Office of the Secretary (BA0)		**0**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**0**	**1,100,000**	**1,000,000**	**1,000,000**	**1,000,000**
1243	Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000
D.C. Department of Human Resources (BE0)		**0**	**522,905**	**0**	**522,905**	**561,040**	**0**	**561,040**	**556,619**	**568,584**	**585,848**
0615	Defined Benefits Retirement Program	0	322,455	0	322,455	345,004	0	345,004	341,655	348,488	358,942
0639	Agreement with Independent Agencies	0	100,250	0	100,250	103,233	0	103,233	103,258	106,355	109,546
1555	Reimbursables from Other Governments	0	100,200	0	100,200	112,802	0	112,802	111,707	113,741	117,359
Office of the Attorney General (CB0)		**14,809,102**	**6,510,000**	**7,686,539**	**14,196,539**	**8,510,000**	**4,309,443**	**12,819,443**	**8,510,000**	**8,510,000**	**8,510,000**
0603	Child Support - TANF/AFDC Collections	12,010,011	2,500,000	5,686,539	8,186,539	2,500,000	4,309,443	6,809,443	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	188,408	0	0	0	0	0	0	0	0	0
0605	Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615	Nuisance Abatement Fund	0	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0616	Litigation Support Fund	2,608,255	3,000,000	2,000,000	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
0617	Attorney General Restitution Fund	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of Contracting and Procurement (PO0)		**0**	**1,275,966**	**0**	**1,275,966**	**1,551,764**	**0**	**1,551,764**	**1,706,940**	**1,877,635**	**2,065,398**
4010	D.C. Surplus Personal Property Sales Oper.	0	1,275,966	0	1,275,966	1,551,764	0	1,551,764	1,706,940	1,877,635	2,065,398
Captive Insurance Agency (RJ0)		**460,147**	**35,000**	**163,471**	**198,471**	**73,000**	**137,811**	**210,811**	**70,000**	**70,000**	**70,000**
1240	Captive Insurance Fund	460,147	35,000	163,471	198,471	73,000	137,811	210,811	70,000	70,000	70,000
Office of the Chief Technology Officer (TO0)		**1,760,753**	**10,791,351**	**1,760,753**	**12,552,104**	**10,095,222**	**0**	**10,095,222**	**11,250,000**	**11,250,000**	**11,250,000**
0602	D.C. NET Services Support	1,760,753	10,223,497	1,760,753	11,984,250	9,845,222	0	9,845,222	11,000,000	11,000,000	11,000,000
1200	SERVUS Program	0	567,854	0	567,854	250,000	0	250,000	250,000	250,000	250,000
Sub-total: Governmental Direction and Support		**46,236,287**	**73,492,583**	**10,280,802**	**83,773,385**	**76,205,585**	**5,263,176**	**81,468,761**	**77,314,694**	**77,625,684**	**77,969,309**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		**315,199**	**10,000**	**180,199**	**190,199**	**100,000**	**135,000**	**235,000**	**100,000**	**100,000**	**100,000**
2001	Historic Landmark and Historic District Filing Fees	265,199	10,000	165,199	175,199	100,000	100,000	200,000	100,000	100,000	100,000
2002	Reimbursables from Other Governments	50,000	0	15,000	15,000	0	35,000	35,000	0	0	0
Commission on the Arts and Humanities (BX0)		**332,754**	**0**	**133,000**	**133,000**	**0**	**199,000**	**199,000**	**0**	**0**	**0**
0600	Special Purpose Revenue	332,754	0	133,000	133,000	0	199,000	199,000	0	0	0
Department of Employment Services (CF0)		**21,683,502**	**37,274,515**	**5,847,918**	**43,122,433**	**35,077,169**	**6,330,782**	**41,407,951**	**21,815,805**	**19,235,805**	**3,260,000**
0610	Workers' Compensation Special Fund	9,601,123	4,500,000	0	4,500,000	0	3,000,000	3,000,000	0	0	3,000,000
0611	Workers' Compensation Administration Fund	0	18,564,515	0	18,564,515	19,487,540	0	19,487,540	18,975,805	18,975,805	0
0612	UI Interest/Penalties	3,277,362	2,250,000	1,001,000	3,251,000	2,579,748	953,012	3,532,760	2,580,000	0	0
0618	Wage Theft	121,110	150,000	0	150,000	200,000	0	200,000	200,000	200,000	200,000
0619	D.C. Jobs Trust Fund	60,280	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
0624	UI Administrative Assessment	8,623,626	11,750,000	4,846,918	16,596,918	12,749,881	2,377,770	15,127,651	0	0	0
Office of Cable TV, Film, Music, and Entertainment (CI0)		**3,783,129**	**12,095,000**	**3,783,129**	**15,878,129**	**13,000,000**	**0**	**13,000,000**	**13,100,000**	**13,200,000**	**13,300,000**
0600	Special Purpose Revenue	3,783,129	12,095,000	3,783,129	15,878,129	13,000,000	0	13,000,000	13,100,000	13,200,000	13,300,000
Office of the Tenant Advocate (CQ0)		**0**	**500,000**	**0**	**500,000**	**529,470**	**0**	**529,470**	**567,000**	**567,000**	**567,000**
6000	Rental Unit Fee Fund	0	500,000	0	500,000	529,470	0	529,470	567,000	567,000	567,000
Dept. of Consumer and Regulatory Affairs (CR0)		**19,439,831**	**31,115,000**	**7,025,867**	**38,140,867**	**33,546,104**	**5,377,790**	**38,923,894**	**32,315,000**	**33,245,000**	**32,815,000**
6006	Nuisance Abatement	3,991,371	5,900,000	1,238,676	7,138,676	5,000,000	2,473,607	7,473,607	5,500,000	6,000,000	5,500,000
6008	Real Estate Guarantee and Education Fund	4,697,730	750,000	76,620	826,620	2,500,000	0	2,500,000	750,000	2,500,000	750,000
6009	Real Estate Appraisal Fee	4,781	215,000	0	215,000	35,000	54,899	89,899	215,000	35,000	215,000
6010	OPLA - Special Account	2,145,885	5,000,000	847,087	5,847,087	4,000,000	1,250,963	5,250,963	5,000,000	3,000,000	5,000,000
6012	Boxing Commission Revolving Account	0	150,000	0	150,000	82,104	0	82,104	150,000	80,000	150,000
6013	Basic Business License Fund	3,457,230	12,500,000	2,479,210	14,979,210	13,300,000	902,854	14,202,854	12,500,000	13,000,000	12,500,000
6020	Board of Engineers Fund	126,443	1,000,000	0	1,000,000	189,000	275,524	464,524	1,000,000	190,000	1,000,000
6030	Green Building Fund	1,148,255	2,000,000	722,120	2,722,120	1,920,000	419,943	2,339,943	2,000,000	1,900,000	2,000,000
6040	Corporate Recordation Fund	3,095,452	2,500,000	889,472	3,389,472	5,000,000	0	5,000,000	4,000,000	5,000,000	4,500,000
6045	Vending Regulations Fund	772,682	1,100,000	772,682	1,872,682	1,520,000	0	1,520,000	1,200,000	1,540,000	1,200,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Housing and Community Development (DB0)		**588,049**	**4,627,019**	**0**	**4,627,019**	**3,633,812**	**0**	**3,633,812**	**3,634,905**	**3,627,354**	**3,619,830**
0602	Home Purchase Assistance Program Repayment	588,049	1,596,951	0	1,596,951	1,596,951	0	1,596,951	1,601,236	1,602,696	1,603,998
0610	DHCD Unified Fund	0	2,030,068	0	2,030,068	2,036,861	0	2,036,861	2,033,669	2,024,658	2,015,832
6110	MOU with Office on Aging	0	1,000,000	0	1,000,000	0	0	0	0	0	0
Public Service Commission (DH0)		**1,377,778**	**13,608,791**	**655,000**	**14,263,791**	**15,145,219**	**18,236**	**15,163,455**	**15,599,575**	**16,067,564**	**16,549,804**
0631	Operating - Utility Assessment	1,339,542	13,608,791	635,000	14,243,791	15,145,219	0	15,145,219	15,599,575	16,067,564	16,549,804
0661	Allocation from PJM Settlement Fund	38,236	0	20,000	20,000	0	18,236	18,236	0	0	0
Office of the People's Counsel (DJ0)		**629,593**	**8,062,744**	**315,000**	**8,377,744**	**8,970,586**	**0**	**8,970,586**	**8,970,586**	**8,970,586**	**8,970,586**
0631	Advocate for Consumers	629,593	8,062,744	315,000	8,377,744	8,970,586	0	8,970,586	8,970,586	8,970,586	8,970,586
Office of the Deputy Mayor for Econ. Develop. (EB0)		**28,908,598**	**18,470,961**	**18,620,308**	**37,091,269**	**12,580,547**	**8,296,222**	**20,876,768**	**12,355,000**	**12,355,000**	**12,355,000**
0419	H Street NE Retail Priority Area Grant Fund	2,911,287	0	2,195,181	2,195,181	0	0	0	0	0	0
0603	St. Elizabeth's Redevelopment Fund	0	0	0	0	855,000	0	855,000	855,000	855,000	855,000
0609	Industrial Revenue Bond Program	1,325,938	1,500,000	49,976	1,549,976	1,318,775	0	1,318,775	1,500,000	1,500,000	1,500,000
0616	Walter Reed Redevelopment Fund	0	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
0617	Walter Reed Reinvestment Fund	0	5,000,000	0	5,000,000	0	0	0	0	0	0
0632	AWC & NCRC Development (ED Special Account)	24,671,373	5,970,961	16,375,152	22,346,112	4,406,771	8,296,222	12,702,993	4,000,000	4,000,000	4,000,000
Department of Small and Local Business Development (EN0)		**247,009**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0632	Small Business Capital Access Fund	247,009	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)		**0**	**47,000,000**	**0**	**47,000,000**	**55,000,000**	**0**	**55,000,000**	**55,000,000**	**55,000,000**	**55,000,000**
2003	Business Improvement Districts (BIDS)	0	47,000,000	0	47,000,000	55,000,000	0	55,000,000	55,000,000	55,000,000	55,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**6,402,642**	**4,000,000**	**3,485,315**	**7,485,315**	**5,225,000**	**2,886,683**	**8,111,683**	**4,000,000**	**4,000,000**	**4,000,000**
6017	ABC - Import and Class License Fees	6,402,642	4,000,000	3,485,315	7,485,315	5,225,000	2,886,683	8,111,683	4,000,000	4,000,000	4,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Insurance, Securities, and Banking (SR0)		**15,012,180**	**23,519,548**	**4,465,808**	**27,985,356**	**26,791,078**	**2,000,000**	**28,791,078**	**27,594,810**	**28,422,655**	**29,275,334**
2100	HMO Assessment	209,273	945,474	209,273	1,154,747	1,162,759	0	1,162,759	1,197,642	1,233,571	1,270,578
2200	Insurance Assessment	1,607,157	6,829,345	1,606,805	8,436,150	8,565,898	0	8,565,898	8,822,875	9,087,561	9,360,188
2350	Securities and Banking Fund	0	13,156,725	0	13,156,725	14,426,648	0	14,426,648	14,859,447	15,305,231	15,764,388
2800	Captive Insurance	0	2,588,004	0	2,588,004	2,635,773	0	2,635,773	2,714,846	2,796,292	2,880,180
2910	Foreclosure Mediation Fund	111,750	0	0	0	0	0	0	0	0	0
2911	Foreclosure Mediation Fund (Temporary)	649,730	0	649,730	649,730	0	0	0	0	0	0
2950	Capital Access Fund	4,316,966	0	0	0	0	0	0	0	0	0
2951	Loan Participation Fund	8,117,305	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
Sub-total: Economic Development and Regulation		**98,720,264**	**200,283,578**	**44,511,545**	**244,795,123**	**209,598,984**	**25,243,713**	**234,842,696**	**195,052,681**	**194,790,964**	**179,812,554**
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**2,042,812**	**7,400,000**	**800,000**	**8,200,000**	**7,400,000**	**800,000**	**8,200,000**	**7,363,978**	**5,500,000**	**5,500,000**
1555	Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,900,000	0	1,900,000	1,863,978	0	0
1614	Miscellaneous	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278	Asset Forfeiture	2,042,812	0	800,000	800,000	0	800,000	800,000	0	0	0
Fire and Emergency Medical Services Dept. (FB0)		**5,044**	**2,088,747**	**5,044**	**2,093,790**	**1,765,500**	**0**	**1,765,500**	**1,765,500**	**1,765,500**	**1,765,500**
0601	FEMS Reform Fund	0	983,000	0	983,000	983,000	0	983,000	983,000	983,000	983,000
1200	Automated Ext Defib Reg Fee Fund	5,044	500	5,044	5,544	500	0	500	500	500	500
1555	Reimbursable from Other Governments	0	378,247	0	378,247	255,000	0	255,000	255,000	255,000	255,000
1613	Other Revenue (CPR Training)	0	27,000	0	27,000	27,000	0	27,000	27,000	27,000	27,000
6100	Special Events	0	700,000	0	700,000	500,000	0	500,000	500,000	500,000	500,000
Department of Corrections (FL0)		**2,936,426**	**24,610,191**	**1,200,581**	**25,810,772**	**20,800,000**	**450,000**	**21,250,000**	**20,800,000**	**20,800,000**	**20,800,000**
0600	Corrections Trustee Reimbursement	1,734,222	23,143,130	724,741	23,867,871	18,500,000	0	18,500,000	18,500,000	18,500,000	18,500,000
0601	Concession Income	0	1,300,000	0	1,300,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602	Welfare Account	751,722	30,000	210,901	240,901	300,000	450,000	750,000	300,000	300,000	300,000
0605	Correction Reimbursement - Juveniles	450,482	137,061	264,939	402,000	0	0	0	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
C. Public Safety and Justice (continued)											
Office of Victim Services and Justice Grants (FO0)		**4,957,012**	**750,000**	**2,084,999**	**2,834,999**	**1,080,000**	**2,128,034**	**3,208,034**	**1,080,000**	**1,080,000**	**1,080,000**
0620	Crime Victims Assistance Fund	4,932,489	750,000	2,084,999	2,834,999	1,080,000	2,103,511	3,183,511	1,080,000	1,080,000	1,080,000
0621	Dom. Violence Shelter and Transition Housing Fund	24,523	0	0	0	0	24,523	24,523	0	0	0
Office of Unified Communications (UC0)		**8,623,181**	**11,550,000**	**3,806,809**	**15,356,809**	**11,550,000**	**2,746,020**	**14,296,020**	**11,550,000**	**11,550,000**	**11,550,000**
1630	911 and 311 Assessments	7,437,247	11,000,000	3,605,083	14,605,083	11,000,000	1,761,812	12,761,812	11,000,000	11,000,000	11,000,000
1631	Prepaid Wireless 911 Charges	1,185,934	550,000	201,726	751,726	550,000	984,208	1,534,208	550,000	550,000	550,000
Sub-total: Public Safety and Justice		**18,564,474**	**46,398,938**	**7,897,433**	**54,296,371**	**42,595,500**	**6,124,054**	**48,719,554**	**42,559,478**	**40,695,500**	**40,695,500**
D. Public Education System											
District of Columbia Public Library (CE0)		**3,337,521**	**1,055,000**	**460,000**	**1,515,000**	**905,000**	**450,878**	**1,355,878**	**915,000**	**965,000**	**965,000**
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140	Restricted Gifts and Donations	7,318	0	0	0	0	0	0	0	0	0
1601	Albert Atwood Memorial Fund	6,162	0	0	0	0	0	0	0	0	0
1602	Thomas J Brown Memorial Fund	5,551	0	0	0	0	0	0	0	0	0
1603	Kathleen Dillon Fraze Memorial Trust Fund	4,344	0	0	0	0	0	0	0	0	0
1604	Frederick McReynolds Trust Fund	723	0	0	0	0	0	0	0	0	0
1605	Miner Trust Fund	2,903	0	0	0	0	0	0	0	0	0
1606	Theodore W Noyes Trust Fund	19,070	0	0	0	0	0	0	0	0	0
1607	Henry Pastor Memorial Trust Fund	167	0	0	0	0	0	0	0	0	0
1608	Georgetown Peabody	1,276,751	0	0	0	0	0	0	0	0	0
1609	Sophy Carr Stanton Memorial Trust Fund	18,969	0	0	0	0	0	0	0	0	0
1610	Hattie M Strong Trust Fund	3,233	0	0	0	0	0	0	0	0	0
1611	Womens Anthropological Society Trust - DCPL	25,539	0	0	0	0	0	0	0	0	0
1612	Miscellaneous	321,061	0	0	0	0	0	0	0	0	0
1613	Henrietta Winant Trust Fund	5,674	0	0	0	0	0	0	0	0	0
1614	Marion F Rockefeller Gift	429	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	447,279	100,000	210,000	310,000	0	200,878	200,878	10,000	10,000	10,000
6150	SLD E-Rate Reimbursement	1,186,487	850,000	250,000	1,100,000	850,000	250,000	1,100,000	850,000	850,000	850,000
6160	Revenue Generating Activities	0	105,000	0	105,000	55,000	0	55,000	55,000	105,000	105,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
D. Public Education System (continued)											
District of Columbia Public Schools (GA0)		**15,957,758**	**8,182,779**	**6,800,602**	**14,983,381**	**7,365,984**	**2,765,576**	**10,131,560**	**7,662,905**	**7,973,278**	**8,309,344**
0602	ROTC	1,126,249	842,904	1,125,878	1,968,782	868,191	0	868,191	894,237	921,064	948,696
0607	Custodial	0	422,383	0	422,383	443,503	0	443,503	465,678	488,962	513,410
0609	Security	0	866,034	0	866,034	959,959	0	959,959	1,086,354	1,216,716	1,362,722
0611	Cafeteria	0	930,475	0	930,475	995,608	0	995,608	1,065,301	1,139,872	1,219,663
0613	Vending Machine Sales	0	58,129	0	58,129	62,198	0	62,198	66,552	71,210	76,195
0621	Parking Fees	0	169,198	0	169,198	177,658	0	177,658	186,541	195,868	205,661
0633	DHHS Afterschool Program - Copayment	731,696	750,000	726,498	1,476,498	787,500	0	787,500	826,875	868,219	911,630
0634	E-Rate Education Fund	2,912,790	2,821,367	2,912,790	5,734,157	2,821,367	0	2,821,367	2,821,367	2,821,367	2,821,367
0640	DCPS Nonprofit School Fund Service	11,187,023	1,322,289	2,035,437	3,357,726	250,000	2,765,576	3,015,576	250,000	250,000	250,000
Public Charter School Board (GB0)		**0**	**9,109,827**	**0**	**9,109,827**	**8,524,878**	**0**	**8,524,878**	**8,524,878**	**8,524,878**	**8,524,878**
6632	Administrative Fees	0	9,109,827	0	9,109,827	8,524,878	0	8,524,878	8,524,878	8,524,878	8,524,878
Office of the State Superintendent of Education (GD0)		**13,762,722**	**1,047,018**	**0**	**1,047,018**	**1,000,974**	**0**	**1,000,974**	**1,000,974**	**1,000,974**	**1,000,974**
0603	State Superintendent of Education Fees	0	252,000	0	252,000	200,000	0	200,000	200,000	200,000	200,000
0610	Charter School Credit Enhancement Fund	13,328,207	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	434,515	520,000	0	520,000	520,000	0	520,000	520,000	520,000	520,000
6007	Site Evaluation	0	275,018	0	275,018	280,974	0	280,974	280,974	280,974	280,974
District of Columbia State Athletics Commission (GL0)		**149,333**	**100,000**	**0**	**100,000**	**100,000**	**0**	**100,000**	**100,000**	**100,000**	**100,000**
0619	State Athletic Acts Program and Office Fund	149,333	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Sub-total: Public Education System		**33,207,334**	**19,494,624**	**7,260,602**	**26,755,227**	**17,896,836**	**3,216,454**	**21,113,291**	**18,203,757**	**18,564,130**	**18,900,196**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
E. Human Support Services											
Department of Parks and Recreation (HA0)		**1,651,761**	**2,700,000**	**1,651,761**	**4,351,761**	**2,800,000**	**0**	**2,800,000**	**2,900,000**	**3,000,000**	**3,100,000**
0602	Enterprise Fund Account	1,651,761	2,700,000	1,651,761	4,351,761	2,800,000	0	2,800,000	2,900,000	3,000,000	3,100,000
Department of Health (HC0)		**12,538,681**	**19,148,333**	**4,518,574**	**23,666,907**	**22,384,231**	**5,010,483**	**27,394,714**	**19,230,584**	**22,383,965**	**19,781,084**
0605	SHPDA Fees	935,033	748,955	0	748,955	713,488	934,088	1,647,576	708,975	723,155	737,618
0606	Vital Records Revenue	0	2,535,908	0	2,535,908	2,717,433	0	2,717,433	2,664,849	2,718,146	2,772,508
0632	Pharmacy Protection	2,296,946	2,350,272	969,107	3,319,379	2,962,314	1,327,839	4,290,153	2,920,718	2,979,132	3,038,715
0633	Radiation Protection	0	855,000	0	855,000	742,924	0	742,924	742,924	742,924	742,924
0641	Other Medical Licenses and Fees	0	556,800	0	556,800	497,178	0	497,178	491,342	501,169	511,192
0643	Board of Medicine	6,317,795	7,907,952	3,549,467	11,457,419	10,485,688	2,748,556	13,234,244	7,427,496	10,367,040	7,546,046
0644	Spay and Neutering Fund	29,419	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	286	466,574	0	466,574	384,171	0	384,171	368,324	368,324	368,324
0656	EMS Fees	0	74,942	0	74,942	98,925	0	98,925	98,285	100,250	102,255
0661	ICF/MR Fees and Fines	50,602	111,729	0	111,729	120,561	0	120,561	122,972	125,432	127,940
0662	Civic Monetary Penalties	1,320,887	0	0	0	0	0	0	0	0	0
0673	DOH - Regulatory Enforcement Fund	128,275	0	0	0	0	0	0	0	0	0
0676	Communicable and Chronic Disease Fund	1,459,438	3,540,201	0	3,540,201	3,661,549	0	3,661,549	3,684,699	3,758,393	3,833,561
Department of Health Care Finance (HT0)		**852,564**	**3,668,083**	**0**	**3,668,083**	**2,955,610**	**0**	**2,955,610**	**2,930,970**	**2,976,658**	**3,023,328**
0631	Medicaid Collections - 3rd Party Liability	202,688	2,146,143	0	2,146,143	865,835	0	865,835	876,450	902,743	929,825
0632	Bill of Rights - Grievance and Appeals	606,957	1,406,644	0	1,406,644	1,972,445	0	1,972,445	1,939,386	1,958,779	1,978,367
0634	Assessment Fund	42,918	115,296	0	115,296	117,329	0	117,329	115,135	115,135	115,135
Department of Human Services (JA0)		**493,522**	**1,100,000**	**493,522**	**1,593,522**	**1,032,431**	**0**	**1,032,431**	**1,032,431**	**1,032,431**	**1,032,431**
0603	SSI Payback	493,522	800,000	493,522	1,293,522	832,431	0	832,431	832,431	832,431	832,431
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
0629	Agreement with Independent Agencies	0	100,000	0	100,000	0	0	0	0	0	0
Department on Disabilities Services (JM0)		**1,916,849**	**7,300,000**	**0**	**7,300,000**	**7,300,000**	**0**	**7,300,000**	**7,300,000**	**7,300,000**	**7,300,000**
0610	Vocational Rehab. Service Reimbursement	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0611	Cost of Care - Non-Medicaid Clients	1,829,422	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
0616	Randolph Shepherd Unassigned Facilities	87,427	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
E. Human Support Services (continued)											
Child and Family Services Agency (RL0)		**0**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
0601	H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RM0)		**552,288**	**4,234,099**	**0**	**4,234,099**	**2,351,648**	**0**	**2,351,648**	**2,351,648**	**2,351,648**	**2,351,648**
0610	DMH Federal Beneficiary Reimbursement	0	3,909,099	0	3,909,099	1,826,648	0	1,826,648	1,826,648	1,826,648	1,826,648
0640	DMH Medicare and 3rd Party Reimbursement	552,288	300,000	0	300,000	500,000	0	500,000	500,000	500,000	500,000
0641	DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Office of Veterans Affairs (VA0)		**14,934**	**5,000**	**0**	**5,000**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**
0600	Office of Veterans Affairs Fund	14,934	5,000	0	5,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services		**18,020,599**	**39,155,515**	**6,663,857**	**45,819,372**	**39,828,919**	**5,010,483**	**44,839,402**	**36,750,633**	**40,049,701**	**37,593,490**
F. Public Works											
Department of Transportation (KA0)		**9,632,577**	**29,261,895**	**4,694,683**	**33,956,578**	**23,532,750**	**0**	**23,532,750**	**29,132,750**	**29,132,750**	**29,132,750**
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6030	D.C. Circulator Bus System	56,168	3,100,000	0	3,100,000	3,100,000	0	3,100,000	3,100,000	3,100,000	3,100,000
6031	D.C. Circulator Bus System - NPS Mall Route	413,520	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6140	Tree Fund	720,820	1,200,000	720,820	1,920,820	572,750	0	572,750	572,750	572,750	572,750
6555	Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000
6901	DDOT Enterprise Fund - Non- Tax Revenues	2,432,298	7,310,577	2,432,298	9,742,875	6,900,000	0	6,900,000	6,900,000	6,900,000	6,900,000
6903	Bicycle Sharing Fund	2,328,884	6,700,000	0	6,700,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000
6905	Parking Meter Pay by Phone Transaction Fee	0	3,491,318	0	3,491,318	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
6909	Transportation Infrastructure Mitigation	3,231,421	5,000,000	1,092,099	6,092,099	0	0	0	5,600,000	5,600,000	5,600,000
6910	Vision Zero Pedestrian and Bicycle Safety	449,466	500,000	449,466	949,466	500,000	0	500,000	500,000	500,000	500,000
Washington Metropolitan Area Transit Authority (KE0)		**2,563,863**	**45,200,000**	**2,563,863**	**47,763,863**	**43,000,000**	**0**	**43,000,000**	**43,000,000**	**43,000,000**	**43,000,000**
0601	Parking Meter WMATA	2,563,863	45,200,000	2,563,863	47,763,863	43,000,000	0	43,000,000	43,000,000	43,000,000	43,000,000
District Dept. of Energy and the Environment (KG0)		**60,157,878**	**64,852,614**	**40,652,612**	**105,505,226**	**67,881,433**	**15,392,588**	**83,274,021**	**71,243,102**	**71,243,102**	**71,243,102**
0602	Air Quality Construction Permits	29,644	60,000	10,923	70,923	49,521	18,720	68,241	50,000	50,000	50,000
0603	Fishing License	149,029	96,706	20,000	116,706	96,706	11,311	108,017	96,705	96,705	96,705
0609	LUST Trust Fund	323,384	0	35,000	35,000	0	35,000	35,000	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

		FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
F. Public Works (continued)											
District Dept. of Energy and the Environment (KG0) - continued											
0634	Soil Erosion/Sediment Control	424,447	1,280,367	0	1,280,367	1,309,415	424,447	1,733,862	1,290,000	1,290,000	1,290,000
0645	Pesticide Product Registration	1,799,234	2,388,977	475,088	2,864,065	2,091,937	1,324,146	3,416,083	2,091,937	2,091,937	2,091,937
0646	Storm Water Fees	1,462,550	2,023,693	690,054	2,713,747	2,023,693	772,497	2,796,190	2,024,000	2,024,000	2,024,000
0647	Mold Assessment and Remediation Fund	50,354	42,867	50,354	93,221	42,867	0	42,867	42,867	42,867	42,867
0650	Product Stewardship Fund	120,001	124,000	120,001	244,001	124,010	0	124,010	124,010	124,010	124,010
0654	Storm Water Permit Review	10,798,704	12,592,184	2,005,659	14,597,843	9,592,185	5,692,545	15,284,730	12,592,184	12,592,184	12,592,184
0655	Storm Water in Lieu Fee	38	850,000	0	850,000	399,962	38	400,000	400,000	400,000	400,000
0662	Renewable Energy Development Fund	32,193,058	15,329,988	31,576,441	46,906,429	20,000,000	616,619	20,616,619	20,000,000	20,000,000	20,000,000
0663	Clean Land Fund/Brownfield Revitalization	2,891,761	338,440	1,610,895	1,949,335	338,440	769,210	1,107,650	338,440	338,440	338,440
0667	Wetlands Fund	1,701,817	1,000	1,056,644	1,057,644	1,000	515,752	516,752	1,000	1,000	1,000
0670	Anacostia River Clean Up Fund	3,513,569	2,550,484	1,119,998	3,670,482	2,050,484	2,393,569	4,444,053	2,550,484	2,550,484	2,550,484
0680	Payments from Independent Agencies	0	97,353	0	97,353	105,086	0	105,086	0	0	0
6201	Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202	Residential Aid Discount (RAD)	0	131,628	0	131,628	135,853	0	135,853	131,454	131,454	131,454
6203	Residential Essential Services (RES)	0	131,754	0	131,754	135,985	0	135,985	131,582	131,582	131,582
6204	WASA Utility Discount Program	0	131,912	0	131,912	136,152	0	136,152	131,740	131,740	131,740
6400	D.C. Municipal Aggregation Program	150,632	150,875	89,516	240,391	150,875	61,116	211,991	150,875	150,875	150,875
6500	Benchmarking Enforcement Fund	93,720	32,331	78,081	110,412	33,770	15,638	49,409	32,331	32,331	32,331
6700	Sustainable Energy Trust Fund	4,009,859	21,277,466	1,450,719	22,728,185	21,037,492	2,559,140	23,596,632	21,037,493	21,037,493	21,037,493
6800	Energy Assistance Trust Fund	440,668	5,000,000	257,828	5,257,828	5,000,000	182,840	5,182,840	5,000,000	5,000,000	5,000,000
6900	Special Energy Assessment Fund	5,411	194,589	5,411	200,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
Department of Public Works (KT0)		**6,278,424**	**7,529,784**	**3,905,140**	**11,434,924**	**7,283,272**	**500,000**	**7,783,272**	**7,075,000**	**7,075,000**	**7,075,000**
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6010	Super Can Program	172,638	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6072	District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	6,105,787	4,700,000	3,905,140	8,605,140	4,780,324	500,000	5,280,324	4,600,000	4,600,000	4,600,000
6591	Clean City Fund	0	1,854,784	0	1,854,784	1,527,948	0	1,527,948	1,500,000	1,500,000	1,500,000
Department of Motor Vehicles (KV0)		**1,527,450**	**9,064,577**	**496,692**	**9,561,269**	**9,065,771**	**1,014,681**	**10,080,452**	**8,875,016**	**8,875,016**	**8,875,016**
6000	General "O" Type Revenue Sources	0	3,168,139	0	3,168,139	2,922,614	0	2,922,614	2,915,201	2,915,201	2,915,201
6100	Fee - Out-of-State Vehicle Registration	0	245,816	0	245,816	161,975	0	161,975	161,975	161,975	161,975
6258	Motor Vehicle Inspection Station	1,527,450	5,650,622	496,692	6,147,314	5,981,182	1,014,681	6,995,863	5,797,840	5,797,840	5,797,840

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2018-2022

	FY 2017 End of Year Fund Balance	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2021 Certified Revenues	FY 2022 Certified Revenues
F. Public Works (continued)										
Department of For-Hire Vehicles (TC0)	**2,874,521**	**9,546,644**	**510,000**	**10,056,644**	**9,735,137**	**2,200,000**	**11,935,137**	**9,832,288**	**9,930,411**	**10,029,515**
2100 Justice Department Fingerprints	0	22,000	0	22,000	20,000	0	20,000	20,000	20,000	20,000
2400 Public Vehicles for Hire Consumer Service	2,874,521	9,524,644	510,000	10,034,644	9,715,137	2,200,000	11,915,137	9,812,288	9,910,411	10,009,515
Sub-total: Public Works	**83,034,713**	**165,455,515**	**52,822,990**	**218,278,504**	**160,498,363**	**19,107,269**	**179,605,632**	**169,158,156**	**169,256,279**	**169,355,383**
G . Financing and Other										
DS0 6462 Public Space Rental Fees for Debt Service	0	5,531,000	0	5,531,000	5,753,000	0	5,753,000	5,983,000	7,777,000	8,089,000
EZ0 6100 Convention Center Hotel Ground Lease Payment	0	1,498,341	0	1,498,341	3,415,469	0	3,415,469	3,729,981	4,212,863	4,305,546
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	7,261,000	0	7,261,000	8,424,000	2,946,050	5,657,000
PA0 0600 Cable TV - Paygo	0	1,000,000	0	1,000,000	0	0	0	0	0	0
PA0 0654 Storm Water Permit Review - Paygo	0	0	0	0	3,000,000	0	3,000,000	0	0	0
PA0 0670 Anacostia River Clean Up Fund - Paygo	0	0	0	0	500,000	0	500,000	0	0	0
PA0 6140 Tree Fund - Paygo	0	0	0	0	452,000	0	452,000	0	0	0
PA0 6330 Local Transportation Revenue (ROW) - Paygo	0	45,244,121	0	45,244,121	37,983,121	0	37,983,121	36,820,121	42,298,071	39,587,121
PA0 6909 Transportation Infrastructure Mitigation	0	0	0	0	5,600,000	0	5,600,000	0	0	0
PA0 6913 PEPCO Cost-Sharing Fund (D.C. PLUG)	0	20,000,000	0	20,000,000	30,000,000	0	30,000,000	30,000,000	30,000,000	30,000,000
Sub-total: Financing and Other	**0**	**73,273,462**	**0**	**73,273,462**	**93,964,590**	**0**	**93,964,590**	**84,957,102**	**87,233,984**	**87,638,667**
District-Wide Total	**297,783,671**	**617,554,213**	**129,437,230**	**746,991,443**	**640,588,776**	**63,965,149**	**704,553,925**	**623,996,501**	**628,216,242**	**611,965,100**

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT						**42,056,634**	**38,624,888**	**45,603,083**	**46,236,287**
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed			2,865	2,865
AE0	CITY ADMINISTRATOR / DEPUTY MAYOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	330,000		330,000	
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non Lapsing	Committed			50,000	
AG0	DC BD OF ETHICS AND GOVT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	22,635	72,887	16,540	89,454
		0602	LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	89,249	156,665	100,176	105,107
AM0	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	2,380,612		3,121,092	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,054,911		2,055,456	
		1459	RENT	Repealed	Not Applicable	2,540			
		1460	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	893,702	497,029	941,795	630,420
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	106,107		212,635	
AS0	OFFICE OF FINANCE & RESOURCE MGMT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	240,132		224,311	
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	351,151		345,243	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,110,704		1,081,409	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	32,632		22,062	
		0606	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,311,628	1,920,173	1,523,099	1,756,995
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	6,565		5,928	
		0610	BANK FEES	Lapsing	Not Applicable	4,532,235		2,561,566	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	2,353,009		1,706,051	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	1,727,811		1,827,846	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	688,211		517,633	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	1,529,938		602,050	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	85,000		85,000	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Semi Committed	8,367,698	21,397,428	13,134,928	26,621,444
BA0	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	912,465		1,023,901	
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	188,341		204,778	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	297,169		168,590	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	106,301		27,868	
CB0	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,220,767	11,485,888	2,392,664	12,010,011
		0604	CHILD SPT-REIMBURSEMENTS & FEES	Non Lapsing	Committed	0	188,408	0	188,408
		0605	CHILD SPT - INTEREST INCOME	Non Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT	Semi Lapsing	Committed	700	62,041		
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	617,179	617,179	4,113,365	2,608,255
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	378,176		459,741	
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	1240	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	106,681	382,563	77,584	460,147
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non Lapsing	Committed	7,988,829	1,842,199	6,436,843	1,760,753
		1200	SERV US PROGRAM	Lapsing	Not Applicable	1,023,557		230,065	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION						**209,643,242**	**121,472,878**	**201,832,355**	**98,720,264**
BD0	OFFICE OF PLANNING	2001	HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	108,300	265,112	99,620	265,199
		2002	REIMBURSABLES FROM OTHER GOVERNMENTS	Non Lapsing	Committed			75,000	50,000
BX0	COMMISSION ON ARTS & HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed		332,754		332,754
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	0610	WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	4,542,417	5,285,716	6,892,039	9,601,123
		0611	WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	16,244,486		15,052,699	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,375,868	2,440,757	2,904,714	3,277,362
		0618	WAGE THEFT	Non Lapsing	Committed	29,850	29,850	171,110	121,110
		0619	DC JOBS TRUST FUND	Non Lapsing	Committed			60,280	60,280
		0624	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	11,643,803	15,192,072	12,145,461	8,623,626
CI0	OFFICE OF CABLE TV,FILM,MUSIC & ENTNMENT	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed	11,283,590	6,704,862	13,471,179	3,783,129
		0610	PRODUCTION SUPPORT	Inactive-Lapsing	Not Applicable	113,719		87,540	
CR0	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non Lapsing	Committed	5,935,343	4,001,145	6,531,288	3,991,371
		6008	R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	779,517	4,053,173	2,497,673	4,697,730
		6009	R-E APPRAISAL FEE	Non Lapsing	Committed	216,641	1,578,354	35,400	4,781
		6010	OPLA - SPECIAL ACCOUNT	Non Lapsing	Committed	5,433,615	3,424,140	2,998,090	2,145,885
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	52,074		38,394	
		6012	BOXING COMMISSION-REVOLVING ACCOUNT	Lapsing	Not Applicable	173,220		71,937	
		6013	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	13,180,407	4,228,174	12,865,857	3,457,230
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	124,569		115,118	
		6020	BOARD OF ENGINEERS FUND	Non Lapsing	Committed	1,050,320	817,250	189,202	126,443
		6030	GREEN BUILDING FUND	Non Lapsing	Committed	2,024,426	1,363,718	1,896,147	1,148,255
		6040	CORPORATE RECORDATION FUND	Non Lapsing	Committed	4,358,470	2,461,526	5,115,631	3,095,452
		6045	VENDING REGULATION FUND	Non Lapsing	Committed	1,198,809	1,143,747	1,213,585	772,682
DB0	DEPT. OF HOUSING AND COMM. DEVELOPMENT	0602	HPAP - REPAY	Non Lapsing	Committed	1,445,086	1,477,388	1,435,435	588,049
		0610	DHCB UNIFIED FUND	Non Lapsing	Committed	2,770,653	1,688,055	1,999,771	
DH0	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	12,573,393	846,645	13,338,357	1,339,542
		0661	ALLOCATION FROM PJM SETTLEMENT FUND	Non Lapsing	Restricted		38,236		38,236
DJ0	OFFICE OF PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Non Lapsing	Committed	7,630,103	1,010,943	7,519,498	629,593
EB0	DEPUTY MAYOR FOR PLANNING AND ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	10,183,303	2,195,181	8,330,918	2,911,287
		0602	SOCCER STADIUM FINANCING FUND	Non Lapsing	Committed		15,022,169		
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,479,620	2,683,783	1,394,080	1,325,938
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	21,265,057	24,493,812	9,113,359	24,671,373
EN0	DEPT OF SMALL & LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed			247,009	247,009
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	28,507,042		27,403,754	
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMIN.	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	7,857,089	6,877,123	5,724,789	6,402,642

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION (continued)									
SR0	DEPART OF INSURANCE,SECURITIES & BANKING	2100	HMO ASSESSMENT	Non Lapsing	Committed	906,763	150,439	1,057,015	209,273
		2200	INSURANCE ASSESSMENT	Non Lapsing	Committed	5,711,176	2,067,534	6,009,683	1,607,157
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	3,319,770		3,693,562	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	8,905,647		9,144,611	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	546,065		558,390	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,575,444		13,523,064	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,021,298		2,241,946	
		2910	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	12,350	117,900	11,750	111,750
		2911	FORECLOSURE MEDIATION FUND (TEMPORARY)	Non Lapsing	Restricted		1,604,451		649,730
		2950	CAPITAL ACCESS FUND	Non Lapsing	Restricted	44,413	4,301,967	14,999	4,316,966
		2951	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	19,525	3,574,902	4,542,402	8,117,305
PUBLIC SAFETY AND JUSTICE						**35,751,175**	**21,189,359**	**38,680,145**	**18,564,474**
FA0	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	722,301		846,486	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,381,252		4,121,877	
		1650	MONETARY EVIDENCE	Lapsing	Not Applicable	13			
		7278	ASSET FORFEITURE	Non Lapsing	Restricted	224,110	2,015,812	675,587	2,042,812
FB0	FIRE AND EMERGENCY MEDICAL SERVICES	1200	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed	4,944	4,944	100	5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable			90,909	
		1613	OTHER REVENUE	Lapsing	Not Applicable	25,800		28,706	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	552,421		278,492	
FL0	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	15,826,433	2,071,725	17,507,444	1,734,222
		0601	CONCESSION INCOME	Non Lapsing	Committed	927,134		1,506,721	
		0602	WELFARE ACCOUNT	Non Lapsing	Committed	93,605	721,282	315,973	751,722
		0605	CORRECTIONS REIMBURSEMENT -JUVENILES	Non Lapsing	Restricted	610,966	538,267	211,182	450,482
FO0	OFFICE OF VICTIM SVCS AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	422,018		1,311,434	4,932,489
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted				24,523
FQ0	DEPUTY MAYOR FOR PUBLIC SAFETY & JUSTICE	0620	CRIME VICTIMS ASSISTANCE FUND	Inactive	Restricted		4,744,859		
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Inactive	Restricted		1,024,523		
FW0	MOTOR VEHICLE THEFT PREVENTION COMM	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	80,793		25,090	
UC0	OFFICE OF UNIFIED COMMUNICATIONS	1630	911 & 311 ASSESSMENTS	Non Lapsing	Committed	11,283,867	6,937,911	11,187,070	7,437,247
		1631	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	595,519	3,130,037	573,072	1,185,934

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
PUBLIC EDUCATION SYSTEM						**8,757,515**	**29,616,090**	**9,321,238**	**33,207,334**
CE0	DC PUBLIC LIBRARY	0104	GIFTS-DONATIONS	Non Lapsing	Restricted		5,863		5,863
		0140	RESTRICTED GIFTS AND DONATIONS	Non Lapsing	Restricted		7,318		7,318
		1601	ALBERT ATWOOD MEMORIAL FUND	Non Lapsing	Restricted	70	5,717	135	6,162
		1602	THOMAS J BROWN MEMORIAL FUND	Non Lapsing	Restricted	63	5,162	133	5,551
		1603	KATHLEEN DILLON FRAZE MEM TRUST FUND	Non Lapsing	Restricted	49	4,030	104	4,344
		1604	FREDERICK MCREYNOLDS TRUCT FUND	Non Lapsing	Restricted	8	671	17	723
		1605	MINER TRUST FUND	Non Lapsing	Restricted	33	2,693	69	2,903
		1606	THEODORE W NOYES TRUST FUND	Non Lapsing	Restricted	217	17,691	456	19,070
		1607	HENRY PASTOR MEMORIAL TRUST FUND	Non Lapsing	Restricted	2	154	4	167
		1608	GEORGETOWN PEABODY	Non Lapsing	Restricted	28,426	1,184,315	30,596	1,276,751
		1609	SOPHY CARR STANTON MEM TRUST FUND	Non Lapsing	Restricted	216	17,597	454	18,969
		1610	HATTIE M STRONG TRUST FUND	Non Lapsing	Restricted	37	2,999	77	3,233
		1611	WOMENS ANTROPOLOGICAL SOCIETY TRST-DCPL	Non Lapsing	Restricted	291	23,693	611	25,539
		1612	MISCELLANEOUS	Non Lapsing	Restricted	3,679	297,839	7,695	321,061
		1613	HENRIETTA WINANT TRUST FUND	Non Lapsing	Restricted	65	5,264	136	5,674
		1614	MARION F. ROCKEFELLER GIFT	Non Lapsing	Restricted	5	398	10	429
		6108	COPIES AND PRINTING	Non Lapsing	Committed	192,404	410,878	186,401	447,279
		6150	SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	828,061	791,841	918,818	1,186,487
		6160	REVENUE GENERATING ACTIVITIES	Lapsing	Not Applicable	106,176		51,345	
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non Lapsing	Restricted	865,305	311,837	814,413	1,126,249
		0607	CUSTODIAL	Lapsing	Not Applicable	344,455		402,270	
		0609	SECURITY	Lapsing	Not Applicable	662,026		773,245	
		0611	CAFETERIA	Lapsing	Not Applicable	762,897		869,603	
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	46,071		60,735	
		0621	PARKING FEES	Lapsing	Not Applicable	160,091		125,477	
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	493,250	10,452	721,243	731,696
		0634	E-RATE EDUCATION FUND	Non Lapsing	Restricted	2,201,594	91,423	2,821,367	2,912,790
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	456,843	12,028,368	324,534	11,187,023
GD0	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	166,147		223,693	
		0604	GED TESTING FEES	Repealed	Not Applicable	40,794		0	
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted	387,561	13,303,843	24,363	13,328,207
		0618	STUDENT RESIDENCY VERTIFICATION FUND	Non Lapsing	Committed	522,265	936,913	358,131	434,515
		0619	STATE ATHLETIC ACTS PROG & OFFICE FUND	Non Lapsing	Committed	98,210	149,132	96,229	149,333
		6007	SITE EVALUATION	Lapsing	Not Applicable	306,577		331,699	
		6011	PRE-K PROGRAM ASSISTANCE FUND	Repealed	Not Applicable	83,625		177,175	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
HUMAN SUPPORT SERVICES						**33,783,084**	**15,846,110**	**39,215,849**	**18,020,599**
HA0	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	2,654,028	1,868,425	2,772,584	1,651,761
HC0	DEPARTMENT OF HEALTH	0605	SHPDA FEES	Non Lapsing	Committed	1,145,965	942,379	871,730	935,033
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,548,699		2,616,023	
		0612	FOOD HANDLERS CERTIFICATION	Repealed	Not Applicable	420,980		0	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	135,531		97,755	
		0632	PHARMACY PROTECTION	Non Lapsing	Committed	1,199,973	1,968,189	2,892,628	2,296,946
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	102,014		216,399	
		0638	ANIMAL CONTROL DOG LICENSE FEES	Repealed	Not Applicable	68,914		0	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	557,290		528,324	
		0643	BOARD OF MEDICINE	Non Lapsing	Committed	7,754,321	3,951,197	10,981,642	6,317,795
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non Lapsing	Committed		12,813	16,606	29,419
		0649	HEALTH FACILITY FEE	Repealed	Not Applicable	214,908		0	
		0655	SHPDA ADMISSION FEE	Non Lapsing	Committed	407,616	26,899	387,709	286
		0656	EMS FEES	Lapsing	Not Applicable	124,192		95,649	
		0661	ICF / MR FEES & FINES	Non Lapsing	Committed	142,503	202,503	135,541	50,602
		0662	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	111,186	831,370	489,517	1,320,887
		0673	DOH - REGULATORY ENFORCEMENT FUND	Partial Repealed	Restricted	26,342	176,473	28,275	128,275
		0676	COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed			2,303,840	1,459,438
HT0	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS-3RD PARTY LIABILITY	Non Lapsing	Committed	2,149,294	595,296	1,061,747	202,688
		0632	BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	871,257	755,352	793,477	606,957
		0633	MEDICAID RECOVERY AUDIT CONTRACTOR	Non Lapsing	Committed		142	0	
		0634	ASSESSMENT FUND	Non Lapsing	Committed	115,135	58,954	58,053	42,918
		0653	DC GENERAL COLLECTIONS	Repealed	Not Applicable	245		420	
JA0	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non Lapsing	Committed	871,340	2,427,153	793,522	493,522
		0613	FOOD STAMPS COLLECTION-FRAUD	Lapsing	Not Applicable	228,045		245,377	
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	767,000		447,132	
JM0	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATION REHAB SERVICE REIMBURSEMENT	Lapsing	Not Applicable	104,475		53,056	
		0611	COST OF CARE-NON-MEDICAID CLIENTS	Non Lapsing	Restricted	5,694,389	1,826,647	5,416,032	1,829,422
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,114,245	14,648	1,158,303	87,427
RL0	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non Lapsing	Restricted	1,200,000		1,200,000	
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	2,650,601		3,021,655	
		0640	DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	384,682	168,429	508,838	552,288
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	11,805		18,426	
VA0	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIS FUND	Non Lapsing	Committed	6,110	19,240	5,590	14,934

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
PUBLIC WORKS						**142,417,800**	**125,347,012**	**151,238,142**	**83,034,713**
KA0	DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	648,524		562,055	
		6140	TREE FUND	Non Lapsing	Committed	1,399,905	1,891,882	572,734	720,820
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	246,010		236,283	
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	7,516,235	5,697,764	6,028,875	2,432,298
		6903	BICYCLE SHARING FUND	Non Lapsing	Committed	5,576,291	-61,528	9,126,645	2,328,884
		6905	PARKING METER PAY BY PHONE TRANSN FEE	Lapsing	Not Applicable	0		5,800,000	
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	912,084	3,131,421	100,000	3,231,421
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,065	268,627	500,000	449,466
KE0	MASS TRANSIT SUBSIDIES	0601	PARKING METER WMATA	Non Lapsing	Committed	42,546,549	4,442,230	42,907,195	2,563,863
		6030	WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	3,140,431	56,168	1,898,196	56,168
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	56,853	56,853	356,667	413,520
		6501	WMATA OPERATIONS SUPPORT FUND	Non Lapsing	Committed		35,777,018	0	
KG0	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Restricted	35,212	67,864	20,426	29,644
		0603	FISHING LICENSE	Non Lapsing	Restricted	94,423	235,142	96,705	149,029
		0609	LUST TRUST FUND	Non Lapsing	Restricted		328,384		323,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,280,946	448,232	1,280,367	424,447
		0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,184,826	1,819,088	2,388,977	1,799,234
		0646	STORM WATER FEES	Non Lapsing	Committed	1,694,490	1,003,724	1,989,524	1,462,550
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	7,487	7,487	42,867	50,354
		0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed			124,000	120,001
		0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	6,633,331	23,249,535	8,092,184	10,798,704
		0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	5,812	5,812	8,034	38
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	19,921,033	23,347,682	15,883,168	32,193,058
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATIO	Non Lapsing	Committed	131,301	4,126,554	338,440	2,891,761
		0667	WETLANDS FUND	Semi Lapsing	Committed	5,461	1,495,687	501,000	1,701,817
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	902,579	3,539,231	2,550,483	3,513,569
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	32,481		84,078	
		6201	ECONOMY II	Non Lapsing	Committed	25,970		25,882	
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Lapsing	Not Applicable	107,493		124,823	
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Lapsing	Not Applicable	107,493		124,823	
		6204	WASA UTILITY DISCOUNT PROGRAM	Lapsing	Not Applicable	107,644		124,823	
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	180,836	125,069	150,874	150,632
		6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	39,258	39,258	54,462	93,720
		6700	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	20,483,782	5,230,362	21,687,493	4,009,859
		6800	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	2,045,237	524,794	2,044,304	440,668
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	35,987	3,223	125,470	5,411

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2016 and 2017

				Type	Classification	FY 2016 Actual Revenue	FY 2016 End of Year Fund Balance	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance
PUBLIC WORKS (continued)									
KT0	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	305,509		353,050	
		6010	SUPER CAN PROGRAM	Non Lapsing	Committed	114,239	39,238	133,399	172,638
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	304,059		269,020	
		6082	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	4,290,791	4,905,140	4,469,226	6,105,787
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	1,627,439		1,756,304	
KV0	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	3,115,240		2,915,279	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	245,451		160,463	
		6258	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	5,093,470	1,142,173	5,759,351	1,527,450
TC0	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	15,296		6,336	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVIC	Non Lapsing	Committed	8,700,279	2,402,899	9,463,856	2,874,521
FINANCING AND OTHER						**61,147,100**	**0**	**62,475,874**	**0**
DS0	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing	Not Applicable	5,114,000		5,319,000	
EZ0	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PMT	Lapsing	Not Applicable			187,293	
PA0	PAY GO - CAPITAL	0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable	1,900,000			
		0609	IRB REVENUE FOR PAYGO	Lapsing	Not Applicable			737,570	
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable	4,500,000		4,500,000	
		0667	WETLANDS FUND	Lapsing	Not Applicable			500,000	
		0670	ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable	1,500,000			
		6140	TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable			452,000	
		6330	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	45,162,445		45,244,121	
		6901	DDOT ENTERPRISE FUND NON TAX REVENUES	Lapsing	Not Applicable	1,309,891		972,307	
		6903	BICYCLE SHARING FUND	Inactive	Not Applicable	1,164,100			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	496,663		4,563,584	
Grand Total						**533,556,533**	**352,096,337**	**548,366,686**	**297,783,671**

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $73,350 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for the first $3 million of assessed value; $1.85 per $100 for assessed value more than $3 million Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$2,427,742 Amount is net of $45,587 Tax Increment Financing (TIF/PILOT) transfer.
PERSONAL PROPERTY TAX	Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures. D.C. Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax.	$63,305
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction. D.C. Code Citation: Title 47, Chapters 20 and 22.	A five-tier rate structure is presently in effect: 5.75% – General rate for tangible personal property and selected services 6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund. 10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center. 14.8% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.75% from transient accommodations. Note: The 18% parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.	$1,150,763 Amount is net of transfers to: the Convention Center ($138,128), the Tax Increment Financing (TIF) Fund ($32,102), the Ballpark Revenue Fund ($17,764), WMATA ($74,167), Healthy Schools Fund ($4,266), ABRA ($1,170) and the Healthy D.C. Fund ($835)

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license. D.C. Code Citation: Title 25, Chapter 9	Beer = $2.79 per 31-gallon barrel Champagne/sparkling wine = $0.45 per gallon Distilled Spirits = $1.50 per gallon Light wine (alcohol content 14% or less) = $0.30 per gallon Heavy wine (alcohol content above 14%) = $0.40 per gallon	$6,641
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. D.C. Code Citation: Title 47, Chapter 24.	$0.146 per cigarette ($2.94 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.42 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by $0.022 per each cigarette above 20. $0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	$29,530
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. D.C. 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.	$45,915
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. D.C. Code Citation: Title 47, Chapter 18.	First $10,000 = 4.0% $10,000 < $40,000 = $400 + 6.0% of excess above $10,000 $40,000 < $60,000 = $2,200 + 6.5% of excess above $40,000 $60,000 < $350,000 = $3,500 + 8.5% of excess above $60,000 $350,000 < $1,000,000 = $28,150 + 8.75% of excess above $350,000 More than $1,000,000 = $85,025+ 8.95% of excess above $1,000,000	$1,958,277
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. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$389,218

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE ($ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than $12,000. A 30% salary allowance for owners and a $5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$165,027
PUBLIC UTILITY TAX	The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil. *D.C. Code Citation: Title 47, Chapter 25.*	Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential Heating oil utilities: $0.17 per gallon – residential $0.187 per gallon – nonresidential Natural gas utilities: $0.0707 per therm – residential $0.07777 per therm – nonresidential Electric distribution utilities: $0.0070 per kilowatt hour – residential $0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	$130,186 Amount is net of $7,938 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$47,059 Amount is net of $2,484 Ballpark Revenue Fund transfer.
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. *D.C. Code Citation: Title 31; Title 47, Chapter 26.*	1.7% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy D.C. Fund.	$62,745 Amount is net of $45,467 Healthy D.C. Fund Transfer.
ESTATE TAX	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. *D.C. Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold now conforms to the federal level.	$41,215

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE ($ in thousands)
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. *D.C. Code Citation: Title 42, Chapter 11.*	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: Rate of 0.725% to elegible first-time homebuyers for properties purchased for less than $625,000. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$213,087 Amount is net of transfers to: the Housing Production Trust Fund ($37,653).
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$160,336 Amount is net of transfers to: the Housing Production Trust Fund ($28,445).
CO-OP RECORDATION	Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax. DC Code Citation: Title 42, Chapter 11.	2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than $400,000, the rate of the tax is 2.2%.	$5,792
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC. The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation. DC Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value	$15,544
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank	$32,468

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2018 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2018)	FY 2017 REVENUE ($ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	$0 Amount is net of $13,949 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over $5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts $5 million - $8 million = $5,500 District gross receipts $8 million - $12 million = $10,800 District gross receipts $12 million - $16 million = $14,000 District gross receipts over $16 million = $16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	$0 Amount is net of $31,107 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	$0 Amount is net of $26,099 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of $4,913 transfer to Stevie Sellows.
MEDICAID HOSPITAL INPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee is in effect for the fiscal year beginning October 1, 2017. D.C. Code Citation: Title 44, Chapter 6D	0.448% of the hospital's inpatient net patient revenue. Note: All revenue from this fee is dedicated to the Hospital Fund.	$0 Amount is net of $10,400 Hospital Fund transfer.
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee is in effect for the fiscal year beginning October 1, 2017. D.C. Code Citation: Title 44, Chapter 6C	0.142% of the hospital's outpatient gross patient revenue. Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	$0 Amount is net of $5,528 Hospital Provider Fee Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2017.

Operating Expenditures

In FY 2017, the District's Local funds expenditures, excluding Dedicated Taxes, increased by $126.4 million, or 1.8 percent, over FY 2016. Since FY 2014, expenditures have increased by an average of 4.6 percent annually as depicted in Figure 4-1 and referenced in Table 4A-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled $331.4 million in FY 2017.

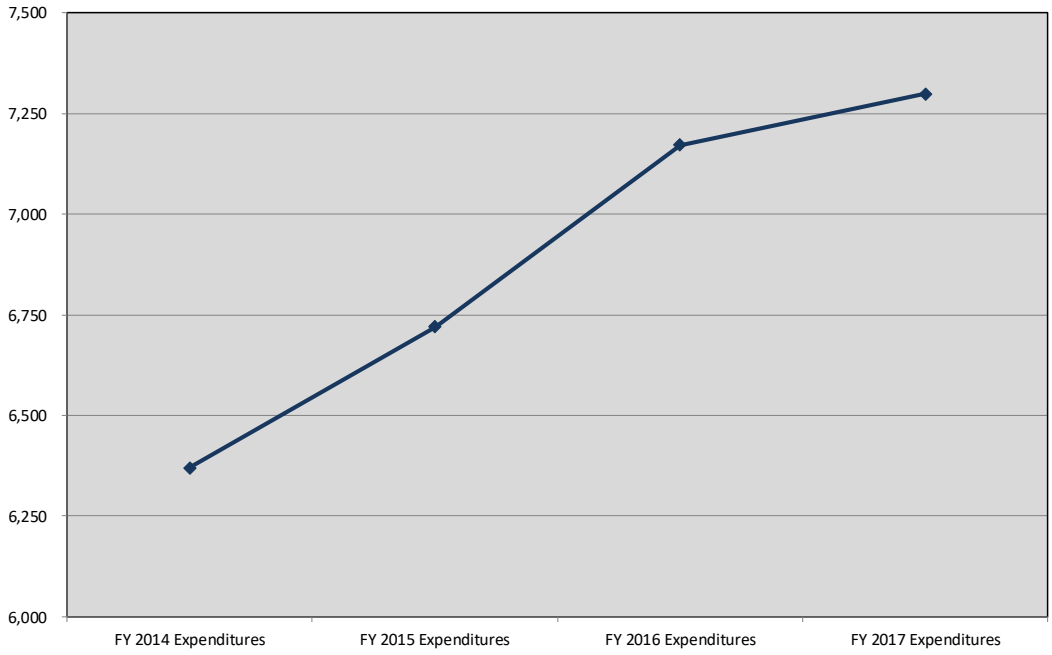
The $126.4 million Local funds increase in FY 2017 was partly due to spending increases of $25.1 million in the Department of Human Services, $22.3 million in the Department of Health Care Finance, and a net of $126.8 million in the Public Education System agencies. Major spending decreases included $89.6 million in Public Safety and Justice Settlement and Judgements, $47.4 million in the Housing Production Trust Fund subsidy, and $35.7 million in the Office of Contracting and Procurement.

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



On a general operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 5.2 percent annually from FY 2014 to FY 2017 (Table 4A-3 in the Appendix).

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

- Examines the growth in expenditures from FY 2014 to FY 2017 by area of spending (agency and function); and
- Examines the growth by such categories as personal services, contractual services, and subsidies and transfers.

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

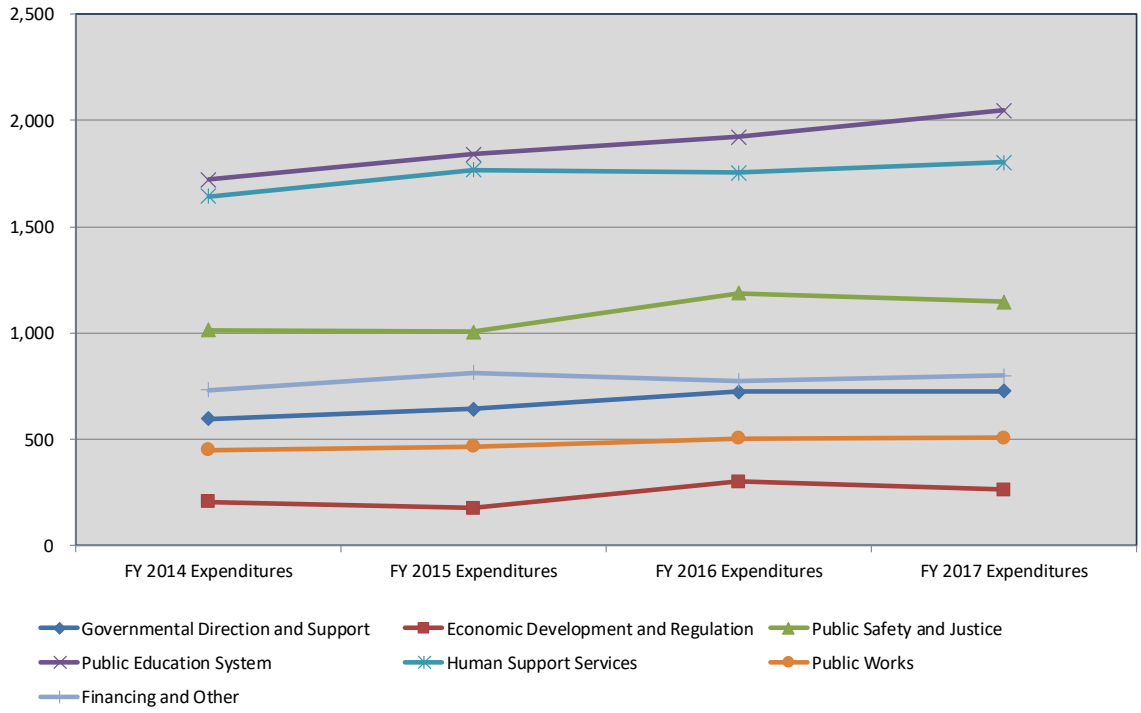
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2014 through FY 2017. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and gross funds (including federal and private funds) expenditures in the largest District agencies from FY 2014 through FY 2017. The following sections describe major elements of growth during this time period, by appropriation title.

Figure 4-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



Human Support Services

The FY 2017 Local funds expenditures of $1,802.2 million in this appropriation title reflect an increase of $47.1 million, or 2.7 percent, from the FY 2016 expenditures of $1,755.2 million. Local funds expenditures in the Human Support Services area increased by 3.1 percent (annual average) from FY 2014 to FY 2017. The three agencies in this appropriation title that have the largest average annual increases are the Department of Human Services (DHS), the Department on Disability Services (DDS), and the Department of Parks and Recreation (DPR), accounting for 58.0 percent of the expenditures of this appropriation title.

- **Department of Health Care Finance (DHCF) -** Even though expenditures were fairly flat from FY 2014 to FY 2017, DHCF is the largest agency in the Human Support Services appropriation.
- **Department of Human Services (DHS) -** This is the second largest agency in the Human Support Services appropriation title based on annual expenditures. There was a Local funds average annual increase of 10.8 percent over the FY 2014 – FY 2017 period.
- **Department on Disability Services (DDS)** – Although only the fifth largest agency in the Human Support Services appropriation title based on annual expenditures, DDS has the largest average annual increase. The Local funds average annual increase for DDS is 26.4 percent over the FY 2014 – FY 2017 period.
- **Department of Parks and Recreation (DPR)** – As the eighth largest agency in the Human Support Services appropriation title based on annual expenditures, DPR has the third largest average annual increase. The Local funds average annual increase for DPR is 8.4 percent over the FY 2014 – FY 2017 period.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 5.9 percent (annual average) from FY 2014 to FY 2017. 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) (see District of Columbia Official Code §38-29). This formula provides a foundation funding level for each student and weighting factors for such characteristics as grade levels and special education categories. It also accounts for annual inflation and for changes in enrollment. Local funds expenditures by the District of Columbia Public Charter Schools (DCPCS) were higher than any other District agency in FY 2017, when DCPCS expenditures surpassed DCPS. Although DCPCS enrollment is lower than that of DCPS, a facilities allowance is added to the DCPCS budget, making its total Local funds expenditures higher. The facilities allowance is added because the District supports DCPS, but not DCPCS, through its capital budget. DCPS Local fund expenditures surpassed DHCF expenditures in FY 2016. DHCF had the highest expenditures in the District from FY 2013 until FY 2015. DCPS also employs more than one-fifth of all District employees.

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

- **District of Columbia Public Schools (DCPS)** – Expenditures in FY 2017 at DCPS increased by 6.7 percent over FY 2016. Enrollment increased by 0.2 percent from FY 2016 to FY 2017, and the foundation level for the UPSFF increased to $9,682 in FY 2017, in accordance with the provisions of District of Columbia Official Code §38-2909.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2017 for DCPCS in Local funds increased by 5.5 percent over FY 2016. Enrollment increased by 6.7 percent from FY 2016 to FY 2017, and expenditures per enrolled student increased.

Table 4-1

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

	DC Public Schools		Public Charter Schools		Combined Systems		
	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Expenditures per enrolled student*
2014	46,393	$653,800	36,565	$627,979	82,958	$1,281,778	$15,451
2015	47,548	$708,087	37,684	$661,074	85,232	$1,369,161	$16,064
2016	48,439	$728,787	38,905	$738,844	87,344	$1,467,630	$16,803
2017	48,555	$777,577	41,506	$779,669	90,061	$1,557,246	$17,291
Annual Growth Rate (2014 - 2017)	1.5%	5.9%	4.3%	7.5%	2.8%	6.7%	3.8%

Note: *enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 2/15/18 form their website (https://osse.dc.gov/sites/default/files/dc/sites/osse/release_content/attachments/More%20Families%20Choose%20DC's%20Public%20Schools%20for%20Ninth%20Consecutive%20Year%20Press%20Release.pdf) and may not match previous years reports.

Details may not sum due to rounding.

Source of student enrollment: http://www.dcpcsb.org/data/student-enrollment

- **Office of the State Superintendent of Education (OSSE)** – As a result of the Public Education Reform Amendment Act of 2007, a number of functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed an increase of $9.4 million, or 7.4 percent, in FY 2017 over FY 2016.
- **University of the District of Columbia (UDC)** – The District's subsidy to the University increased by 8.0 percent from $71.9 million in FY 2016 to $77.7 million in FY 2017.

Public Safety and Justice

Local funds expenditures in the public safety area increased by 4.2 percent (annual average) from FY 2014 to FY 2017. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS), accounting for 65.8 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department (MPD) and Fire and Emergency Medical Services Department (FEMS)** – Expenditures at MPD increased from FY 2014 to FY 2017 by an average of 1.1 percent annually. Expenditures for FEMS increased by 4.9 percent (annual average) from FY 2014 to FY 2017.
- **Department of Corrections** – This is the fourth largest agency in the Public Safety appropriation title based on annual expenditures. There was a Local funds average annual increase of 5.7 percent over the FY 2014 – FY 2017 period.
- **Police Officers' and Fire Fighters' Retirement System** – This is the third largest agency in the Public Safety appropriation title based on annual expenditures. Under the 1997 Revitalization Act, the Federal government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, salaries and the sizes of the FEMS and MPD workforce have increased. The pension contribution has fluctuated in recent years and has increased by 10.1 percent overall between FY 2014 and FY 2017.

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 Loans and Interest** – The District may issue long-term debt in the form of General Obligation Bonds or Income Tax Secured Revenue Bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service on tax-supported debt exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan included bond issuance authority to finance specific capital projects totaling $1.15 billion in Fiscal Year 2017. The District had approximately $4.08 billion of General Obligation Bonds and approximately $4.03 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2017.
- **Bond Anticipation Notes (BANs)** – The District may issue Bond Anticipation Notes in the form of Commercial Paper, Draw-Down Bonds, and other short-term facilities to meet interim capital funding needs. Up to $600 million of the total $1.15 billion bond issuance authority can be financed through the issuance of BANs.
- **Equipment Lease Operating** – The Master Equipment Lease/Purchase Program provides tax-exempt financing for projects with short-term to intermediate-term useful lives. Rolling stock such as police, emergency, and public works vehicles, as well as information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately $537 million of its capital equipment needs through the program and has approximately $34.7 million in principal outstanding as of September 30, 2017. This financing mechanism is being replaced and the District began to issue short-term bonds for the acquisition of these types of assets in FY 2017.
- **Repayment of Revenue Bonds** – The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bonds, notes, or other obligations) to borrow funds to finance governmental projects by creating a security interest in any District revenues. Such bonds, notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007, FY 2010, and FY 2013, the District issued bonds for its New Communities Initiative, with such bonds secured by a portion of revenues dedicated to the Housing Production Trust Fund. The District had approximately $110 million of these bonds outstanding as September 30, 2017.
- **Pay-As-You-Go (Paygo) Capital Fund –** Paygo capital financing is a transfer of funds from the General Fund to the Capital Improvements Fund to pay for capital project expenditures. Although Paygo is essentially cash financing, capital activities funded with Paygo dollars must be capital-eligible as defined by the Home Rule Act and OCFO policy. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

  This appropriation title funds agencies that manage overall government operations, including the Department of General Services, the Office of the Mayor, the Council of the District of Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local funds expenditures in this

appropriation title have shown an average increase in growth at 6.8 percent annually from FY 2014 to FY 2017.

- **Economic Development and Regulation**

  This is the smallest of the appropriation titles. The Department of the Consumer and Regulatory Affairs, the Housing Authority Subsidy, the Office of the Deputy Mayor for Planning and Economic Development, the Department of Employment Services, the Housing Production Trust Fund Subsidy, and the Department of Housing and Community Development accounted for 80.6 percent of the expenditures in this title in FY 2017. Local funds expenditures increased from FY 2014 to FY 2017 at an average rate of 8.5 percent annually.

- **Public Works**

  The Public Works appropriation title is dominated, in Local funds expenditures, by three agencies: the Department of Public Works (DPW), the Department of Transportation (DDOT), and the subsidy to the Washington Metropolitan Area Transit Authority (WMATA). DPW increased by 2.0 percent, on average, annually from FY 2014 to FY 2017 for Local funds, while the Department of Transportation decreased by 1.8 percent for Local funds. The Washington Metropolitan Area Transit Authority (WMATA) increased by 7.1 percent, on average, annually from FY 2014 to FY 2017 for Local funds. Local funds expenditures in this appropriation title have shown an average increase in growth at 4.0 percent annually from FY 2013 to FY 2016.

Summary of Local Funds Expenditure Growth by Agency and Function

All appropriation titles experienced increases in total average annual expenditures since FY 2014. As shown in Table 4A-1, the average annual rate for all appropriation titles District-wide from FY 2014 through FY 2017 is 4.6 percent. Public Education, the largest appropriation title and comprising 28.1 percent of total Local funds expenditures, grew faster than average at an average annual rate of 5.9 percent. The second largest appropriation group, Human Support Services and comprising 28.1 percent share of total Local funds expenditures, grew at a slower than average rate at 3.1 percent. Financing and Other Funds, Public Works and Public Safety and Justice also grew at a slower rate at 2.9 percent, 4.0 percent and 4.2 percent respectively, while Governmental Direction and Support and Economic Development and Regulations grew faster at 6.8 percent and 8.5 percent respectively.

Federal Payment 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 2017, the federal government appropriated a total of $122.9 million in federal payments to the District that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2014 through FY 2017, by agency. These funds have various availability periods and, in some cases, will be spent over subsequent years. Federal payments are detailed within each agency's budget chapter.

In addition, in FY 2017 the District spent $17.1 million from the federal payment for Emergency Planning and Security Costs. This payment was previously reimbursable, subject to the approval of the Office of Management and Budget (OMB). In FY 2009, this became a direct federal payment. The details of the FY 2017 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 4, Agency Budget Chapters.

Federal Grants Expenditures

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

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2014 through FY 2017 by agency. Overall, their annual growth rate was 5.6 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2013 to FY 2016

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 2014 through FY 2017. Since FY 2014, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment and equipment rental, subsidies and transfers, and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs (Figure 4-3). The average annual growth rate from FY 2014 to FY 2017 for Locally funded personal services (PS) has increased 5.6 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2014 to FY 2017, total Local Funds personal services costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), and fringe benefits (primarily health insurance costs) increased at an average annual rate of 5.6 percent (see table 4A-7).

Table 4-2 shows overtime expenses from FY 2014 through FY 2017 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services Department, Department of Public Works, Department of General Services, Department of Corrections, DC Public Schools, Department of Behavioral Health, Department of Youth Rehabilitation Services, and Special Education Transportation comprise 88.6 percent of the total FY 2017 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2014 to FY 2017 for Local Funds nonpersonal expenditures, excluding retirement, is 4.4 percent.

Figure 4-3

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

(Dollars in millions)

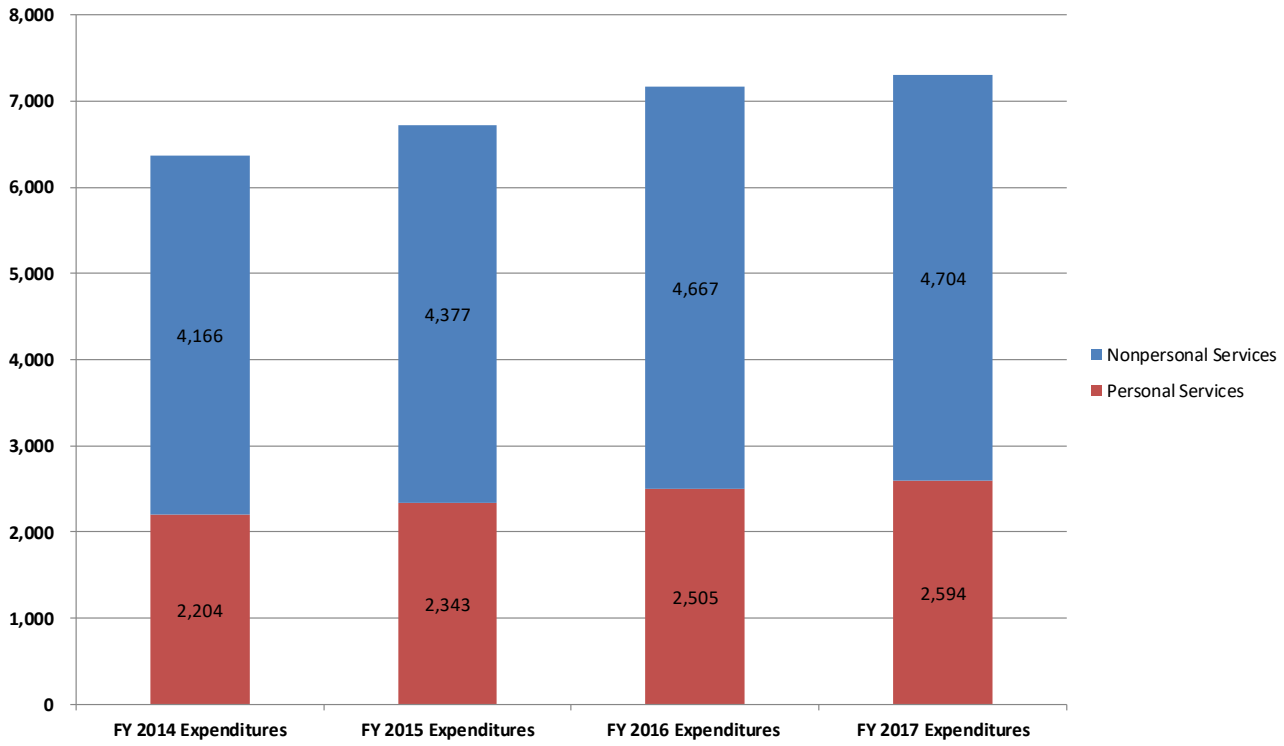


Table 4-2

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

(Dollars in thousands)

Agency Name	FY 2014	FY 2015	FY 2016	FY 2017
Metropolitan Police Department	21,198	20,849	19,014	23,872
Fire and Emergency Medical Services Department	10,584	10,451	21,205	21,442
Department of Corrections	3,739	4,225	9,684	15,062
Department of Public Works	6,350	6,190	7,164	8,341
Special Education Transportation	3,754	3,284	4,152	5,322
Department of Youth Rehabilitation Services	2,681	2,012	4,304	4,910
Department of General Services	2,928	4,744	6,559	4,756
District of Columbia Public Schools	3,130	3,447	3,043	2,769
Department of Behavioral Health	2,377	3,380	2,678	2,473
Office of Unified Communications	1,113	2,254	2,366	2,243
Department of Transportation	1,185	2,324	2,959	2,227
Department of Human Services	906	2,071	1,736	1,718
Child and Family Services Agency	1,294	1,326	1,304	1,387
Department of Parks and Recreation	665	564	961	991
Office of the Chief Financial Officer	541	638	479	312
Rest of District	1,881	2,253	2,908	2,555
Total Local Funds	**64,326**	**70,011**	**90,518**	**100,381**

Notes:

1) The 15 selected agencies reflected overtime costs in excess of $600,000 in any one year
2) The "Rest of District" is comprised of the remaining 46 agencies.
3) Details may not sum due to rounding.

Table 4A-1

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

(Dollars in thousands)

Agency Name	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Department of General Services	248,468	286,950	318,410	327,877	9.7%
Office of the Chief Financial Officer	108,865	113,840	118,045	124,908	4.7%
Office of the Chief Technology Officer	53,499	55,750	55,353	65,740	7.1%
Office of the Attorney General	59,813	64,039	53,937	56,616	-1.8%
Office of Finance and Resource Management	19,091	18,999	20,800	23,230	6.8%
Office of Contracting and Procurement	12,116	16,123	58,338	22,664	23.2%
Council of the District of Columbia	19,745	19,511	21,174	22,289	4.1%
Office of the Inspector General	13,010	14,009	12,591	13,807	2.0%
The Innovation Fund	15,000	0	0	0	-100.0%
All Other Agencies	47,586	53,503	66,081	69,437	13.4%
Total Governmental Direction and Support	**597,192**	**642,724**	**724,729**	**726,567**	**6.8%**
Department of Employment Services	46,058	56,819	58,144	61,079	9.9%
Housing Authority Subsidy	34,934	37,699	55,696	54,623	16.1%
Housing Production Trust Fund (Subsidy)	38,966	0	90,179	42,732	3.1%
Commission on Arts and Humanities	14,935	13,639	14,336	19,884	10.0%
Department of Consumer and Regulatory Affairs	13,978	13,804	17,222	19,317	11.4%
Department of Housing and Community Development	11,569	10,472	20,853	19,173	18.3%
Deputy Mayor for Planning and Economic Development	18,266	20,186	17,171	16,461	-3.4%
All Other Agencies	28,718	25,131	27,716	31,606	3.2%
Total Economic Development and Regulation	**207,423**	**177,751**	**301,316**	**264,875**	**8.5%**
Metropolitan Police Department	490,703	478,360	496,864	507,188	1.1%
Fire and Emergency Medical Services Department	215,284	216,672	239,097	248,566	4.9%
Police and Firefighters' Retirement System	109,199	103,430	135,577	145,627	10.1%
Department of Corrections	114,521	117,540	123,167	135,051	5.7%
Office of Unified Communications	28,042	27,090	28,750	31,399	3.8%
Department of Forensic Sciences	11,856	15,205	20,865	20,529	20.1%
Deputy Mayor for Public Safety and Justice	18,348	19,517	683	1,683	-54.9%
Section 103 Judgements and Settlements - Public Safety and Justice	421	0	89,938	340	-6.9%
All Other Agencies	25,380	29,427	53,750	57,852	31.6%
Total Public Safety and Justice	**1,013,756**	**1,007,241**	**1,188,692**	**1,148,235**	**4.2%**

(Continued on next page)

Table 4A-1 (continued)

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

(Dollars in thousands)

Agency	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Public Charter Schools	627,979	661,074	738,844	779,669	7.5%
District of Columbia Public Schools	653,800	708,087	728,787	777,577	5.9%
State Superintendent of Education (OSSE)	122,677	137,856	126,659	136,062	3.5%
Special Education Transportation	86,052	86,222	85,649	89,300	1.2%
University of the District of Columbia Subsidy	66,691	73,458	71,942	77,671	5.2%
Non-Public Tuition	77,413	74,340	66,092	64,752	-5.8%
Teachers' Retirement System	31,573	39,443	44,359	56,618	21.5%
District of Columbia Public Library	53,095	56,206	55,074	55,887	1.7%
Section 103 Judgements and Settlements - Public Education System	0	0	0	5,482	N/A
All Other Agencies	3,839	3,841	4,302	5,492	12.7%
Total Public Education System	**1,723,119**	**1,840,525**	**1,921,708**	**2,048,509**	**5.9%**
Department of Health Care Finance	716,045	739,256	685,919	708,248	-0.4%
Department of Human Services	216,068	233,116	268,511	293,589	10.8%
Department of Behavioral Health	205,866	227,869	228,301	231,904	4.0%
Child and Family Services Agency	156,889	164,796	155,353	163,432	1.4%
Department on Disability Services	57,216	113,724	113,829	115,430	26.4%
Department of Youth Rehabilitation Services	99,826	94,967	98,823	90,344	-3.3%
Department of Health	67,584	77,647	74,485	72,862	2.5%
Department of Parks and Recreation	34,593	38,994	42,537	44,083	8.4%
All Other Agencies	89,944	78,919	87,425	82,343	-2.9%
Total Human Support Services	**1,644,030**	**1,769,285**	**1,755,182**	**1,802,236**	**3.1%**
Mass Transit Subsidies (WMATA)	200,810	221,317	248,489	246,901	7.1%
Department of Public Works	131,933	124,804	128,867	139,847	2.0%
Department of Transportation	74,187	75,050	81,680	70,155	-1.8%
All Other Agencies	44,560	45,866	46,637	51,308	4.8%
Total Public Works	**451,490**	**467,037**	**505,672**	**508,211**	**4.0%**
Repayment of Loans and Interest	497,173	538,214	555,097	616,832	7.5%
Pay Go - Capital	26,415	98,238	88,043	76,410	42.5%
District Retiree Health Contribution	86,600	91,400	29,000	31,000	-29.0%
Master Equipment Lease / Purchase Program	45,617	43,778	38,914	27,445	-15.6%
Settlements and Judgments Fund	21,292	17,222	32,953	21,292	0.0%
All Other Agencies	56,216	26,108	30,796	26,940	-21.7%
Total Financing and Other	**733,314**	**814,961**	**774,803**	**799,919**	**2.9%**
Grand Total	**6,370,325**	**6,719,522**	**7,172,102**	**7,298,551**	**4.6%**

Notes:

1) Details may not sum due to rounding.
2) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2017 expenditures

Table 4A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Alcoholic Beverage Regulation Administration	534	925	1,170	1,048	25.2%
Economic Development and Regulation Total	**534**	**925**	**1,170**	**1,048**	**25.2%**
State Superintendent of Education (OSSE)	4,984	4,848	4,436	4,597	-2.7%
Public Education System Total	**4,984**	**4,848**	**4,436**	**4,597**	**-2.7%**
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	13,367	12,854	15,117	12,711	-1.7%
Healthy DC Fund	15,474	45,058	36,619	45,744	43.5%
Hospital Assessment Tax	14,099	0	10,400	10,400	-9.6%
Stevie Sellows	4,732	4,866	4,855	4,913	1.3%
DC Provider Fee	17,838	0	6,256	5,474	-32.5%
Human Support Services Total	**65,510**	**62,778**	**73,248**	**79,241**	**6.5%**
Mass Transit Subsidies (WMATA)	66,985	71,648	68,809	74,429	3.6%
Public Works Total	**66,985**	**71,648**	**68,809**	**74,429**	**3.6%**
Convention Center Transfer-Dedicated Tax	105,451	116,448	123,551	138,128	9.4%
Highway Transportation Fund - Transfers	22,961	25,256	25,332	26,099	4.4%
Repayment of Revenue Bonds					
Housing Production Trust Fund	7,824	7,829	7,822	7,825	0.0%
Financing and Other Total	**136,236**	**149,533**	**156,706**	**172,053**	**8.1%**
Grand Total	**274,249**	**289,733**	**304,368**	**331,367**	**6.5%**

Details may not sum due to rounding.

Table 4A-3

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Department of General Services	253,148	292,066	323,806	333,818	
Office of the Chief Financial Officer	122,159	128,909	136,916	139,958	
Office of Tthe Attorney General	78,396	83,604	73,364	78,863	
Office of the Chief Technology Officer	61,024	64,673	64,532	72,531	
Office of Finance and Resource Management	19,192	19,190	21,037	23,450	
Office of Contracting and Procurement	12,145	16,427	58,635	23,036	
Council of the District of Columbia	19,901	19,511	21,276	22,329	
Office of the Inspector General	15,042	16,103	14,683	15,890	
Office of the Mayor	11,420	13,340	11,043	13,478	
All Other Agencies	57,094	46,095	62,932	64,163	
Total, Governmental Direction and Support	**649,521**	**699,918**	**788,223**	**787,515**	**6.6%**
Department of Employment Services	99,056	113,744	119,528	125,040	
Department of Housing and Community Development	42,556	42,570	61,793	62,867	
Housing Authority Subsidy	34,934	37,699	55,696	54,623	
Department of Consumer and Regulatory Affairs	34,890	41,623	48,385	50,830	
Housing Production Trust Fund (Subsidy)	38,966	0	90,179	42,732	
Deputy Mayor for Planning and Economic Development	36,225	34,039	32,634	34,498	
Business Improvement Districts Transfer	22,343	25,137	28,507	27,404	
Commission on Arts and Humanities	15,595	14,412	15,135	20,604	
Department of Insurance, Securities and Banking	17,858	18,416	20,565	19,813	
All Other Agencies	58,806	59,012	67,757	72,927	
Total, Economic Development and Regulation	**401,230**	**386,652**	**540,179**	**511,338**	**8.4%**
Metropolitan Police Department	500,579	485,308	506,869	515,962	
Fire and Emergency Medical Services Department	218,185	219,215	240,584	253,240	
Department of Corrections	135,313	136,250	140,999	154,955	
Police / Firefighters Retirement System	109,199	103,430	135,577	145,627	
Homeland Security/Emergency Management	80,567	74,971	60,738	97,998	
Office of Unified Communications	37,792	40,923	43,577	44,604	
Section 103 Judgements and Settlements - Public Safety and Justice	421	0	89,938	340	
All Other Agencies	65,337	77,021	89,126	97,194	
Total, Public Safety and Justice	**1,147,393**	**1,137,120**	**1,307,408**	**1,309,920**	**4.5%**
District of Columbia Public Schools	704,177	767,628	778,615	815,780	
Public Charter Schools	627,979	661,074	738,844	779,669	
State Superintendent of Education (OSSE)	362,373	365,986	348,729	358,369	
Special Education Transportation	86,052	86,222	85,649	89,300	
University of the District of Columbia Subsidy	66,691	73,458	71,942	77,671	
Office for Non-Public Tuition	77,413	74,340	66,092	64,752	
All Other Agencies	89,726	100,705	105,138	125,121	
Total, Public Education System	**2,014,411**	**2,129,413**	**2,195,010**	**2,310,662**	**4.7%**

(Continued on next page)

Table 4A-3 (continued)

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Department of Health Care Finance	2,594,746	2,664,592	2,834,778	2,958,961	
Department of Human Services	348,017	386,217	467,030	508,409	
Department of Behavioral Health	229,314	255,872	256,053	255,290	
Child and Family Services Agency	222,193	228,683	216,299	222,129	
Department of Health	198,782	203,293	206,124	208,453	
Department on Disability Services	96,433	156,205	158,767	164,661	
Department of Youth Rehabilitation Services	99,826	94,967	98,823	90,342	
All Other Agencies	134,644	127,109	140,472	138,232	
Total, Human Support Services	**3,923,955**	**4,116,938**	**4,378,345**	**4,546,477**	**5.0%**
Mass Transit Subsidies (WMATA)	309,436	335,702	359,097	368,014	
Department of Public Works	137,389	130,681	134,556	145,320	
Department of Energy and Environment	75,063	78,443	83,213	100,244	
Department of Transportation	87,583	91,506	101,603	99,923	
All Other Agencies	39,402	42,611	45,359	49,571	
Total, Public Works	**648,872**	**678,943**	**723,828**	**763,072**	**5.6%**
Repayment of Loans and Interest	520,508	586,572	578,572	640,283	
Convention Center Transfer-Dedicated Tax	108,701	120,448	131,916	141,801	
Pay Go - Capital	59,798	136,245	144,105	133,380	
District Retiree Health Contribution	41,488	40,210	25,332	31,000	
Master Equipment Lease / Purchase Program	86,600	91,400	29,000	27,445	
Highway Transportation Fund - Transfers	21,292	17,222	32,953	26,099	
Settlements and Judgements Fund	45,617	43,778	38,914	21,292	
TIF and PILOT Transfer - Dedicated Taxes	12,627	0	0	0	
All Other Agencies	55,746	70,047	44,534	75,691	
Total, Financing and Other	**952,377**	**1,105,921**	**1,025,326**	**1,096,991**	**4.8%**
Grand Total	**9,737,760**	**10,254,906**	**10,958,319**	**11,325,975**	**5.2%**

Notes:

1) Details may not sum due to rounding.

2) Selected large agencies in each appropriation title constitute at least 80 percent of each title's FY 2017 expenditures.

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

Table 4A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year

(Education Agencies)

(Dollars in thousands)

	FY 2014	FY 2015	FY 2016	FY 2017
DC Public Schools				
Expenditures, current AY and FY	644,563	695,390	717,674	777,577
PLUS: AY Expenditures in prior FY	0	9,237	12,697	11,113
EQUALS: Total AY expenditures	644,563	704,627	730,371	788,690
LESS: AY Expenditures in prior FY	0	(9,237)	(12,697)	(11,113)
PLUS: FY expenditures from following AY	9,237	12,697	11,113	0
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	653,800	708,087	728,787	777,577
DC Public Charter Schools				
Expenditures, current AY and FY	426,696	458,690	485,700	496,750
PLUS: AY Expenditures in prior FY	178,903	201,283	202,384	253,144
EQUALS: Total AY expenditures	605,599	659,973	688,084	749,894
LESS: AY Expenditures in prior FY	(178,903)	(201,283)	(202,384)	(253,144)
PLUS: FY expenditures from following AY	201,283	202,384	253,144	282,919
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	627,979	661,074	738,844	779,669

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2014-2017

(Dollars in thousands)

Agency Name	FY 2014 Approved	FY 2015 Approved	FY 2016 Approved	FY 2017 Approved
DC National Guard	375	435	435	450
DC Public Schools	16,000	15,000	15,000	20,000
Emergency Planning and Security Costs	23,800	12,500	13,000	34,895
Criminal Justice Coordinating Council	1,800	1,900	1,900	2,000
Office of the State Superintendent of Education:				
Resident Tuition Assistance	30,000	30,000	40,000	30,000
Public Charter School Improvement/Expansion	16,000	15,000	20,000	20,000
Commission on Judicial Disabilities and Tenure	295	295	295	310
Judicial Nomination Commission	205	270	270	275
Department of Health	5,000	5,000	5,000	5,000
Total	**93,475**	**80,400**	**95,900**	**112,930**

Details may not sum due to rounding.

Notes:

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

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

3) The FY 2014 $16M for DCPS and OSSE was later transferred to Federal Grants

4) The FY 2015 $15M for DCPS and OSSE was later transferred to Federal Grants.

5) The FY 2016 $20M for DCPS was later transferred to Federal Grants.

6. The FY 2016 $20M for OSSE was reduced to $15M and later transferred to Federal Grants.

Table 4A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Department of Health Care Finance	1,812,204	1,859,296	2,073,505	2,169,926	6.2%
Department of Human Services	131,786	153,002	197,652	212,808	17.3%
State Superintendent of Education (OSSE)	191,300	182,602	180,472	183,495	-1.4%
Department of Health	118,124	109,299	115,508	113,978	-1.2%
Child and Family Services Agency	64,058	62,664	59,716	57,462	-3.6%
Homeland Security and Emergency Management Agency	78,500	71,246	56,189	93,333	5.9%
District of Columbia Public Schools	36,359	51,520	41,096	31,904	-4.3%
Department of Housing and Community Development	27,881	29,048	39,311	38,811	11.7%
Department on Disability Services	34,672	37,371	38,311	42,681	7.2%
Department of Employment Services	31,568	33,901	26,801	26,727	-5.4%
Department of Behavioral Health	20,253	24,716	24,669	20,284	0.1%
Department of Energy and Environment	20,149	19,972	21,682	22,596	3.9%
Repayment of Loans and Interest	18,606	18,440	18,361	18,132	-0.9%
Office of the Attorney General for the District of Columbia	17,616	17,925	17,991	18,393	1.4%
Sub Total - Selected Agencies	**2,603,075**	**2,671,002**	**2,911,263**	**3,050,530**	**5.4%**
All other agencies	39,588	42,248	45,192	57,309	13.1%
Total General Operating Funds	**2,642,662**	**2,713,249**	**2,956,454**	**3,107,839**	**5.6%**

Details may not sum due to rounding.

Table 4A-7

Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Dedicated Taxes, and Enterprise and Other Funds)

(Dollars in thousands)

Selected Object Classes	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Regular salaries and wages (0011, 0012, 0099)	1,739,728	1,837,363	1,903,928	2,001,924	4.8%
Extra pay & Overtime (0013, 0015)	137,601	152,327	224,129	187,881	10.9%
Fringe Benefits (0014)	326,586	353,015	376,760	404,340	7.4%
Subtotal, PS	**2,203,915**	**2,342,706**	**2,504,817**	**2,594,145**	**5.6%**
FD0 - PS Paid by NPS (0050) - Police/Fire Fighters' Retirement	109,199	103,430	135,577	145,627	10.1%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement	31,573	39,443	44,359	56,618	21.5%
BG0 - PS Paid by NPS (0050) - Employees' Compensation Fund	12,998	13,327	13,987	8,235	-14.1%
BH0 - PS Paid by NPS (0050) - D.C. Unemployment Compensation Fund	6,620	5,055	4,508	5,326	-7.0%
RH0 - PS Paid by NPS (0050) - District Retiree Health Contribution	86,600	91,400	29,000	31,000	-29.0%
Subtotal, PS from Selected Subsidies and Transfers	**246,990**	**252,655**	**227,431**	**246,806**	**0.0%**
Fixed Cost (0030-0035)	245,424	325,153	351,199	368,843	14.5%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	2,384,109	2,544,913	2,734,179	2,716,231	4.4%
Debt service (0080)	589,191	609,752	622,141	673,270	4.5%
Contractual services (0041)	424,828	386,382	398,018	410,990	-1.1%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	275,869	257,961	334,317	288,268	1.5%
Subtotal, NPS excluding Retirement	**3,919,421**	**4,124,161**	**4,439,853**	**4,457,602**	**4.4%**
Total Expenditures	**6,370,325**	**6,719,522**	**7,172,102**	**7,298,551**	**4.6%**

Details may not sum due to rounding.

Table 4A-8

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

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

Selected Object Classes	FY 2014	FY 2015	FY 2016	FY 2017	Average Annual Growth Rate 2014-2017
Regular salaries and wages (0011, 0012)	881	1,047	1,056	1,608	22.2%
Extra pay & Overtime (0013, 0015)	2	20	6	8	71.0%
Fringe Benefits (0014)	180	222	218	325	21.9%
Subtotal, PS	**1,063**	**1,289**	**1,280**	**1,941**	**22.3%**
Fixed Cost (0030-0035)	0	1	0	4	N/A
Subsidies and transfers (0050)	263,923	278,370	290,414	318,396	6.5%
Debt service (0080)	7,824	7,829	7,822	7,825	0.0%
Contractual services (0041)	1,407	2,178	4,811	3,070	29.7%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	32	67	41	130	59.3%
Subtotal, NPS	**273,186**	**288,445**	**303,088**	**329,426**	**6.4%**
Total Expenditures	**274,249**	**289,734**	**304,368**	**331,367**	**6.5%**

Details may not sum due to rounding.

FY 2019 – FY 2024 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2019 - FY 2024 calls for financing $1.630 billion of capital expenditures in FY 2019. The FY 2019 budget highlights are:

- $615.5 million for the District Department of Transportation, to include $214.4 million for improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge, $34.5 million for local streets rehabilitation, $30.0 million for PEPCO Utility Lines Undergrounding, $26.5 million for sidewalk and alley maintenance and rehabilitation, $25.0 million for the Circulator, and $9.0 million for expansion of the Streetcar line;
- $335.2 million for D.C. Public Schools, to include $109.9 million for renovation of elementary schools, $87.8 million for renovation of middle schools, $84.5 million for renovation of high schools, and $4.9 million for swing space needed during construction;
- $110.7 million for the Washington Metropolitan Transit Authority (WMATA), to include $59.7 million for the inter-jurisdictional Capital Funding Agreement and $50.0 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- $87.1 million for the District of Columbia Public Library, to include $61.3 million for the Martin Luther King, Jr. Memorial central library and $15.0 million for the Lamond Riggs Library;
- $86.2 million for the Department of Parks and Recreation to include $48.9 million for recreation and community centers and $29.5 million for parks and pools;
- $62.0 million for the Department of Human Services, to include $53.8 million for temporary housing;
- $47.0 million for the Office of the Chief Technology Officer, to include $30.0 million for the relocation of the data center; and
- $36.8 million for the Deputy Mayor for Planning and Economic Development, to include $17.8 million for McMillan Site Redevelopment and $14.0 million for St. Elizabeths infrastructure.

The proposed capital budget calls for financing of general capital expenditures in FY 2019 from the following sources:

- $1,321.3 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds including $168.1 million in Grant Anticipation Revenue Vehicle (GARVEE) bonds, $223.3 million in short-term bonds, and $18 million in taxable bonds;
- $173.7 million of federal grants, mostly from Highway Trust Fund revenue;
- $43.7 million of pay-as-you-go capital (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund for the purchase of capital-eligible assets;
- $38.0 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue;
- $34.0 million of Local Highway Trust Fund revenue (motor fuel taxes) for the local match to support federal highway grants;
- $17.8 million from the sale of assets (land at McMillan); and
- $1.0 million of private grants.

Table 5-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	256
Number of ongoing projects receiving funding	191
Number of new projects receiving funding	65
FY 2019 new budget allotments	$1,629,621
Total FY 2019 to FY 2024 planned funding	$8,088,787
Total FY 2019 to FY 2024 planned expenditures	$8,088,787
FY 2019 Appropriated Budget Authority Request	$2,665,888
FY 2019 Planned Debt Service (G.O./I.T. Bonds)	$741,402
FY 2019-FY 2024 Planned Debt Service (G.O./I.T. Bonds)	$5,684,443

This overview chapter summarizes:
- The District's proposed FY 2019 - FY 2024 capital budget and planned expenditures;
- Major capital efforts; and
- Fund balance of the District's capital fund;

The Highway Trust Fund and related projects are presented in Appendix H, and the D.C. Water and Sewer Authority's capital program is presented in Appendix I of Volume 5, the Capital Improvements Plan.

The Proposed FY 2019 - FY 2024 Capital Budget and Planned Expenditures

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

The CIP consists of:
- The appropriated budget authority request for the upcoming CIP six-year period, and
- An expenditure plan with projected funding over the next 6 years.

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

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

Following approval of the capital budget, bond acts and bond resolutions are adopted to authorize financing for the majority of projects identified in the capital budget. The District has issued Income Tax (I.T.) revenue bonds and General Obligation (G.O.) bonds (both tax-exempt and taxable) to finance some or all of its capital projects. Where this chapter refers to G.O. bond financing for capital projects, the District might ultimately use I.T. bond financing depending on market conditions. Capital projects in the CIP are also financed with short-term bonds, GARVEE bonds, and pay-as-you-go (Paygo) financing. Taxable bonds may be issued by the District where that funding is appropriate for certain projects.

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

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

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D, Volume 5). The FY 2019 to FY 2024 CIP proposes a net increase in budget authority of $2,666 million during the next six fiscal years (an increase of $3,272 million of new budget authority offset by $606 million of rescissions).

Planned capital expenditures from local sources in FY 2019 total $1,455 million to be funded primarily by bonds, Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow $930 million in new G.O./I.T. bonds (including $18 million in taxable bonds), borrow $223 million in short-term bonds, use $168 million from the sale of GARVEE bonds, fund $44 million using Paygo, use $38 million in Local Transportation Fund Special Purpose Revenue, use $1 million from private grants, use $18 million from the sale of assets, and use $34 million for the local match to the federal grants from the Federal Highway Administration. Proposed funding sources are shown in Figure 5-1 and proposed borrowing is shown in Table 5-7.

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

Figure 5-2 illustrates FY 2019 capital budget allotments by major agency. Funding for the District Department of Transportation constitutes the largest share of the planned expenditures. Large shares of funding also go toward the District of Columbia Public Schools, and the Washington Metropolitan Area Transit Authority. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2019.

Table 5-2 summarizes planned expenditure amounts for FY 2019 and budget authority requests for FY 2019-FY 2024. It includes local funds (G.O./I.T, taxable and short-term bonds, Paygo, and local transportation funds) and federal grants.

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of this capital budget document include projects receiving new allotments in FY 2019 through FY 2024, as included in the pro forma, totaling $1.630 billion in FY 2019.

FY 2019 Operating Budget Impact

In general, each $13.0 million in borrowing has approximately a $1 million impact on the operating budget for annual debt service. The capital budget's primary impact on the operating budget is the debt service cost, paid from local revenue in the operating budget, associated with issuing long-term bonds to finance the CIP. Debt service is funded in the FY 2019 operating budget and financial plan.

A secondary impact on the operating budget is the cost of operating and maintaining newly completed capital projects. For example, the replacement of a building's roof, windows, and mechanical systems may decrease the cost of utilities, which would effectively lower the owner agency's operating costs. Conversely, the construction of a new recreation center is likely to increase the owner agency's operating costs for staffing the facility and operating programs there. Similarly, completed information technology projects will likely entail additional operating costs such as upgrades, license renewals, or training of staff to operate new systems as required.

Figure 5-1

FY 2019 Capital Budget Funding Sources

(Dollars in thousands)

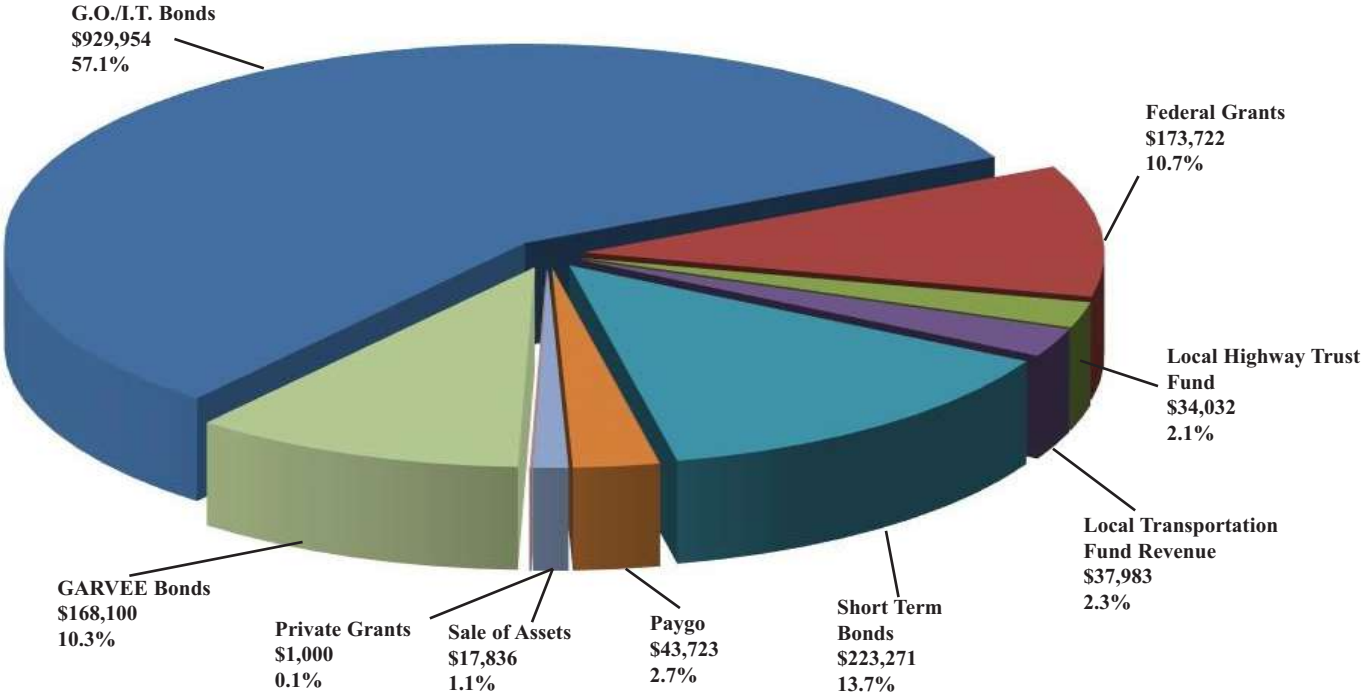


Table 5-2

FY 2019 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2019 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Bonds	$929,954	
Paygo (transfer from the General Fund)	$43,723	
Short-term Bonds	$223,271	
Sale of Assets	$17,836	
Private Grants/Donations	$1,000	
Subtotal	**$1,215,784**	**$2,356,705**
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees	$37,983	$23,647
Subtotal, Local Transportation Fund Revenue	**$37,983**	**$23,647**
Federal Highway Administration Grants	$173,722	$236,274
Local Match (from motor fuel tax)	$34,032	$49,263
GARVEE Bonds	$168,100	$0
Subtotal, Highway Trust Fund	**$375,854**	**$285,536**
Federal Payments	$0	-
Total, District of Columbia	**$1,629,621**	**$2,665,888**

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Year Total	Percent of FY 2019 Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	$911,954	$848,972	$603,372	$413,741	$467,348	$608,483	$3,853,869	56.0%
Short-Term Bonds	223,271	169,352	90,429	73,491	69,054	40,517	$666,115	13.7%
G.O. / I.T. Bonds (Taxable)	18,000	46,000	72,000	87,000	35,000	51,000	$309,000	1.1%
Sale of Assets	17,836	-	-	-	-	-	$17,836	1.1%
Private Grants	1,000	-	-	-	-	-	$1,000	0.1%
GARVEE Bonds	168,100	-	-	-	-	-	$168,100	10.3%
Local Highway Trust Fund	34,032	33,519	27,715	30,104	33,610	37,052	$196,033	2.1%
Federal Grants	173,722	177,178	181,383	185,688	190,097	194,612	$1,102,681	10.7%
Local Funds Transfer								
Paygo	43,723	211,119	217,071	246,814	396,210	434,757	$1,549,693	2.7%
Local Transportation Fund Revenue	37,983	36,820	42,298	39,587	35,763	32,008	$224,460	2.3%
Total Local Funds Transfer	***81,706***	***247,939***	***259,369***	***286,401***	***431,974***	***466,765***	***$1,774,153***	***5.0%***
Total Sources	**$1,629,621**	**$1,522,960**	**$1,234,268**	**$1,076,426**	**$1,227,083**	**$1,398,429**	**$8,088,787**	**100.0%**
Uses:								
Department of Transportation	$615,480	$523,858	$426,777	$456,488	$471,868	$439,635	$2,934,107	37.8%
Local Transportation Fund	*408,376*	*313,161*	*217,679*	*240,695*	*248,161*	*207,971*	*1,636,043*	
Highway Trust Fund	*207,104*	*210,697*	*209,098*	*215,793*	*223,707*	*231,664*	*1,298,064*	
District of Columbia Public Schools	335,200	234,584	210,294	114,197	205,715	247,129	$1,347,118	20.6%
Washington Metropolitan Area Transit Authority	110,701	306,442	264,105	271,649	280,129	288,502	$1,521,529	6.8%
District of Columbia Public Library	87,100	37,950	-	-	1,500	3,750	$130,300	5.3%
Department of Parks and Recreation	86,219	47,750	50,514	7,500	59,300	44,374	$295,657	5.3%
Department of Human Services	61,967	65,524	9,540	-	-	-	$137,031	3.8%
Office of the Chief Technology Officer	47,000	17,000	-	-	6,750	-	$70,750	2.9%
Office of the Deputy Mayor for Planning and Economic Development	36,836	40,000	70,000	54,000	-	36,402	$237,237	2.3%
Fire and Emergency Medical Services Department	32,250	23,000	11,750	13,500	39,020	78,679	$198,199	2.0%
Department of Public Works	31,582	6,770	4,934	2,994	14,120	11,759	$72,159	1.9%
Department of Employment Services	30,555	8,750	-	-	-	-	$39,305	1.9%
Department of Health Care Finance	28,525	71,864	86,164	109,379	53,464	56,000	$405,398	1.8%
Department of General Services	21,550	11,000	-	1,500	14,562	68,500	$117,112	1.3%
Office of the Chief Financial Officer	13,900	25,200	41,500	18,500	10,000	-	$109,100	0.9%
Special Education Transportation	13,507	6,237	301	1,949	7,195	5,700	$34,890	0.8%
Department of Corrections	13,500	6,000	-	-	-	-	$19,500	0.8%
Department of Energy and Environment	12,750	11,100	3,300	3,000	2,230	45,000	$77,380	0.8%
University of the District of Columbia	12,202	12,000	8,000	5,000	35,000	60,000	$132,202	0.7%
Metropolitan Police Department	10,536	5,887	6,439	9,275	7,330	11,949	$51,416	0.6%
Office of Unified Communications	9,650	17,450	6,500	4,793	7,300	1,050	$46,743	0.6%
Office of Contracts and Procurement	4,092	1,736	-	-	-	-	$5,828	0.3%
Department of Forensic Sciences	3,125	4,234	200	200	200	-	$7,959	0.2%
Office of the Chief Medical Examiner	2,975	175	-	-	-	-	$3,150	0.2%
Department of Behavioral Health	2,420	1,675	-	-	-	-	$4,095	0.1%
Office of State Superintendent of Education	1,500	-	-	-	2,500	-	$4,000	0.1%
Department of Youth Rehabilitation Services	1,500	1,498	-	-	-	-	$2,998	0.1%
Department of Consumer and Regulatory Affairs	1,500	-	-	-	-	-	$1,500	0.1%
D.C. Department of Aging	1,500	-	-	2,500	8,900	-	$12,900	0.1%
Office of the Secretary	-	35,275	33,949	-	-	-	$69,224	0.0%
Total Uses	**$1,629,621**	**$1,522,960**	**$1,234,268**	**$1,076,426**	**$1,227,083**	**$1,398,429**	**$8,088,787**	**100.0%**

Note: Details may not sum to totals due to rounding

Figure 5-2

FY 2019 Capital Budget Allotments, by Agency

(Dollars in thousands)

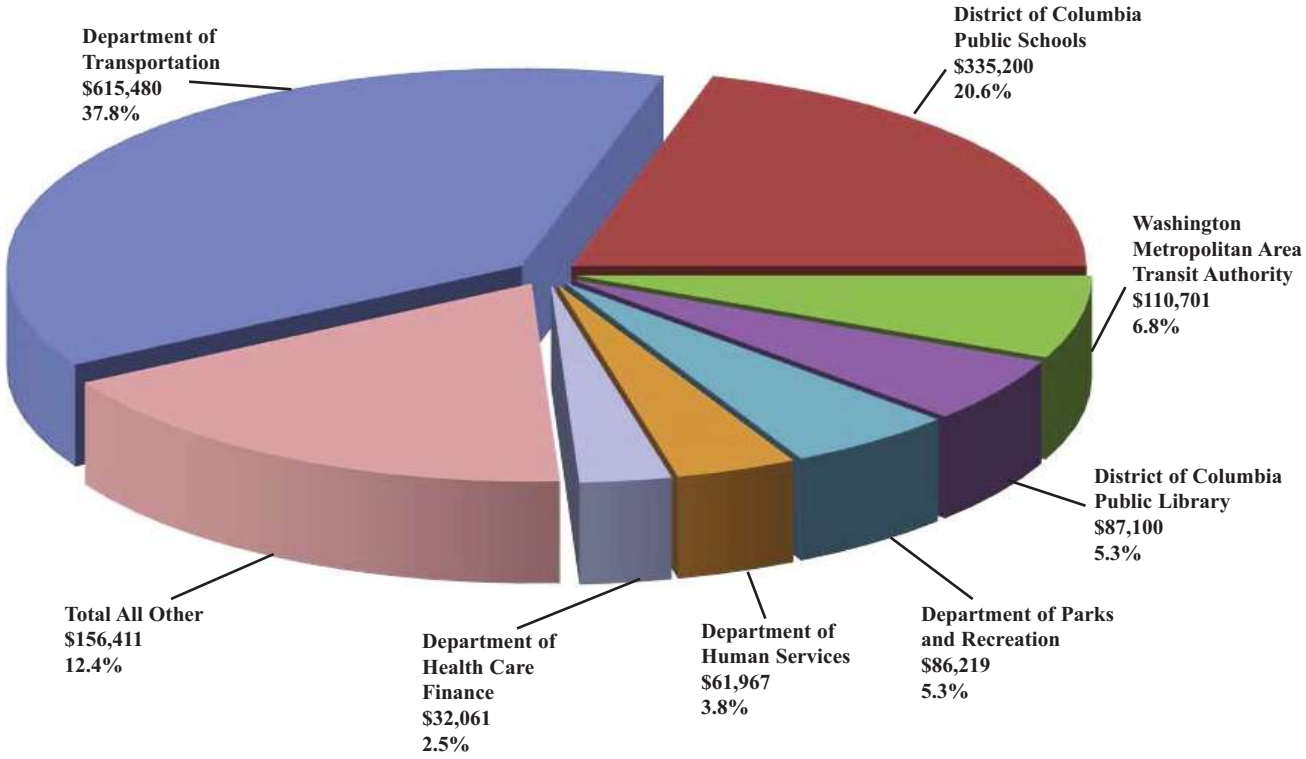


Table 5-5 reflects the summary of the projected impacts, by agency, and by fiscal year for the 6-year CIP period. Individual project pages in the "Project Description Forms" section of volume 5, the FY 2019 Capital Improvements Plan, show more details of the operating impact resulting from placing a particular newly completed project into service.

Capital-Funded Positions

Agencies may receive approval to charge certain personnel expenses to capital projects. However, in order to qualify and receive approval, the primary duties and responsibilities of a position charged to capital funds must be directly related to a specific capital project. Full-Time Equivalent (FTE) positions that generally qualify are (a) architects; (b) engineers; (c) cost estimators; (d) project managers; (e) system developers; (f) construction managers; and (g) inspectors.

Table 5-6 reflects capital-funded FTE data for each agency for FY 2017 through FY 2019. Additional details on the FY 2019 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of this volume. They are also summarized on the appropriate agency pages, for those agencies that have approved FTEs.

Figure 5-3 shows the total number of capital-funded positions between FY 2012 and FY 2017, the approved positions for FY 2018, and the planned positions in the CIP for FY 2019.

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2019 – 2024 Debt Service Expenditure Projections

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Existing General Obligation (G.O.) and Income Tax (I.T.)						
Bonds Debt Service (Agency DS0)	**$704,321,050**	**$718,672,364**	**$724,616,580**	**$743,041,166**	**$738,513,416**	**$721,369,204**
Prospective I.T./G.O. Bonds Debt Service						
FY 2018 (June 2018) Bond Sale ($350.0M)	$15,750,000	$15,750,000	$15,850,000	$25,385,500	$25,381,700	$25,383,550
FY 2019 (December 2018) Bond Sale ($853.2M)	$21,330,625	$42,661,250	$42,761,250	$64,811,250	$64,813,500	$64,810,250
FY 2019 (June 2019) Bond Sale ($300.0M)	$-	$15,000,000	$15,000,000	$22,240,000	$22,243,000	$22,242,750
FY 2020 (December 2019) Bond Sale ($764.3M)	$-	$21,018,938	$42,037,875	$59,367,875	$59,364,725	$59,364,325
FY 2020 (June 2020) Bond Sale ($300.0M)	$-	$-	$16,500,000	$22,810,000	$22,812,950	$22,811,650
FY 2021 (December 2020) Bond Sale ($870.8M)	$-	$-	$23,947,138	$66,214,275	$66,211,675	$66,213,800
FY 2021 (June 2021) Bond Sale ($300.0M)	$-	$-	$-	$22,365,000	$22,362,425	$22,367,250
FY 2022 (Dec 2021) Bond Sale ($311.0M)	$-	$-	$-	$18,982,500	$22,856,350	$22,853,475
FY 2022 (June 2022) Bond Sale ($263.2M)	$-	$-	$-	$-	$19,622,925	$19,624,950
FY 2023 (Dec 2022) Bond Sale ($311.6M)	$-	$-	$-	$-	$19,019,825	$22,899,900
FY 2023 (June 2023) Bond Sale ($259.8M)	$-	$-	$-	$-	$-	$19,367,625
FY 2024(Dec 2023) Bond Sale ($516.2M)	$-	$-	$-	$-	$-	$31,496,788
FY 2024 (June 2024) Bond Sale ($300.9M)	$-	$-	$-	$-	$-	$-
Total I.T./G.O. Bonds Debt Service (Agency DS0)	**$741,401,675**	**$813,102,552**	**$880,712,843**	**$1,045,217,566**	**$1,083,202,491**	**$1,120,805,516**
Housing Production Trust Fund (Agency DT0)	**$7,838,539**	**$7,839,039**	**$7,836,089**	**$7,837,339**	**$7,830,339**	**$7,835,089**
Total Long-Term Debt Service	**$749,240,214**	**$820,941,591**	**$888,548,932**	**$1,053,054,905**	**$1,091,032,830**	**$1,128,640,605**
Commercial Paper (Agency ZC0)	**$10,000,000**	**$12,000,000**	**$12,000,000**	**$12,000,000**	**$12,000,000**	**$12,000,000**
Payments on Master Lease Equipment Purchases (Agency EL0)	**$11,844,303**	**$4,485,688**	**$-**	**$-**	**$-**	**$-**
Total Debt Service, General Fund Budget	**$771,084,517**	**$837,427,279**	**$900,548,932**	**$1,065,054,905**	**$1,103,032,830**	**$1,140,640,605**
Other (Non-General Fund) Debt Service	$126,953,257	$126,439,966	$125,702,005	$110,307,191	$87,290,945	$85,551,241
Total Debt Service	**$898,037,774**	**$963,867,245**	**$1,026,250,937**	**$1,175,362,096**	**$1,190,323,775**	**$1,226,191,846**
Total Expenditures	**$8,968,889,971**	**$9,306,982,412**	**$9,535,079,512**	**$9,802,260,788**	**$10,087,044,071**	**$10,334,862,250**
Ratio of Debt Service to Total Expenditures	10.013%	10.356%	10.763%	11.991%	11.801%	11.865%
Balance of Debt Service Capacity	178,229,023	152,970,644	117,958,606	909,199	20,121,513	13,991,624

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2019 - FY 2024

Agency Code	Agency Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6-Year Total
AT0	Office of the Chief Financial Officer	$1,041,441	$5,678,537	$5,678,537	$5,678,537	$5,678,537	$5,678,537	$29,434,126
HT0	Department of Healthcare Finance	957,900	-	-	-	-	-	957,900
HA0	Department of Parks and Recreation	940,624	-	-	-	-	-	940,624
CE0	District of Columbia Public Library	964,903	15,000	15,000	15,000	15,000	227,685	1,252,588
TO0	Office of the Chief Technology Officer	1,431,082	-	-	-	-	-	1,431,082
	Total	**$5,335,950**	**$5,693,537**	**$5,693,537**	**$5,693,537**	**$5,693,537**	**$5,906,222**	**$34,016,320**

Note: The FY 2019 operating impacts for these agencies are already included in the Local funds budget

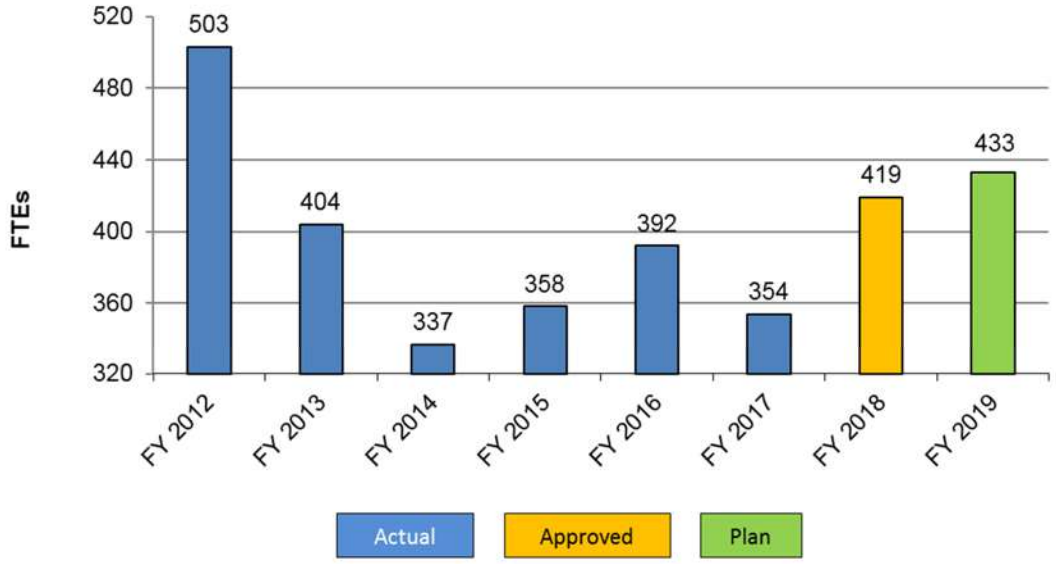
Table 5-6

FTE Data by Agency

Agency	FY 2017 Actual	FY 2018 Approved	FY 2019 Plan
AM0 – Department of General Services	20.9	39.7	36.7
AT0 – Office of the Chief Financial Officer	18.4	26.0	26.0
CE0 – D.C. Public Library	5.0	5.0	5.0
CF0 – Department of Employment Services	10.3	8.0	16.0
GF0 – University of the District of Columbia	3.4	5.0	5.0
HA0 – Department of Parks and Recreation	2.0	1.0	1.0
KA0 – Department of Transportation	291.5	331.4	340.3
PO0- Office of Contracting and Procurement	0.0	0.0	1.0
TO0 - Office of the Chief Technology Officer	2.4	3.0	2.0
Total	**353.9**	**419.1**	**433.0**

Figure 5-3

Number of Capital-Funded FTE Positions From FY 2012 to FY 2019



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

The District's proposed FY 2019 - FY 2024 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, including taxable, and short-term bonds;
- Paygo capital funding;
- Sale of assets;
- Federal Grants; and
- Private Grants.

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

Table 5-7

Proposed Bond Borrowing, FY 2018 Through FY 2024

(Dollars in thousands)

Source	Actual FY 2017	Plan FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Total
Budget Allotment for Bonds	$897,076	$948,447	$1,321,325	$1,064,324	$765,801	$574,232	$571,402	$700,000	$5,945,531
G.O. and I.T Bond Borrowing Plan	$451,000	$1,050,000	$1,153,225	$1,064,324	$1,170,801	$574,232	$571,402	$817,000	$6,400,984
GARVEE Bond Borrowing Plan	-	$98,000	$168,100	-	-	-	-		$266,100
Total Bond Borrowing	**$451,000**	**$1,148,000**	**$1,321,325**	**$1,064,324**	**$1,170,801**	**$574,232**	**$571,402**	**$817,000**	**$6,667,084**

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

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

Projects funded by these sources are detailed in the project description pages for DDOT and in Appendix H, in Volume 5.

Major Capital Efforts

The FY 2019 – FY 2024 Capital Improvements Plan (CIP) provides for major investments in the following areas:

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

Transportation Infrastructure

Metrorail and Metrobus. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $1.4 billion for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system, including enhanced capital funding beginning in FY 2020 as part of the required commitment to long-term Metro capital funding goal of $500 million annually region-wide..

Streetcar, Circulator, and H Street Bridge. A retooled streetcar system and an expanded Circulator system will add capacity to the District's transportation network, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $464 million for Circulator and streetcars, giving priority to the H Street line extension to Benning Road Metro station – and replacement of the H Street Bridge. The H Street Bridge is an important link in the line that provides for rider transfers to Amtrak's Union Station and the Metrorail system, and it must be replaced. The CIP provides $195 million to support the cost of replacing the bridge. Availability of varied modes of transportation is critically important in the District. To further this effort, the CIP includes $5 million for Bikeshare expansion.

South Capitol Street. The CIP includes $442 million for replacement of the Frederick Douglass Bridge over the Anacostia River and improvements to the South Capitol Street Corridor. South Capitol Street will be transformed from an expressway to an urban boulevard and gateway to the Monumental Core of the city that will support economic development on both sides of the Anacostia River.

Streetscapes, Trails, and Green Space. The concept of park-like landscaping in the District's public right-of-ways dates back to surveyor Pierre L'Enfant, who outlined how to landscape his exceptionally wide avenues. The District's investment in streetscapes, trails, and green space will beautify the city, improve quality of life, and complement investments in transit by providing safe and convenient bicycle and pedestrian access throughout the city. The 6-year capital budget plans for $209 million of investment in streetscapes, trails, trees, green space, and streetlights.

Local Streets and Alleys. The 6-year capital budget also plans for $425 million of investment in the District's local roadways, alleys, curbs, and sidewalks across the eight wards to ensure they are safe, reliable, and functional.

Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $4 billion has been invested. This CIP commits to an additional investment of $1 billion over the next six years for modernization of elementary, middle, and high school facilities. The budget includes funding for twenty-six elementary schools, two modernized middle schools, and three modernized high schools.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Library, the CIP includes $79 million that will be used to renovate and reconfigure this historic landmark. The result will be a world-class central library offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. Libraries in District neighborhoods will receive an additional $41 million to renovate and modernize facilities, including the Southeast Library, and construct new state-of-the-art facilities, including new Lamond Riggs and Southwest Libraries.

University Facilities. The University of the District of Columbia is making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $132 million of budget authority for University improvements.

Public Health and Wellness

Replacement of D.C. General Shelter. The CIP includes $44 million for the Department of Human Services to construct small scale emergency and temporary housing for families.

Senior Wellness Centers. The FY 2019 capital budget includes $1 million for improvements to the Senior Wellness Centers in Ward 5 and in Ward 8. The budget also includes $11 million in FY 2022 and FY 2023 to construct a new Senior Wellness Center in Ward 8.

Access to Health and Human Support Services. The CIP includes $91 million to complete development of a new, state-of-the-art information technology application designed to assist persons seeking assistance with health and other human support services.

Parks and Recreation Facilities. Public parks and recreation facilities enhance the quality of life and wellness of District residents. The District is committed to providing all residents of the District, and especially the District's youth, with access to quality recreation centers, athletic fields, swimming pools, tennis courts, play areas, and parks. This 6-year capital budget plans for $296 million for investments in parks and recreation facilities across the city, including new recreation centers for Congress Heights, the Upshur community, and Ward 8.

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center ("UMC"), in 2010, the District has invested hundreds of millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes $14 million for additional improvements at that facility and $300 million for construction of a new facility to continue the repositioning of the hospital in the marketplace.

Anacostia River Clean-Up. The Anacostia River, once a pristine river, is now degraded mainly because of its highly urbanized location. The river and adjacent former Kenilworth landfill are the focus of large-scale restoration efforts by the District of Columbia. The District's goal is to restore the Anacostia to a fishable and swimmable river by the year 2032. The $69 million of capital budget for hazardous material remediation on the Anacostia River and its shoreline will fund continued efforts to achieve this goal.

Economic Development

New Communities. The CIP provides $55 million of budget that will be used to replace severely distressed housing and decrease concentrations of poverty by redeveloping public housing properties into mixed-use, mixed-income communities for current and future residents.

Saint Elizabeths East Campus Infrastructure. The 183-acre lot will be transformed into a marketplace of ideas, innovation, and communication. The CIP provides $104 million to design and build public infrastructure.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site will be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises. The CIP provides $64 million for site infrastructure over the 6-year CIP.

Fiscal Stability

Financial System Modernization. The Office of the Chief Financial Officer has modernized its tax system to add the functionality found in modern systems, support real-time financial management, provide greater integration with other District IT systems, and increase tax compliance and collections. The CIP includes $101 million for the modernization of the general ledger and budget systems and $7 million for the continued modernization of the integrated tax system.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that responders have reliable equipment. The CIP provides $85 million for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional $36 million is provided for replacement of police cruisers and specialty/support vehicles.

Power Line Undergrounding. The CIP includes $171 million to move key overhead power lines to underground lines in the District to improve safety and reliability of the District's electrical system. Placing select power feeders underground will result in a reduction in the frequency and the duration of power outages experienced in affected service areas.

Fund Balance of the Capital Fund

From FY 2008 through FY 2017, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit for 4 years in the General Capital Improvements Fund (the "capital fund") (see Table 5-8). The shortfalls reflect that capital expenditures had exceeded financing sources by that amount on a cumulative basis. The timing and amounts of borrowing for all the deficit years resulted in the temporary negative fund balance. The District's General Fund had advanced funds to the capital fund to cover the expenditures.

The FY 2017 CAFR reports a General Capital Improvements Fund deficit of $642 million. This represents a decrease of $413 million from the FY 2016 ending negative fund balance of almost $229 million. This decrease is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2017 is representative of the activity in the fund as of that date. The District borrowed $700 million in December of 2017, thereby erasing the deficit, and plans an additional borrowing of $350 million for early summer of 2018 to cover ongoing capital expenditures.

The District must keep a close watch on the underlying status of the capital fund. In past years, the District borrowed amounts above new capital budget allotments, to help repay the General Fund for advances it made to the capital fund. The current plans include extra borrowing of $405 million in FY 2021 and an additional $117 million in FY 2024. These amounts can be seen in Table 5-7 as reflected by the borrowing amounts that exceed the planned budget allotments. In addition to the extra borrowing, the solution to the capital fund shortfall includes the use of a Commercial Paper program (a form of short-term borrowing not to exceed 270 days) to help ensure cash flow needs are balanced with the timing of borrowing.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2009-FY 2017

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
2009	406.9
2010	133.4
2011	5.0
2012	(116.3)
2013	102.4
2014	(114.2)
2015	35.8
2016	(228.9)
2017	(642.0)

Appendices

Appendix A:

D.C. Comprehensive Financial Management Policy

District of Columbia
Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

Responsibility and Authorization

The District government will maintain, at all times, debt management policies that are fiscally prudent, consistent with District and federal laws, and reflect the District's unique municipal status and limitations. Collectively, Title IV, Part E of the Home Rule Act and the Income Tax Secured Bond Authorization Act authorize the District to issue bonds, to provide for the payment of undertaking capital projects, and notes, to pay general governmental expenses in anticipation of the collection or receipt of revenues.

Credit Ratings

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

Long-Term Debt Capacity

The District will stay within its statutorily mandated debt limits: (a) total debt service on long-term tax supported debt in any fiscal year cannot exceed 17 percent of General Fund revenue, and (b) total debt service on long-term tax supported debt in any fiscal year, or the five succeeding fiscal years as reflected in the financial plan and capital improvements plan, cannot exceed 12 percent of General Fund expenditures. Also, the District will maintain other debt ratios and practices that are prudent in light of industry standards, rating agencies' benchmarks and the District's long-term financial health. The District will seek to balance the need for improvements to its capital infrastructure with the need to maintain reasonable debt ratios and debt service expense levels.

Timing and Amount of Long-Term Borrowing

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

Method of Bond Sale

Prior to coming to market, the District shall monitor and evaluate market conditions to determine which method of sale, competitive or negotiated, is optimal. A final determination will be made by the Chief Financial Officer ("CFO"), supported by a recommendation of the Treasurer, to proceed with the sale method that is likely to yield a more favorable result for the District.

Composition of Debt Portfolio

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

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

The District will regularly monitor its outstanding debt for optimal opportunities and timing to refund (refinance) such debt at lower interest rates to produce debt service savings to the District, to remove or change outdated or unwanted bond covenants, or for other reasons that may benefit the District.

Selection of Financial Consultants and Service Providers

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

Equipment Financing Program

The District maintains a program to finance (on a tax-exempt basis) the acquisition of agency capital equipment with estimated useful lives of five to ten years. This program is part of the District's policy of matching the useful life of capital assets to the duration of the debt that finances them, identifying low-cost financing, and managing agency operating costs associated with equipment lease financing. The District is not currently purchasing new assets through the program but is obligated to pay outstanding debt until it is retired. New financings could resume if the CFO determines it is in the best interest of the District.

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

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

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

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

All District government agencies and instrumentalities, including component units, boards, commissions and other public entities, are subject to D.C. Official Code §47-351 et seq. and shall deposit all cash, checks and other negotiable instruments received within 48 hours after collection or receipt of such monies. Items deposited pursuant to D.C. Official Code §47-351 et seq. shall be properly posted in the District's accounting system of record within 48 hours or two business days after the event. If cash needs to be collected by an agency, OFT cashiers must either collect the actual cash or have oversight of the collection process.

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

Disbursement of Public Funds Policy

All disbursements from District depository accounts shall be made by check, electronic transfer or pay cards. All District agencies shall comply with the OCFO's Financial Management and Control Orders No. 08-008, No. 07-004A*, and No. 98-16, which establish guidelines of authority and certification, indicate required documentation, and require expediency in the processing of payment vouchers. All District agencies and employees shall comply with the OCFO's Financial Management and Control Order No. 12-24, which governs the establishment, control and maintenance of bank accounts, checks and signature authority to prevent fraud, abuse or other irregularities. Likewise, all District agencies shall also comply with the provisions in the District's Quick Payment Act, which ensures the timely payment of public funds to vendors, suppliers, and contractors.

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

Collateralization Policy

It is the policy of OFT to ensure that at all times the District's funds held at financial institutions are fully federally insured or, at a minimum, collateralized at 102 percent in compliance with the Financial Institution Deposit and Investment Amendment Act of 1997, effective March 18, 1998 (D.C. Law 12-56, D.C. Official Code §47-351 et seq.) (the "Deposit Act"). The responsibility for monitoring financial institutions' compliance with the District's collateral requirements on a daily basis is delegated to the Banking Services Unit in OFT.

Banking Services Policy

It is the policy of the District government to procure banking services and establish bank accounts pursuant to competitive award practices consistent with the Deposit Act and the OCFO's standard contracting processes. OFT shall routinely monitor bank performance using predetermined performance standards and assess penalties for failure to perform. Bank accounts shall only be opened by OFT. District agencies cannot open bank accounts independently, and other District entities may open bank accounts only if explicitly permitted by legislation.

Electronic Benefit Transfer (EBT) Payment Policy

OFT, in conjunction with the Department of Human Services, shall administer the District's Electronic Benefit Transfer ("EBT") Program in compliance with the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, approved August 6, 1996 (Pub. L. No. 104-193; 110 Stat. 2105) ("Welfare Reform Act") and provide necessary training to eligible District of Columbia residents who participate in the EBT Program.

Background: The Welfare Reform Act mandated that all states and the District of Columbia establish an electronic delivery system for the distribution of food stamp benefits provided through the Supplemental Nutrition Assistance Program ("SNAP") by October 2002. As a result, the District's EBT system was implemented in 1998. The system electronically delivers both SNAP and cash assistance through Temporary Assistance for Needy Families ("TANF") benefits to District recipients. EBT is a special application of electronic funds transfer ("EFT") technology, which allows both TANF and SNAP benefits to be loaded directly to a pay card, eliminating the former costly and cumbersome processes surrounding paper food stamps and check writing. Also, it provides access to mainstream payment methods for District citizens, provides food retailers with point-of-sale methods of accepting SNAP payments, enhances methods used to account for SNAP benefits, and facilitates more efficient payments to individual merchants with funds from the U.S. Department of Agriculture.

Internal Control Policy Related to Financial Assets

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

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

Investment Priorities

The District will invest cash not needed for immediate disbursement in a manner consistent with applicable District law and policy, and in doing so will: (a) provide for the safekeeping of principal amounts invested, (b) maintain adequate liquidity to fund the District's operations and other funding needs, and (c) maximize earnings on invested funds, in that order of priority. The maximization of earnings will be accomplished by analyzing up-to-date cash flow projections documenting the amounts and timing of the District's operating cash needs over the course of a given fiscal year, as well as the general investment environment and the respective earnings (interest) rates available to the District from the various permissible investment instruments. Based on these factors, the appropriate investment decision will be made.

Investment of Operating Cash Balances

Each business day, using same-day data from banks (check/ACH/wire clearings), OFT will determine if the District has excess cash on hand for that particular day and factor in a cushion for unexpected disbursements. Any excess cash will be invested in one or more of the permissible investment instruments in accordance with the policy described in the "Investment Priorities" section above.

Investment of Additional Bank Account Balances

The District government will strive to ensure that no cash balances sit idle without being invested. The majority of the District's operating bank accounts are structured such that all funds not utilized in collection or disbursement accounts at the end of a given day will be consolidated to the pooled cash account and invested or will be used to generate credit to offset bank fees.

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

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

Investment of Debt Service Reserve Funds

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

Investment of Bond and Note Related Accounts

Investment of Bond and Note related accounts shall be invested in allowable investments in accordance with applicable federal and District laws, stipulations in the respective bond or note documents as to how such funds

are to be invested, federal arbitrage regulations regarding the investment of bond and note proceeds (both of which may be more restrictive than District law), and pre-determined payout schedules (or estimates) for such proceeds (based on the purpose and manner of use of such Funds), as well as any other requirements contained in the respective bond or note documents.

Investment of Statutory Reserve Funds

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

Limits on Placement of Funds

In accordance with the Financial Institutions Deposit and Investment Act of 1997, effective March 18, 1998 (D.C. Law 12-56, D.C. Official Code §47-351.03(d)), the District will not deposit/invest more than 25 percent of its funds on hand with any one financial institution, and will not deposit/invest an amount with any one financial institution that amounts to more than 25 percent of the assets of such institution.

Capital Asset Management Policy

Policy for Defining Capital Assets

Capital assets are long-lived items that provide a benefit for a number of future periods. They are either classified as "capitalized assets," subject to the District's standard depreciation rules, or "controllable property," which are neither capitalized nor depreciated for financial reporting purposes. Proper accounting for capital assets requires the capitalization of appropriate expenditures for each of the following asset categories:

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

General Capital Asset Policy

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

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

Capitalization Policy

- All land, land improvements and building additions must be capitalized regardless of cost.
- Capital improvements shall be capitalized if the total project cost is $5,000 or more, and the improvements increase the utility of the asset or significantly extend its useful life by two years or more. Expenditures for improvements that do not increase the service utility of the asset or significantly extend its life should be classified as repairs and maintenance and not capitalized.
- Furniture, vehicles, and equipment shall be capitalized if the aggregate cost is $5,000 or more and the useful life of the asset is three years or greater. Costs pertaining to computers include amounts incurred for monitors, cables, battery packs or any additional accessories needed for the equipment to function. Capitalizable computer costs do not include printers because printing functions can be spooled to a central printer, which can be utilized by several computers.
- Computer software system costs shall be capitalized if the total cost including purchase, installation, and testing is $5,000 or more, and it provides a future economic benefit of three or more years. If the computer software system is developed in-house by District personnel or by a third-party contractor on behalf of the District, it should be considered internally generated. Software which is commercially available either by license or outright purchase and modified using more than minimal incremental; effort before being put into operation should also be considered internally generated. The activities of developing and installing internally generated software can be grouped in three stages:

    1. Preliminary Project Stage: Conceptual formation, evaluation of alternatives, determination of needed technology, and final selection of alternatives;
    2. Application Development Stage: Design of chosen path including configuration and interfaces, coding, and installation to hardware; and
    3. Post-Implementation/Operation Stage: Application training and software maintenance.

- Outlays associated with the preliminary project stage should be expensed as incurred. Outlays related to the application development stage should be capitalized. Outlays in the post-implementation stage should

be expensed. Training that is directly related to installation and testing should be capitalized. The cost of training after the system has been placed in service should be expensed as incurred. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.

- Computer hardware system costs shall be capitalized if the total cost including acquisition, installation, and testing is $5,000 or more, and it provides a future economic benefit of three or more years. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the FAS. When the hardware system is ready for its intended use, the inventoried costs should be grouped and capitalized as one unit of property in the FAS. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.
- Betterments shall be capitalized if the cost is $5,000 or more and the addition made to the capital asset is expected to prolong its life or increase its efficiency over and above that resulting from repairs or maintenance. The cost of the betterment is added to the book value of the asset. Betterments do not include building improvements. Betterments that cost less than $5,000 should be classified as repairs and maintenance and not capitalized.
- Equipment with a unit cost of less than $5,000 shall be identified as controllable equipment of the agency and recorded in the FAS. 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.

Controllable Property Policy

Controllable property is non-capitalized, tangible property that is considered valuable and/or sensitive with a high risk of theft with a value of less than $5,000 and/or with an expected life of less than three years. Similar to capitalized property, controllable property is subject to the requirements of this Comprehensive Financial Management Policy regarding security, stewardship, maintenance, and utilization. These assets shall be excluded from depreciation calculations and financial reports. They shall, however, appear on other management information reports and capital assets records. Persons provided with controllable property (e.g., cellular telephones, iPads, and laptop computers) for their direct official use shall be held responsible and liable for the asset(s) assigned to them. Such assets shall be returned to the agency whenever an individual's employment with the agency terminates.

Physical Inventory Policy

To ensure that personal property capital assets are properly safeguarded and accounted for, OFOS shall conduct a partial physical inventory of personal property capital assets on an annual basis. Utilizing this process shall result in the accounting for all District-owned assets (personal property) within a two-year period. Capital assets for each financial cluster will be inventoried every other year based on two cluster groupings. The inventory shall be conducted based upon the assets listed in the FAS as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the inventory contractor to the location of the assets. The physical inventory shall be properly managed and supervised by the individual who is responsible for the agency's property management function to ensure that the inventory process is effective and efficient. OFOS shall oversee reconciliations and adjustments to the detailed accounting records resulting from the physical inventory

Acquisition Policy

Capital assets shall be initially recorded at historical cost, which is defined as the cash or cash equivalent cost of obtaining the asset and bringing it to the location and condition necessary for its intended use. Donated assets shall be recorded at acquisition value, defined as "the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date." 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 acceptable 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 workpapers. However, if the original cost cannot be established, estimated historical cost data may be used.

Document Retention Policy

Documents related to the acquisition, use, and disposal of District-funded capital assets shall be retained throughout the life of the capital asset and for a minimum of three fiscal years following the disposal of the capital asset or as required by applicable laws and regulations. For federally funded assets, document retention should follow the OMB circular guidance.

Depreciation Policy

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

Property Control Policy

Each agency director, working with the respective OCFO staff, shall establish custodial control policies. The agency shall identify the individual who will be responsible for managing capital assets and ensure that all divisions within the agency comply with the District's accounting, custodial, and inventory policies.

Disposal Policy

All disposals of capital assets shall be properly authorized by applicable laws and approved by the agency director or designee. In addition to the agency director, appropriate regulatory bodies shall approve some disposals. All proceeds from the sale of District government property shall be recorded as Miscellaneous Revenue. Where bond proceeds are used to acquire or improve the property, all agencies shall work with the Mayor and the OCFO to ensure that the disposition of the property is in compliance with the applicable laws.

Except for agencies with independent procurement authority, the Office of Contracting and Procurement (OCP) is the sole agency responsible for the disposition of all excess and surplus property, excluding vehicles that are disposed of by the Department of Public Works (DPW). After approval has been obtained from OCP and the capital assets have been properly disposed, the agency must immediately record the capital asset as disposed of on any internal listing and in the FAS within five working days from the date of disposal.

Reserve Management Policy

Emergency Reserve Fund Management

It is the policy of the District government to comply with section 450A of the Home Rule Act, D.C. Official Code §1-204.50a, for the establishment, deposit, maintenance, use and replenishment of the District of Columbia's Emergency Reserve Fund. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

The Emergency Reserve Fund may only be used for unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity as defined by section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Pub. L. 100-707, effective November 23, 1988) or unexpected obligation created by federal law. The Fund may not be used to fund any department, agency, or office of the District government administered by a receiver or other official appointed by a court, shortfalls in any projected reductions included in the budget proposed by the District government for the fiscal year, or settlements and judgments made by or against the District of Columbia government. Funds may only be

allocated after an analysis has been prepared by the CFO and only after a projection by the CFO that the entire Contingency Reserve Fund (see next section) will be completely exhausted at the time of the allocation. Interest earned on the Emergency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a. For purposes of cash flow management, the CFO or his/her designee may borrow from the Emergency Reserve Fund as long as adherence to the terms of D.C. Official Code §1-204.50a is maintained.

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

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

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

Contingency Reserve Fund Management

It is the policy of the District of Columbia to comply with section 450A of the Home Rule Act, D.C. Official Code §1-204.50a, for the establishment, deposit, maintenance, use and replenishment of the District of Columbia's Contingency Reserve Fund. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

The Contingency Reserve Fund may be used only for nonrecurring or unforeseen needs that arise during a fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected obligations created by federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred, or opportunities to achieve cost savings. The Fund may also be used, if needed, to cover revenue shortfalls experienced by the District government for 3 consecutive months (based on a two-month rolling average) that are 5 percent or more below the budget forecast. The Contingency Reserve Fund may not be used to fund any shortfalls in any projected reductions that are included in the budget proposed by the District government for the fiscal year. Funds may only be allocated after an analysis has been prepared by the CFO and all other surplus funds available to the District have been completely exhausted. Interest earned on the Contingency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a. For purposes of cash flow management, the CFO or his/her designee may borrow from the Contingency Reserve Fund as long as adherence to the terms of D.C. Official Code §1-204.50a is maintained.

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

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

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

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

It is the policy of the District government to comply with current requirements for building and maintaining the District of Columbia's Fiscal Stabilization and Cash Flow Reserve Funds as defined by D.C. Official Code

§47-392.02. Any modifications to these requirements shall be implemented when the law changes and shall be reflected in the Policy.

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

Background: The Fiscal Stabilization Reserve Fund may be used by the Mayor for certain purposes for which the Contingency Reserve Fund may be used, as specified in section 450A(b)(4) of the Home Rule Act, D.C. Official Code §1-204.50a(b)(4), as certified by the CFO, with approval of the Council by act. The Fiscal Stabilization Reserve Fund may also be used for funding the appropriations advance to the District of Columbia Public Schools and the District of Columbia Public Charter Schools, as authorized by the annual budget and financial plan; provided, that any amounts used must be replenished immediately upon the approval of the District's annual budget for that year. The Fiscal Stabilization Reserve Fund may also be used by the Chief Financial Officer to cover cash flow needs; provided, that any amounts used must be replenished to the Fiscal Stabilization Reserve Fund in the same fiscal year. At full funding, this reserve must equal 2.34 percent of the District's General Fund operating expenditures for each fiscal year. The Cash Flow Reserve may be used by the CFO or his/her designee to cover cash flow needs. When amounts are used, the Cash Flow Reserve must be replenished in the same fiscal year of use. At full funding, this reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year.

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

Fiscal Management Policy

Balanced Budget

Pursuant to the Home Rule Act, the District shall both create and operate under a balanced budget throughout the fiscal year. Proposed expenditures under the Mayor's budget proposal to the Council, the local portion adopted by Council, and the District's federal portion proposal to Congress, must be balanced within estimated revenues and other resources as certified by the CFO (see Home Rule Act § 424(d)(5)(A); D.C. Code § 1-204.24d(5)(A)). During the year, if revenue forecasts change (see "Revenues" below) such that an unbalanced budget would result, the budget must be adjusted, following approved procedures, to re-attain balance.

A balanced budget for the District is comprised of budgets for each agency, which sum to a total that is balanced within certified revenues. No agency may spend more than its budget (see "Anti-Deficiency Act" below). As each agency spends within its budget, the District's total spending cannot exceed its total budget, thus assuring the District's total spending does not exceed its revenues.

Revenues

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

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

submitted to the U.S. Congress that would increase the total amount of General Fund revenue appropriated to the District.

General Fund Balance

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

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

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

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

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

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

An ever-growing fund balance that is inaccessible is not advantageous to the District because it restricts the District's ability to allocate resources among priorities. The amount of the fund balance is not indicative of

funds that may be used for any purpose in the future. Rather, unassigned fund balance would represent an amount that may be used for District priorities after approval by both the District Council and the U.S. Congress.

Expenditure Reporting

The District shall make expenditures only in accordance with federal appropriations law and the District's budget approved by Congress and the District Council. Financial statements will accurately reflect these expenditures. The District's CAFR shall reflect expenditures in the relevant appropriation titles.

Accrual Accounting

The District shall prepare financial statements using both the modified accrual and the full accrual bases of accounting in accordance with GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

Background: The District implemented the requirements of GASB Statements No. 34 through 38 during FY 2002 as required by GASB. As a result of this implementation, in FY 2002 the District began issuing two full accrual financial statements (a Statement of Net Position and a Statement of Activities) and including a Management's Discussion and Analysis in its CAFR. Accrual accounting reports all of the revenues and costs of providing services each year. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting helps the District meet the following important objectives of financial reporting.

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

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

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

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

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

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

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

Grants

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

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

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

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

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

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

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

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

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

After the NOFA has been published and the RFA released, the District government agency appoints a neutral and objective review panel. The panel is comprised of a minimum of three 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 as to which applications should be funded. The head of the District agency administering the grant makes final decisions regarding awards and amounts. After this review and before the agency issues the award documents, the Agency Fiscal Officer at the awarding agency shall certify that the award funds are in place and available for distribution.

Background: The receipt of grant funds triggers many requirements including, but not limited to, spending and reporting requirements. Grant awards typically mandate the terms and conditions governing grants and incorporate the relevant regulations and statutes. Funds that are awarded to private and public agencies by District agencies, as subgrants, are bound by the appropriate U.S. Office of Management and Budget (OMB) Circular and Cost Principles as well as any policy guidelines issued by the grantor. Subgrants to other District agencies are generally awarded through the Memorandum of Understanding process. Grants to parties outside the District government generally are awarded through a grant agreement that specifies the performance obligations of the grantee. In the case of grant awards from general funds, grantees must comply with both the appropriate OMB Circular and Cost Principles and any other policy guidance included in the grant agreement. The CFO will meet the District's reporting requirements by publishing the quarterly

Congressional Grant Budget and Activity report sent to Congress and the District Council, which provides grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Donated Funds Monitoring Policy

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

Capital

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

Anti-Deficiency Act

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

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

A review board was established, consistent with the Act and implementing regulations, to review potential violations referred to the board, determine culpability, and recommend penalties for violations. The CFO submits quarterly reports to the Mayor and the District Council on actual expenditures and obligations compared to planned levels. The CFO also is required to develop the quarterly apportionment of funds, by source

of funds, for each agency based on the spending plans submitted by the agency heads and fiscal officers.

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

Economic Development Policy

Real Property Tax Exemptions

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

Analysis of Proposed Tax Exemptions and Abatements

The OCFO must prepare a Tax Abatement Financial Analysis (TAFA) for any bill providing a tax abatement and exemption under Title 47 or section 42-1103 of the D.C. Official Code (other than those of general applicability) before the bill can receive a hearing before the Council. The TAFA includes a description of the abatement, its estimated value and any proposed community benefits to be provided by the grantee of the abatement, as well as an analysis of whether the grantee could meet its fiscal needs without the proposed abatement, or, in the case of a group of beneficiaries that cannot be identified, whether the abatement can be expected to achieve the proposed public policy goal. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

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

The primary economic development debt financing instruments used are:

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

If the Council approves the Downtown TIF Area as a secondary source for a TIF or PILOT bond, the OCFO shall require a dedicated reserve fund, available to pay any shortfalls between (a) the project's actual

tax increment and (b) actual debt service costs.

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

Appendix B:

Basis of Budgeting and Accounting

Basis of Budgeting and Accounting

The Government of the District of Columbia provides the following information regarding key tenets of its Basis of Budgeting and Accounting:

Background

Four basic differences between the basis of accounting and the basis of budgeting for state and local governments are:

(1) **Basis Differences** – these differences arise when the basis of accounting used to develop and approve the budget differs from the basis of accounting required by Generally Accepted Accounting Principles (GAAP) for financial reporting. For example, the District uses the purchase method for budgetary purposes and the consumption method for GAAP basis accounting for inventories;

(2) **Perspective Differences** – these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;

(3) **Entity Differences** – these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and

(4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available," whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

When any of these differences exist, GAAP requires governments to present a reconciliation of budgetary comparison information to GAAP information in the notes to the Financial Statements/Required Supplementary Information, on the face of the budgetary statement, or as an attached schedule to the budgetary statement.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of self-balancing accounts combined into a separate accounting entity having its own assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenue and expenditures/expenses. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District follows GAAP when determining the types of funds to be

established and is guided by the "minimum number of funds principle" and sound financial management practices when determining the number of funds to be set up within each fund type. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as business enterprises.

Internal Control

The District's management team is responsible for establishing and maintaining adequate internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met within three broad, overriding categories:

(a) efficiency and effectiveness of operations;
(b) reliability of financial reporting; and
(c) compliance with applicable laws and regulations.

The concept of reasonable assurance recognizes that:

(1) The cost of a control should not exceed the benefits likely to be derived; and
(2) The valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conventions used for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which provide the legal authority to spend or collect revenues. The District uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using accrual concepts. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (CAFR) at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by the United States Congress. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within the General Fund. The District also uses an encumbrance recording system as one technique for maintaining budgetary control. In addition, the District adopts a project-length financial plan for its capital projects. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund, Special Revenue funds, or the fund for Federal Payments, depending on the appropriation language for each Federal Payment.

Basis of Accounting

The District's financial statements are prepared in accordance with GAAP. As such, the measurement focus and basis of accounting applied in the preparation of the District's financial statements are as follows:

- The District's government-wide financial statements focus on all of the District's economic resources and use the full accrual basis of accounting; and
- The District's fund financial statements focus primarily on the sources, uses, and balances of current financial resources and use the modified accrual basis of accounting.

Appendix C:

Fund Structure and Relationship to Budget Structure

Fund Structure and Relationship to Budget Structure

The District's budget is presented by agency, but each part of the budget is also part of a particular fund for accounting purposes. Most of the agencies in the operating budget are reported in two funds, and most of the agencies in the capital budget are reported in one fund, but there are some exceptions.

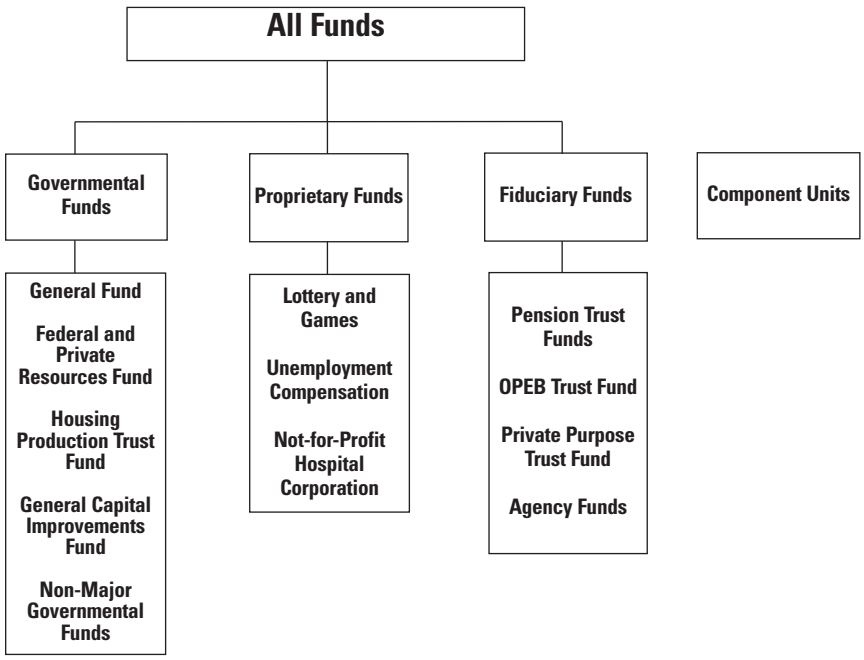
This section describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

Fund Structure

A number of funds and reporting entities, both governmental and non-governmental, are included in the District's CAFR and are discussed below. The primary fund and reporting entity categories are:

- Governmental Funds;
- Proprietary Funds;
- Fiduciary Funds; and
- Component Units.

Fund Structure



Governmental Funds

Governmental Funds include four major and six non-major funds. The major governmental funds are:

- General Fund;
- Federal and Private Resources Fund;
- Housing Production Trust Fund; and
- General Capital Improvements Fund.

The non-major governmental funds are:

- Tobacco Settlement Financing Corporation Fund
- Tax Increment Financing Program Fund;
- Payment-in-Lieu-of-Taxes Special Revenue Fund;
- Baseball Special Revenue Fund;
- Debt Service Fund; and
- Highway Trust Fund.

General Fund

The General Fund records three sources of revenue: Local funds, Dedicated Taxes, and Special Purpose Revenues. These are known as appropriated funds.

- **Local funds** are the District's primary source of revenue. Nearly all of the District's tax receipts - the most significant of which are income taxes, sales taxes, and property taxes - are recorded as Local funds. In addition, certain non-tax revenues (those fines, fees, and miscellaneous revenues not dedicated for a particular agency's use) are part of Local funds. Finally, an annual transfer from the Lottery goes into Local funds.
- **Dedicated Taxes** are those taxes that, by law, are dedicated to a particular purpose. Examples include a specified portion of sales tax that is dedicated to the Washington Convention and Sports Authority and the full amount of the motor fuel tax, which is dedicated to the Highway Trust Fund. As detailed below, some dedicated taxes are not part of the General Fund.
- **Special Purpose Revenues** are non-tax revenues collected by District agencies that, by law, are dedicated to support the functions those agencies perform. Examples include certain fees and permit charges that the public pays for and whose proceeds are used by the agency to carry out operations in that same area. Some agencies retain unused revenues collected in a given fiscal year in the restricted or committed portions of the Fund Balance. They are allowed to spend those revenues, if they receive appropriation authority to do so, in a succeeding year.

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2019 and the next three years, can be found in chapter 3 of this Executive Summary volume

Federal and Private Resources Fund

The Federal and Private Resources Fund records five sources of revenue, each of which is an appropriated fund.

- **Federal Grants** are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.
- **Federal Payments** are direct appropriations from the Congress to the District, usually to a particular District agency for a particular purpose.
- **Federal Medicaid Payments** are the federal share of the District's Medicaid costs. Generally, the federal government pays 70 percent of the cost of Medicaid while the District pays 30 percent, although the

proportions differ in certain circumstances.

- **Private Grants** are grants the District receives from non-federal sources.
- **Private Donations** are donations to District agencies from private individuals or organizations.

Housing Production Trust Fund

The Housing Production Trust Fund (HPTF) provides financial assistance to a variety of affordable housing programs and opportunities across the District of Columbia, including initiatives to build affordable rental housing, preserve expiring federal-assisted housing, and help provide affordable homeownership opportunities for low-income families. It receives 15 percent of deed recordation and deed transfer tax receipts, as well as appropriations from Local funds that are transferred from the General Fund.

General Capital Improvements Fund

The General Capital Improvements Fund accounts for all District capital project activity other than activity in the Highway Trust Fund. It records revenues from multiple sources, primarily bond proceeds of different types, Pay-as-you-go (Paygo) transfers from the General Fund, and federal grants for capital projects, most of which are highway construction grants.

Non-Major Governmental Funds

Special Revenue Funds account for specific revenue that is legally restricted to expenditures for particular purposes. They are as follows:

- The Tobacco Settlement Financing Corporation Fund accounts for activities relating to the tobacco litigation settlement.
- The Tax Increment Financing (TIF) Program Fund accounts for activities relating to tax increment financing development initiatives. These initiatives involve borrowing to finance a project and using the incremental tax revenues generated by the project to repay the borrowed funds.
- The Payment-in-Lieu-of-Taxes (PILOT) Special Revenue Fund accounts for activities relating to development initiatives that are similar to TIF projects, except that repayment is made from PILOT revenues instead of tax revenues.
- The Baseball Special Revenue Fund accounts for the revenues that are legally restricted to expenditures for baseball project purposes, including taxes dedicated to this fund and rent paid by the Nationals to the District.

The Debt Service Fund accounts for the payment of principal and interest on ballpark revenue bonds. It receives a transfer from the Baseball Special Revenue Fund in the amount required to make debt service payments each year.

The Highway Trust Fund accounts for the District's local match to federal highway construction grants and is primarily funded by the District’s motor fuel tax. The District typically finances about 20 percent of federal highway projects while federal grants finance about 80 percent, but this proportion can differ for every project.

Proprietary Funds

Proprietary Funds are District units that charge customers for the services provided, whether to outside customers or to other units of the District. The District has three Proprietary Funds:

- Office of Lottery and Charitable Games, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.

- Unemployment Compensation Fund, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.
- Not-for-Profit Hospital Corporation, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.

Fiduciary Funds

Fiduciary Funds account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs. The District's Fiduciary Funds are:

- The Pension Trust Funds, which account for resources accumulated and used for retirement annuity payments for police officers, firefighters, public school teachers and their survivors. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study. The funds are administered by a 13-member Retirement Board. The administrative costs of the board are accounted for in the funds.
- The Other Post-Employment Benefits (OPEB) Trust Fund, which accounts for resources accumulated and used for post-employment health insurance and life insurance premiums for former District employees.
- The Private Purpose Trust Fund, which accounts for the District's sponsored college tuition savings plan.
- The agency funds, which account for refundable deposits required of various licenses, include monies held in escrow as an agent for individuals, private organizations or other governments.

Component Units

Component units are legally separate organizations for which the District is financially accountable because their governing bodies are appointed by the Mayor, with the consent of the Council, or other District officials. The District has four discretely presented component units:

- Health Benefit Exchange Authority, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- Washington Convention and Sports Authority, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.
- Housing Finance Agency, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- University of the District of Columbia, which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The District established the District of Columbia Tobacco Settlement Financing Corporation (the "Tobacco Corporation") as a special purpose, independent instrumentality of the District government. The Tobacco Corporation is a blended component unit because it provides services exclusively to the District, and it is blended as a special revenue fund and listed in the non-major governmental funds section above.

The Not-for-Profit Hospital Corporation was established pursuant to the Not-for-Profit Hospital Corporation Establishment Emergency Amendment Act of 2010, effective July 7, 2010 (D.C. Act 18-476; 57 DCR 6937), to provide community-centered health care east of the Anacostia River. The Not-for-Profit Hospital Corporation is a blended component unit pursuant to GASB Statement No. 80 because: (a) it is organized as a not-for-profit corporation and (b) the District is its sole owner. It is blended as a proprietary fund and listed in the proprietary funds section above.

Budget Structure and Relationship to Fund Structure

For FY 2019, the District is publishing six budget volumes: this Executive Summary volume, four volumes covering the operating budget, and one volume covering the capital budget. The operating budget includes agencies whose revenues and expenditures are recorded in the General Fund and the Federal and Private Resources Fund. In addition, the operating budget includes certain agencies that operate outside these two funds. The capital budget includes agencies in the General Capital Improvements Fund and the Highway Trust Fund.

Operating Budget

The District's operating budget (volumes 2 through 4 and volume 6) includes all spending in the General Fund and the Federal and Private Resources Fund. All agencies described in volumes 2, 3, and 4 of the budget documents, except for those in the appropriation title "Enterprise and Other Funds" (part H of volume 4), are budgeted in, and make expenditures in, one of these two funds. These include the three General Fund revenue sources (Local, Dedicated Tax, and Special Purpose Revenue) and the five Federal and Private Resources revenue sources.

The "Enterprise and Other Funds" section of the budget includes agencies that operate through both governmental and non-governmental funds. These agencies have one of two appropriated fund revenue sources: "Enterprise and Other Funds" and "Enterprise and Other Funds – Dedicated Taxes." These agencies relate to fund categories as follows:

Fund Category	Agency
Governmental Funds - Major	• Housing Production Trust Fund
Governmental Funds - Non-Major	• Tax Increment Financing (TIF) Program • Repayment of PILOT Financing • Ballpark Revenue Fund
Proprietary Funds	• Office of Lottery and Charitable Games • Unemployment Insurance Trust Fund • Not-for-Profit Hospital Corporation
Component Units	• Health Benefit Exchange Authority • Washington Convention and Sports Authority • Housing Finance Agency • University of the District of Columbia
Other	• Water and Sewer Authority (DC Water) • Washington Aqueduct • District of Columbia Retirement Board

Note that the "Ballpark Revenue Fund" is the name of the agency that includes budget for expenditures made through both the Baseball Special Revenue Fund and the Debt Service Fund, both of which are non-major governmental funds. As such, this agency includes budget authority for the debt service portion of its expenditures twice: once to provide budget authority to transfer revenue from the Baseball Special Revenue Fund to the Debt Service Fund, and a second time to make the debt service expenditures from the Debt Service Fund.

Capital Budget

The capital budget volume (volume 5) includes all revenues and expenditures related to the General Capital Improvements Fund. All agency capital budget chapters show spending in this fund, except for a portion of the budget of the District Department of Transportation (DDOT). Some of DDOT's projects are financed by bond revenues or Paygo capital and are budgeted in the General Capital Improvements Fund. But its Highway Trust Fund projects are financed by a mix of federal grants and local match. As noted above, the federal grant portion of these projects is recorded in the General Capital Improvements Fund, while the local match is recorded in the Highway Trust Fund, a non-major governmental fund.

Transfers Between Funds

The District's budget includes a number of transfers between funds.

Dedicated taxes are sometimes dedicated to an agency within the General Fund, in which case they are simply a source of revenue and budget authority for the agency. But certain dedicated taxes are allocated to agencies outside the General Fund. Some of these are transfers through the General Fund, while others are not:

- Dedicated tax revenues flow through the General Fund to two agencies: the Washington Convention and Sports Authority and the Highway Trust Fund. The revenues are in the Dedicated Tax appropriated fund, in the General Fund, and the operating budget includes a General Fund transfer agency that records an "expenditure" of these funds as the transfer is made. The budget for the Washington Convention and Sports Authority is included in part H of volume 4, and the budget for the Highway Trust Fund is in volume 5.
- Four allocations of dedicated taxes are not transferred through the General Fund – the tax revenues go directly to the agencies and are never considered part of General Fund revenue. These are the allocations to the Tax Increment Financing Program, Repayment of PILOT Financing, the Ballpark Revenue Fund, and the Housing Production Trust Fund. The budgets for these four agencies are included in part H of volume 4.

In some cases, more dedicated tax revenue is allocated to these agencies than is needed. Specifically, revenues for the Ballpark Revenue Fund and for some projects in the Tax Increment Financing Program and in Repayment of PILOT Financing have accumulated faster than needed for the purposes of these agencies, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

Other transfers are budgeted each year. Each year, the District budgets a transfer of Local Funds to the University of the District of Columbia. In addition, the Lottery (a Proprietary Fund) transfers revenues to the General Fund each year; these revenues become part of Local Funds.

Pay-as-you-go (Paygo) capital refers to the use of current-year operating budget revenue for a capital project, to supplement the long-term financing that is typically used for capital projects. Similar to the Dedicated Tax transfers above, the operating budget includes a General Fund Paygo (transfer) agency that records an "expenditure" of these funds as the transfer is made from the General Fund to the General Capital Improvements Fund. Occasionally, funds previously transferred through Paygo to the General Capital Improvements Fund but not spent will be transferred back to the General Fund.

Indirect Cost Recovery refers to the District's ability to use a portion of federal grant revenues to fund central services that provide indirect support for grant-receiving agencies. Terms are set out in each grant agreement. These revenues are accumulated and transferred each year from the Federal and Private Resources Fund, where grant revenue is first recorded, to the General Fund, where the transfer helps support spending by General Fund agencies.

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other long-term debt. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds.

A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other long-term debt are recorded to the applicable budget and fund at the time the bonds are issued.

Intra-District Budgets

Note that each agency's operating budget total may also include an intra-District budget. Intra-District budget represent agreements between two agencies whereby one agency purchases services from the other. The buying agency makes expenditure against its own budget authority (Local, Dedicated Tax, Special Purpose Revenue, Federal, or Private) by transferring resources to the selling agency. The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. An agency's total "gross funds" budget includes its intra-District budget authority. Because such arrangements appear as expenditures twice, once in each agency, the intra-District totals are excluded from the District-wide calculations of the total "gross funds" budget. They also are excluded from the CAFR totals reported at the end of the year.

Appendix D:

Recurring Budget and Current Services Funding Level (CSFL) Development

Recurring Budget and Current Services Funding Level (CSFL) Development

Overview

Replacing the Current Services Funding Level (CSFL) in agency budget chapters is the Recurring Budget, which removes one-time costs included in the prior year budget so that they are not reflected in the proposed budget and the District's Five-Year Financial Plan. The removal of one-time items is an essential component of the Financial Plan and is a component of the CSFL. The CSFL provides a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions.

Methodology

Recurring Budget - The starting point in estimating the required level of programmatic funding for the upcoming fiscal year is the approved budget of the prior fiscal year. One-time costs are typically policy decisions that exist for only one year (e.g. funding for public art installations). The prior year budget for these costs would be removed from consideration for the proposed budget, since they were assumed not to continue.

The Recurring Budget is found in all chapters with Local funds, even if the agency had no one-time funding items to remove. The Recurring Budget is located at the beginning of each chapter that contains an Approved Budget to Proposed Budget, by Revenue Type table, also called Table 5.

CSFL - While the CSFL is no longer the starting point of the proposed budget or included in agency chapters, it continues to be a tool that policy makers use to view changes from the prior year approved to the proposed budget. It also provides estimates to determine how much it could cost for District agencies to continue current programs and operations.

The CSFL includes Recurring Budget actions, such as the removal of one-time items, and several other components that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to an agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as salaries, Fringe Benefits, contracts, or Fixed Costs. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as debt service obligations.

General Assumptions Used to Develop the CSFL

The following are the general assumptions applied to nearly all District agencies:

1. **Fringe Benefit Rate Adjustments (By Agency):** The fringe benefit rate increase was calculated based on: 1) a four-year average of fringe data; 2) the percentage of health and other benefits

2. **Consumer Price Index (CPI) Growth Factor:** A 1.7 percent Year-over-Year (YoY) increase was applied to nonpersonal services (NPS) costs. Nonpersonal Services costs cover a wide array of agency operational costs that include supplies, equipment, and contractual agreements, but exclude Fixed Costs. The 1.7 percent inflation factor is based on the seasonally-adjusted CPI for the Metropolitan DC region, which is forecasted by the Office of Revenue Analysis. OBP used the CPI to adjust for inflation and other economic indices of cost variations.

Specific Assumptions Used to Develop the CSFL

The following are the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Removal of One-Time Items:** All one-time items were removed from the CSFL.

2. **Prior Year Recurring Costs:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay - Continuing Full Time), 13 (Additional Gross Pay), 14 (Fringe Benefits – Current Personnel), 15 (Overtime Pay), 40 (Other Services and Charges), 41 (Contractual Services - Other), and 50 (Subsidies and Transfers). Recurring budget items for all other CSGs were not adjusted in the CSFL and are not one-time costs.

3. **BAUR:** Using the Budget Appropriation Utilization Rate (BAUR), OBP produced a numerical representation of Local fund Fixed Costs items based on actual agency expenditures across all commodities. The BAUR represents the percentage of the approved budget an agency expended over a period of time, typically the most recent three years. Certain components of the BAUR used or compared initial cost estimates provided by the District's central fixed cost agencies. The Office of Finance and Resource Management provided telecommunication estimates and the Department of Public Works provided fleet estimates. Fixed costs commodities such as Rent, Energy, Water, Natural Gas, Security, and Custodial services were provided by the Department of General Services.

4. **Medicaid Growth Factor:** The growth rate of 8.3 percent was provided by the Department of Health Care Finance and used to calculate baseline funding for Medicaid.

5. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.

6. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.

7. **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

Appendix E:

Agency Performance Plans

Agency Performance Plans

Overview

In FY 2016, the Office of the City Administrator (OCA) developed a robust performance management program across the District. This includes several updates to the format and submission process for annual agency performance plans.

First drafts of the high-level components of each agency's performance plan (objectives, key performance indicators, workload measures and operations) are published with the Mayor's annual budget submission. The final performance plan, which also includes strategic initiatives, is posted online in November each year at www.oca.dc.gov.

The following provides a background of annual performance plans and their uses, a description of the major components of each plan and a summary of the performance management timeline.

Background:

Annual Performance Plans can help accomplish several purposes. These include:

- Provide clear direction on how an agency plans to make progress toward achieving its mission and aligning to the Mayor's goals and vision for the District;
- Help to align and prioritize resources;
- Be a tool to monitor progress toward completion of strategic initiatives and key projects; and
- Communicate to the Mayor, the Council of the District of Columbia, and the public on what the agency plans to do to improve its performance over the coming year.

I. Components

Below is a summary of each component in the Annual Performance Plan.

- **Strategic Objectives.** Strategic Objectives describe what the agency will do, at a high level, to achieve its Mission. These are action-based sentences that define what an agency does for its customers, whether the customers are citizens or other District agencies.
- **Key Performance Indicators.** Key Performance Indicators measure how well an agency is achieving its Strategic Objectives. They are outcome-oriented and should be used to answer the question, "What does the agency need to measure to determine success?"
- **Operations.** Operations include the work that happens on a daily basis to help achieve the Strategic Objectives. This is further divided into Daily Services, such as sanitation disposal, and long-term Key Projects that are high profile, one-time and span several years, such as the redevelopment of Walter Reed Army Medical Center. Many agencies will mostly have Daily Services, whereas some agencies that have substantial amounts of capital funds will have several Key Projects.
- **Workload Measures.** Workload Measures cover inputs and outputs of Operations such as the number of driver's licenses issued. Workload Measures include major components that provide crucial information about an agency's work and the work that is needed to make progress toward the Strategic Objective.

Available in the final draft to be published on the OCA website (www.oca.dc.gov) in November:

- **Strategic Initiatives.** Strategic Initiatives are defined as changes and/or enhancements to Operations that will help make progress on the Strategic Objective. Strategic Initiatives are typically completed or implemented in one or two years. Strategic Initiatives may affect more than one Operational function.

  A Strategic Initiative can encompass several areas:
  1. How an agency will improve a Daily Service, for example, by streamlining the intake process for customers accessing an agency's service.
  2. How an agency will implement a new component to a current Daily Service, for example, by rolling out body-worn cameras for police officers on patrol.
  3. How an agency will implement the current phase and expected progress for long-term Key Projects, for example, by completing the initial design work for construction of a new District facility. Daily Services may not always have a corresponding Strategic Initiative, but Key Projects will always have an Initiative that describes the year's expectations.

II. How are Performance Plans used?

Annual Performance Plans will be used at several points during the year to help the Mayor, City Administrator, and Deputy Mayors prioritize resources, track progress, and make adjustments during the year as needed. The draft Annual Performance Plans will be used during budget meetings to understand how changes in funding are expected to affect performance.

After Annual Performance Plans are finalized, OCA and Deputy Mayors will meet with agencies once per quarter to assess how progress on the Performance Plan is being made. These meetings can help identify areas where progress is stalled and talk about what adjustments and assistance are needed to help move forward. In addition, they will also serve as a way to check in and see that the agency continues to remain focused on areas that are important to the Mayor throughout the year. For example, adjustments could need to be made for new laws, regulations or potential focus areas that arise after the performance plan is published. These changes will be communicated in a transparent way where the public can see where and why a focus was changed.

Appendix F, G, H and I:

Summary Tables:
FY 2019 Proposed Budget and Financial Plan

F: FY 2019 Proposed Budget - *General Fund*
G: FY 2019 Proposed Budget - *Gross Funds*
H: FY 2019 Proposed Full-Time Equivalent Employment Authority - *General Fund*
I: FY 2019 Proposed Full-Time Equivalent Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Actuals General Fund	FY 2018 Approved General Fund	FY 2019 Proposed Local Funds	FY 2019 Proposed Dedicated Taxes	FY 2019 Proposed Other Funds	Total, FY 2019 Proposed General Fund	Change from FY 2018 Approved General Fund
Governmental Direction and Support									
AB0	Council of the District of Columbia	21,174	22,289	25,338	26,359	0	0	26,359	1,020
AC0	Office of the District of Columbia Auditor	4,549	4,669	5,860	5,333	0	0	5,333	-527
DX0	Advisory Neighborhood Commissions	788	851	1,027	1,131	0	0	1,131	104
AL0	Uniform Law Commission	48	47	51	60	0	0	60	9
AA0	Office of the Mayor	7,891	9,736	10,472	10,700	0	0	10,700	228
AH0	Mayor's Office of Legal Counsel	1,092	1,322	1,634	1,634	0	0	1,634	-1
AI0	Office of the Senior Advisor	1,877	2,123	3,149	3,219	0	0	3,219	70
BA0	Office of the Secretary	3,468	3,690	4,058	3,057	0	1,100	4,157	99
AE0	Office of the City Administrator	5,885	7,224	7,937	8,669	0	250	8,919	982
EM0	Deputy Mayor for Greater Economic Opportunity	672	2,671	3,247	3,712	0	0	3,712	465
RK0	D.C. Office of Risk Management	3,221	3,893	3,965	4,102	0	0	4,102	138
BE0	D.C. Department of Human Resources	9,968	10,066	9,282	8,866	0	561	9,428	146
JR0	Office of Disability Rights	983	1,041	1,105	1,133	0	0	1,133	28
RJ0	Captive Insurance Agency	2,017	1,869	2,320	2,095	0	211	2,306	-15
AS0	Office of Finance and Resource Management	21,037	23,450	24,706	27,123	0	472	27,595	2,889
PO0	Office of Contracting and Procurement	58,635	23,036	24,116	23,393	0	1,552	24,945	829
TO0	Office of the Chief Technology Officer	64,353	72,488	77,280	71,349	0	10,095	81,444	4,164
AM0	Department of General Services	323,806	333,817	289,725	308,053	1,350	8,377	317,780	28,055
AF0	Contract Appeals Board	1,378	1,453	1,490	1,556	0	0	1,556	66
DL0	Board of Elections	7,114	7,662	7,907	10,489	0	0	10,489	2,582
CJ0	Office of Campaign Finance	2,590	2,688	2,908	3,847	0	0	3,847	939
CG0	Public Employee Relations Board	1,251	1,279	1,440	1,509	0	0	1,509	69
CH0	Office of Employee Appeals	1,684	1,767	2,129	1,940	0	0	1,940	-189
EA0	Metropolitan Washington Council of Governments	472	495	520	542	0	0	542	23
CB0	Office of the Attorney General for the District of Columbia	55,046	59,989	74,120	65,842	0	12,819	78,662	4,542
AG0	D.C. Board of Ethics and Government Accountability	1,789	2,166	2,329	2,214	0	153	2,366	37
AR0	Statehood Initiatives	290	240	234	242	0	0	242	9

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Actuals General Fund	FY 2018 Approved General Fund	FY 2019 Proposed Local Funds	FY 2019 Proposed Dedicated Taxes	FY 2019 Proposed Other Funds	Total, FY 2019 Proposed General Fund	Change from FY 2018 Approved General Fund
AD0	Office of the Inspector General	12,591	13,807	15,521	15,943	0	0	15,943	423
AT0	Office of the Chief Financial Officer	136,520	139,596	170,669	133,746	0	44,593	178,339	7,669
GS0	Section 103 Judgments - Governmental Direction and Support	9,000	4,346	0	0	0	0	0	0
Total, Governmental Direction and Support		**761,189**	**759,770**	**774,540**	**747,858**	**1,350**	**80,183**	**829,391**	**54,851**
Economic Development and Regulation									
EB0	Office of the Deputy Mayor for Planning and Economic Development	32,164	31,364	45,096	20,583	0	20,819	41,402	-3,694
BD0	Office of Planning	9,203	9,231	9,857	10,231	0	200	10,431	574
EN0	Department of Small and Local Business Development	9,122	10,554	14,632	13,925	0	0	13,925	-707
CI0	Office of Cable Television, Film, Music, and Entertainment	9,437	15,559	12,757	1,690	0	12,988	14,678	1,921
BJ0	Office of Zoning	2,817	3,050	3,069	3,117	0	0	3,117	47
DB0	Department of Housing and Community Development	22,479	24,041	27,650	31,885	0	3,634	35,519	7,869
CF0	Department of Employment Services	92,602	98,052	107,084	70,106	0	39,561	109,668	2,584
DA0	Real Property Tax Appeals Commission	1,643	1,640	1,715	1,763	0	0	1,763	49
CR0	Department of Consumer and Regulatory Affairs	48,385	50,831	60,098	23,264	0	37,114	60,378	280
CQ0	Office of the Tenant Advocate	2,738	3,075	4,008	3,128	0	509	3,637	-371
BX0	D.C. Commission on the Arts and Humanities	14,443	19,884	28,968	30,565	0	199	30,764	1,796
LQ0	Alcoholic Beverage Regulation Administration	7,272	7,247	8,655	0	1,292	8,007	9,299	643
DH0	Public Service Commission	13,448	12,845	13,989	0	0	15,163	15,163	1,175
DJ0	Office of the People's Counsel	9,683	7,901	8,063	0	0	8,971	8,971	908
SR0	Department of Insurance, Securities, and Banking	19,581	19,668	28,166	0	0	28,565	28,565	400
HY0	Housing Authority Subsidy	55,696	54,624	85,980	96,696	0	0	96,696	10,716
HP0	Housing Production Trust Fund Subsidy	90,179	42,732	48,317	39,335	0	0	39,335	-8,982
ID0	Business Improvement Districts Transfer	28,507	27,404	47,000	0	0	55,000	55,000	8,000
EC0	Section 103 Judgments-Econ Development and Regulation	938	0	0	0	0	0	0	0
Total, Economic Development and Regulation		**470,338**	**439,701**	**555,105**	**346,289**	**1,292**	**230,731**	**578,311**	**23,206**
Public Safety and Justice									
FA0	Metropolitan Police Department	502,006	511,395	511,929	510,230	0	8,200	518,430	6,501
FB0	Fire and Emergency Medical Services Department	239,669	248,888	251,516	255,447	0	1,762	257,209	5,693
FD0	Police Officers' and Fire Fighters' Retirement System	135,577	145,627	105,596	91,284	0	0	91,284	-14,312

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Actuals General Fund	FY 2018 Approved General Fund	FY 2019 Proposed Local Funds	FY 2019 Proposed Dedicated Taxes	FY 2019 Proposed Other Funds	Total, FY 2019 Proposed General Fund	Change from FY 2018 Approved General Fund
FL0	Department of Corrections	140,999	154,987	145,188	144,794	0	21,020	165,814	20,626
FK0	District of Columbia National Guard	4,651	5,088	5,188	4,810	0	0	4,810	-378
BN0	Homeland Security and Emergency Management Agency	4,550	4,665	4,827	5,103	0	0	5,103	276
FH0	Office of Police Complaints	2,110	2,276	2,601	2,538	0	0	2,538	-63
FZ0	DC Sentencing Commission	1,498	948	1,179	1,186	0	0	1,186	7
MA0	Criminal Code Reform Commission	0	659	701	724	0	0	724	23
NS0	Neighborhood Safety and Engagement	0	0	2,129	4,731	0	0	4,731	2,602
FX0	Office of the Chief Medical Examiner	10,849	11,316	11,445	12,154	0	0	12,154	709
FS0	Office of Administrative Hearings	8,312	9,060	10,009	10,135	0	0	10,135	126
FJ0	Criminal Justice Coordinating Council	896	558	1,238	1,018	0	0	1,018	-219
UC0	Office of Unified Communications	43,577	44,604	48,092	33,948	0	14,197	48,145	53
FR0	Department of Forensic Sciences	20,865	20,529	25,787	26,101	0	0	26,101	314
FI0	Corrections Information Council	441	451	748	646	0	0	646	-102
FO0	Office of Victim Services and Justice Grants	20,673	24,954	30,778	28,824	0	2,231	31,055	277
FQ0	Office of the Deputy Mayor for Public Safety and Justice	683	1,683	1,613	1,596	0	0	1,596	-17
PJ0	Section 103 Judgments - Public Safety and Justice	89,938	340	0	0	0	0	0	0
Total, Public Safety and Justice		**1,227,296**	**1,188,028**	**1,160,565**	**1,135,270**	**0**	**47,410**	**1,182,681**	**22,116**
Public Education System									
GA0	District of Columbia Public Schools	734,766	780,970	798,830	846,634	0	10,132	856,765	57,936
GX0	Teachers' Retirement System	44,359	56,618	59,046	53,343	0	0	53,343	-5,703
GD0	Office of the State Superintendent of Education	131,635	141,693	171,109	161,587	4,676	1,001	167,264	-3,845
GC0	District of Columbia Public Charter Schools	738,844	779,669	813,738	891,905	0	0	891,905	78,167
GG0	University of the District of Columbia Subsidy Account	71,942	77,671	78,180	87,168	0	0	87,168	8,988
CE0	District of Columbia Public Library	55,552	56,589	60,838	60,701	0	1,356	62,057	1,219
GB0	District of Columbia Public Charter School Board	0	721	9,110	0	0	8,525	8,525	-585
GN0	Non-Public Tuition	66,092	64,752	70,021	67,000	0	0	67,000	-3,021
GO0	Special Education Transportation	85,649	89,300	92,292	90,090	0	0	90,090	-2,202
GE0	D.C. State Board of Education	1,017	1,267	1,711	1,750	0	0	1,750	39
GL0	District of Columbia State Athletics Commission	0	0	0	1,189	0	100	1,289	1,289

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Actuals General Fund	FY 2018 Approved General Fund	FY 2019 Proposed Local Funds	FY 2019 Proposed Dedicated Taxes	FY 2019 Proposed Other Funds	Total, FY 2019 Proposed General Fund	Change from FY 2018 Approved General Fund
GW0	Office of the Deputy Mayor for Education	3,285	3,504	7,520	16,116	0	0	16,116	8,597
PE0	Section 103 Judgments-Public Education System	0	5,482	0	0	0	0	0	0
Total, Public Education System		**1,933,143**	**2,058,235**	**2,162,396**	**2,277,485**	**4,676**	**21,113**	**2,303,274**	**140,877**
Human Support Services									
JA0	Department of Human Services	269,378	295,601	367,069	382,982	0	1,032	384,015	16,946
RL0	Child and Family Services Agency	156,553	164,632	159,633	161,201	0	1,000	162,201	2,568
RM0	Department of Behavioral Health	231,168	234,766	233,300	251,519	0	2,352	253,871	20,571
HC0	Department of Health	85,668	88,648	93,993	80,782	0	27,395	108,177	14,184
HA0	Department of Parks and Recreation	44,998	47,072	49,462	50,639	0	2,800	53,439	3,977
BY0	D.C. Office on Aging	31,011	31,426	35,617	37,958	0	0	37,958	2,341
BH0	Unemployment Compensation Fund	4,508	5,326	6,680	6,680	0	0	6,680	0
BG0	Employees' Compensation Fund	25,281	25,538	21,709	24,132	0	0	24,132	2,423
HM0	Office of Human Rights	3,734	4,035	4,600	4,738	0	0	4,738	139
BZ0	Mayor's Office on Latino Affairs	2,709	3,058	3,301	3,804	0	0	3,804	502
JY0	Children and Youth Investment Collaborative	7,510	4,920	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs	749	803	855	872	0	0	872	17
VA0	Office of Veterans' Affairs	353	404	472	541	0	5	546	74
JZ0	Department of Youth Rehabilitation Services	98,823	90,344	96,885	96,570	0	0	96,570	-315
JM0	Department on Disability Services	120,446	121,970	124,375	123,842	0	7,300	131,142	6,768
HT0	Department of Health Care Finance	761,273	789,035	803,653	783,264	67,527	2,956	853,747	50,094
HX0	Not-for-Profit Hospital Corporation Subsidy	10,000	2,000	0	10,000	0	0	10,000	10,000
HG0	Office of the Deputy Mayor for Health and Human Services	1,569	2,242	1,787	1,782	0	0	1,782	-5
HS0	Section 103 Judgments-Human Services	0	2,600	0	0	0	0	0	0
Total, Human Support Services		**1,855,732**	**1,914,422**	**2,003,391**	**2,021,308**	**67,527**	**44,839**	**2,133,674**	**130,284**
Public Works									
KT0	Department of Public Works	134,556	145,320	148,440	141,516	0	7,783	149,299	859
KA0	District Department of Transportation	97,968	90,903	108,565	108,029	0	23,533	131,561	22,997
KV0	Department of Motor Vehicles	34,718	36,938	39,362	30,100	0	10,080	40,180	819
KG0	Department of Energy and Environment	61,489	77,453	97,483	26,408	0	83,274	109,682	12,200

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Actuals General Fund	FY 2018 Approved General Fund	FY 2019 Proposed Local Funds	FY 2019 Proposed Dedicated Taxes	FY 2019 Proposed Other Funds	Total, FY 2019 Proposed General Fund	Change from FY 2018 Approved General Fund
TC0	Department of For-Hire Vehicles	10,261	12,494	13,634	5,895	0	11,675	17,571	3,937
KC0	Washington Metropolitan Area Transit Commission	127	139	141	151	0	0	151	10
KE0	Washington Metropolitan Area Transit Authority	359,097	368,014	430,009	110,686	258,489	43,000	412,175	-17,835
Total, Public Works		**698,215**	**731,261**	**837,634**	**422,785**	**258,489**	**179,346**	**860,619**	**22,986**
Financing and Other									
DS0	Repayment of Loans and Interest	560,211	622,151	692,500	735,649	0	5,753	741,402	48,902
ZA0	Repayment of Interest on Short-Term Borrowings	922	0	0	0	0	0	0	0
ZB0	Debt Service - Issuance Costs	2,945	5,721	8,000	8,000	0	0	8,000	0
SM0	Schools Modernization Fund	14,276	13,523	0	0	0	0	0	0
DT0	Repayment of Revenue Bonds	7,822	7,825	7,832	0	7,839	0	7,839	6
ZC0	Commercial Paper Program	0	0	8,503	10,000	0	0	10,000	1,497
ZH0	Settlements and Judgments	32,953	21,292	21,825	21,825	0	0	21,825	0
ZZ0	John A. Wilson Building Fund	4,289	4,210	4,082	4,726	0	0	4,726	643
UP0	Workforce Investments	0	0	181,576	51,767	0	0	51,767	-129,808
DO0	Non-Departmental	0	0	5,622	1,750	0	3,484	5,234	-388
ELO	Master Equipment Lease/Purchase Program	38,914	27,445	19,254	11,844	0	0	11,844	-7,410
PA0	Pay-As-You-Go Capital Fund	144,105	133,380	130,298	4,171	0	77,535	81,706	-48,591
RH0	District Retiree Health Contribution	29,000	31,000	44,500	46,000	0	0	46,000	1,500
KZ0	Highway Transportation Fund - Transfers	25,332	26,099	24,936	0	25,426	7,261	32,687	7,751
EZ0	Convention Center Transfer	131,916	141,802	141,636	0	155,543	3,415	158,959	17,322
Total, Financing and Other		**992,685**	**1,034,448**	**1,290,564**	**895,732**	**188,807**	**97,449**	**1,181,988**	**-108,576**
TOTAL GENERAL OPERATING FUNDS		**7,938,597**	**8,125,864**	**8,784,195**	**7,846,726**	**522,141**	**701,071**	**9,069,938**	**285,744**

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 2019 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)				FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
Governmental Direction and Support															
AB0	Council of the District of Columbia	21,295	22,359	25,373	26,359	0	0	26,359	0	0	0	0	26,359	35	26,394
AC0	Office of the District of Columbia Auditor	4,549	4,669	5,860	5,333	0	0	5,333	0	0	0	0	5,333	0	5,333
DX0	Advisory Neighborhood Commissions	788	851	1,027	1,131	0	0	1,131	0	0	0	0	1,131	0	1,131
AL0	Uniform Law Commission	48	47	51	60	0	0	60	0	0	0	0	60	0	60
AA0	Office of the Mayor	11,760	14,453	14,506	10,700	0	0	10,700	4,083	0	0	0	14,783	683	15,466
AH0	Mayor's Office of Legal Counsel	1,092	1,322	1,634	1,634	0	0	1,634	0	0	0	0	1,634	0	1,634
AI0	Office of the Senior Advisor	1,877	2,123	3,149	3,219	0	0	3,219	0	0	0	0	3,219	0	3,219
BA0	Office of the Secretary	3,468	3,854	4,058	3,057	0	1,100	4,157	0	0	0	0	4,157	0	4,157
AE0	Office of the City Administrator	6,445	8,514	8,920	8,669	0	250	8,919	0	1,109	0	0	10,028	0	10,028
EM0	Deputy Mayor for Greater Economic Opportunity	672	4,160	3,714	3,712	0	0	3,712	0	0	0	0	3,712	916	4,628
RK0	D.C. Office of Risk Management	3,221	3,914	3,965	4,102	0	0	4,102	0	0	0	0	4,102	0	4,102
BE0	D.C. Department of Human Resources	17,418	18,591	16,029	8,866	0	561	9,428	0	0	0	0	9,428	7,100	16,528
JR0	Office of Disability Rights	1,805	1,666	2,026	1,133	0	0	1,133	638	0	0	0	1,771	293	2,064
RJ0	Captive Insurance Agency	2,017	2,001	2,320	2,095	0	211	2,306	0	0	0	0	2,306	0	2,306
AS0	Office of Finance and Resource Management	30,410	32,667	37,534	27,123	0	472	27,595	0	0	0	0	27,595	9,143	36,738
PO0	Office of Contracting and Procurement	96,867	61,638	27,145	23,393	0	1,552	24,945	0	0	0	0	24,945	3,649	28,594
PX0	Purchase Card Transactions	0	0	25,000	0	0	0	0	0	0	0	0	0	36,000	36,000
TO0	Office of the Chief Technology Officer	109,306	131,349	113,198	71,349	0	10,095	81,444	0	0	0	0	81,444	39,770	121,214
AM0	Department of General Services	447,130	469,342	432,884	308,053	1,350	8,377	317,780	0	0	0	0	317,780	137,520	455,300
AF0	Contract Appeals Board	1,378	1,453	1,490	1,556	0	0	1,556	0	0	0	0	1,556	0	1,556
DL0	Board of Elections	9,379	9,013	8,907	10,489	0	0	10,489	0	0	0	0	10,489	0	10,489
CJ0	Office of Campaign Finance	2,590	2,688	2,908	3,847	0	0	3,847	0	0	0	0	3,847	0	3,847
CG0	Public Employee Relations Board	1,251	1,279	1,440	1,509	0	0	1,509	0	0	0	0	1,509	0	1,509
CH0	Office of Employee Appeals	1,684	1,767	2,129	1,940	0	0	1,940	0	0	0	0	1,940	0	1,940
EA0	Metropolitan Washington Council of Governments	472	495	520	542	0	0	542	0	0	0	0	542	0	542
CB0	Office of the Attorney General for the District of Columbia	76,456	83,075	101,484	65,842	0	12,819	78,662	23,583	548	0	0	102,794	3,773	106,567
AG0	D.C. Board of Ethics and Government Accountability	1,789	2,166	2,329	2,214	0	153	2,366	0	0	0	0	2,366	0	2,366
AR0	Statehood Initiatives	290	240	234	242	0	0	242	0	0	0	0	242	0	242
AD0	Office of the Inspector General	14,683	15,890	18,368	15,943	0	0	15,943	2,820	0	0	0	18,763	0	18,763

Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
AT0	Office of the Chief Financial Officer	145,138	148,120	179,608	133,746	0	44,593	178,339	450	0	0	0	178,789	8,708	187,496
GS0	Section 103 Judgments - Governmental Direction and Support	9,000	4,346	0	0	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support		**1,024,275**	**1,054,052**	**1,047,812**	**747,858**	**1,350**	**80,183**	**829,391**	**31,574**	**1,657**	**0**	**0**	**862,623**	**247,590**	**1,110,212**
Economic Development and Regulation															
EB0	Office of the Deputy Mayor for Planning and Economic Development	33,074	35,332	46,346	20,583	0	20,819	41,402	0	0	0	0	41,402	0	41,402
BD0	Office of Planning	9,927	10,138	10,402	10,231	0	200	10,431	547	10	0	0	10,988	0	10,988
EN0	Department of Small and Local Business Development	9,642	12,113	15,089	13,925	0	0	13,925	468	0	0	0	14,394	0	14,394
CI0	Office of Cable Television, Film, Music, and Entertainment	9,457	15,559	12,757	1,690	0	12,988	14,678	0	0	0	0	14,678	0	14,678
BJ0	Office of Zoning	2,837	3,070	3,093	3,117	0	0	3,117	0	0	0	0	3,117	24	3,141
DB0	Department of Housing and Community Development	152,396	189,573	181,393	31,885	0	3,634	35,519	55,830	20	0	0	91,369	100,000	191,369
CF0	Department of Employment Services	121,019	126,535	144,366	70,106	0	39,561	109,668	29,876	787	0	0	140,331	4,014	144,345
DA0	Real Property Tax Appeals Commission	1,643	1,640	1,715	1,763	0	0	1,763	0	0	0	0	1,763	0	1,763
CR0	Department of Consumer and Regulatory Affairs	48,578	50,851	60,098	23,264	0	37,114	60,378	0	0	0	0	60,378	0	60,378
CQ0	Office of the Tenant Advocate	2,738	3,075	4,008	3,128	0	509	3,637	0	0	0	0	3,637	0	3,637
BX0	D.C. Commission on the Arts and Humanities	15,351	20,868	29,857	30,565	0	199	30,764	0	0	0	0	30,764	168	30,932
LQ0	Alcoholic Beverage Regulation Administration	7,272	7,247	8,655	0	1,292	8,007	9,299	0	0	0	0	9,299	0	9,299
DH0	Public Service Commission	13,869	13,331	14,599	0	0	15,163	15,163	566	22	0	0	15,751	0	15,751
DJ0	Office of the People's Counsel	9,683	7,901	8,063	0	0	8,971	8,971	0	0	0	0	8,971	0	8,971
SR0	Department of Insurance, Securities, and Banking	20,684	19,933	28,748	0	0	28,565	28,565	0	0	0	0	28,565	125	28,690
HY0	Housing Authority Subsidy	55,696	54,624	85,980	96,696	0	0	96,696	0	0	0	0	96,696	0	96,696
HP0	Housing Production Trust Fund Subsidy	90,179	42,732	48,317	39,335	0	0	39,335	0	0	0	0	39,335	0	39,335
ID0	Business Improvement Districts Transfer	28,507	27,404	47,000	0	0	55,000	55,000	0	0	0	0	55,000	0	55,000
EC0	Section 103 Judgments-Econ Development and Regulation	938	0	0	0	0	0	0	0	0	0	0	0	0	0
Total, Economic Development and Regulation		**633,491**	**641,925**	**750,487**	**346,289**	**1,292**	**230,731**	**578,311**	**87,287**	**839**	**0**	**0**	**666,437**	**104,331**	**770,768**
Public Safety and Justice															
FA0	Metropolitan Police Department	543,434	555,012	548,703	510,230	0	8,200	518,430	3,907	0	0	0	522,337	31,356	553,693
FB0	Fire and Emergency Medical Services Department	244,689	258,311	254,570	255,447	0	1,762	257,209	0	0	0	0	257,209	259	257,468
FD0	Police Officers' and Fire Fighters' Retirement System	135,577	145,627	105,596	91,284	0	0	91,284	0	0	0	0	91,284	0	91,284
FL0	Department of Corrections	141,390	155,201	145,615	144,794	0	21,020	165,814	0	0	0	0	165,814	312	166,126
FK0	District of Columbia National Guard	12,294	12,576	13,908	4,810	0	0	4,810	9,614	0	0	0	14,425	0	14,425

Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
BN0	Homeland Security and Emergency Management Agency	60,788	98,036	136,570	5,103	0	0	5,103	137,069	0	0	0	142,172	0	142,172
DQ0	Commission on Judicial Disabilities and Tenure	290	306	295	0	0	0	0	295	0	0	0	295	0	295
DV0	Judicial Nomination Commission	251	266	270	0	0	0	0	270	0	0	0	270	0	270
FH0	Office of Police Complaints	2,110	2,276	2,601	2,538	0	0	2,538	0	0	0	0	2,538	0	2,538
FZ0	DC Sentencing Commission	1,498	948	1,179	1,186	0	0	1,186	0	0	0	0	1,186	0	1,186
MA0	Criminal Code Reform Commission	0	659	701	724	0	0	724	0	0	0	0	724	0	724
NS0	Neighborhood Safety and Engagement	0	0	2,129	4,731	0	0	4,731	0	0	0	0	4,731	0	4,731
FX0	Office of the Chief Medical Examiner	11,286	12,537	12,160	12,154	0	0	12,154	0	0	0	0	12,154	679	12,833
FS0	Office of Administrative Hearings	9,827	10,764	11,739	10,135	0	0	10,135	150	0	0	0	10,285	2,091	12,376
FJ0	Criminal Justice Coordinating Council	3,287	3,049	3,387	1,018	0	0	1,018	2,050	0	0	0	3,068	105	3,174
UC0	Office of Unified Communications	44,571	47,448	48,791	33,948	0	14,197	48,145	0	0	0	0	48,145	1,048	49,193
FT0	Homeland Security Grants	5,815	6,530	1,646	0	0	0	0	0	0	0	0	0	1,725	1,725
FR0	Department of Forensic Sciences	22,296	24,031	28,101	26,101	0	0	26,101	460	0	0	0	26,561	1,480	28,041
FI0	Corrections Information Council	441	527	748	646	0	0	646	0	0	0	0	646	0	646
FO0	Office of Victim Services and Justice Grants	28,218	35,181	44,849	28,824	0	2,231	31,055	11,862	0	0	0	42,916	7	42,923
FQ0	Office of the Deputy Mayor for Public Safety and Justice	670	1,727	1,613	1,596	0	0	1,596	0	0	0	0	1,596	0	1,596
PJ0	Section 103 Judgments - Public Safety and Justice	89,938	340	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Safety and Justice		**1,358,671**	**1,371,352**	**1,365,173**	**1,135,270**	**0**	**47,410**	**1,182,681**	**165,676**	**0**	**0**	**0**	**1,348,357**	**39,061**	**1,387,418**
Public Education System															
GA0	District of Columbia Public Schools	904,764	964,601	937,002	846,634	0	10,132	856,765	31,173	644	0	0	888,583	104,372	992,955
GX0	Teachers' Retirement System	44,359	56,618	59,046	53,343	0	0	53,343	0	0	0	0	53,343	0	53,343
GD0	Office of the State Superintendent of Education	393,688	401,199	488,229	161,587	4,676	1,001	167,264	275,919	0	0	0	443,183	37,764	480,946
GC0	District of Columbia Public Charter Schools	738,844	779,669	813,738	891,905	0	0	891,905	0	0	0	0	891,905	0	891,905
GG0	University of the District of Columbia Subsidy Account	71,942	77,671	78,180	87,168	0	0	87,168	0	0	0	0	87,168	0	87,168
CE0	District of Columbia Public Library	56,507	58,230	61,804	60,701	0	1,356	62,057	1,113	17	0	0	63,187	17	63,205
GB0	District of Columbia Public Charter School Board	0	721	9,110	0	0	8,525	8,525	0	0	0	0	8,525	0	8,525
GN0	Non-Public Tuition	66,092	64,752	70,021	67,000	0	0	67,000	0	0	0	0	67,000	0	67,000
GO0	Special Education Transportation	100,107	108,301	102,292	90,090	0	0	90,090	0	0	0	0	90,090	12,000	102,090
GE0	D.C. State Board of Education	1,017	1,267	1,711	1,750	0	0	1,750	0	0	0	0	1,750	0	1,750
GL0	District of Columbia State Athletics Commission	0	0	0	1,189	0	100	1,289	0	0	0	0	1,289	0	1,289

Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
GW0	Office of the Deputy Mayor for Education	3,929	4,621	7,520	16,116	0	0	16,116	0	0	0	0	16,116	0	16,116
PE0	Section 103 Judgments-Public Education System	0	5,482	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Education System		**2,381,250**	**2,523,131**	**2,628,654**	**2,277,485**	**4,676**	**21,113**	**2,303,274**	**308,205**	**661**	**0**	**0**	**2,612,140**	**154,153**	**2,766,293**
Human Support Services															
JA0	Department of Human Services	474,659	511,584	557,607	382,982	0	1,032	384,015	170,305	0	0	0	554,320	2,924	557,244
RL0	Child and Family Services Agency	218,462	223,594	226,496	161,201	0	1,000	162,201	60,223	23	0	0	222,446	1,795	224,241
RM0	Department of Behavioral Health	268,931	269,061	271,918	251,519	0	2,352	253,871	16,854	730	0	0	271,455	13,713	285,169
HC0	Department of Health	253,547	210,119	231,495	80,782	0	27,395	108,177	140,965	142	0	0	249,284	2,124	251,408
HA0	Department of Parks and Recreation	46,880	49,019	52,437	50,639	0	2,800	53,439	0	0	0	0	53,439	3,072	56,511
BY0	D.C. Office on Aging	43,083	45,151	46,031	37,958	0	0	37,958	9,795	0	0	0	47,753	229	47,982
BH0	Unemployment Compensation Fund	4,508	5,326	6,680	6,680	0	0	6,680	0	0	0	0	6,680	0	6,680
BG0	Employees' Compensation Fund	25,281	25,538	21,709	24,132	0	0	24,132	0	0	0	0	24,132	0	24,132
HM0	Office of Human Rights	4,202	4,533	4,930	4,738	0	0	4,738	339	27	0	0	5,105	200	5,305
BZ0	Mayor's Office on Latino Affairs	3,237	3,428	3,501	3,804	0	0	3,804	0	0	0	0	3,804	200	4,004
JY0	Children and Youth Investment Collaborative	7,510	4,920	0	0	0	0	0	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs	1,108	1,787	855	872	0	0	872	0	0	0	0	872	0	872
VA0	Office of Veterans' Affairs	353	404	472	541	0	5	546	0	0	0	0	546	0	546
JZ0	Department of Youth Rehabilitation Services	99,257	90,803	97,229	96,570	0	0	96,570	0	0	0	0	96,570	344	96,914
JM0	Department on Disability Services	158,817	164,713	168,156	123,842	0	7,300	131,142	41,851	0	0	0	172,993	50	173,043
HT0	Department of Health Care Finance	2,922,803	3,057,636	3,192,314	783,264	67,527	2,956	853,747	2,332,118	0	0	0	3,185,865	104,777	3,290,643
HX0	Not-for-Profit Hospital Corporation Subsidy	10,000	2,000	0	10,000	0	0	10,000	0	0	0	0	10,000	0	10,000
HG0	Office of the Deputy Mayor for Health and Human Services	1,569	2,242	1,787	1,782	0	0	1,782	0	0	0	0	1,782	0	1,782
HS0	Section 103 Judgments-Human Services	0	2,600	0	0	0	0	0	0	0	0	0	0	0	0
Total, Human Support Services		**4,544,207**	**4,674,459**	**4,883,618**	**2,021,308**	**67,527**	**44,839**	**2,133,674**	**2,772,450**	**923**	**0**	**0**	**4,907,047**	**129,428**	**5,036,475**
Public Works															
KT0	Department of Public Works	162,312	171,688	175,915	141,516	0	7,783	149,299	0	0	0	0	149,299	28,323	177,622
KA0	District Department of Transportation	104,015	99,923	119,972	108,029	0	23,533	131,561	11,474	0	0	0	143,036	0	143,036
KV0	Department of Motor Vehicles	40,445	43,034	45,488	30,100	0	10,080	40,180	0	0	0	0	40,180	6,207	46,387
KG0	Department of Energy and Environment	85,503	103,980	128,321	26,408	0	83,274	109,682	28,520	91	0	0	138,293	1,975	140,268
TC0	Department of For-Hire Vehicles	13,242	12,795	13,834	5,895	0	11,675	17,571	0	0	0	0	17,571	0	17,571

Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
KC0	Washington Metropolitan Area Transit Commission	127	139	141	151	0	0	151	0	0	0	0	151	0	151
KE0	Washington Metropolitan Area Transit Authority	359,097	368,014	430,009	110,686	258,489	43,000	412,175	0	0	0	0	412,175	0	412,175
Total, Public Works		**764,740**	**799,574**	**913,681**	**422,785**	**258,489**	**179,346**	**860,619**	**39,994**	**91**	**0**	**0**	**900,705**	**36,505**	**937,209**
Financing and Other															
DS0	Repayment of Loans and Interest	578,572	640,283	710,762	735,649	0	5,753	741,402	17,525	0	0	0	758,926	0	758,926
ZA0	Repayment of Interest on Short-Term Borrowings	922	0	0	0	0	0	0	0	0	0	0	0	0	0
ZB0	Debt Service - Issuance Costs	2,945	5,721	8,000	8,000	0	0	8,000	0	0	0	0	8,000	0	8,000
SM0	Schools Modernization Fund	14,276	13,523	0	0	0	0	0	0	0	0	0	0	0	0
DT0	Repayment of Revenue Bonds	7,822	7,825	7,832	0	7,839	0	7,839	0	0	0	0	7,839	0	7,839
ZC0	Commercial Paper Program	0	0	8,503	10,000	0	0	10,000	0	0	0	0	10,000	0	10,000
ZH0	Settlements and Judgments	32,953	21,292	21,825	21,825	0	0	21,825	0	0	0	0	21,825	0	21,825
ZZ0	John A. Wilson Building Fund	4,289	4,210	4,082	4,726	0	0	4,726	0	0	0	0	4,726	0	4,726
UP0	Workforce Investments	0	0	181,576	51,767	0	0	51,767	0	0	0	0	51,767	0	51,767
DO0	Non-Departmental	0	0	5,622	1,750	0	3,484	5,234	0	0	0	0	5,234	0	5,234
EP0	Emergency Planning and Security Fund	14,281	17,112	13,000	0	0	0	0	12,000	0	0	0	12,000	0	12,000
ELO	Master Equipment Lease/Purchase Program	38,914	27,445	19,254	11,844	0	0	11,844	0	0	0	0	11,844	0	11,844
PA0	Pay-As-You-Go Capital Fund	144,105	133,380	130,298	4,171	0	77,535	81,706	0	0	0	0	81,706	0	81,706
RH0	District Retiree Health Contribution	29,000	31,000	44,500	46,000	0	0	46,000	0	0	0	0	46,000	0	46,000
KZ0	Highway Transportation Fund - Transfers	25,332	26,099	24,936	0	25,426	7,261	32,687	0	0	0	0	32,687	0	32,687
SB0	Inaugural Expenses	0	27,300	0	0	0	0	0	0	0	0	0	0	0	0
EZ0	Convention Center Transfer	131,916	141,802	141,636	0	155,543	3,415	158,959	0	0	0	0	158,959	0	158,959
Total, Financing and Other		**1,025,326**	**1,096,991**	**1,321,826**	**895,732**	**188,807**	**97,449**	**1,181,988**	**29,525**	**0**	**0**	**0**	**1,211,513**	**0**	**1,211,513**
TOTAL GENERAL OPERATING FUNDS		**11,731,960**	**12,161,485**	**12,911,250**	**7,846,726**	**522,141**	**701,071**	**9,069,938**	**3,434,711**	**4,172**	**0**	**0**	**12,508,821**	**711,068**	**13,219,889**
Enterprise and Other Funds															
LA0	Water and Sewer Authority*	0	0	561,947	0	0	0	0	0	0	0	582,781	582,781	0	582,781
LB0	Washington Aqueduct*	0	0	61,419	0	0	0	0	0	0	0	64,061	64,061	0	64,061
DC0	Office of Lottery and Charitable Games	228,270	218,854	240,000	0	0	0	0	0	0	0	225,282	225,282	0	225,282
DY0	District of Columbia Retirement Board*	0	0	41,644	0	0	0	0	0	0	0	43,579	43,579	0	43,579
BK0	Ballpark Revenue Fund	64,243	44,616	61,557	0	0	0	0	0	0	46,829	11,944	58,773	0	58,773

Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 Actuals Gross Funds	FY 2018 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2019 Proposed Budget Gross Funds
ES0	Washington Convention and Sports Authority*	0	0	160,216	0	0	0	0	0	0	0	200,562	200,562	0	200,562
HF0	Housing Finance Agency*	0	0	12,320	0	0	0	0	0	0	0	12,960	12,960	0	12,960
GF0	University of the District of Columbia*	0	0	161,935	0	0	0	0	0	0	0	171,123	171,123	0	171,123
UI0	Unemployment Insurance Trust Fund	113,770	142,479	165,419	0	0	0	0	0	0	0	185,382	185,382	0	185,382
UZ0	Housing Production Trust Fund	86,903	124,487	99,156	0	0	0	0	0	0	60,665	39,335	100,000	0	100,000
TX0	Tax Increment Financing (TIF) Program	59,909	55,873	53,709	0	0	0	0	0	0	60,377	0	60,377	0	60,377
TY0	Repayment of PILOT Financing	21,889	21,639	31,189	0	0	0	0	0	0	54,123	0	54,123	0	54,123
HW0	Not-for-Profit Hospital Corporation *	0	0	128,000	0	0	0	0	0	0	0	144,000	144,000	0	144,000
HI0	D.C. Health Benefit Exchange Authority	48,091	47,976	28,143	0	0	0	0	0	0	0	31,144	31,144	0	31,144
Total, Enterprise and Other Funds		**623,075**	**655,924**	**1,806,652**	**0**	**0**	**0**	**0**	**0**	**0**	**221,994**	**1,712,152**	**1,934,146**	**0**	**1,934,146**
GRAND TOTAL, DISTRICT GOVERNMENT		**12,355,034**	**12,817,408**	**14,717,902**	**7,846,726**	**522,141**	**701,071**	**9,069,938**	**3,434,711**	**4,172**	**221,994**	**1,712,152**	**14,442,967**	**711,068**	**15,154,035**

**These agencies do not use the District's financial system for their actual expenditure transactions.*

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the Gross Funds level.

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Actuals General Fund FTEs	FY 2018 Approved General Fund FTEs	FY 2019 Proposed Local Funds FTEs	FY 2019 Proposed Dedicated Taxes FTEs	FY 2019 Proposed Other Funds FTEs	Total, FY 2019 Proposed General Fund FTEs	Change from FY 2018 Approved General Fund FTEs
Governmental Direction and Support									
AB0	Council of the District of Columbia	180.99	185.1	197.5	205.0	0.0	0.0	205.0	7.5
AC0	Office of the District of Columbia Auditor	29.17	30.9	32.0	31.6	0.0	0.0	31.6	-0.4
DX0	Advisory Neighborhood Commissions	2.52	2.5	3.5	4.5	0.0	0.0	4.5	1.0
AA0	Office of the Mayor	66.59	80.5	91.5	92.8	0.0	0.0	92.8	1.3
AH0	Mayor's Office of Legal Counsel	7.86	9.0	10.0	10.0	0.0	0.0	10.0	0.0
AI0	Office of the Senior Advisor	15.38	17.0	18.0	18.0	0.0	0.0	18.0	0.0
BA0	Office of the Secretary	26.1	25.7	26.0	20.0	0.0	6.0	26.0	0.0
AE0	Office of the City Administrator	42	51.2	56.0	62.0	0.0	0.0	62.0	6.0
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	5.2	14.0	16.0	19.3	0.0	0.0	19.3	3.3
RK0	D.C. Office of Risk Management	28.85	35.8	37.0	37.0	0.0	0.0	37.0	0.0
BE0	D.C. Department of Human Resources	98.9	88.9	90.3	88.0	0.0	5.8	93.8	3.5
JR0	Office of Disability Rights	7.63	10.9	9.0	9.0	0.0	0.0	9.0	0.0
RJ0	Captive Insurance Agency	0.13	0.0	2.0	4.0	0.0	0.0	4.0	2.0
AS0	Office of Finance and Resource Management	37.33	38.8	38.0	38.0	0.0	0.0	38.0	0.0
PO0	Office of Contracting and Procurement	170.47	192.1	199.0	191.0	0.0	8.0	199.0	0.0
TO0	Office of the Chief Technology Officer	186.22	215.8	251.6	232.7	0.0	15.9	248.6	-3.0
AM0	Department of General Services	608.09	614.8	649.9	643.5	0.0	12.0	655.5	5.6
AF0	Contract Appeals Board	9.88	10.0	10.0	10.0	0.0	0.0	10.0	0.0
DL0	Board of Elections	60.27	60.0	56.0	48.0	0.0	0.0	48.0	-8.0
CJ0	Office of Campaign Finance	28.22	30.0	30.0	33.0	0.0	0.0	33.0	3.0
CG0	Public Employee Relations Board	8.26	9.0	10.0	10.0	0.0	0.0	10.0	0.0
CH0	Office of Employee Appeals	14.11	15.0	15.0	15.0	0.0	0.0	15.0	0.0
CB0	Office of the Attorney General for the District of Columbia	373.33	370.9	453.8	447.6	0.0	21.4	469.0	15.2
AG0	D.C. Board of Ethics and Government Accountability	14.87	17.0	16.5	15.5	0.0	1.0	16.5	0.0
AR0	Statehood Initiatives	1.32	1.0	1.0	1.0	0.0	0.0	1.0	0.0
AD0	Office of the Inspector General	77.82	93.0	94.8	94.8	0.0	0.0	94.8	0.0

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Actuals General Fund FTEs	FY 2018 Approved General Fund FTEs	FY 2019 Proposed Local Funds FTEs	FY 2019 Proposed Dedicated Taxes FTEs	FY 2019 Proposed Other Funds FTEs	Total, FY 2019 Proposed General Fund FTEs	Change from FY 2018 Approved General Fund FTEs
AT0	Office of the Chief Financial Officer	847.27	896.4	954.9	910.0	0.0	64.0	974.0	19.1
Total, Governmental Direction and Support		**2,948.8**	**3,115.3**	**3,369.2**	**3,291.2**	**0.0**	**134.1**	**3,425.3**	**56.0**
Economic Development and Regulation									
EB0	Office of the Deputy Mayor for Planning and Economic Development	75.05	75.1	83.2	68.0	0.0	17.0	85.0	1.8
BD0	Office of Planning	61.12	67.1	68.5	71.5	0.0	0.0	71.5	3.0
EN0	Department of Small and Local Business Development	37.82	46.3	51.0	51.0	0.0	0.0	51.0	0.0
CI0	Office of Cable Television, Film, Music, and Entertainment	38.62	48.5	48.9	7.0	0.0	44.0	51.0	2.1
BJ0	Office of Zoning	19.61	19.0	19.0	18.0	0.0	0.0	18.0	-1.0
DB0	Department of Housing and Community Development	50.34	52.9	74.0	74.2	0.0	0.0	74.2	0.2
CF0	Department of Employment Services	358.75	432.7	428.7	300.6	0.0	207.7	508.2	79.5
DA0	Real Property Tax Appeals Commission	11.33	11.0	11.0	11.0	0.0	0.0	11.0	0.0
CR0	Department of Consumer and Regulatory Affairs	335.85	391.4	437.0	187.0	0.0	261.0	448.0	11.0
CQ0	Office of the Tenant Advocate	15.45	18.0	22.0	18.7	0.0	3.4	22.0	0.0
BX0	Commission on the Arts and Humanities	10.61	21.0	21.0	27.0	0.0	0.0	27.0	6.0
LQ0	Alcoholic Beverage Regulation Administration	49.16	51.1	57.0	0.0	0.0	57.0	57.0	0.0
DH0	Public Service Commission	72.75	79.7	80.5	0.0	0.0	81.9	81.9	1.4
DJ0	Office of the People's Counsel	39.68	41.2	44.4	0.0	0.0	45.4	45.4	1.0
SR0	Department of Insurance, Securities, and Banking	110.45	124.6	149.6	0.0	0.0	150.0	150.0	0.4
Total, Economic Development and Regulation		**1,286.6**	**1,479.6**	**1,595.8**	**833.9**	**0.0**	**867.3**	**1,701.2**	**105.4**
Public Safety and Justice									
FA0	Metropolitan Police Department	4247.92	4,401.1	4,699.5	4,742.5	0.0	0.0	4,742.5	43.0
FB0	Fire and Emergency Medical Services Department	2014.17	1,920.1	2,112.0	2,152.0	0.0	1.0	2,153.0	41.0
FL0	Department of Corrections	841.47	1,043.5	1,245.2	1,079.2	0.0	240.0	1,319.2	74.0
FK0	District of Columbia National Guard	32.8	46.0	37.3	36.5	0.0	0.0	36.5	-0.8
BN0	Homeland Security and Emergency Management Agency	27	30.0	28.0	28.3	0.0	0.0	28.3	0.3
FH0	Office of Police Complaints	20.54	22.4	24.3	24.3	0.0	0.0	24.3	0.0
FZ0	DC Sentencing Commission	10.74	5.4	6.0	6.0	0.0	0.0	6.0	0.0

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Actuals General Fund FTEs	FY 2018 Approved General Fund FTEs	FY 2019 Proposed Local Funds FTEs	FY 2019 Proposed Dedicated Taxes FTEs	FY 2019 Proposed Other Funds FTEs	Total, FY 2019 Proposed General Fund FTEs	Change from FY 2018 Approved General Fund FTEs
MA0	Criminal Code Reform Commission	0	5.0	5.0	5.0	0.0	0.0	5.0	0.0
NS0	Neighborhood Safety and Engagement	0	0.0	16.0	26.0	0.0	0.0	26.0	10.0
FX0	Office of the Chief Medical Examiner	67.76	88.7	86.0	89.0	0.0	0.0	89.0	3.0
FS0	Office of Administrative Hearings	67.01	74.4	73.3	71.3	0.0	0.0	71.3	-2.0
FJ0	Criminal Justice Coordinating Council	2.38	2.5	3.3	3.3	0.0	0.0	3.3	0.0
UC0	Office of Unified Communications	301.43	331.4	361.3	354.3	0.0	7.0	361.3	0.0
FR0	Department of Forensic Sciences	111.74	179.5	207.0	207.0	0.0	0.0	207.0	0.0
FI0	Corrections Information Council	5.4	5.7	7.0	7.0	0.0	0.0	7.0	0.0
FO0	Office of Victim Services and Justice Grants	10.52	11.9	12.6	12.5	0.0	2.0	14.4	1.9
FQ0	Office of the Deputy Mayor for Public Safety and Justice	4.48	15.8	11.0	10.0	0.0	0.0	10.0	-1.0
Total, Public Safety and Justice		**7,765.4**	**8,183.4**	**8,934.6**	**8,854.0**	**0.0**	**250.0**	**9,104.0**	**169.4**
Public Education System									
GA0	District of Columbia Public Schools	7478.32	7,362.9	7,642.8	8,043.3	0.0	18.7	8,062.0	419.2
GD0	Office of the State Superintendent of Education	236.16	258.0	319.0	291.8	21.9	4.4	318.1	-0.9
GC0	District of Columbia Public Charter Schools	1.03	1.0	1.0	1.0	0.0	0.0	1.0	0.0
CE0	District of Columbia Public Library	542.43	532.4	558.3	558.3	0.0	0.0	558.3	0.0
GN0	Non-Public Tuition	15.46	18.0	18.0	18.0	0.0	0.0	18.0	0.0
GO0	Special Education Transportation	1346.43	1,295.1	1,362.3	1,363.5	0.0	0.0	1,363.5	1.3
GE0	D.C. State Board of Education	15.49	22.0	23.0	29.0	0.0	0.0	29.0	6.0
GL0	District of Columbia State Athletics Commission	0	0.0	0.0	6.0	0.0	0.0	6.0	6.0
GW0	Office of the Deputy Mayor for Education	15.3	21.0	19.0	19.0	0.0	0.0	19.0	0.0
Total, Public Education System		**9,650.6**	**9,510.4**	**9,943.4**	**10,329.9**	**21.9**	**23.1**	**10,374.9**	**431.5**
Human Support Services									
JA0	Department of Human Services	552.5	595.9	615.4	696.1	0.0	0.0	696.1	80.7

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Actuals General Fund FTEs	FY 2018 Approved General Fund FTEs	FY 2019 Proposed Local Funds FTEs	FY 2019 Proposed Dedicated Taxes FTEs	FY 2019 Proposed Other Funds FTEs	Total, FY 2019 Proposed General Fund FTEs	Change from FY 2018 Approved General Fund FTEs
RL0	Child and Family Services Agency	630.85	556.4	664.0	638.0	0.0	0.0	638.0	-26.0
RM0	Department of Behavioral Health	1229.26	1,175.0	1,161.8	1,230.1	0.0	15.3	1,245.3	83.5
HC0	Department of Health	267.52	275.8	293.1	157.1	0.0	152.4	309.6	16.5
HA0	Department of Parks and Recreation	483.43	657.7	733.3	741.5	0.0	0.0	741.5	8.2
BY0	D.C. Office on Aging	26.52	31.0	37.5	41.5	0.0	0.0	41.5	4.1
BG0	Employees' Compensation Fund	0	0.0	0.0	52.0	0.0	0.0	52.0	52.0
HM0	Office of Human Rights	34.97	35.9	41.6	42.2	0.0	0.0	42.2	0.5
BZ0	Mayor's Office on Latino Affairs	8.61	8.6	10.0	11.0	0.0	0.0	11.0	1.0
AP0	Office on Asian and Pacific Islander Affairs	4.74	6.0	6.0	6.0	0.0	0.0	6.0	0.0
VA0	Office of Veterans' Affairs	3.32	4.0	4.0	4.0	0.0	0.0	4.0	0.0
JZ0	Department of Youth Rehabilitation Services	516.74	510.4	553.5	589.5	0.0	0.0	589.5	36.0
JM0	Department on Disability Services	201.3	191.4	197.1	212.1	0.0	0.0	212.1	15.0
HT0	Department of Health Care Finance	92.57	104.7	126.8	157.4	5.5	17.8	180.7	53.9
HG0	Office of the Deputy Mayor for Health and Human Services	12.97	19.0	11.8	11.8	0.0	0.0	11.8	0.0
Total, Human Support Services		**4,065.3**	**4,171.8**	**4,455.7**	**4,590.2**	**5.5**	**185.5**	**4,781.2**	**325.4**
Public Works									
KT0	Department of Public Works	1225.23	1,310.0	1,330.0	1,279.0	0.0	27.0	1,306.0	-24.0
KA0	District Department of Transportation	455.41	506.6	602.4	602.4	0.0	3.0	605.4	3.0
KV0	Department of Motor Vehicles	229.82	258.6	251.0	213.0	0.0	39.0	252.0	1.0
KG0	Department of Energy and Environment	218.71	256.5	275.6	110.1	0.0	178.4	288.5	12.9
TC0	Department of For-Hire Vehicles	57.48	55.0	71.0	0.0	0.0	73.0	73.0	2.0
Total, Public Works		**2,186.7**	**2,386.7**	**2,530.0**	**2,204.5**	**0.0**	**320.4**	**2,524.9**	**-5.1**
Financing and Other									
DO0	Non-Departmental	0	0.0	40.0	0.0	0.0	0.0	0.0	-40.0
Total, Financing and Other		**0.0**	**0.0**	**40.0**	**0.0**	**0.0**	**0.0**	**0.0**	**-40.0**
TOTAL GENERAL OPERATING FUNDS		**27,903.3**	**28,847.2**	**30,868.7**	**30,103.7**	**27.4**	**1,780.3**	**31,911.3**	**1,042.6**

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

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title					FY 2019 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds FTEs	FY 2017 Actuals Gross Funds FTEs	FY 2018 Approved Budget Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	Subtotal, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other FTEs	Subtotal, Gross Funds - Less Intra-District Funds FTEs	Intra-District Funds FTEs	Total FY 2019 Proposed Budget Gross Funds FTEs
Governmental Direction and Support															
AB0	Council of the District of Columbia	181.0	186.1	197.5	205.0	0.0	0.0	205.0	0.0	0.0	0.0	0.0	205.0	0.0	205.0
AC0	Office of the District of Columbia Auditor	29.2	30.9	32.0	31.6	0.0	0.0	31.6	0.0	0.0	0.0	0.0	31.6	0.0	31.6
DX0	Advisory Neighborhood Commissions	2.5	2.5	3.5	4.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	4.5	0.0	4.5
AA0	Office of the Mayor	76.2	88.2	98.5	92.8	0.0	0.0	92.8	3.3	0.0	0.0	0.0	96.0	6.5	102.5
AH0	Mayor's Office of Legal Counsel	7.9	9.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AI0	Office of the Senior Advisor	15.4	17.0	18.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
BA0	Office of the Secretary	26.1	25.7	26.0	20.0	0.0	6.0	26.0	0.0	0.0	0.0	0.0	26.0	0.0	26.0
AE0	Office of the City Administrator	42.2	58.2	62.0	62.0	0.0	0.0	62.0	0.0	3.0	0.0	0.0	65.0	0.0	65.0
EM0	Deputy Mayor for Greater Economic Opportunity	5.2	18.0	20.0	19.3	0.0	0.0	19.3	0.0	0.0	0.0	0.0	19.3	4.7	24.0
RK0	D.C. Office of Risk Management	28.9	35.8	37.0	37.0	0.0	0.0	37.0	0.0	0.0	0.0	0.0	37.0	0.0	37.0
BE0	D.C. Department of Human Resources	169.3	133.0	167.3	88.0	0.0	5.8	93.8	0.0	0.0	0.0	0.0	93.8	59.0	152.8
JR0	Office of Disability Rights	10.7	13.9	12.0	9.0	0.0	0.0	9.0	3.0	0.0	0.0	0.0	12.0	0.0	12.0
RJ0	Captive Insurance Agency	0.1	0.0	2.0	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	0.0	4.0
AS0	Office of Finance and Resource Management	42.2	45.0	45.0	38.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0	7.0	45.0
PO0	Office of Contracting and Procurement	190.0	216.1	224.0	191.0	0.0	8.0	199.0	0.0	0.0	0.0	0.0	199.0	29.0	228.0
TO0	Office of the Chief Technology Officer	271.4	324.1	375.0	232.7	0.0	15.9	248.6	0.0	0.0	0.0	0.0	248.6	123.5	372.0
AM0	Department of General Services	622.5	626.8	671.9	643.5	0.0	12.0	655.5	0.0	0.0	0.0	0.0	655.5	22.0	677.5
AF0	Contract Appeals Board	9.9	10.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
DL0	Board of Elections	60.3	60.0	56.0	48.0	0.0	0.0	48.0	0.0	0.0	0.0	0.0	48.0	0.0	48.0
CJ0	Office of Campaign Finance	28.2	30.0	30.0	33.0	0.0	0.0	33.0	0.0	0.0	0.0	0.0	33.0	0.0	33.0
CG0	Public Employee Relations Board	8.3	9.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
CH0	Office of Employee Appeals	14.1	15.0	15.0	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	15.0	0.0	15.0
CB0	Office of the Attorney General for the District of Columbia	527.8	526.5	639.4	447.6	0.0	21.4	469.0	152.2	8.0	0.0	0.0	629.2	25.3	654.6
AG0	D.C. Board of Ethics and Government Accountability	14.9	17.0	16.5	15.5	0.0	1.0	16.5	0.0	0.0	0.0	0.0	16.5	0.0	16.5
AR0	Statehood Initiatives	1.3	1.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
AD0	Office of the Inspector General	93.3	108.3	112.0	94.8	0.0	0.0	94.8	17.3	0.0	0.0	0.0	112.0	0.0	112.0
AT0	Office of the Chief Financial Officer	900.2	942.8	1,003.0	910.0	0.0	64.0	974.0	0.0	0.0	0.0	0.0	974.0	48.0	1,022.0
Total, Governmental Direction and Support		**3,378.8**	**3,549.9**	**3,894.6**	**3,291.2**	**0.0**	**134.1**	**3,425.3**	**175.7**	**11.0**	**0.0**	**0.0**	**3,612.0**	**325.0**	**3,937.0**

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds

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Economic Development and Regulation															
EB0	Office of the Deputy Mayor for Planning and Economic Development	79.9	77.6	85.2	68.0	0.0	17.0	85.0	0.0	0.0	0.0	0.0	85.0	0.0	85.0
BD0	Office of Planning	64.6	70.6	72.0	71.5	0.0	0.0	71.5	3.5	0.0	0.0	0.0	75.0	0.0	75.0
EN0	Department of Small and Local Business Development	40.7	49.3	54.0	51.0	0.0	0.0	51.0	3.0	0.0	0.0	0.0	54.0	0.0	54.0
CI0	Office of Cable Television, Film, Music, and Entertainment	38.6	48.5	48.9	7.0	0.0	44.0	51.0	0.0	0.0	0.0	0.0	51.0	0.0	51.0
BJ0	Office of Zoning	19.6	19.0	19.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
DB0	Department of Housing and Community Development	153.5	156.4	179.0	74.2	0.0	0.0	74.2	24.8	0.0	0.0	0.0	99.0	80.0	179.0
CF0	Department of Employment Services	583.8	654.6	682.1	300.6	0.0	207.7	508.2	217.9	6.0	0.0	0.0	732.1	27.0	759.1
DA0	Real Property Tax Appeals Commission	11.3	11.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
CR0	Department of Consumer and Regulatory Affairs	335.9	391.4	437.0	187.0	0.0	261.0	448.0	0.0	0.0	0.0	0.0	448.0	0.0	448.0
CQ0	Office of the Tenant Advocate	15.5	18.0	22.0	18.7	0.0	3.4	22.0	0.0	0.0	0.0	0.0	22.0	0.0	22.0
BX0	Commission on the Arts and Humanities	17.6	28.0	28.0	27.0	0.0	0.0	27.0	0.0	0.0	0.0	0.0	27.0	0.0	27.0
LQ0	Alcoholic Beverage Regulation Administration	49.2	51.1	57.0	0.0	0.0	57.0	57.0	0.0	0.0	0.0	0.0	57.0	0.0	57.0
DH0	Public Service Commission	76.6	83.3	84.6	0.0	0.0	81.9	81.9	3.7	0.0	0.0	0.0	85.6	0.0	85.6
DJ0	Office of the People's Counsel	39.7	41.2	44.4	0.0	0.0	45.4	45.4	0.0	0.0	0.0	0.0	45.4	0.0	45.4
SR0	Department of Insurance, Securities, and Banking	110.5	124.6	149.6	0.0	0.0	150.0	150.0	0.0	0.0	0.0	0.0	150.0	0.0	150.0
Total, Economic Development and Regulation		**1,636.8**	**1,824.6**	**1,973.8**	**833.9**	**0.0**	**867.3**	**1,701.2**	**252.9**	**6.0**	**0.0**	**0.0**	**1,960.1**	**107.0**	**2,067.1**
Public Safety and Justice															
FA0	Metropolitan Police Department	4,307.8	4,459.8	4,725.5	4,742.5	0.0	0.0	4,742.5	8.0	0.0	0.0	0.0	4,750.5	5.0	4,755.5
FB0	Fire and Emergency Medical Services Department	2,144.6	1,966.1	2,154.0	2,152.0	0.0	1.0	2,153.0	0.0	0.0	0.0	0.0	2,153.0	0.0	2,153.0
FL0	Department of Corrections	843.7	1,045.3	1,247.0	1,079.2	0.0	240.0	1,319.2	0.0	0.0	0.0	0.0	1,319.2	1.8	1,321.0
FK0	District of Columbia National Guard	110.6	128.4	131.0	36.5	0.0	0.0	36.5	94.5	0.0	0.0	0.0	131.0	0.0	131.0
BN0	Homeland Security and Emergency Management Agency	88.5	117.9	112.0	28.3	0.0	0.0	28.3	90.8	0.0	0.0	0.0	119.1	0.0	119.1
DQ0	Commission on Judicial Disabilities and Tenure	2.0	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
DV0	Judicial Nomination Commission	1.7	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
FH0	Office of Police Complaints	20.5	22.4	24.3	24.3	0.0	0.0	24.3	0.0	0.0	0.0	0.0	24.3	0.0	24.3
FZ0	DC Sentencing Commission	10.7	5.4	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
MA0	Criminal Code Reform Commission	0.0	5.0	5.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0
NS0	Neighborhood Safety and Engagement	0.0	0.0	16.0	26.0	0.0	0.0	26.0	0.0	0.0	0.0	0.0	26.0	0.0	26.0
FX0	Office of the Chief Medical Examiner	69.6	94.6	92.0	89.0	0.0	0.0	89.0	0.0	0.0	0.0	0.0	89.0	4.0	93.0
FS0	Office of Administrative Hearings	76.2	84.4	83.3	71.3	0.0	0.0	71.3	0.0	0.0	0.0	0.0	71.3	10.0	81.3

Government of the District of Columbia
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Gross Funds

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FJ0	Criminal Justice Coordinating Council	16.7	18.0	19.0	3.3	0.0	0.0	3.3	15.0	0.0	0.0	0.0	18.3	0.8	19.0
UC0	Office of Unified Communications	307.2	337.4	367.3	354.3	0.0	7.0	361.3	0.0	0.0	0.0	0.0	361.3	6.0	367.3
FR0	Department of Forensic Sciences	116.6	190.1	219.2	207.0	0.0	0.0	207.0	5.0	0.0	0.0	0.0	212.0	6.3	218.3
FI0	Corrections Information Council	5.4	5.7	7.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0
FO0	Office of Victim Services and Justice Grants	14.1	15.8	16.0	12.5	0.0	2.0	14.4	2.5	0.0	0.0	0.0	17.0	0.1	17.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	4.5	15.8	11.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
Total, Public Safety and Justice		**8,140.4**	**8,516.1**	**9,239.5**	**8,854.0**	**0.0**	**250.0**	**9,104.0**	**219.8**	**0.0**	**0.0**	**0.0**	**9,323.8**	**33.9**	**9,357.6**
Public Education System															
GA0	District of Columbia Public Schools	8,360.6	8,382.4	8,342.5	8,043.3	0.0	18.7	8,062.0	276.7	4.0	0.0	0.0	8,342.7	506.6	8,849.2
GD0	Office of the State Superintendent of Education	339.1	360.9	448.8	291.8	21.9	4.4	318.1	115.5	0.0	0.0	0.0	433.6	0.4	434.0
GC0	District of Columbia Public Charter Schools	1.0	1.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
CE0	District of Columbia Public Library	547.1	537.9	562.8	558.3	0.0	0.0	558.3	5.5	0.0	0.0	0.0	563.8	0.0	563.8
GN0	Non-Public Tuition	15.5	18.0	18.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GO0	Special Education Transportation	1,346.4	1,295.1	1,362.3	1,363.5	0.0	0.0	1,363.5	0.0	0.0	0.0	0.0	1,363.5	0.0	1,363.5
GE0	D.C. State Board of Education	15.5	22.0	23.0	29.0	0.0	0.0	29.0	0.0	0.0	0.0	0.0	29.0	0.0	29.0
GL0	District of Columbia State Athletics Commission	0.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
GW0	Office of the Deputy Mayor for Education	15.3	21.0	19.0	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	19.0	0.0	19.0
Total, Public Education System		**10,640.5**	**10,638.3**	**10,777.4**	**10,329.9**	**21.9**	**23.1**	**10,374.9**	**397.7**	**4.0**	**0.0**	**0.0**	**10,776.6**	**507.0**	**11,283.5**
Human Support Services															
JA0	Department of Human Services	1,041.8	1,168.2	1,248.5	696.1	0.0	0.0	696.1	620.6	0.0	0.0	0.0	1,316.7	21.0	1,337.7
RL0	Child and Family Services Agency	792.1	702.1	820.0	638.0	0.0	0.0	638.0	183.0	0.0	0.0	0.0	821.0	0.0	821.0
RM0	Department of Behavioral Health	1,345.6	1,392.5	1,382.6	1,230.1	0.0	15.3	1,245.3	99.8	1.0	0.0	0.0	1,346.1	67.8	1,413.8
HC0	Department of Health	495.8	638.5	606.2	157.1	0.0	152.4	309.6	324.3	1.0	0.0	0.0	634.9	3.0	637.9
HA0	Department of Parks and Recreation	486.4	678.8	748.9	741.5	0.0	0.0	741.5	0.0	0.0	0.0	0.0	741.5	16.5	758.0
BG0	Employees' Compensation Fund	0.0	0.0	0.0	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	52.0	0.0	52.0
BY0	D.C. Office on Aging	70.1	91.2	69.0	41.5	0.0	0.0	41.5	31.5	0.0	0.0	0.0	73.0	0.0	73.0
HM0	Office of Human Rights	35.8	38.3	44.0	42.2	0.0	0.0	42.2	1.9	0.0	0.0	0.0	44.0	0.0	44.0
BZ0	Mayor's Office on Latino Affairs	8.6	8.6	10.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
AP0	Office on Asian and Pacific Islander Affairs	4.7	8.0	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
VA0	Office of Veterans' Affairs	3.3	4.0	4.0	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	0.0	4.0
JZ0	Department of Youth Rehabilitation Services	516.7	510.4	553.5	589.5	0.0	0.0	589.5	0.0	0.0	0.0	0.0	589.5	0.0	589.5

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Agency Code	Agency Name	FY 2016 Actuals Gross Funds FTEs	FY 2017 Actuals Gross Funds FTEs	FY 2018 Approved Budget Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	Subtotal, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other FTEs	Subtotal, Gross Funds - Less Intra-District Funds FTEs	Intra-District Funds FTEs	Total FY 2019 Proposed Budget Gross Funds FTEs
JM0	Department on Disability Services	402.1	418.5	432.0	212.1	0.0	0.0	212.1	215.4	0.0	0.0	0.0	427.5	0.0	427.5
HT0	Department of Health Care Finance	212.8	228.5	264.0	157.4	5.5	17.8	180.7	165.3	0.0	0.0	0.0	346.0	5.2	351.1
HG0	Office of the Deputy Mayor for Health and Human Services	13.0	19.0	11.8	11.8	0.0	0.0	11.8	0.0	0.0	0.0	0.0	11.8	0.0	11.8
Total, Human Support Services		**5,428.8**	**5,906.6**	**6,200.4**	**4,590.2**	**5.5**	**185.5**	**4,781.2**	**1,641.7**	**2.0**	**0.0**	**0.0**	**6,424.9**	**113.4**	**6,538.2**
Public Works															
KT0	Department of Public Works	1,397.9	1,468.0	1,488.0	1,279.0	0.0	27.0	1,306.0	0.0	0.0	0.0	0.0	1,306.0	158.0	1,464.0
KA0	District Department of Transportation	455.4	521.6	622.4	602.4	0.0	3.0	605.4	20.0	0.0	0.0	0.0	625.4	0.0	625.4
KV0	Department of Motor Vehicles	231.9	265.7	265.0	213.0	0.0	39.0	252.0	0.0	0.0	0.0	0.0	252.0	14.0	266.0
KG0	Department of Energy and Environment	337.4	380.9	393.4	110.1	0.0	178.4	288.5	109.8	1.1	0.0	0.0	399.4	14.7	414.0
TC0	Department of For-Hire Vehicles	58.2	55.0	71.0	0.0	0.0	73.0	73.0	0.0	0.0	0.0	0.0	73.0	0.0	73.0
Total, Public Works		**2,480.8**	**2,691.2**	**2,839.8**	**2,204.5**	**0.0**	**320.4**	**2,524.9**	**129.8**	**1.1**	**0.0**	**0.0**	**2,655.8**	**186.7**	**2,842.4**
Financing and Other															
DO0	Non-Departmental	0.0	0.0	40.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total, Financing and Other			**0.0**	**40.0**	**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		**31,706.1**	**33,126.7**	**34,965.4**	**30,103.7**	**27.4**	**1,780.3**	**31,911.3**	**2,817.6**	**24.1**	**0.0**	**0.0**	**34,753.1**	**1,272.8**	**36,025.9**
Enterprise and Other Funds															
DC0	Office of Lottery and Charitable Games	64.7	74.5	74.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	76.5	76.5	0.0	76.5
DY0	District of Columbia Retirement Board*	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0	0.0	75.0
GF0	University of the District of Columbia*	0.0	0.0	968.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	968.4	968.4	0.0	968.4
HI0	D.C. Health Benefit Exchange Authority	60.1	73.9	92.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	101.0	101.0	0.0	101.0
Total, Enterprise and Other Funds		**124.8**	**148.4**	**1,209.9**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**1,220.9**	**1,220.9**	**0.0**	**1,220.9**
GRAND TOTAL, DISTRICT GOVERNMENT		**31,830.9**	**33,275.1**	**36,175.3**	**30,103.7**	**27.4**	**1,780.3**	**31,911.3**	**2,817.6**	**24.1**	**0.0**	**1,220.9**	**35,974.0**	**1,272.8**	**37,246.8**

**These agencies do not use the District's financial system for their actual expenditure transactions.*

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

Appendix J:

Glossary of Budget Terms

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

Appropriation Group (or Appropriation Title) - The eight broad areas into which the District categorizes services to the citizens of Washington D.C. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Public Works, Financing and Other, and Enterprise and Other Funds.

Arbitrage - With respect to tax-exempt municipal debt, arbitrage is the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the tax-exempt bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn arbitrage in connection with tax-exempt bonds or other federally tax-advantaged bonds.

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

Bond Anticipation Notes - Notes issued for capital projects, which are repaid from the proceeds of the issuance of long-term bonds.

Bonds - The written evidence of debt, which upon presentation entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest, or states a formula for determining that rate, and matures on a date certain. Generally, bonds are debt securities with a final maturity longer than the short-term range.

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

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

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

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

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

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

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

Build America Bonds (BABs) - Taxable municipal securities issued through December 31, 2010 under the American Recovery and Reinvestment Act of 2009. BABs may be direct pay subsidy bonds or tax credit bonds.

CAFR - State and local governments issue an annual financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR is prepared in accordance with U.S. generally accepted accounting principles (GAAP) for state and local governments as promulgated by the Government Accounting Standards Board (GASB) and is composed, at a minimum, of the following three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some of the principal users of the CAFR are credit or bond rating agencies (Fitch Ratings, Moody's Investors Service, Standard and Poor's Ratings Services), institutions that buy and sell bonds, and those charged with managing and governing the state or local government.

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

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

Chart of Accounts - A listing of general ledger accounts used to record financial transactions incurred by District agencies.

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

Collateral - Security pledged to a creditor to assure that the obligor of municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release the collateral.

Commercial Paper (CP) - Short-term obligations, backed by a line of credit with a bank, that mature within 270 days. Maturing principal of outstanding commercial paper is typically paid with newly issued commercial paper, referred to as a "roll over," thereby borrowing funds on a short-term basis for an extended time period. Rate reset periods may vary from one to 270 days and different portions of a single issue of commercial paper may simultaneously have different reset periods.

Component Unit - Legally separate organizations that meet the following criteria: (a) the primary government appoints a voting majority of the organization's board; and (b) there is a financial benefit/burden relationship between the primary government and the organization, or the primary government is able to impose its will on the organization.

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

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

Consolidated Plan - The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for the following federal grant programs: Community Development Block Grants (CDBG), HOME Investment Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

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

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

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

Debt Capacity – Generally, the maximum principal amount of debt that an issuer is permitted to have outstanding at any time under constitutional, statutory or bond contract provisions. The District has two statutorily mandated debt limits. The Home Rule Act provides that the debt service on the District's outstanding and proposed debt in any fiscal year cannot exceed 17% of local-source District revenues. The Debt Ceiling Act imposes a further limit. Total debt service on all outstanding Tax-Supported Debt cannot exceed 12% of annual District General Fund expenditures and transfers during a given CIP period.

Debt Ratio – Comparative statistics showing the relationship between the issuer's outstanding debt and factors such as its tax base, income, or population.

Debt Service - The payment of interest on outstanding bonds, the principal payment of maturing or redeemed bonds and any required contributions to a sinking fund for term bonds. Generally principal is paid annually. Interest on fixed rate bonds is paid semi-annually, and interest on floating-rate bonds is paid monthly.

Dedicated Taxes - Tax revenues that are set aside 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 self-sustaining operations for which a fee is charged to external users for goods and services, 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 qualified applicants.

Equipment and Equipment Rental - The name of the object class used to allocate funds for such needs.

Escrow Agreement for Refunding Bonds - An agreement that typically provides for the deposit of funds or securities in an escrow account to refund outstanding debt. The agreement stipulates how funds are invested until their expenditure and the schedule of on-going debt service payments and redemptions.

Expenditure - A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – The percentage of Medicaid expenditures that is reimbursed by the federal government. For the District, this percentage is generally 70 percent for most Medicaid functions.

Federal Funds

- **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.
- **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.

- **Federal Medicaid Payments:** Funding provided to pay for a portion of the health care costs of eligible individuals, with oversight performed by District and federal authorities.

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

Fringe Benefits - Part of overall employee compensation costs, including life and health insurance and retirement and Social Security contributions.

Full-Time Equivalent (FTE) - An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE generally equals 2,080 hours and 0.75 FTE equals 1,560 hours.

Fund - A budgeting and accounting practice used to establish accounts separating revenues and their related obligations and expenditures for one purpose from revenues, obligations, and expenditures for other purposes. It is a distinct accounting entity that has its own assets, liabilities, equity, revenues, and expenditures/expenses.

Fund Accounting - Method of organizing and maintaining accounting activities on a fund basis. Under this method, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

GASB – Established in June 1984, the Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. Although GASB standards do not have the force of law, governments are required to follow GASB standards in order to obtain unmodified (or clean) opinions from their auditors, and failure to comply with GASB standards can adversely affect a state or local government's bond ratings and thus, its attempts to issue bonds.

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

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

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

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

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

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

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

Gross Budget - A total budget amount that includes resources from all funding sources.

Imprest Fund - A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

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

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

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

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

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

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

Intra-District - An accounting mechanism used to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Result Measures - A set of result performance measures that are contained within each program.

Local Education Agency (LEA) - An education agency at the local level that exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district, “school system," and "local basic administrative unit."

Local Revenue - Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC (Maximum Allowable Request Ceiling) - The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Master Project – A designated capital project that receives the budget for a specific set of related projects, which then subsequently obtain budget(s) through an allocation process from the master project. Certain District capital projects are budgeted using this process.

Match - A locally provided cash or in-kind service 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 an agency. The mission focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting - A basis of accounting that recognizes revenues in the period they become measurable and available, and expenditures in the period in which governments in general normally liquidate the associated liability rather than when that liability is first incurred (if earlier).

Municipal Bond - A debt security issued by or on behalf of a state, local government, or an agency or instrumentality of a state or local government. Municipal bonds, for example, may be issued by states, cities, counties, special tax districts or special agencies or authorities of state or local governments. Generally, interest earned on municipal bonds is exempt from federal income taxes and state and local taxes in the state if the investor lives in the issuing state.

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

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

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

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

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

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

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

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

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

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

Personal Services (PS) - A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

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

Performance Measures - Measures that describe the information managers and other decision-makers need in order to make good business decisions. Different types of measures include demand/input, output, result/outcome, and efficiency.

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

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

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

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

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

Project – An operating project is a SOAR attribute used to isolate selected financial activity. A capital project is an investment in the infrastructure of the District that results in a new District-owned asset, increases the value of an existing District-owned asset, or increases the life of a District-owned asset by at least 2 years.

Proprietary Fund - Fund category that often emulates the private sector and focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. Expenditures are typically funded by user charges and fees. Governments may have two types of proprietary funds: enterprise funds and internal service funds.

Qualified Zone Academy Bond (QZAB) - Municipal security issued to finance projects for certain eligible public schools in conjunction with private business contributions. At the election of the issuer, the issuer is entitled to receive a direct pay subsidy, or the bondholders are entitled to receive a federal tax credit in lieu of interest.

Real (Constant) Dollars - An adjusted value of currency used to compare dollar values from one period to another. Because of inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values across time periods, they can be converted from nominal (current) dollar values to constant dollar values.

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

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

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

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

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

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

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

Request for Proposals (RFP) - A solicitation document requesting from prospective contractors to submit a business proposal with a detailed description of the manner in which they plan to achieve the goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's corporate and financial information, estimate of total cost, and required completion schedule.

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

Revenue Bond - A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity or source associated with the purpose of the bonds, rather than from general tax revenue.

Revenue - The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Category - General types of revenue, such as taxes.

Revenue Class - Specific revenues, such as real property taxes.

Review Panel - A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving Fund - A fund that is replenished as amounts are used, either by additional appropriations or by income/revenue from the programs the fund finances. Therefore, the fund retains a balance at all times.

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

Short-Term Borrowing - A designation given to a debt obligation typically having maturities of three to five years from issuance. As part of regular planned borrowing, the District will issue a portion of its debt with specific maturities tied to the expected useful life of the asset being acquired, normally equipment and information technology assets. The program assists the District in its asset/liability management by matching the useful life of the asset being financed with the amortization of the debt liability.

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

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

Strategic Goal – For purposes of business planning, a statement that describes in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to critical trends, issues, and challenges.

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

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

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

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

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

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

Tax Abatement - A decrease in the amount of tax an entity owes, as legislated by the Council. The abatement could be in furtherance of an economic development strategy or to generally provide for tax relief. For financial reporting purposes, such abatements result from an agreement between the District and an individual or entity in which the District promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the District or its citizens.

Tax Increment Financing - A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur "but for" such assistance.

Tobacco Securitization - Securitization is a financing method whereby a party sells bonds backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

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

Transfers - Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities - Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) - Funding formula used by the District that determines the annual appropriation of Local funds for the operation of D.C. Public Schools and D.C. Public Charter Schools based on the number of students, the grade level, and other student characteristics.

WAE (When-Actually-Employed) - A temporary appointment under which the employee serves on an intermittent basis.

Weighted Student Formula (WSF) – Funding formula used by the D.C. Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase – A salary increase awarded to an employee based on longevity of service and acceptable performance.

FY 2019 Local Budget Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt the local portion of the budget of the District of Columbia government for the fiscal year ending September 30, 2019.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this act may be cited as the "Fiscal Year 2019 Local Budget Act of 2018".

Sec. 2. Adoption of the local portion of the Fiscal Year 2019 budget.

The following expenditure levels are approved and adopted as the local portion of the budget for the government of the District of Columbia for the fiscal year ending September 30, 2019.

DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019

PART A--SUMMARY OF EXPENSES

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2019 ("Fiscal Year 2019"), 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 22, 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 2019 shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $14,442,967,000 (of which $8,368,867,000 shall be from local funds (including $522,141,000 from dedicated taxes), $1,021,919,000 shall be from Federal grant funds, $2,362,892,000 shall be from Medicaid payments, $701,071,000 shall be from other funds, $4,172,000 shall be from private funds, $49,900,000 shall be from funds requested to be appropriated by the Congress as Federal payments pursuant to the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, and $1,934,146,000 shall be from enterprise and other funds); provided further, that of the local funds, such amounts as may be necessary may be derived from the General Fund balance; provided further, that of these funds the intra-District authority shall be $711,068,000; in addition, for capital construction projects, an increase of $3,271,566,000 of which

$2,787,228,000 shall be from local funds, $650,000 shall be from private grant funds, $51,986,000 shall be from the Local Transportation Fund, $72,306,000 shall be from the District of Columbia Highway Trust Fund, and $359,396,000 shall be from Federal grant funds, and a rescission of $605,677,000 of which $431,173,000 shall be from local funds, $28,340,000 shall be from the Local Transportation Fund, $23,043,000 shall be from the District of Columbia Highway Trust Fund, and $123,122,000 shall be from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $2,665,888,000, to remain available until expended; in addition, provided, that all funds provided by this act shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this act may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds; provided further, that amounts provided under this heading are to be available, allocated, and expended at the rates and subject to the provisions set forth under the heading "Division of Expenses"; 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.*); provided further, that this amount may be further increased by 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 and such sums may be paid from the applicable or available funds of the District of Columbia; provided further, local funds are appropriated, without regard to fiscal year, in such amounts as may be necessary to pay vendor fees, including legal fees, that are obligated in this fiscal year, to be paid as a fixed percentage of District revenue recovered from third parties on behalf of the District under contracts that provided for payment of fees based upon and from such District revenue as may be recovered by the vendor; provided further, that amounts appropriated pursuant to this act as operating funds may be transferred to enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this act; provided further, that there may be reprogrammed or transferred for operating expenses any local funds transferred or reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this act, except, that there may not be reprogrammed for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects; provided further, that the local funds (including dedicated tax) and other funds appropriated by this act may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of the District of Columbia Official Code, or as otherwise provided by law, through November 15, 2019; provided further, during fiscal year 2019 and any subsequent fiscal year, notwithstanding any other provision of law, the District of Columbia may expend funds as necessary to pay capital and operating obligations created by the District of Columbia and the National Parks Service in annual or multi-year agreements to improve, maintain, operate, or manage National Parks located in the District of Columbia, and such sums may be paid from the applicable or available funds of the District of Columbia, which, once allocated, shall retain appropriation authority consistent with the provisions of this act, without any limitation as to amount, duration, or fiscal year; provided further, that local funds and other funds appropriated under this act may be expended by the Mayor for the purpose of providing food and beverages, not to exceed $30 per employee per day, to employees of the Government of the District of Columbia while such

employees are deployed in response to a declared snow emergency or other declared emergency or severe weather event within the District of Columbia; provided further, that any unspent amount remaining in a non-lapsing Fund described in Part B at the end of a fiscal year is to be continually available, allocated, appropriated and expended for the purposes of such Fund without regard to fiscal year in addition to any amounts deposited in and appropriated to such Fund for a subsequent fiscal year; provided further, that there are appropriated any amounts deposited, or to be deposited, without regard to fiscal year, into the Washington Metropolitan Area Transit Authority ("WMATA") Dedicated Funding Fund for the purpose of WMATA capital improvements which amounts 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 for the designated purposes; provided further, that the Chief Financial Officer shall take such steps as are necessary to assure that the foregoing requirements are met, including the apportioning by the Chief Financial Officer of the appropriations and funds made available during Fiscal Year 2019.

PART B - - DIVISION OF EXPENSES

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, $862,623,000 (including $749,208,000 from local funds (including $1,350,000 from dedicated taxes), $31,574,000 from Federal grant funds, $80,183,000 from other funds, and $1,657,000 from private funds): provided, that any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District, to be allocated as follows:

(1) Council of the District of Columbia. - $26,359,000 from local funds; provided, that not to exceed $25,000 shall be available for the Chairman from this appropriation for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided, that all funds deposited, without regard to fiscal year, into the Council Technology Projects Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Office of the District of Columbia Auditor. - $5,333,000 from local funds;

(3) Office of Advisory Neighborhood Commissions. - $1,131,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Uniform Law Commission. - $60,000 from local funds;

(5) Office of the Mayor. - $14,783,000 (including $10,700,000 from local funds and $4,083,000 from Federal grant funds); provided, that not to exceed $25,000 of such amount, from local funds, shall be available for the Mayor for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Mayor's Office of Legal Counsel. - $1,634,000 from local funds;

(7) Office of the Senior Advisor. - $3,219,000 from local funds;

(8) Office of the Secretary. - $4,157,000 (including $3,057,000 from local funds and $1,100,000 from other funds);

(9) Office of the City Administrator. - $10,028,000 (including $8,669,000 from local funds, $250,000 from other funds, and $1,109,000 from private funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the City Administrator for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);

(10) Office of the Deputy Mayor for Greater Economic Opportunity. - $3,712,000 from local funds;

(11) Office of Risk Management. - $4,102,000 from local funds;

(12) Department of Human Resources. - $9,428,000 (including $8,866,000 from local funds and $561,000 from other funds);

(13) Office of Disability Rights. - $1,771,000 (including $1,133,000 from local funds and $638,000 from Federal grant funds);

(14) Captive Insurance Agency. - $2,306,000 (including $2,095,000 from local funds and $211,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Agency Fund (Free Standing Clinics/Insurance Fund) are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Captive Insurance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Office of Finance and Resource Management. - $27,595,000 (including $27,123,000 from local funds and $472,000 from other funds);

(16) Office of Contracting and Procurement. - $24,945,000 (including $23,393,000 from local funds and $1,552,000 from other funds);

(17) Office of the Chief Technology Officer. - $81,444,000 (including $71,349,000 from local funds and $10,095,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the DC-NET Services Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(18) Department of General Services. - $317,780,000 (including $309,403,000 from local funds (including $1,350,000 of dedicated taxes), and $8,377,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Eastern Market Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the West End Library/Firehouse Maintenance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(19) Contract Appeals Board. - $1,556,000 from local funds;

(20) Board of Elections. - $10,489,000 from local funds;

(21) Office of Campaign Finance. - $3,847,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Fair Elections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(22) Public Employee Relations Board. - $1,509,000 from local funds;

(23) Office of Employee Appeals. - $1,940,000 from local funds;

(24) Metropolitan Washington Council of Governments. - $542,000 from local funds;

(25) Office of the Attorney General for the District of Columbia. - $102,794,000 (including $65,842,000 from local funds, $23,583,000 from Federal grant funds, $12,819,000 from other funds, and $548,000 from private funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the Attorney General for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-TANF/AFDC Collections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Reimbursements and Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Interest Income Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Litigation Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(26) D.C. Board of Ethics and Government Accountability. - $2,366,000 (including $2,214,000 from local funds and $153,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Lobbyist Administration and Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Ethics and Government Accountability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(27) Statehood Initiatives - $242,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the New Columbia Statehood Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(28) Office of the Inspector General. - $18,763,000 (including $15,943,000 from local funds and $2,820,000 from Federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Office of the Inspector General Operational Projects Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; and

(29) Office of the Chief Financial Officer. - $178,789,000 (including $133,746,000 from local funds, $450,000 from Federal grant funds, and $44,593,000 from other funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the Chief Financial Officer for official reception and representation expenses; provided further, that amounts appropriated by this act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; provided further, that all funds deposited, without regard to fiscal year, into the OFT Central Collection Unit Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Recorder of Deeds Surcharge Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $666,437,000 (including $347,581,000 from local

funds (including $1,292,000 from dedicated taxes), $87,287,000 from Federal grant funds, $230,731,000 from other funds, and $839,000 from private funds), to be allocated as follows:

(1) Office of the Deputy Mayor for Planning and Economic Development. - $41,402,000 (including $20,583,000 from local funds and $20,819,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Industrial Revenue Bond program are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the H Street Retail Priority Area Grant Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Soccer Stadium Financing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Economic Development Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Reinvestment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the St. Elizabeths East Campus Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Office of Planning. - $10,988,000 (including $10,231,000 from local funds, $547,000 from Federal grant funds, $200,000 from other funds, and $10,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Historic Landmark and Historic District Filing Fees (Local) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Historical Landmark and Historic District Filing Fees (O-Type) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Department of Small and Local Business Development. - $14,394,000 (including $13,925,000 from local funds and $468,000 from Federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Small Business Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Streetscape Loan Relief Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Office of Cable Television, Film, Music, and Entertainment. - $14,678,000 (including $1,690,000 from local funds and $12,988,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Film, Television and Entertainment Rebate Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Cable Franchise Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Office of Zoning. - $3,117,000 from local funds;

(6) Department of Housing and Community Development. - $91,369,000 (including $31,885,000 from local funds, $55,830,000 from Federal grant funds, $3,634,000

from other funds, and $20,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Affordable Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Department of Housing and Community Development Unified Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Land Acquisition for Housing Development Opportunities (LAHDO) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the RLF Escrow Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Rehab Repay Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Home Again Revolving Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Home Purchase Assistance Program-Repay Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Housing Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(7) Department of Employment Services. - $140,331,000 (including $70,106,000 from local funds, $29,876,000 from Federal grant funds, $39,561,000 from other funds, and $787,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Administration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Unemployment Insurance Administrative Assessment Tax Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Unemployment Insurance Interest/Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Special Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Reed Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(8) Real Property Tax Appeals Commission. - $1,763,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. - $60,378,000 (including $23,264,000 from local funds and $37,114,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Basic Business License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Green Building Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Real Estate Guaranty and Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Nuisance Abatement Fund are authorized for expenditure and shall remain

available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Occupational and Professional Licensing Administration - Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Engineers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Corporate Recordation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Re-Appraisal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Vending Regulation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Expedited Building Permit Review Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(10) Office of the Tenant Advocate. - $3,637,000 (including $3,128,000 from local funds and $509,000 from other funds);

(11) Commission on the Arts and Humanities. - $30,764,000 (including $30,565,000 from local funds and $199,000 from other funds), provided that grant funding is competitively awarded to nonprofit fine and performing arts organizations based in and primarily serving the District; provided further, that all funds deposited, without regard to fiscal year, into the Arts and Humanities Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that funds in the Arts and Humanities Enterprise Fund may be obligated in Fiscal Year 2019, pursuant to grant awards, through September 30, 2022, and that such funds, so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(12) Alcoholic Beverage Regulation Administration. - $9,299,000 (including $1,292,000 from local funds (including $1,292,000 from dedicated taxes) and $8,007,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the ABC-Import and Class License Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Public Service Commission. - $15,751,000 (including $566,000 from Federal grant funds, $15,163,000 from other funds, and $22,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Operating-Utility Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the PJM Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(14) Office of the People’s Counsel. - $8,971,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Advocate for Consumers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Department of Insurance, Securities, and Banking. - $28,565,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Insurance Regulatory Trust Fund are authorized for expenditure and shall remain available for expenditure

until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Foreclosure Mediation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(16) Housing Authority Subsidy. - $96,696,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the DCHA Rehabilitation and Maintenance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(17) Housing Production Trust Fund Subsidy. - $39,335,000 from local funds; and

(18) Business Improvement Districts Transfer. - $55,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, $1,348,357,000 (including $1,135,270,000 from local funds, $162,626,000 from Federal grant funds, $150,000 from Medicaid payments, $47,410,000 from other funds, $435,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, $1,900,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, and $565,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) Metropolitan Police Department. - $522,337,000 (including $510,230,000 from local funds, $3,907,000 from Federal grant funds, and $8,200,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Asset Forfeiture Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Fire and Emergency Medical Services Department. - $257,209,000 (including $255,447,000 from local funds and $1,762,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Fire and Emergency Medical Services Department EMS Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Police Officers' and Firefighters' Retirement System. - $91,284,000 from local funds;

(4) Department of Corrections. - $165,814,000 (including $144,794,000 from local funds and $21,020,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Correction Trustee Reimbursement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Welfare Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Correction Reimbursement-Juveniles Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) District of Columbia National Guard. - $14,425,000 (including $4,810,000

from local funds, $9,179,000 from Federal grant funds, and $435,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved;

(6) Homeland Security and Emergency Management Agency. - $142,172,000 (including $5,103,000 from local funds and $137,069,000 from Federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. - $295,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018;

(8) Judicial Nomination Commission. - $270,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018;

(9) Office of Police Complaints. - $2,538,000 from local funds;

(10) District of Columbia Sentencing Commission. - $1,186,000 from local funds;

(11) Criminal Code Reform Commission. - $724,000 from local funds;

(12) Office of Neighborhood Safety and Engagement. - $4,731,000 from local funds, provided, that all funds deposited, without regard to fiscal year, into the Public Fund for Drug Prevention and Children at Risk are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Neighborhood Safety and Engagement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Office of the Chief Medical Examiner. - $12,154,000 from local funds;

(14) Office of Administrative Hearings. - $10,285,000 (including $10,135,000 from local funds and $150,000 from Medicaid payments);

(15) Criminal Justice Coordinating Council. - $3,068,000 (including $1,018,000 from local funds, $150,000 from Federal grant funds, and $1,900,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018);

(16) Office of Unified Communications. - $48,145,000 (including $33,948,000 from local funds, and $14,197,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Emergency and Non-Emergency Number Telephone Calling Systems Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(17) Department of Forensic Sciences. - $26,561,000 (including $26,101,000 from local funds and $460,000 from Federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the DFS Laboratory Fund are authorized for expenditure and

shall remain available for expenditure until September 30, 2019;

(18) Corrections Information Council. - $646,000 from local funds;

(19) Office of Victim Services and Justice Grants. - $42,916,000 (including $28,824,000 from local funds, $11,862,000 from Federal grant funds, and $2,231,000 from other funds); provided, that $5,027,835 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 of which not less than $200,000 shall be available to fund the District of Columbia Poverty Lawyer Loan Repayment Assistance Program, established by section 401 of the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1704.01); provided further, that all funds deposited, without regard to fiscal year, into the Crime Victims Assistance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Domestic Violence Shelter and Transitional Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Community-Based Violence Reduction Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Private Security Camera Incentive Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; and

(20) Office of the Deputy Mayor for Public Safety and Justice. - $1,596,000 from local funds.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national-defense education programs, $2,612,140,000 (including $2,282,160,000 from local funds (including $4,676,000 from dedicated taxes), $278,205,000 from Federal grant funds, $21,113,000 from other funds, $661,000 from private funds, and $30,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for School Improvement” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) District of Columbia Public Schools. - $888,583,000 (including $846,634,000 from local funds, $16,173,000 from Federal grant funds, $10,132,000 from other funds, $644,000 from private funds, and $15,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for School Improvement” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that not to exceed $10,600 of such local funds shall be available for the Chancellor 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, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the District of Columbia Public Schools for Fiscal Year 2020; provided further, that all funds deposited, without regard to fiscal year, into the E-Rate Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the ROTC Fund are authorized

for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DHHS Afterschool Program-Copayment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the At-Risk Supplemental Allocation Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the District of Columbia Public Schools Revenue Generation and Sponsorship Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the District of Columbia Public Schools' Nonprofit School Food Service Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that the District of Columbia Public Schools ("DCPS") is authorized to spend appropriated funds to pay for DCPS-sponsored student travel, including the cost of transportation, lodging, meals, and admission fees for students and adult chaperones, to locations and venues outside DCPS facilities in accordance with rules promulgated by the Chancellor pursuant to section 105(c)(5) of the District of Columbia Public Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code § 38-174(c)(5)); provided further, that such travel be related to the students' curriculum or for the purpose of rewarding student curricular or extra-curricular achievement;

(2) Teachers' Retirement System. - $53,343,000 from local funds;

(3) Office of the State Superintendent of Education. - $443,183,000 (including $166,263,000 from local funds (including $4,676,000 from dedicated taxes), $260,919,000 from Federal grant funds, $1,001,000 from other funds, and $15,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for School Improvement" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); 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, 2019, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that all funds deposited, without regard to fiscal year, into the Blackman and Jones Consent Decree Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Charter School Credit Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Student Residency Verification Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Community Schools Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Special Education Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child Development Facilities Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Healthy Schools Fund are authorized for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Healthy Tots Fund are authorized for expenditure until September 30, 2019;

(4) District of Columbia Public Charter Schools. - $891,905,000 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 for expenditure until September 30, 2019 for public education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided further, that of the amounts made available to District of Columbia public charter schools, $230,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2019, an amount equal to 35 percent, or for new charter school Local Education Agencies that opened for the first time after December 31, 2018, an amount equal to 45 percent, of the total amount of the local funds appropriations provided for payments to public charter schools in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for such payments for Fiscal Year 2020; provided further, that the annual financial audit for the performance of an individual District of Columbia public charter school shall be funded by the charter school;

(5) University of the District of Columbia Subsidy Account. - $87,168,000 from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2019, a tuition-rate schedule that establishes 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, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the University of the District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia for Fiscal Year 2020; provided further, that not to exceed $10,600 of the amount provided for the University of the District of Columbia Subsidy Account shall be available for the President of the University of the District of Columbia for official reception and representation expenses;

(6) District of Columbia Public Library. - $63,187,000 (including $60,701,000 from local funds, $1,113,000 from Federal grant funds, $1,356,000 from other funds, and $17,000 from private funds); provided, that not to exceed $8,500 of such amount, from local funds, shall be available for the Public Librarian for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Copies and Printing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SLD E-Rate Reimbursement Fund are authorized for expenditure and shall remain available

for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Library Collections Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(7) District of Columbia Public Charter School Board. - $8,525,000 from other funds;

(8) Non-Public Tuition. - $67,000,000 from local funds;

(9) Special Education Transportation. - $90,090,000 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, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the Special Education Transportation agency in the proposed budget for the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency for Fiscal Year 2020; provided further, that amounts appropriated under this paragraph may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) State Board of Education. - $1,750,000 from local funds;

(11) District of Columbia State Athletics Commission. - $1,289,000 (including $1,189,000 from local funds and $100,000 in other funds); provided, that all funds deposited, without regard to fiscal year, into the State Athletic Acts Program and Office Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; and

(12) Office of the Deputy Mayor for Education. - $16,116,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Common Lottery Board Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

HUMAN SUPPORT SERVICES

Human support services, $4,907,047,000 (including $2,088,835,000 from local funds (including $67,527,000 from dedicated taxes), $404,708,000 from Federal grant funds, $2,362,742,000 from Medicaid payments, $44,839,000 from other funds, $923,000 from private funds, and $5,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Testing and Treatment of HIV/AIDS” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); to be allocated as follows:

(1) Department of Human Services. - $554,320,000 (including $382,982,000 from local funds, $152,925,000 from Federal grant funds, $17,381,000 from Medicaid payments, and $1,032,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the SSI Payback Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Child and Family Services Agency. - $222,446,000 (including $161,201,000 from local funds, $60,223,000 from Federal grant funds, $1,000,000 from other funds, and $23,000 from private funds);

(3) Department of Behavioral Health. - $271,455,000 (including $251,519,000 from local funds, $14,831,000 from Federal grant funds, $2,024,000 from Medicaid payments, $2,352,000 from other funds, and $730,000 from private funds); provided, that all funds

deposited, without regard to fiscal year, into the Addiction Prevention and Recovery Administration-Choice in Drug Treatment (HCSN) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Department of Health. - $294,284,000 (including $80,782,000 from local funds, $135,965,000 from Federal grant funds, $27,395,000 from other funds, $142,000 from private funds, and $5,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that all funds deposited, without regard to fiscal year, into the Health Professional Recruitment Fund (Medical Loan Repayment) are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Medicine Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Pharmacy Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Civic Monetary Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Admission Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the ICF/MR Fees and Fines are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Human Services Facility Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Communicable and Chronic Disease Prevention and Treatment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Medical Marijuana Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Department of Parks and Recreation. - $53,439,000 (including $50,639,000 from local funds and $2,800,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Department of Recreation Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Office on Aging. - $47,753,000 (including $37,958,000 from local funds, $7,043,000 from Federal grant funds, and $2,752,000 from Medicaid payments);

(7) Unemployment Compensation Fund. - $6,680,000 from local funds;

(8) Employees' Compensation Fund. - $24,132,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Rev-Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(9) Office of Human Rights. - $5,105,000 (including $4,738,000 from local funds, $339,000 from Federal grant funds, and $27,000 from private funds);

(10) Mayor's Office on Latino Affairs. - $3,804,000 from local funds;

(11) Office on Asian and Pacific Islander Affairs. - $872,000 from local funds;

(12) Office of Veterans' Affairs. - $546,000 (including $541,000 from local funds and $5,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Office of Veterans Affairs Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Department of Youth Rehabilitation Services. - $96,570,000 from local funds; provided, 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;

(14) Department of Disability Services. - $172,993,000 (including $123,842,000 from local funds, $31,062,000 from Federal grant funds, $10,789,000 from Medicaid payments, and $7,300,000 from other funds); provided that all funds deposited, without regard to fiscal year, into the Randolph Shepherd Unassigned Facilities Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Cost of Care-Non-Medicaid Clients Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Contribution to Costs of Supports Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Department of Health Care Finance. - $3,185,865,000 (including $850,791,000 from local funds (including $67,527,000 from dedicated taxes), $2,322,000 from Federal grant funds, $2,329,796,000 from Medicaid payments, and $2,956,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Healthy DC Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Nursing Homes Quality of Care Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Stevie Sellows Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Medicaid Collections-3rd Party Liability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Bill of Rights (Grievance and Appeals) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Provider Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(16) Not-for-Profit Hospital Corporation Subsidy. - $10,000,000 from local funds; and

(17) Office of the Deputy Mayor for Health and Human Services. - $1,782,000 from local funds.

PUBLIC WORKS

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and 3 passenger-carrying vehicles for use by the Council of the District of Columbia and leasing

of passenger-carrying vehicles, $900,705,000 (including $681,274,000 from local funds (including $258,489,000 from dedicated taxes), $39,994,000 from Federal grant funds, $179,346,000 from other funds, and $91,000 from private funds), to be allocated as follows:

(1) Department of Public Works. - $149,299,000 (including $141,516,000 from local funds and $7,783,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Solid Waste Disposal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Super Can Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Department of Transportation. - $143,036,000 (including $108,029,000 from local funds, $11,474,000 from Federal grant funds, and $23,533,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Bicycle Sharing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Performance Parking Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Tree Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DDOT Enterprise Fund-Non Tax Revenues Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Sustainable Transportation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that, in addition, there are appropriated any amounts received, or to be received, without regard to fiscal year, from the Potomac Electric Power Company, or any of its related companies, successors, or assigns, for the purpose of paying or reimbursing the District Department of Transportation for the costs of designing, constructing, acquiring, and installing facilities, infrastructure, and equipment for use and ownership by the Potomac Electric Power Company, or any of its related companies, successors, or assigns, related to or associated with the undergrounding of electric transmission lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, but shall be continually available until expended for the designated purposes; provided further, that all funds deposited, without regard to fiscal year, into the Vision Zero Pedestrian and Bicycle Safety Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Transportation Infrastructure Project Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Department of Motor Vehicles. - $40,180,000 (including $30,100,000 from local funds and $10,080,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Motor Vehicle Inspection Station Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Parking, Standing, Stopping and Pedestrian Violation Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Automated Traffic Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds

deposited, without regard to fiscal year, into the Moving Violation Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Department of Energy and Environment. - $138,293,000 (including $26,408,000 from local funds, $28,520,000 from Federal grant funds, $83,274,000 from other funds, and $91,000 in private funds); provided, that all funds deposited, without regard to fiscal year, into the Storm Water Permit Review Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, all funds deposited, without regard to fiscal year, into the Sustainable Energy Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Brownfield Revitalization Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Anacostia River Clean Up and Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Wetlands Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Energy Assistance Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the LUST Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Soil Erosion/Sediment Control Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DC Municipal Aggregation Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Fishing License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Renewable Energy Development Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that funds in the Renewable Energy Development Fund may be obligated in Fiscal Year 2019, pursuant to grant awards, through September 30, 2022, and that such funds, so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2022; provided further, that all funds deposited, without regard to fiscal year, into the Special Energy Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Air Quality Construction Permits Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the WASA Utility Discount Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Pesticide Product Registration Fund are, authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Storm Water Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Stormwater In Lieu Fee Fund are authorized for expenditure and shall remain available for expenditure until September

30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Economy II Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Residential Aid Discount Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Residential Essential Services Fund are authorized for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Benchmarking Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Product Stewardship Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Air Quality Construction Permits Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Soil Erosion and Sediment Control Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Rail Safety and Security Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Department of For-Hire Vehicles. - $17,571,000 (including $5,895,000 from local funds, and $11,675,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Taxicab Assessment Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Public Vehicles for Hire Consumer Service Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Washington Metropolitan Area Transit Commission. - $151,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. - $412,175,000 (including $369,175,000 from local funds (including $258,489,000 from dedicated taxes) and $43,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Parking Meter WMATA Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

FINANCING AND OTHER

Financing and Other, $1,211,513,000 (including $1,084,539,000 from local funds (including $188,807,000 from dedicated taxes), $17,525,000 from Federal grant funds, $97,449,000 from other funds, and $12,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) Repayment of Loans and Interest. - $758,926,000 (including $735,649,000 from local funds, $17,525,000 from Federal grant funds, and $5,753,000 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) Debt Service - Issuance Costs. - $8,000,000 from local funds for the payment of debt service issuance costs;

(3) Repayment of Revenue Bonds. - $7,839,000 from local funds (including $7,839,000 from dedicated taxes) for the repayment of revenue bonds;

(4) Commercial Paper Program. - $10,000,000 from local funds;

(5) Settlements and Judgments.- $21,825,000 from local funds for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government; provided, that this amount may be increased by 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 and such sums may be paid from the applicable or available funds of the District of Columbia;

(6) John A. Wilson Building Fund. - $4,726,000 from local funds for expenses associated with the John A. Wilson building;

(7) Workforce Investments. - $51,767,000 from local funds for workforce investments; provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Compensation and Classification Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Workforce Investments Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(8) Non-Departmental. - $5,234,000 (including $1,750,000 from local funds and $3,484,000 from other funds), to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this act, to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget;

(9) Emergency Planning and Security Fund. - $12,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018; provided, that, notwithstanding any other law, obligations and expenditures that are pending reimbursement under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” may be charged to this appropriations heading;

(10) Master Equipment Lease/Purchase Program. - $11,844,000 from local funds;

(11) Pay-As-You-Go Capital Fund. - $81,706,000 (including $4,171,000 from local funds and $77,535,000 from other funds) to be transferred to the Capital Fund, in lieu of capital financing;

(12) District Retiree Health Contribution. - $46,000,000 from local funds for a District Retiree Health Contribution;

(13) Highway Transportation Fund. - Transfers. - $32,687,000 (including $25,426,000 from local funds (including $25,426,000 from dedicated taxes) and $7,261,000 from other funds); and

(14) Convention Center Transfer. - $158,959,000 (including $155,543,000 from local funds (including $155,543,000 from dedicated taxes) and $3,415,000 from other funds).

ENTERPRISE AND OTHER FUNDS

The amount of $1,934,146,000 from enterprise and other funds (including $221,994,000 from enterprise and other funds - dedicated taxes), shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the General Fund budget authority may be increased as needed to transfer all such revenues, pursuant to local law, to the Local Transportation Fund (per D.C. Official Code § 9-111.01a), the Highway Trust Fund, the Washington Convention Center and Sports Authority, and the Washington Metropolitan Area Transit Authority.

DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For operation of the District of Columbia Water and Sewer Authority, $582,781,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, $3,614,820,000, to be distributed as follows: $757,526,000 for Wastewater Treatment; $493,195,000 for the Sanitary Sewer System; $678,934,000 for the Water System; $88,002,000 for Non Process Facilities; $1,301,873,000 for the Combined Sewer Overflow Program; $108,284,000 for the Washington Aqueduct; $21,770,000 for the Stormwater Program; and $165,236,000 for the capital equipment program; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account.

WASHINGTON AQUEDUCT

For operation of the Washington Aqueduct, $64,061,000 from enterprise and other funds.

OFFICE OF LOTTERY AND CHARITABLE GAMES

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; codified in scattered cites in the D.C. Official Code), $225,282,000 from enterprise and other funds; provided, 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), $43,579,000 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 the Mayor and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all

funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

BALLPARK REVENUE FUND

For the Ballpark Revenue Fund, $58,773,000 from enterprise and other funds (including $46,829,000 from enterprise and other funds - dedicated taxes).

WASHINGTON CONVENTION AND SPORTS AUTHORITY

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, $200,562,000 from enterprise and other funds.

HOUSING FINANCE AGENCY

For operation of the District of Columbia Housing Finance Agency, $12,960,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund.

UNIVERSITY OF THE DISTRICT OF COLUMBIA

For the University of the District of Columbia, $171,123,000 from enterprise and other funds; provided, that these funds shall not revert to the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available for expenditure until September 30, 2019, without regard to fiscal year limitation.

UNEMPLOYMENT INSURANCE TRUST FUND

For the Unemployment Insurance Trust Fund, $185,382,000 from enterprise and other funds.

HOUSING PRODUCTION TRUST FUND

For the Housing Production Trust Fund, $100,000,000 from enterprise and other funds (including $60,665,000 from enterprise and other funds - dedicated taxes); provided, that all funds deposited, without regard to fiscal year, into the Housing Production Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

TAX INCREMENT FINANCING (TIF) PROGRAM

For Tax Increment Financing, $60,377,000 from enterprise and other funds (including $60,377,000 from enterprise and other funds - dedicated taxes).

REPAYMENT OF PILOT FINANCING

For Repayment of Payment in Lieu of Taxes Financing, $54,123,000 from enterprise and other funds (including $54,123,000 from enterprise and other funds - dedicated taxes).

NOT-FOR-PROFIT HOSPITAL CORPORATION

For the Not-For-Profit Hospital Corporation, $144,000,000 from enterprise and other funds.

HEALTH BENEFIT EXCHANGE AUTHORITY

For the District of Columbia Health Benefit Exchange Authority, $31,144,000 from enterprise and other funds.

CASH FLOW RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Cash Flow Reserve Account, (established pursuant to D.C. Official Code § 47-392.02(j-2)) are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

FISCAL STABILIZATION RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Fiscal Stabilization Reserve Account, (established pursuant to D.C. Official Code § 47-392.02(j-1)) are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

CAPITAL OUTLAY

For capital construction projects, an increase of $3,271,566,000 of which $2,787,228,000 shall be from local funds, $650,000 from private grant funds, $51,986,000 shall be from the Local Transportation Fund, $72,306,000 shall be from the District of Columbia Highway Trust Fund, and $359,396,000 shall be from Federal grant funds, and a rescission of $605,677,000 of which $431,173,000 shall be from local funds, $28,340,000 shall be from the Local Transportation Fund, $23,043,000 shall be from the District of Columbia Highway Trust Fund, and $123,122,000 shall be from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $2,665,888,000, to remain available until expended; provided, that all funds provided by this act shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this act may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

Sec. 3. Local portion of the budget.

The budget adopted pursuant to this act constitutes the local portion of the annual budget for the District of Columbia government under section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 4a of the General Legislative Procedures Act of 1975, approved October 16,2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

Sec. 5. Effective date.

As provided in section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)), this act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of congressional review as provided in 602(c)(l) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(l)), and publication in the District of Columbia Register.

FY 2019 Federal Portion Budget Request Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt, as a request to Congress for appropriation and authorization, the federal portion of the budget of the government of the District of Columbia for the fiscal year ending September 30, 2019.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2019 Federal Portion Budget Request Act of 2018".

Sec. 2. Adoption of the federal portion of the Fiscal Year 2019 budget.

There is adopted, as a request to Congress for appropriation and authorization, the following federal portion of the budget of the government of the District of Columbia for the fiscal year ending September 30, 2019.

DISTRICT OF COLUMBIA FEDERAL FUNDS APPROPRIATION REQUEST

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, $244,939,000 to be allocated as follows: for the District of Columbia Court of Appeals, $13,379,000, of which not to exceed $2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, $121,251,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Court System, $71,909,000, of which not to exceed $2,500 is for official reception and representation expenses; and $38,400,000, to remain available until September 30, 2020, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.50): Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and

Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $9,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $46,005,000, to remain available until expended: Provided, That not more than $20,000,000 in unobligated funds provided in this account may be transferred to and merged with funds made available under the heading "Federal Payment to the District of Columbia Courts," to be available for the same period and purposes as funds made available under that heading for capital improvements to District of Columbia courthouse facilities: Provided further, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, $45,000,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112–10): Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112–10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year: Provided further, That within funds provided for opportunity scholarships up to $3,200,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of the Act.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $1,900,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2020, to the Commission on Judicial Disabilities and Tenure, $295,000, and for the Judicial Nomination Commission, $270,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $435,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $5,000,000.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, $12,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

Sec. 3. Federal portion of the budget.

The federal funds for which appropriation by Congress is requested by this act constitute the federal portion of the Fiscal Year 2019 annual budget for the District of Columbia government under section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal impact statement required by section 4a of the General Legislative Procedures Act of 1975, approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).

Sec. 5. 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).