

FY2022 PROPOSED BUDGET AND FINANCIAL PLAN

VOLUME 1 EXECUTIVE SUMMARY

#FairShot

May 27, 2021

Submitted to the
COUNCIL OF
THE DISTRICT OF COLUMBIA
by the



GOVERNMENT OF THE
DISTRICT OF COLUMBIA
MURIEL BOWSER, MAYOR



Government of the District of Columbia
FY 2022 Proposed Budget and Financial Plan

#FairShot

Volume 1
Executive Summary

Submitted to the
Council of the District of Columbia

by
Muriel Bowser, Mayor

May 27, 2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrell

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, 2019. 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 nineteenth in the history of the District of Columbia.

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

Government of the District of Columbia

Muriel Bowser, Mayor

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City Administrator

John Falcicchio
Chief of Staff and Deputy
Mayor for Planning and Economic
Development

Eugene Adams
Mayor’s Office of Legal Counsel

Beverly Perry
Senior Advisor

Christopher Geldart
Acting Deputy Mayor for Public Safety and Justice

Wayne Turnage
Deputy Mayor for Health and
Human Services

Jay Melder
Assistant City Administrator for
Internal Services

Paul Kihn
Deputy Mayor for Education

Lucinda Babers
Deputy Mayor for Operations and Infrastructure

Fitzroy Lee
Interim Chief Financial Officer

Members of the Council

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Chairman

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Christina HendersonAt-Large
Elissa SilvermanAt-Large
Robert C. White, Jr.At-Large
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Brooke PintoWard 2
Mary M. ChehWard 3
Janeese Lewis GeorgeWard 4
Kenyan R. McDuffieWard 5
Charles AllenWard 6
Vincent C. GrayWard 7
Trayon White, Sr.Ward 8

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Budget Director

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Angell Jacobs

Deputy Chief Financial Officer and Chief of Staff

Carmen Pigler

Deputy Chief Financial Officer and Treasurer
Office of Finance and Treasury

Keith Richardson

Deputy Chief Financial Officer
Office of Tax and Revenue

Norton Francis

Interim Deputy Chief Financial Officer
Office of Revenue Analysis

Bill Slack

Deputy Chief Financial Officer
Office of Financial Operations and Systems

David Tseng

General Counsel

Assistant General Counsels

Patricia Gracyalny
Aaron Droller

Associate Chief Financial Officers

Delicia V. Moore

Human Support Services

Leroy Clay III

Economic Development and Regulation

George Dines

Government Services

David Garner

Public Safety and Justice

Angelique Hayes Rice

Government Operations

Deloras Shepherd

Education

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Sandra M. Pinder, Director
Anil Krotha, OCFO Contractor

Office of Budget and Planning

Eric M. Cannady
Deputy Chief Financial Officer

Lakeia Williams, Executive Assistant

James Spaulding
Associate Deputy Chief Financial Officer

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Charles Pryor, Manager
SebleWengel Mulaw (Interim Manager)
Renee Alford, Executive Assistant

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Robin Moore
William Powell

Senior Operating Budget Analysts

Rasheed Dawodu
Lee Hayward
Cynthia Holman (Interim)
Benjamin Iyun (Interim)
Devin Jones
Latasha Nixon
Ryan Robinson

Operating Budget Analysts

Haroun Dumbuya
Veda Hunter
Terry Hicks
Carmelita Johnson

Operating Budget Technician

Mishae Pate

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Sue Taing, Manager

Budget Controller

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Senior Financial Systems Analysts

Darryl Miller
Naila Tengra (Interim)

Senior Cost Analyst

Duane Smith

Financial Systems Analyst

Shelley Singh

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Tayloria Stroman, Interim Manager

Capital Budget Advisor

Omar Herzi

Senior Capital Budget Analyst

Alphonzo Brinkley
Andrea Johnson
Jeremy Speikes

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Sharon Nelson, Staff Assistant

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Office of Budget and Performance Management

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Director

Meagan Reed
Interim Deputy Director and Associate Director
for Operating Budgets

Chris Murray
Senior Budget Analyst

Jeannette Fernandez
Budget Analyst

Ben Hampton
Budget Analyst

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Associate Director
Capital Improvements Program

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Senior Budget Analyst

Colin Sollitt
Senior Budget Analyst

Elizabeth Corcoran
Capital City Fellow



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
Inspector General

Office of the
Attorney General

Office of Budget and
Planning
Office of Tax and Revenue
Office of Finance and
Treasury

City Administrator

Mayor's Office of Legal
Counsel

Executive Office
of the Mayor

Office for East of the River
Services

Office of Budget and
Performance Management

Deputy Mayor for
Public Safety and Justice

Assistant City
Administrator for Internal
Services

Office of the
General Counsel
Office of Communications:
Mayor's Correspondence
Unit

Deputy Mayor for
Operations and
Infrastructure

Deputy Mayor for
Health and Human
Services

Deputy Mayor for
Planning and Economic
Development

Deputy Mayor for
Education

Department of General
Services

Mayor's Office of Policy
Mayor's Office of
Community Relations
and Services

Department of
Transportation
Department of Consumer
and Regulatory Affairs
Department of Public
Works

Department of Health
Department of Human
Services
Child and Family Services
Agency

Department of Housing and
Community Development
Office of Planning
Office of Cable Television,
Film, Music, and
Entertainment

Department of Parks and
Recreation
Department of Employment
Services
Workforce Investment
Council

Metropolitan Police
Department

Department of General
Services
Department of Human
Resources
Office of the Chief
Technology Officer
Office of Contracting and
Procurement

Office of Policy and
Legislative Affairs
Office of Federal and
Regional Affairs
Office of the Secretary of
State

Alcoholic Beverage
Regulation Administration
DC Water
Green Finance Authority
Office of the People's
Counsel
Public Service
Commission*

Department of Energy and
Environment
Department of Motor
Vehicles
Department of For-Hire
Vehicles
Department of Insurance,
Securities, and Banking

Department of Disability
Services
Department of Behavioral
Health
Department of Health Care
Finance
Department of Aging and
Community Living
Thrive by Five Coordinating
Council

Department of Cable Television,
Film, Music, and
Entertainment
Department of Small and
Local Business
Development
Office of Public-Private
Partnerships

Office of the State
Superintendent of
Education
Department of Parks and
Recreation
Department of Employment
Services
Workforce Investment
Council

Fire and Emergency
Medical Services
Department
Homeland Security and
Emergency Management
Agency
Department of Corrections
Department of Forensic
Sciences
Department of Youth
Rehabilitation Services
Office of Unified
Communications
Office of the Chief Medical
Examiner

Department of Risk Management
Office of Disability Rights
Office of Labor Relations
and Collective Bargaining

Mayor's Office of Nightlife
and Culture
Office of the Clean City
Mayor's Office on
Volunteerism and
Partnerships
Mayor's Office on
African Affairs
Mayor's Office on Asian
and Pacific Islander Affairs
and
LGBTQ Affairs
Mayor's Office on
Latino Affairs
Mayor's Office of
Veterans Affairs
Mayor's Office on
Returning Citizens Affairs
Mayor's Office on
Women's Policy and
Initiatives

REGIONAL BODIES

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

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.

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

DC Public Library
DC State Athletic
Commission
Public Charter
School Board
Public Charter Schools**
State Board of Education
University of the District
of Columbia (including UDC
Community College)

Health Benefit
Exchange Authority
Not-for-Profit
Hospital Corporation

Washington Convention
and Sports Authority
Zoning Commission*

Corrections Information
Council
Criminal Code Reform
Commission
Criminal Justice
Coordinating Council
Office of Police Complaints
Uniform Law Commission

Mayor's Office of
Religious Affairs
Mayor's Office on Fathers,
Men, and Boys
Mayor's Office of African
American Affairs
Mayor's Special Events
Task Group



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Transmittal Letters



MURIEL BOWSER
MAYOR

May 27, 2021

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 2022 Proposed Budget and Financial Plan, *A Fair Shot*. Included in this submission, you will find the “Fiscal Year 2022 Local Budget Act of 2021,” the “Fiscal Year 2022 Federal Portion Budget Request Act of 2021,” the “Fiscal Year 2022 Budget Support Act of 2021,” the “Fiscal Year 2021 Revised Local Budget Emergency Act of 2021,” the “Fiscal Year 2021 Revised Local Budget Temporary Act of 2021,” and the “Fiscal Year 2021 Revised Local Budget Emergency Declaration Resolution of 2021.” In addition, I am submitting the following accompanying emergency measures for consideration: the “Fiscal Year 2022 Local Budget Emergency Act of 2021,” the “Fiscal Year 2022 Local Budget Temporary Act of 2021,” the “Fiscal Year 2022 Local Budget Emergency Declaration Resolution of 2021,” the “Fiscal Year 2021 Revised Federal Stimulus Local Budget Emergency Act of 2021,” the “Fiscal Year 2021 Revised Federal Stimulus Local Budget Temporary Act of 2021,” the “Fiscal Year 2021 Revised Federal Stimulus Local Budget Emergency Declaration Resolution of 2021,” the “Fiscal Year 2021 Revised Local Budget Advance School Payment Emergency Amendment Act of 2021,” the “Fiscal Year 2021 Revised Local Budget Advance School Payment Temporary Amendment Act of 2021,” and the “Fiscal Year 2021 Revised Local Budget Advance School Payment Emergency Declaration Resolution of 2021.”

The Fiscal Year 2022 budget marks the turning of a corner on a global public health crisis that has killed millions of people worldwide and led to a swift and deep global recession. The Fair Shot Budget makes significant investments to provide relief, recovery, and growth for residents and businesses across all eight wards. In this budget, we focus on what we know to be the pillars of an equitable recovery: access to safe and affordable housing, high-quality job training, healthy neighborhoods, academic acceleration, increased access to quality child care, programs to reduce gun violence, safe and accessible transportation options, and supports for businesses and residents hit hardest by the economic crisis over the past year.

During last year’s budget cycle, we were very focused on providing our community a sense of hope. At the time, there was a significant amount of uncertainty, both in terms of the virus as well as our community’s financial future. With so much uncertainty, we controlled what we could and made big investments in our DC Values and in keeping our community safe and healthy. Today, we have more hope. Everyone 12 and older is now eligible for the vaccine; more than 50% of all DC residents are at least partially vaccinated; and through the American Rescue Plan, DC received the CARES Act funding we were shortchanged along with access to hundreds of millions of dollars in federal relief funds.

The Fair Shot Budget continues investing in DC HOPE – in health care and housing, opportunity, prosperity, and equity. This budget also recognizes how the landscape has shifted over the past year and seizes on this once-in-a-lifetime opportunity to put our city on a trajectory toward a more equitable future. And this starts with recognizing that a strong recovery begins with ensuring everyone in our community has access to safe, stable, and affordable housing. To that end, I am investing a record-setting \$400 million in the Housing Production Trust Fund (HPTF), bringing our total investment in the HPTF since 2015 to more than \$1 billion. Furthermore, we paired this historic investment with Local Rent Supplement Program (LRSP) voucher funding to better target funds to deeply affordable units at or below 30% of the median family income.

We will also continue investing in the programs and supports that set families up for success. This means increased support for residents who do not qualify for unemployment insurance, families who face steep public benefit cliffs as their income climbs, and those who are returning citizens. We are investing \$68 million to increase access to high-quality affordable childcare and provide incentives and scholarships for early childhood education teachers. And after an extremely difficult school year, we are investing \$13 million for an evidence-based approach to learning acceleration—high impact tutoring—which will provide quality supports and infrastructure for our DC Public Schools and DC public charter schools.

This budget also recognizes that our response to the pandemic is not yet over. To ensure our response remains strong and matches the ongoing needs of our community, we are investing \$75 million to continue the District’s response to the COVID-19 pandemic through testing, vaccination, isolation and quarantine sites, cleaning, PPE purchases, and other critical programs and services that helped see the District through the pandemic.

Below are additional examples of important investments in the proposed FY 2022 Budget and Financial Plan that will allow us to recover and grow stronger together.

Health and Human Services

The FY 2022 budget supports the health and well-being of District residents, and helps provide a pathway to the middle class, through the following investments:

- \$15 million to support small businesses and residents whose health insurance premiums are in arrears because of job losses and business slowdowns caused by the COVID-19 pandemic;
- \$12 million to launch a new pilot, Career Map, which will support the desire and ability of parents to pursue a career by ensuring that participating households’ costs do not exceed income, even as important benefits phase out with income growth. This initiative will promote equity and meaningful access to the middle class;
- \$8.4 million to continue our support for the five Centers of Excellence at Howard University Hospital, which will strengthen the hospital and improve the health outcomes of Washingtonians;
- \$8.5 million to support affordable food access through increased senior meal delivery, assistance to the Capital Area Food Bank, Produce Rx, and the Nourish DC fund;
- \$23 million for new families that need support during the pandemic through the Temporary Assistance for Needy Families (TANF) program and another \$14 million to support TANF families with cash assistance payments to smooth out the benefit cliff, establish a TANF diversion program, and provide small one-time payments to families dealing with the impacts of the pandemic;
- \$18 million to advance health equity, including the creation of a new sobering center, the expansion of telehealth services for Department of Behavioral Health and Department of Disability Services clients, and doula services for women enrolled in Medicaid;
- \$13 million to increase the local budget of the Department of Behavioral Health to provide increased supports and services to residents experiencing mental health crisis or substance abuse

issues;

- \$3 million for neighborhood-based Senior Socialization Hubs and expansion of Senior Villages;
- \$1 million to expand transportation access for seniors through ConnectorCard; and
- \$500,000 to launch a coordinated citywide virtual wellness model that will expand satellite virtual wellness programs to cover all citywide virtual programming needs for seniors.

Affordable Housing

Producing, preserving, and protecting affordable housing remains a top priority. The FY 2022 budget makes the following investments in affordable housing:

- A historic contribution of \$400 million to the Housing Production Trust Fund and \$42 million of investment in project-sponsor based vouchers to make housing deeply affordable to low-income residents;
- \$352 million in rent and utility assistance to prevent evictions through the DC STAY program;
- \$35 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 758 new permanent supportive housing units for singles, 347 new permanent supportive housing units for families, and expansion of Project Reconnect, shallow subsidies, and rapid re-housing for singles;
- \$17 million for the Housing Preservation Fund, including \$5 million to support limited equity cooperatives to purchase their buildings. This investment is matched 3:1 by the private sector for a total investment of \$68 million in housing preservation;
- \$67 million to acquire additional emergency and transitional shelter for victims of domestic violence and expand domestic violence services, and to acquire properties to convert to deeply affordable and/or permanent supportive housing;
- \$2 million to the Douglass Community Land Trust to acquire affordable commercial and residential properties;
- \$113 million in capital funding to rehabilitate and modernize public housing units;
- \$102 million to expand and renovate the District's permanent and temporary supportive housing and shelter services;
- \$23.5 million to help low-income first-time homebuyers with down payment and closing cost assistance;
- \$1.2 million to expand emergency shelter service for LGBTQ+ residents who are victims of domestic violence and create low-barrier shelter access for transgender residents;
- \$335,000 for the Office of the Tenant Advocate to help tenants navigate housing issues after the eviction moratorium is lifted;
- \$1.035 million to complete future small area plans across the District;
- \$5 million to restore vibrancy to previously disused properties in neighborhoods most affected by violence; and
- \$1.5 million for a pilot program to incentivize the construction of accessory dwelling units on properties owned by low- and moderate-income homeowners.

High-Quality Education

Our community continues to recognize the important role public schools play in creating opportunity and helping us build a more equitable city. During the pandemic, many students experienced learning loss, which can have long-term consequences for their future. We know that investments in our public schools were the driving force behind the renaissance of our city, and our steadfast commitment to our students, families, and educators remains strong. In this Fair Shot Budget, we continue to make education a top priority, and introduce several new programs to advance learning acceleration, through a range of investments, including:

- 3.6 percent increase to the base amount of the Uniform Per Student Funding Formula and increased weights for English language learners and at-risk students;
- \$8 million to reimagine high schools and create work-based learning opportunities;
- \$8 million to expand school-based mental health services to all remaining DC Public Schools and DC public charter schools;
- \$10 million to provide additional facility grants to the DC public charter schools to help them re-open fully for in-person learning in school year 2021–2022;
- \$13 million for an evidence-based approach to learning acceleration, high impact tutoring, which will provide quality supports and infrastructure for our DC Public Schools and DC public charter schools;
- \$12.8 million to provide more students access to affordable bachelor and associate degrees;
- \$5.6 million to provide increased access to summer programming with academic enrichment;
- \$68 million to increase access to high-quality affordable childcare and provide incentives and scholarships for early childhood education teachers;
- More than \$1.57 billion over six years for DC Public Schools to fund school modernizations, small capital projects, and school expansions to address overcrowding and to support the acceleration of modernizations of the Truesdell and Whittier Education Campuses;
- \$420 million over six years for the District’s parks, recreation, and library projects, including the addition of four new library renovations or replacements, at Shepherd Park, Deanwood, Northwest, and Rosedale. This investment also adds new renovations at Duke Ellington Field, Emery Heights Recreation Center, Rumsey Aquatic Center, Randall Recreation Center, Harry Thomas Recreation Center, and a brand-new community center at the former Crummell School site. It also includes new additional funding to renovate the pool at Upshur Recreation Center, address site issues at Douglas Recreation Center, and bring all DPR facilities into ADA compliance; and
- \$114 million over six years for the University of the District of Columbia for university improvements.

Public Safety and Justice

Our work to build safer, stronger neighborhoods across all eight wards continues, and the FY 2022 Fair Shot Budget includes critical investments that support our collective commitment to public safety and justice, including:

- \$5.7 million to divert some 911 calls for residents experiencing mental health distress to the Department of Behavioral Health’s Community Response Team;
- \$1.1 million to divert some 911 calls for minor traffic crashes (no injuries) and parking complaints to the District Department of Transportation and Department of Public Works, respectively;
- \$11.4 million for cash assistance for returning citizens, financial coaching, and the hiring of peer navigators to help returning citizens with the transition back into the community and on the path to economic opportunity;
- \$7.8 million for additional violence interrupters and \$400,000 for additional credible messengers;
- \$4.5 million to expand the DC Pathways program serving 100 more at-risk individuals per year;
- \$1.9 million to expand access to trauma-informed mental health services;
- \$1.1 million for intensive case coordination to assist those most at-risk of gun violence;
- \$450,000 for a violence interruption certificate program at UDC and \$200,000 for restorative justice training;
- \$5.6 million to create 278 dedicated employment opportunities through the Department of Public Works for residents most at-risk of gun violence;
- \$4.1 million to expand Project Empowerment with new wrap-around services for residents most at-risk of gun violence and the creation of new Pathways Champions positions at the Office of

Neighborhood Safety and Engagement;

- \$2.2 million for temporary safe housing for residents involved in gun violence;
- \$2 million for expanded offerings from the Department of Parks and Recreation to communities hardest hit by gun violence;
- \$1.5 million for community grants to carry out neighborhood action plans in communities hardest hit by gun violence;
- \$7 million for a new Ready Center facility, which will serve as a one-stop shop where returning citizens can access consolidated resources from community based organizations and District agencies, including the Department of Corrections, Department of Motor Vehicles, Department of Employment Services, Department of Human Services, Department of Behavioral Health, and the Mayor's Office on Returning Citizen Affairs, to ensure successful reintegration into the community;
- \$7.2 million for youth safety initiatives, including an expansion of Safe Passage, out-of-school-time activities for youth, and enhanced training for school resource officers;
- \$3.4 million to add 100 new slots for the Metropolitan Police Department's cadet program; and
- \$57 million for the renovation and relocation of fire and police stations, including MPD's 7th District headquarters, Engine Company 26, and Engine Company 7.

Transportation and the Environment

The FY 2022 budget accelerates and expands numerous investments in transportation and infrastructure that will make moving throughout our city without a car safer and more convenient. The budget also includes investments that over time will make the District greener and more sustainable. Key investments in the District's transportation and environment budgets include:

- \$72 million to support healthy schools and affordable homes through weatherization improvements, solar installations, lead paint and mold remediation, lead pipe removal, and lead remediation in drinking water;
- \$375 million for streetscapes, trails, and Vision Zero safety improvements. This includes doubling the planned buildout of protected bike lanes to 10 new miles per year, a new bicycle and pedestrian bridge connecting the Barry Farm Community to the Anacostia Metro Station, implementation of numerous livability study recommendations, a deckover of Connecticut Ave NW to create Dupont Crown Park, a new South Capitol Street Trail that will create a full trail connection to Maryland's National Harbor, the completion of the Metropolitan Branch Trail, and the creation of the Shepherd Branch Trail in Ward 8;
- \$9 million to reclaim streets for public use through the creation of recurring monthly street closures in the downtown area, including on Black Lives Matter Plaza, Pennsylvania Ave. NW, 18th St. NW, 7th St. NW, and F St. NW plus one Open Streets event in each ward, and one signature Open Streets event on 7th Street from Florida Avenue to The Wharf;
- \$63 million for a transformative investment in over 50 priority bus lanes citywide, which will make bus transit easier and faster for thousands of riders throughout the District;
- \$19 million for the expansion of Capital Bikeshare, which will ensure that any District resident has access to a docking station within ¼ mile of their home, creation of a new Adaptive Bikeshare hub at Union Station, and the launch of over 1,000 more e-bikes as part of the fleet;
- \$100 million to accelerate the Benning Road Transfer Station modernization to begin in FY22, including fully remediating environmental and safety issues at the site, replacing the current facility, and creating new citywide composting capabilities;
- \$439 million invested in the District's local roadways, alleys, and sidewalks across all eight wards to ensure they are safe, reliable, and functional;
- \$1.7 billion to support capital infrastructure upgrades for the Washington Metropolitan Area Transit Authority;
- \$116 million to build the K Street Transitway by 2023, providing protected bus and bike lanes

through the District's downtown core;

- \$215 million for a full replacement of the H Street Bridge, a key piece in the overall redevelopment of Union Station. This replacement will eliminate safety concerns with the bridge, as well as facilitate the use of high-speed rail in and out of the train station; and
- \$1 million to conduct a feasibility study for a potential deckover project on North Capitol Street.

Jobs and Economic Opportunity

The FY 2022 Fair Shot Budget provides relief, recovery, and growth for all residents and businesses, especially those most impacted by the pandemic. This Budget builds on efforts to spread prosperity and support residents, local businesses, and entrepreneurs with:

- \$168.2 million returned to businesses through a one-time reduction in the Paid Family Leave payroll tax from .62% to .27% in FY 2022 only;
- \$3 million to expand the Solar Works program, which trains residents for careers in the emerging solar industry;
- \$49 million to expand subsidized employment and training opportunities through the DC Infrastructure Academy, Project Empowerment, WIC training partnerships, and apprenticeships;
- \$6 million for a Rapid Reskilling Fund to provide 700 residents without a bachelor's degree the opportunity to pursue training programs which result in free workforce credentials in high-demand occupations;
- \$4.6 million for Career Coaches who will help connect residents to career advising and to education, training, and employment in high-demand industries;
- \$3.8 million to expand enrollment in DC's Opportunity Accounts to approximately 600 people each year, continuing with a 4:1 match up to \$6,000. Opportunity Accounts can be used for college, continuing education, job training, first-time home purchases, small business development, qualifying medical emergencies, or to leverage the cost of retirement;
- \$500,000 for a workforce training program to serve LGBTQ+ residents through the Department of Human Services;
- \$15 million to support workers with cash assistance who do not qualify for federal unemployment assistance;
- \$26.5 million to provide seniors, youth exiting foster care, families enrolled in TANF, returning citizens, and residents who are homeless, with a laptop, tablet, or smartphone. Smartphones and tablets will come with one year of free data. This investment also funds a call center to help residents troubleshoot technology issues.
- \$57.7 million over three years to significantly expand access to grocery stores and sit-down restaurants in Wards 7 and 8 through targeted incentives, including \$2 million over two years to increase the DC Nourish Fund.
- \$9.2 million over two years to create a new technical assistance hub to coordinate small business capacity building efforts across the District;
- \$8.1 million to increase funding for Great Streets and commercial ownership opportunities for small businesses. This investment also supports the Shop in the District app to help residents and visitors shop at local District businesses;
- \$8 million for a Bridge Fund for arts venues in the District to support their successful re-opening;
- \$2 million to double the investment in the Inclusive Innovation Equity Impact Fund;
- \$1.4 million to develop an actionable plan for a complete overhaul of the District's license and permitting system to make it easier for business owners to start and maintain their business in the District;
- \$12.8 million to increase the number of permit reviewers and inspectors in anticipation of increased demand;
- \$990,000 to create a new Tax Revision Commission;

- \$14 million to support improvements in the Anacostia, Golden Triangle, and Southwest BIDs to promote placemaking and vibrancy;
- \$5 million to Events DC/Destination DC to support show attraction and promote DC as a destination to live, work, and play;
- \$10.6 million to attract high-impact employers to the District to increase employment opportunities;
- \$3 million to waive all DC government fees for community organizations to host events across the District;
- \$900,000 for live event)0across all four quadrants of the District in summer 2021;
- \$5.9 million to waive fees that taxi and limousine drivers, vehicle owners, and limo companies pay to operate their vehicles for two years;
- \$6.2 million to permanently reduce several classes of business fees down to \$99, including: formation filing fees, general business license fees, fees to obtain or renew a general business license, fees to start or renew an employment agency, employer paid personnel service or employment counseling business, and a two-year reduction to \$99 to obtain or renew non-health occupational and professional licenses;
- \$500,000 for Dream Grants to support small business owners in Wards 7 and 8;
- \$250,000 for ASPIRE to provide entrepreneurship opportunities to returning citizens;
- \$300,000 to provide financial and technical assistance through grants and direct assistance to medical cannabis certified business enterprises, veteran-owned business enterprises, and other District residents who own medical cannabis businesses;
- \$900,000 to support Go-Go, the official music of Washington, DC, through events and education; and
- \$1 million to support a community center for LGBTQ+ residents.

Government Operations

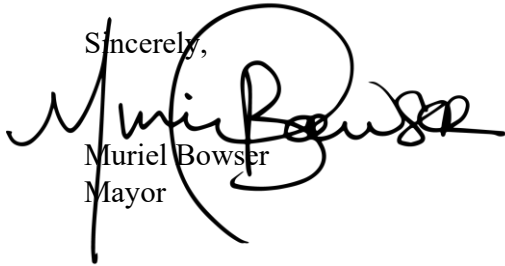
The FY 2022 Fair Shot Budget provides needed pay raises for our hardworking DC government employees, and investments in accountability, oversight, monitoring and evaluation of the significant increase in federal resources and investments that support our DC Values, including:

- \$1 million increase for the Immigrant Justice Legal Services grant program;
- Increased funding for interpreter services (\$200,000); veteran services (\$100,000) and AAPI anti-hate education (\$50,000);
- \$2.3 million to promote and increase access to voting by providing funding for technology upgrades to improve the voting process, implementation of Restore the Vote Act and increased staffing;
- \$15.7 million to fund the Fair Elections Act.
- \$8 million to protect the District against cybersecurity threats;
- \$9.5 million to enhance oversight, accountability, tracking, evaluation and monitoring, and processing of the District's \$3.4 billion in stimulus funds through the Office of the Inspector General, Office of the Chief Financial Officer, Office of the City Administrator, Office of Contracting and Procurement, and Office of the Chief Technology Officer;
- \$450,000 to the Department of General Services, Department of Human Resources, and Office of the Chief Technology Officer to study how the District might adapt its physical spaces, management training, and technology needs in a new virtual hybrid work environment;
- \$32 million, annually, to provide promised pay raises to Compensation Units 1 and 2 and members of AFSCME 2921 whose pay raises were paused during the pandemic;
- \$5.6 million, annually, to provide a two percent cost of living adjustment to non-union employees;
- New funds set aside so that the District can begin compensation negotiations with all unions that

- were put on pause during the pandemic; and
- \$75 million to continue the District's response to the COVID-19 pandemic through testing, vaccination, isolation and quarantine sites, cleaning, PPE purchases, and other critical programs and services that helped see the District through the pandemic; and

Since the start of the pandemic, you have heard me say many times: We are all in this together, and we will all get through this together. Time and again, I have seen this value come to life – in residents joining us for two Days of Action to help neighbors get vaccinated; in hospitality workers passing out meals to colleagues in need; in our health care workers, sanitation workers, and so many others who never stopped reporting in-person to serve their communities. The Fair Shot Budget builds on this sense of togetherness and is a budget that reflects our DC Values and the belief that we can work together to do more with more and build a stronger, more equitable DC.

Sincerely,

A handwritten signature in black ink, appearing to read "Muriel Bowser". The signature is fluid and cursive, with a large loop at the end of the last name.

Muriel Bowser
Mayor

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Fitzroy Lee

Interim Chief Financial Officer

May 27, 2021

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) 2022 Proposed Budget and Financial Plan. The FY 2022 Proposed Budget includes \$9.1 billion in Local funds and \$17.5 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 2022 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2022 – FY 2025 Budget and Financial Plan is balanced.

REVENUE OUTLOOK

The District is beginning to re-open after more than a year of disruption caused by the COVID-19 pandemic. As the recovery continues, we expect the economy to pick up speed this summer and over the next year. The lifting of restrictions and unprecedented level of federal relief have significantly improved the District's economic outlook. Federal assistance in the form of enhanced unemployment insurance, extended Paycheck Protection Program (PPP), additional economic impact payments, and substantial direct aid to the District, will prepare the economy for the pent-up demand for restaurants, retail, entertainment, and travel and accelerate the District's economic recovery. Looking further ahead to the FY 2023 through FY 2025 Budget and Financial Plan, the expectation is that this will be a period of moderate economic growth from the COVID-19 recession, both nationally and in the District of Columbia. As the pandemic recedes, any long-lasting effects will become more apparent. As noted above, following the easing of restrictions, there will likely be a surge in demand for entertainment—dining, performances and sports—but the long-term level could be reduced if there is less appetite for travel for business or leisure, greater demand for telework or living in suburban locations, or continued discomfort about congregating.

Going forward, there are several risks to the post-pandemic economy. Reduced demand for office space is a risk to the current outlook if businesses shift to greater remote work, but it may be somewhat offset by requirements for greater floor space per employee to assuage workers' fears of returning to the office, at least in the short-term. As many District-area offices switched to full remote work because of the COVID-19 health emergency, some District residents opted to temporarily relocate outside the District. If, post-pandemic, employers shift to greater remote work, these arrangements could become permanent and could affect both real property tax and sales tax revenues from lower demand for office space and fewer commuters. There is also the possibility of inflation, which has not been a concern thus far in the pandemic, but the levels of government spending, both here and abroad, and projected in the near future, is unprecedented, and in the past has been linked to greater rates of inflation. Another concern is rising yields on government bonds, which could trigger a selloff in the stock market. We will be monitoring closely these risks to the long-term performance of both the national and local economies, which, if they materialize, could have a significant impact on the District's Budget and Financial Plan.

BUDGET OVERVIEW

The Local fund revenue estimate of \$8.48 billion for FY 2022 is an increase of \$343.4 million (4.2%) from FY 2021. Total FY 2021 general fund revenue in the financial plan, including dedicated and special purpose revenues and policy initiatives, is \$9.34 billion, \$116.0 million more than in FY 2020 and \$9.80 billion in FY 2022, \$459.8 million more than FY 2021. Various policy initiatives increase general fund revenue by \$34.3 million in FY 2022.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2022 Budget includes approximately \$9,117.0 million in spending supported by \$9,117.5 million of resources, with an operating margin of \$0.5 million, as shown in Table 1.

Table 1	
FY 2022 Proposed Budget Summary	
Local Funds	
(\$ in millions)	
Taxes	\$ 7,968.8
Non-Tax Revenues	451.4
Lottery	56.6
All Other Resources	52.0
Revenue Proposals	339.5
Fund Balance Use	249.3
Total Local Fund Resources	\$ 9,117.5
Local Expenditures	\$ 9,117.0
Projected FY 2022 Operating Margin	\$0.5

Gross Funds

The proposed FY 2022 gross funds operating budget (excluding intra-District funds) is \$17.5 billion, an increase of \$662.7 million, or 3.9 percent, over the FY 2021 approved gross budget of \$16.9 billion. The Local and non-Local funding components of the proposed FY 2022 gross budget and changes from FY 2021 are summarized in Table 2 below.

Table 2				
FY 2021 vs. FY 2022 Gross Funds Budget by Fund Type				
(\$ in millions)				
Fund Type	<u>FY 2021</u> <u>District's</u> <u>Approved</u>	<u>FY 2022</u> <u>Mayor's</u> <u>Proposed</u>	<u>Change</u>	<u>%</u> <u>Change</u>
Local	\$ 8,619.8	\$ 9,117.0	\$497.3	5.8%
Dedicated Tax	529.3	542.1	12.9	2.4%
Special Purpose	778.4	797.0	18.6	2.4%
Subtotal, General Fund	\$ 9,927.4	\$ 10,456.2	\$528.7	5.3%
Federal	4,088.4	4,593.6	505.2	12.4%
Private	4.8	8.0	3.3	68.7%
Total, Operating Funds	\$ 14,020.6	\$ 15,057.8	\$ 1,037.2	7.4%
Enterprise and Other Funds (including from Dedicated Taxes)	2,836.1	2,461.6	-374.5	-13.2%
Total Gross Funds	\$ 16,856.7	\$ 17,519.4	\$ 662.7	3.9%

Note: Details may not add to totals due to rounding

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the proposed FY 2022 Local funds budget increased by \$497.3 million, or 5.8 percent, compared to FY 2021. Table 3 provides a snapshot of major cost drivers for the increase.

Table 3	
Mayor's FY 2022 Proposed Budget	
Cost Drivers - Local Funds (in millions)	Amount
Major Changes:	
Pay-As-You-Go Capital Fund	102.8
District of Columbia Public Charter Schools	75.7
Workforce Investments Account	72.4
Office of the Deputy Mayor for Planning and Economic Development	57.7
Repayment of Loans and Interest	53.8
Office of the Chief Technology Officer	25.9
District of Columbia Public Schools	23.6

Primary Cost Drivers

- **Pay-As-You-Go Capital Fund:** \$102.8 million over FY 2020 is primarily attributed to an increase of \$89.9 million funded by the American Rescue Plan Act (Federal funds for Local Revenue Replacement funding) to support various capital projects and \$10.9 million of Local funds allocated towards the Washington Metropolitan Area Transit Authority (WMATA) project.
- **District of Columbia Public Charter Schools:** \$75.7 million over FY 2020 is primarily attributed to a 3.6 percent increase in the Uniform Per Student Funding Formula (UPSFF) Foundation level, which is \$11,720 for FY 2022, in comparison to the FY 2021 Foundation level of \$11,310.
- **Workforce Investments Account:** \$72.4 million increase is for a proposed COLA for both union and non-union employees.
- **Office of the Deputy Mayor for Planning and Economic Development:** \$57.7 million over FY 2021, which is primarily attributed to support initiatives such as Food Access, Destination DC, Local Job Creation, and BID Vibrant Places.
- **Repayment of Loans and Interest:** \$53.8 million over FY 2021 is the result of increased borrowing and repayment of debt.
- **Office of the Chief Technology Officer:** \$25.9 million over FY 2021 primarily funded by the American Rescue Plan Act - Federal funds for Local Revenue Replacement funding to purchase cellphones, laptops and tablets to support Devices for Residents: Tech Together initiative, the Future of Work Study initiative; and to develop a system for gun violence prevention, which supports the agency's Building Blocks DC: IT system initiative.
- **District of Columbia Public Schools:** \$23.6 million over FY 2021 is primarily attributed to a 3.6 percent increase in the Uniform Per Student Funding Formula (UPSFF) Foundation level, which is \$11,720 for FY 2022, in comparison to the FY 2021 Foundation level of \$11,310.

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 2022 through FY 2027 CIP is \$8.8 billion from all sources. Much of the capital budget will be financed with municipal bonds totaling \$4.6 billion, along with Pay-As-You-Go (Paygo) transfers from the General Fund, Federal Highway Administration grants, a local match to the Federal Highway Administration grants from the District's Highway Trust Fund, and local transportation fund revenue. The District is committed to funding its share of WMATA's capital needs. The proposed budget reflects Dedicated Taxes of \$178.5 million per year as the District's share of the total region-wide commitment to capital funding of \$500 million annually towards WMATA's capital needs. Additional capital contributions are included in the CIP to assist WMATA in funding improvements for a state of good repair. The total contribution to WMATA totals \$1.8 billion in the FY 2022 - FY 2027 CIP.

The proposed capital budget for FY 2022 of \$2.01 billion of planned capital expenditures will be financed by \$973.2 million in new Income Tax Secured or General Obligation bonds, \$193.8 million from new short-term bonds, \$352.3 million in Paygo, \$192.5 million in federal grants and payments, \$26.7 million in the Local Match to the Federal Highway Administration grants, and \$56.9 million from the Local Transportation Revenue fund. Debt service through the CIP period remains below the 12 percent debt cap.

CONCLUSION

During this difficult period, 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,

A handwritten signature in black ink, appearing to read "Fitzroy Lee". The signature is fluid and cursive, with the first name "Fitzroy" written in a more stylized, connected manner than the last name "Lee".

Fitzroy Lee



How to Read the FY 2022 Proposed Budget and Financial Plan

How to Read the FY 2022 Proposed Budget and Financial Plan

The District of Columbia's FY 2022 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 2022 Budget and Financial Plan is presented in six volumes summarized as follows:

Executive Summary (Volume 1) – provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal letter from the Mayor, 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 District agencies. The Highway Trust Fund describes the District’s proposed FY 2022 to FY 2027 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 2022 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 2022.

Financial Plan

The Financial Plan summarizes actual and planned revenues and expenditures from FY 2019 through FY 2025. 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 the regional economy and economic trends, and describes the revenue outlook for FY 2023 through FY 2025.

Operating Expenditures

This chapter describes the District’s recent Local funds expenditures. It includes analysis of expenditures between FY 2017 and FY 2020, 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 Budget Structure** section relates the District's fund structure to its budget presentation;
- The **Recurring Budget and Current Services Funding Level (CSFL) Development** section describes how these concepts were 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 2022 proposed operating and capital 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;
- Proposed Expenditure by Division/Program table;
- Division/Program descriptions;
- FY 2022 Proposed Budget Changes;
- FY 2021 Approved Budget to FY 2022 Proposed Budget reconciliation table and narrative; and
- Agency Performance Plan

FY 2022 Proposed Budget Changes

The FY 2022 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2021 Approved Budget to FY 2022 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 (FTEs) from the initial request through the policy decisions made by the Mayor. The FY 2022 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).
- **No Change:** The agency has no changes in funding and/or budget structures from the FY 2021 approved budget to the FY 2022 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 2022 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 2022 - FY 2027 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 2022 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 and income tax revenue secured 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 2022 through FY 2027, including a project description, scope and justification, its annual operating impact, milestone data, and its location; and
- **Appendices** that provide supporting tables about the District's capital budget, including:
 - The FY 2022 Appropriated Budget Authority Request table that summarizes proposed budget changes (increase or decrease) for new projects and for ongoing projects by agency, project, and funding source;
 - The FY 2022 – FY 2027 Planned Expenditures from New Allotments table that summarizes the new allotments planned for FY 2022 – FY 2027 expenditures by agency and project;
 - The FY 2022 – FY 2027 Planned Funding table that summarizes the FY 2022 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 2021 approved budget;
 - FY 2021 year-to-date budget actions; and
 - Rescissions, Redirections, and Reprogrammings that occurred between July 15, 2020 (the cut-off date for last year's budget book) and September 30, 2020 (the end of FY 2020).

Highway Trust Fund

This appendix covers the District's FY 2022 through FY 2027 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 2022 planning process;
- The Project Description Forms, which show planned allotments for FY 2022 through FY 2027 and descriptions for Highway Trust Fund master projects;
- Appendices that provide supporting tables for the District's Highway Trust Fund program; and
- An overview of the District of Columbia's Water and Sewer Authority's FY 2021– FY 2030 Capital Improvements Plan.

Volume 6: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2019 and 2020 actual expenditures, the FY 2021 approved budget, the FY 2022 proposed budget, and the change from FY 2021 to FY 2022 (unless noted).

The following tables are provided:

Schedule 30-PBB – dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2022 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 2022 Proposed Budget only).

Homeland Management

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

Emergency

Agency budget
code

www.hsema.dc.gov
Telephone: 202-727-6161

Table BN0-1

Description	FY 2019 Actual	FY 2020 Actual			
OPERATING BUDGET	\$63,853,580	\$266,014,251			
FTEs	126.0	141.0			
CAPITAL BUDGET	\$0	\$0			
FTEs	0.0	0.0	0.0	0.0	N/A

This shows the agency's FY 2019 and 2020 actual expenditures, FY 2021 approved budget, the FY 2022 proposed budget, and the percent variance from FY 2022 to FY 2021. This includes the agency's operating and capital budgets and FTEs.

The mission of the District of Columbia Homeland Security and Emergency Management Agency (HSEMA) is to ensure District agencies, businesses, and residents are prepared to prevent, protect against, respond to, mitigate, and recover from all threats and hazards.

Summary of Services

HSEMA plans and prepares for emergencies; coordinates emergency training and conducts exercises for emergency first response; provides emergency preparedness information to the public; and disseminates information.

The agency's FY 2022 proposed budget is presented in the following tables:

This section describes the agency's mission and purpose.

FY 2022 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table BN0-2 contains the proposed FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table BN0-2

(dollars in thousands)

	Dollars in Thousands			Full-Time Equivalents			
	Actual FY 2019	Actual FY 2020	Change	Approved FY 2021	Proposed FY 2022	Change from FY 2021	% Change
Appropriated							
GENERAL FUNDS							
Local Funds	28.4	28.5		29.5	29.2	-0.2	-0.8
TOTAL FOR GENERAL FUNDS	28.4	28.5		29.5	29.2	-0.2	-0.8

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

Table BN0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents						
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Proposed	Change from	%		Actual	Actual	Approved	Proposed	Change from	%	
FEDERAL RESOURCES														
Federal Grant Funds	58,406	257,738	164,104										0.2	
TOTAL FOR FEDERAL RESOURCES	58,406	257,738	164,104										0.2	
INTRA-DISTRICT FUNDS														
Intra-District Funds	398	2,954	0										N/A	
TOTAL FOR INTRA-DISTRICT FUNDS	398	2,954	0	0	0	N/A		0.0	0.0	0.0	0.0	0.0	N/A	
GROSS FUNDS	63,854	266,014	164,104	107,624	-62,011	-36.6		126.0	141.0	142.0	142.0	0.0	0.0	

*Percent change is based on whole dollars.

Note: If applicable, for a
please refer to Schedule
the Chief Financial Officer

This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2019 and 2020 actuals, FY 2021 approved, FY 2022 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 2022 Proposed Operating Budget, by Comptroller Source Group

Table BN0-3 contains the proposed FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table BN0-3

(dollars in thousands)

Comptroller Source Group						Percentage Change*
11 - Regular Pay - Continuing Full Time						1.6
12 - Regular Pay - Other						1.9
13 - Additional Gross Pay						-58.4
14 - Fringe Benefits - Current Personnel						2.4
15 - Overtime Pay						-34.8
SUBTOTAL PERSONAL SERVICES (PS)						-1.0
20 - Supplies and Materials						-30.2
31 - Telecommunications						-86.0
40 - Other Services and Charges	1,990	1,220	2,410	2,764	353	14.7
41 - Contractual Services - Other	1,124	1,949	3,752	3,990	238	6.3
50 - Subsidies and Transfers	43,236	244,138	143,126	81,575	-61,551	-43.0
70 - Equipment and Equipment Rental	2,974	1,663	1,722	962	-760	-44.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	49,464	249,032	151,217	89,395	-61,822	-40.9
GROSS FUNDS	63,854	266,014	169,636	107,624	-62,011	-36.6

*Percent change is based on whole dollars.

This table lists the agency's total operating expenditures for FY 2019 and FY 2020, the FY 2021 approved budget, and the FY 2022 proposed budget at the Comptroller Source Group level.

FY 2022 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table BN0-4 contains the proposed FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table BN0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Proposed FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Proposed FY 2022	Change from FY 2021
(1000) AGENCY MANAGEMENT										
(1030) Property Management	39	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	273	134	0	0	0	0.0	0.0	0.0	0.0	0.0
(1304) Community Outreach & Media Preparedness	0	0	0	0	0	3.1	0.0	0.0	0.0	0.0
(1305) IT Support for HSEMA Operations (DC 5%)	-22	0	0	0	0	4.2	0.0	0.0	0.0	0.0
(1306) Community Outreach and Media Preparedness	803	951	922	915	-217	1.1	7.2	6.0	4.0	-2.0
(1308) Access and Functional Needs Emergency Plan	-6	0	0	0	0	1.1	0.0	0.0	0.0	0.0
(1309) Policy and Emergency Preparedness Council	207	156	45							0.0
(1310) Special Events	331	585	57							0.0
(1312) Homeland Security/State	130	5	1							0.0
(1313) Regional Planning Coordination (Continuous)	21	0								0.0
(1320) All Hazards Emergency Support Services	1,166	1,194	1,24							0.0
(1325) District Strategy & Performance Support	0	166	43							0.0
(1331) HSEMA IT Upgrades	686	0								0.0
(1337) GIS Support (DC 5%)	-5	0								0.0
(1338) EOC & JAHOC Situational Awareness Tech. Des	0	61	0	0	0	0.0	0.0	0.0	0.0	0.0
(1339) Situational Awareness Tools	0	18	0	0	0	0.0	0.0	0.0	0.0	0.0
(1362) CCTV / EOC / JAHOC Systems Maintenance	301	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(1363) Statewide Interoperability Coordinator	-6	0	0	0	0	1.1	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	3,920	3,270	3,845	3,174	-670	24.7	20.4	20.0	16.0	-4.0
(2000) PLANS AND PREPAREDNESS										
(2100) Planning	2,097	3,329	3,469	2,340	-1,129	6.3	3.1	4.0	3.0	-1.0
(2101) IC3 Program Manager/Incident Review Specialist	0	661	278	32	-246	0.0	10.7	0.0	0.0	0.0
(2102) Preparedness Support	162	76	0	350	350	0.0	1.0	0.0	2.0	2.0
(2103) Regional Planning - DC	226	254	423	1,174	751	3.2	5.3	1.0	9.8	8.8
(2104) Regional Preparedness Partnerships	100	63	133	0	-133	0.0	1.1	1.0	0.0	-1.0
(2105) DCERS PMO Manager	263	79	18	0	-18	1.1	3.2	0.0	0.0	0.0
(2106) Regional Preparedness Evaluation	117	33	233	0	-233	0.0	2.1	2.0	0.0	-2.0
(2113) District Planning (Continuous)	317	422	710	51	-659	5.4	3.1	4.0	0.2	-3.8

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2019 and 2019 actuals, the FY 2021 approved budget, and the FY 2022 proposed budget for specific programs (or divisions) and activities.

- **Planning** – utilizes a “whole of community” approach to engage key stakeholders in developing plans and processes that support a robust emergency management system;
- **IC3 Program Manager/Incident Review Specialist**– incident reviews specialist for the Emergency Operations Center;
- **Preparedness Support** - provides supervisory and administrative support to all preparedness operations;
- **Regional Planning** – the District is an integral part of the National Capital Region (NCR). Due to the geographic proximity and economic link to the NCR, all preparedness actions across all mission areas affect, impact, and include all jurisdictions in the NCR. Therefore, District planners are involved with the planning efforts to ensure appropriate coordination and integration of District preparedness processes;
- **District Planning** – utilizes a “whole of community” approach to engage key stakeholders in developing plans and processes that support a robust emergency management system. Coordinates the development, socialization, and implementation of plans that include, but are not limited to, Emergency Management Plans (SOP/SOG), and any supplemental plans.
- **Regional Preparedness** – coordinates the District's infrastructure, analysis, and data to prioritize, budget and allocate resources.
- **Regional Preparedness Partnership** – engages businesses that operate within, or do business with, the District in information sharing, situational awareness, resource coordination and preparedness to improve overall resiliency of the city and its private sector;
- **Regional Preparedness Systems**– is a component of the NCR Preparedness System (NCR-PS), which guides whole community prevention, protection and preparedness efforts throughout the region. HSEMA is responsible for the coordination of preparedness related activities throughout the District of Columbia; and
- **Access and Functional Needs Emergency Plan** – ensures the District's emergency management program effectively incorporates people with disabilities and other with access and functional needs.

This division contains the following 8 activities:

- **Incident Command and Disaster** – the main operational and control center for consequence management during emergencies, disasters, major special events, and national security events in the District;
- **EOC Enhancement and Design**– design and renovation of the HSEMA Annex and EOC at the Unified Communications Center;
- **Operations Support** – program development and management support that involves planning initiatives, research, updating doctrine and Standard Operating Procedures, documenting procedures, and developing reports for the District’s Emergency Operations Center (EOC) and Statewide Interoperability Coordinator;
- **Incident Coordination and Support (ICS) Program** – develops EOC and ICS-related doctrine; designs, develops, and delivers trainings and exercises; provides technical assistance to partner departments/agencies; administers EOC activations; and provides deployable on-scene incident coordination and support;
- **Situational Awareness Program**– coordinates complex projects and programs across agencies throughout the District of Columbia and the NCR, with a primary focus on designing information management programs that support incident management before, during, and after emergencies and disasters;

- **Hazardous Materials Reporting** – ensures the District maintains a systematic approach for fulfilling SARA Title III, Emergency Planning and Community Right-to-Know reporting, oversight, and emergency response needs;
- **Statewide Interoperability Coordinator**– supports the Statewide Interoperability Coordinator, a federally required position that is the point of integration for interoperable communications programs and capabilities throughout the District. The position produces and maintains the Statewide Communications Interoperability Plan, and chairs the District’s Interoperable Communications Committee meetings; and
- **Facilities and Logistics** – develops, implements, and improves the District’s logistical and resource tracking plans to improve response and recovery operations during an emergency.

This division contains the following 7 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.

This division contains the following 5 activities:

Agency Management – provides administrative support and the required tools to achieve operational and programmatic results. This division is standard for all agencies using performance-based budgeting.

Division Structure Change

The Homeland Security and Emergency Management Agency has no division structure changes in the FY 2022 proposed budget.

FY 2021 Approved Budget to FY 2022 Proposed Budget, by Revenue Type

Table BN0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 proposed budget. For a more comprehensive explanation of changes, please see the FY 2022 Proposed Budget Changes section, which follows the table.

Table BN0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2021 Approved Budget and FTE			
No Change		5,531	29.5
LOCAL FUNDS: FY 2022 Recurring Budget			
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	122	-0.3
Increase: To align resources with operational spending goals	Multiple Programs	14	0.0
LOCAL FUNDS: FY 2022 Mayor's Proposed Budget			
		5,667	29.2
FEDERAL GRANT FUNDS: FY 2021 Approved Budget and FTE			
Decrease: To align budget with projected grant awards	Multiple Programs	164,104	112.5
FEDERAL GRANT FUNDS: FY 2022 Mayor's Proposed Budget			
		-62,147	0.3
		101,957	112.8
GROSS FOR BN0 - HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY			
		107,624	142.0

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

FY 2022 Proposed Operating Budget

Table BN0-6 contains the proposed operating budget.

Table BN0-6

Appropriated Fund			% Change from FY 2021
Local Funds	\$5,531,416	\$5,667,415	2.5
Federal Grant Funds	\$164,104,139	\$101,956,809	-37.9
GROSS FUNDS	\$169,635,554	\$107,624,223	-36.6

Typically referred to as Table 5, the FY 2021 Approved Budget compared to FY 2022 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.

Recurring Budget

The Homeland Security and Emergency Management Agency's budget proposal reflects no change from the FY 2021 approved budget to the FY 2022 proposed budget.

Mayor's Proposed Budget

Increase: HSEMA's proposed Local funds budget includes a net increase of \$121,629 across multiple divisions to align the budget with projected salary, step increase, and Fringe Benefit costs. This adjustment includes a decrease of 0.3 Full-Time Equivalent (FTE) position. Additionally, the Local funds budget proposes an increase of \$14,370 across multiple divisions to align resources with operational spending goals, primarily for fleet cost adjustments.

Decrease: In Federal Grants funds, the proposed budget includes a net decrease of \$62,147,330 across multiple divisions, primarily due to projected reductions in federal funding for Homeland Security. This adjustment also includes

The FY 2022 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.

Agency Performance Plan*

The Homeland Security and Emergency Management Agency (HSEMA) has the following strategic objectives for FY 2022:

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 residents or other District agencies, and how that improves the District.

Objectives

1. Emergency Operations – Provide situational awareness, logistical and resource support, and a field command operation to coordinate critical incident response, mitigation, and recovery to emergencies and other major events impacting the District of Columbia.
2. Homeland Security and Intelligence – Partner with federal, state, and local law enforcement and the private sector to provide strategic analysis and intelligence to support the District's security and intelligence needs.
3. Resilience and Emergency Preparedness – Develop a comprehensive approach to building capabilities related to disaster preparedness, response, and recovery. Once built, these capabilities enable the District to prevent, protect against, mitigate, respond to, and recover from the threats and hazards that affect the city.
4. Agency Management – Ensure that HSEMA provides its divisions with sufficient resources while ensuring that all fiscal requirements are fulfilled.
5. 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 more of their budget come from capital funding will have several key projects.

1. Emergency Operations – Provide situational awareness, logistical and resource support, and a field command operation to coordinate critical incident response, mitigation, and recovery to emergencies and other major events impacting the District of Columbia. (3 Activities)

Activity Title	Activity Description	Type of Activity
Emergency Operations Center (EOC)	#NAME?	Daily Service
Deployment for incident management	Deploy HSEMA personnel across the District to manage incidents, and to other jurisdictions to support incident response and management through EMAC.	Daily Service
Manage Disaster Logistics Center	Manage the District's Disaster Logistics Center warehouse and coordinate disaster logistics operations during incident response.	Daily Service



Chapters:

- 1. Introduction**
- 2. Financial Plan**
- 3. Revenue**
- 4. Operating Expenditures**
- 5. FY 2022 – FY 2027
Capital Improvements
Plan**

Introduction: FY 2022 Proposed Budget and Financial Plan

The Government of the District of Columbia navigates unique jurisdictional complexities while promoting all residents' health, safety, well-being, and prosperity. The District government provides a broad range of services, which elsewhere would be divided between state, county, and city governments. For example, while state governments usually manage Medicaid and county or city governments handle trash collection, the District government provides both services. The District's FY 2022 budget funds services as diverse as affordable housing preservation and development, education and career training, health services, transportation, voter registration, public safety, street cleaning, business licensing, and statehood initiatives.

The FY 2022 Budget and Financial Plan identifies resources (revenues) and uses (expenditures) and offers detailed spending plans for agency programs and activities, including the types of funds that will be used and what services will be supported. It also provides a financial forecast that helps the District plan for the future. The FY 2022 Budget and Financial Plan marks the District of Columbia's 26th consecutive balanced budget and the sixth adopted under local budget autonomy. The FY 2022 budget totals \$17.5 billion, or approximately \$25,000 budgeted for each of the jurisdiction's roughly 700,000 residents. It exceeds the FY 2021 Approved Budget by nearly \$662.7 million, or 3.9 percent (including Enterprise Fund agencies but not intra-District funds). Excluding Enterprise Fund agencies, the gross budget in FY 2022 is \$14.9 billion. In addition, the FY 2022 budget preserves the District's 12 percent debt cap. Figure 1-1 shows the major source of gross funds for FY 2022, while Figure 1-2 shows Local funds revenue.

District of Columbia Fiscal Year 2022 Budget Policy and Priorities Focus

The proposed Fiscal Year (FY) 2022 budget makes investments for a Fair Shot and marks the turning of a corner on a global public health crisis that has killed millions of people worldwide and led to a swift and deep global recession. The Fair Shot Budget makes significant new investments to provide relief, recovery, and growth for all residents and businesses; including expanding affordable housing, job training and opportunities, academic acceleration, increased access to quality childcare, programs to reduce gun violence, and support for businesses and residents hit hard by the global recession caused by COVID-19.

The Fair Shot budget also includes new investments to increase mobility across all eight wards through investments in bus priority lanes, trails, and protected bike lanes. Also, it makes significant investments in

improving the health of the housing stock and our water quality through lead pipe replacement, lead paint and mold remediation, and energy efficiency retrofits of homes and public buildings.

The Fair Shot budget also provides support to give all DC residents a fair shot by providing increased support for residents who do not qualify for unemployment insurance, families who face steep public benefit cliffs as their income climbs and returning citizens. These investments will help us recover and continue to accelerate our work to lift communities in all eight wards to build a stronger, more prosperous, equitable, and resilient Washington, DC.

Below are examples of important investments in the proposed FY 2022 Budget and Financial Plan that will help us on a path toward an equitable recovery for DC.

Health and Human Services

The FY 2022 budget supports the health and well-being of District residents, and helps provide a pathway to the middle class, through the following investments:

- \$15 million to support small businesses and residents whose health insurance premiums are in arrears because of job losses and businesses slowdowns throughout the COVID-19 pandemic;
- \$12 million to launch a new pilot, Career Map, which will support the desire and ability for parents to pursue a career by ensuring that participating households' costs do not exceed income, even as important benefits phase out with income growth. This initiative will promote equity and meaningful access to the middle class;
- \$8.4 million in FY 2022 to support five Centers of Excellence at Howard University Hospital, which will strengthen the Howard University Hospital and improve the health outcomes of Washingtonians;
- \$8.5 million to support affordable food access through increased senior meal delivery, assistance to the Capital Area Food Bank, and increased access to Produce Rx, and the Good Food Fund;
- \$23 million for new families that need support during the pandemic through the Temporary Assistance for Needy Families (TANF) program and another \$14 million to support TANF families with cash assistance payments to smooth out the benefit cliff, establish a TANF diversion program and provide small one-time payments to families dealing with the impacts of the pandemic;
- \$18 million to advance health equity, including the creation of a new sobering center, the expansion of telehealth services for Department of Behavioral Health and Department of Disability Services' clients, and doula services for women enrolled in Medicaid;
- \$13 million to increase the local budget of the Department of Behavioral Health to provide increased supports and services to residents experiencing mental health crisis or substance abuse issues;
- \$3 million for neighborhood-based Senior Socialization Hubs and expansion of Senior Villages;
- \$1 million to expand transportation access for seniors through ConnectorCard; and
- \$500,000 to launch a coordinated citywide virtual wellness model that will expand satellite virtual wellness programs to cover all citywide virtual programming needs for seniors.

Affordable Housing

Producing, preserving, and protecting affordable housing remains a top priority. The FY 2022 budget makes the following historic investments in affordable housing:

- A historic contribution of \$500 million to the Housing Production Trust Fund and \$42 million of investment in project-sponsor based vouchers to make housing deeply affordable to low-income residents;
- \$352 million in rent and utility assistance to prevent evictions through the DC STAY program;
- \$15 million for the Housing Preservation Fund, including a new \$5 million to support limited equity cooperatives to purchase their buildings. This investment is matched 3:1 for a total investment of \$60 million in housing preservation;
- \$67 million to acquire additional emergency and transitional shelter for victims of domestic violence and expand domestic violence services, and to acquire properties to convert to deeply affordable and/or permanent supportive housing;
- \$2 million to the Douglass Community Land Trust to help them acquire affordable commercial and residential properties;

- \$113 million in capital funding to rehabilitate and modernize public housing units;
- \$35 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 758 new permanent supportive housing units for singles, 347 new permanent supportive housing units for families, and expansion of Project Reconnect, shallow subsidies and rapid re-housing for singles;
- \$102 million to expand and renovate the District's permanent and temporary supportive housing and shelter services;
- \$23.5 million to help low-income first-time homebuyers with down payment and closing cost assistance;
- \$1.2 million to expand emergency shelter service for LGBTQ+ residents who are victims of domestic violence and create low-barrier shelter access for Transgender residents;
- \$335,000 for the Office of the Tenant Advocate help tenants navigate housing issues after the eviction moratorium is lifted;
- \$1.035 million to complete future small area plans across the District;
- \$5 million to restore vibrancy to previously disused properties in neighborhoods most affected by violence; and
- \$1.5 million for a pilot program to incentivize the construction of accessory dwelling units on properties owned by low- and moderate-income homeowners.

High-Quality Education

Our community continues to recognize the important role our public schools play in creating opportunity and helping us build a more equitable city. During the pandemic, many students experienced learning loss which can have long-term consequences for their future economic opportunity. We know that investments in our public schools were the driving force behind the renaissance of our city, and our steadfast commitment to our students, families, and educators remains strong. In the Fair Shot Budget, we continue to make education a top priority, and introduce several new programs to advance learning acceleration, through a range of investments, including:

- 3.6 percent increase to the base amount of the Uniform Per Student Funding Formula and increased weights for English Language Learners and At-Risk Students;
- \$8 million to reimagine high schools and create work-based learning opportunities;
- \$8 million to expand school based mental health services to all remaining DC Public and DC Public Charter Schools;
- \$10 million to provide additional facility grants to the DC Charter Schools to help them re-open fully for in person learning in school year 2021–2022;
- \$13 million for an evidence-based approach to learning acceleration, high impact tutoring, which will provide quality supports and infrastructure for our DC Public Schools and DC Public Charter Schools;
- \$12.8 million to provide more students access to affordable bachelor and associate degrees;
- \$5.6 million to provide increased access to summer programming with academic enrichment;
- \$68 million to increase access to high-quality affordable childcare and provide incentives and scholarships for early childhood education teachers;
- More than \$1.57 billion over six years for DC Public Schools (DCPS) to fund school modernizations, small capital projects, and school expansions to address overcrowding and to support the acceleration of Truesdell and Whittier Elementary Schools;
- \$420 million over six years for the District's parks, recreation, and library projects, including the addition of four new library renovations or replacements, at Shepherd Park, Deanwood, Northwest One, and Rosedale. This investment also adds new renovations at Duke Ellington Field, Emery Heights Recreation Center, Rumsey Aquatic Center, Randall Recreation Center, Harry Thomas Recreation Center, and a brand-new community center at the former Crummell School site. It also includes new additional funding to renovate the pool at Upshur Recreation Center, address site issues at Douglas Recreation Center, and bring all DPR facilities into ADA compliance; and
- \$114 million over six years for the University of the District of Columbia for university improvements.

Public Safety and Justice

Our work to build safer, stronger neighborhoods across all eight wards continues, and the FY 2022 Fair Shot budget includes critical investments that support our collective commitment to public safety and justice, including:

- \$5.7 million to divert some 911 calls for residents experiencing mental health distress to the Department of Behavioral Health's Community Response Team;
- \$1.1 million to divert some 911 calls for minor traffic crashes (no injuries) and parking complaints to the District Department of Transportation and Department of Public Works, respectively;
- \$11.4 million for cash assistance for returning citizens, financial coaching, and the hiring of peer navigators to help returning citizens with the transition back into the community and on the path to economic opportunity;
- \$7.8 million for additional violence interrupters and \$400,000 for additional credible messengers;
- \$4.5 million to expand the DC Pathways program serving 100 more at-risk individuals per year;
- \$1.9 million to expand access to trauma-informed mental health services;
- \$1.1 million for intensive case coordination to assist those most at-risk of gun violence;
- \$450,000 for a violence interruption certificate program at UDC and \$200,000 for Restorative Justice training;
- \$5.6 million to create 278 dedicated employment opportunities through the Department of Public Works for residents most at-risk of gun violence;
- \$4.1 million to expand Project Empowerment with new wrap around services for residents most at-risk of gun violence and the creation of new Pathways Champions positions at the Office of Neighborhood Safety;
- \$2.2 million for temporary safe housing for residents involved in gun violence
- \$2 million for expanded offerings from the Department of Parks and Recreation to communities hardest hit by gun violence;
- \$1.5 million for community grants to carry out neighborhood action plans in communities hardest hit by gun violence;
- \$7 million for a new Ready Center facility, which serves as a one-stop shop where returning citizens can access consolidated resources from community based organizations and District agencies, including the Department of Corrections, Department of Motor Vehicles, Department of Employment Services, Department of Human Services, Department of Behavioral Health, and The Mayor's Office on Returning Citizen Affairs, to ensure successful reintegration into the community;
- \$7.2 million for youth safety initiatives, including an expansion of Safe Passage, out-of-school-time activities for youth, and enhanced training for school resource officers;
- \$3.4 million to add 100 new slots for the Metropolitan Police Department's cadet program; and
- \$57 million for the renovation and relocation of fire and police stations, including MPD's 7th District headquarters, Engine Company 26, and Engine Company 7.

Transportation and the Environment

The FY 2022 budget accelerates or expands numerous investments in transportation and infrastructure that will make moving throughout our city without a car safer and more convenient. The budget also includes investments that over time will make the District greener and more sustainable. Key investments in the District's transportation and environment include:

- \$72 million to support healthy schools and affordable homes through weatherization improvements, solar installations, lead paint and mold remediation, and lead pipe removal and lead remediation in drinking water;
- \$375 million for streetscapes, trails, and Vision Zero safety improvements. This includes doubling the planned buildout of protected bike lanes to 10 new miles per year, a new bicycle and pedestrian bridge connecting the Barry Farm Community to the Anacostia Metro Station, implementation of numerous livability study recommendations, a deckover of Connecticut Ave NW to create Dupont Crown Park, a new

South Capitol Street Trail that will create a full trail connection to Maryland's National Harbor, the completion of the Metropolitan Branch Trail, and the creation of the Shepherd Branch Trail in Ward 8.

- \$9 million to reclaim streets for public use through the creation of recurring monthly street closures in the downtown area, including on Black Lives Matter Plaza, Pennsylvania Ave NW, 18th St NW, 7th St NW, and F St NW plus one Open Streets event in each ward, and one signature Open Streets event on 7th Street from Florida Avenue to The Wharf;
- \$63 million for a transformative investment in over 50 priority bus lanes citywide, which will make bus transit easier and faster for thousands of riders throughout the District;
- \$19 million for the expansion of Capital Bikeshare, which will ensure that any District resident has access to a docking station within ¼ mile of their home, create a new Adaptive Bikeshare hub at Union Station, and launch over 1,000 more e-bikes as part of the fleet;
- \$100 million to accelerate the Benning Road Transfer Station Modernization to begin in FY22, including fully remediating environmental and safety issues at the site, replacing the current facility, and creating new citywide composting capabilities;
- \$439 million invested in the District's local roadways, alleys, and sidewalks across all eight wards to ensure they are safe, reliable, and functional;
- \$1.7 billion to support capital infrastructure upgrades for the Washington Metro Area Transit Authority;
- \$116 million to build the K Street Transitway by 2023, providing protected bus and bike lanes through the District's downtown core;
- \$215 million for a full replacement of the H Street Bridge, a key piece in the overall redevelopment of Union Station. This replacement will eliminate safety concerns with the bridge, as well as facilitate the use of high-speed rail in and out of the train station.
- \$1 million to conduct a feasibility study for a potential deckover project on North Capitol Street in NE.

Jobs and Economic Opportunity

The fair shot budget provides relief, recovery and growth for all residents and businesses, especially those most impacted by the pandemic. The FY 2022 Fair Shot budget builds on efforts to spread prosperity and support local businesses and entrepreneurs with:

- \$168.2 million returned to businesses through a one-time reduction in the Paid Family Leave payroll tax from 0.62 percent to 0.27 percent in FY 2022 only;
- \$3 million to expand the Solar Works program, which trains residents for careers in the emerging solar industry;
- \$49 million to expand subsidized employment and training opportunities through the DC Infrastructure Academy, Project Empowerment, WIC training partnerships, and apprenticeships;
- \$6 million for a Rapid Reskilling Fund to provide 700 residents without a bachelor's degree the opportunity to pursue training programs which result in free workforce credentials in high-demand occupations;
- \$4.6 million for Career Coaches who will connect residents to career advising and connection to education, training, and employment in high-demand industries.
- \$3.8 million to expand enrollment in DC's Opportunity Accounts to approximately 600 people each year, continuing with a 4:1 match up to \$6,000. Opportunity Accounts can be used for college, continuing education, job training, first-time home purchases, small business development, qualifying medical emergencies, or to leverage the cost of retirement.
- \$500,000 for a workforce training program that serves LGBTQ+ residents through the Department of Human Services;
- \$15 million to support workers with cash assistance who do not qualify for federal unemployment assistance;
- \$26.5 million to provide seniors, youth exiting foster care, families enrolled in TANF and returning citizens, and residents who are homeless, with a laptop, tablet, or smartphone. Smartphones and tablets will come with one year of free data. It also funds a call center to help residents troubleshoot technology issues.

- \$57.7 million over three years to significantly expand access to grocery stores and sit-down restaurants in Wards 7 and 8 through targeted incentives, including \$2 million over two years to increase the DC Nourish Fund.
- \$9.2 million over two years to create a new technical assistance hub to coordinate capacity building efforts across the District;
- \$8.1 million to increase funding for Great Streets and Commercial ownership opportunities for small businesses. This investment also supports the Shop in the District app to help residents and visitors shop at local businesses;
- \$8 million for a Bridge Fund for arts venues in DC to support their successful re-opening;
- \$2 million to double the investment in the Inclusive Innovation Equity Impact Fund;
- \$1.4 million to develop an actionable plan for a complete overhaul of the District's license and permitting system to make it easier for businesses to start and maintain their business in the District;
- \$12.8 million to increase the number of permit reviewers and inspectors in anticipation of the increased demand;
- \$990,000 to create a new Tax Revision Commission;
- \$14 million to support improvements in three BIDs to promote placemaking and vibrancy;
- \$5 million to Events DC/Destination DC to support show attraction and promote DC as a destination to live, work, and play;
- \$10.6 million to attract high-impact employers to the District to increase employment opportunities;
- \$3 million to waive all DC government fees for community organizations to host events across the District;
- \$900,000 for activations across all four quadrants of the District in summer 2021.
- \$5.9 million to waive fees that taxi and limousine drivers, vehicle owners, and limo companies pay to operate their vehicles for two years;
- \$6.2 million to permanently reduce several classes of business fees down to \$99, including: formation filing fees, general business license fees, fees to obtain or renew a general business license, fees to start or renew an employment agency, employer paid personnel service or employment counseling business, and a two-year reduction to \$99 to obtain or renew occupational and professional licenses;
- \$500,000 for Dream Grants to support small business owners in Wards 7 and 8;
- \$250,000 for Aspire to provide entrepreneurship opportunities to returning citizens;
- \$300,000 to provide financial and technical assistance through grants and direct assistance to medical cannabis certified business enterprises, veteran-owned business enterprises, and other District residents who own medical cannabis businesses;
- \$900,000 to support Go-Go, the official music of Washington, DC, through events and education; and
- \$1 million to support a community center for LGBTQ+ residents.

Government Operations

The FY 2022 Fair Shot budget provides needed pay raises for our hardworking DC government employees, investments in accountability, oversight, monitoring and evaluation of the significant increase in federal resources and investments that support our DC Values, including:

- \$1 million increase for the Immigrant Justice Legal Services grant program;
- Increased funding for Interpreter Services (\$200,00); Veteran Services (\$100,00) and AAPI anti-hate education (\$50,000);
- \$2.3 million to promote and increase access to voting by providing funding for technology upgrades to improve voting process, implementation of Restore the Vote Act and increased staffing;
- \$8 million to protect the District against cyber security threats;
- \$9.5 million to enhance oversight, accountability, tracking, evaluation and monitoring, and processing of the District's \$3.4 billion in stimulus funds through the Office of the Inspector General, Office of the Chief Financial Officer, Office of the City Administrator, Office of Contracting and Procurement, and Office of the Chief Technology Officer;

- \$450,000 to the Department of General Services, Department of Human Resources, and Office of the Chief Technology Officer to study how the District might adapt its physical spaces, management training, and technology needs in a new virtual hybrid work environment;
- \$32 million, annually, to provide promised pay raises to Compensation Units 1 and 2 and members of AFSCME 2921 whose pay raises were paused during the pandemic;
- \$5.6 million, annually, to provide a 2-percent cost of living adjustment to non-union employees;
- New funds set aside so that the District can begin compensation negotiations with all unions that were put on pause during the pandemic;
- \$75 million to continue the District's response to the COVID-19 pandemic through testing, vaccination, isolation and quarantine sites, cleaning, PPE purchases, and other critical programs and services that helped see the District through the pandemic; and
- \$15.7 million to fund the Fair Elections Act.

The FY 2022 Fair Shot budget provides the relief, recovery and growth opportunities for all residents and businesses across the District. These investments will help us recover faster and continue to accelerate our work to lift communities in all eight wards to build a stronger, more prosperous, equitable, and resilient Washington, DC.

Budgeting for Racial Equity

Office of Racial Equity

Overview

Established in February 2021 in response to the Racial Equity Achieves Results “REACH Act” (D.C. Act 23-521), the Office of Racial Equity focuses on developing an infrastructure to ensure policy decisions, including budgetary decisions, and District programs are evaluated through a racial equity lens. The Chief Equity Officer, Dr. Amber Hewitt, is responsible for collaborating with District agencies, residents, and external stakeholders to make meaningful progress toward a more racially equitable city. The mission of the Office is to eliminate racial inequities in the District by providing leadership, guidance, and technical assistance on racial equity to improve the quality of life for all residents.

Defining Racial Equity

The Office of Racial Equity uses this working definition of racial equity:

- Racial equity is both a process and an outcome. As an outcome, racial equity eliminates current racial divides and aims to achieve equal outcomes for communities of color relative to their white counterparts. In this, the result of racial equity is a condition where one’s race will no longer predict opportunities, outcomes, or the distribution of resources for residents of the District, particularly Black residents.
- Racial equity is also about the presence of justice – for example, the creation of racially just policies, practices, attitudes, and cultural messages, repairing harm, and the elimination of structures that reinforce differential experiences and outcomes by race. [1] In addition, applying a racial equity lens means: (1) acknowledging the cumulative and ongoing impact of historical trauma on communities of color, namely Black people living in the District, caused by racism, (2) acknowledging the intersections of race and other intersecting social categories or experiences; (3) centering the voices of residents most affected by racial inequities in budget decision-making, (4) analyzing which communities will benefit and which communities will be harmed by budget decisions, according to race, (5) targeting solutions and distribution of resources to residents that have experienced systemic and institutional oppression, and (6) maintaining a commitment to long-term, sustained investment. [2]

Theory of Change

The Office of Racial Equity utilizes a four-part theory of change – normalize, organize, operationalize, and assess. We will begin by normalizing conversations around race, racism, and racial equity. After normalizing, we begin organizing by building up our internal and external capacity, including building partnerships with external stakeholders across various sectors. To operationalize racial equity, we will work to explicitly incorporate racial equity tools into our budget operations through the co-development of a toolkit. This toolkit would provide a structure for institutionalizing the consideration of racial equity among departments and agencies.[3] And finally, we will assess our progress through a data-driven approach. Ultimately, we are driving toward practice change to ensure that our current operations do not maintain, or perpetuate, racial inequities.

Opportunities to Promote Racial Equity for FY2023 Budget Cycle

The District budget is a powerful lever to advance racial equity for all residents through targeted investments. We are at a critical juncture as the District continues to respond and recover from one of the greatest health and economic crises of our time. And we know that the devastating effects of the COVID-19 pandemic disproportionately impact Black, Indigenous, and other People of Color (BIPOC). The FY2022 FAIRSHOT budget makes critical investments in the areas of healthcare, housing, learning loss, gun violence, and

economic recovery. An acknowledgement of the disproportionate impact of the pandemic on BIPOC residents, stakeholder engagement, and quantitative and qualitative data analysis were key drivers of the formulation of the FY2022 budget which represents a strong down payment on promoting equity at large. And as Mayor Bowser previously stated, “we have a unique opportunity to double down on our efforts to put racial equity at the forefront and revitalize systems to ensure a more inclusive and prosperous future for all Washingtonians.” [4]

For the FY2023 budget cycle, the Office of Racial Equity looks forward to collaborating with the Office of Budget and Performance Management in the co-development of a Budgeting for Racial Equity Toolkit. The tool will be both a product and a process, designed as a set of questions that will guide District departments and agencies towards assessing how their budgets benefit and/or negatively impacts communities based on race, specifically BIPOC communities. For example, questions may include the following:

- How will implementation of your adopted FY 2023 budget positively or negatively impact BIPOC communities?
- In what ways have you involved internal and external stakeholders in your department’s budget development process, including staff and communities of color?
- How has this involvement promoted racial equity and centered their needs, leadership and power from the beginning of the budget and decision-making processes?
- Based on your planned FY 2023 budget, describe the ways your department used racial and socioeconomic data (including historical racial trauma analysis) to prioritize and develop criteria for allocations of financial, human, and other resources in a racially equitable way. Was this allocation in proportion to the current racial divides and historical trauma? What qualitative data did your department use in this regard?

The Office of Racial Equity is excited to partner with District residents, agencies, and external stakeholders in this work. Promoting racial equity is a collective effort and the budget process is one of many opportunities to achieve our vision for all District residents to have equitable resources and opportunities to thrive with power and purpose.

[1] <https://www.racialequitytools.org/glossary>

[2] <https://urbanandracialequity.org/vision-and-guiding-principles/>

[3] <https://www.racialequityalliance.org/resources/racial-equity-toolkit-opportunity-operationalize-equity/>

[4] Executive Office of the Mayor. (2021, February 1). Mayor Bowser to Launch District’s First Office of Racial Equity with Search for Chief Equity Officer [Press release].

<https://mayor.dc.gov/release/mayor-bowser-launch-district%E2%80%99s-first-office-racial-equity-search-chief-equity-officer>

Where the Money Comes From

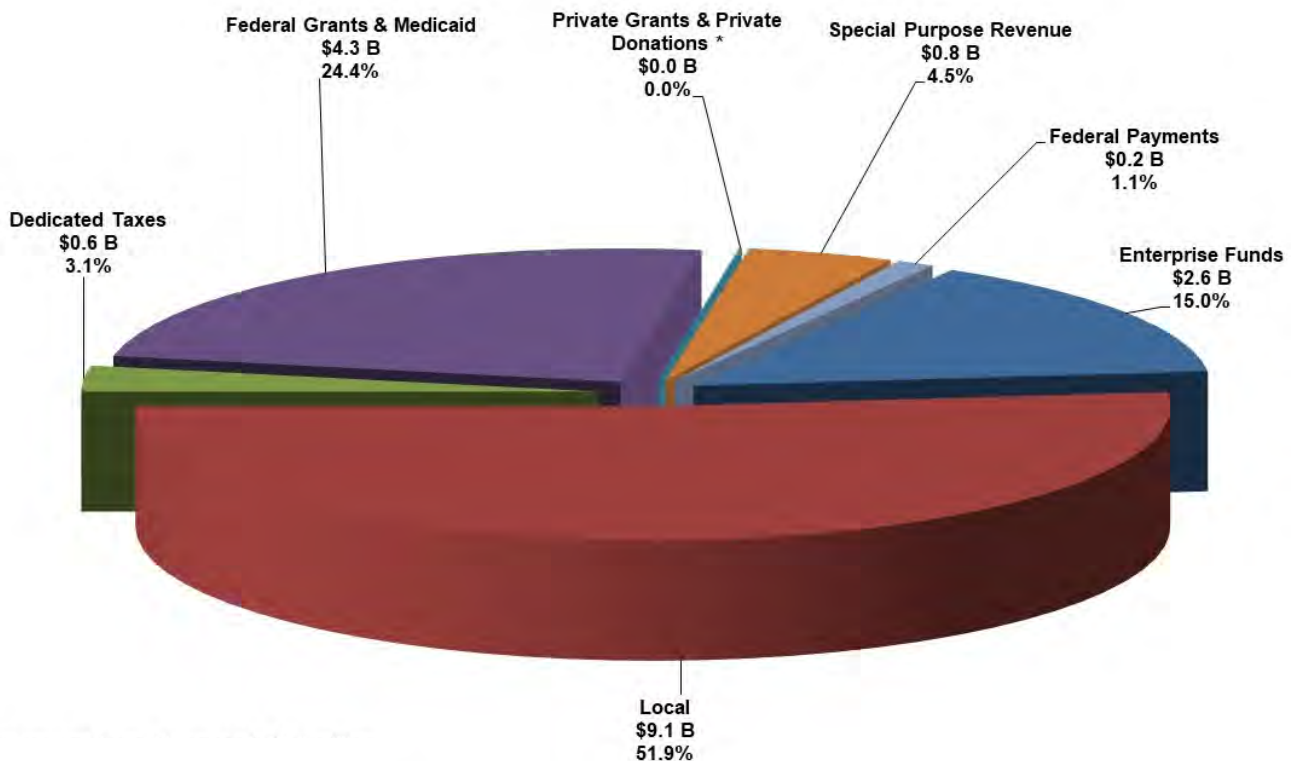
Money for providing District services comes from a variety of sources. The District's General Fund revenue consists of Local tax and nontax revenue, Dedicated Taxes, and Special Purpose Revenue funds. Federal Grants, Federal Medicaid, and Federal Payments constitute the District's federal resources. 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 2022 to FY 2025 revenue estimates, projection assumptions, and the estimated revenue impact of approved policy changes are provided in the Revenue chapter of this budget volume.

On March 6, 2021, Congress passed the American Rescue Plan Act (ARPA) of 2021. ARPA, which included the COVID-19 Relief Fund, provided approximately \$2.4 billion in Federal funding for COVID-19 related expenses that is available for expenditure through December 31, 2024. For the FY 2022 budget, the District has budgeted \$256.5 million of the ARPA Federal funding to help balance the FY 2022 local budget in personal and nonpersonal services. (See Table 1-6).

Figure 1-1

Where the Money Comes From - Sources of Gross Funds for FY 2022 (\$17.6 Billion, Excluding Intra-District funds)



*The amount from this source is \$4.8 million

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as “gross funds.” Totalling \$17.5 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2022 Proposed Budget and Financial Plan is \$662.7 million, or 3.9 percent, more than the FY 2021 approved budget of \$16.9 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 Operations and Infrastructure 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 2022 proposed gross funds expenditure budget by appropriation title and the change from FY 2021. Figure 1-3 shows the percentage distribution of FY 2022 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 49.8 percent of the District's proposed budget – meaning nearly 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 2022 is \$9.1 billion, which is \$497.3 million, or 5.8 percent, more than the FY 2021 approved budget of \$8.6 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2022 is \$542.1 million, which is \$12.9 million, or 2.4 percent, more than the FY 2021 approved budget of \$529.3 million. The FY 2022 proposed Local funds budget includes approximately 108 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 2022 Local funds and Dedicated Tax budgets, respectively, by expense category.

A large expense category is personal services, totaling \$3.2 billion and representing 35.3 percent of the FY 2022 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 31,097 Local full-time equivalent (FTE) positions, an increase of 248 FTEs, or 0.8 percent, over FY 2021 (see Table 1-4). Including all fringe benefits but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2022 will cost \$98,777. The District's FY 2022 gross funds proposed budget, including Intra-District funds, supports 38,947 FTEs, an increase of 642 FTEs, or 1.7 percent, over FY 2021. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Figure 1-2

Where the Money Comes From – Sources of Local Fund Revenue for FY 2022 (\$9.1 Billion, Excluding Dedicated Taxes)

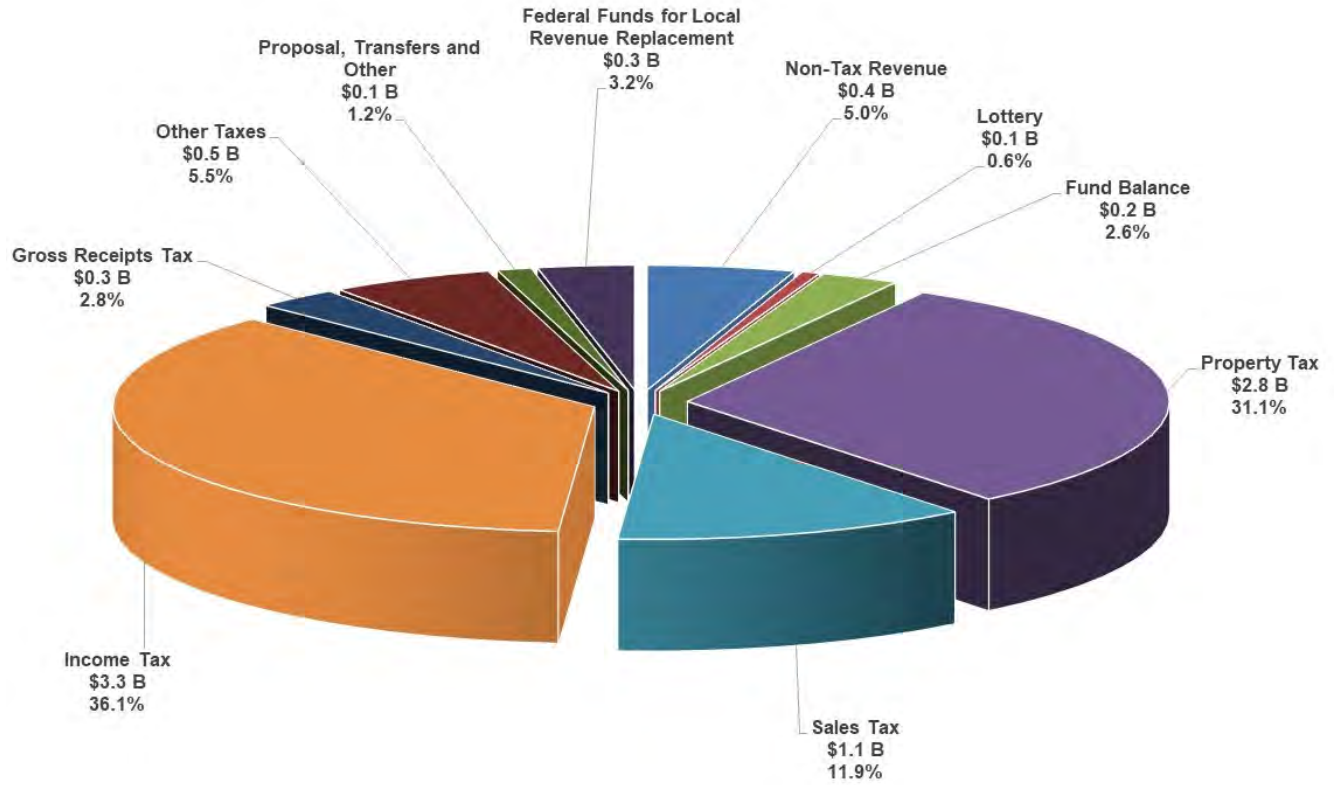


Figure 1-3

**Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2022
(\$17.5 Billion, Excluding Intra-District Funds)**

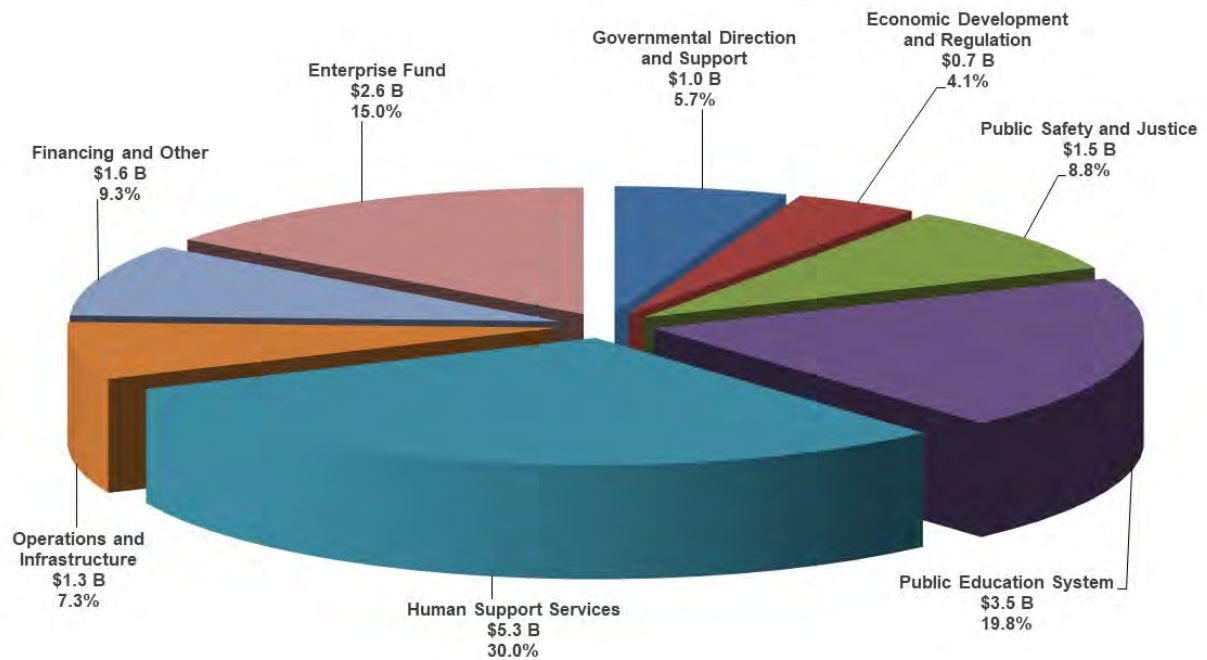


Table 1-1

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

(Dollars in Thousands)

	FY 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Governmental Direction and Support	968,055	997,945	29,890	3.1%
Economic Development and Regulation	414,126	722,831	308,705	74.5%
Public Safety and Justice	1,553,819	1,538,965	-14,854	-1.0%
Public Education System	3,184,546	3,466,632	282,087	8.9%
Human Support Services	5,143,042	5,259,274	116,232	2.3%
Operations and Infrastructure	1,117,025	1,280,454	163,429	14.6%
Financing and Other	1,424,649	1,624,536	199,887	14.0%
Subtotal, General Operating Funds	13,805,262	14,890,637	1,085,374	7.9%
Enterprise and Other Funds	3,051,427	2,628,738	-422,688	-13.9%
Total District of Columbia	16,856,689	17,519,375	662,686	3.9%

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 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Governmental Direction and Support	838,950	869,073	30,122	3.6%
Economic Development and Regulation	264,192	321,118	56,927	21.5%
Public Safety and Justice	1,291,902	1,290,951	-952	-0.1%
Public Education System	2,629,090	2,735,226	106,136	4.0%
Human Support Services	1,997,786	1,992,138	-5,648	-0.3%
Operations and Infrastructure	698,195	777,929	79,733	11.4%
Financing and Other	899,638	1,130,596	230,959	25.7%
Total	8,619,754	9,117,032	497,278	5.8%

Notes: 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 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Governmental Direction and Support	1,514	1,048	-466	-30.8%
Economic Development and Regulation	37,848	38,423	574	1.5%
Public Education System	5,696	5,630	-66	-1.2%
Human Support Services	98,395	103,419	5,024	5.1%
Operations and Infrastructure	78,489	77,822	-667	-0.9%
Financing and Other	307,333	315,804	8,471	2.8%
Total	529,276	542,146	12,870	2.4%

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 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Regular Pay - Continuing Full Time	2,246,423	2,346,014	99,591	4.4%
Regular Pay - Other	156,531	188,379	31,848	20.3%
Additional Gross Pay	87,185	84,505	-2,680	-3.1%
Fringe Benefits - Current Personnel	503,744	537,290	33,546	6.7%
Overtime Pay	72,741	66,327	-6,413	-8.8%
Subtotal, PERSONAL SERVICES	3,066,623	3,222,515	155,892	5.1%
Supplies and Materials	41,285	42,254	970	2.3%
Energy, Communication, and Building Rentals	95,180	87,621	-7,559	-7.9%
Telecommunications	38,451	45,619	7,168	18.6%
Rentals - Land and Structures	171,460	152,367	-19,093	-11.1%
Security Services	38,654	37,648	-1,006	-2.6%
Occupancy Fixed Costs	77,735	85,052	7,317	9.4%
Other Services and Charges	212,381	222,594	10,212	4.8%
Contractual Services - Other	433,033	505,233	72,200	16.7%
Subsidies and Transfers	3,593,916	3,815,005	221,090	6.2%
Equipment and Equipment Rental	40,862	36,435	-4,427	-10.8%
Debt Service	810,173	864,688	54,515	6.7%
Subtotal, NON-PERSONAL SERVICES	5,553,131	5,894,517	341,386	6.1%
Total	8,619,754	9,117,032	497,278	5.8%

Notes: 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 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Regular Pay - Continuing Full Time	5,170	4,875	-295	-5.7%
Regular Pay - Other	479	820	341	71.2%
Fringe Benefits - Current Personnel	1,307	1,333	27	2.0%
Subtotal, PERSONAL SERVICES	6,956	7,029	73	1.0%
Supplies and Materials	32	26	-6	-20.1%
Telecommunications	18	11	-7	-37.5%
Other Services and Charges	1,413	599	-814	-57.6%
Contractual Services - Other	5,735	5,642	-93	-1.6%
Subsidies and Transfers	509,389	523,104	13,715	2.7%
Equipment and Equipment Rental	42	44	3	6.7%
Debt Service	5,691	5,691	0	0.0%
Subtotal, NON-PERSONAL SERVICES	522,320	535,117	12,798	2.5%
Total	529,276	542,146	12,870	2.4%

Notes: 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 2021 Approved Budget	FY 2022 Proposed Budget	Change from FY 2021	% Change from FY 2021
Governmental Direction and Support	3,436	3,485	50	1.4%
Economic Development and Regulation	329	329	0	-0.1%
Public Safety and Justice	9,561	9,499	-61	-0.6%
Public Education System	11,877	11,971	93	0.8%
Human Support Services	3,180	3,224	43	1.4%
Operations and Infrastructure	2,465	2,589	124	5.0%
Subtotal, General Operating Local Fund	30,849	31,097	248	0.8%
Economic Development and Regulation	30	33	4	11.9%
Public Education System	25	20	-5	-19.6%
Human Support Services	6	6	1	10.0%
Subtotal, General Operating Dedicated Taxes	60	60	-1	-1.6%
Total, General Operating Local and Dedicated Tax Funds	30,909	31,157	247	0.8%

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 2021 Approved FTEs	FY 2022 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Board of Elections	51	60	9	To provide voter registration and outreach services to incarcerated District residents at Federal Bureau of Prison facilities and to align personal services with projected costs
Department of Human Resources	145	164	18	To align personal services with projected costs
Office of Labor Relation and Collective Bargaining	0	17	17	New Agency
Office of the Attorney General for the District of Columbia	689	726	37	To align personal services with projected costs
Office of the Chief Financial Officer	1,028	1,041	13	To align personal services with projected costs
Office of the City Administrator	73	65	(8)	To the Office of Labor Relations and Collective Bargaining
Other Agencies	2,083	2,095	12	Net Change
Governmental Direction and Support	4,069	4,167	98	
Office of Cable Television, Film, Music, and Entertainment	53	57	4	To align personal services with projected costs
Office of the Tenant Advocate	24	28	4	ARPA — Municipal Funding to support personal services
Office of Zoning	21	24	3	To align personal services with projected costs
Other Agencies	444	450	6	Net Change
Economic Development and Regulation	542	559	17	
Department of Forensic Sciences	226	263	37	To align personal services with projected costs
Metropolitan Police Department	4,746	4,824	78	To support Automatic Traffic Enforcement at the Department of Transportation and to align personal services with projected costs
Office of Neighborhood Safety and Engagement	35	58	23	To support Expanded Leadership Academy (School-Based Initiative) and to support a General Counsel position dedicated to ONSE
Office of the Chief Medical Examiner	101	106	5	To align personal services with projected costs
Other Agencies	5,087	5,114	27	Net Change
Public Safety and Justice	10,195	10,364	169	
Department of Employment Services	814	822	8	To reallocate resources for agency restructure and to align personal services with projected costs
Department of Parks and Recreation	805	810	5	Transfer from the Office of City Administrator
District of Columbia Public Library	605	611	6	To support Lamond Riggs Operating Impact of Capital
District of Columbia Public Schools	9,261	9,333	72	To align personal services with projected costs
Other Agencies	1,953	1,961	8	Net Change
Public Education System	13,438	13,537	100	

(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 2021 Approved FTEs	FY 2022 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Aging and Community Living	102	115	13	To align personal services with projected costs
Department of Behavioral Health	1,396	1,465	69	To support operations of a new division
Department of Health	659	680	21	To align personal services with projected costs
Department of Human Services	1,314	1,340	26	ARPA - State funding support
Other Agencies	1,631	1,635	4	Net Change
Human Support Services	5,102	5,235	133	
Department of Consumer and Regulatory Affairs	475	501	26	To support additional FTEs (one-time)
Department of Energy and Environment	453	483	30	To align personal services with projected costs
Department of Public Works	1,479	1,501	22	To align personal services with projected costs
District Department of Transportation	625	685	60	"To support autonomous Vehicle Testing and ATE Equipment Refresh programs and to support ATE and expand Safety Technician Capacity"
Other Agencies	694	693	(1)	Net Change
Operations and Infrastructure	3,726	3,863	137	
District of Columbia Retirement Board	75	75	0	No Change
Green Finance Authority	12	0	(12)	To align personal services with projected costs
Health Benefit Exchange Authority	109	109	0	No Change
OFFICE of Lottery and Gaming	89	89	0	No Change
University of the District of Columbia	948	948	0	No Change
Other Agencies	0	0	0	Net Change
Enterprise and Other Funds	1,233	1,221	(12)	
Grand Total, District Government	38,304	38,947	642	

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

Table 1-6

American Rescue Plan Act (ARPA) Local Funds (COVID-19 Related) Proposed Expenditure Budget

(Dollars)

Governmental Direction and Support	FY 2022 Proposed Budget	FY 2022 Proposed FTEs
AA0-Executive Office of the Mayor	150,000	0
AD0-Office of the Inspector General	3,382,533	10
AE0-Office of the City Administrator	1,735,480	9
AT0-Office of the Chief Financial Officer	363,805	5
BE0-Department of Human Resources	150,000	0
BZ0-Office on Latino Affairs	1,000,000	0
T00-Office of the Chief Technology Officer	27,234,000	2
Governmental Direction and Support - Total	34,015,818	26
Economic Development and Regulation		
BD0-Office of Planning	5,650,000	1
DB0-Department of Housing and Community Development	11,000,000	0
EB0-Office of the Deputy Mayor for Planning and Economic Dev.	57,983,259	1
EN0-Department of Small and Local Business Development	500,000	0
Economic Development and Regulation - Total	75,133,259	2
Public Safety and Justice		
FL0-Department of Corrections	425,000	4
FO0-Office of Victim Services and Justice Grants	1,120,000	1
FQ0-Office of the Deputy Mayor for Public Safety and Justice	400,000	0
HM0-Office of Human Rights	150,000	0
JZ0-Department of Youth Rehabilitation Services	1,500,000	0
NS0-Office of Neighborhood Safety and Engagement	502,000	5
UC0-Office of Unified Communications	532,880	4
Public Safety and Justice - Total	4,629,880	14
Public Education		
GD0-Office of the State Superintendent of Education	2,345,000	0
GW0-Office of the Deputy Mayor for Education	2,275,000	2
HA0-Department of Parks and Recreation	1,947,000	0
Public Education System - Total	6,567,000	2

(Continued on next page)

Table 1-6

American Rescue Plan Act (ARPA) Local Funds (COVID-19 Related) Proposed Expenditure Budget

(Dollars)

	FY 2022 Proposed Budget	FY 2022 Proposed FTEs
Human Support Services		
BY0-Department of Aging and Community Living	11,843	0
HCO-Department of Health	50,000	0
HT0-Department of Health Care Finance	75,000	0
JA0-Department of Human Services	6,734,180	27
Human Support Services - Total	6,871,023	27
Operations and Infrastructure		
CR0-Department of Consumer and Regulatory Affairs	12,793,145	21
KA0-District Department of Transportation	6,699,239	16
KG0-Department of Energy and Environment	1,186,302	8
KTO-Department of Public Works	6,456,220	19
SRO-Department of Insurance, Securities, and Banking	4,444,774	0
TC0-Department of For-Hire Vehicles	7,790,277	0
Operations and Infrastructure - Total	39,369,957	64
Financing and Other		
PA0-Pay-As-You-Go Capital Fund	89,943,000	0
Financing and Other - Total	89,943,000	0
Total	256,529,937	135

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

Organization of the FY 2022 Proposed Budget and Financial Plan

The FY 2022 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 – Executive Summary;
- Volumes 2, 3, and 4 – Agency Budget Chapters – provide summary information of each District agency’s proposed operating budget;
- Volume 5 – FY 2022 – FY 2027 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 2022 Proposed Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2022 Budget Calendar

The FY 2022 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 1-7.

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 approved 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 § 1-204.42(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 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 approved 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 approved to be allocated in the Local Budget 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 no fewer than 30 days in advance of the obligation or expenditure.

How and When the FY 2022 Operating Budget was Prepared

Budget Guidance

July 2020 – September 2020

The FY 2022 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 new policy decisions. While the CSFL is not the starting point of the proposed budget, it reflects changes from the FY 2021 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2021 Local funds approved budget was used as the starting point for the Mayor's FY 2022 Approved Local funds budget.

Agency Budget Request Development

October 2020 – December 2020

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 2022 budget requests.

Budget Analysis

October 2020 – May 2021

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 2021 – May 2021

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 2022 Proposed budget was finalized for submission to the Council on May 27, 2021.

Local Budget Act, Federal Portion Budget Request Act, and Budget Support Act

May 2021 – August 2021

During this period, the Council reviews, amends, and approves the Fiscal Year 2022 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 2022 Local Budget Act of 2021 approves all funding the District receives – except for Federal Payments that are unique to the District. The Fiscal Year 2022 Federal Portion Budget Request Act of 2021 requests the approval of the Federal Payments, previously submitted in the President's budget. The Fiscal Year 2022 Budget Support Act of 2021 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 2022 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 two prior fiscal years and the approved and revised budgets for the current fiscal year are also included as context for FY 2022 through FY 2025 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 2022 Proposed Budget and its impact on FY 2023 through FY 2025. 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 2019 and FY 2020 Actual columns are as published in the District's Comprehensive Annual Financial Report for FY 2019 and FY 2020.

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. These revenues are transferred directly to HPTF, which is outside of the General Fund. This line reflects a portion of the 15 percent annual amount that is transferred in as Dedicated Taxes (a General Fund component) and funds only debt service on Revenue Bonds for New Communities projects

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 2018 authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2019. All revenues collected are deposited into the Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The Medicaid Hospital Outpatient Supplemental Payment Act of 2018 authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2019. All revenues collected are deposited into the Hospital Provider Fee Fund. This fund must be used to make Medicaid outpatient hospital access payments and refunds. Both taxes expire September 30, 2019.

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.

3l. General Sales Taxes transfer to the D.C. Commission on the Arts and Humanities. Effective in FY 2019, 5 percent of retail sales tax revenue (sales taxed at 6 percent) is dedicated to the Commission. In addition, in FY 2019, additional revenue from new remote sales taxes is also dedicated to the Commission for one year only.

3m. Sports Wagering – DBH Gambling Addiction Treatment Program. The first \$200,000 of revenue from private sports wagering tax is dedicated to preventing and combating gambling addiction.

3n. Sports Wagering – Neighborhood Safety and Engagement Fund. Effective in 2018, the District enacted legislation to authorize sports wagering at specific arenas, privately-operated businesses, as well as to be conducted via mobile and a network of retailer locations run by the DC Office of Lottery and Gaming. All revenue from the private sports wager tax is dedicated to specific programs. After the first \$200,000 of revenue from private sports wagering tax, the remaining revenue is divided equally between the Birth-to-Three and Neighborhood Safety and Engagement funds.

3o. Sports Wagering – Early Childhood Development Fund. After the first \$200,000 of revenue from private sports wagering tax, the remaining revenue is divided equally between the Early Childhood Development and Neighborhood Safety and Engagement funds.

3p. General Sales Taxes transfer to WMATA – Capital. In FY 2022, \$189.4 million of sales tax revenue was dedicated to the long-term capital needs of WMATA annually. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2022.

3q. Real Property Tax – Walter Reed Development Fund. This fund shall be used solely to support the maintenance, operation, and construction activities on the Walter Reed Redevelopment site.

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 Gaming 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 24.

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 2021. This reflects the reservation of fund balance in FY 2021 that is budgeted for use in future years.

11. 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.

11b. Federal Reimbursement for FY 2021 Match. In Table 2-2, this line reflects federal funds used in the reimbursement of Local matching amounts.

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

12a. Transfer from TIF/PILOT/Other. In Table 2-2, the amount includes transfers into the General Fund from Tax Increment Financing (TIF), Payment in Lieu of Taxes (PILOT), and other outside (Enterprise) funds.

12b. Transfer from Capital Fund Paygo. In Table 2-2, the amount shown is 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.

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

13a. Revenue Proposal. For the detail of Revenue Proposals, please see the Policy Proposals section in the Revenue chapter, Table 3-12.

13b. ARPA - Federal Funds for Local Revenue Replacement. As part of the American Rescue Plan Act, this line reflects the replenishment amounts for losses in revenues.

13c. ARPA – Conformity Revenue. As part of the American Rescue Plan Act, this line reflects ARPA replenishment of tax losses from conformity in FY 2022.

13d. ARPA – Other Revenue Replacement. This line reflects additional replenishment to Local funds revenue, from the American Rescue Plan Act.

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

15. Line intentionally left blank.

Expenditures (by Appropriation Title)

Lines 17-22. These lines reflect agency expenditures by appropriation title.

23. Financing and Other - Selected Agencies. This line includes items in this appropriation title that are not specifically shown in lines 24 through 30.

24. 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.

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

26. Subtotal, Operating Expenditures. This line shows the sum of lines 17 through 25.

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

28. 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.

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

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

30a. 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.

30b. Transfer to Convention Center. This line in Table 2-2 reflects transfers of Local funds, Table 2-4 reflect transfer of Special Purpose Revenue funds, and in Table 2-3 reflects transfers of dedicated sales tax revenues to the Washington Convention and Sports Authority Enterprise Fund.

31. Total Expenditures and Transfers. This is the sum of lines 26 to 30.

32. Operating Margin Before Reservations. This line is the difference between lines 14 and 31 showing the surplus or deficit after subtracting total expenditures and transfers from total resources.

33. Set-aside for Replenishment of Reserves. This amount in Fiscal Year 2023 and 2024 reflects the repayments of reserves used in Fiscal Year 2021.

34. Reserved for Subsequent Years' Expenditures. This amount in FY 2021 reflects the total amount reserved for subsequent years.

35. Operating Margin After Reservations. This is the difference between line 32 and lines 33 and 34.

General Fund Balance (Table 2-1 only)

36. 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.

37. Operating Margin Before Reservations. This is the same as line 32.

38. 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.

39. 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.

40. 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 36 through 39).

41. Line intentionally left blank.

Composition of Cash Reserves (Table 2-1 only)

43. 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.

44 Contingency Cash Reserve Balance (4 percent). The District was required to establish an Emergency Reserve by the end of FY 2004, 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.

45. 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.

46. 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 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. 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.

47. Total Cash Reserves. This is the sum of lines 43 - 46.

Table 2-1

FY 2022 - FY 2025 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
1 Revenues								
2 Taxes	7,650,559	7,588,846	7,425,083	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
3 Dedicated Taxes	561,822	458,390	518,457	448,984	544,513	577,759	639,434	657,331
4 General Purpose Non-Tax Revenues	617,969	522,140	439,950	397,371	451,408	457,410	455,305	452,047
5 Special Purpose (O-type) Revenues	644,828	612,092	684,943	705,496	740,148	780,249	767,490	766,406
6 Transfer from Lottery	45,050	38,060	51,373	44,099	56,586	57,095	38,085	39,500
7 Subtotal, General Fund Revenues	9,520,229	9,219,528	9,119,807	9,287,829	9,761,434	10,132,677	10,447,498	10,751,854
8 Bond Proceeds for Issuance Costs	4,820	9,403	10,000	10,000	10,000	11,000	11,000	11,000
9 Fund Balance Use	0	560,093	616,658	791,511	120,573	41,544	213,752	271,485
10 Fund Balance Use from FY 2021	0	0	0	0	195,919	107,652	10,000	0
11 Central Services Cost Allocation from Federal Funds	500	545	954	29,726	954	954	954	954
12 Transfer from Enterprise and Other Funds	42,312	27,637	8,392	62,966	41,000	2,105	3,529	3,540
13 Revenue Proposals	0	0	174,089	82,820	330,599	238,129	140,807	(3,314)
14 Total General Fund Resources	9,567,861	9,817,205	9,929,901	10,264,852	10,460,479	10,534,062	10,827,541	11,035,521
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	876,090	928,076	935,273	973,096	964,368	914,204	930,510	943,459
18 Economic Development and Regulation	328,042	374,174	374,258	438,164	432,839	401,586	393,527	421,801
19 Public Safety and Justice	1,328,590	1,155,821	1,360,881	1,337,762	1,362,234	1,372,513	1,427,061	1,482,051
20 Public Education System	2,486,628	2,619,107	2,723,895	2,743,328	2,836,768	2,838,324	2,869,047	2,914,926
21 Human Support Services	1,957,929	1,932,550	2,152,203	2,031,523	2,140,504	2,099,057	2,148,488	2,232,568
22 Operations and Infrastructure	968,406	1,005,173	1,065,317	1,039,338	1,142,391	1,106,573	1,114,579	1,125,357
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	31,481	63,234	35,895	72,134	112,358	109,034	110,992	112,985
24 Bond Issuance Costs (ZBO)	5,210	6,127	10,000	10,000	10,000	11,000	11,000	11,000
25 Debt Service (DSO, ZAO, SMO, DTO, ZCO, ELO)	730,248	803,333	804,368	804,368	859,195	997,855	1,036,631	1,216,280
26 Subtotal, Operating Expenditures	8,712,623	8,887,597	9,462,090	9,449,712	9,860,657	9,850,145	10,041,835	10,460,427
27 Paygo Capital (PAO)	150,285	280,940	289,398	295,102	409,300	413,939	362,112	308,937
28 Transfer to Trust Fund for Post-Employment Benefits (RHO)	46,000	47,300	48,400	48,400	50,300	57,800	62,100	65,000
29 Repay Contingency Reserve Fund (SVO)	0	0	0	60,724	0	0	0	0
30 Transfer to Enterprise and Other Funds (KZO, EZO)	182,092	109,672	127,557	92,941	135,919	167,328	192,614	200,657
31 Total Expenditures and Transfers	9,091,000	9,325,509	9,927,445	9,946,880	10,456,176	10,489,212	10,658,661	11,035,021
32 Operating Margin Before Reservations	476,862	491,696	2,456	317,972	4,303	44,850	168,880	500
33 Set-Aside for Replenishment of Reserves	0	0	0	0	0	44,350	168,380	0
34 Reserved for Subsequent Years' Expenditures	0	0	0	313,571	0	0	0	0
35 Operating Margin After Reservations	476,862	491,696	2,456	4,401	4,303	500	500	500

(Continued on next page)

Table 2-1 (Continued)

FY 2022 - FY 2025 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
36 Beginning General Fund Balance	2,776,384	3,259,834	3,197,955	3,197,955	2,727,710	2,418,815	2,317,762	2,266,183
37 Operating Margin Before Reservations	476,862	491,696	2,456	317,972	4,303	44,850	168,880	500
38 Projected GAAP Adjustments (Net)	69	6,518	3,294	3,294	3,294	3,294	3,294	3,294
39 Fund Balance Use (see lines 9 and 10)	0	(560,093)	(616,658)	(791,511)	(316,493)	(149,196)	(223,752)	(271,485)
40 Ending General Fund Balance	3,253,316	3,197,955	2,587,046	2,727,710	2,418,815	2,317,762	2,266,183	1,998,491
41								
42 Composition of Cash Reserves								
43 Emergency Cash Reserve Balance (2%)	149,262	155,645	160,719	158,547	166,934	176,161	174,489	177,379
44 Contingency Cash Reserve Balance(4%)	298,525	311,290	321,439	317,094	333,867	352,323	348,978	354,757
45 Cash Flow Reserve Account (8.33%)	773,598	795,048	728,356	828,575	870,999	873,751	887,866	919,217
46 Fiscal Stabilization Reserve Account (2.34%)	212,729	218,217	0	5,488	5,488	49,837	218,217	218,217
47 Total Cash Reserves	1,434,115	1,480,201	1,210,514	1,309,703	1,377,288	1,452,073	1,629,550	1,669,570

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 2-2

FY 2022 - FY 2025 GENERAL FUND - Local Funds Component

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projecte
1 Revenues								
2 Taxes	7,650,559	7,588,846	7,425,083	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
4 General Purpose Non-Tax Revenues	617,969	522,140	439,950	397,371	451,408	457,410	455,305	452,047
6 Transfer from Lottery	45,050	38,060	51,373	44,099	56,586	57,095	38,085	39,500
7 Subtotal, Local Fund Revenues	8,313,579	8,149,046	7,916,407	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117
8 Bond Proceeds for Issuance Costs	4,820	9,403	10,000	10,000	10,000	11,000	11,000	11,000
9 Fund Balance Use	0	560,093	563,085	680,199	43,127	41,544	213,752	271,485
10 Fund Balance Use from FY 2021	0	0	0	0	195,919	107,652	10,000	0
11a Central Services Cost Allocation from Federal Funds	500	545	954	954	954	954	954	954
11b Federal Reimbursement for FY 2021 Match	0	0	0	28,772	0	0	0	0
12a Transfer from TIF/PILOT/Other	22,918	7,895	8,392	45,965	41,000	2,105	3,529	3,540
12b Transfer from Capital Fund Paygo	19,394	19,742	0	17,000	0	0	0	0
13a Revenue Proposals	0	0	121,415	58,241	53,427	22,313	25,626	31,612
13b ARPA - Federal Funds for Local Revenue Replacement	0	0	0	34,532	256,530	211,125	143,227	0
13c ARPA — Conformity Revenue	0	0	0	0	39,800	0	0	0
13d ARPA — Other Revenue Replacement	0	0	0	0	0	26,175	0	0
14 Total Local Fund Resources	8,361,211	8,746,724	8,620,254	9,009,013	9,117,532	9,197,537	9,448,663	9,646,709
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	828,035	877,424	838,950	875,445	869,073	836,791	852,421	864,249
18 Economic Development and Regulation	244,897	284,541	264,192	322,485	321,118	286,942	274,429	298,332
19 Public Safety and Justice	1,283,479	1,109,411	1,291,902	1,259,511	1,290,951	1,318,616	1,360,044	1,414,580
20 Public Education System	2,426,371	2,552,495	2,629,090	2,645,967	2,735,226	2,741,440	2,758,365	2,803,757
21 Human Support Services	1,838,669	1,815,492	1,997,786	1,879,669	1,992,138	1,958,396	2,005,634	2,088,941
22 Operations and Infrastructure	448,567	688,604	698,195	708,459	777,929	738,645	746,263	757,875
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	31,481	63,234	35,338	71,577	107,111	109,034	110,992	112,985
24 Bond Issuance Costs (ZBO)	5,210	6,127	10,000	10,000	10,000	11,000	11,000	11,000
25 Debt Service (DSO, ZAO, SMO, ZCO, ELO)	716,666	791,057	790,900	790,900	845,415	983,758	1,022,189	1,201,489
26 Subtotal, Operating Expenditures	7,823,375	8,188,386	8,556,354	8,564,013	8,948,961	8,984,622	9,141,336	9,553,209
27 Paygo Capital (PAO)	67,599	25,945	15,000	20,704	117,771	110,266	76,347	28,000
28 Transfer to Trust Fund for Post-Employment Benefits (RHO)	46,000	47,300	48,400	48,400	50,300	57,800	62,100	65,000
29 Repay Contingency Reserve Fund (SV0)	0	0	0	60,724	0	0	0	0
30b Transfer to Convention Center (EZO)	350	10,100	0	1,100	0	0	0	0
31 Total Local Fund Expenditures and Transfers	7,937,324	8,271,731	8,619,754	8,694,941	9,117,032	9,152,688	9,279,783	9,646,209
32 Operating Margin Before Reservations	423,887	474,993	500	314,071	500	44,850	168,880	500
33 Set-Aside for Replenishment of Reserves	0	0	0	0	0	44,350	168,380	0
34 Reserved for Subsequent Years' Expenditures	0	0	0	313,571	0	0	0	0
35 Operating Margins After Reservations	423,887	474,993	500	500	500	500	500	500

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

The following table details fund balance use, as shown in line 9 of the Local funds' component of the financial plan (table 2-2). The source is the General Fund fund balance, as reported in the FY 2020 Comprehensive Annual Financial Report. Some are displayed as specific lines in Comprehensive Annual Financial Report table N10-1 (note 10), while others are within broader categories displayed in that table.

Table 2-2a

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

(\$ thousands)

Fund Balance Use	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Agency Local Fund Balance Carryover	0	0	53,739	0	0	0	0
Contingency Cash Reserve Use	0	0	63,374	0	0	0	0
FY 2017 Carryover	0	0	0	0	0	0	0
FY 2018 Assigned Funds	0	0	0	0	0	0	0
FY 2018 Carryover	0	3,679	3,679	0	0	0	0
FY 2019 Assigned Funds - Workforce Investments	0	42,220	42,220	0	0	0	0
FY 2019 Carryover	0	23,030	23,030	92	0	0	0
FY 2019 Interfund Transfers from SPR and Other Funds	0	0	0	0	0	0	0
FY 2020 Fund Balance Released from Restriction	560,093	0	0	0	0	0	0
FY 2020 Sweeps	0	0	0	0	0	0	0
FY 2021 Sweeps	0	12,163	12,163	24,544	0	0	0
FY 2022 Sweeps	0	0	0	17,088	0	0	0
Fiscal Stabilization Reserve	0	212,729	212,729	0	0	0	0
Fort Totten Parcel Sale	0	2,000	2,000	0	0	0	0
HPTF Fund Balance	0	161,825	161,825	0	0	0	0
HPTF and Paygo Fund Balance	0	0	0	0	41,544	213,752	271,485
Paygo Fund Balance	0	89,460	89,460	0	0	0	0
Soccer Stadium Financing Fund	0	2,401	2,401	0	0	0	0
Workforce Fund Balance Use	0	2,807	2,807	1,403	0	0	0
Workforce Investments - FY 2017/2018 Carryover	0	10,772	10,772	0	0	0	0
Total	560,093	563,085	680,199	43,127	41,544	213,752	271,485

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 2-3

FY 2022 - FY 2025 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
1 Revenues								
3a Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service	7,829	6,293	5,691	5,691	5,691	5,685	5,693	5,693
3b Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	14,338	16,217	15,652	15,652	15,965	16,285	16,610	16,610
3c General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund	48,731	48,946	55,039	55,846	58,138	57,773	59,045	59,213
3d ICF-IDD Assessment transfer to Stevie Sellows Fund	4,864	6,831	5,077	5,539	5,539	5,539	5,539	5,539
3e Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund	13,797	12,846	15,127	15,127	15,127	15,127	15,127	15,127
3f General Sales Taxes transfer to WMATA - Parking Taxes	258,282	230,811	77,295	44,918	76,637	79,320	82,096	84,559
3g General Sales Taxes transfer to Convention Center	147,633	74,067	93,145	57,429	104,908	128,514	152,752	159,789
3h Motor Fuel Tax transfer to Highway Trust Fund	27,935	22,472	24,642	25,774	26,706	26,714	26,714	26,712
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	4,354	5,302	5,110	5,590	5,590	5,590	5,590	5,590
3k Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund	294	107	1,493	369	1,048	492	218	224
3l General Sales Tax - Commission on the Arts and Humanities	31,956	32,289	34,960	30,997	37,523	39,399	41,172	43,024
3m Sports Wagering - DBH Gambling Addiction Treatment Program	0	273	200	127	200	200	200	200
3n Sports Wagering - Neighborhood Safety and Engagement Fund	0	0	0	0	0	0	12,853	13,025
3o Sports Wagering - Early Childhood Development	0	0	0	0	0	0	12,853	13,025
3p General Sales Taxes transfer to WMATA - Capital	639	0	183,855	183,855	189,371	195,052	200,903	206,930
3q Real Property Tax - Walter Reed Development Fund	0	765	0	900	900	900	900	900
7 Subtotal, Dedicated Taxes	561,822	458,390	518,457	448,984	544,513	577,759	639,434	657,331
9 Fund Balance Use	0	0	8,602	8,602	8,512	0	0	0
13 Revenue Proposals	0	0	4,173	(5,355)	(10,871)	(16,552)	(22,403)	(28,430)
14 Total Dedicated Taxes	561,822	458,390	531,232	452,231	542,154	561,207	617,031	628,901
15								

(Continued on next page)

Table 2-3 (continued)

FY 2022 - FY 2025 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	173	190	1,514	390	1,048	492	218	224
18 Economic Development and Regulation	27,068	28,710	37,848	33,885	38,423	40,299	42,072	43,924
19 Public Safety and Justice	0	0	0	0	0	0	12,853	13,025
20 Public Education System	5,658	4,369	5,696	5,696	5,630	5,590	18,443	18,615
21 Human Support Services	81,015	78,423	98,395	95,985	103,419	94,923	96,521	96,689
22 Operations and Infrastructure	259,635	55,455	78,489	46,112	77,822	80,490	83,266	85,729
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	0	0	0	0	0	0	0	0
25 Debt Service (DTO)	7,829	6,293	5,691	5,691	5,691	5,685	5,693	5,693
26 Subtotal, Operating Expenditures	381,377	173,441	227,634	187,759	232,033	227,480	259,065	263,900
27 Paygo Capital (PAO)	639	178,500	183,855	178,500	178,500	178,500	178,500	178,500
30a Transfer to Highway Trust Fund (KZO)	27,935	22,472	24,642	24,642	26,706	26,714	26,714	26,712
30b Transfer to Convention Center (EZO)	147,633	74,067	93,145	57,429	104,908	128,514	152,752	159,789
31 Total Dedicated Taxes Expenditures and Transfers	557,585	448,480	529,276	448,330	542,146	561,207	617,031	628,901
32 Operating Margin	4,237	9,910	1,956	3,901	8	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 2-4

FY 2022 - FY 2025 General Fund - Special Purpose Revenue Component

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
1 Revenues								
5 Special Purpose (O-Type) Revenues	644,828	612,092	684,943	705,496	740,148	780,249	767,490	766,406
7 Subtotal, Special Purpose Revenue Funds	644,828	612,092	684,943	705,496	740,148	780,249	767,490	766,406
9 Fund Balance Use	0	0	76,950	106,605	66,970	0	0	0
9a Certified Resources not used	0	0	(31,979)	(3,895)	1,964	0	0	0
12a Transfer from TIF/PILOT/Other	0	0	0	0	0	0	0	0
12b Transfer from Capital Fund Paygo	0	0	0	0	0	0	0	0
13 Revenue Proposals	0	0	48,501	(4,598)	(8,287)	(4,932)	(5,644)	(6,496)
14 Total Special Purpose Revenue Funds	644,828	612,092	778,415	803,608	800,794	775,317	761,846	759,910
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	47,883	50,463	94,809	97,261	94,248	76,920	77,872	78,985
18 Economic Development and Regulation	56,077	60,923	72,218	81,794	73,298	74,345	77,026	79,545
19 Public Safety and Justice	45,111	46,410	68,979	78,250	71,283	53,897	54,165	54,446
20 Public Education System	54,599	62,243	89,109	91,665	95,912	91,294	92,239	92,553
21 Human Support Services	38,244	38,635	56,022	55,869	44,947	45,738	46,333	46,938
22 Operations and Infrastructure	260,204	261,114	288,633	290,123	286,641	303,989	307,453	310,183
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZ0)	0	0	556	556	5,247	0	0	0
25 Debt Service (DSO)	5,753	5,983	7,777	7,777	8,089	8,412	8,749	9,098
26 Subtotal, Operating Expenditures	507,871	525,770	678,102	703,295	679,664	654,596	663,837	671,748
27 Paygo Capital (PA0)	82,046	76,496	90,543	90,543	113,029	108,621	84,861	74,006
30a Transfer to Highway Trust Fund (KZ0)	2,758	0	5,558	5,558	0	7,700	8,651	9,560
30b Transfer to Convention Center (EZ0)	3,415	3,033	4,213	4,213	4,306	4,400	4,497	4,596
31 Total Special Purpose Revenue Expenditures and Transfers	596,090	605,299	778,415	803,608	796,999	775,317	761,846	759,910
32 Operating Margin	48,738	6,793	0	0	3,796	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Federal and Private Resources Fund

- Federal Grants are grants which 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. ARPA Federal Allocation. This reflects the Federal amounts allocated to States, Counties, and Municipalities as part of the American Rescue Plan Act.

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 2022 - FY 2025 Federal and Private Resources Financial Plan

(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
F1 Revenues								
F2 Federal Grants	3,151,280	3,497,978	3,676,287	4,534,587	3,752,226	3,818,208	3,885,354	3,953,682
F3 Federal Payments	63,789	387,932	197,730	1,289,388	667,871	704,384	716,277	710,652
F4 Private Grants and Donations	11,958	7,752	4,755	19,063	8,024	8,169	8,316	8,466
F5 Subtotal, Federal and Private Resources	3,227,026	3,893,662	3,878,772	5,843,038	4,434,138	4,530,761	4,609,947	4,672,800
F6 ARPA - Federal Allocation	0	0	0	0	566,950	282,587	230,846	0
F7 Transfer to General Fund	(500)	(545)	(954)	(954)	(954)	(954)	(954)	(954)
F8 Total Federal and Private Resources	3,226,526	3,893,117	3,877,818	5,842,083	4,994,117	4,812,394	4,839,838	4,671,846
F9								
F10 Expenditures (by Appropriation Title)								
F11 Governmental Direction and Support	28,808	118,559	32,782	90,805	34,233	34,180	34,795	35,421
F12 Economic Development and Regulation	35,426	67,528	39,868	244,509	530,570	326,083	320,116	305,500
F13 Public Safety and Justice	83,877	482,986	192,937	408,102	219,969	211,074	213,884	186,212
F14 Public Education System	284,668	308,296	460,651	756,737	756,422	764,899	758,260	663,418
F15 Human Support Services	2,710,688	3,037,522	2,990,839	3,395,605	3,188,562	3,218,361	3,270,569	3,286,132
F16 Operations and Infrastructure	29,278	27,588	51,708	68,978	212,897	207,502	191,873	145,162
F17 Financing and Other - Selected Agencies (D00, EP0, UP0, ZH0, ZZ0)	14,026	13,437	90,567	858,883	33,000	31,508	31,224	30,549
F18 Debt Service (DS0)	17,525	17,044	18,465	18,465	18,465	18,788	19,117	19,451
F19 Total Federal and Private Expenditures	3,204,297	4,072,960	3,877,818	5,842,083	4,994,117	4,812,394	4,839,838	4,671,846
F20 Operating Margin	22,229	(179,843)	0	0	0	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor realigned some agencies within appropriation titles. Therefore, the FY 2019 Actuals will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

General Fund

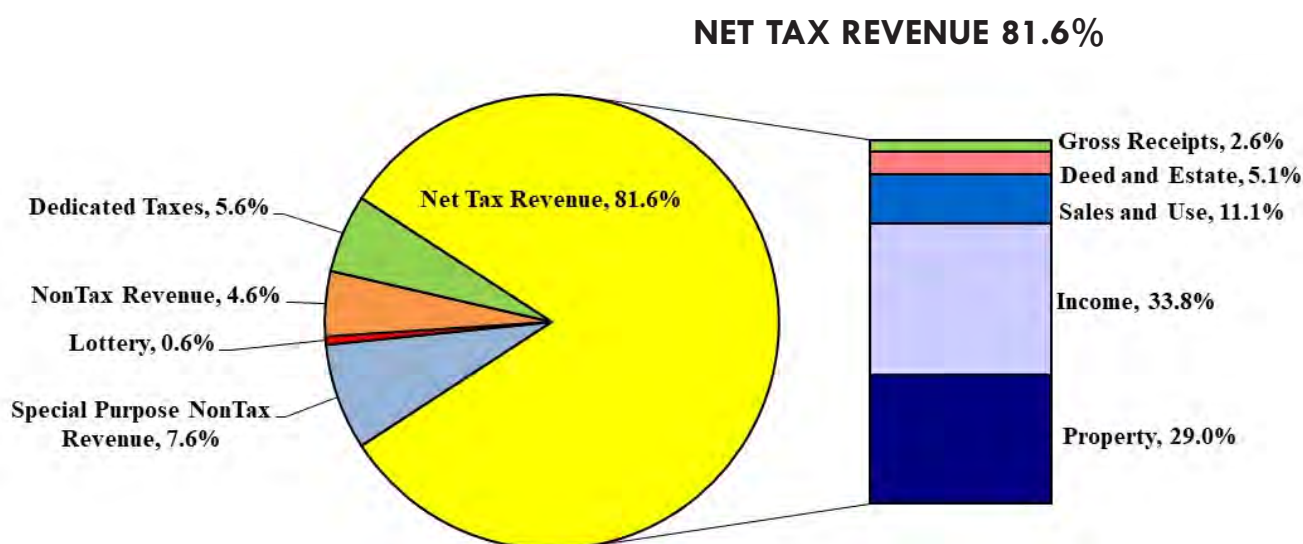
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The 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 2022



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2021 to FY 2025. 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 2021 baseline estimate of \$8.13 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$16.5 million (0.2 percent) lower than FY 2020 revenue. (See Table 3-1.) The \$8.48 billion estimate for FY 2022 is an increase of \$343.4 million (4.2 percent) from FY 2021.

Including dedicated and special purpose revenues and policy initiatives, total FY 2021 general fund revenue in the financial plan is \$9.34 billion, \$116.0 million more than in FY 2020 and \$9.79 billion in FY 2022, \$459.8 million more than FY 2021.

Various policy initiatives increase general fund revenue in FY 2022 by \$34.3 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 2020-2025

(Dollars in Thousands)

Type of Revenue	FY 2020 Actual	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Local Fund - Baseline	8,149,801	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117
<i>Level Change</i>		-16,453	343,425	297,895	265,905	287,543
<i>% Change Annual</i>		-0.2%	4.2%	3.5%	3.0%	3.2%
Taxes	7,588,846	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
General Purpose Non-Tax Revenues	522,895	397,371	451,408	457,410	455,305	452,047
Transfer from Lottery	38,060	44,099	56,586	57,095	38,085	39,500
Dedicated/Special Purpose - Baseline	1,070,271	1,154,481	1,284,842	1,358,008	1,406,924	1,423,737
<i>Level Change</i>		84,210	130,361	73,166	48,916	16,813
<i>% Change Annual</i>		7.9%	11.3%	5.7%	3.6%	1.2%
Dedicated Taxes	458,179	448,984	544,512	577,759	639,434	657,331
Special Purpose (O-Type) Revenues	612,092	705,496	740,330	780,249	767,490	766,406
Total Revenue - Baseline	9,220,072	9,287,829	9,761,616	10,132,677	10,447,498	10,751,854
<i>Level Change</i>		67,757	473,786	371,061	314,821	304,356
<i>% Change Annual</i>		0.7%	5.1%	3.8%	3.1%	2.9%
Revenue Policy Proposals		48,288	34,269	829	(2,421)	(3,314)
Total Revenue with Proposals	9,220,072	9,336,117	9,795,884	10,133,506	10,445,078	10,748,541
<i>Level Change</i>		116,045	459,767	337,622	311,572	303,463
<i>% Change Annual</i>		1.3%	4.9%	3.4%	3.1%	2.9%
<i>Addendum:</i>						
<i>Dedicated tax revenue to enterprise funds</i>	<i>189,686</i>	<i>190,220</i>	<i>212,027</i>	<i>225,055</i>	<i>237,246</i>	<i>241,406</i>

ECONOMIC OUTLOOK

We expect the economy to pick up speed over the next year in its path to recovery from the severe pandemic-related downturn that occurred in FY 2020. Restrictions on social gatherings and other activities to control the spread of COVID-19 are being lifted over the course of this calendar year, and the federal relief package enacted in December 2020 and the American Rescue Plan Act enacted in March 2021 will further improve the outlook. The enhanced unemployment insurance, extended Paycheck Protection Program (PPP), additional economic impact payments, and substantial federal assistance to state and local governments, including the District, provided in these two measures will prepare the economy for the pent-up demand for restaurants, retail, entertainment, and travel that will occur when the pandemic is finally brought under control.

National Economy

The spread of COVID-19 around the globe brought the pattern of steady growth in the national economy to an abrupt halt, ending the longest period of expansion in U.S. history. Unprecedented fiscal relief from the federal government and accommodating monetary policy from the Federal Reserve helped contain much of the damage caused by the pandemic. Real GDP contracted 3.5 percent in calendar year 2020 and is now estimated to recover to pre-pandemic levels by the end of FY 2021.

- U.S. employment declined 5.4 percent in the 3-month period ending March 2021 from the prior period in 2020. The U.S. unemployment rate was 6.2 percent in March 2021, up from 4.5 percent in March 2020.
- U.S. personal income grew 15.6 percent in the first quarter of 2021 over the prior year, and wages grew 1.8 percent. Federal relief boosted personal income throughout 2020 and 2021.
- Gross domestic product, adjusted for inflation, was 0.4 percent higher in the 1st quarter of calendar 2021 than the 1st quarter of 2020.
- The S&P 500 stock market index ended April at 4,181, up 13 percent year-to-date and 48 percent above the end of April 2020.
- Washington metropolitan employment declined 6.3 percent in the 3-month period ending March 2021 over the prior year. The Metro area unemployment rate was 5.6 percent in March, up from 3.2 percent in 2020.
- District employment for the 3-month period ending March 2021 was 8.8 percent lower than 2020, and the unemployment rate was 7.0 percent in March 2021, up from 5.5 percent in 2020.
- District personal income grew 3.9 percent in the 4th quarter of calendar 2020 over 2019, and wages earned in the District grew 1.0 percent. Wages for District residents grew 1.3 percent.
- The number of single family and condominium sales grew by 6.1 percent in FY 2020 and the value of sales grew 11.8 percent. The average number of sales for the first three months of calendar 2021 grew 15.8 percent and the value of sales grew 23.4 percent over the same period in 2020.
- Air travel to District-area airports was down 67 percent in March 2021 compared to the prior year, and hotel occupancy was 34 percent in March, an improvement compared to 31 percent in March 2020, but still well below the average 76 percent occupancy in FY 2019.

Economic Forecast for D.C.

Following a contraction in 2020, the District economy has begun a recovery process that will continue through the end of calendar year 2021. It will take even longer for employment levels to return to where they were prior to the public health emergency. This outlook is generally consistent with forecasts for the U.S. economy by the Congressional Budget Office and with national and D.C. forecasts prepared by IHS Markit and Moody's Analytics.

The outlook for key economic variables includes:

- ***DC's Personal Income.*** District personal income growth is 3.9 percent in FY 2021, supported by federal transfers such as the one-time relief check and expanded unemployment compensation. Absent the

additional relief in 2021, personal income grows just 1.3 percent in FY 2022 before returning to normal growth.

- ***Jobs located in DC.*** Jobs located in the District decline 2.8 percent in FY 2021 as public health restrictions continue through 2021. A rebound of 4.6 percent growth in FY 2022 and 2.4 percent in FY 2023 brings jobs in the District back up to 2019 levels.
- ***Population.*** Population growth continues with 12,400 —1.7 percent—added over the three fiscal years 2020 through 2023. This pace is slower than the 3.1 percent growth from FY 2016 to FY 2019.
- ***Resident employment.*** Resident employment declines 1 percent in FY 2021 and then begins to recover in FY 2022, increasing of 3.6 percent. The unemployment rate, which was 5.5 percent in FY 2019, rose to an average 7.1 percent rate in FY 2020, increases to 8 percent in FY 2021. The rate declines to 5.8 percent in FY 2022 and 5.1 percent in FY 2023, just under pre-pandemic levels.
- ***S&P Index.*** The S&P 500 index, rebounding significantly from the March 2020 contraction and setting new highs over the summer and fall, was 15.2 percent higher at the end of 2020 than 2019. The volatile index has grown since the start of 2021 and is projected to end the year 8.8 percent higher.

Looking further ahead to FY 2023 through FY 2025, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic growth from the COVID-19 recession, both nationally and in the District of Columbia. Growth in nominal gross domestic product in DC is expected to be 4.7 percent in FY 2023 as recovery takes hold and averages about 5.0 percent per year for FY 2024 and FY 2025. Similarly, personal income will increase at about 4.8 percent in FY 2023 and 4.8 percent in FY 2024 and 4.9 percent in FY 2025. Inflation is expected to hover around 2.4 percent through FY 2025, and interest rates remain low, well below the 2018 high of 2.7 percent. In FY 2025, the rate on the 10-year U.S. Treasury will be 2.4 percent. The stock market is expected to remain strong through FY 2023 and level off in FY 2024 and FY 2025. In the years 2023 through 2025, 6,505 new housing starts are anticipated. During this period, the number of housing sales is expected to fall from the FY 2021 pace, but the level of sales will still exceed FY 2020 levels in FY 2025. After a strong 13 percent growth in FY 2021, average prices rise each year at a rate comparable to the rate of growth in Personal Income. By FY 2025 the average home sale price is estimated to be over \$1.2 million.

Risks

The COVID-19 pandemic's course remains the biggest source of uncertainty for the District and national economies. COVID-19 cases and deaths both surged throughout the fall and into 2021, resulting in the tightening of public health restrictions aimed at slowing the virus spread. The availability of three vaccines and the rapid deployment are positive developments. While the public health emergency may be abating as the number of vaccinated District residents increases, risks remain related to the containment of the virus and the pace of full recovery.

The federal relief package, known as the American Rescue Plan Act, will infuse District public health programs with funds for deployment of vaccines, tracking of cases, and care of COVID-19 patients. There are also funds available to mitigate a housing crisis: significant levels of rental assistance and direct funds to District residents and businesses of sufficient magnitude to weather the next few months of restrictions.

The build-up of deferred rent, utility payments, and additional credit card debt remain risks to full recovery, even with the federal relief. Landlords have been prohibited from evicting tenants and it is not clear what the outcome will be when the prohibition is lifted. This risk is significantly reduced by federal rent relief programs both enacted and projected.

As the pandemic recedes, the long-lasting effects will become more apparent. When the public health emergency is lifted, there will likely be a surge in pent-up demand for entertainment—dining, performances,

and sports—but the long-term level could be reduced if there is less appetite to travel for business or leisure, greater demand for telework or suburban locations, or continued discomfort about congregating.

Reduced demand for office space because commuters and other office workers may permanently decide to work from home is one of the biggest concerns of the outlook. It remains to be seen how much interest there is to return to offices and what changes will occur that could result in lower demand for non-trophy commercial office space. As many District-area offices switched to full remote working because of the COVID-19 health emergency, some District residents opted to temporarily relocate outside the District. If, post-pandemic, employers shift to greater remote working, these arrangements could become permanent.

Finally, there is the possibility of an emerging risk of inflation which to-date has not been a concern, but the levels of government spending, both here and abroad, over the last 12 months and projected for the near future is unprecedented in the absence of a war, and additional federal legislation to support infrastructure spending is being developed. It is not clear whether all this spending will manifest in inflation in the coming years. One immediate concern is rising yields on government bonds contributing to a correction in the stock market. We currently project growth in the S&P 500 stock index in FY 2021 through FY 2023 before it levels off. Absent the pandemic, the Federal Reserve may be less inclined to step in for another correction as they did in March 2020.

Tax Revenue Impact of the American Rescue Plan Act of 2021

The ARP is a \$1.9 trillion pandemic relief bill signed into law on March 11, 2021, to deliver immediate relief to families, workers, businesses, and state and local governments impacted by the COVID-19 pandemic. ARP provides for direct stimulus payments of \$1,400, extends expanded unemployment compensation, continues eviction and foreclosure moratoriums, expands the Child Tax Credit while making it fully refundable, and expands the Earned Income Tax Credit program and other minor credits. It also provides for direct and indirect funding to state and local governments to help compensate for lost tax revenues, help schools safely reopen, and subsidize COVID-19 testing and vaccination programs. Due to the District's conformity to Federal tax laws, some of the provisions of ARP will have an impact on District revenue and are included in the forecast for the financial planning period.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2019-2025

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Gross State Product (nominal, billions of \$)	142.3	143.5	149.9	159.3	166.8	175.5	183.9
	3.5%	0.9%	4.5%	6.3%	4.7%	5.2%	4.8%
Personal Income (billions of \$)	58.4	61.5	63.9	64.7	67.8	71.1	74.5
	3.3%	5.2%	3.9%	1.3%	4.8%	4.8%	4.9%
Wages and Salaries of DC Residents (billions of \$)	30.3	30.9	31.7	33.3	34.8	36.5	38.2
	4.6%	1.9%	2.8%	5.0%	4.6%	4.7%	4.8%
Population (thousands)	707.8	712.5	715.4	720.2	724.9	729.5	734.1
	0.7%	0.7%	0.4%	0.7%	0.7%	0.6%	0.6%
Households (thousands)	319.1	322.5	325.0	328.4	331.7	335.0	338.1
	1.3%	1.1%	0.8%	1.1%	1.0%	1.0%	1.0%
Employment in D.C. (thousands)	796.1	763.5	742.1	776.3	795.3	810.4	822.9
	0.6%	-4.1%	-2.8%	4.6%	2.4%	1.9%	1.5%
Civilian Labor Force (thousands)	412.6	411.6	411.4	416.8	421.0	425.1	429.2
	1.3%	-0.2%	-0.1%	1.3%	1.0%	1.0%	1.0%
Employment of D.C. Residents (thousands)	389.8	382.6	378.9	392.7	399.7	404.1	408.3
	1.5%	-1.8%	-1.0%	3.6%	1.8%	1.1%	1.0%
Unemployment Rate (%)	5.5	7.1	8.0	5.8	5.1	4.9	4.9
Housing Starts	6,391	5,584	4,930	3,288	2,447	2,030	2,028
Housing Stock (thousands)	343	348	353	359	364	368	371
	1.4%	1.5%	1.5%	1.6%	1.6%	1.1%	0.8%
Home Sales	8,434	8,954	9,849	9,879	9,385	9,291	9,346
	-5.8%	6.2%	10.0%	0.3%	-5.0%	-1.0%	0.6%
Average Home Sale Price (thousands of \$)	864	921	1,041	1,062	1,106	1,157	1,210
	3.4%	6.7%	13.0%	2.1%	4.1%	4.6%	4.6%
Washington Area CPI (% change from prior year)	1.3%	1.0%	2.1%	2.3%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	2.5	1.1	1.2	1.7	2.0	2.1	2.4
Change in S&P 500 Index of Common Stock (%)*	14.7%	15.2%	8.8%	7.2%	5.1%	1.3%	0.1%

* 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 2019 is the percent change from CY 2018.4 to CY 2019.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit Global Insight (April 2021) and Moody's Analytics (April 2021); forecasts of the national economy prepared by the Congressional Budget Office (February 2021) and Blue Chip Economic Indicators (April 2021); Bureau of Labor Statistics labor market information (March 2021); Census Bureau estimates of the D.C. population (2020); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2020); Metropolitan Regional Information System (MRIS) D.C. home sales data (March 2021); CoStar information on commercial office buildings and residential property in D.C. (March 2021); and Delta Associates commercial office buildings and apartments in D.C. (December 2020).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated Tax, and Special Purpose Revenue. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2021 to FY 2025, along with actual FY 2020 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 Tax funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	2,954,093	2,989,482	2,879,969	2,901,545	2,975,102	3,055,909
Real Property	2,836,733	2,883,966	2,774,303	2,793,719	2,866,898	2,946,982
Personal Property	77,698	70,193	69,990	71,793	71,810	72,169
Public Space Rental	39,662	35,323	35,676	36,033	36,394	36,758
Dedicated to other funds	(44,377)	(51,738)	(46,815)	(52,559)	(63,727)	(68,001)
PROPERTY (NET)	2,909,716	2,937,744	2,833,154	2,848,986	2,911,375	2,987,908
SALES AND EXCISE	1,316,574	1,208,702	1,578,336	1,729,575	1,879,160	1,952,627
General Sales	1,222,446	1,113,119	1,481,845	1,632,988	1,782,466	1,855,849
Alcohol	6,009	6,006	6,199	6,299	6,400	6,505
Cigarette	24,934	23,103	22,479	21,872	21,282	20,707
Motor Vehicle	40,713	40,700	41,107	41,702	42,298	42,854
Motor Fuel	22,472	25,774	26,706	26,714	26,714	26,712
Dedicated to other funds	(403,344)	(381,330)	(491,243)	(532,409)	(571,782)	(589,633)
SALES AND EXCISE(NET)	913,230	827,372	1,087,093	1,197,165	1,307,378	1,362,994
INCOME	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
Individual Income	2,377,236	2,486,961	2,527,636	2,684,338	2,808,861	2,941,229
Corporate Franchise	575,646	590,367	603,219	622,361	638,346	666,803
U.B. Franchise	152,051	164,979	165,037	159,458	160,115	160,018
INCOME (NET)	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
GROSS RECEIPTS	371,123	363,442	391,042	383,546	385,146	385,089
Public Utilities	136,813	124,837	148,157	141,460	142,309	143,163
Toll Telecommunications	40,891	36,314	34,898	33,537	32,229	30,972
Insurance Premiums	120,004	127,265	127,772	127,396	128,632	128,632
Ballpark Fee	37,248	34,902	37,400	37,400	37,400	37,400
Private Sports Wagering	273	2,596	2,856	3,141	3,455	3,801
Games of Skill		1,210	3,329	3,662	3,845	3,845
Health Related Taxes	35,894	36,318	36,631	36,950	37,276	37,276
Dedicated to other funds	(131,125)	(133,345)	(138,427)	(138,361)	(143,142)	(143,662)
GROSS RECEIPTS (NET)	239,998	230,098	252,615	245,186	242,005	241,427

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
OTHER TAX	489,988	527,150	580,079	582,155	554,684	551,181
Estate	37,249	35,021	37,143	37,587	38,045	38,509
Deed Recordation	261,211	265,076	293,990	296,244	282,475	280,219
Deed Transfer	179,403	213,483	227,115	224,427	213,996	212,286
Economic Interest	12,124	13,569	21,831	23,896	20,167	20,167
Dedicated to other funds	(69,019)	(72,791)	(80,055)	(79,484)	(75,580)	(74,991)
OTHER TAX (NET)	420,969	454,359	500,025	502,670	479,104	476,190
TOTAL TAX (GROSS)	8,236,710	8,331,082	8,725,319	9,062,978	9,401,414	9,712,857
TOTAL TAX (NET)	7,588,846	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
NONTAX	522,895	397,371	451,408	457,410	455,305	452,047
Licenses and Permits	125,584	108,821	133,341	139,739	140,239	141,815
Fines and Forfeits	147,943	112,397	138,654	135,906	133,214	130,576
Charges for Services	68,723	65,698	63,894	66,267	66,570	64,924
Miscellaneous	180,645	110,455	115,520	115,498	115,283	114,732
NONTAX (NET)	522,895	397,371	451,408	457,410	455,305	452,047
LOTTERY	38,060	44,099	56,586	57,095	60,535	61,950
Dedicated to other funds	-	-	-	-	(22,450)	(22,450)
LOTTERY (NET)	38,060	44,099	56,586	57,095	38,085	39,500
GROSS REVENUE	8,797,665	8,772,552	9,233,313	9,577,483	9,917,254	10,226,854
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	(647,864)	(639,204)	(756,540)	(802,814)	(876,680)	(898,737)
LOCAL FUND REVENUE	8,149,801	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Real Property	2,836,733	2,883,966	2,774,303	2,793,719	2,866,898	2,946,982
<i>Transfer to TIF</i>	(15,476)	(20,544)	(15,589)	(19,009)	(20,067)	(18,863)
<i>Transfer to PILOT</i>	(28,136)	(30,295)	(30,327)	(32,651)	(42,760)	(48,238)
<i>Walter Reed Development</i>	(765)	(900)	(900)	(900)	(900)	(900)
Real Property (net)	2,792,356	2,832,228	2,727,488	2,741,159	2,803,171	2,878,981
Personal Property	77,698	70,193	69,990	71,793	71,810	72,169
Public Space Rental	39,662	35,323	35,676	36,033	36,394	36,758
Total Property (net)	2,909,716	2,937,744	2,833,154	2,848,986	2,911,375	2,987,908
Policy Proposals	0	0	(1,208)	(619)	(657)	(698)

Real Property Tax

In FY 2020, \$2.84 billion was collected before dedicated distributions, a 4.7 percent increase from FY 2019. Tax collection grew for both residential property (Class 1) and commercial property (Class 2); 7.5 percent growth for residential property and 3.1 percent growth for commercial property. While total taxable assessment value of all commercial properties in the District was about as high as that of all residential properties in FY 2020, commercial property collections had an out-sized impact on total real property tax collections. This is because the top commercial tax rate of \$1.89 per \$100 of assessment value in FY 2020 was more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2020, Class 2 tax collections accounted for approximately 65 percent of total real property tax collections and Class 1 collections accounted for approximately 35 percent.

The COVID pandemic did not have much of an impact on real property collections in FY 2020 since the FY 2020 assessments and billings were determined before the pandemic broke out, in the beginning of calendar year 2020. While it was predicted initially that the pandemic would have some impact on FY 2020 collection through reduced collection rates, the actual FY 2020 collection rates turned out stronger than expected due to large late payments collected by the end of calendar year 2020.

The pandemic is estimated to impact real property tax collections particularly during the FY 2021 to FY 2023 period. The outbreak of the pandemic had an impact on property owners' incomes in the second half of FY 2020, and this will most likely continue through all of FY 2021 as well. While property owners in many industries are being affected, the impact is concentrated on hotels, retail, restaurants, office, and multifamily properties.

Proposed assessments for FY 2021 billings were sent out in the beginning of 2020, before the pandemic broke out, and did not reflect any of the impacts of the pandemic. Real property collection in FY 2021 is therefore affected primarily through an increased level of appeals (in 2020) and through a resulting decrease in assessment and billing. Proposed assessments for FY 2022, sent out in the beginning of 2021, do reflect the impact of the pandemic in both FY 2020 and FY 2021. Reduced income of property owners in FY 2021 is also expected to affect assessments for FY 2023 billings before recovering slowly in FY 2024 and FY 2025. The impact of the pandemic is concentrated on commercial properties and residential multifamily properties. The single-family market is expected to perform relatively strong throughout the forecast period.

Residential Property. DC's residential market showed a very strong price appreciation in FY 2020, with average home prices increasing by 6.7 percent compared to FY 2019. Home prices are expected to continue to increase throughout the whole forecast period, but at reduced growth rates in FY 2021 and FY 2022 before recovering in FY 2023- FY 2025. Residential property (Class 1) tax collections grew by 7.5 percent in FY 2020. Growth is expected to slow down to 2.4 percent in FY 2021 mostly due to reduced growth in home prices, reduced assessments of multifamily properties and the cancellation of tax sales. Growth is expected to be 3.9 percent in FY 2022 as the tax sales previously cancelled resume. FY 2023 growth is estimated to be about 1.5 percent and is expected to reach about 3.5 percent in FY 2024 and FY 2025. While the reduced growth in FY 2021 and FY 2022 is explained primarily by reduced incomes by owners of multifamily properties in FY 2020 and FY 2021, single-family properties are also expected to grow at a slower rate in FY 2021 and FY 2022. Predicted growth in Class 1 tax revenues from FY 2021 to FY 2025 is averaging 3.0 percent annually.

Commercial Property. Class 2 property taxes increased by 3.1 percent in FY 2020. The COVID-pandemic is expected to have a bigger impact on Class 2 property taxes than on Class 1 property taxes. Class 2 property taxes are expected to increase by 1.2 percent in FY 2021, decrease by 8.1 percent in FY 2022, increase by 0.2 percent in FY 2023 before returning to growth rates above 2 percent in FY 2024 and FY 2025. The delayed impact of the 2020-2021 pandemic on Class 2 tax collections, the biggest impact realized in FY 2022 and FY 2023, is due to a time lag between reduced incomes earned by property owners and reduced assessments of properties. The reduced growth in Class 2 tax collections FY 2021 – FY 2023 is particularly driven by reduced assessments of hotels, retail and restaurants, and offices. Predicted growth in Class 2 tax revenues from FY 2021 to FY 2025 is averaging -0.5 percent annually.

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 2021, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 16.0 percent.

Transfer to Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT). The District uses economic development tools called Tax Increment Financing (TIF) and Payment In Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. There are currently 16 projects included in the TIF/PILOT program: Bryant Street, Convention Center Hotel, Gallery Place, The Mandarin Oriental Hotel, Verizon Center (now known as Capital One Arena), City Market at O Street, Skyland, Union Market, the DOT PILOT, Rhode Island Place, SE Federal Center (includes Yards and Foundry Lofts), SW Waterfront/Wharf, and Special Retail and Great Streets (includes Howard Theatre, Forever 21, and Georgia Avenue/CVS).

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 Downtown TIF budget. Currently, Howard Theater is the only TIF project to require Downtown TIF funding to meet debt service.

In FY 2020, a net amount of \$43.6 million of real property tax collections were dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to increase to \$50.8 million in FY 2021, decrease to 45.9 million in FY 2022, and increase throughout the rest of the forecast period reaching \$67.1 million in FY 2025. Dedications to three TIF areas end during the financial plan and revenues dedicated to those areas will revert to local fund: Howard Theatre, Mandarin Oriental, and DOT PILOT.

Personal Property Tax

In FY 2020, gross total personal property tax collections totaled \$77.7 million. This decrease of 1.6 percent from FY 2019, was due to reduced investment in new equipment due the COVID-19 recession. Personal property taxes are expected to continue to decline in FY 2021 to \$70.2 million and are not expected to recover to FY 2019 level during the financial planning period.

Public Space Rental

In FY 2020 revenue from public space rentals amounted to \$39.7 million. FY 2021 revenue is projected to decrease to \$35.3 million as café and sidewalk space rental and excavation from construction activity remains low due to capacity restrictions due to the public health pandemic. Growth is expected to resume in FY 2022 and continue throughout the financial planning period.

Property Tax Policy Proposals:

- Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act
- Property Tax Relief for Low Income Housing Harmonization Act
- Funding: MLK Gateway Real Property Tax Abatement Act of 2019

General Sales and Use Taxes

In FY 2020, revenue from gross sales and use taxes was \$1.2 billion, a decrease of 23.5 percent, compared to an increase of 7 percent in FY 2019. For the first five months of FY 2020, sales tax growth was positive. In March 2020 when the District was shut down because of threats to health and mortality from the COVID-19 virus, economic activity was severely impacted. The severe restrictions on travel and social gatherings led to few visitors; and with no indoor dining permitted, hotels, restaurants and bars within the hospitality sector bore the brunt of the pandemic imposed business disruption resulting in a decline in sales tax revenue from these businesses of 46 percent in FY 2020. There was also unprecedented shift to telework that reduced the commuting traffic or occupied office spaces which negatively impacted overall sales activity in the city.

Following the District's phased re-opening plan that resumed in June 2020, restrictions on certain businesses, particularly in-person retail and outdoor seating at restaurants slowly relaxed giving room for limited sales activity. Limited indoor seating at restaurants, outdoor eating and take-away/delivery meals contributed to increased restaurant sales. Bars and performance spaces as well as sport stadiums and other large events remained restricted. Retail sales, including online sales, grew by 2 percent in FY 2020 especially due to a shift of spending from activities to goods, and was the only major sales tax category to grow. The District was well positioned to capture the increase in online sales due to a FY 2019 legislation change that expanded sales tax to include remote sellers and marketplace facilitators.

As the COVID-19 pandemic continues to negatively impact the District's economy due to public health restrictions limiting hospitality and retail activity, sales tax collections are expected to be below the pre-COVID norms for much of FY 2021. The deployment of three different COVID vaccines and their growing acceptance among the public coupled with the recent Mayoral announcement relaxing restrictions on indoor dining and entertainment will help the District's economy to rebound and get to full recovery by fall 2021. The significant federal relief and grants to District businesses should also result in a stronger recovery in FY 2022. As a result, sales tax revenue is forecasted to decline by only 8.9 percent to \$1.1 billion before rebounding 33 percent in FY 2022. Sales tax revenue is expected to recover to the FY 2019 level in FY 2023.

Total transfers from sales and use tax revenue were \$380.9 million in FY 2020, or 31.2 percent of gross sales and use tax. These transfers are estimated to be \$355.6 and \$464.5 million in FY 2021 and FY 2022 respectively, an average of 31.2 percent of gross sales and use tax.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
General Sales	1,222,446	1,113,119	1,481,845	1,632,988	1,782,466	1,855,849
<i>Transfer to Convention Center Fund</i>	<i>(71,207)</i>	<i>(54,753)</i>	<i>(100,442)</i>	<i>(122,867)</i>	<i>(145,867)</i>	<i>(152,538)</i>
<i>Transfer to Convention Center Fund -- Destination DC</i>	<i>(2,860)</i>	<i>(2,676)</i>	<i>(4,466)</i>	<i>(5,647)</i>	<i>(6,885)</i>	<i>(7,251)</i>
<i>Transfer to TIF</i>	<i>(14,068)</i>	<i>(12,499)</i>	<i>(19,530)</i>	<i>(25,657)</i>	<i>(29,205)</i>	<i>(29,005)</i>
<i>Transfer to PILOT</i>	<i>(9,705)</i>	<i>(7,432)</i>	<i>(10,009)</i>	<i>(11,051)</i>	<i>(12,082)</i>	<i>(12,588)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(12,139)</i>	<i>(10,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(1,513)</i>	<i>(1,666)</i>	<i>(1,799)</i>	<i>(1,943)</i>	<i>(2,098)</i>	<i>(2,266)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(52,311)</i>	<i>(44,918)</i>	<i>(76,637)</i>	<i>(79,320)</i>	<i>(82,096)</i>	<i>(84,559)</i>
<i>Transfer to WMATA Capital</i>	<i>(178,500)</i>	<i>(183,855)</i>	<i>(189,371)</i>	<i>(195,052)</i>	<i>(200,903)</i>	<i>(206,930)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(5,110)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</i>	<i>(5,590)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
<i>Transfer to Commission on Arts and Humanities</i>	<i>(32,289)</i>	<i>(30,997)</i>	<i>(37,523)</i>	<i>(39,399)</i>	<i>(41,172)</i>	<i>(43,024)</i>
General Sales (net)	841,574	757,563	1,017,308	1,127,292	1,237,398	1,292,928
Policy Proposals	0	11,355	14,371	19,052	24,903	30,930

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2020

(Dollars in Millions)

	Retail	Medical Marijuana	Soda	Restaurants	Rental Vehicles	Liquor	Hotels	Parking	Transfers	Total
Taxable Sales	11,429.4	25.2	77.3	2,716.6	161.7	448.4	953.3	290.6		
Rate	6.0%	6.0%	8.0%	10.0%	10.25%	10.25%	14.95%	18.0%		
General Sales Tax Collections (gross)	685.8	1.5	6.2	271.7	16.6	46.0	142.5	52.3	0.0	1,222.5
<i>Convention Center Transfer (includes Destination DC)</i>				<i>(27.2)</i>	<i>(1.6)</i>		<i>(45.3)</i>		<i>(74.1)</i>	<i>(74.1)</i>
<i>Transfer to TIF (includes Capital One Center)</i>									<i>(14.1)</i>	<i>(14.1)</i>
<i>Transfer to WMATA (parking tax)</i>								<i>(52.3)</i>	<i>(52.3)</i>	<i>(52.3)</i>
<i>Transfer to Baseball Project</i>									<i>(12.1)</i>	<i>(12.1)</i>
<i>Transfer to Healthy Schools</i>									<i>(5.1)</i>	<i>(5.1)</i>
<i>Transfer to ABRA</i>									<i>(1.2)</i>	<i>(1.2)</i>
<i>Transfer to Healthy DC</i>		<i>(1.5)</i>							<i>(1.5)</i>	<i>(1.5)</i>
<i>Transfer to PILOT</i>									<i>(9.7)</i>	<i>(9.7)</i>
<i>Transfer to WMATA (capital)</i>									<i>(178.5)</i>	<i>(178.5)</i>
<i>Transfer to Arts and Humanities</i>	<i>(32.3)</i>								<i>(32.3)</i>	<i>(32.3)</i>
<i>Transfer to St. E's *</i>	<i>(0.05)</i>								<i>(0.05)</i>	<i>(0.05)</i>
General Sales Tax Collections (net)	653.4	0.0	6.2	244.5	15.0	46.0	97.2	0.0	(380.9)	841.6

* The transfer to St. E's is included with Special Purpose Revenue in the FY 2020 Comprehensive Annual Financial Report, not Sales Tax.

Transfer to Convention Center Fund. In FY 2020, \$74 million was transferred to Events DC and Destination DC for convention center and tourism costs. The formula financing the Convention Center Fund includes taxes directly linked to the hospitality sector – hotels, restaurants, and rental cars. The hotel tax rate is 14.95 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 0.3 percent to Destination DC. The remaining 10.2 percent of the hotel tax goes to the District's Local Fund. The 10 percent sales tax rate applied to restaurants and bars includes one percent dedicated to the Convention Center. The tax rate applied to rental cars, alcoholic beverages sold for consumption off-premise, and to tickets for events and merchandise sold at the Capital One Arena and for tickets and merchandise at baseball events at the Washington Nationals Baseball Stadium was increased to 10.25 percent effective FY 2019. The 10.25 percent tax rate on rental cars includes 9.25 percent deposited to the General Fund and one percent dedicated to the Convention Center Fund. Because COVID-19 impacted hotels and restaurants, transfers from FY 2021 revenue to the Convention Center and Destination DC is down to \$57.4 million, a decrease of 22.5 percent compared to the transfer amount in FY 2020. The total transfer in FY 2022 is estimated to be \$104.9 million. It is expected to grow substantially in FY 2023 to \$128.5 million and fully recover to the FY 2019 levels by FY 2024.

Transfer to Tax Increment Financing and Payment In Lieu of Taxes (PILOT). The District utilizes economic development tools called Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. Projects are listed above under Property Tax. TIF projects dedicate the amount collected above a baseline amount which varies by project. In March 2008, in order to service a loan to renovate the Verizon Center (now known as the Capital One Arena), merchandise and tickets for events at the Capital One Center became subject to an additional tax of 4.25 percent. The revenue collected from the additional tax goes to a separate fund and is used to make principal and interest payments on the loan.

The sum of TIF and PILOT dedications from sales taxes was \$23.7 million in FY 2020 and is estimated to decline to \$19.9 million in FY 2021. It is estimated to grow to \$41.6 million in FY 2025. Sales tax dedications to several projects are expected to end during the forecast period. Forever 21 and the Howard Theatre projects are expected to end in FY 2021, whereas the Mandarin Hotel and DOT PILOT projects are expected to end in FY 2022. The DOT PILOT project is no longer producing incremental revenue because the USDOT building was sold to the federal government and thus became tax exempt. Two new projects to use TIF and/or PILOT funding are on the horizon. Union Market and Reunion Square are anticipated to be issued in FY 2021 or FY 2022.

Transfer to Ballpark Revenue Fund. Baseball 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. Because of continued restrictions on large gatherings, the FY 2021 transfer of \$10 million is expected to be slightly lower than the transfer of \$12 million in FY 2020, which was mostly the result of the World Series victory in fall 2019. The estimate for FY 2022 is \$18 million as live games and other events resume and is expected to remain flat at that level throughout the financial planning period.

Transfer to Healthy DC. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund. The transfer was \$1.5 million in FY 2020. It is estimated to be \$1.7 and \$1.8 million in FY 2021 and FY 2022 respectively.

Transfer to WMATA. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent and is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). The shelter-at-home and other restrictions had a significant impact on parking garages

in the District in FY 2020 and is expected to continue in FY 2021. Parking tax in FY 2020 was \$52.3 million and expected to further decline to \$44.9 million in FY 2021. It's expected to rebound to \$76.6 million in FY 2022. In FY 2020, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2020.

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 2020, the amount dedicated per year increased to \$5.110 million. In FY 2021, the amount dedicated increased to \$5.590 million.

Transfer to ABRA. Effective in FY 2012, off-premise alcohol retailers' hours were extended. 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.

Transfer to Commission on Arts and Humanities. Beginning in FY 2019, 5 percent of general retail sales tax revenue (taxed at 6 percent) collected and not necessary for debt service will be distributed to the D.C. Commission on the Arts and Humanities. The amount transferred in FY 2020 was \$32.3 million. The FY 2021 expected transfer reflects the reduced sales activity because of the pandemic, however due to strength in remote sales and essential goods and services, the decline in transfer is a modest 4.0 percent.

General Sales and Use Tax Policy Proposals:

- WMATA Dedicated Funding Amendment Act
- OTR Compliance: Online Delivery Campaign

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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Alcohol	6,009	6,006	6,199	6,299	6,400	6,505
Cigarette	24,934	23,103	22,479	21,872	21,282	20,707
Motor Vehicle	40,713	40,700	41,107	41,702	42,298	42,854
Motor Fuel Tax	22,472	25,774	26,706	26,714	26,714	26,712
<i>Transfer to Highway Trust Fund</i>	<i>(22,472)</i>	<i>(25,774)</i>	<i>(26,706)</i>	<i>(26,714)</i>	<i>(26,714)</i>	<i>(26,712)</i>
Total Selective Sales and Excise Taxes (net)	71,656	69,809	69,785	69,873	69,980	70,066
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2020, revenue from the alcoholic beverage tax was \$6 million, a 14.7 percent decrease from revenue in FY 2019. We estimate this revenue to remain relatively flat in FY 2021 and resume growth in FY 2022 to \$6.2 million, a 3.2 percent growth. The growth rate is projected to be 1.6 percent in FY 2023.

Cigarette

Revenue in FY 2020 was \$24.9 million, a 12.7 percent decrease over FY 2019. Cigarette tax collections are expected to be \$23.1 million in FY 2021, and \$22.5 million in FY 2022. The growth rate for FY 2023 through FY 2025 is estimated to be negative 2.7 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$40.7 million in FY 2020; a decline of 11.4 percent compared to FY 2019. The impact of COVID 19 is expected to continue and no growth is expected in FY 2021. We estimate a modest growth rate of 1 percent in FY 2022, to \$41.1 million. We estimate modest growth rates of between 1.4 and 1.3 percent during FY 2023 through FY 2025.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2020 were \$22.5 million, down 19.6 percent from FY 2019. The reduction was mainly a result of reduced travel activity due of stay at home orders aimed at combating the COVID-19 pandemic. We estimate motor fuel tax collections to grow by 14.7 percent to \$25.8 million in FY 2021 following the gradual lifting of the public health restrictions and rebound to \$26.7 million, close to the pre-COVID levels, 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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Individual Income	2,377,236	2,486,961	2,527,636	2,684,338	2,808,861	2,941,229
Corporate Franchise	575,646	590,367	603,219	622,361	638,346	666,803
Unincorporated Business Franchise	152,051	164,979	165,037	159,458	160,115	160,018
Total Income Taxes	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
Policy Proposals	0	3,500	3,750	2,750	2,250	2,250

Individual Income Tax

The non-withholding component comprised of final payments, refunds, and estimated payments, experienced double-digit decline of 11.2 percent in FY 2020. The withholding component, i.e. taxes withheld from employee paychecks, experienced a growth of 6.1 percent. In addition, the growth rate of wages earned by residents was lower in FY 2020 compared to FY 2019. Although the District experienced a net loss of jobs in FY 2020, withholding collections were largely unaffected by the pandemic, and grew 6.1 percent buoyed primarily by the retention of high-income jobs and as higher-wage government and professional services employment increased. The decrease in the revenue from the volatile non-withholding component of the individual income tax, which is related to the performance of capital gains and the stock market, was influenced by a decrease in payments coupled with an increase in refunds which made FY 2020 collections lower than anticipated.

For FY 2021 it is estimated that total individual income tax revenue will increase by 4.6 percent mainly due to higher investment income and withholding. Withholding which is key driver of individual income tax revenue is expected to grow at a slower rate of 3.6 percent in FY 2021 compared to the 6.1 percent rate in FY 2020. It is anticipated that the withholding component will grow at an average annual rate of 4.6 percent from FY 2022 to FY 2025.

Unlike FY 2020, non-withholding tax collections in FY 2021 are expected to grow by 11.4 percent in line with the strong performance of the stock market. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2022 through FY 2025 is expected to be 2.8 percent.

Business Franchise

Corporate franchise tax revenue grew by 13.3 percent in FY 2020 after growing 16.4 percent in FY 2019. While the pandemic reduced business profitability in tax year 2020, it was partially offset by federal support for financial markets. On the other hand, unincorporated franchise income tax increased 12.8 percent in FY 2020 relative to a decline of 2.5 percent in FY 2019, reflecting the different industrial compositions of these two business taxes.

In FY 2021, Corporate franchise revenue in FY 2021 is expected to grow by 2.6 percent boosted by the positive effects of federal support for financial markets. Corporate franchise revenue is expected to grow 2.2 percent in FY 2022 and at an average rate of 3.4 percent through the remainder of the financial planning period.

Unincorporated business franchise tax revenue will continue to be positively impacted by federal and District relief programs aimed at supporting rent and lease payments. Collections are expected to grow by \$12.9 million in FY 2021, an improvement over the previous forecasts. Unincorporated franchise tax revenue is expected to remain relatively flat in FY 2022 and will decline by an average of 1 percent through FY 2025.

Income Tax Revenue Proposals:

- **OTR Compliance Initiative:** High Net Worth and Employee Garnishment Campaign

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, a fee on companies for baseball stadium funding, and a 10 percent tax on private sports wagering and games of skill.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Public Utility	136,813	124,837	148,157	141,460	142,309	143,163
<i>Transfer to Ballpark Revenue Fund</i>	(7,692)	(5,498)	(5,543)	(5,589)	(5,635)	(5,682)
Public Utility (net)	129,121	119,339	142,613	135,871	136,674	137,481
Toll Telecommunications	40,891	36,314	34,898	33,537	32,229	30,972
<i>Transfer to Ballpark Revenue Fund</i>	(2,584)	(2,320)	(2,313)	(2,391)	(2,428)	(2,556)
Toll Telecommunications (net)	38,306	33,994	32,585	31,147	29,801	28,416
Insurance Premiums	120,004	127,265	127,772	127,396	128,632	128,632
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	(47,433)	(54,180)	(56,339)	(55,831)	(56,947)	(56,947)
Insurance Premiums (net)	72,570	73,085	71,433	71,565	71,685	71,685
Ballpark Fee	37,248	34,902	37,400	37,400	37,400	37,400
<i>Transfer to Ballpark Revenue Fund</i>	(37,248)	(34,902)	(37,400)	(37,400)	(37,400)	(37,400)
Private Sports Wagering	273	2,596	2,856	3,141	3,455	3,801
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	(273)	(127)	(200)	(200)	(200)	(200)
<i>Transfer to Neighborhood Safety and Engagement Fund</i>	-	-	-	-	(1,628)	(1,800)
<i>Transfer to Early Childhood Development Fund</i>	-	-	-	-	(1,628)	(1,800)
Private Sports Wagering (net)	0	2,469	2,656	2,941	0	0
Games of Skill	0	1,210	3,329	3,662	3,845	3,845
Healthcare Provider Tax	16,217	15,652	15,965	16,285	16,610	16,610
<i>Transfer to Nursing Facility Quality of Care Fund</i>	(16,217)	(15,652)	(15,965)	(16,285)	(16,610)	(16,610)
Hospital Bed Tax	7,520	8,454	8,454	8,454	8,454	8,454
<i>Transfer to Hospital Fund</i>	(7,520)	(8,454)	(8,454)	(8,454)	(8,454)	(8,454)
Hospital Provider Fee	5,326	6,673	6,673	6,673	6,673	6,673
<i>Transfer to Hospital Provider Fee Fund</i>	(5,326)	(6,673)	(6,673)	(6,673)	(6,673)	(6,673)
ICF-IDD Assessment	6,831	5,539	5,539	5,539	5,539	5,539
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	(6,831)	(5,539)	(5,539)	(5,539)	(5,539)	(5,539)
Total Gross Receipts (net)	239,998	230,098	252,615	245,186	242,005	241,427
Policy Proposals	0	3,000	3,000	2,500	500	500

Public Utility Tax

Most of 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.) Also included are the gross receipts from cable companies except for, digital television streaming services, which are taxed under the general sales tax with other digital goods effective January 1, 2019. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$124.8 million in FY 2021 and \$148.2 million in FY 2022. It is expected to decline by average rate of 1.1 percent during the period FY 2023 through FY 2025.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2020, \$7.7 million was collected and transferred. In FY 2021 and FY 2022, \$5.5 million each is 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) was \$40.9 million in FY 2020 and is estimated to decrease to \$36.3 million in FY 2021 and further to \$34.9 million in FY 2022. It is forecasted to decline by an average of 3.9 percent during the period FY 2023 to FY 2025.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2020, \$2.6 million was collected and transferred. The transfer is expected to decrease to \$2.3 million in FY 2021 and in FY 2022. From FY 2023 through FY 2025, the annual transfer is estimated to average \$2.5 million.

Insurance Premiums Tax

In FY 2020, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$120 million; net revenue (after the transfer) was \$72.6 million. Gross Insurance Premium collections are expected to increase by 6.1 percent to \$127.3 million in FY 2021. For the period FY 2022 to FY 2025, Insurance Premium Collections are estimated to grow by an average of 0.3 percent.

Transfer to Healthy DC Fund. Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the purposes of providing affordable health insurance to eligible individuals. For FY 2020, these amounted to \$47.4 million and are estimated to grow by 14.2 percent to \$54.2 million in FY 2021. In FY 2022, these transfers are projected to grow by 4.0 percent to \$56.3 million due to Department of Health Care Finance's (DHCF's) decision to move towards a fully managed Medicaid program over the next five years. For FY 2022 to FY 2024, they are projected to grow by an average of 0.4 percent.

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 \$37.2 million in FY 2020. Revenue is estimated to decrease to \$34.9 million in FY 2021 and then is expected to remain unchanged from FY 2022 to FY 2025 at \$37.4 million.

Private Sports Wagering.

Although sports wagering legislation in the District was enacted in 2018, revenue from private sports wagering was first reported in FY 2020 due to delays in implementation caused by litigation and other operational issues. The tax rate on gross gaming revenue (wagers after prize payouts) from privately-operated facilities is 10 percent. Actual revenue for FY 2020 amounted to only \$273 thousand due to the cancellation of major sports

league games following the shelter-in-place restrictions that have been implemented to combat COVID-19. Absent any issues with licensing and regulatory compliance of prospective private operators, tax revenue from the privately-operated facilities is expected to be \$2.6 million FY 2021 and \$2.9 million in FY 2022. Office of Lottery and Gambling (OLG) operated sports wagering is discussed in the Non-Tax Revenue and Lottery section below.

Transfer to the Department of Behavioral Health gambling addiction program. The first \$200,000 of revenue from the private sports wagering tax is dedicated to preventing and combating gambling addiction.

Transfer to the Early Childhood Development Fund and Neighborhood Safety and Engagement Fund. Effective FY 2024, except for the first \$200 thousand dedicated to DBH's gambling addiction program, all net revenue from sports wagering, whether from taxing licensed retailers, from contracts with vendors operating Office of Lottery and Gaming mobile and web-based sports wagering, or from licensed sports wagering retailers, will be divided equally between the Early Childhood Development Fund and the Neighborhood Safety and Engagement Fund.

Games of Skill

On November 2, 2020, the D.C. Council issued Act 23-479 ("the Act") which legalized Games of Skill in the District of Columbia and designated the Office of Lottery and Gaming ("OLG") as the regulator of Game of Skill Machines. OLG is authorized to issue game of skill machine licenses to manufacturers, distributors and Retailers, and issue rules to regulate games of skill including inspection standards, payment and payout parameters, fees and taxation, accounting, posting requirements, record retention, penalties for violations, and device controls. All persons/entities owning a Game of Skill Machine licensed to operate in the District are required to pay a gross receipts tax amounting to 10 percent of the Game of Skill Machine gross revenue from each Machine. Revenue in the amount of \$1.2 million is expected to be collected for the first time in FY 2021.

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 2020 the revenue from the Healthcare Provider Tax was \$16.2 million. Revenue for FY 2021 is estimated to be \$15.7 million. It is projected to grow in FY 2022 through FY 2025 from \$16 million to \$16.6 million.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle E) authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2021. The tax rate for FY 2020 (0.448 percent of total inpatient net patient revenue) was set to generate \$7.5 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, 2029.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of 2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2021. 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 purpose to \$150,000. The subtitle expires on September 30, 2029. This fee generated \$5.3 million in FY 2020 and is estimated to generate an average of \$6.7 million annually for the period FY 2021 to FY 2025.

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 \$6.8 million in FY 2020 and is expected to generate \$5.5 million in FY 2021. For FY 2021 through FY 2025 revenue is expected to remain flat \$5.5 million.

Gross Receipts Policy Proposals

- **OTR Compliance Initiative:** Gross Receipts Payer Review Campaign

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Estate	37,249	35,021	37,143	37,587	38,045	38,509
Deed Recordation	261,211	265,076	293,990	296,244	282,475	280,219
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(40,581)</i>	<i>(39,946)</i>	<i>(44,623)</i>	<i>(44,683)</i>	<i>(42,480)</i>	<i>(42,145)</i>
Deed Recordation (net)	220,630	225,130	249,368	251,562	239,995	238,074
Deed Transfer	179,403	213,483	227,115	224,427	213,996	212,286
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(27,582)</i>	<i>(32,207)</i>	<i>(34,591)</i>	<i>(33,910)</i>	<i>(32,208)</i>	<i>(31,955)</i>
Deed Transfer (net)	151,821	181,276	192,524	190,517	181,788	180,331
Economic Interest	12,124	13,569	21,831	23,896	20,167	20,167
<i>Transfer to HPTF/Bond Repayment</i>	<i>(856)</i>	<i>(638)</i>	<i>(841)</i>	<i>(891)</i>	<i>(891)</i>	<i>(891)</i>
Economic Interest (net)	11,269	12,931	20,990	23,005	19,276	19,276
Total Other Taxes (net)	420,969	454,359	500,025	502,670	479,104	476,190
Policy Proposals	0	0	(282)	0	0	0

Estate Tax

For FY 2020, estate tax revenue was \$37.2 million, an increase of 67.0 percent from FY 2019 which was mainly the result of the Estate Tax Adjustment Amendment Act of 2020 that reduced the District's estate tax exclusion threshold from \$5.6 million to \$4 million. It is expected that in FY 2021 there will be a decline of 6.0 percent before experiencing growth of 6.1 percent in FY 2022. FY 2023 through FY 2025 is expected to have an average annual growth rate of 1.2 percent.

Deed and Economic Interest Taxes

The FY 2020 Deed and Economic Interest Taxes were \$452.7 million, a decrease of 19.3 percent from FY 2019. In FY 2021 these taxes are projected to increase to \$492.1 million, an increase of 8.7 percent helped by strong residential and commercial sales. While the pandemic hit the deed market hard during the second half of FY 2020, the number of transactions has improved since then, as a result FY 2022 revenue is projected to increase by 10.3 percent. The forecast for deed taxes revenue is revised downward for FY 2023 through FY 2025 to account for the sunset of the higher rates for properties valued greater than \$2 million.

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 \$68.9 million in FY 2020, which is a significant reduction from the FY 2019 level of \$82.2 million. The amount is predicted to increase to \$72.4 million in FY 2021 and to \$79 million in FY 2022. It is expected to decrease to an average of \$76.4 million for FY 2023 through FY 2025 due to the impact of lower deed tax rates which take effect beginning FY 2024. 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. Most of the condos were sold in FY 2018, resulting in \$2.3 million being distributed that year. Few condos were sold in FY 2019, with distribution dropping to about \$250 thousand. Sales dropped further in FY 2020, with \$205 thousands being distributed. Sales are predicted to remain relatively low also in FY 2021, with about \$369 thousands being distributed. Most of the remaining condos are expected to sell in FY 2022, resulting in over \$1.0 million being distributed. The amount will remain relatively high also FY 2023 at about \$492 thousands, before returning to about \$218 in FY 2024 and then to \$224 million in FY 2025 reflecting turnover in condo ownership.

Deed Recordation and Transfer Tax Policy Proposals

- Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act
- Funding: MLK Gateway Real Property Tax Abatement Act of 2019

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), other than real property and sales tax PILOTs discussed above, 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 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Licenses and Permits	125,584	108,821	133,341	139,739	140,239	141,815
Fines and Forfeits	147,943	112,397	138,654	135,906	133,214	130,576
Charges for Services	68,723	65,698	63,894	66,267	66,570	64,924
Miscellaneous	180,645	110,455	115,520	115,498	115,283	114,732
TOTAL NON-TAX	522,895	397,371	451,408	457,410	455,305	452,047
Lottery	38,060	44,099	56,586	57,095	60,535	61,950
<i>Transfer to Neighborhood Safety and Engagement Fund</i>	-	-	-	-	(11,225)	(11,225)
<i>Transfer to Early Childhood Development Fund</i>	-	-	-	-	(11,225)	(11,225)
Lottery (net)	38,060	44,099	56,586	57,095	38,085	39,500
Policy Proposals	0	40,386	33,796	(1,370)	(1,370)	(1,370)

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 2020 was down 15.6 percent from FY 2019 mainly due to the effects of the COVID-19 pandemic as it reduced revenue from traffic fines, building permit fees and interest income from the District's investible cash balance. This reduction was partially offset by stronger than expected revenue from unclaimed properties which increased miscellaneous revenue. Total non-tax revenue for FY 2021 expected to further decline by 24 percent relative to FY 2020 mainly due to limited economic activity in the District as a result of the continued public health restrictions aimed at combating the spread of COVID-19.

Fines and forfeitures, which is mostly revenue from traffic fines, is expected to decline by 24 percent in FY 2021 mainly due to reduction in the number of commuters and a city-wide partial moratorium on parking enforcement. This revenue is expected to recover in FY 2022 by 23.4 percent. For FY 2023 through FY 2025, the revenue is expected to decline by an average of 2 percent. Licenses and permit revenue are expected to decline by 13.3 percent in FY 2021 mainly due to the continued limited construction permit activities due to the restrictions imposed by the pandemic. This revenue is expected to recover in FY 2022 by about 22.5 percent and by an average of 2.1 percent from FY 2023 to FY 2025 as the economic activity rebounds. Charges for Services is also expected to decline in FY 2021 by 4.4 percent whereas Miscellaneous revenue is expected to decline in FY 2021 from the FY 2020 level by 38.9 percent. This is due to a combined effect of the public health restrictions mentioned above and the impact of one-time revenue transactions in FY 2020.

Transfers from the District's Office of Lottery and Gaming (OLG) declined by 15.5 percent in FY 2020 due to limited traditional ticket sales activity due to restrictions related to the COVID-19 pandemic and the delayed start of OLG operated mobile Sports Wagering. Just as Private-operated Sports Wagering discussed earlier, Office of Lottery and Gambling (OLG) operated Sports Wagering was delayed due to litigation and other operational issues. As a result, revenue from sports wagering operation was reported for the first time

during the summer of FY 2020. The implementation of OLG operated sports wagering through small retailers has been pushed to the summer of FY 2021.

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 DC 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/attachrments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Nontax Policy Proposals:

- Revised Uniform Unclaimed Property Act
- DCRA Corporate Filing Fee Reduction
- COVID-19 Robust Economic Recovery Initiatives
- DMV Registration Fee Waiver to Taxicabs
- Paid Family Leave to Local Fund Revenue Transfer

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 District's Comprehensive Annual Financial Report and reported with the District's federal and private grants in the Financial Plan.

In FY 2022 the District is anticipating approximately \$740.3 million in revenue and use of fund balance of \$67.0 million for a total of \$807.3 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2023 – FY 2025. 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 DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in Table 3-17. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Revenue Funds Policy Proposals:

- DC Circulator Amendment Act
- DFHV Fee Reductions
- DCRA SPR Reductions – Reduced BBL and OPLA Fees
- DMV Fee Waivers for Taxicabs

POLICY PROPOSALS

Following are changes that are included in the FY 2022 Budget Support Act of 2021 (BSA) along with other changes that affect revenue, which are not included in the baseline or current law revenue estimates. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2021-2025

(Dollars in Thousands)

Revenue Source	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Local Fund Revenue (May 2021 Estimates)	8,133,349	8,476,774	8,774,669	9,040,574	9,328,117
plus Local Fund Policy Proposals	58,241	53,427	22,313	25,626	31,612
PROPERTY TAXES	0	(1,208)	(619)	(657)	(698)
Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act	-	(883)	(226)	(231)	(238)
Property Tax Relief for Low Income Housing Harmonization Act	-	(50)	(93)	(120)	(148)
Funding: MLK Gateway Real Property Tax Abatement Act of 2019	-	(275)	(300)	(306)	(312)
SALES / USE TAXES	11,355	14,371	19,052	24,903	30,930
WMATA Dedicated Funding Amendment Act	5,355	10,871	16,552	22,403	28,430
OTR Compliance Initiative	6,000	3,500	2,500	2,500	2,500
INCOME TAXES	3,500	3,750	2,750	2,250	2,250
OTR compliance initiative	3,500	3,750	2,750	2,250	2,250
GROSS RECEIPTS TAXES	3,000	3,000	2,500	500	500
OTR compliance initiative	3,000	3,000	2,500	500	500
OTHER TAXES -	0	(282)	0	0	0
Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act (Deed transfer and recordation tax)	-	(7)	0	0	0
Funding: MLK Gateway Real Property Tax Abatement Act of 2019 (Deed transfer and recordation tax)	-	(275)	0	0	0
NONTAX REVENUES	40,386	33,796	(1,370)	(1,370)	(1,370)
Revised Uniform Unclaimed Property Act	-	6,920	240	240	240
DCRA Amnesty Program	(253)	0	0	0	0
COVID-19 Robust Economic Recovery Initiatives - DCRA	(647)	(1,610)	(1,610)	(1,610)	(1,610)
COVID-19 Robust Economic Recovery Initiatives - DMV	(414)	(414)	0	0	0
Dedicated Fund Transfer from Paid Family Leave Fund	41,700	28,900	0	0	0
Local Fund Revenue With Policy Proposals	8,191,590	8,530,201	8,796,982	9,066,200	9,359,729
Dedicated Revenue	448,984	544,512	577,759	639,434	657,331
plus Dedicated Revenue Policy Proposals	(5,355)	(10,871)	(16,552)	(22,403)	(28,430)
WMATA Dedicated Funding Amendment Act	(5,355)	(10,871)	(16,552)	(22,403)	(28,430)
Dedicated Tax Revenue With Policy Proposals	443,629	533,641	561,207	617,031	628,901

(Continued on next page)

Table 3-12 (continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2021-2025

(Dollars in Thousands)

Revenue Source	FY 2021 Revised	FY 2022 Original	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Special Purpose (O-Type) Revenue	705,496	740,330	780,249	767,490	766,406
<i>plus</i> Special Purpose Policy Proposals	(4,598)	(8,287)	(4,932)	(5,644)	(6,496)
DC Circulator Amendment Act	-	(1,600)	(1,600)	(1,600)	(1,600)
COVID-19 Robust Economic Recovery Initiatives - DFHV	(2,594)	(1,811)	0	0	0
COVID-19 Robust Economic Recovery Initiatives - DCRA	(1,674)	(4,545)	(3,332)	(4,044)	(4,896)
COVID-19 Robust Economic Recovery Initiatives - DMV	(331)	(331)	0	0	0
Special Purpose Revenue With Policy Proposals	700,898	732,042	775,317	761,846	759,910
All Proposals	48,288	34,269	829	(2,421)	(3,314)
General Fund Revenue with Policy Proposals	9,336,117	9,795,884	10,133,506	10,445,078	10,748,541

Property Tax Policy Proposals

- **Property Tax Relief for Low Income Housing Harmonization Act** – The subtitle expands the types of affordable housing properties that are eligible to claim a real property tax exemption currently available to properties owned or controlled by nonprofit organizations. The subtitle reduces real property tax revenue by \$50,000 in fiscal year 2022 and by a total of \$411,000 over the four-year financial plan.
- **Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act** – The subtitle forgives and exempts certain tax lots of the Beacon Center mixed-use project on Georgia Avenue, NW, from real property taxes, provided certain conditions are met. The subtitle reduces real property tax revenue by \$883,000 in fiscal year 2022, and by approximately \$230,000 annually in fiscal years 2023 through 2025.
- **Funding for the MLK Gateway Real Property Tax Abatement Amendment Act of 2019** – The Budget Support Act repeals the “subject to appropriations” clause of this law and allows for an exemption of real property taxes for the first phase of a retail and office redevelopment project at 1201-1215 Good Hope Road, SE in Ward 8. The exemption is estimated to cost \$1.2 million over the financial plan.

General Sales and Use Tax Policy Proposals

- **WMATA Dedicated Funding Amendment Act** – The subtitle aligns the sales tax dedication to the Washington Metropolitan Area Transit Authority to current funding agreements and removes the annual increase in the dedication. The subtitle increases sales taxes available for the local fund by \$5.36 million in fiscal year 2021, \$10.87 million in fiscal year 2022, and a total of \$83.61 million through fiscal year 2025.
- **OTR Compliance Initiative:** OTR will start campaign to ensure 3rd party facilitators for on-line delivery businesses are collecting and remitting sales tax in accordance to DC statutes.

Income Tax Policy Proposals

- **OTR Compliance Initiative:** OTR will expand campaign to audit trust fund taxes, high net worth individuals, and employee garnishments.

Gross Receipts Tax Policy Proposals

- **OTR Compliance Initiative:** OTR will conduct thorough review of gross receipts taxpayers.

Deed Tax Policy Proposals

- **Emory Beacon of Light Tax Exemption and Equitable Tax Relief Act** – The subtitle forgives and exempts certain tax lots of the Beacon Center mixed-use project on Georgia Avenue, NW, from deed transfer and recordation taxes, provided certain conditions are met. The subtitle reduces fiscal year 2022 deed transfer and recordation tax revenue by \$7,000.
- **Funding for the MLK Gateway Real Property Tax Abatement Amendment Act of 2019** – The Budget Support Act repeals the “subject to appropriations” clause of this law and allows for an exemption of deed transfer and recordation taxes for the first phase of a retail and office redevelopment project at 1201-1215 Good Hope Road, SE in Ward 8. The exemption is estimated to cost \$275,000 in FY 2022.

Nontax Policy Proposals:

- **Revised Uniformed Unclaimed Property Act** – The subtitle updates the District’s unclaimed property laws, including decreasing the required holding period for marketable securities and increasing the types of properties subject to the unclaimed property laws. The subtitle increases nontax revenue by \$6.92 million in fiscal year 2022 and by a total of \$7.64 million over the financial plan.

- **COVID-19 Robust Economic Recovery Initiatives Act** – This subtitle provides for business relief from various fees. The subtitle provides for reduced corporate filing fees and reduced motor vehicle registration fees for For-Hire-Vehicles. Including the late fee amnesty for corporation registrations proposed in the Fiscal Year 2021 Supplemental Budget Support Act, non-tax revenues are estimated to decline \$8.2 million over the financial plan.
- **Designated Fund Transfer Act** – This subtitle authorizes a \$28.9 million transfer from fund balance in the Universal Paid Leave Fund to the District’s General Fund in FY 2022. An additional \$41.7 million transfer in fiscal year 2021 is authorized in the proposed Fiscal Year 2021 Supplemental Budget Support Act.

Dedicated Tax Policy Proposals:

- **WMATA Dedicated Funding Amendment Act** – The subtitle aligns the sales tax dedication to the Washington Metropolitan Area Transit Authority to current funding agreements and removes the annual increase in the dedication. The subtitle decreases dedicated sales taxes by \$5.36 million in fiscal year 2021, \$10.87 million in fiscal year 2022, and a total of \$83.61 million through fiscal year 2025.

Special Purpose Funds

- **COVID-19 Robust Economic Recovery Initiatives Act** – This subtitle provides for business relief from various fees. In the Department of Consumer and Regulatory Affairs, the subtitle provides for a reduction in fees collected into the Basic Business License fund and the Occupations and Professions Licensing Special Account. In the Department of For-Hire Vehicles, the subtitle provides for a fiscal year 2022 suspension of various fees collected in the department’s Public Vehicles-for-Hire Consumer Service Fund. The subtitle also provides for additional for-hire vehicle relief in inspection fees required by the Department of Motor Vehicles. Total special purpose revenue reductions over the period FY 2021 through FY 2025 are estimated to be \$23.6 million.
- **DC Circulator Amendment Act** – This subtitle repeals a requirement to collect fares on the DC Circulator buses to offset operating costs. The subtitle reduces collections in the District Department of Transportation by \$1.6 million annually during the period FY 2022 through FY 2025.

ADDITIONAL INFORMATION ON DC 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 2020-2025**

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	4.5%	1.2%	-3.7%	0.7%	2.5%	2.7%
Real Property	4.7%	1.7%	-3.8%	0.7%	2.6%	2.8%
Personal Property	-1.6%	-9.7%	-0.3%	2.6%	0.0%	0.5%
Public Space Rental	2.5%	-10.9%	1.0%	1.0%	1.0%	1.0%
<i>Dedicated to other funds</i>	<i>-15.7%</i>	<i>16.6%</i>	<i>-9.5%</i>	<i>12.3%</i>	<i>21.2%</i>	<i>6.7%</i>
PROPERTY (NET)	4.9%	1.0%	-3.6%	0.6%	2.2%	2.6%
SALES AND EXCISE	-22.9%	-8.2%	30.6%	9.6%	8.6%	3.9%
General Sales	-23.5%	-8.9%	33.1%	10.2%	9.2%	4.1%
Alcohol	-14.7%	0.0%	3.2%	1.6%	1.6%	1.6%
Cigarette	-12.7%	-7.3%	-2.7%	-2.7%	-2.7%	-2.7%
Motor Vehicle	-11.4%	0.0%	1.0%	1.4%	1.4%	1.3%
Motor Fuel	-19.6%	14.7%	3.6%	0.0%	0.0%	0.0%
<i>Dedicated to other funds</i>	<i>-24.4%</i>	<i>-5.5%</i>	<i>28.8%</i>	<i>8.4%</i>	<i>7.4%</i>	<i>3.1%</i>
SALES AND EXCISE (NET)	-22.2%	-9.3%	31.3%	10.1%	9.2%	4.3%
INCOME	5.5%	4.4%	1.7%	5.2%	4.1%	4.5%
Individual Income	3.4%	4.6%	1.6%	6.2%	4.6%	4.7%
Corporate Franchise	13.3%	2.6%	2.2%	3.2%	2.6%	4.5%
U.B. Franchise	12.8%	8.5%	0.0%	-3.4%	0.4%	-0.1%
INCOME (NET)	5.5%	4.4%	1.7%	5.2%	4.1%	4.5%
GROSS RECEIPTS	-6.1%	-2.1%	7.6%	-1.9%	0.4%	0.0%
Public Utilities	-12.5%	-8.8%	18.7%	-4.5%	0.6%	0.6%
Toll Telecommunications	-2.4%	-11.2%	-3.9%	-3.9%	-3.9%	-3.9%
Insurance Premiums	1.0%	6.1%	0.4%	-0.3%	1.0%	0.0%
Ballpark Fee	-17.4%	-6.3%	7.2%	0.0%	0.0%	0.0%
Private Sports Wagering		850.1%	10.0%	10.0%	10.0%	10.0%
Games of Skill			175.1%	10.0%	5.0%	0.0%
Health Related Taxes	8.8%	1.2%	0.9%	0.9%	0.9%	0.0%
<i>Dedicated to other funds</i>	<i>-3.7%</i>	<i>1.7%</i>	<i>3.8%</i>	<i>0.0%</i>	<i>3.5%</i>	<i>0.4%</i>
GROSS RECEIPTS (NET)	-7.3%	-4.1%	9.8%	-2.9%	-1.3%	-0.2%
OTHER TAX	-16.0%	7.6%	10.0%	0.4%	-4.7%	-0.6%
Estate	67.0%	-6.0%	6.1%	1.2%	1.2%	1.2%
Deed Recordation	-12.8%	1.5%	10.9%	0.8%	-4.6%	-0.8%
Deed Transfer	-21.4%	19.0%	6.4%	-1.2%	-4.6%	-0.8%
Economic Interest	-63.6%	11.9%	60.9%	9.5%	-15.6%	0.0%
<i>Dedicated to other funds</i>	<i>-16.2%</i>	<i>5.5%</i>	<i>10.0%</i>	<i>-0.7%</i>	<i>-4.9%</i>	<i>-0.8%</i>
OTHER TAX (NET)	-16.0%	7.9%	10.1%	0.5%	-4.7%	-0.6%
TOTAL TAX (GROSS)	-2.6%	1.1%	4.7%	3.9%	3.7%	3.3%
TOTAL TAX (NET)	-0.8%	1.4%	3.6%	3.7%	3.5%	3.4%

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Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2020-2025**

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
NONTAX	-15.6%	-24.0%	13.6%	1.3%	-0.5%	-0.7%
Licenses and Permits	-14.5%	-13.3%	22.5%	4.8%	0.4%	1.1%
Fines & Forfeits	-24.3%	-24.0%	23.4%	-2.0%	-2.0%	-2.0%
Charges for Services	-11.3%	-4.4%	-2.7%	3.7%	0.5%	-2.5%
Miscellaneous	-9.4%	-38.9%	4.6%	0.0%	-0.2%	-0.5%
NONTAX (NET)	-15.6%	-24.0%	13.6%	1.3%	-0.5%	-0.7%
LOTTERY	-15.5%	15.9%	28.3%	0.9%	6.0%	2.3%
<i>Dedicated to other funds</i>						<i>0.0%</i>
LOTTERY (NET)	-15.5%	15.9%	28.3%	0.9%	-33.3%	3.7%
GROSS REVENUE	-3.5%	-0.3%	5.3%	3.7%	3.5%	3.1%
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>-19.5%</i>	<i>-1.3%</i>	<i>18.4%</i>	<i>6.1%</i>	<i>9.2%</i>	<i>2.5%</i>
LOCAL FUND REVENUE	-2.0%	-0.2%	4.2%	3.5%	3.0%	3.2%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	126,336	35,390	(109,513)	21,576	73,557	80,807
Real Property	126,652	47,234	(109,663)	19,415	73,179	80,084
Personal Property	(1,299)	(7,505)	(203)	1,803	17	359
Public Space Rental	982	(4,339)	353	357	361	364
<i>Dedicated to other funds</i>	<i>(8,265)</i>	<i>7,361</i>	<i>(4,923)</i>	<i>5,744</i>	<i>11,168</i>	<i>4,274</i>
PROPERTY (NET)	134,601	28,028	(104,590)	15,832	62,389	76,533
SALES AND EXCISE	(390,650)	(107,872)	369,634	151,239	149,585	73,467
General Sales	(375,280)	(109,327)	368,726	151,143	149,478	73,383
Alcohol	(1,033)	(3)	193	100	101	105
Cigarette	(3,613)	(1,831)	(624)	(607)	(590)	(575)
Motor Vehicle	(5,260)	(13)	407	595	596	556
Motor Fuel	(5,464)	3,302	932	8	0	(2)
<i>Dedicated to other funds</i>	<i>(130,280)</i>	<i>(22,014)</i>	<i>109,912</i>	<i>41,167</i>	<i>39,372</i>	<i>17,851</i>
SALES AND EXCISE (NET)	(260,370)	(85,858)	259,721	110,072	110,213	55,616
INCOME	162,951	137,373	53,586	170,264	141,165	160,729
Individual Income	77,910	109,725	40,675	156,702	124,523	132,368
Corporate Franchise	67,735	14,721	12,852	19,142	15,985	28,457
U.B. Franchise	17,306	12,927	59	(5,579)	657	(96)
INCOME (NET)	162,951	137,373	53,586	170,264	141,165	160,729
GROSS RECEIPTS	(23,946)	(7,680)	27,600	(7,496)	1,600	(58)
Public Utilities	(19,461)	(11,976)	23,320	(6,696)	849	854
Toll Telecommunications	(1,008)	(4,576)	(1,416)	(1,361)	(1,308)	(1,257)
Insurance Premiums	1,202	7,262	507	(377)	1,236	0
Ballpark Fee	(7,848)	(2,347)	2,498	0	0	0
Private Sports Wagering	273	2,323	260	286	314	346
Games of Skill	0	1,210	2,119	333	183	0
Health Related Taxes	2,895	424	313	319	326	0
<i>Dedicated to other funds</i>	<i>(5,059)</i>	<i>2,220</i>	<i>5,083</i>	<i>(66)</i>	<i>4,781</i>	<i>520</i>
GROSS RECEIPTS (NET)	(18,887)	(9,900)	22,518	(7,430)	(3,181)	(578)
OTHER TAX	(93,389)	37,162	52,930	2,075	(27,471)	(3,502)
Estate	14,939	(2,228)	2,122	444	458	464
Deed Recordation	(38,301)	3,865	28,914	2,254	(13,769)	(2,257)
Deed Transfer	(48,846)	34,080	13,632	(2,688)	(10,431)	(1,710)
Economic Interest	(21,181)	1,445	8,262	2,065	(3,729)	0
<i>Dedicated to other funds</i>	<i>(13,380)</i>	<i>3,772</i>	<i>7,264</i>	<i>(570)</i>	<i>(3,905)</i>	<i>(588)</i>
OTHER TAX (NET)	(80,008)	33,390	45,666	2,646	(23,567)	(2,914)
TOTAL TAX (GROSS)	(218,697)	94,372	394,237	337,659	338,436	311,443
TOTAL TAX (NET)	(61,713)	103,033	276,901	291,384	287,019	289,386

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
NONTAX	(96,346)	(125,524)	54,037	6,002	(2,104)	(3,258)
Licenses and Permits	(21,372)	(16,763)	24,520	6,398	500	1,577
Fines and Forfeits	(47,448)	(35,546)	26,256	(2,747)	(2,692)	(2,638)
Charges for Services	(8,764)	(3,025)	(1,804)	2,373	303	(1,646)
Miscellaneous	(18,762)	(70,190)	5,065	(22)	(215)	(551)
NONTAX (NET)	(96,346)	(125,524)	54,037	6,002	(2,104)	(3,258)
LOTTERY	(6,990)	6,039	12,487	509	3,440	1,415
<i>Dedicated to other funds</i>					22,450	0
LOTTERY (NET)	(6,990)	6,039	12,487	509	(19,010)	1,415
GROSS REVENUE	(322,033)	(25,113)	460,761	344,169	339,771	309,600
<i>Dedicated to other funds (See Table 3-16 for Details)</i>	<i>(156,984)</i>	<i>(8,660)</i>	<i>117,336</i>	<i>46,274</i>	<i>73,866</i>	<i>22,057</i>
LOCAL FUND REVENUE	(165,049)	(16,453)	343,425	297,895	265,905	287,543

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Business Licenses and Permits							
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	16,733	17,607	17,114	18,687	18,726	19,839
2003	Public Service Commission	Electric License	7	7	7	7	7	7
2004	Public Service Commission	Gas License	5	5	5	5	5	5
3007	Depart of Insurance, Securities and Banking	Securities Broker Dealer License	11,100	11,100	11,100	11,100	11,100	11,100
3010	Metropolitan Police Department	SOMB Security License Fees	-	-	-	-	-	-
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	34,895	29,486	30,001	30,197	30,382	30,581
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	2	3	3	3	3	3
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	735	603	615	627	640	640
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	0	1	1	1	1	1
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	29	23	23	23	23	
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	5	5	5	5	5	5
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	7	7	7	7	7	7
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	699	661	331	331	331	331
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	688	730	728	717	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	77	77	77	77	77	77
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	5	5	5	5	5	5
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	30	30	30	30	30	30
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	90	90	90	90	90	90
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	9	9	9	9	9	9
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	25	25	25	25	25	25
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	41	41	41	41	41	41
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	155	155	155	155	155	155
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	48	48	48	48	48	48
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	590	590	590	590	590	590
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	400	400	400	400	400	400
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,755	4,529	5,006	5,098	5,098	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,002	3,913	3,721	3,925	3,940	3,956
3016	Dept. of Consumer and Regulatory Affairs	Public Space Excavation Permit	22	-	-	-	-	-
9201	Department of Behavioral Health	Other License Fees	17	17	17	17	17	17
3041	Department of Motor Vehicles	Chartered Bus Trip Permit	0	0	0	0	0	0
3053	Department of Motor Vehicles	Dealer Registration Application Fee	-	1	1	1	1	1
3086	Department of for -Hire Vehicles	Private Vehicle for Hire-Register As DDS	19,981	8,572	27,564	31,513	31,702	31,892
	Total Business Licenses and Permits		95,153	78,740	97,720	103,734	104,175	105,693
	Nonbusiness Licenses and Permits							
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	4,390	4,399	5,284	5,614	5,620	5,630
3105	Department of Motor Vehicles	Cancel Road Test Fee	36	32	36	36	36	36
3106	Department of Motor Vehicles	Change of Address Fee	3	3	3	3	3	3
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	208	209	407	410	413	413
3108	Department of Motor Vehicles	Drivers License-Road Test	60	62	108	109	109	109
3120	Metropolitan Police Department	Boat Registration	233	144	146	149	151	154

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Nonbusiness Licenses and Permits (cont.)							
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	378	378	379	380	381	381
3144	Department of Motor Vehicles	Digital Certificate Fee	4	4	4	4	4	4
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	92	111	112	113	114	115
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	172	172	172	172	172	172
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	0	0	0	0	0
3149	Department of Motor Vehicles	Transfer of Tags — RSC 9100	28	136	139	139	139	139
3151	Department of Motor Vehicles	Motor Vehicle Registration	24,438	24,044	28,408	28,454	28,499	28,543
3152	Department of Motor Vehicles	Out of State Registration Fee	0	(1)	(1)	(1)	(1)	(1)
3153	Department of Motor Vehicles	Record Searches - Rsc 9100	(8)	(8)	(8)	(8)	(8)	(8)
3158	Department of Motor Vehicles	Breast Cancer Tag	8	8	8	8	8	8
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	(1)	(1)	(1)	(1)	(1)	(1)
3165	Department of Motor Vehicles	Destiny Cc Time/No Chrg/Over (Short)	390	390	426	426	426	426
9151	Department of Motor Vehicles	Mtr Vh Regis RSC 3051 Revenue Refund	(2)	(2)	(2)	(2)	(2)	(2)
	Total Nonbusiness Licenses and Permits		30,431	30,081	35,621	36,005	36,064	36,122
	Fines and Forfeitures							
5000	Department of for -Hire Vehicles	Hackers Fines	3	1	1	1	1	1
5010*	Department of Motor Vehicles	Traffic Fines	36,878	11,036	38,909	38,131	37,368	36,621
5001	Metropolitan Police Department	Red Light Revenue	6,310	2,926	5,188	6,018	5,920	5,824
5003	Metropolitan Police Department	No Thru Truck	22	22	44	44	44	44
5004	Metropolitan Police Department	Gridlock	-	0	0	0	0	0
5005	Metropolitan Police Department	Crosswalk	3,194	3,035	2,428	2,355	2,284	2,216
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	99,895	97,110	91,097	88,364	86,597	84,865
5020	Department of Public Works	Sale of Abandoned Property	4	4	4	4	4	4
9020	Department of Public Works	Refund for Sale of Abandon Property	4	4	4	4	4	4
5030	Department of Public Works	Booting Fees - RSC 1504	16	2	16	16	16	16
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	20	2	20	20	20	20
5040	Department of Public Works	Towing Fees - RSC 1505	163	98	147	147	147	147
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	36	36	36	36	36	36
5050	Department of Public Works	Impoundment Fees - RSC 1506	64	64	64	64	64	64
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	85	85	85	85	85	85
5060	Alcoholic Beverage Regulation Admin.	Fines and forfeitures - Other	354	122	106	106	106	106
5060	Depart of Insurance, Securities and Banking	Fines	12	15	15	15	15	15
9215	Department of Energy and Environment	Fines for CRF Violations	2	2	2	2	2	2
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	6	5	6	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	332	50	277	271	266	266
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	353	261	261	280	297	303
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor	(344)	(344)	(344)	(344)	(344)	(344)
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	45	40	40	38	37	37
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	74	-	106	104	102	102
3309	Department of Energy and Environment	Hazardous Generator Fees	268	(5)	(5)	(5)	(5)	(5)
3310	Department of Energy and Environment	Hazardous Generator Fines	0	1	1	1	1	1

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Fines and Forfeitures (continued)							
3311	Department of Energy and Environment	General Enforcement Fines and Fees	51	-	-	-	-	-
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	54	15	15	15	14	14
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3320	Department of Energy and Environment	Shut the Front Door Fines	1	-	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3304	Department of Transportation	Adjudication Hearing-Traffic Control	29	29	29	29	29	29
5060	Metropolitan Police Department	Fines and forfeitures - Other	11	100	98	96	93	93
	Total Fines and forfeitures		147,943	112,397	138,654	135,906	133,214	130,576
	Charges for Services							
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	97	73	119	119	119	119
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	53	55	109	109	109	109
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	3	1	1	1	1	1
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	3	3	2	2	2	2
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	480	494	469	516	510	510
3206	Metropolitan Police Department	Fingerprints, Photos	423	456	456	456	456	410
3207	Department of Corrections	Other Service Charges	-	1	1	1	1	1
3328	Department of Energy and Environment	Lead Certification / Accreditation Fees	7	15	15	15	15	15
3203	Department of Motor Vehicles	Expedited Service Fees	79	145	145	145	145	145
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	423	347	347	347	347	347
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	8	16	16	16	16	16
9204	Department of Behavioral Health	Medical Record Fees	0	1	1	1	1	1
3208	Department of for -Hire Vehicles	Copy of Reports Et Al	1	2	2	2	2	2
3208	Department of Motor Vehicles	Reproduction of Reports	3,861	2,843	2,545	2,277	2,227	1,194
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	4	4	4	4	4	4
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	3	3	3	3	3	3
3208	Metropolitan Police Department	Reproduction of Reports	48	31	20	13	9	6
3209	Fire and Emergency Medical Services	Emergency Ambulance	18,637	15,692	13,581	13,581	13,581	13,581
3210	Metropolitan Police Department	Transcription of Records	124	198	198	198	198	198
3251	Office of the Chief Financial Officer	Tax Certificates	-	-	-	-	-	-
3211	Metropolitan Police Department	Firearm User Fee	219	339	339	339	339	339
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	-	(0)	(0)	(0)	(0)	(0)
3216	Department of Motor Vehicles	Inspection Late Fee	-	0	0	0	0	0
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	1,602	1,522	1,602	1,602	1,522	1,200
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	391	273	273	391	273	273
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	194	210	211	213	214	214
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	583	582	582	582	582	582
3221	Office of the Chief Financial Officer	Deed Recordation Fee	7,593	9,658	9,716	9,774	9,833	9,892
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	15,506	15,506	14,988	16,867	16,636	16,968
3223	Department of General Services	Parking Permits and Fees	1,300	1,946	1,985	2,025	2,306	2,306
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,255	2,917	3,063	3,216	3,277	3,277
3230	Department of Health	Health Facility Fee	166	163	163	163	163	163

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Charges for Services (continued)							
3234	DC Public Library	Other Charges for Services - Other	0	0	0	0	0	0
9002	DC Public Library	Bookstore Sales	3	2	2	2	2	2
3234	Department of Motor Vehicles	Other Charges for Services	171	169	169	169	169	110
3234	Department of Transportation	Other Charges for Services	9	9	9	9	9	9
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	1,575	1,096	1,681	1,933	2,223	2,223
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	19	19	19	19	19	19
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	165	165	165	165	165	165
3281-83	Fire and Emergency Medical Services	FEMS Nontax - General*	445	-	-	-	-	-
3234	Office of the Tenant Advocate	Other Charges for Services - Other	245	286	286	286	286	100
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	-	-	-	-	-	-
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	19	11	11	11	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	32	32	56	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	7	7	35	35	35	35
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	260	260	260	260	260	260
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	-	-	-	-	-	-
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	9	26	26	26	26	26
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	93	93	93	93	93	93
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	36	58	58	58	58	58
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RVW-District Svyr	-	0	0	0	0	0
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	6	6	6	6	6	6
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	96	77	77	77	77	77
3293-96	Fire and Emergency Medical Services	FEMS Spr - Special Events - General	-	-	-	-	-	-
3320	Department of General Services	Rentals - Other	9,470	9,884	9,983	10,083	10,184	10,286
	Total Charges for Services		68,723	65,698	63,894	66,267	66,570	64,924
	Miscellaneous							
0638	Department of Health	Animal Control Dog License Fees	26	76	76	77	77	77
2538	DC Public Library	Library Book Fines	135	135	138	140	143	146
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	-	-	-	-	-	-
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	45,935	22,000	22,000	22,000	22,000	22,000
5600	Office of the Chief Financial Officer	Interest Income	17,813	1,735	3,145	3,183	3,145	3,157
6100	Metropolitan Police Department	Surplus Vehicle Revenue	188	198	208	760	760	760
6600	Public Service Commission	Contributions - Other	46	46	46	46	46	46
6103	Office of the Chief Technology Officer	Reimbursements	-	-	-	-	-	-
6106	Dept of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Dept of Insurance, Securities and Banking	Service Fees	11	10	10	10	10	10
6106	Department of Corrections	Other Revenues	201	201	201	201	201	201
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	468	702	1,053	1,072	1,072	1,072
6105	Department of Transportation	Other Revenue - Freedom of Information	3	3	3	3	3	3
3260	Dept. of Consumer and Regulatory Affairs	Zoning Compliance Letter	2	1	1	1	1	1
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	19	19	44	44	44	44
6106	Fire and Emergency Medical Services	Other Revenues	11	11	60	60	60	60

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Miscellaneous (continued)							
6106	Metropolitan Police Department	Other Revenues	67	67	56	56	56	56
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of Planning	Other Revenues	0	10	10	10	10	10
6106	Office of the Attorney General	Other/ Revenue	2,003	779	779	779	779	779
6106	Office of the Chief Financial Officer	Other Revenues	3,123	1,564	1,064	764	1,064	1,064
6106	Office of the Chief Medical Examiner	Other Revenues	328	273	273	273	273	273
6106	Office of the Chief Technology Officer	Other Revenues	19	4	4	4	4	4
6106	Office of Victim Svcs and Justice Grants	Other Revenues	2	36	36	36	36	36
6106	Office of Zoning	Other Revenues	815	1,035	1,035	1,035	1,035	1,035
6106	Repayment of Loans and Interest	Other Revenues	284	276	276	276	276	276
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	5,796	1,714	1,360	1,360	1,360	1,360
6107	Public Service Commission	Civil Infractions/Fines	294	207	207	207	207	207
6111	Board of Elections	Other Revenue - Other	0	1	1	1	1	1
6111	CAFR Reclass - Various Agencies	Other Revenue - Other	34,445	18,209	18,209	18,209	18,209	18,000
2538	DC Public Library	Library Book Fines	135	135	100	100	100	100
6111	DC Unemployment Compensation Fund	Other Revenue - Other	2,317	-	-	-	-	-
6111	Department of Employment Services	Other Revenue - Other	0	0	0	0	0	0
6111	Department of Energy and Environment	Other Revenue	12	6	6	6	6	6
6112	Department of Energy and Environment	DDOE Freedom of Information	1	1	1	1	1	1
6111	Department of General Services	Other Revenue - Other	193	193	887	887	887	687
6111	Department of Health	Other Revenue - Other	(3)	(3)	3	3	3	3
6321	Department of Health	Food Handlers Certification	40	275	275	275	275	275
6389	Department of Health	Rodent Control Div. Adjudication	82	82	82	82	82	82
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	18	18	18	18	18	18
6111	Dept of Small and Local Business Developmt	Other Revenue - Other	59	83	83	83	83	83
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	50	50	50	50	50	50
2800	Dept. of Housing and Comm. Development	HPAP Loan Payoff	1,332	1,257	1,257	1,257	1,257	1,257
2810	Dept. of Housing and Comm. Development	HPAP Loan Remittance	248	425	425	425	425	425
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	27	17	17	17	17	17
6111	Deputy Mayor Greater Economic Opportunity	Other Revenue - Other	3	19	19	19	19	19
6111	District of Columbia Public Schools	Other Revenue - Other	11	11	11	11	11	11
6111	Housing Authority Subsidy- One Time	Other Revenue - Other	-	-	-	-	-	-
6111	Medical Liability Captive Ins. Agency	Other Revenue - Other	-	315	315	315	315	315
6111	Office of Campaign Finance	Other Revenue - Other	12	21	21	21	21	21
6111	Office of Contracting and Procurement	Other Revenue - Other	1,003	1,094	1,094	894	594	594
6111	Office of Finance and Resource Mgmt.	Other Revenue - Other	147	8	8	8	8	8
6101	Office of Risk Management	Subrogation Revenue	49	49	49	49	49	49
6111	Office of the Chief Financial Officer-CCU	Other Revenue - Other	27,637	22,000	40,216	41,012	40,492	39,982
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surcharge	2	1	1	1	1	1
9011/611	Office of the Chief Financial Officer	Other Revenue - Tax Collection Fees/Others	3,733	3,282	2,039	842	842	842

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2020-2025

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2020 Actual	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection	FY 2025 Projection
	Miscellaneous (continued)							
6111	Office of the Inspector General	Other Revenue - Other	638	284	22	22	22	22
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6111	Pay Go - Capital	Other Revenue - Other	-	-	-	-	-	-
6111	Public Employee Relations Board	Other Revenue - Other	1	1	1	1	1	1
6111	Various	One Time Revenue and - Others	13,118	13,779	486	411	407	411
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,734	17,734	17,735	18,076	18,419	18,769
	Total Miscellaneous		180,645	110,455	115,520	115,498	115,283	114,732

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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 2022 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 2020. 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 2020 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 2020 Comprehensive Annual Financial Report.

The next three columns show, for FY 2021, 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 2022, 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 2023, FY 2024, and FY 2025. 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 four 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 2019 and FY 2020 for the Dedicated Tax funds.

A January 2020 DC Office of Revenue Analysis report (District of Columbia 2019 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%202019.pdf>

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020									
	End of		FY 2021		FY 2021		FY 2022		FY 2022	
	Year	Balance	Fund	Certified	Revenues	Balance Use	Certified Fund	Revenues	Certified Resources	Revenues
TOTAL DEDICATED TAX REVENUE		285,274,932	639,203,929	27,497,323	666,701,252	756,539,619	25,555,757	782,095,376	802,813,888	876,679,995
West End Library / Firehouse Maintenance Fund (AM0 2225)		2,226,779	369,010	20,786	389,796	1,048,174	0	1,048,174	492,340	217,686
Deed Recordation Tax			184,505			524,087			246,170	108,843
Deed Transfer Tax			184,505			524,087			246,170	108,843
Commission on the Arts and Humanities (BX0 0110)		7,225,087	30,997,046	2,888,431	33,885,477	37,522,544	0	37,522,544	39,398,671	41,171,611
General Sales Tax			30,997,046			37,522,544			39,398,671	41,171,611
Walter Reed Redevelopment Fund (EB0 6616)		0	900,000	0	900,000	900,000	0	900,000	900,000	900,000
Real Property Tax			900,000			900,000			900,000	900,000
Healthy Schools Fund (GD0 0111)		1,446,079	5,110,000	106,232	5,216,232	5,590,000	39,909	5,629,909	5,590,000	5,590,000
General Sales Tax			5,110,000			5,590,000			5,590,000	5,590,000
Nursing Facility Quality of Care Fund (HT0 0110)		8,130,827	15,652,280	5,562,637	21,214,917	15,965,325	1,255,818	17,221,143	16,284,632	16,610,325
Healthcare Provider Tax			15,652,280			15,965,325			16,284,632	16,610,325
Healthy DC Fund (HT0 0111)		2,610,395	55,846,284	0	55,846,284	58,138,030	2,610,395	60,748,425	57,773,200	59,045,217
General Sales Tax			1,666,000			1,798,652			1,942,544	2,097,948
Insurance Premiums Tax			54,180,284			56,339,378			55,830,656	56,947,269
Stevie Sellows Quality Improvement Fund (HT0 0112)		4,131,514	5,538,639	0	5,538,639	5,538,639	2,548,005	8,086,644	5,538,639	5,538,639
ICF-IDD Assessment			5,538,639			5,538,639			5,538,639	5,538,639
Hospital Fund (HT0 0114)		112,288	8,454,037	0	8,454,037	8,454,037	0	8,454,037	8,454,037	8,454,037
Medicaid Hospital Inpatient Fee			8,454,037			8,454,037			8,454,037	8,454,037

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
Hospital Provider Fee Fund (HTO 0115)										
Medicaid Hospital Outpatient Fee	219,234	6,672,931	0	6,672,931	6,672,931	2,043,150	8,716,081	6,672,931	6,672,931	6,672,931
		6,672,931			6,672,931			6,672,931	6,672,931	6,672,931
Gambling Addiction Treatment and Research (RMO 1118)										
Sports Wagering	273,242	126,758	0	126,758	200,000	0	200,000	200,000	200,000	200,000
		126,758			200,000			200,000	200,000	200,000
WMATA Operating (KEO 0110)										
General Sales Tax (parking)	0	44,918,000	0	44,918,000	76,637,000	0	76,637,000	79,320,000	82,096,000	84,559,000
		44,918,000			76,637,000			79,320,000	82,096,000	84,559,000
Alcoholic Beverage Regulation Administration (LQO 0110)										
General Sales Tax	38,487	1,170,000	23,826	1,193,826	1,170,000	14,661	1,184,661	1,170,000	1,170,000	1,170,000
		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Repayment of Revenue Bonds (DTO 0110)										
Deed Recordation Tax	0	5,691,191	0	5,691,191	5,690,940	0	5,690,940	5,684,940	5,693,190	5,693,190
		3,292,613			3,292,467			3,288,996	3,293,769	3,293,769
Deed Transfer Tax		2,398,578			2,398,473			2,395,944	2,399,421	2,399,421
Economic Interest		0			0			0	0	0
Convention Center Fund (EZO 0110)										
General Sales Tax (Convention Center)	0	57,429,000	0	57,429,000	104,908,000	0	104,908,000	128,514,000	152,752,000	159,789,000
		54,753,000			100,442,000			122,867,000	145,867,000	152,538,000
General Sales Tax (Destination DC)		2,676,000			4,466,000			5,647,000	6,885,000	7,251,000
Highway Transportation Fund (KZO 0110)										
Motor Fuel Tax	0	25,774,061	0	25,774,061	26,705,648	0	26,705,648	26,713,543	26,713,543	26,711,569
		25,774,061			26,705,648			26,713,543	26,713,543	26,711,569
WMATA Capital (PAO 0110)										
General Sales Tax	0	183,855,000	0	183,855,000	189,370,650	0	189,370,650	195,051,770	200,903,323	206,930,422
		183,855,000			189,370,650			195,051,770	200,903,323	206,930,422

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund Balance	FY 2021		FY 2021		FY 2022		FY 2022		FY 2025 Certified Revenues
		Certified Revenues	Balance Use	Certified Resources	Balance Use	Certified Revenues	Balance Use	Certified Resources	Balance Use	
Neighborhood Safety and Engagement Fund	0	0	0	0	0	0	0	0	0	12,852,597
Sports Wagering		0				0				1,800,357
Lottery		0				0				11,225,000
Early Childhood Development Fund	0	0	0	0	0	0	0	0	0	12,852,597
Sports Wagering		0				0				1,800,357
Lottery		0				0				11,225,000
Sub Total - GENERAL FUND	26,413,932	448,984,191	8,601,912	457,586,103	8,511,938	544,512,374	553,024,312	577,759,032	639,434,085	657,331,096
Ballpark Fund (BK0 0610 / 6111, 6114)	0	52,719,627	0	52,719,627	63,256,759	18,000,000	0	63,256,759	63,379,716	63,463,132
General Sales Tax		10,000,000			18,000,000				18,000,000	18,000,000
Public Utility Tax		5,497,837			5,543,291				5,589,121	5,635,329
Toll Telecommunications Tax		2,319,977			2,313,468				2,390,595	2,427,803
Ballpark Fee		34,901,813			37,400,000				37,400,000	37,400,000
Tax Increment Financing Program (TX0 0610 / 6116)	64,397,000	33,043,134	8,443,110	41,486,244	35,119,207	6,922,900	42,042,107	44,665,878	49,271,884	47,868,113
Real Property Tax		20,543,679			15,588,727				19,008,587	20,067,183
General Sales Tax		12,499,455			19,530,480				25,657,291	29,204,701
Repayment of PILOT Financing (TY0 0610 / 6115)	78,241,000	37,726,389	10,452,301	48,178,690	40,335,723	10,120,919	50,456,642	43,702,103	54,841,999	60,825,988
Real Property Tax		30,294,614			30,326,543				32,650,752	42,759,951
General Sales Tax		7,431,775			10,009,180				11,051,351	12,082,048
Housing Production Trust Fund (UZ0 0610 / 6113)	116,223,000	66,730,588	0	66,730,588	73,315,556	0	73,315,556	73,307,159	69,668,895	69,073,926
Deed Recordation Tax		36,468,806			40,806,103				41,147,652	39,077,525
Deed Transfer Tax		29,623,925			31,668,778				31,268,127	29,699,990
Economic Interest		637,857			840,675				891,380	891,380
Sub Total - ENTERPRISE FUND	258,861,000	190,219,738	18,895,411	209,115,149	212,027,245	17,043,819	229,071,064	225,054,856	237,245,910	241,405,795

Table 3-16A

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2019 and 2020**

	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	804,848,314	315,675,051	647,864,280	285,274,932
Convention Center Fund (EZ0 0110)	147,633,377	0	74,067,005	0
General Sales Tax	147,633,377		74,067,005	
West End Library / Firehouse Maintenance Fund (AM0 2225)	249,231	2,309,318	88,696	2,226,779
Deed Recordation Tax	124,616		20,650	
Deed Transfer Tax	124,616		68,046	
Walter Reed Development Fund (EB0 6616)	0	0	765,128	0
Property Tax	0		765,128	
Nursing Facility Quality of Care Fund (HT0 0110)	14,337,865	5,956,906	16,217,116	8,130,827
Healthcare Provider Tax	14,337,865	0	16,217,116	0
Healthy DC Fund (HT0 0111)	48,730,794	1,715,872	48,946,060	2,610,395
General Sales Tax	1,158,202		1,512,772	
Insurance Premiums Tax	47,572,592		47,433,289	
Stevie Sellows Quality Improvement Fund (HT0 0112)	4,863,693	1,412,695	6,830,956	4,131,514
ICF-IDD Assessment	4,863,693		6,830,956	
Hospital Fund (HT0 0114)	8,452,346	98,580	7,519,756	112,288
Medicaid Hospital Inpatient Fee	8,452,346		7,519,756	
Hospital Provider Fee Fund (HT0 0115)	5,344,929	52,938	5,325,883	219,234
Medicaid Hospital Outpatient Fee	5,344,929		5,325,883	
Highway Transportation Fund (KZ0 0110)	27,935,269	0	22,471,680	0
Motor Fuel Tax	27,935,269		22,471,680	
WMATA Operating (KE0 0110)	79,782,382	2,557,519	52,311,184	0
General Sales Tax (parking)	79,782,382		52,311,184	
WMATA Capital (PA0 0110)	178,500,000	0	178,500,000	0
General Sales Tax	178,500,000		178,500,000	

(Continued on next page)

Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2019 and 2020**

	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
Healthy Schools Fund (GD0 0111)	4,266,000	515,997	5,110,000	1,446,079
General Sales Tax	4,266,000		5,110,000	
Alcoholic Beverage Regulation Administration (LQ0 0110)	1,170,000	238,794	1,170,000	38,487
General Sales Tax	1,170,000		1,170,000	
Commission on the Arts and Humanities (BX0 0110)	31,955,975	4,888,431	32,288,590	7,225,087
General Sales Tax	31,955,975		32,288,590	
Gambling Addiction Treatment & Research (RM0 1118)	0	0	273,242	273,242
Sports Wagering	0		273,242	
Repayment of Revenue Bonds (DT0 0110)	7,828,539	0	6,293,464	0
Deed Recordation Tax	2,936,736		3,641,055	
Deed Transfer Tax	4,891,803		2,652,409	
Sub Total – GENERAL FUND	561,050,400	19,747,051	458,178,758	26,413,932
Tax Increment Financing Program (TX0 0610 / 6116)	48,675,782	65,953,000	29,543,729	64,397,000
Real Property Tax	17,943,591		15,475,522	
General Sales Tax	30,732,191		14,068,206	
Repayment of PILOT Financing (TY0 0610 / 6115)	49,038,463	87,035,000	37,841,423	78,241,000
Real Property Tax	34,698,497		28,136,209	
General Sales Tax	14,339,967		9,705,215	
Ballpark Fund (BK0 0610 / 6111, 6114)	71,762,130	0	59,663,621	0
General Sales Tax	16,150,002		12,139,205	
Public Utility Tax	8,180,079		7,691,851	
Toll Telecommunications Tax	2,336,182		2,584,099	
Ballpark Fee	45,095,867		37,248,467	
Housing Production Trust Fund (UZ0 0610 / 6113)	74,321,539	142,940,000	62,636,749	116,223,000
Deed Recordation Tax	45,578,153		37,775,193	
Deed Transfer Tax	28,743,385		24,861,556	
Sub Total – ENTERPRISE FUND	243,797,914	295,928,000	189,685,522	258,861,000

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 2022 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 2020. 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 2020 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 2020 Comprehensive Annual Financial Report.

The next three columns show, for FY 2021, 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 2022, 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 2023, FY 2024, and FY 2025. 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 2019 and FY 2020 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 DC 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%20015.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 2021-2025

FY 2020														
End of	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021
Year Fund	Certified	Certified Fund	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified	Certified
Balance	Revenues	Balance Use	Resources	Resources	Revenues	Balance Use	Revenues	Balance Use	Resources	Resources	Revenues	Balance Use	Resources	Revenues
A. Governmental Direction and Support														
Council of the District of Columbia (AB0)	13,405	0	0	0	0	0	0	0	0	0	0	0	0	0
0629 Council Reimbursement Fund	13,405	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AE0)	8,735	0	0	0	0	0	0	0	0	0	0	0	0	0
1243 Public-Private Partnership Admin Fund	8,735	0	0	0	0	0	0	0	0	0	0	0	0	0
Board of Ethics and Government Accountability (AG0)	294,335	150,000	31,384	181,384	160,000	27,888	160,000	187,888	160,000	160,000	160,000	160,000	160,000	160,000
0601 Board of Ethics and Accountability Fund (Fines)	0	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
0602 Lobbying Registration Fee Fund	294,335	90,000	31,384	121,384	100,000	27,888	100,000	127,888	100,000	100,000	100,000	100,000	100,000	100,000
Department of General Services (AM0)	4,050	5,167,234	0	5,167,234	6,041,832	0	6,041,832	5,414,169	5,414,169	5,414,169	5,414,169	5,414,169	5,414,169	5,414,169
11150 Utility Payments for Non-DC Agencies	0	4,192,234	0	4,192,234	4,022,167	0	4,022,167	4,615,169	4,615,169	4,615,169	4,615,169	4,615,169	4,615,169	4,615,169
1440 RFK & DC Armory Maintenance Fund	0	300,000	0	300,000	1,220,665	0	1,220,665	0	0	0	0	0	0	0
1460 Eastern Market Enterprise Fund	4,050	675,000	0	675,000	799,000	0	799,000	799,000	799,000	799,000	799,000	799,000	799,000	799,000
Office of Finance and Resource Management (AS0)	0	300,351	0	300,351	242,910	0	242,910	242,910	242,910	242,910	242,910	242,910	242,910	242,910
11150 Utilities Payment for Non-DC Agencies	0	300,351	0	300,351	242,910	0	242,910	242,910	242,910	242,910	242,910	242,910	242,910	242,910
Office of the Chief Financial Officer (AT0)	14,657,736	45,289,386	0	45,289,386	45,521,385	0	45,521,385	45,577,017	45,771,017	46,021,017	46,021,017	46,021,017	46,021,017	46,021,017
0602 Payroll Service Fees	0	359,128	0	359,128	363,753	0	363,753	366,000	366,000	366,000	366,000	366,000	366,000	366,000
0603 Service Contracts	0	1,085,000	0	1,085,000	1,174,544	0	1,174,544	1,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,300,000
0605 Dishonored Check Fees	0	275,000	0	275,000	348,779	0	348,779	350,000	360,000	360,000	360,000	360,000	360,000	370,000
0606 Recorder of Deeds Surcharge	1,787,489	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,410,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,430,000
0608 Drug Pre Trust	0	8,136	0	8,136	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
0610 Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,600,000	5,600,000	5,600,000	5,600,000	5,600,000	5,700,000
0611 Tax Collection Fees	0	13,916,665	0	13,916,665	13,916,665	0	13,916,665	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
0613 Unclaimed Property Contingency Fund	0	4,094,838	0	4,094,838	4,276,879	0	4,276,879	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,150,000
0614 Defined Contribution Plan Administration	0	343,720	0	343,720	343,720	0	343,720	355,000	365,000	365,000	365,000	365,000	365,000	375,000
0619 DC Lottery Reimbursement	0	1,699,322	0	1,699,322	1,699,322	0	1,699,322	1,700,000	1,710,000	1,710,000	1,710,000	1,710,000	1,710,000	1,725,000
0623 OPEB Trust Administration	0	1,630,017	0	1,630,017	1,630,017	0	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017	1,630,017
0626 Tobacco Fund Reimbursement	0	142,560	0	142,560	145,536	0	145,536	146,000	150,000	150,000	150,000	150,000	150,000	155,000
6115 OFT Central Collections Unit (CCU) O Type	12,870,246	14,835,000	0	14,835,000	14,702,170	0	14,702,170	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000

(Continued on next page)

Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

FY 2020	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 2021	FY 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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
B. Economic Development and Regulation										
Office of Planning (BD0)	40,851	100,000	40,851	140,851	100,000	0	100,000	100,000	100,000	100,000
2001 Historic Landmark & Historic District Filing Fees	40,851	100,000	40,851	140,851	100,000	0	100,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)	65,001	0	0	0	0	0	0	0	0	0
0600 Arts and Humanities Enterprise Fund	65,001	0	0	0	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)	570,610	11,595,419	570,610	12,166,029	12,017,396	0	12,017,396	12,300,000	12,700,000	13,000,000
0600 Special Purpose Revenue	570,610	11,595,419	570,610	12,166,029	12,017,396	0	12,017,396	12,300,000	12,700,000	13,000,000
Office of the Tenant Advocate (CQ0)	297,113	345,000	198,277	543,277	447,478	98,562	546,040	345,000	426,000	345,000
6000 Rental Unit Fee Fund	297,113	345,000	198,277	543,277	447,478	98,562	546,040	345,000	426,000	345,000
Dept. of Housing and Community Development (DB0)	4,033,458	4,590,022	2,410,521	7,000,543	4,500,000	1,600,000	6,100,000	4,700,000	4,700,000	4,700,000
0602 Home Purchase Assistance Program Repayment	210,521	1,300,000	210,521	1,510,521	1,500,000	0	1,500,000	1,700,000	1,700,000	1,700,000
0610 DHCD Unified Fund	3,822,937	3,290,022	2,200,000	5,490,022	3,000,000	1,600,000	4,600,000	3,000,000	3,000,000	3,000,000
Office of the Deputy Mayor for Econ. Develop. (EB0)	7,404,977	4,192,000	6,155,113	10,347,113	4,612,809	0	4,612,809	5,000,000	5,200,000	5,500,000
0603 St. Elizabeth's Redevelopment Fund	105,549	0	0	0	0	0	0	0	0	0
0609 Industrial Revenue Bond Program	454,005	1,200,000	454,005	1,654,005	1,321,392	0	1,321,392	1,000,000	1,200,000	1,500,000
0616 Walter Reed Redevelopment Fund	425,928	0	0	0	0	0	0	0	0	0
0617 Walter Reed Reinvestment Fund	420,846	0	420,846	420,846	0	0	0	0	0	0
0632 AWC & NCRC Development (ED Special Account)	5,998,648	2,992,000	5,280,262	8,272,262	3,291,417	0	3,291,417	4,000,000	4,000,000	4,000,000
Dept. of Small and Local Business Development (EN0)	1,616,480	0	1,595,958	1,595,958	0	0	0	0	0	0
0632 Small Business Capital Access Fund	1,595,958	0	1,595,958	1,595,958	0	0	0	0	0	0
6160 Streetscape Loan Relief Fund	20,523	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)	0	50,000,000	0	50,000,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
2003 Business Improvement Districts (BIDS)	0	50,000,000	0	50,000,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
Sub-total: Economic Development and Regulation	14,028,490	70,822,441	10,971,330	81,793,772	71,677,682	1,698,562	73,376,245	74,345,000	77,026,000	79,545,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	340,257	7,400,000	0	7,400,000	6,310,000	0	6,310,000	6,310,000	6,310,000	6,310,000
1555 Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,950,000	0	1,950,000	1,950,000	1,950,000	1,950,000
1614 Miscellaneous	0	5,500,000	0	5,500,000	4,360,000	0	4,360,000	4,360,000	4,360,000	4,360,000
7278 Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FBO)	12,715,787	3,528,500	5,399,807	8,928,307	6,083,025	5,000,000	11,083,025	6,383,116	6,650,763	6,931,751
0601 FEMS Reform Fund	12,710,744	2,500,000	5,399,807	7,899,807	5,007,291	5,000,000	10,097,291	5,352,116	5,619,763	5,900,751
1200 Automated Ext Defib Reg Fee Fund	5,044	500	0	500	1,000	0	1,000	1,000	1,000	1,000
1555 Reimbursable from Other Governments	0	500,000	0	500,000	456,734	0	456,734	500,000	500,000	500,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	28,000	0	28,000	30,000	30,000	30,000
6100 Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia National Guard (FK0)	202,483	147,514	0	147,514	147,513	0	147,513	147,513	147,513	147,513
1555 Reimbursable from Other Governments	202,483	147,514	0	147,514	147,513	0	147,513	147,513	147,513	147,513
Department of Corrections (FLO)	14,733,523	22,250,577	12,406,310	34,656,887	22,299,242	2,217,796	24,517,038	27,206,336	27,206,336	27,206,336
0600 Corrections Trustee Reimbursement	14,511,727	20,050,577	12,293,931	32,344,508	20,050,577	2,217,796	22,268,373	25,000,000	25,000,000	25,000,000
0601 Concession Income	109,397	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602 Welfare Account	112,380	200,000	112,379	312,379	248,665	0	248,665	206,336	206,336	206,336
0605 Correction Reimbursement - Juveniles	20	0	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (F00)	8,344,631	2,008,620	5,078,585	7,087,205	2,000,000	2,556,494	4,556,494	2,000,000	2,000,000	2,000,000
0620 Crime Victims Assistance Fund	8,344,631	2,008,620	5,078,585	7,087,205	2,000,000	2,556,494	4,556,494	2,000,000	2,000,000	2,000,000
Office of Unified Communications (UC0)	24,798,497	11,589,100	8,441,418	20,030,518	11,895,024	13,768,195	25,663,219	11,850,000	11,850,000	11,850,000
1555 Reimbursable from Other Governments	0	154,100	0	154,100	95,024	0	95,024	100,000	100,000	100,000
1630 911 & 311 Assessments	24,263,264	11,000,000	8,441,418	19,441,418	11,250,000	13,768,195	25,018,195	11,250,000	11,250,000	11,250,000
1631 Prepaid Wireless 911 Charges	535,233	435,000	0	435,000	550,000	0	550,000	500,000	500,000	500,000
Sub-total: Public Safety and Justice	61,135,178	46,924,311	31,326,120	78,250,431	48,734,804	23,542,486	72,277,290	53,896,965	54,164,612	54,445,600

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
D. Public Education System										
District of Columbia Public Library (CE0)	1,097,992	955,000	200,000	1,155,000	1,100,000	200,000	1,300,000	1,130,000	1,130,000	1,130,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6108 Copies and Printing	2,470	0	0	0	0	0	0	0	0	0
6150 SLD E-Rate Reimbursement	1,012,059	900,000	200,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	40,018	55,000	0	55,000	200,000	0	200,000	130,000	130,000	130,000
6170 Library Collections - Online Book Sales	30,264	0	0	0	0	0	0	0	0	0
Department of Employment Services (CF0)	15,020,267	62,636,515	4,330,168	66,966,683	65,307,065	5,332,815	70,639,880	68,869,592	69,519,592	69,519,592
0600 Special Purpose Revenue Fund	0	35,000	0	35,000	12,867	0	12,867	35,000	35,000	35,000
0610 Workers' Compensation Special Fund	9,957,283	0	2,300,000	2,300,000	0	2,300,000	2,300,000	0	0	0
0611 Workers' Compensation Administration Fund	0	18,296,423	0	18,296,423	19,294,089	0	19,294,089	20,084,592	20,084,592	20,084,592
0612 UI Interest/Penalties	26,973	2,328,457	26,973	2,355,430	2,552,767	0	2,552,767	2,600,000	3,250,000	3,250,000
0618 Wage Theft	113,573	200,000	113,573	313,573	295,350	0	295,350	250,000	250,000	250,000
0619 DC Jobs Trust Fund	158,008	150,000	0	150,000	191,992	158,008	350,000	150,000	150,000	150,000
0620 Universal Paid Leave Administration Fund	0	29,350,000	0	29,350,000	30,660,000	0	30,660,000	33,650,000	33,650,000	33,650,000
0624 UI Administrative Assessment	4,764,430	12,276,635	1,889,622	14,166,257	12,300,000	2,874,807	15,174,807	12,100,000	12,100,000	12,100,000
District of Columbia Public Schools (GA0)	10,680,508	11,307,794	239,788	11,547,582	7,119,421	3,203,480	10,322,901	7,175,248	7,370,429	7,584,347
0602 ROTC	139,621	805,688	139,621	945,309	883,081	0	883,081	833,081	833,081	833,081
0607 Custodial	0	443,503	0	443,503	467,009	0	467,009	467,009	467,009	467,009
0609 Security	0	951,268	0	951,268	1,086,674	0	1,086,674	1,086,674	1,086,674	1,086,674
0611 Cafeteria	0	1,186,590	0	1,186,590	1,305,250	0	1,305,250	1,305,250	1,305,250	1,305,250
0613 Vending Machine Sales	0	63,328	0	63,328	71,941	0	71,941	71,941	71,941	71,941
0621 Parking Fees	0	160,497	0	160,497	189,561	0	189,561	189,561	189,561	189,561
0633 DHHS Afterschool Program - Copayment	1,614,609	793,778	0	793,778	638,599	0	638,599	638,599	638,599	638,599
0634 E-Rate Education Fund	146,930	916,106	0	916,106	0	0	0	0	0	0
0640 DCPS Nonprofit School Food Service	8,679,181	5,437,036	0	5,437,036	1,927,306	3,203,480	5,130,786	2,033,133	2,228,314	2,442,232
0641 DCPS School Facility Fund	100,166	550,000	100,166	650,166	550,000	0	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)	5,367,954	9,437,606	649,646	10,087,252	10,587,860	0	10,587,860	9,574,430	9,574,430	9,574,430
6632 Administrative Fees	5,367,954	9,437,606	649,646	10,087,252	10,587,860	0	10,587,860	9,574,430	9,574,430	9,574,430

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
D. Public Education System (continued)										
Office of the State Superintendent of Education (GD0)	21,888,314	1,125,000	598,467	1,723,467	1,545,000	268,522	1,813,522	1,545,000	1,545,000	1,545,000
0603 State Superintendent of Education Fees	0	280,000	0	280,000	310,000	0	310,000	310,000	310,000	310,000
0610 Charter School Credit Enhancement Fund	20,795,381	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	912,684	412,000	598,467	1,010,467	720,000	268,522	988,522	720,000	720,000	720,000
0620 Child Development Facilities Fund	180,248	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
6007 Site Evaluation	0	333,000	0	333,000	415,000	0	415,000	415,000	415,000	415,000
District of Columbia State Athletics Commission (GL0)	48,873	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0619 State Athletic Acts Program & Office Fund	48,873	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Department of Parks and Recreation (HA0)	1,957,149	891,000	1,790,793	2,681,793	2,058,598	0	2,058,598	2,900,000	3,000,000	3,100,000
0602 Enterprise Fund Account	1,957,149	891,000	1,790,793	2,681,793	2,058,598	0	2,058,598	2,900,000	3,000,000	3,100,000
Sub-total: Public Education Systems	56,061,057	86,452,915	7,808,862	94,261,777	87,817,944	9,004,816	96,822,761	91,294,270	92,239,451	92,553,369
E. Human Support Services										
Department of Health (HC0)	12,042,909	23,849,173	6,390,378	30,239,551	18,917,469	1,460,037	20,377,506	24,843,083	25,307,542	25,779,400
0605 SHPDA Fees	411,274	1,204,439	0	1,204,439	860,983	200,000	1,060,983	900,000	900,000	900,000
0606 Vital Records Revenue	0	2,698,529	0	2,698,529	2,753,889	0	2,753,889	2,752,500	2,807,550	2,863,701
0632 Pharmacy Protection	1,872,348	2,572,631	1,841,425	4,414,056	1,728,782	0	1,728,782	2,200,000	2,200,000	2,200,000
0633 Radiation Protection	0	233,538	0	233,538	140,863	0	140,863	241,778	246,614	251,546
0641 Other Medical Licenses and Fees	0	0	0	0	596,724	0	596,724	608,659	620,832	633,249
0643 Board of Medicine	7,804,646	13,709,708	4,304,994	18,014,702	8,799,348	1,157,781	9,957,129	14,132,305	14,414,951	14,703,250
0655 SHPDA Admission Fee	133,901	464,646	0	464,646	468,070	0	468,070	473,939	483,417	493,086
0656 EMS Fees	0	201,915	0	201,915	258,413	0	258,413	211,308	215,534	219,845
0661 ICF/MR Fees and Fines	239,376	153,273	63,959	217,232	161,818	102,256	264,074	79,558	81,149	82,772
0662 Civic Monetary Penalties	1,553,537	0	180,000	180,000	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	21,297	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	2,610,494	0	2,610,494	3,148,579	0	3,148,579	3,243,036	3,337,494	3,431,951
0678 Community Healthcare Financing Fund	6,530	0	0	0	0	0	0	0	0	0

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Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

E. Human Support Services (continued)									
FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
Department of Health Care Finance (HTO)									
5,568,674	4,527,918	1,696,792	6,224,710	5,177,130	1,400,105	6,577,235	5,180,904	5,261,331	5,344,171
0631	2,555,184	1,154,083	3,654,083	2,500,000	1,400,105	3,900,105	2,500,000	2,500,000	2,500,000
0632	692,366	499,792	2,484,291	2,630,130	0	2,630,130	2,635,584	2,714,652	2,796,091
0633	1,401	0	0	0	0	0	0	0	0
0634	42,918	42,918	86,337	47,000	0	47,000	45,320	46,680	48,080
0635	2,276,805	0	0	0	0	0	0	0	0
Department of Human Services (JAO)									
147,127	1,000,000	0	1,000,000	900,000	0	900,000	900,000	900,000	900,000
0603	147,127	0	800,000	800,000	0	800,000	800,000	800,000	800,000
0613	0	0	200,000	100,000	0	100,000	100,000	100,000	100,000
Department on Disabilities Services (JMO)									
3,093,854	12,934,614	1,820,000	14,754,614	13,480,760	1,273,854	14,754,614	11,100,000	11,150,000	11,200,000
0610	0	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0611	3,093,854	11,634,614	13,454,614	12,180,760	1,273,854	13,454,614	9,800,000	9,850,000	9,900,000
0616	0	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Child and Family Services Agency (RLO)									
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	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RMO)									
134,084	2,650,320	0	2,650,320	2,686,962	0	2,686,962	2,714,080	2,714,080	2,714,080
0610	0	0	2,125,320	2,144,962	0	2,144,962	2,189,080	2,189,080	2,189,080
0629	36,943	0	0	17,000	0	17,000	0	0	0
0640	97,141	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0641	0	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Sub-total: Human Support Services									
20,986,647	45,962,025	9,907,171	55,869,196	42,162,321	4,133,996	46,296,317	45,738,067	46,332,953	46,937,651
(Continued on next page)									

Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

FY 2020														
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues				
F. Operations and Infrastructure														
Dept. of Consumer and Regulatory Affairs (CR0)														
	10,572,025	39,475,209	5,468,821	44,944,030	42,958,384	4,332,533	47,290,918	42,253,021	42,253,021	42,253,021				
6006	2,715,202	6,052,100	1,362,613	7,414,713	6,073,861	1,352,589	7,426,450	6,052,100	6,052,100	6,052,100				
6008	1,203,250	100,000	280,250	380,250	100,000	130,250	230,250	150,000	150,000	150,000				
6009	122,652	35,000	20,240	55,240	35,000	1,370	36,370	51,000	51,000	51,000				
6010	1,266,579	4,882,295	1,266,579	6,148,873	5,662,983	0	5,662,983	5,384,000	5,384,000	5,384,000				
6013	2,370,023	13,338,297	1,415,010	14,753,307	13,973,731	955,013	14,878,745	13,838,297	13,838,297	13,838,297				
6021	163,467	18,286	75,060	93,346	45,323	88,407	133,729	50,000	50,000	50,000				
6030	1,170,574	2,018,074	571,355	2,589,429	2,048,474	519,418	2,567,893	2,051,963	2,051,963	2,051,963				
6040	1,082,564	6,000,000	0	6,000,000	6,049,899	1,285,485	7,335,384	6,000,000	6,000,000	6,000,000				
6045	477,715	115,811	477,715	593,525	1,182,129	0	1,182,129	1,175,661	1,175,661	1,175,661				
6050	0	6,915,347	0	6,915,347	7,836,984	0	7,836,984	7,500,000	7,500,000	7,500,000				
Public Service Commission (DHO)														
	1,497,206	16,932,365	18,236	16,950,601	17,182,034	268,236	17,450,270	18,322,000	18,322,000	19,500,000				
0631	1,458,970	16,932,365	0	16,932,365	17,182,034	250,000	17,432,034	18,322,000	18,322,000	19,500,000				
0661	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0				
Office of the People's Counsel (DJ0)														
	560,621	9,880,144	0	9,880,144	10,135,292	200,000	10,335,292	10,852,292	11,395,292	11,965,291				
0631	560,621	9,880,144	0	9,880,144	10,135,292	200,000	10,335,292	10,852,292	11,395,292	11,965,291				
District Department of Transportation (KA0)														
	33,796,442	18,813,000	5,084,983	23,897,983	18,813,000	0	18,813,000	19,443,000	22,043,000	22,743,000				
6000	0	250,000	0	250,000	250,000	0	250,000	300,000	500,000	500,000				
6030	0	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,800,000	2,000,000	2,400,000				
6031	991,227	300,000	0	300,000	300,000	0	300,000	600,000	1,200,000	1,200,000				
6140	509,384	1,048,000	0	1,048,000	1,048,000	0	1,048,000	748,000	1,048,000	1,048,000				
6555	0	235,000	0	235,000	235,000	0	235,000	295,000	295,000	295,000				
6901	2,084,983	4,800,000	2,084,983	6,884,983	4,800,000	0	4,800,000	5,000,000	6,000,000	6,000,000				
6903	5,624,543	7,200,000	3,000,000	10,200,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000				
6905	0	2,880,000	0	2,880,000	2,880,000	0	2,880,000	3,000,000	3,300,000	3,600,000				
6909	231,951	0	0	0	0	0	0	0	0	0				
6910	368,880	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000				
6913	23,985,474	0	0	0	0	0	0	0	0	0				

(Continued on next page)

Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020									
	End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
F. Operations and Infrastructure (continued)										
Washington Metropolitan Area Transit Authority (KEO)	0	38,400,000	0	38,400,000	28,000,000	0	28,000,000	48,000,000	48,000,000	48,000,000
0601 Parking Meter WAMATA	0	38,400,000	0	38,400,000	28,000,000	0	28,000,000	48,000,000	48,000,000	48,000,000
Department of Energy and Environment (KGO)	47,749,786	72,242,582	18,990,659	91,233,242	92,955,365	8,311,617	101,266,982	98,744,500	98,749,500	98,754,500
0602 Air Quality Construction Permits	815,944	63,954	28,118	92,072	370,000	112,459	482,459	380,000	380,000	380,000
0603 Fishing License	186,661	80,761	54,138	134,899	90,000	92,911	182,911	120,000	120,000	120,000
0607 Underground Storage Tank Fine	0	332,000	0	332,000	315,862	0	315,862	335,000	340,000	345,000
0609 LUST Trust Fund	259,384	0	0	0	0	45,000	45,000	0	0	0
0634 Soil Erosion/Sediment Control	652,621	1,376,888	0	1,376,888	1,376,000	295,961	1,671,961	1,400,000	1,400,000	1,400,000
0645 Pesticide Product Registration	1,244,870	2,287,216	1,157,653	3,444,869	2,600,000	0	2,600,000	2,200,000	2,200,000	2,200,000
0646 Storm Water Fees	1,063,452	2,215,721	0	2,215,721	2,215,721	992,215	3,207,936	2,500,000	2,500,000	2,500,000
0647 Mold Assessment and Remediation Fund	59,825	20,815	19,885	40,700	28,775	39,825	68,600	22,000	22,000	22,000
0650 Product Stewardship Fund	57,512	182,000	14,445	196,445	113,906	29,000	142,906	140,000	140,000	140,000
0654 Storm Water Permit Review	19,742,568	10,157,414	5,000,000	15,157,414	12,500,000	4,261,532	16,761,532	12,500,000	12,500,000	12,500,000
0655 Storm Water In Lieu Fee	10,176	400,000	0	400,000	10,000	0	10,000	385,000	385,000	385,000
0662 Renewable Energy Development Fund	11,459,028	12,065,800	10,133,772	22,199,572	20,740,240	80,157	20,820,397	21,000,000	21,000,000	21,000,000
0663 Clean Land Fund/Brownfield Revitalization	802,412	104,752	325,734	430,486	50,000	1,782,730	1,832,730	100,000	100,000	100,000
0667 Wetlands Fund	1,299,271	300,000	562,294	862,294	300,000	0	300,000	300,000	300,000	300,000
0668 Lead Poisoning Prevention Fund	0	103,000	0	103,000	110,000	0	110,000	222,500	222,500	222,500
0670 Anacostia River Clean Up Fund	2,195,757	2,200,000	1,318,178	3,518,178	2,294,013	527,579	2,821,592	3,000,000	3,000,000	3,000,000
0674 Hazardous Generator Fees	0	268,000	0	268,000	40,800	0	40,800	200,000	200,000	200,000
0680 Payments from Independent Agencies	0	113,842	0	113,842	126,343	0	126,343	50,000	50,000	50,000
6201 Economy II	(13,828)	26,000	0	26,000	43,501	0	43,501	45,000	45,000	45,000
6202 Residential Aid Discount (RAD)	(75,116)	211,266	0	211,266	228,063	0	228,063	225,000	225,000	225,000
6203 Residential Essential Services (RES)	(74,246)	211,266	0	211,266	228,063	0	228,063	220,000	220,000	220,000
6204 WASA Utility Discount Program	(118,307)	211,857	0	211,857	231,455	0	231,455	225,000	225,000	225,000
6400 DC Municipal Aggregation Program	52,249	126,015	0	126,015	112,000	52,248	164,248	130,000	130,000	130,000
6500 Benchmarking Enforcement Fund	96,840	45,581	67,311	112,892	45,000	0	45,000	45,000	45,000	45,000
6700 Sustainable Energy Trust Fund	4,671,314	31,097,282	188,572	31,285,854	40,935,623	0	40,935,623	45,000,000	45,000,000	45,000,000
6800 Energy Assistance Trust Fund	3,325,133	5,048,988	112,721	5,161,709	4,850,000	0	4,850,000	5,000,000	5,000,000	5,000,000
6900 Special Energy Assessment Fund	36,267	2,992,164	7,838	3,000,002	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

FY 2020		FY 2021										FY 2022										FY 2023										FY 2024										FY 2025																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
End of		Year Fund		Balance		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified		Fund		Balance Use		Revenues		Certified		Fund		Balance Use		Resources		Certified	

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

FY 2020											
End of											
Year Fund											
Balance											
FY 2021											
Certified											
Revenues											
FY 2021											
Certified Fund											
Balance Use											
FY 2021											
Certified											
Resources											
FY 2022											
Certified											
Resources											
FY 2022											
Certified Fund											
Balance Use											
FY 2022											
Certified											
Revenues											
FY 2023											
Certified											
Revenues											
FY 2024											
Certified											
Revenues											
FY 2025											
Certified											
Revenues											
F. Operations and Infrastructure (continued)											
Department of For-Hire Vehicles (TCO)											
2100 Justice Department Fingerprints	1,790,408	2,720,000	1,770,684	4,490,684	10,608,544	0	10,608,544	11,137,981	11,693,880	12,277,574	
	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000	
2400 Public Vehicles for Hire Consumer Service	1,790,408	2,700,000	1,770,684	4,470,684	10,588,544	0	10,588,544	11,117,981	11,673,880	12,257,574	
Sub-total: Operations and Infrastructure	121,330,113	255,484,153	39,236,724	294,720,877	281,332,095	16,747,167	298,079,262	308,921,037	313,096,399	316,678,864	
G. Financing and Other											
DSO 6462 Public Space Rental Fees for Debt Service	0	7,777,000	0	7,777,000	8,089,000	0	8,089,000	8,412,000	8,749,000	9,098,000	
EZO 6100 Convention Center Hotel Ground Lease Payment	0	4,212,863	0	4,212,863	4,305,546	0	4,305,546	4,400,269	4,497,074	4,596,010	
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	5,557,560	0	5,557,560	0	0	0	6,900,000	3,000,000	10,000,000	
PAO 0632 DMPED Fund - Paygo	0	0	0	0	0	0	0	2,901,000	0	0	
PAO 0654 Storm Water Permit Review - Paygo	0	0	0	0	2,000,000	0	2,000,000	0	0	0	
PAO 0667 Wetlands Fund	0	0	0	0	500,000	0	500,000	0	0	0	
PAO 0670 Anacostia River Clean Up Fund	0	0	0	0	350,000	0	350,000	0	0	0	
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000	
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	39,694,950	0	39,694,950	45,209,350	0	45,209,350	38,309,350	42,209,350	35,209,350	
PAO 6331 Gas Surcharge Revenue - Paygo	0	5,262,000	0	5,262,000	11,788,000	0	11,788,000	12,091,000	12,404,000	12,774,000	
PAO 6909 Transportation Infrastructure Mitigation	0	5,600,000	0	5,600,000	5,600,000	0	5,600,000	5,600,000	5,600,000	5,600,000	
PAO 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	39,238,051	0	39,238,051	47,130,000	0	47,130,000	50,068,000	29,847,000	19,581,000	
Sub-total: Financing and Other	0	107,794,424	0	107,794,424	125,423,896	0	125,423,896	129,133,619	106,758,424	97,260,360	
District-Wide Total	313,869,753	705,496,479	106,605,094	812,101,573	740,329,642	66,969,609	807,299,251	780,248,865	767,490,045	766,405,902	

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Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT							
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	55,159,885	33,820,335	66,735,450	40,328,268
AB0	OFFICE OF THE CITY ADMINISTRATOR	0602	INDEPENDENT AGENCIES	2,825	10,770	2,635	13,405
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	10,920	8,735		8,735
AG0	BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	13,258	27,355	19,640	
		0602	LOBBYING REGISTRATION FEE FUND	115,301	215,800	78,535	294,335
AM0	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	4,213,341		3,663,883	
		1440	RFK & DC ARMORY MAINTENANCE FUND	2,232,283		1,606,990	
		1460	EASTERN MARKET ENTERPRISE FUND	896,018	253,210	531,627	4,050
		1500	FACILITIES SERVICE REQUEST FUND			32,903	
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	226,581		283,541	
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	344,790		332,133	
		0603	SERVICE CONTRACTS	1,121,544		1,161,214	
		0605	DISHONORED CHECK FEES	408,917		339,492	
		0606	RECORDER OF DEEDS SURCHARGE	1,288,076	1,203,186	1,480,183	1,787,489
		0608	DRUG PRE TRUST	18,399		25,266	
		0610	BANK FEES	4,976,504		4,923,449	
		0611	TAX COLLECTION FEES	727,788		2,013,706	
		0612	TAX INCREMENT FINANCING (TIF)	20,000			
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	2,506,930		2,463,845	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	342,532		339,589	
		0619	DC LOTTERY REIMBURSEMENT	887,667		1,058,607	
		0623	OPEB TRUST ADMINISTRATION	403,246		115,835	
		0626	TOBACCO FUND REIMBURSEMENT	142,560		143,891	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	6,295,993	7,582,903	9,758,374	12,870,246
BA0	OFFICE OF THE SECRETARY	0600	OTHER REVENUE			22,743	
		1243	DISTRIBUTION FEES	1,097,540		719,430	
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	285,148		369,483	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	223,344		174,400	
		0699	O TYPE COVID-19 EXPENSES			2,022	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	136,227		85,396	
CB0	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SUPPORT - TANF/AFDC COLLECTIONS	2,028,466	9,274,501	6,167,284	10,122,807
		0605	CHILD SUPPORT - INTEREST INCOME		2,428		2,428
		0615	NUISANCE ABATEMENT FUND	8,900	10,900	18,100	29,000
		0616	LITIGATION SUPPORT FUND	10,813,836	10,924,374	9,135,277	10,595,748
		0617	ATTORNEY GENERAL RESTITUTION FUND	253,686	201,185	3,584,786	3,301,377

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Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

(Continued on next page)

Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

PUBLIC SAFETY AND JUSTICE (continued)											
FBO	FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	FBO	FEMS REFORM FUND	0601	Non Lapsing	Committed	FY 2019		FY 2020		
							Actual	Revenue	End of Year	Actual	Revenue
				1200	AUTOMATED EXT DEFIB REG FEE FUND	Committed		2,989,064	2,989,064	10,474,690	12,710,744
				1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Committed			5,044		5,044
				1613	OTHER REVENUE	Not Applicable		169,770		96,690	
				6100	SPECIAL EVENTS	Not Applicable		37,001		18,325	
				6100	SPECIAL EVENTS	Not Applicable		243,853		141,413	
				1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Committed		147,514	147,514	54,969	202,483
				0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Committed		27,421,554	8,645,832	27,775,227	14,511,727
				0601	CONCESSION INCOME	Committed		1,808,926	119,697	1,831,171	109,397
				0602	WELFARE ACCOUNT	Committed		206,336	164,411	208,013	112,380
				0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Committed			268,020		20
				0620	CRIME VICTIMS ASSISTANCE FUND	Restricted		4,062,612	7,148,830	3,950,304	8,344,631
				0621	DOM VIOLENCE SHELTER & TRANSITION HOUSING FUND	Restricted			24,523		
				1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Not Applicable		149,553		116,148	
				1630	911 & 311 ASSESSMENTS	Committed		35,768,499	30,147,998	11,952,726	24,263,264
				1631	PREPAID WIRELESS 911 CHARGES	Committed		460,951	404,785	492,933	535,233
PUBLIC EDUCATION SYSTEM											
				0104	GIFTS-DONATIONS	Restricted		51,659,797	55,899,112	47,662,411	56,061,057
				0140	RESTRICTED GIFTS AND DONATIONS	Restricted			5,863		5,863
				6108	COPIES AND PRINTING	Committed		3,347		2,470	2,470
				6150	SLD E-RATE REIMBURSEMENT	Restricted		56,300	311,350	1,714,661	1,012,059
				6160	REVENUE GENERATING ACTIVITIES	Committed		11,693	11,693	28,325	40,018
				6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Committed		3,949	24,742	5,522	30,264
				0600	SPECIAL PURPOSE REVENUE FUND	Not Applicable		59		1,231	
				0610	WORKERS' COMPENSATION SPECIAL FUND	Restricted		635,375	11,455,578	866,487	9,957,283
				0611	WORKERS' COMPENSATION ADMINISTRATION FUND	Restricted		13,112,943		13,535,206	
				0612	U. I. INTEREST/PENALTIES	Restricted		4,078,782	2,848,823	2,408,271	26,973
				0618	WAGE THEFT	Committed		145,946	327,360	95,321	113,573
				0619	DC JOBS TRUST FUND	Committed		125,000	125,000	263,008	158,008
				0624	UI ADMINISTRATIVE ASSESSMENT	Restricted		12,659,130	4,694,456	12,071,424	4,764,430
				0602	ROTC	Restricted		779,195	1,472,791	809,451	139,621
				0607	CUSTODIAL	Not Applicable		404,291		170,207	
				0609	SECURITY	Not Applicable		840,343		441,214	
				0611	CAFETERIA	Not Applicable		1,078,719		635,772	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019		FY 2020	
				Actual Revenue	End of Year Fund Balance	Actual Revenue	End of Year Fund Balance
PUBLIC EDUCATION SYSTEM (continued)							
G680 G690	0613	VENDING MACHINE SALES	Lapsing	55,747		34,959	
	0621	PARKING FEES	Lapsing	150,419		119,135	
	0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	638,599	1,139,425	475,184	1,614,609
	0634	E-RATE EDUCATION FUND	Non Lapsing	716,580	3,589,309	68,405	146,930
	0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	1,513,066	8,511,853	1,971,460	8,679,181
	0641	DCPS SCHOOL FACILITY FUND	Non Lapsing			100,166	100,166
	6632	ADMINISTRATIVE FEES	Non Lapsing	9,613,893	5,003,007	9,247,365	5,367,954
	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	307,325		239,645	
	0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing		13,303,843		20,795,381
	0618	STUDENT RESIDENCY VERIFICATION FUND	Non Lapsing	904,966	984,158	766,718	912,684
G690 H6A0	0620	CHILD DEVELOPMENT FACILITIES FUND	Non Lapsing	41,000	165,358	114,920	180,248
	6007	SITE EVALUATION	Lapsing	411,981		492,311	
	0619	STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	Non Lapsing	86,132	82,238	90,989	48,873
	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	3,285,017	1,834,947	892,586	1,957,149
	HUMAN SUPPORT SERVICES			46,469,368	18,552,190	45,174,895	20,986,647
	H6C0	DEPARTMENT OF HEALTH	Lapsing	Not Applicable		34	
	0605	SHPDA FEES	Non Lapsing	566,459	360,358	768,688	411,274
	0606	VITAL RECORDS REVENUE	Lapsing	2,801,301		2,419,262	
	0612	FOOD HANDLERS CERTIFICATION	Lapsing	125,729		203,677	
0614	ADJUDICATION FINES	Lapsing	497,154		13,275		
0632	PHARMACY PROTECTION	Non Lapsing	2,686,785	2,127,541	1,997,877	1,872,348	
0633	RADIATION PROTECTION	Lapsing	385,668		47,741		
0638	ANIMAL CONTROL DOG LICENSE FEES	Lapsing	20,779		50,563		
0641	OTHER MEDICAL LICENSES AND FEES	Lapsing	551,950		249,232		
0643	BOARD OF MEDICINE	Non Lapsing	14,691,733	8,533,074	10,884,467	7,804,646	
0649	HEALTH FACILITY FEE	Lapsing	1,506		7,730		
0655	SHPDA ADMISSION FEE	Non Lapsing	299,126		534,898	133,901	
0656	EMS FEES	Lapsing	270,629		262,875		
0661	ICF / MR FEES & FINES	Non Lapsing	172,088	103,452	198,001	239,376	
0662	CIVIC MONETARY PENALTIES	Non Lapsing	163,228	1,575,845	12,036	1,553,537	
0673	DOH - REGULATORY ENFORCEMENT FUND	Non Lapsing	6,998	6,998	14,299	21,297	
0676	COMMUNICABLE AND CHRONIC DISEASE FUND	Non Lapsing	1,885,812		3,310,168		
0678	COMMUNITY HEALTHCARE FINANCING FUND	Non Lapsing	Not Restricted			6,530	

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Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

		Type	Classification	FY 2019		FY 2020	
				Actual	End of Year	Actual	End of Year
				Revenue	Fund Balance	Revenue	Fund Balance
OPERATIONS AND INFRASTRUCTURE (continued)							
KA0A	DISTRICT DEPARTMENT OF TRANSPORTATION						
6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	524,169		200,288	
6030	DC CIRCULATOR BUS SYSTEM / WMATA PROJECTS	Non Lapsing	Committed			721,387	
6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	1,500,939	945,449	600,020	991,227
6140	TREE FUND	Non Lapsing	Committed	1,772,190	1,921,085	1,216,017	509,384
6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	170,941		183,998	
6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	5,820,170	197,148	4,461,123	2,084,983
6903	BICYCLE SHARING FUND	Non Lapsing	Restricted	7,036,933	7,287,505	6,972,039	5,624,543
6905	PARKING METER PAY BY PHONE TRANSACTION FEE	Lapsing	Not Applicable	3,580,636		2,181,293	
6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	-547,611	231,951		231,951
6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,000	549,349		368,880
6913	PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted	389,599	20,389,599	3,595,875	23,985,474
0601	PARKING METER WMATA	Non Lapsing	Committed	48,931,951	7,303,870	27,513,415	
6501	WMATA OPERATIONS SUPPORT FUND	Non Lapsing	Committed				
0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Committed	256,716	229,029	529,540	815,944
0603	FISHING LICENSE	Non Lapsing	Committed	93,080	171,072	95,801	186,661
0609	LUST TRUST FUND	Non Lapsing	Restricted		291,384		259,384
0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,210,930	707,593	1,314,723	652,621
0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,523,698	1,682,060	2,542,029	1,244,870
0646	STORM WATER FEES	Non Lapsing	Committed	2,047,503	1,421,316	2,033,598	1,063,452
0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	69,894	109,269	20,332	59,825
0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	138,360	53,871	95,000	57,512
0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	10,140,160	17,821,077	13,746,725	19,742,568
0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	16,039	16,098	10,117	10,176
0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	11,246,683	29,458,110	9,729,368	11,459,028
0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non Lapsing	Restricted	232,516	1,035,123	231,042	802,412
0667	WETLANDS FUND	Semi Lapsing	Restricted		1,471,856		1,299,271
0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,002,978	2,225,633	1,943,481	2,195,757
0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	114,738		182,286	
6201	ECONOMY II	Non Lapsing	Committed	50,544	-17,765	45,903	-13,828
6202	RESIDENTIAL AID DISCOUNT (RAD)	Non Lapsing	Restricted	117,219	-68,899	198,858	-75,116
6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Non Lapsing	Restricted	117,220	-68,899	199,729	-74,246
6204	WASA UTILITY DISCOUNT PROGRAM	Non Lapsing	Restricted	117,341	-68,778	155,548	-118,307
6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	111,094	169,412	110,012	52,249
6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	66,405	162,603	41,518	96,840

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Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2019 and 2020

OPERATIONS AND INFRASTRUCTURE (continued)									
			Type	Classification	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance	FY 2020 Actual Revenue	FY 2020 End of Year Fund Balance	
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	6700	SUSTAINABLE ENERGY TRUST FUND	Committed	22,560,133	4,104,763	41,384,011	4,671,314	
		6800	ENERGY ASSISTANCE TRUST FUND	Committed	5,090,139	729,946	4,978,700	3,325,133	
		6900	SPECIAL ENERGY ASSESSMENT FUND	Committed	1,514,117	13,353	3,325,300	36,267	
		6000	GENERAL "O" TYPE REVENUE SOURCES	Not Applicable	909,315		576,042		
KTO	DEPARTMENT OF PUBLIC WORKS	6010	SUPER CAN PROGRAM	Committed	169,858	37,751	245,180	95,179	
		6052	SOLID WASTE DIVERSION FUND	Committed	356,546	113,762	330,528	10,706	
		6082	SOLID WASTE DISPOSAL FEE FUND	Committed	6,357,799	3,688,643	7,336,682	3,247,076	
		6591	CLEAN CITY FUND	Not Applicable	2,250,720		1,277,857		
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Not Applicable	2,936,806		2,327,617		
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Not Applicable	25,000		12,169		
		6258	MOTOR VEHICLE INSPECTION STATION	Committed	6,552,221	3,433,046	4,719,547	2,797,965	
		6017	ABC - IMPORT AND CLASS LICENSE FEES	Committed	8,428,108	6,968,858	4,990,286	4,113,710	
LQO	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION								
SRO	DEPARTMENT OF INSURANCE, SECURITIES AND BANKING	2100	HMO ASSESSMENT	Committed	1,006,584	254,204	950,048	272,336	
		2200	INSURANCE ASSESSMENT	Committed	6,870,766	909,151	8,196,708	1,725,387	
		2300	SECURITIES BROKER/DEALER LICENSES	Not Applicable	2,573,395		544,682		
		2350	SECURITIES AND BANKING FUND	Not Applicable	11,113,856		14,463,741		
		2500	INVESTMENT ADVISORS LICENSES	Not Applicable	575,645		588,840		
		2600	SECURITIES REGISTRATION FEES	Not Applicable	1,981,903		1,811,843		
		2800	CAPTIVE INSURANCE	Not Applicable	2,681,949		3,053,996		
		2910	FORECLOSURE MEDIATION FUND	Committed	11,150	29,650	4,350	4,350	
2950	CAPITAL ACCESS FUND	Non Lapsing	54,785	4,376,364	39,433	4,415,798			
2951	LOAN PARTICIPATION FUND	Non Lapsing	4,940	8,677,608	3,512	8,681,119			
TTCO	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Not Applicable	2,430		1,537		
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Committed	10,095,046	4,996,375	5,790,156	1,790,408	
FINANCING AND OTHER)					93,972,979	0	85,511,570	0	
DSO	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SERVICE	Not Applicable	5,753,000		5,983,000		
EZO	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PAYMENT	Not Applicable	3,415,469		3,032,948		
KZO	HIGHWAY TRANSPORTATION FUND - TRANSFER	6330	TRANSFER DEDICATED CAPITAL REVENUES	Not Applicable	2,758,180				
		0654	STORM WATER PERMIT REVIEW - PAYGO	Not Applicable	3,000,000		300,000		
		0670	ANACOSTIA RIVER CLEAN UP FUND	Not Applicable	500,000		452,000		
		6140	TREE FUND (EST DC ACT 14-614)	Not Applicable	452,000		45,209,350		
6330	LOCAL TRANSPORTATION REVENUE - PAYGO				42,494,330				
6909	TRANSPORTATION INFRASTRUCTURE MITIGATION				5,600,000		534,271		
6913	PEPCO COST SHARING FUND (DC PLUG)				30,000,000		30,000,000		
Grand Total					644,828,297	333,968,717	612,091,924	313,869,753	

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$73,350 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for properties with assessed values less than \$5 million; \$1.77 per \$100 for properties with assessed values between \$5 million and \$10 million; and \$1.89 per \$100 for properties with assessed values greater than \$10 million.</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,792,356</p> <p>Amount is net of transfers to: TIF (\$15,476), PILOT (\$28,136), and Walter Reed Development (\$765) funds.</p>
PERSONAL PROPERTY TAX	<p>Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture and fixtures, and certain types of software.</p> <p>D.C. Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$77,698</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p>D.C. Code Citation: Title 10, Chapter 11.</p>	<p>Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank.</p>	<p>\$39,662</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>D.C. Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A multi-tier rate structure is presently in effect:</p> <p>6% – General rate for tangible personal property and selected services</p> <p>6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund.</p> <p>8% – Soft drinks</p> <p>10% – Restaurant meals and liquor consumed on and off premises.</p> <p>10.25% – Rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena.</p> <p>14.95% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.75% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to the WMATA Operations Fund.</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$841,574</p> <p>Amount is net of transfers to: Convention Center (\$74,067), TIF (\$14,068), PILOT (\$9,705), Ballpark Revenue (\$12,139), Healthy D.C. (\$1,513), WMATA Operations and Capital (\$230,811), Healthy Schools (\$5,110), ABRA (\$1,170), and Commission on Arts and Humanities (\$32,289) funds.</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)																								
ALCOHOLIC BEVERAGE TAX	<p>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.</p> <p>D.C. Code Citation: Title 25, Chapter 9</p>	<p>Beer = \$2.79 per 31-gallon barrel</p> <p>Champagne/sparkling wine = \$0.45 per gallon</p> <p>Distilled Spirits = \$1.50 per gallon</p> <p>Light wine (alcohol content 14% or less) = \$0.30 per gallon</p> <p>Heavy wine (alcohol content above 14%) = \$0.40 per gallon</p>	\$6,009																								
CIGARETTE TAX	<p>Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt.</p> <p>D.C. Code Citation: Title 47, Chapter 24.</p>	<p>\$0.249 per cigarette (\$4.98 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.50 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 \$0.025 per each cigarette above 20.</p>	\$24,934																								
MOTOR VEHICLE EXCISE TAX	<p>Tax on the issuance of every original and subsequent certificate of title on motor vehicles and trailers.</p> <p>D.C. Code Citation: Title 50, Chapter 22.</p>	<p>Based on manufacturer's shipping weight and miles per gallon ("mpg")</p> <table border="1"> <thead> <tr> <th>Unladen Weight</th><th>3,499 or less</th><th>3,500-4,999</th><th>5,000 or more</th></tr> </thead> <tbody> <tr> <td>20MPG or Less</td><td>8.1%</td><td>9.1%</td><td>10.1%</td></tr> <tr> <td>21MPG - 25MPG</td><td>4.4%</td><td>5.4%</td><td>6.4%</td></tr> <tr> <td>26MPG - 30MPG</td><td>3.1%</td><td>4.1%</td><td>5.1%</td></tr> <tr> <td>31MPG - 39MPG</td><td>2.2%</td><td>3.2%</td><td>4.2%</td></tr> <tr> <td>40MPG or More</td><td>1.0%</td><td>2.0%</td><td>3.0%</td></tr> </tbody> </table>	Unladen Weight	3,499 or less	3,500-4,999	5,000 or more	20MPG or Less	8.1%	9.1%	10.1%	21MPG - 25MPG	4.4%	5.4%	6.4%	26MPG - 30MPG	3.1%	4.1%	5.1%	31MPG - 39MPG	2.2%	3.2%	4.2%	40MPG or More	1.0%	2.0%	3.0%	\$40,713
Unladen Weight	3,499 or less	3,500-4,999	5,000 or more																								
20MPG or Less	8.1%	9.1%	10.1%																								
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31MPG - 39MPG	2.2%	3.2%	4.2%																								
40MPG or More	1.0%	2.0%	3.0%																								
MOTOR VEHICLE FUEL TAX	<p>The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles.</p> <p>D.C. Code Citation: Title 47, Chapter 23.</p>	<p>\$0.235 per gallon based on annual certification of retail gas prices and an additional surcharge of \$.053 per gallon</p> <p>Note: All revenue from this tax is dedicated to the Highway Trust Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Highway Trust Fund (\$22,472)</p>																								
INDIVIDUAL INCOME TAX	<p>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.</p> <p>D.C. Code Citation: Title 47, Chapter 18.</p>	<p>First \$10,000 = 4.0%</p> <p>\$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000</p> <p>\$40,000 < \$60,000 = \$2,200 + 6.5% of excess above \$40,000</p> <p>\$60,000 < \$350,000 = \$3,500 + 8.5% of excess above \$60,000</p> <p>\$350,000 < \$1,000,000 = \$28,150 + 8.75% of excess above \$350,000</p> <p>More than \$1,000,000 = \$85,025 + 8.95% of excess above \$1,000,000</p>	\$2,377,236																								

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
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	\$575,646
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.	\$152,051
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.	\$129,121 Amount is net of transfer to: Ballpark Revenue Fund (\$7,692).
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.	\$38,306 Amount is net of transfer to: Ballpark Revenue Fund (\$2,584).
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..	\$72,570 Amount is net of transfer to: Healthy D.C. Fund (\$47,433).

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p><i>D.C. Code Citation: Title 47, Chapter 27B.</i></p>	<p>Ballpark Fee Schedule:</p> <p>District gross receipts \$5 million - \$8 million = \$5,500</p> <p>District gross receipts \$8 million - \$12 million = \$10,800</p> <p>District gross receipts \$12 million - \$16 million = \$14,000</p> <p>District gross receipts over \$16 million = \$16,500</p> <p>Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Ballpark Revenue Fund (\$37,248).</p>
PRIVATE SPORTS WAGERING TAX	<p>Tax on sports wagering are on gross revenue from single-game bets, teaser bets, parlays, over-under, moneyline, pools, exchange wagering, in-game wagering, in-play bets, proposition bets, and straight bets on sporting events. Wagering can occur in person, at a sports wagering facility or over the internet using websites or mobile devices</p> <p><i>D.C. Code Citation: Title 3, Chapter 13.</i></p>	<p>10% tax on privately operated sports wagering revenues, or total funds wagered less amounts paid to players</p>	<p>\$0</p> <p>Amount is net of transfer to: Department of Behavioral Health (Gambling Addiction) Fund (\$273)</p>
GAMES OF SKILL GROSS RECEIPTS TAX	<p>Tax on the gross revenue of game of skills devices that operate in on-premises alcohol retailers. These devices must be certified by the Office of the Attorney General (OAG) as a game of skill, and thus not gambling, where the ability to win is not influenced by prior wins or losses, outside sources, chance, or unreasonable or unknown skill requirements.</p> <p><i>DC Code Citation: Title 36, Chapter 6.</i></p>	<p>10% of the game of skill machine gross revenue from each game of skill machine in the District.</p>	<p>\$0</p>
HEALTHCARE PROVIDER ASSESSMENT	<p>Assessment on the net resident revenue of each nursing facility in the District.</p> <p><i>DC Code Citation: Title 47, Chapter 12C.</i></p>	<p>A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Nursing Facility Quality of Care Fund (\$16,217).</p>
MEDICAID HOSPITAL INPATIENT FEE	<p>Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee changes per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029.</p> <p><i>D.C. Code Citation: Title 44, Chapter 6A.</i></p>	<p>0.345% of the hospital's inpatient net patient revenue</p> <p>Note: All revenue from this fee is dedicated to the Hospital Fund.</p>	<p>\$0</p> <p>Amount is net of transfer to: Hospital Fund (\$7,520).</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee per fiscal year and is in effect for the FY beginning October 1, 2017, and expires September 30, 2029. D.C. Code Citation: Title 44, Chapter 6A.	0.0952% 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 transfer to: Hospital Provider Fee Fund (\$5,326).
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. D.C. Code Citation: Title 47, Chapter 12D.	6% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	\$0 Amount is net of transfer to: Stevie Sellows Quality Improvement Fund (\$6,831).
ESTATE TAXES	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. DC Code Citation: Title 47, Chapter 37.	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold is \$4 million.	\$37,249
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. DC 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. Additionally, for mixed-use and commercial real estate transfers of \$2 million or more, the rate is 2.5%. The 2.5% rate sunsets in FY 2024. Note: Rate of 0.725% to eligible 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.	\$220,630 Amount is net of transfers to: Housing Production Trust Fund (\$36,920), Bond Repayment (\$3,641), and West End Maintenance (\$21) funds.
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. Additionally, for mixed-use and commercial real estate transfers at \$2 million or more, the rate is 2.5%. The 2.5% rate sunsets in FY 2024. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	\$151,821 Amount is net of transfers to: Housing Production Trust Fund (\$24,862), Bond Repayment (\$2,652), and West End Maintenance (\$68) funds.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2021 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2021)	FY 2020 REVENUE (\$ in thousands)
ECONOMIC INTEREST TAX	<p>This tax is triggered by either one of the following two elements:</p> <p>(1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or</p> <p>(2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC.</p> <p>The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation.</p> <p>Note: 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.</p> <p>.</p> <p>D.C. Code Citation: Title 42, Chapter 11.</p>	<p>2.9% of consideration or fair market value. The economic interest transfer tax rate for mixed-use or commercial property valued at \$2 million or above is 5%. The 5% rate sunsets in FY 2024.</p> <p>Note: 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%.</p>	<p>\$11,269</p> <p>Amount is net of transfer to: Housing Production Trust Fund (\$856).</p>

Source of FY 2020 General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2020.

Operating Expenditures

In FY 2020, the District's Local funds expenditures, excluding Dedicated Taxes, increased by \$334.4 million, or 4.2 percent, over FY 2019. Since FY 2017, expenditures have increased by an average of 4.3 percent annually as depicted in Figure 4-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled \$448.5 million in FY 2020.

The \$334.4 million Local funds increase in FY 2020 was partly due to spending increases of \$42.7 million in the Office of Contracting and Procurement, \$42.5 million in the Housing Authority Subsidy, \$36.7 million in the Department of Human Services, \$211.6 million in the Mass Transit Subsidy (WMATA), \$37.6 million in the Emergency Planning and Security Costs, \$83.7 million in Repayment of Loans and Interest, and a net of \$137.3 million in the Public Education System agencies.

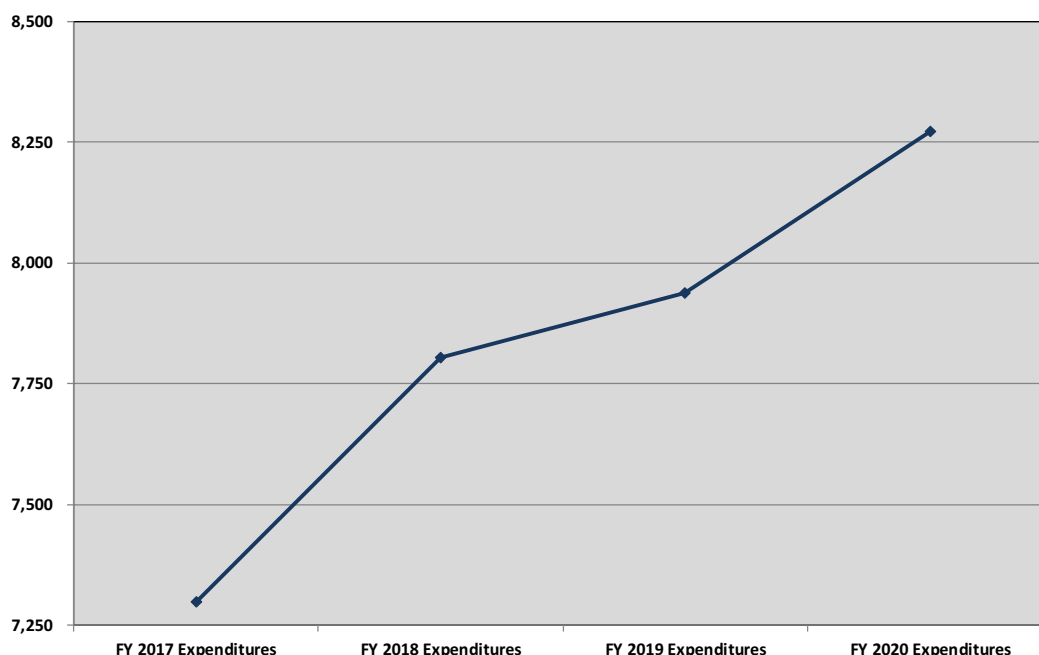
Major spending decreases included \$12.1 million in the Not-For-Profit Hospital Corporation Subsidy, \$11.8 million in the Department of Employment Services, \$16.6 million in the Department

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



of Corrections, \$58.4 million in the Fire and Emergency Medical Services Department, \$97.9 million in the Metropolitan Police Department, \$57.7 million in the Department of Health Care Finance, and \$41.7 million in Pay Go-Capital.

On a gross operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 5.8 percent annually from FY 2017 to FY 2020 (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 2017 to FY 2020 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.

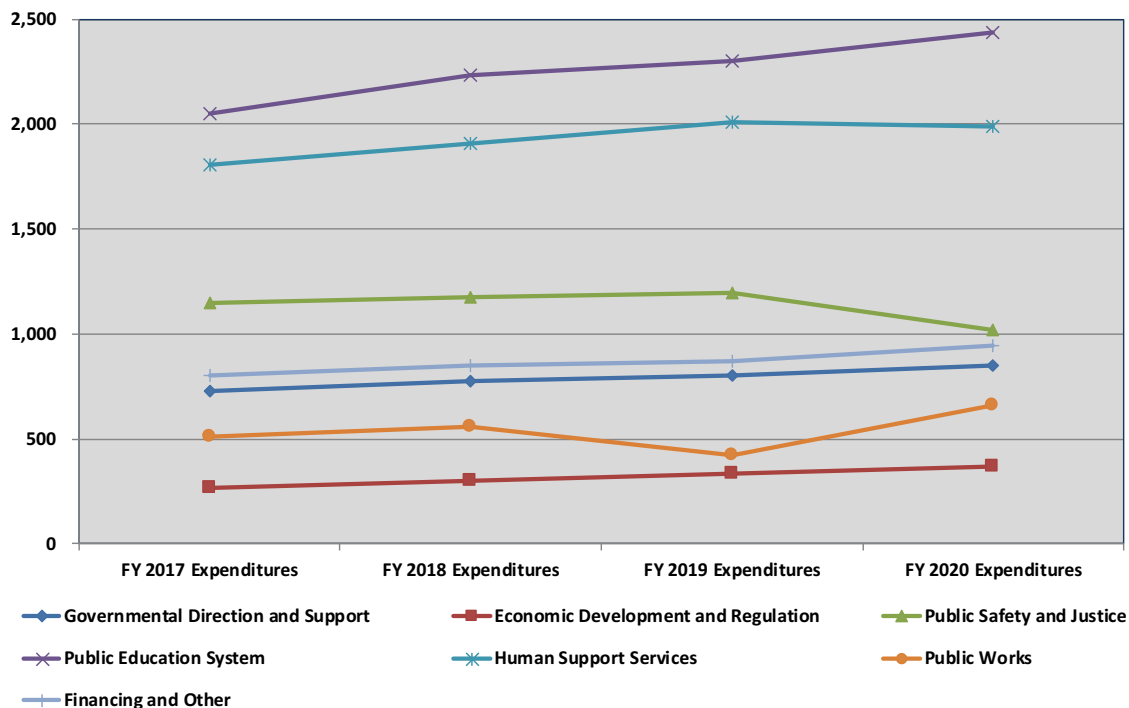
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2017 through FY 2020. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and gross funds (including federal and private funds) expenditures in the largest District agencies from FY 2017 through FY 2020. 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 2020 Local funds expenditures of \$1,989.4 million in this appropriation title reflect a decrease of \$21.3 million, or 1.1 percent, over the FY 2019 expenditures of \$2,010.6 million. Local funds expenditures in the Human Support Services area increased by 3.3 percent (annual average) from FY 2017 to FY 2020. The two agencies in this appropriation title that have the largest average annual increases are the Department of Human Services (DHS) and the Department of Behavioral Health (DBH), accounting for 34.5 percent of the expenditures of this appropriation title.

- **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 12.0 percent over the FY 2017 to FY 2020 period.
- **Department of Behavioral Health (DBH)** – As the third largest agency in the Human Support Services appropriation title based on annual expenditures, DBH has the second largest average annual increase. The Local funds average annual increase for DBH is 5.6 percent over the FY 2017 to FY 2020 period.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 6.0 percent (annual average) from FY 2017 to FY 2020. 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 DCPS were higher than any other District agency in FY 2020, when DCPS expenditures surpassed DCPCS. Although DCPCS enrollment is lower than that of DCPS, a facilities allowance is added to the DCPCS budget, making its total Local funds expenditures a close second highest within the appropriation title. The facilities allowance is added because the District supports DCPS, but not DCPCS, through its capital budget. DCPS Local funds expenditures surpassed DHCF expenditures in FY 2017. 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 2020 at DCPS increased by 8.0 percent over FY 2019. Enrollment increased by 1.7 percent from FY 2019 to FY 2020, and the foundation level for the UPSFF increased to \$10,980 in FY 2020, in accordance with the provisions of District of Columbia Official Code §38-2909.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2020 for DCPCS in Local funds increased by 3.9 percent over FY 2019. Enrollment increased by 0 percent from FY 2019 to FY 2020, and expenditures per enrolled student increased.
- **Office of the State Superintendent of Education (OSSE)** – As a result of the Public Education Reform Amendment Act of 2007, several 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 \$12.4 million, or 7.2 percent, in FY 2020 over FY 2019.
- **University of the District of Columbia (UDC)** – The District's subsidy to the University increased by 0.1 percent from \$89.0 million in FY 2019 to \$89.1 million in FY 2020.

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*
2017	48,555	\$777,577	41,506	\$779,669	90,061	\$1,557,246	\$17,291
2018	48,622	\$843,093	43,623	\$871,862	92,245	\$1,714,955	\$18,591
2019	49,489	\$857,435	44,219	\$887,463	93,708	\$1,744,899	\$18,621
2020	50,317	\$925,803	44,229	\$921,649	94,546	\$1,847,452	\$19,540
Annual Growth Rate (2017 – 2020)	1.2%	6.0%	2.1%	5.7%	1.6%	5.9%	4.2%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 3/1/21 and may not match previous years reports.

Details may not sum due to rounding.

Public Safety and Justice

Local funds expenditures in the public safety area decreased by 3.8 percent (annual average) from FY 2017 to FY 2020. 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 65.1 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department (MPD) and Fire and Emergency Medical Services Department (FEMS)** – Expenditures at MPD decreased from FY 2017 to FY 2020 by an average of 4.2 percent annually. Expenditures for FEMS decreased by 4.0 percent (annual average) from FY 2017 to FY 2020.
- **Department of Corrections** – This is the third largest agency in the Public Safety appropriation title based on annual expenditures. There was a Local funds average annual decrease of 2.2 percent over the FY 2017 to FY 2020 period.
- **Police Officers' and Fire Fighters' Retirement System** – This is the fourth largest agency in the Public Safety appropriation title based on annual expenditures. Under the 1997 Revitalization Act, the Federal government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, salaries and the sizes of the FEMS and MPD workforce have increased. The pension contribution has fluctuated in recent years and has decreased by 13.9 percent overall between FY 2017 and FY 2020. Expenditures dropped substantially in FY 2018 and FY 2019 with a slight increase in FY 2020 leading to an overall percentage decrease from FY 2017 to FY 2020.

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 \$1.6 billion in Fiscal Year 2020. The District had approximately \$5.4 billion of General Obligation Bonds and approximately \$5.1 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2020. Repayment of Loans and Interest's local fund expenditures increased annually from \$616.8 million in FY 2017 to \$781.7 million in FY 2020 which is an increase in expenditures of \$164.9 million or 26.7 percent over the FY 2017 – FY 2020 period.

- **Bond Anticipation Notes (BANs)** – The District may issue Bond Anticipation Notes (BANs) in the form of Commercial Paper notes, Draw-Down bonds, and other short-term facilities to meet interim capital funding needs. The District had zero BANs or CP Notes outstanding as of September 30, 2020 compared to \$75 million of BANs outstanding as of September 30, 2018. A separate Commercial Paper agency was created in FY 2018 and has increased in expenditures from \$2.9 million in FY 2018 to \$4.8 million in FY 2020 for an average annual increase of 68.0 percent.
- **Equipment Lease Operating** – The Master Equipment Lease/Purchase Program provided 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, have been 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 \$4.4 million in principal outstanding as of September 30, 2020. This financing mechanism was replaced with the BAN program in FY 2018 and other short-term financing beginning in FY 2019. The Master Equipment/Lease Purchase agency expenditures decreased from \$27.4 million in FY 2017 to \$4.5 million in FY 2020. The agency had a Local fund decrease of \$22.9 million, or an average annual 45.3 percent decrease, over the FY 2017 – FY 2020 period.
- **Tax Increment Financing and Payments In Lieu of Taxes** – In addition to financing capital and equipment, the District established tax increment financing (TIF) and payments in lieu of taxes (PILOT) bond programs to encourage economic development within the District. TIF and PILOT Bonds are payable from incremental increases in certain dedicated real property (or payments in lieu of real property tax) and sales tax revenues. The District had approximately \$312.3 million of TIF and PILOT Bonds outstanding as of September 30, 2020. The TIF program steadily increased each year from \$92.7 million in FY 2017 to \$114.5 million in FY 2020 resulting in an increase of 23.5 percent over that period. The PILOT program increased from \$21.6 million outstanding in FY 2017 to \$197.8 million in FY 2020. The average annual expenditures increased by \$0.15 million, or 0.7 percent, over the FY 2017 – FY 2020 period.
- **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. Local fund Paygo expenditures decreased steadily from \$76.4 million in FY 2017 to \$25.9 million in FY 2020. The agency had a Local fund decrease of \$50.4 million, or an average annual 30.2 percent decrease, over the FY 2017 – FY 2020 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 5.3 percent annually from FY 2017 to FY 2020.

- **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 88.8 percent of the expenditures in this title in FY 2020. Although the smallest appropriation title, Local funds expenditures were at the highest overall annual average increases from FY 2017 to FY 2020 at an average rate of 11.6 percent. The substantial increase was largely due to the overall growth within several agencies such as the Deputy Mayor for Planning and Economic Development at 21.8 percent (annual average) from FY 2017 to FY 2020, the Department of Housing and Community Development at 14.9 percent (annual average) from FY 2017 to FY 2020, and the Department of Small and Local Business Development at 14.1 percent (annual average) from FY 2017 to FY 2020.

- **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 1.6 percent, on average, annually from FY 2017 to FY 2020 for Local funds, and DDOT increased by 16.6 percent for Local funds. The subsidy to WMATA increased by 10.7 percent, on average, annually from FY 2017 to FY 2020 for Local funds. Local funds expenditures in this appropriation title have shown an average increase in growth at 9.2 percent annually from FY 2017 to FY 2020.

Summary of Local Funds Expenditure Growth by Agency and Function

All appropriation titles except Public Safety and Justice experienced increases in total average annual expenditures since FY 2017. As shown in Table 4A-1, the average annual rate for all appropriation titles District-wide from FY 2017 through FY 2020 is 4.3 percent. Public Education, the largest appropriation title and comprising 29.5 percent of total Local funds expenditures, grew at an average annual rate of 6.0 percent. The second largest appropriation group, Human Support Services and comprising 24.1 percent share of total Local funds expenditures, grew at 3.3 percent. Public Safety and Justice had a decrease at a rate of 3.8 while Financing and Other Funds grew at 5.7 percent. Governmental Direction and Support and Public Works grew at 5.3 percent and 9.2 percent, respectively. Although Economic Development and Regulation is the smallest appropriation title and comprises 4.4 percent of total Local funds expenditures, it had the largest growth at 11.6 percent since FY 2017.

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 2020, the federal government appropriated a total of \$100.2 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 2017 through FY 2020, 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 2020 the District spent \$13.4 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 2020 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, Part III.

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 to the District by federal agencies.

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2017 through FY 2020 by agency. Overall, their annual growth rate was 6.0 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 2017 to FY 2020

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 2017 through FY 2020. Since FY 2017, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment and equipment rental, subsidies and transfers (excluding select subsidies), and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs but excluding retirement (Figure 4-3). The average annual growth rate from FY 2017 to FY 2020 for Locally funded PS costs has increased 4.3 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2017 to FY 2020, total Local Funds PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), and fringe benefits (primarily health insurance costs) increased at an average annual rate of 3.4 percent (see table 4A-7).

Table 4-2 shows overtime expenses from FY 2017 through FY 2020 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 Human Services, and Special Education Transportation comprise 88.3 percent of the total FY 2020 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2017 to FY 2020 for Local Funds NPS expenditures, excluding retirement, is 5.3 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)

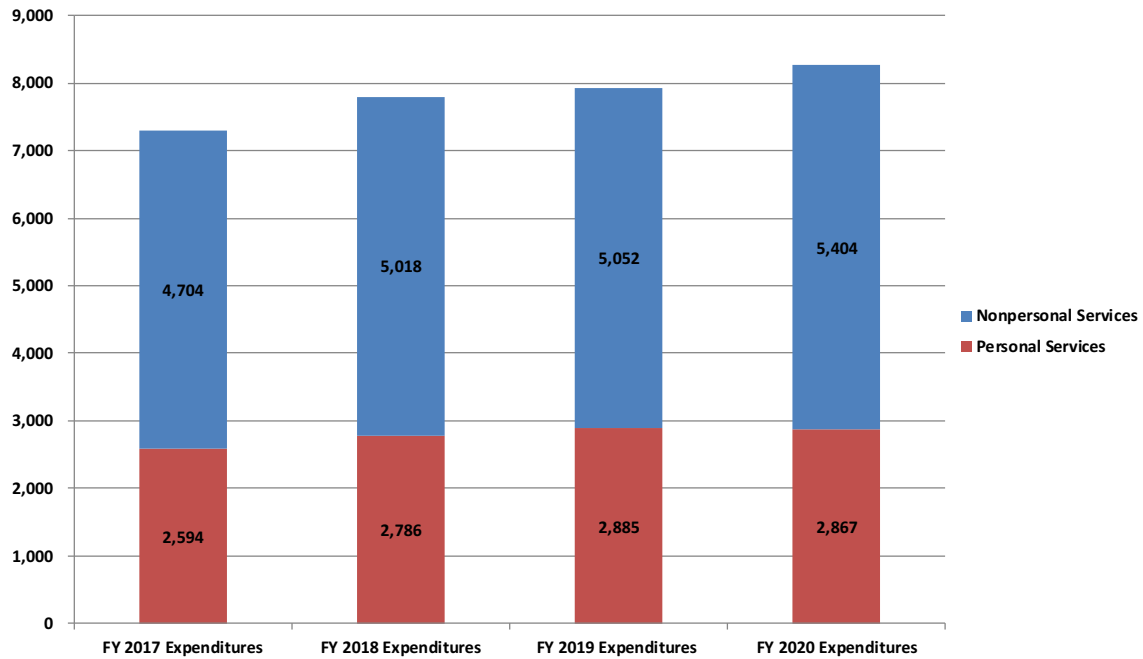


Table 4-2

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

(Dollars in thousands)

Agency Name	FY 2017	FY 2018	FY 2019	FY 2020
Fire and Emergency Medical Services	21,442	23,539	22,034	25,420
Metropolitan Police Department	23,872	25,026	18,165	22,396
Department of Corrections	15,062	19,728	13,746	10,128
Department of Public Works	8,341	7,448	7,886	7,146
Department of Behavioral Health	2,473	3,012	4,445	5,631
Department of General Services	4,756	5,098	4,786	4,900
Department of Human Services	1,718	1,346	1,638	4,596
Special Education Transportation	5,322	5,372	6,781	3,191
Department of Youth Rehabilitation Services	4,910	3,094	2,865	2,401
Office of Unified Communications	2,243	1,848	2,334	2,021
District of Columbia Public Schools	2,769	2,876	2,717	1,748
Child and Family Services Agency	1,387	1,450	1,374	1,193
Department of Transportation	2,227	2,356	2,383	1,070
Department of Health	84	63	83	1,035
Board of Elections	440	367	467	675
Department of Parks and Recreation	991	1,177	848	225
Rest of District *	2,344	2,452	2,278	2,670
Total Local Funds	100,381	106,252	94,827	96,445

Notes:

- 1) The 16 selected agencies reflected overtime costs in excess of \$600,000 in any one year.
- 2) The "Rest of the District" is comprised of the remaining 58 agencies.
- 3) Details may not sum due to rounding.

Appendix: Data Tables for Operating Expenditures

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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Department of General Services	327,877	341,254	349,760	349,636	2.2%
Office of the Chief Financial Officer	124,908	130,130	135,246	142,714	4.5%
Office of the Attorney General	56,616	64,926	66,740	72,742	8.7%
Office of the Chief Technology Officer	65,740	73,886	69,303	67,881	1.1%
Office of Contracting and Procurement	22,664	22,764	23,252	65,978	42.8%
Office of Finance and Resource Management	23,230	23,970	26,480	28,016	6.4%
Council of the District of Columbia	22,289	24,064	25,765	26,072	5.4%
Office of the Inspector General	13,807	12,288	13,384	12,779	-2.5%
All Other Agencies	69,437	84,522	95,206	83,631	6.4%
Total, Governmental Direction and Support	726,567	777,804	805,136	849,449	5.3%
Housing Authority Subsidy	54,623	81,110	103,777	146,303	38.9%
Department of Employment Services	61,079	62,304	67,635	55,791	-3.0%
Housing Production Trust Fund (Subsidy)	42,732	12,516	36,151	38,645	-3.3%
Deputy Mayor for Planning and Economic Development	16,461	32,590	34,078	29,778	21.8%
Department of Housing and Community Development	19,173	27,739	30,696	29,053	14.9%
Department of Consumer and Regulatory Affairs	19,317	23,150	24,821	26,937	11.7%
Department of Small and Local Business Development	10,554	14,465	15,348	15,660	14.1%
Office of Planning	9,106	9,744	10,428	12,834	12.1%
All Other Agencies	31,830	37,655	15,030	12,874	-26.0%
Total, Economic Development and Regulation	264,875	301,273	337,964	367,876	11.6%
Metropolitan Police Department	507,188	519,365	543,350	445,417	-4.2%
Fire and Emergency Medical Services	248,566	285,257	278,332	219,955	-4.0%
Department of Corrections	135,051	138,884	142,986	126,407	-2.2%
Police and Firefighters' Retirement System	145,627	105,596	91,083	93,061	-13.9%
Office of Victim Services and Justice Grants	22,831	28,750	33,032	35,416	15.8%
Office of Unified Communications	31,399	32,352	33,280	30,306	-1.2%
Department of Forensic Sciences	20,529	25,113	26,205	27,227	9.9%
All Other Agencies	37,044	39,627	44,470	44,705	6.5%
Total, Public Safety and Justice	1,148,235	1,174,944	1,192,738	1,022,493	-3.8%

(Continued on next page)

Appendix: Data Tables for Operating Expenditures

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 Name	FY 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
District of Columbia Public Schools	777,577	843,093	857,435	925,803	6.0%
Public Charter Schools	779,669	871,862	887,463	921,649	5.7%
State Superintendent of Education (OSSE)	136,062	156,934	171,000	183,394	10.5%
Special Education Transportation	89,300	89,258	100,010	106,944	6.2%
University of the District of Columbia Subsidy	77,671	80,000	89,003	89,123	4.7%
District of Columbia Public Library	55,887	58,629	59,661	62,518	3.8%
Non-Public Tuition	64,752	61,395	61,813	59,583	-2.7%
Teachers' Retirement System	56,618	58,844	53,099	58,580	1.1%
All Other Agencies	10,973	11,619	20,929	30,115	40.0%
Total, Public Education System	2,048,509	2,231,634	2,300,413	2,437,709	6.0%
Department of Health Care Finance	708,248	708,165	774,524	716,796	0.4%
Department of Human Services	293,589	362,995	375,404	412,095	12.0%
Department of Behavioral Health	231,904	236,814	248,557	273,265	5.6%
Child and Family Services Agency	163,432	157,641	156,747	154,094	-1.9%
Department on Disability Services	115,430	121,586	123,037	115,176	-0.1%
Department of Youth Rehabilitation Services	90,344	87,507	85,767	82,144	-3.1%
Department of Health	72,862	78,114	84,397	80,292	3.3%
Department of Parks and Recreation	44,083	49,062	53,369	51,048	5.0%
All Other Agencies	82,343	107,910	108,828	104,468	8.3%
Total, Human Support Services	1,802,236	1,909,793	2,010,630	1,989,378	3.3%
Mass Transit Subsidies (WMATA)	246,901	284,880	123,014	334,585	10.7%
Department of Public Works	139,847	141,338	137,950	146,535	1.6%
Department of Transportation	70,155	83,892	105,971	111,085	16.6%
All Other Agencies	51,308	50,267	56,203	68,857	10.3%
Total, Public Works	508,211	560,379	423,137	661,061	9.2%
Repayment of Loans and Interest	616,832	679,528	698,042	781,731	8.2%
District Retiree Health Contribution	31,000	44,500	46,000	47,300	15.1%
Emergency Planning and Security Cost	0	0	5,400	43,000	N/A
Pay Go – Capital	76,410	76,257	67,599	25,945	-30.2%
Settlements and Judgments Fund	21,292	15,959	21,825	16,154	-8.8%
Master Equipment Lease/Purchase Program	27,445	19,254	11,844	4,486	-45.3%
All Other Agencies	26,940	12,766	16,595	25,150	-2.3%
Total, Financing and Other	799,919	848,264	867,305	943,765	5.7%
Grand Total	7,298,551	7,804,092	7,937,323	8,271,730	4.3%

Notes:

- 1) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2020 expenditures.
- 2) Details may not sum due to rounding.

Table 4A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund
(Excluding Enterprise and Other Funds)
(Dollars in thousands)

Agency	FY 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Facilities	0	175	173	190	N/A
Total, Governmental Direction and Support Total	0	175	173	190	N/A
Commission on the Arts and Humanities	0	0	27,068	28,710	N/A
Alcoholic Beverage Regulation Administration	1,048	955	1,146	587	-17.6%
Economic Development and Regulation Total	1,048	955	28,214	29,297	203.5%
State Superintendent of Education (OSSE)	4,597	5,394	5,658	4,369	-1.7%
Total, Public Education System Total	4,597	5,394	5,658	4,369	-1.7%
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	12,711	14,414	14,801	14,043	3.4%
Healthy DC Fund	45,744	49,981	47,015	47,602	1.3%
Hospital Assessment Tax	10,400	8,800	8,501	7,506	-10.3%
Stevie Sellow's	4,913	3,798	5,406	4,112	-5.8%
DC Provider Fee	5,474	5,442	5,292	5,160	-1.9%
Total, Human Support Services Total	79,241	82,435	81,015	78,423	-0.3%
Mass Transit Subsidies (WMATA)	74,429	84,768	258,489	54,869	-9.7%
Total, Public Works Total	74,429	84,768	258,489	54,869	-9.7%
Convention Center Transfer-Dedicated Tax	138,128	141,448	147,633	74,067	-18.8%
Highway Transportation Fund – Transfers	26,099	26,268	27,935	22,472	-4.9%
Repayment of Revenue Bonds					
Housing Production Trust Fund	7,825	7,822	7,829	6,293	-7.0%
Pay Go – Capital	0	0	639	178,500	N/A
Total, Financing and Other Total	172,053	175,538	184,036	281,332	17.8%
Grand Total	331,367	349,264	557,585	448,480	10.6%

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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Department of General Services	333,818	348,633	357,287	360,109	
Office of the Chief Financial Officer	139,958	146,112	154,222	161,115	
Office of Contracting and Procurement	23,036	24,104	24,790	130,987	
Office of the Attorney General	78,863	88,946	93,171	112,268	
Office of the Chief Technology Officer	72,531	81,203	81,790	84,092	
Office of Finance and Resource Management	23,450	24,194	26,706	28,285	
Council of the District of Columbia	22,329	24,144	25,765	26,072	
Office of the Mayor	13,478	14,902	16,083	21,281	
Office of the Inspector General	15,890	14,366	15,559	15,431	
All Other Agencies	64,163	78,614	86,627	79,017	
Total, Governmental Direction and Support	787,515	845,218	882,000	1,018,659	9.0%
Housing Authority Subsidy	54,623	81,110	103,777	146,303	
Department of Employment Services	125,040	123,365	126,702	132,101	
Department of Housing and Community Development	62,867	64,039	67,552	71,250	
Deputy Mayor for Planning and Economic Development	34,498	48,505	45,084	67,908	
Department of Consumer and Regulatory Affairs	50,830	57,126	59,452	61,195	
Housing Production Trust Fund (Subsidy)	42,732	12,516	36,151	38,645	
Business Improvement Districts Transfer	27,404	29,082	27,694	32,471	
Commission on Arts and Humanities	20,604	28,468	30,590	31,388	
Department of Insurance, Securities and Banking	19,813	22,530	20,994	22,304	
All Other Agencies	72,927	78,027	84,978	87,193	
Total, Economic Development and Regulation	511,338	544,767	602,973	690,757	10.5%
Metropolitan Police Department	515,962	528,086	552,728	544,203	
Fire and Emergency Medical Services	253,240	287,785	279,044	294,753	
Homeland Security/Emergency Management	97,998	69,626	63,456	263,061	
Department of Corrections	154,955	163,726	165,953	172,628	
Police / Firefighters Retirement System	145,627	105,596	91,083	93,061	
Office of Victim Services and Justice Grants	33,681	39,911	44,532	51,964	
Office of Unified Communications	44,604	45,532	46,713	47,050	
All Other Agencies	63,853	71,396	77,941	83,022	
Total, Public Safety and Justice	1,309,920	1,311,658	1,321,450	1,549,742	5.8%
District of Columbia Public Schools	815,780	891,721	902,606	975,844	
Public Charter Schools	779,669	871,862	887,463	921,649	
State Superintendent of Education (OSSE)	358,369	404,480	397,475	420,136	
Special Education Transportation	89,300	89,258	100,010	106,944	
University of the District of Columbia Subsidy	77,671	80,000	89,003	89,123	
Non-Public Tuition	64,752	61,395	61,813	59,583	
All Other Agencies	125,121	140,921	145,565	162,259	
Total, Public Education System	2,310,662	2,539,637	2,583,935	2,735,538	5.8%

(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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Department of Health Care Finance	2,958,961	2,955,188	3,121,376	3,343,130	
Department of Human Services	508,409	512,316	563,141	611,909	
Department of Behavioral Health	255,290	263,297	285,283	306,104	
Department of Health	208,453	206,857	225,718	246,250	
Child and Family Services Agency	222,129	219,592	208,057	212,835	
Department of Disability Services	164,661	171,242	179,073	171,520	
Department of Youth Rehabilitation Services	90,342	87,507	85,767	84,159	
All Other Agencies	138,232	170,659	174,776	170,969	
Total, Human Support Services	4,546,477	4,586,659	4,843,191	5,146,877	4.2%
Mass Transit Subsidies (WMATA)	368,014	418,728	425,753	424,271	
Department of Public Works	145,320	150,894	148,030	156,165	
Department of Energy and Environment	100,244	106,504	127,649	145,089	
Department of Transportation	99,923	105,181	130,346	132,618	
All Other Agencies	49,571	51,229	53,104	57,664	
Total, Public Works	763,072	832,537	884,882	915,807	6.3%
Repayment of Loans and Interest	640,283	703,010	721,320	804,757	
Pay Go – Capital	133,380	123,028	150,285	280,940	
Convention Center Transfer-Dedicated Tax	141,802	143,246	151,399	87,200	
Emergency Planning and Security Cost	17,112	16,405	19,426	56,437	
District Retiree Health Contribution	31,000	44,500	46,000	47,300	
Highway Transportation Fund – Transfers	26,099	26,268	30,693	22,472	
Settlements and Judgements Fund	21,292	15,959	21,825	16,154	
All Other Agencies	86,023	39,542	35,916	25,830	
Total, Financing and Other	1,096,991	1,111,958	1,176,864	1,341,090	6.9%
Grand Total	11,325,975	11,772,434	12,295,295	13,398,470	5.8%

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 2020 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 2017	FY 2018	FY 2019	FY 2020
DC Public Schools				
Expenditures, current AY and FY	777,577	832,778	846,928	912,452
PLUS: AY Expenditures in prior FY	11,113	0	10,315	10,507
EQUALS: Total AY expenditures	788,690	832,778	857,243	922,959
LESS: AY Expenditures in prior FY	(11,113)	0	(10,315)	(10,507)
PLUS: FY expenditures from following AY	0	10,315	10,507	13,350
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	777,577	843,093	857,435	925,802
DC Public Charter Schools				
Expenditures, current AY and FY	496,750	562,717	572,921	595,887
PLUS: AY Expenditures in prior FY	253,144	282,919	309,145	314,542
EQUALS: Total AY expenditures	749,894	845,636	882,066	910,429
LESS: AY Expenditures in prior FY	(253,144)	(282,919)	(309,145)	(314,542)
PLUS: FY expenditures from following AY	282,919	309,145	314,542	325,762
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	779,669	871,862	887,463	921,649

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2017-2020

(Dollars in thousands)

Agency Name	FY 2017 Enacted	FY 2018 Enacted	FY 2019 Enacted	FY 2020 Enacted
DC National Guard	450	435	435	413
D.C. Public Schools	15,000	15,000	17,500	17,500
Emergency Planning and Security Costs	34,895	13,000	12,000	18,000
Criminal Justice Coordinating Council	2,000	2,000	2,150	2,150
Office of the State Superintendent of Education:				
Resident Tuition Assistance	40,000	40,000	40,000	40,000
Public Charter School Improvement/Expansion	15,000	15,000	17,500	17,500
Commission on Judicial Disabilities and Tenure	310	295	295	325
Judicial Nomination Commission	275	270	270	275
Department of Health	5,000	5,000	3,000	4,000
Total	112,930	91,000	93,150	100,163

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 2017 \$20m for DCPS and OSSE was reduced to \$15m and later transferred to Federal Grants.
- 3) The FY 2017 \$34,895 Federal Payment for Emergency Planning and Security Costs includes \$19,995 for the Presidential Inauguration.
- 4) The FY 2018 \$15m for DCPS and OSSE was later transferred to Federal Grant.

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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Department of Health Care Finance	2,169,926	2,161,958	2,264,227	2,546,516	5.5%
Homeland Security and Emergency Management Agency	93,333	64,774	58,406	257,738	40.3%
State Superintendent of Education (OSSE)	183,495	204,152	185,664	200,635	3.0%
Department of Human Services	212,808	147,840	186,794	199,074	-2.2%
Department of Health	113,978	104,916	116,205	137,321	6.4%
Child and Family Services Agency	57,462	60,553	50,282	57,865	0.2%
Department on Disability Services	42,681	42,486	43,532	42,459	-0.2%
Department of Housing and Community Development	38,811	30,100	33,686	40,012	1.0%
Department of Employment Services	26,727	25,594	26,648	32,524	6.8%
District of Columbia Public Schools	31,904	38,836	31,894	30,748	-1.2%
Department of Behavioral Health	20,284	23,170	34,005	30,208	14.2%
Office of the Attorney General for the District of Columbia	18,393	18,320	19,245	23,604	8.7%
Department of Energy and Environment	22,596	23,411	23,553	22,151	-0.7%
Repayment of Loans and Interest	18,132	17,951	17,525	17,044	-2.0%
Sub Total – Selected Agencies	3,050,530	2,964,061	3,091,664	3,637,899	6.0%
All other agencies	57,309	50,189	47,776	64,065	3.8%
Total General Operating Funds	3,107,839	3,014,250	3,139,440	3,701,965	6.0%

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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Regular salaries and wages (0011, 0012, 0099)	2,001,924	2,143,257	2,237,744	2,205,830	3.3%
Extra pay and Overtime (0013, 0015)	187,881	205,590	194,328	201,823	2.4%
Fringe Benefits (0014)	404,340	437,649	453,307	459,646	4.4%
Subtotal, PS	2,594,145	2,786,497	2,885,379	2,867,299	3.4%
FD0 - PS Paid by NPS (0050) – Police/Fire Fighters' Retirement	145,627	105,596	91,083	93,061	-13.9%
GX0 - PS Paid by NPS (0050) – Teachers' Retirement	56,618	58,844	53,099	58,580	1.1%
BG0 - PS Paid by NPS (0050) – Employees' Compensation Fund	8,235	(148)	0	0	-100.0%
BH0 - PS Paid by NPS (0050) – D.C. Unemployment Compensation Fund	5,326	5,153	4,955	7,947	14.3%
RH0 - PS Paid by NPS (0050) – District Retiree Health Contribution	31,000	44,500	46,000	47,300	15.1%
Subtotal, PS with Selected Subsidies and Transfers	246,806	213,946	195,136	206,888	-5.7%
Fixed Cost (0030-0035)	368,843	363,950	385,434	403,029	3.0%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	2,716,231	3,001,978	2,985,652	3,270,856	6.4%
Debt service (0080)	673,270	716,508	731,150	806,457	6.2%
Contractual services (0041)	410,990	430,526	467,748	414,776	0.3%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	288,268	290,687	286,826	302,426	1.6%
Subtotal, NPS excluding Retirement	4,457,602	4,803,649	4,856,809	5,197,544	5.3%
Total Expenditures	7,298,551	7,804,092	7,937,323	8,271,730	4.3%

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 2017	FY 2018	FY 2019	FY 2020	Average Annual Growth Rate 2017-2020
Regular salaries and wages (0011, 0012)	1,608	2,078	3,782	3,250	26.4%
Extra pay and Overtime (0013, 0015)	8	25	50	34	60.4%
Fringe Benefits (0014)	325	380	805	680	27.9%
Subtotal, PS	1,941	2,484	4,637	3,964	26.9%
Fixed Cost (0030-0035)	4	0	7	0	-100.0%
Subsidies and transfers (0050)	318,396	337,794	541,682	437,107	11.1%
Debt service (0080)	7,825	7,822	7,829	6,293	-7.0%
Contractual services (0041)	3,070	1,129	2,818	1,033	-30.4%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	130	36	612	82	-14.2%
Subtotal, NPS	329,426	346,781	552,948	444,516	10.5%
Total Expenditures	331,367	349,265	557,585	448,480	10.6%

Details may not sum due to rounding.

FY 2022 – FY 2027

Capital Improvements Plan

Introduction

The District’s proposed capital budget for FY 2022 – FY 2027 calls for financing \$2.009 billion of capital expenditures in FY 2022. The FY 2022 budget highlights are:

- \$616.8 million for the District Department of Transportation, to include \$58.0 million for the K Street Transitway, \$48.6 million for Streetscapes and Beautification, \$37.4 million for local streets rehabilitation, \$21.9 million for Sidewalks, \$27.1 million for Alleys, \$47.1 million for PEPCO Utility Lines Undergrounding, and \$31.5 million for the 11th Street Bridge Park;
- \$327.7 million for the Washington Metropolitan Transit Authority (WMATA), to include \$278.2 million for the inter-jurisdictional Capital Funding Agreement and \$49.5 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- \$284.7 million for DC Public Schools, to include \$149.1 million for the renovation of elementary schools, \$47.1 million for Bard Early College renovation, \$30.3 million for renovation and capital maintenance of building components, \$17.9 million for early childhood education centers, and \$8.8 million for the swing space needed during construction;
- \$146.8 million for the Office of the Deputy Mayor for Planning and Economic Development, to include \$45.0 million for the Saint Elizabeths East Campus development, \$44.8 million for New Communities initiatives, \$37.4 million for McMillan Site Renovations, and \$11.1 million for infrastructure at Hill East;
- \$125.2 million for the Department of Health Care Finance, to include \$114.3 million for the continued construction of the new St. Elizabeths Medical Center;
- \$90.0 million for the Department of Parks and Recreation, to include \$45.0 million for recreation and community centers, \$12.4 million for the ice arena replacement, and \$9.0 million for playgrounds and athletic fields; and,
- \$22.0 million for the Housing Authority for public housing structural transformation.

The proposed capital budget calls for financing of general capital expenditures in FY 2022 from the following sources:

- \$973.2 million of tax-exempt General Obligation (G.O.) or Income Tax (I.T.) revenue bonds, \$193.8 million in short-term bonds, and \$193.5 million in taxable bonds;
- \$352.3 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;
- \$192.5 million of federal grants from Highway Trust Fund revenue;
- \$57.0 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees and motor fuel surcharge) revenue;
- \$26.7 million of motor fuel tax revenue to support the Local Highway Trust Fund; and
- \$19.7 million of private grant funding.

Table 5-1

Overview

(Dollars in thousands)

Total number of projects receiving funding	268
Number of ongoing projects receiving funding	233
Number of new projects receiving funding	35
FY 2022 new budget allotments	\$2,008,761
Total FY 2022 to FY 2027 planned funding	\$8,800,894
Total FY 2022 to FY 2027 planned expenditures	\$8,800,894
FY 2022 Appropriated Budget Authority Request	\$2,324,051
FY 2022 Planned Debt Services (G.O./I.T. Bonds)	\$846,754
FY 2022-FY 2027 Planned Debt Service (G.O./I.T. Bonds)	\$6,496,654

This overview chapter summarizes:

- The District's proposed FY 2022 – FY 2027 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. 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 2022 – FY 2027 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 adopts the budget as part of the District's overall six-year CIP. Inclusion of a project in an adopted capital budget and approval of requisite financing give 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 many of the 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 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 financing, Grant Anticipation Revenue Vehicles (GARVEE) bonds, and pay-as-you-go (Paygo) financing. Taxable bonds may be issued by the District where that funding type 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 while implementing the project. The District's appropriation 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 of Volume 5). The FY 2022 to FY 2027 CIP reflects a net increase in budget authority of \$2,324.1 million during the next six fiscal years, consisting of an increase of \$2,554.2 million of new budget authority offset by \$230.1 million of rescissions (see Appendix A of Volume 5).

Planned capital expenditures from local sources in FY 2022 total \$2,008.8 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 \$1,167.0 million in new tax-exempt G.O./I.T. bonds (long and short term), borrow \$193.5 million in taxable bonds, fund \$352.3 million using Paygo, use \$57.0 million in Local Transportation Fund special purpose revenue, use \$26.7 million for the local match to the federal grants from the Federal Highway Administration and use \$19.7 million in private grants.

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 2022 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 Washington Metropolitan Area Transit Authority and the District of Columbia Public Schools. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2022.

Table 5-2 summarizes planned expenditure amounts for FY 2022 and budget authority for FY 2022 – FY 2027. It includes local capital funds (G.O./I.T. long- and short-term tax-exempt and taxable bonds, Paygo, and local transportation funds), federal grants and private 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 2022 through FY 2027, as included in the pro forma, totaling \$2,008.8 million in FY 2022.

Figure 5-1

FY 2022 Capital Budget Funding Sources

(Dollars in thousands)

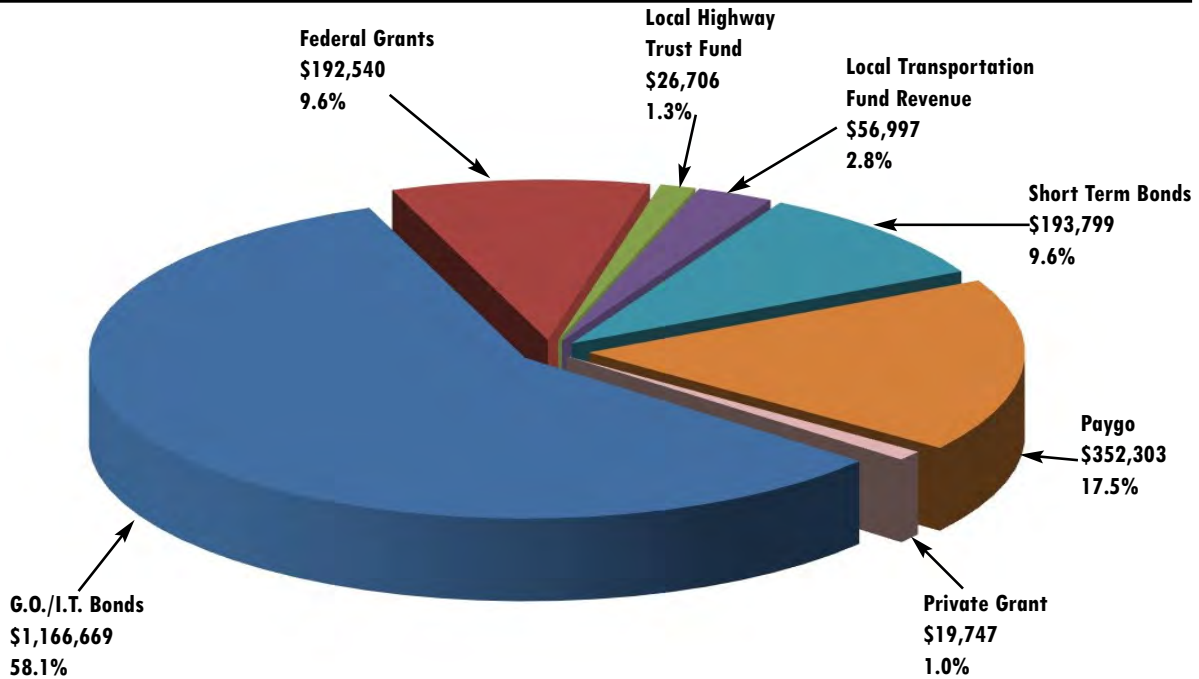


Table 5-2

FY 2022 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2022 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Tax-exempt Bonds	\$1,166,987	
Paygo (transfer from the General Fund)	\$352,303	
Taxable Bonds	\$193,481	
Private Grants	\$19,747	
Subtotal	\$1,732,518	2,050,773
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees/gas surcharge	\$56,997	54,826
Subtotal, Local Transportation Fund Revenue	\$56,997	\$54,826
Highway Trust Fund:		
Federal Highway Administration Grants	\$192,540	205,760
Local Match (from motor fuel tax/ROW fees)	\$26,706	12,692
Subtotal, Highway Trust Fund	\$219,245	\$218,452
Federal Payments	\$0	-
Total, District of Columbia	\$2,008,761	\$2,324,051

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	6 Year Total	Percent of FY 2022 Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	\$973,188	\$912,953	\$761,746	\$647,074	\$413,214	\$345,558	\$4,053,733	48.4%
Short-Term Bonds	193,799	114,001	61,705	56,202	43,818	56,203	\$525,728	9.6%
G.O. / I.T. Bonds (Taxable)	193,481	167,000	102,900	-	-	-	\$463,381	9.6%
Local Highway Trust Fund	26,706	33,614	29,714	36,712	36,798	29,886	\$193,428	1.3%
Federal Grants	192,540	192,540	192,540	192,540	192,540	192,540	\$1,155,238	9.6%
Private Grants	19,747	-	-	-	-	-	\$19,747	1.0%
Local Funds Transfer								
Paygo	352,303	345,386	287,746	222,633	437,022	430,734	\$2,075,824	17.5%
Local Transportation Fund Revenue	56,997	50,400	54,613	47,933	48,265	55,605	\$313,815	2.8%
Total Local Funds Transfer	409,300	395,786	342,360	270,566	485,287	486,339	\$2,389,639	20.4%
Total Sources	\$2,008,761	\$1,815,893	\$1,490,964	\$1,203,094	\$1,171,657	\$1,110,525	\$8,800,894	100.0%
Uses:								
Department of Transportation	\$616,820	\$670,263	\$519,032	\$451,283	\$484,533	\$452,724	\$3,194,656	30.7%
<i>Local Transportation Fund</i>	<i>397,575</i>	<i>444,110</i>	<i>296,779</i>	<i>222,031</i>	<i>255,196</i>	<i>230,299</i>	<i>1,845,990</i>	
<i>Highway Trust Fund</i>	<i>219,245</i>	<i>226,153</i>	<i>222,253</i>	<i>229,251</i>	<i>229,338</i>	<i>222,426</i>	<i>1,348,666</i>	
Washington Metropolitan Area Transit Authority	327,664	281,658	284,159	286,300	286,566	290,499	\$1,756,846	16.3%
District of Columbia Public Schools	284,747	265,561	277,247	244,358	273,679	248,348	\$1,593,940	14.2%
Office of the Deputy Mayor for Planning and Economic Development	146,754	81,964	20,211	15,000	-	-	\$263,929	7.3%
Department of Health Care Finance	125,222	127,475	89,375	-	-	-	\$342,072	6.2%
Department of Parks and Recreation	89,985	63,426	90,409	50,350	3,350	3,350	\$300,869	4.5%
Department of Human Services	72,782	12,234	17,500	-	-	-	\$102,516	3.6%
Department of Public Works	58,461	83,521	12,164	10,672	10,252	10,315	\$185,385	2.9%
Fire and Emergency Medical Services Department	39,972	37,201	29,598	25,312	23,938	13,550	\$169,571	2.0%
Department of Employment Services	39,370	16,255	-	-	-	-	\$55,626	2.0%
Office of the Chief Financial Officer	31,194	29,883	4,504	-	-	-	\$65,581	1.6%
Metropolitan Police Department	24,787	12,570	6,942	12,135	21,957	17,150	\$95,540	1.2%
Housing Authority Subsidy	22,000	20,000	15,000	-	-	-	\$57,000	1.1%
Office of Unified Communications	18,795	7,617	4,199	10,982	5,752	13,870	\$61,216	0.9%
Office of the Chief Technology Officer	18,371	3,220	-	-	-	-	\$21,591	0.9%
Department of Corrections	18,250	5,500	2,000	2,000	2,000	2,000	\$31,750	0.9%
Department of General Services	14,612	7,737	7,935	7,089	6,000	5,750	\$49,123	0.7%
University of the District of Columbia	7,500	36,500	37,000	23,000	3,000	7,500	\$114,500	0.4%
Department of Motor Vehicles	6,700	6,500	2,500	3,200	-	-	\$18,900	0.3%
Department of Energy and Environment	6,405	1,667	-	2,500	11,000	11,000	\$32,572	0.3%
Office of State Superintendent of Education	5,228	-	-	-	-	-	\$5,228	0.3%
Special Education Transportation	4,961	-	3,500	4,000	5,682	5,853	\$23,996	0.2%
Department of Forensic Sciences	4,843	2,265	1,733	1,961	1,673	3,616	\$16,090	0.2%
Department of Behavioral Health	4,420	1,150	-	-	-	-	\$5,570	0.2%
Office of Contracting and Procurement	3,570	5,694	4,216	-	-	-	\$13,480	0.2%
District of Columbia Public Library	3,405	23,331	41,115	26,149	-	25,001	\$119,000	0.2%
Office of the Attorney General	3,049	1,525	-	-	-	-	\$4,574	0.2%
Department of Consumer and Regulatory Affairs	3,000	2,375	3,000	-	-	-	\$8,375	0.1%

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Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

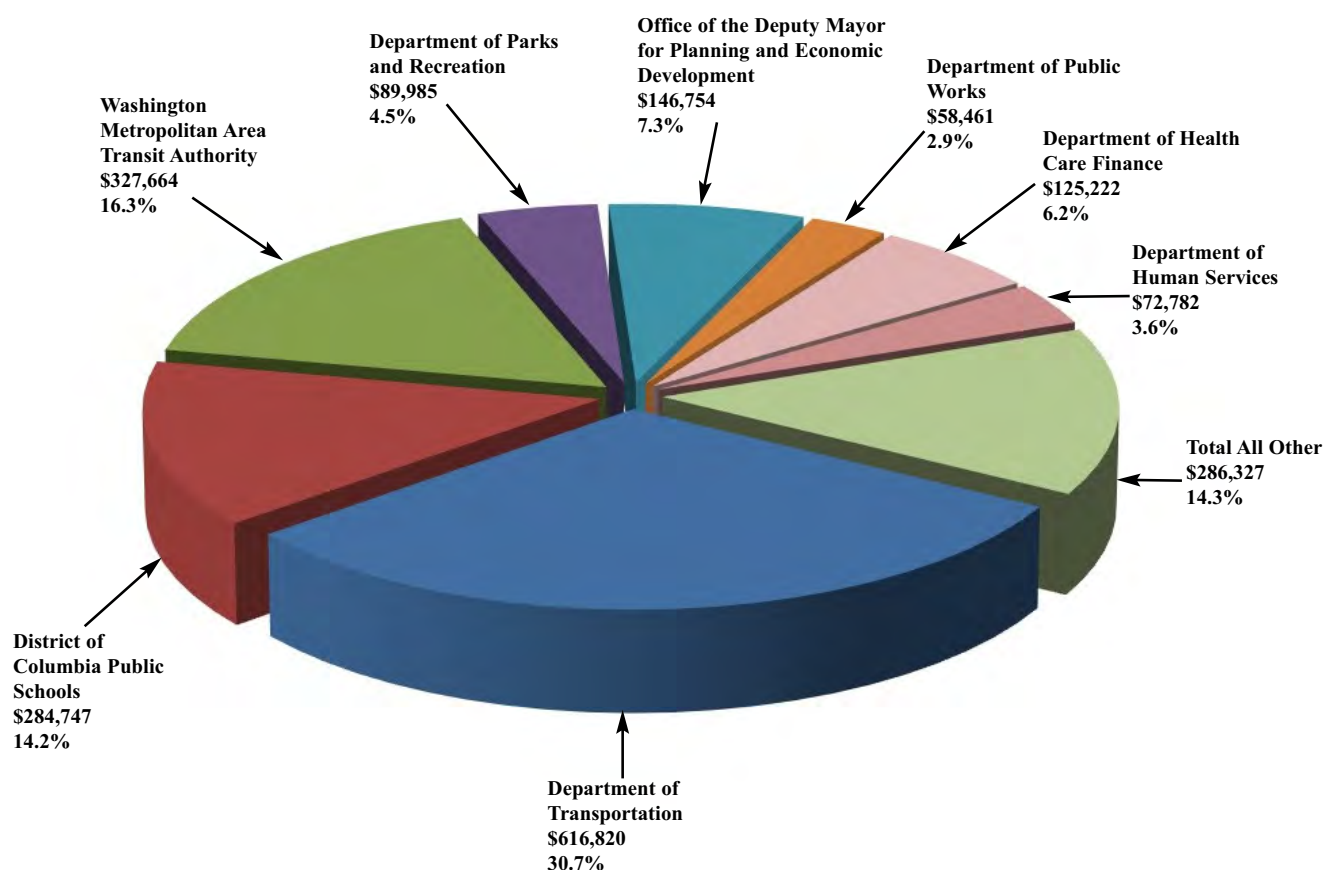
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	6 Year Total	Percent of FY 2022 Total
Uses (continued):								
Office of the Chief Medical Examiner	1,284	768	-	-	-	-	\$2,052	0.1%
Neighborhood Safety and Engagement	1,250	-	-	-	-	-	\$1,250	0.1%
Department of Youth Rehabilitation Services	1,150	1,150	-	-	-	-	\$2,300	0.1%
Department of Health	863	250	-	-	-	-	\$1,113	0.0%
Department of Small and Local Business Development	720	-	-	-	-	-	\$720	0.0%
Child and Family Services Agency	628	6,448	5,754	-	-	-	\$12,830	0.0%
Office of the Secretary	-	-	11,870	26,803	32,275	-	\$70,948	0.0%
Office of Zoning	-	186	-	-	-	-	\$186	0.0%
Total Uses	\$2,008,761	\$1,815,893	\$1,490,964	\$1,203,094	\$1,171,657	\$1,110,525	\$8,800,894	100.0%

Note: Details may not sum to totals due to rounding

Figure 5-2

FY 2022 Capital Budget Allotments, by Agency

(Dollars in thousands)



FY 2022 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 2022 operating budget and financial plan.

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

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

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2022 - 2027 Debt Service Expenditure Projections

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Existing General Obligation (G.O.) and Income Tax Secured (I.T.)						
Bonds Debt Service (Agency DSO)	\$814,507,752	\$905,635,720	\$897,962,087	\$907,064,767	\$895,364,494	\$861,927,942
Prospective I.T./G.O. Bonds Debt Service						
FY 2021 (June 2021) Bond Sale (\$560.3M)	15,407,563	15,407,563	15,507,563	34,274,813	34,275,888	34,277,663
FY 2022 (December 2021) Bond Sale (\$600M)	9,000,000	18,000,000	18,100,000	37,642,000	37,642,650	37,640,600
FY 2022 (June 2022) Bond Sale (\$567M)	-	17,009,700	17,009,700	34,479,700	34,480,600	34,480,750
FY 2023 (December 2022) Bond Sale (\$500M)	-	8,750,000	17,600,000	32,001,500	32,003,825	32,003,300
FY 2023 (June 2023) Bond Sale (\$527M)	-	-	18,443,425	32,813,425	32,815,475	32,814,850
FY 2024 (December 2023) Bond Sale (\$450M)	-	-	9,100,000	29,506,000	29,505,600	29,506,800
FY 2024 (June 2024) Bond Sale (\$373.5M)	-	-	-	23,908,200	23,904,400	23,906,400
FY 2025 (December 2024) Bond Sale (\$703.3M)	-	-	-	37,055,600	44,616,600	44,620,400
FY 2026 (December 2025) Bond Sale (\$457M)	-	-	-	-	24,080,700	28,993,800
FY 2027 (December 2026) Bond Sale (\$401.8M)	-	-	-	-	-	21,170,300
St. Elizabeths Medical Center I.T. Bonds (Taxable) Debt Service						
FY 2022 (Dec 2021) Hospital I.T. Bonds (Taxable) Debt Service (\$114.3M)	2,228,850	7,158,978	7,154,485	7,155,703	7,157,338	7,159,195
FY 2023 (Dec 2022) Hospital I.T. Bonds (Taxable) Debt Service (\$126M)		2,772,000	8,311,740	8,309,470	8,311,480	8,307,550
FY 2024 (Dec 2023) Hospital I.T. Bonds (Taxable) Debt Service (\$87.9M)			2,153,550	6,097,143	6,099,900	6,098,003
DCHA I.T. Bonds (Taxable) Debt Service						
DCHA Capital Projects (Taxable ITSB) Total Debt Service (\$57M)	3,476,279	4,868,589	6,112,040	6,789,823	6,788,346	6,782,461
Fort Dupont I.T. Bonds (Taxable) Debt Service						
Fort Dupont Ice Arena Replacement (Taxable ITSB)						
Total Debt Service (\$12.4M)	995,943	1,529,420	1,525,663	1,526,059	1,525,511	1,528,923
New Communities I.T. Bonds (Taxable) Debt Service						
New Communities Projects (Taxable ITSB) Total						
Debt Service (\$55.8M)	874,283	3,049,505	3,528,215	3,532,548	3,534,478	3,529,115
Children's National Hospital Parking Garage (Taxable ITSB)						
Children's National Hospital Parking Garage (Taxable ITSB)						
Total Debt Service (\$10M)	-	220,000	660,050	659,930	659,370	658,370
Other taxable bond funded capital projects (bonds to be issued in FY 2021)						
ITS taxable bonds for Junior Achievement Launchpad and Dupont						
Underground capital projects	262,954	268,939	269,650	270,179	265,616	265,963
Total I.T./G.O. Bonds Debt Service (Agency DSO)	\$846,753,624	\$984,670,414	\$1,023,438,168	\$1,203,086,860	\$1,223,032,271	\$1,215,672,385

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Table 5-4 (continued)

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2022 - 2027 Debt Service Expenditure Projections

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Commercial Paper (Agency ZC0)	6,750,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000
Total Debt Service, General Fund Budget	\$857,284,851	\$995,945,641	\$1,033,201,645	\$1,212,844,337	\$1,232,792,148	\$1,225,432,662
Other (Non-General Fund) Debt Service *	108,043,313	81,491,912	83,013,449	94,958,054	97,857,902	117,499,759
Total Debt Service	\$965,328,164	\$1,077,437,553	\$1,116,215,094	\$1,307,802,391	\$1,330,650,050	\$1,342,932,421
Total Expenditures	\$10,574,296,448	\$10,605,636,963	\$10,776,183,782	\$11,021,851,698	\$11,350,243,979	\$11,692,493,721
Ratio of Debt Service to Total Expenditures	9.129%	10.159%	10.358%	11.866%	11.724%	11.485%
Balance of Debt Service Capacity	\$303,587,410	\$195,238,883	\$176,926,960	\$14,819,813	\$31,379,227	\$60,166,826

* Does not reflect any federally funded debt service. See the DSO chapter in volume 3 and Appendix H in volume 5 for more information.

Table 5-5

Summary of Capital Estimated Operating Impacts FY 2022- FY 2027

Agency Code	Agency Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	6-Year Total
CEO	DC Public Library	386,799	386,799	386,799	386,799	386,799	386,799	2,320,794
ENO	Department of Small and Local Business Development	60,000	60,000	60,000	60,000	60,000	60,000	360,000
HTO	Department of Health Care Finance	8,836,725	8,836,725	8,836,725	8,836,725	10,336,725	9,586,725	55,270,350
KA0	DC Department of Transportation	520,000	520,000	520,000	520,000	520,000	520,000	3,120,000
FR0	Department of Forensic Sciences	146,555	146,555	146,555	146,555	146,555	146,555	879,330
GDO	Office of the State Superintendent of Education	20,000	20,000	20,000	20,000	20,000	20,000	120,000
JA0	Department of Human Services	1,043,528	1,043,528	1,043,528	1,043,528	1,043,528	1,043,528	6,261,168
JZ0	Department of Youth Rehabilitation Services	-	-	-	-	1,100,000	4,100,000	5,200,000
CRO	Department of Consumer and Regulatory Affairs	1,996,536	-	-	-	-	-	1,996,536
UC0	Office of Unified Communication	100,000	100,000	100,000	100,000	100,000	100,000	600,000
	Total	13,110,143	11,113,607	11,113,607	11,113,607	13,713,607	15,963,607	76,128,178

Note: The FY 2022 operating impacts for these agencies are included in the Local funds budget.

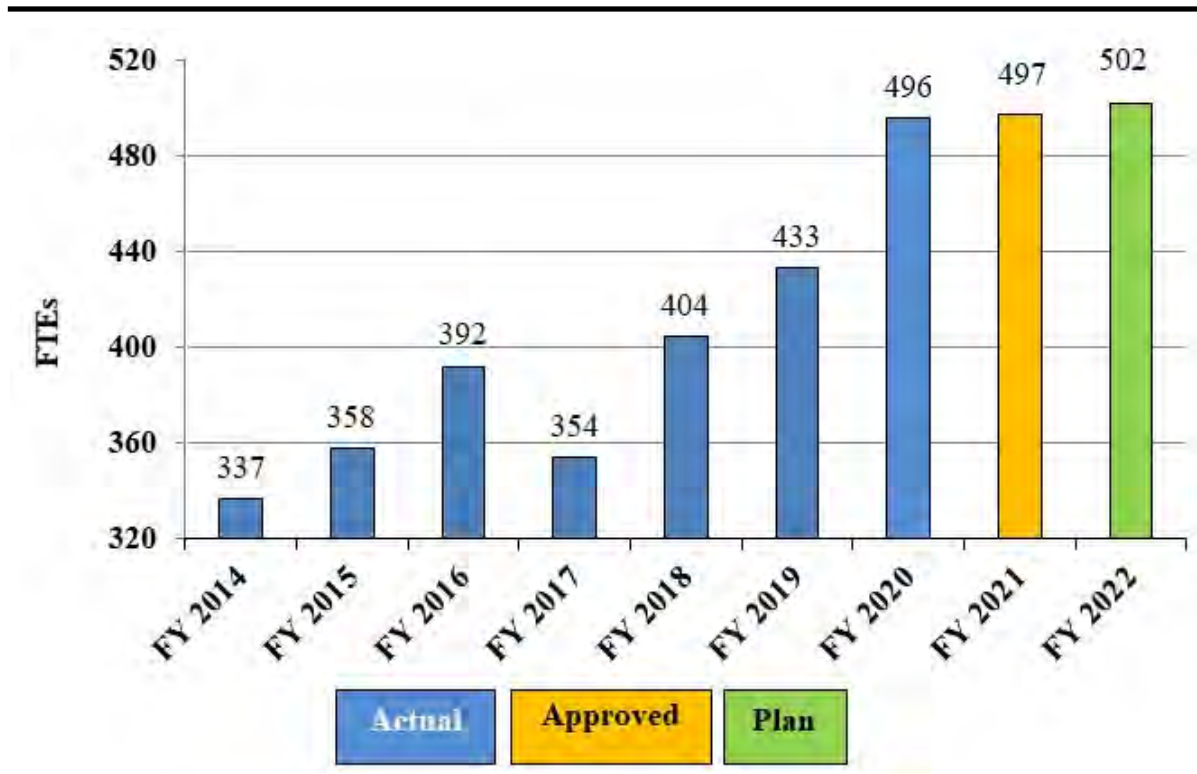
Table 5-6

FTE Data by Agency

Agency Code	Agency Name	FY 2020 Actual	FY 2021 Approved	FY 2022 Plan
AM0	Department of General Services *	32.0	30.0	29.0
AT0	Office of the Chief Financial Officer	50.0	52.0	38.0
CE0	D.C. Public Library*	5.0	3.0	3.0
CF0	Department of Employment Services	16.0	16.0	6.0
GA0	District of Columbia Public Schools	10.0	10.0	10.0
GF0	University of the District of Columbia	5.0	5.0	5.0
HA0	Department of Parks & Recreation	2.0	1.0	1.0
KA0	Department of Transportation*	366.8	378.8	409.4
KGO	Department of Energy and Environment	0.0	0.0	0.5
PO0	Office of Contracting and Procurement	7.0	0.0	0.0
TO0	Office of the Chief Technology Officer	2.0	1.0	0.0
	Total	495.8	496.8	501.9

Note: Capital FTEs shown in Table 5-6 may not agree to the FTEs reflected in Volume 5 Project Description Forms or to the FTE totals in Table 1 of the agency's operating budget chapter. The differences are due to the use of available, carryover capital budget to fund FTEs in certain projects not receiving additional budget in this 6-year CIP. Such FTEs are reflected in this table.

Figure 5-3

Number of Capital-Funded FTE Positions From FY 2014 to FY 2022

Capital-Funded Positions

Agencies may receive approval to charge certain personnel expenses to capital projects. However, 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 2020 through FY 2022. Additional details on the FY 2022 FTEs, including the specific number of FTEs proposed 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 proposed FTEs. The table includes total FTEs proposed even if part of the funding is from prior capital project balances that remain available for use.

Figure 5-3 shows the total number of capital-funded positions between FY 2014 and FY 2020, the approved positions for FY 2021, and the planned positions in the CIP for FY 2022.

Table 5-7

Proposed Bond Borrowing, FY 2021 Through FY 2027

(Dollars in thousands)

Source	Approved FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027	Total FY21-FY27
G.O. and I.T Bond Borrowing Plan *	\$1,183,800	\$1,360,468	\$1,193,954	\$926,351	\$703,276	\$457,033	\$401,760	\$6,226,642
GARVEE Bond Borrowing Plan	-	-	-	-	-	-	-	-
Total Bond Borrowing	\$1,183,800	\$1,360,468	\$1,193,954	\$926,351	\$703,276	\$457,033	\$401,760	\$6,226,642

*Can include BAN and CP

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

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

The District's proposed FY 2022 – FY 2027 capital budget includes several 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;
- Sales of assets;
- Federal Grants; and
- Private Grants.

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

- Federal Highway Administration grants, for Highway Trust Fund projects;
- 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, Motor Fuel surcharge, 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 2022 – FY 2027 Capital Improvements Plan (CIP) provides for major investments in the following areas:

- Transportation, Infrastructure, and the Environment;
- Education;
- Public Health and Wellness;
- Economic Development and Affordable Housing; and
- Public Safety

Transportation, Infrastructure, and the Environment

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 over \$1.7 billion for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system. These funds include an average of nearly \$280 million per year as part of the regional commitment to fund long-term Metro capital improvements at \$500 million annually region-wide.

Local Streets, Sidewalks, and Alleys. The 6-year capital budget also invests \$439 million in the District's local roadways, alleys, and sidewalks across all eight wards to ensure they are safe, reliable, and functional.

South Capitol Street. The CIP includes nearly \$118 million to continue construction of the new Frederick Douglass Bridge over the Anacostia River, and to fund improvements to the South Capitol Street Corridor, including the completion of the South Capitol Street bicycle and pedestrian trail to National Harbor. As a result of these investments, 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.

K Street Transitway. A major investment that will transform one of the most congested arterials in the downtown

core, the CIP maintains \$116 million to redesign K Street NW and introduce dedicated bus lanes and protected bike lanes. The improvements will dramatically speed up bus transit for the over 40,000 riders who travel through the corridor on over 17 Metrobus and Circulator routes each day. In addition, the project will improve pedestrian safety at key high-traffic intersections that see over 4,000 pedestrian crossings during peak periods, as well as create a cross-town cycling artery in the heart of the downtown core.

H Street Bridge. The CIP includes \$215 million for a full replacement of the H Street Bridge, a key piece in the overall redevelopment of Union Station. This replacement will eliminate safety concerns with the bridge, as well as facilitate the use of high-speed rail in and out of the train station.

Streetcar. The CIP provides \$136 million for the Streetcar project, including continuation of the Benning Road Extension and maintenance and replacement for the Streetcar fleet. When complete, the streetcar will connect the Benning Road Metrorail station to Union Station, supporting increased economic development and increasing surface transit capacity through the H Street NE and Benning Road corridors.

Streetscapes, Trails, and Vision Zero. The 6-year capital budget plans for over \$375 million of investment in streetscapes, trails, and Vision Zero safety improvements. This includes doubling the planned buildout of protected bike lanes to 10 new miles per year, a new bicycle and pedestrian bridge connecting the Barry Farm Community to the Anacostia Metro Station, implementation of numerous livability study recommendations, a deckover of Connecticut Ave NW to create Dupont Crown Park, a new South Capitol Street Trail that will create a full trail connection to Maryland's National Harbor, the completion of the Metropolitan Branch Trail, and the creation of the Shepherd Branch Trail in Ward 8.

Bus Priority and Efficiency Initiative. The CIP includes \$63 million for a transformative investment in bus-only lanes and other bus priority improvements in over 50 priority corridors citywide, making bus transit easier and faster for thousands of riders throughout the District.

Capital Bikeshare Expansion. This 6-year-plan includes over \$19 million for the expansion of Capital Bikeshare, which will ensure that any District resident has access to a docking station within ¼ mile of their home, create a new Adaptive Bikeshare hub at Union Station, and launch over 1,000 more e-bikes as part of the fleet.

Benning Road Transfer Station Modernization. The CIP accelerates the modernization of the Benning Road Transfer Station to begin in FY22, and includes over \$100 million to fully remediate environmental and safety issues at the site, replace the current facility, and create new citywide composting capabilities.

Power Line Undergrounding. The CIP includes \$160 million to move key overhead power lines underground 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.

Environmental Remediation and Watershed Clean-up. The 6-year capital plan includes over \$25 million for hazardous material remediation of the Anacostia River, Poplar Point, and Kenilworth Park. Once a pristine river, the Anacostia has been degraded by generations worth of unchecked urban runoff. The river, the former Kenilworth landfill, and Poplar Point are now 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.

Greening the Fleet and Energy Retrofitting. The CIP includes \$192 million for new electric vehicles and vehicle charging stations, including for the city's Circulator bus fleet and other government vehicles. The CIP also includes nearly \$12 million to retrofit District government buildings to improve energy efficiency.

Education

Public Schools Modernization. This 6-year capital budget commits to an investment of more than \$1.5 billion over the next six years for school modernizations, expansions, small capital improvements, and information technology. It includes the acceleration of planned modernizations of Whittier Education Campus and Truesdell Elementary School, and 6 new modernizations joining the plan at Nalle Elementary School, Amidon-Bowen Elementary School, Drew Elementary School, King Elementary School, Brent Elementary School, and LaSalle-Backus Elementary School. The plan also maintains the Mayor's commitment to add Early Childhood Education seats in every ward, restores an expansion at Stoddert Elementary School, and adds \$4 million to remediate water intrusion issues at Cardozo High School.

DC Infrastructure Academy. The CIP includes nearly \$48 million to build out the new DC Infrastructure Academy at Spingarn High School in Ward 7. The project also includes a \$4 million expansion for vocational studies.

Parks and Libraries. The CIP includes nearly \$420 million for the District's parks, recreation and library projects, including the addition of four new library renovations or replacements, at Shepherd Park, Deanwood, Northwest One, and Rosedale. It also adds new renovations at Duke Ellington Field, Emery Heights Recreation Center, Runsey Aquatic Center, Randall Recreation Center, Harry Thomas Recreation Center, and a brand-new community center at the former Crummell School site. The plan also includes new additional funding to renovate the pool at Upshur Recreation Center, address site issues at Douglas Recreation Center, and bring all DPR facilities into ADA compliance.

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 continues a \$114 million investment for University improvements.

Public Health and Wellness

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. The proposed CIP includes over \$328 million to continue construction of a new 136-bed, NICU level II hospital and ambulatory center at St. Elizabeths to help improve health care access to residents living in Ward 7 and 8. Services at the new hospital are designed to meet the specific needs of the community and will include: nephrology, cardiac and hypertension, orthopedic, cancer, and urology, among others. The CIP also includes \$25 million to make improvements to infrastructure surrounding Howard University Hospital, which will transform into a new 225-bed, 600,000-square-foot teaching hospital and level-one trauma center by 2026.

Shelters and Permanent Supportive Housing. The CIP includes over \$102 million for improvements at current city shelters, including New York Avenue and Madison Shelter, as well as the construction of new singles shelter replacements and permanent supportive housing.

Economic Development and Affordable Housing

Saint Elizabeths East Campus Infrastructure. The 183-acre lot will be transformed into a marketplace of ideas, innovation, and communication. The CIP continues the prior investment plan of \$53 million through FY 2023 to design and build public infrastructure on the site.

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 continues the prior investment plan of \$56 million through FY 2024 for site infrastructure and public amenities.

Public Housing. Continuing last year’s historic investment in the District of Columbia Public Housing Authority, the CIP includes \$57 million in capital funding to rehabilitate and modernize public housing units. The plan also includes nearly \$56 million in capital funding for the New Communities Initiative at Barry Farm, Park Morton, and Northwest One.

Redevelopments and Public Infrastructure. The CIP also includes over \$63 million to redevelop publicly owned sites across the District, including Hill East, MLK Gateway, 1600 U Street, and the Reeves Center at 2000 14th Street NW.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that first responders have reliable equipment. The CIP provides nearly \$90 million to FEMS for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional \$50 million is provided to MPD for replacement of police cruisers, motorcycles, specialty/support vehicles, and a helicopter.

Fire and Police Stations. The CIP includes \$57 million for the renovation and relocation of fire and police stations, including MPD’s 7th District headquarters, Engine Company 26, and Engine Company 7.

New Ready Center. The CIP includes \$7 million for a new Ready Center facility, which serves as a one-stop shop where returning citizens can access consolidated resources from community based organizations and District agencies, including the Department of Corrections, Department of Motor Vehicles, Department of Employment Services, Department of Human Services, Department of Behavioral Health, and The Mayor’s Office on Returning Citizen Affairs, to ensure successful reintegration into the community.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2009-FY 2020

(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)
2018	(522.3)
2019	(378.4)
2020	369.8

Fund Balance of the Capital Fund

From FY 2009 through FY 2020, the District's Comprehensive Annual Financial Report showed a deficit for six of the 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. During those years, the District's General Fund had temporarily advanced funds to the capital fund to cover the expenditures.

The FY 2020 results show a General Capital Improvements Fund surplus of \$369.8 million. This level represents a net fund balance increase of \$748.2 million from the FY 2019 ending negative fund balance of \$378.4 million. This change in the fiscal year-end fund balance is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2020 is representative of the activity in the fund as of that date. The District borrowed \$645 million long-term financing in the first quarter of FY 2020, thereby erasing that deficit. An additional long-term financing of \$570 million was closed in the second quarter of FY 2020.



Appendices

Appendix A:

D.C.

Comprehensive
Financial
Management
Policy

District of Columbia Comprehensive Financial Management Policy

Introduction

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

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

These financial management policies were established by the OCFO subject to continuing review and comment by the Mayor of the District of Columbia (Mayor) and the Council of the District of Columbia (District Council). 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 and bond anticipation notes, to provide for the payment of undertaking capital projects, and revenue anticipation 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 comply with all its statutorily mandated debt limits, including: (a) a federally mandated limit that total debt service on long-term tax supported debt in any fiscal year not exceed 17 percent of General Fund revenue, and (b) a locally mandated limit that total debt service on long-term tax supported debt in the current fiscal year, or any of the five succeeding fiscal years as reflected in the financial plan and capital improvements plan, not 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 in order to protect the District's credit ratings.

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 going 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 of the District of Columbia (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 or notes, income tax secured revenue bonds or notes, 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 when 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 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 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 it is advisable for certain independent agencies or other instrumentalities of the District that have segregated revenue streams to pursue issuing bonds supported by such revenue streams. If the CFO determines that issuance of such bonds 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 bonds and must approve the issuance or transaction (bond deal) itself. In the event such financing occurs, the independent agency or other 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 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.

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 on 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 requires 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 after approval by OFT and the Office of Financial Operations and Systems (OFOS). 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 previously used 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 and OFOS to open a bank account. Written requests must be submitted to the Treasurer or Associate Treasurer, Banking and Operations, 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. Access to cash shall be restricted to OFT cashiers and secured when not in use. Exceptions to this policy must be approved in advance and oversight provided by OFT;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel;
- Check payments received shall be restrictively endorsed payable to the Treasurer, not to an agency or a District employee; and
- Any site that secures cash, checks, pay cards or other negotiable financial instruments shall maintain them 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 asset.

Investment Priorities

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

Investment of Operating Cash Balances

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

Investment of Additional Bank Account Balances

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

Amounts held in Bond and Note-related accounts shall be invested 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

The District's statutory reserve funds (see Reserve Management Policy section) 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-depreciable, real property, for which title is held by the District;
- **Land Improvements** – include the cost of permanent attachments, other than buildings, which add value to land;
- **Buildings** – all real estate, excluding land and land improvements, used for shelter, dwelling, and other similar purpose;
- **Leasehold improvements (real property)** – permanent improvements or betterments that increase the useful lives of the leased property;
- **Equipment/Furniture/Vehicles** – tangible personal property that: (a) is complete in itself; (b) does not lose identity or become a component of the building where it resides; and (c) is 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** – represents the costs associated with incomplete projects and includes the costs incurred when constructing long-lived assets (e.g. buildings and other improvements); and
- **Infrastructure Assets** – long-lived capital assets that are typically stationary in nature and can be preserved for a significantly longer period of time than most capital assets. 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 OFOS must be followed by each agency. Each agency must implement the following policies:

- All assets that have been capitalized shall be included on the agency's capital assets 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.
- Building and leasehold 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 be 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 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 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 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 include improvements other than those made to buildings and leased property. Betterments that cost less than \$5,000 should be classified as repairs and maintenance and not be 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 appropriate personnel are available to guide the inventory contractor to the location of the assets. The physical inventory shall be managed 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 original cost or price paid to obtain the asset, and ready it 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 U.S. Office of Management and Budget (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 be 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 request for 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 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 be 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 three 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 request for 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 Comprehensive Annual Financial Report 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 District Council by act. In addition, the Fiscal Stabilization Reserve Fund may be used to fund 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 CFO to cover cash flow needs; provided, that any amounts used must be replenished 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 Comprehensive Annual Financial Report, 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 District Council, the local portion adopted by the District 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-establish 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: On a quarterly basis, the OCFO shall make revised revenue estimates for the year in progress as required by law (D.C. Official Code §1-204.24d(5)(B)). These revenues, 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, any request for

supplemental appropriations submitted to Congress during a fiscal year must be consistent with the CFO's most recent certified revenue estimate for the year, and the corresponding revised financial plan must be consistent with the revised revenue projections for future years in that same revenue estimate.

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 of resources 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 Comprehensive Annual Financial Report 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 government-wide Statement of Net Position and a government-wide Statement of Activities) and including a Management's Discussion and Analysis in its Comprehensive Annual Financial Report. 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 with other governments.

In addition to its government-wide financial statements, the District also issues fund financial statements which focus on specific District activities rather than the District government as a whole. The District reports three fund categories: governmental funds, proprietary funds, and fiduciary funds. The financial statements of these funds are prepared using the modified accrual basis of accounting.

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 each year with submission of the budget.

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 may 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 reprogramming 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 the 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) that are 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 Rulemaking, 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 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 District ADA, and (a) and (b) together, as amended from time to time, the Anti-Deficiency Acts). Among other provisions, the District 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;
- Obliging 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 District ADA, which applies at the agency level, establishes a greater level of control than does the Federal ADA, which applies at the appropriation title level, and the District ADA provides specific penalties for violations. Spending plans are one of the District ADA's key requirements to ensure that appropriations are not exceeded.

Economic Development Policy

Real Property Tax Exemptions

The OCFO's Office of Tax and Revenue (OTR) implements real property tax exemptions in accordance with applicable law. Real property is taxable unless it is exempted by specific legislation, immune from taxation by the District, certified as exempt to OTR by another agency, or administratively exempted by OTR. As a general matter, owners of property for which an administrative exemption is sought must apply to OTR. The applicable requirements for administrative 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 an abatement of or exemption from a tax imposed under Title 47 or Section 42-1103 of the D.C. Official Code (other than abatements or exemptions of general applicability) before the bill can receive a hearing before the District 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 District Council approves the Downtown TIF Area as a secondary source of repayment 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 that are within the reporting entity as defined by GAAP. 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 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.

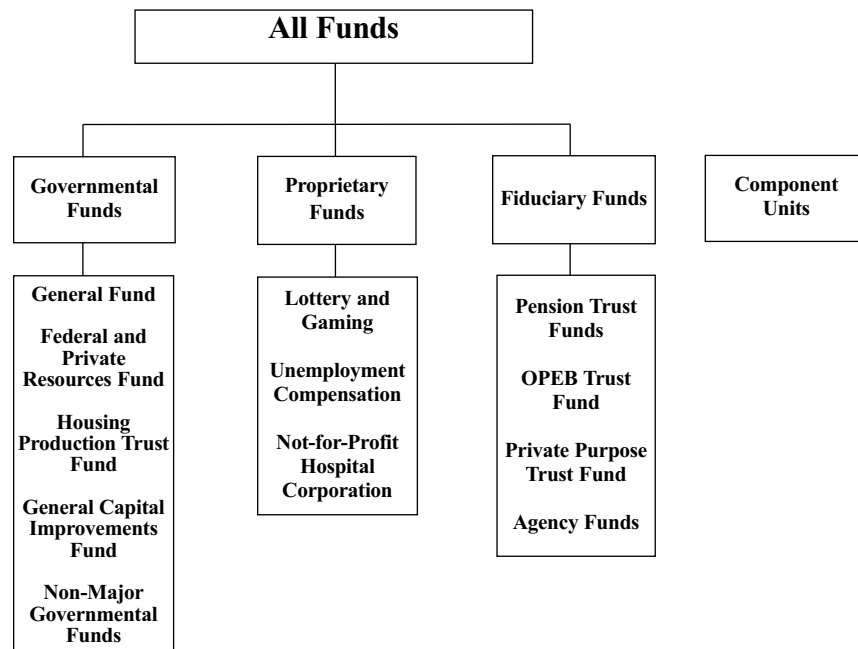
This appendix describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

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 seven 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;
- Universal Paid Leave 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.

The three appropriated funds thus differ by tax versus non-tax source and also by whether they are dedicated to an agency and purpose or are not dedicated, as shown below:

	Tax Revenues	Non-Tax Revenues
Dedicated to a Particular Purpose	Dedicated Taxes	Special Purpose Revenue
Not Dedicated for Any Purpose	Local Funds	

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2022 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. The District has five Special Revenue Funds 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 **Universal Paid Leave Fund** accounts for activities related to the District's Paid Family Leave program. These activities include the collection of employer contributions and payment of benefits to covered employees.

In addition, the **Debt Service Fund** accounts for the payment of principal and interest on ballpark revenue bonds. It receives a transfer from the Baseball Project Special Revenue in the amount required to make debt service payments each year.

Finally, 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:

- The **Office of Lottery and Gaming**, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games all operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.
- The **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.
- The **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 five discretely presented component units:

- The **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.
- The **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.

- The **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.
- The **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 **Green Finance Authority**, which serves to increase private investment in clean energy, clean transportation, clean water, stormwater management, energy efficiency, water efficiency, and green infrastructure projects in the District of Columbia.

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 2022, 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 • Universal Paid Leave Fund
Proprietary Funds	• Office of Lottery and Gaming • 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 • Green Finance Authority
Other	• Water and Sewer Authority (DC Water) • Washington Aqueduct • District of Columbia Retirement Board • Other Post-Employment Benefits Trust Administration

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 Repayment of PILOT Financing have accumulated faster than needed for the purposes of these funds, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

Other transfers are budgeted each year. Each year, the District budgets a transfer of Local Funds to the University of the District of Columbia. In addition, the Lottery (a Proprietary Fund) transfers revenues to the General Fund each year; these revenues become part of Local Funds.

Pay-as-you-go (Paygo) capital refers to the use of current-year operating budget revenue for a capital project, to supplement the long-term financing that is typically used for capital projects. Similar to the Dedicated Tax transfers above, the operating budget includes a General Fund Paygo (transfer) agency that records an “expenditure” of these funds as the transfer is made from the General Fund to the General Capital Improvements Fund. Occasionally, funds previously transferred through Paygo to the General Capital Improvements Fund but not spent will be transferred back to the General Fund.

Indirect Cost Recovery refers to the District’s ability to use a portion of federal grant revenues to fund central services that provide indirect support for grant-receiving agencies. Terms are set out in each grant agreement. These revenues are accumulated and transferred each year from the Federal and Private Resources Fund, where grant revenue is first recorded, to the General Fund, where the transfer helps support spending by General Fund agencies.

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other 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 represents an agreement 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 or certain equipment purchases). 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 agency budget chapters with Local funds, even if the agency had no one-time funding items to remove, at the beginning of the “Approved Budget to Proposed Budget, by Revenue Type” table, also called Table 5

CSFL – The CSFL continues to be a tool that policymakers may use to view changes from the prior year approved budget to the proposed budget. It may also provide estimates to help 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. **Impact of FY 2020 Pay Raises** – This shows the effect of pay raises on the budget, for the agencies that have approved compensation agreements in FY 2020.
3. **Impact of FY 2022 Pay Raises** – This shows the effect of pay raises on the budget, for the agencies that have approved compensation agreements in FY 2022.
4. **Consumer Price Index (CPI) Growth Factor:** A 1.7 percent year-over-year increase was applied to non-personal services (NPS) costs. Nonpersonal services costs cover a wide array of agency operational costs that include supplies, equipment, and contractual agreements.

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. **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, 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. Estimates for Fixed Costs commodities such as Rent, Energy, Water, Natural Gas, Security, and Custodial services were provided by the Department of General Services.
3. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
4. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.
5. **Other Adjustments:** These adjustments were unique to an 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, which includes the first draft of agencies' FY 2022 plans. Current fiscal year plans are posted 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 help:

- Communicate to the Mayor, the Council of the District of Columbia, and the public how an agency plans to achieve its mission and align to the Mayor's goals and vision for the District; and
- Prioritize resources and monitor progress.

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 actions that define what an agency does for its customers, whether the customers are residents 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 daily to help achieve the agency's strategic objectives. This is further divided into Daily Services, such as sanitation disposal, and long-term Key Projects that are high profile, and/or span several years, such as the modernization of schools throughout the District.
- **Workload Measures.** Workload measures cover inputs and outputs of operations such as the number of driver's licenses issued. Workload measures include information about an agency's work that assists in making progress toward the strategic objective.

Available in the final draft to be published on the OCA website (www.oca.dc.gov) in Winter 2021:

- **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 distributing 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 and projects may 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 to assess progress on the performance plan. These meetings can help identify areas where progress is stalled and to help determine what adjustments and assistance are needed to help move forward. In addition, the meetings also serve as a way to monitor that the agency continues to remain focused on service delivery and meeting its mission and objectives. For example, adjustments may be needed resulting from new laws, regulations or new potential focus areas that arise after the performance plan is published. These changes are communicated in a transparent way where the public can see why a focus area changed.

Appendix F, G, H and I:

Summary Tables: FY 2022 Proposed Budget and Financial Plan

F: FY 2022 Proposed Budget - *General Fund*

G: FY 2022 Proposed Budget - *Gross Funds*

H: FY 2022 Proposed Full-Time Equivalent
Employment Authority - *General Fund*

I: FY 2022 Proposed Full-Time Equivalent
Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2022 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2019 Actuals General Fund	FY 2020 Actuals General Fund	FY 2021 Approved General Fund	FY 2022 Proposed Local Funds	FY 2022 Proposed Dedicated Taxes	FY 2022 Proposed Other Funds	Total, FY 2022 Proposed General Fund	Change from FY 2021 Approved General Fund
Governmental Direction and Support									
DL0	Board of Elections	10,892	9,588	9,551	11,835	0	0	11,835	2,283
AG0	Board of Ethics and Government Accountability	2,307	2,471	3,134	3,079	0	188	3,267	133
RJ0	Captive Insurance Agency	3,401	3,296	4,412	5,213	0	673	5,885	1,473
AF0	Contract Appeals Board	1,550	1,760	1,780	1,780	0	0	1,780	0
AB0	Council of the District of Columbia	25,765	26,072	28,657	28,557	0	0	28,557	-100
AM0	Department of General Services	357,287	355,751	330,572	300,058	1,048	6,041	307,147	-23,425
BE0	Department of Human Resources	10,415	12,276	11,112	11,127	0	750	11,877	765
BG0	Employees' Compensation Fund*	0	0	22,147	22,147	0	0	22,147	0
AA0	Executive Office of the Mayor	12,417	13,284	11,868	12,890	0	0	12,890	1,023
PZ0	Expenditure Commission	0	76	0	0	0	0	0	0
AH0	Mayor's Office of Legal Counsel	1,326	1,092	1,638	1,638	0	0	1,638	0
EA0	Metropolitan Washington Council of Governments	542	554	586	555	0	0	555	-31
DX0	Office of Advisory Neighborhood Commissions	976	1,154	1,630	1,630	0	0	1,630	0
CJ0	Office of Campaign Finance	3,536	7,167	8,577	19,965	0	0	19,965	11,387
PO0	Office of Contracting and Procurement	24,784	67,416	26,284	27,577	0	1,876	29,453	3,169
JR0	Office of Disability Rights	1,143	1,101	1,153	1,349	0	0	1,349	196
CH0	Office of Employee Appeals	2,101	2,176	2,234	2,234	0	0	2,234	0
AS0	Office of Finance and Resource Management	26,706	28,285	30,950	31,581	0	243	31,824	874
AK0	Office of Labor Relations and Collective Bargaining	0	0	0	2,636	0	0	2,636	2,636
RK0	Office of Risk Management	3,971	4,083	4,266	4,104	0	0	4,104	-162
CB0	Office of the Attorney General for the District of Columbia	72,994	86,985	115,808	86,377	0	25,621	111,999	-3,809
AT0	Office of the Chief Financial Officer	153,573	160,292	189,248	144,503	0	45,521	190,024	776
TO0	Office of the Chief Technology Officer	81,790	77,699	79,955	95,730	0	12,230	107,959	28,004
AE0	Office of the City Administrator	9,117	10,253	10,897	10,414	0	0	10,414	-482
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	4,231	0	0	0	0	0	0	0
AC0	Office of the District of Columbia Auditor	5,415	5,075	5,653	5,653	0	0	5,653	0

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General Fund

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ADO	Office of the Inspector General	13,384	12,779	15,849	19,231	0	0	19,231	3,383
BAO	Office of the Secretary	4,256	4,283	4,806	3,435	0	1,100	4,535	-271
AIO	Office of the Senior Advisor	3,533	3,139	3,344	3,409	0	0	3,409	66
VAO	Office of Veterans' Affairs*	0	0	843	929	0	5	934	91
AP0	Office on Asian and Pacific Islander Affairs*	0	0	1,335	1,385	0	0	1,385	50
BZO	Office on Latino Affairs*	0	0	5,386	6,386	0	0	6,386	1,000
CG0	Public Employee Relations Board	1,160	1,117	1,296	1,365	0	0	1,365	69
PX0	Purchase Card Transactions	0	0	0	0	0	0	0	0
AR0	Statehood Initiatives	245	237	241	241	0	0	241	0
AL0	Uniform Law Commission	52	37	60	60	0	0	60	0
GS0	Section 103 Judgments - Governmental Direction and Support	12,914	604	0	0	0	0	0	0
Total, Governmental Direction and Support		851,787	900,103	935,273	869,073	1,048	94,248	964,368	29,096
Economic Development and Regulation									
LQ0	Alcoholic Beverage Regulation Administration*	7,945	8,183	0	0	0	0	0	0
ID0	Business Improvement Districts Transfer	27,694	32,471	51,125	0	0	50,000	50,000	-1,125
BX0	Commission on the Arts and Humanities	29,883	30,266	37,848	0	37,523	0	37,523	-326
CRO	Department of Consumer and Regulatory Affairs*	59,452	61,195	0	0	0	0	0	0
CF0	Department of Employment Services*	98,629	97,092	0	0	0	0	0	0
DB0	Department of Housing and Community Development	30,666	31,238	23,877	26,323	0	6,100	32,423	8,546
SR0	Department of Insurance, Securities, and Banking*	20,497	22,238	0	0	0	0	0	0
EN0	Department of Small and Local Business Development	16,150	16,268	16,224	17,949	0	0	17,949	1,725
HY0	Housing Authority Subsidy	103,777	146,303	158,453	161,332	0	0	161,332	2,878
HP0	Housing Production Trust Fund Subsidy	36,151	38,645	17,538	0	0	0	0	-17,538
CI0	Office of Cable Television, Film, Music, and Entertainment	14,951	14,043	14,230	2,654	0	12,017	14,671	441
BD0	Office of Planning	10,590	12,972	11,465	17,139	0	100	17,239	5,774
EB0	Office of the Deputy Mayor for Planning and Economic Development	45,084	42,855	33,101	85,469	900	4,613	90,982	57,881
DJ0	Office of the People's Counsel*	9,635	9,676	0	0	0	0	0	0
CQ0	Office of the Tenant Advocate	5,237	3,086	4,010	3,258	0	468	3,726	-284

Government of the District of Columbia
FY 2022 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

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BJ0	Office of Zoning	2,882	2,940	3,232	3,858	0	0	3,858	626
DH0	Public Service Commission*	14,266	15,107	0	0	0	0	0	0
DA0	Real Property Tax Appeals Commission	1,763	1,829	1,826	1,776	0	0	1,776	-50
DR0	Rental Housing Commission	0	1,258	1,328	1,360	0	0	1,360	32
EC0	Section 103 Judgments - Economic Development and Regulation	14	0	0	0	0	0	0	0
Total, Economic Development and Regulation		535,267	587,665	374,258	321,118	38,423	73,298	432,839	58,581
Public Safety and Justice									
DQ0	Commission on Judicial Disabilities and Tenure	9	35	82	35	0	0	35	-47
FI0	Corrections Information Council	627	744	878	893	0	0	893	15
MA0	Criminal Code Reform Commission	687	638	813	723	0	0	723	-90
FJ0	Criminal Justice Coordinating Council	1,573	1,242	1,666	1,529	0	0	1,529	-137
FL0	Department of Corrections	165,730	150,418	177,790	164,484	0	24,517	189,001	11,210
FR0	Department of Forensic Sciences	26,205	27,227	28,427	29,558	0	0	29,558	1,131
JZ0	Department of Youth Rehabilitation Services*	0	0	84,176	85,520	0	0	85,520	1,344
FK0	District of Columbia National Guard	4,586	4,348	5,236	5,237	0	148	5,384	149
FZ0	District of Columbia Sentencing Commission	1,178	1,106	1,258	1,599	0	0	1,599	341
FB0	Fire and Emergency Medical Services Department	278,759	220,717	265,287	267,543	0	11,083	278,626	13,338
BN0	Homeland Security and Emergency Management Agency	5,050	5,322	5,531	5,667	0	0	5,667	136
FT0	Homeland Security Grants	0	0	0	0	0	0	0	0
DV0	Judicial Nomination Commission	0	8	36	8	0	0	8	-28
FA0	Metropolitan Police Department	549,805	447,530	530,617	491,556	0	5,932	497,489	-33,129
FS0	Office of Administrative Hearings	9,244	9,726	10,323	10,713	0	0	10,713	390
HMO	Office of Human Rights*	0	0	7,942	7,958	0	0	7,958	16
NS0	Office of Neighborhood Safety and Engagement	5,719	7,301	10,355	12,037	0	0	12,037	1,682
FH0	Office of Police Complaints	2,461	2,495	2,613	2,637	0	0	2,637	24
FX0	Office of the Chief Medical Examiner	12,016	10,283	12,195	13,216	0	0	13,216	1,021
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,320	1,457	1,687	2,399	0	0	2,399	712
UC0	Office of Unified Communications	46,713	47,050	53,244	29,402	0	25,047	54,448	1,204

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FO0	Office of Victim Services and Justice Grants	35,084	38,195	48,901	47,350	0	4,556	51,907	3,006
RC0	Office on Citizen Affairs	0	0	1,890	1,921	0	0	1,921	30
FD0	Police Officers' and Firefighters' Retirement System	91,083	93,061	109,933	108,966	0	0	108,966	-967
Total, Public Safety and Justice		1,237,848	1,068,905	1,360,881	1,290,951	0	71,283	1,362,234	1,353

Public Education System

CF0	Department of Employment Services*	0	0	117,690	54,964	0	70,640	125,604	7,915
HA0	Department of Parks and Recreation*	0	0	57,691	58,674	0	2,059	60,733	3,042
GB0	District of Columbia Public Charter School Board	9,330	10,700	10,087	0	0	10,588	10,588	501
GC0	District of Columbia Public Charter Schools	887,463	921,649	934,900	1,010,608	0	0	1,010,608	75,708
CE0	District of Columbia Public Library	60,869	63,532	71,902	68,648	0	1,300	69,948	-1,954
GA0	District of Columbia Public Schools	867,128	934,662	994,046	1,005,650	0	9,603	1,015,253	21,207
GL0	District of Columbia State Athletics Commission	1,275	1,249	1,286	1,170	0	100	1,270	-16
GN0	Non-Public Tuition	61,813	59,583	59,238	58,454	0	0	58,454	-784
GW0	Office of the Deputy Mayor for Education	16,967	15,531	21,138	21,811	0	0	21,811	674
GD0	Office of the State Superintendent of Education	177,619	189,088	176,346	174,420	5,630	1,623	181,673	5,327
GO0	Special Education Transportation	100,010	106,944	111,123	107,782	0	0	107,782	-3,341
GE0	State Board of Education	1,738	1,876	2,187	2,170	0	0	2,170	-17
GX0	Teachers' Retirement System	53,099	58,580	70,478	75,060	0	0	75,060	4,582
BH0	Unemployment Compensation Fund*	0	0	5,480	5,480	0	0	5,480	0
GG0	University of the District of Columbia Subsidy Account	89,003	89,123	90,303	90,333	0	0	90,333	30
PE0	Section 103 Judgments-Public Education System	1,035	9,734	0	0	0	0	0	0
Total, Public Education System		2,327,348	2,462,250	2,723,895	2,735,226	5,630	95,912	2,836,768	112,874

Human Support Services

RL0	Child and Family Services Agency	157,680	154,684	152,739	144,242	0	1,000	145,242	-7,497
BY0	Department of Aging and Community Living	39,979	39,513	40,973	44,870	0	0	44,870	3,897
RM0	Department of Behavioral Health	250,846	275,580	274,855	285,486	200	2,687	288,373	13,519
HCO	Department of Health	104,362	100,015	120,050	87,787	0	19,171	106,958	-13,092
HT0	Department of Health Care Finance	857,149	796,614	962,415	846,753	103,219	6,434	956,407	-6,008

Government of the District of Columbia
FY 2022 Proposed Budget
General Fund

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JA0	Department of Human Services	374,778	412,822	420,714	430,974	0	900	431,874	11,160
HA0	Department of Parks and Recreation*	55,691	51,819	0	0	0	0	0	0
JZ0	Department of Youth Rehabilitation Services*	85,767	82,144	0	0	0	0	0	0
JM0	Department on Disability Services	135,541	129,062	145,803	134,104	0	14,755	148,859	3,056
BG0	Employees' Compensation Fund*	18,042	21,177	0	0	0	0	0	0
DU0	Medicaid Reserve	0	0	17,540	0	0	0	0	-17,540
HX0	Not-for-Profit Hospital Corporation Subsidy	34,261	22,137	15,000	15,000	0	0	15,000	0
HM0	Office of Human Rights*	4,975	4,773	0	0	0	0	0	0
HG0	Office of the Deputy Mayor for Health and Human Services	1,763	2,125	2,116	2,923	0	0	2,923	807
VA0	Office of Veterans' Affairs*	608	569	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs*	870	891	0	0	0	0	0	0
BZ0	Office on Latino Affairs*	3,376	5,337	0	0	0	0	0	0
BH0	Unemployment Compensation Fund*	4,955	7,947	0	0	0	0	0	0
Total, Human Support Services		2,130,643	2,107,206	2,152,203	1,992,138	103,419	44,947	2,140,504	-11,699
Operations and Infrastructure									
LQ0	Alcoholic Beverage Regulation Administration*	0	0	10,615	366	1,185	8,945	10,496	-120
CR0	Department of Consumer and Regulatory Affairs*	0	0	73,567	47,727	0	42,746	90,473	16,905
KG0	Department of Energy and Environment	103,407	122,772	106,168	22,215	0	98,116	120,331	14,162
TC0	Department of for-Hire Vehicles	15,837	14,403	16,791	13,702	0	8,797	22,499	5,709
SR0	Department of Insurance, Securities, and Banking*	0	0	32,285	4,445	0	32,330	36,775	4,490
KV0	Department of Motor Vehicles	37,113	41,989	47,715	38,965	0	8,986	47,951	236
KT0	Department of Public Works	148,030	156,159	161,050	161,998	0	13,721	175,719	14,669
KA0	District Department of Transportation	126,318	127,908	129,785	133,539	0	17,213	150,752	20,967
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0	1,115	1,298	1,244	0	0	1,244	-53
DJ0	Office of the People's Counsel*	0	0	10,569	675	0	10,335	11,010	440
DH0	Public Service Commission*	0	0	16,951	0	0	17,450	17,450	500
KE0	Washington Metropolitan Area Transit Authority	425,753	424,271	458,357	352,888	76,637	28,000	457,525	-833
KC0	Washington Metropolitan Area Transit Commission	151	158	165	166	0	0	166	1

Government of the District of Columbia
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General Fund

Appropriation Title		(thousands of dollars)							
Agency Code	Agency Name	FY 2019 Actuals General Fund	FY 2020 Actuals General Fund	FY 2021 Approved General Fund	FY 2022 Proposed Local Funds	FY 2022 Proposed Dedicated Taxes	FY 2022 Proposed Other Funds	Total, FY 2022 Proposed General Fund	Change from FY 2021 Approved General Fund
Total, Operations and Infrastructure		856,610	888,774	1,065,317	777,929	77,822	286,641	1,142,391	77,074
Financing and Other									
EZO	Convention Center Transfer	151,399	87,200	97,358	0	104,908	4,306	109,213	11,856
RHO	District Retiree Health Contribution	46,000	47,300	48,400	50,300	0	0	50,300	1,900
EPO	Emergency Planning and Security Fund	5,400	43,000	0	0	0	0	0	0
KZO	Highway Transportation Fund - Transfers	30,693	22,472	30,200	0	26,706	0	26,706	-3,494
ZZO	John A. Wilson Building Fund	4,256	4,081	4,464	4,887	0	0	4,887	424
ELO	Master Equipment Lease/Purchase Program	11,844	4,486	0	0	0	0	0	0
DOO	Non-Departmental Account	0	0	3,406	1,750	0	5,247	6,997	3,590
PAO	Pay-As-You-Go Capital Fund	150,285	280,940	289,398	117,771	178,500	113,029	409,300	119,902
DSO	Repayment of Loans and Interest	703,795	787,714	792,677	838,665	0	8,089	846,754	54,077
DTO	Repayment of Revenue Bonds	7,829	6,293	5,691	0	5,691	0	5,691	0
ZBO	Debt Service - Issuance Costs	5,210	6,127	10,000	10,000	0	0	10,000	0
ZCO	Commercial Paper Program	6,779	4,841	6,000	6,750	0	0	6,750	750
ZHO	Settlements and Judgments	21,825	16,154	28,025	28,025	0	0	28,025	0
UPO	Workforce Investments Account	0	0	0	72,449	0	0	72,449	72,449
Total, Financing and Other		1,145,315	1,310,606	1,315,617	1,130,596	315,804	130,670	1,577,071	261,454
TOTAL GENERAL OPERATING FUNDS		9,084,819	9,325,509	9,927,445	9,117,032	542,146	796,999	10,456,176	528,732

*Agencies that moved between appropriation titles will appear twice in the summary tables. Please refer to agency chapters for actual year-over-year changes.

**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 General Fund level.

Government of the District of Columbia
FY 2022 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2022 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2019 Actuals Gross Funds	FY 2020 Actuals Gross Funds	FY 2021 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 2022 Proposed Budget Gross Funds
Governmental Direction and Support															
DLO	Board of Elections	11,615	16,060	9,551	11,835	0	0	11,835	0	0	0	0	11,835	0	11,835
AGO	Board of Ethics and Government Accountability	2,307	2,471	3,134	3,079	0	188	3,267	0	0	0	0	3,267	0	3,267
RJO	Captive Insurance Agency	3,487	3,303	4,412	5,213	0	673	5,885	0	0	0	0	5,885	0	5,885
AF0	Contract Appeals Board	1,550	1,760	1,780	1,780	0	0	1,780	0	0	0	0	1,780	0	1,780
AB0	Council of the District of Columbia	25,765	26,072	28,657	28,557	0	0	28,557	0	0	0	0	28,557	0	28,557
AM0	Department of General Services	503,276	508,853	510,932	300,058	1,048	6,041	307,147	0	0	0	0	307,147	189,766	496,913
BE0	Department of Human Resources	21,604	20,006	18,459	11,127	0	750	11,877	0	0	0	0	11,877	7,994	19,870
BG0	Employees' Compensation Fund*	0	0	22,147	22,147	0	0	22,147	0	0	0	0	22,147	0	22,147
AA0	Executive Office of the Mayor	17,090	22,439	18,075	12,890	0	0	12,890	4,123	0	0	0	17,014	903	17,916
PZ0	Expenditure Commission	0	76	0	0	0	0	0	0	0	0	0	0	0	0
AH0	Mayor's Office of Legal Counsel	1,346	1,112	1,638	1,638	0	0	1,638	0	0	0	0	1,638	0	1,638
EA0	Metropolitan Washington Council of Governments	542	554	586	555	0	0	555	0	0	0	0	555	0	555
DX0	Office of Advisory Neighborhood Commissions	976	1,154	1,630	1,630	0	0	1,630	0	0	0	0	1,630	0	1,630
CJ0	Office of Campaign Finance	3,536	7,167	8,577	19,965	0	0	19,965	0	0	0	0	19,965	0	19,965
PO0	Office of Contracting and Procurement	27,792	246,243	30,047	27,577	0	1,876	29,453	0	0	0	0	29,453	3,849	33,302
JR0	Office of Disability Rights	1,954	1,944	2,106	1,349	0	0	1,349	633	0	0	0	1,982	255	2,238
CH0	Office of Employee Appeals	2,101	2,176	2,234	2,234	0	0	2,234	0	0	0	0	2,234	0	2,234
AS0	Office of Finance and Resource Management	35,797	37,786	40,904	31,581	0	243	31,824	0	0	0	0	31,824	10,371	42,195
AK0	Office of Labor Relations and Collective Bargaining	0	0	0	2,636	0	0	2,636	0	0	0	0	2,636	0	2,636
RK0	Office of Risk Management	3,999	4,083	4,266	4,104	0	0	4,104	0	0	0	0	4,104	0	4,104
CB0	Office of the Attorney General for the District of Columbia	97,358	115,234	142,589	86,377	0	25,621	111,999	24,134	568	0	0	136,701	3,839	140,540
AT0	Office of the Chief Financial Officer	164,603	169,976	198,897	144,503	0	45,521	190,024	450	0	0	0	190,474	9,199	199,673
TO0	Office of the Chief Technology Officer	123,738	125,301	118,158	95,730	0	12,230	107,959	657	0	0	0	108,616	47,778	156,394
AE0	Office of the City Administrator	9,947	10,659	10,897	10,414	0	0	10,414	0	0	0	0	10,414	0	10,414
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	5,341	0	0	0	0	0	0	0	0	0	0	0	0	0
AC0	Office of the District of Columbia Auditor	5,415	5,075	5,653	5,653	0	0	5,653	0	0	0	0	5,653	0	5,653
AD0	Office of the Inspector General	15,559	15,431	18,911	19,231	0	0	19,231	3,011	0	0	0	22,243	0	22,243
BA0	Office of the Secretary	4,443	4,283	4,806	3,435	0	1,100	4,535	0	0	0	0	4,535	0	4,535

Government of the District of Columbia
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Agency Code Agency Name		FY 2019 Actuals Gross Funds	FY 2020 Actuals Gross Funds	FY 2021 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 2022 Proposed Budget Gross Funds
AIO	Office of the Senior Advisor	3,533	3,139	3,344	3,409	0	0	3,409	0	0	0	0	3,409	0	3,409
VAO	Office of Veterans' Affairs*	0	0	843	929	0	5	934	0	0	0	0	934	0	934
AP0	Office on Asian and Pacific Islander Affairs*	0	0	1,335	1,385	0	0	1,385	0	0	0	0	1,385	0	1,385
BZ0	Office on Latino Affairs*	0	0	5,386	6,386	0	0	6,386	0	0	0	0	6,386	198	6,583
CG0	Public Employee Relations Board	1,160	1,117	1,296	1,365	0	0	1,365	0	0	0	0	1,365	0	1,365
PX0	Purchase Card Transactions	37,935	21,679	39,000	0	0	0	0	0	0	0	0	0	39,000	39,000
AR0	Statehood Initiatives	302	291	241	241	0	0	241	0	0	0	0	241	0	241
AL0	Uniform Law Commission	52	37	60	60	0	0	60	0	0	0	0	60	0	60
GSO	Section 103 Judgments - Governmental Direction and Support	12,914	604	0	0	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support		1,147,039	1,376,085	1,260,551	869,073	1,048	94,248	964,368	33,009	568	0	0	997,945	313,151	1,311,096
Economic Development and Regulation															
LQ0	Alcoholic Beverage Regulation Administration*	7,945	8,183	0	0	0	0	0	0	0	0	0	0	0	0
ID0	Business Improvement Districts Transfer	27,694	32,471	51,125	0	0	50,000	50,000	0	0	0	0	50,000	0	50,000
BX0	Commission on the Arts and Humanities	30,742	31,628	38,726	0	37,523	0	37,523	761	0	0	0	38,284	84	38,367
CR0	Department of Consumer and Regulatory Affairs*	59,956	61,465	0	0	0	0	0	0	0	0	0	0	0	0
CF0	Department of Employment Services*	129,871	145,902	0	0	0	0	0	0	0	0	0	0	0	0
DB0	Department of Housing and Community Development	212,510	87,804	84,310	26,323	0	6,100	32,423	95,684	0	0	0	128,108	15,000	143,108
SR0	Department of Insurance, Securities, and Banking*	21,113	22,435	0	0	0	0	0	0	0	0	0	0	0	0
EN0	Department of Small and Local Business Development	16,772	17,072	16,783	17,949	0	0	17,949	571	0	0	0	18,520	0	18,520
HY0	Housing Authority Subsidy	103,777	146,303	158,453	161,332	0	0	161,332	0	0	0	0	161,332	0	161,332
HP0	Housing Production Trust Fund Subsidy	36,151	38,645	17,538	0	0	0	0	166,684	0	0	0	166,684	0	166,684
CIO	Office of Cable Television, Film, Music, and Entertainment	15,078	14,158	14,230	2,654	0	12,017	14,671	0	0	0	0	14,671	0	14,671
BD0	Office of Planning	11,205	13,893	12,010	17,139	0	100	17,239	1,046	10	0	0	18,295	0	18,295
EB0	Office of the Deputy Mayor for Planning and Economic Development	45,100	67,975	33,101	85,469	900	4,613	90,982	24,900	0	0	0	115,882	0	115,882
DJ0	Office of the People's Counsel*	9,645	9,676	0	0	0	0	0	0	0	0	0	0	0	0
CQ0	Office of the Tenant Advocate	5,237	3,086	4,010	3,258	0	468	3,726	336	0	0	0	4,062	0	4,062
BJ0	Office of Zoning	2,901	2,962	3,256	3,858	0	0	3,858	0	0	0	0	3,858	24	3,882
DH0	Public Service Commission*	14,765	15,595	0	0	0	0	0	0	0	0	0	0	0	0
DA0	Real Property Tax Appeals Commission	1,763	1,829	1,826	1,776	0	0	1,776	0	0	0	0	1,776	0	1,776

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DR0	Rental Housing Commission	0	1,258	1,328	1,360	0	0	1,360	0	0	0	0	1,360	0	1,360
EC0	Section 103 Judgments - Economic Development and Regulation	14	0	0	0	0	0	0	0	0	0	0	0	0	0
Total, Economic Development and Regulation		752,239	722,340	436,696	321,118	38,423	73,298	432,839	289,982	10	0	0	722,831	15,108	737,939
Public Safety and Justice															
DQ0	Commission on Judicial Disabilities and Tenure	298	271	407	35	0	0	35	330	0	0	0	365	0	365
FI0	Corrections Information Council	627	744	878	893	0	0	893	0	0	0	0	893	0	893
MA0	Criminal Code Reform Commission	687	638	813	723	0	0	723	0	0	0	0	723	0	723
FJ0	Criminal Justice Coordinating Council	3,711	3,479	4,031	1,529	0	0	1,529	2,300	0	0	0	3,829	90	3,919
FL0	Department of Corrections	167,050	176,925	178,560	164,484	0	24,517	189,001	0	0	0	0	189,001	764	189,765
FR0	Department of Forensic Sciences	29,708	31,441	30,289	29,558	0	0	29,558	494	0	0	0	30,052	7,312	37,364
JZ0	Department of Youth Rehabilitation Services*	0	0	84,520	85,520	0	0	85,520	390	0	0	0	85,910	200	86,110
FK0	District of Columbia National Guard	13,626	14,121	15,241	5,237	0	148	5,384	10,654	0	0	0	16,038	0	16,038
FZ0	District of Columbia Sentencing Commission	1,178	1,106	1,258	1,599	0	0	1,599	0	0	0	0	1,599	0	1,599
FB0	Fire and Emergency Medical Services Department	284,040	307,169	265,862	267,543	0	11,083	278,626	0	0	0	0	278,626	23,676	302,302
BN0	Homeland Security and Emergency Management Agency	63,854	266,014	169,636	5,667	0	0	5,667	101,957	0	0	0	107,624	0	107,624
FT0	Homeland Security Grants	3,826	4,266	1,415	0	0	0	0	0	0	0	0	0	50	50
DV0	Judicial Nomination Commission	287	278	311	8	0	0	8	300	0	0	0	308	0	308
FA0	Metropolitan Police Department	591,314	621,492	545,687	491,556	0	5,932	497,489	5,841	0	0	0	503,330	10,846	514,176
FS0	Office of Administrative Hearings	11,259	11,978	13,229	10,713	0	0	10,713	150	0	0	0	10,863	3,141	14,004
HM0	Office of Human Rights*	0	0	10,134	7,958	0	0	7,958	405	0	0	0	8,363	1,858	10,221
NS0	Office of Neighborhood Safety and Engagement	5,736	8,028	10,355	12,037	0	0	12,037	16,130	0	0	0	28,167	0	28,167
FH0	Office of Police Complaints	2,461	2,495	2,613	2,637	0	0	2,637	0	0	0	0	2,637	0	2,637
FX0	Office of the Chief Medical Examiner	14,079	14,123	14,013	13,216	0	0	13,216	525	0	0	0	13,741	1,557	15,299
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,320	1,457	1,687	2,399	0	0	2,399	0	0	0	0	2,399	0	2,399
UC0	Office of Unified Communications	49,167	48,371	54,238	29,402	0	25,047	54,448	0	0	0	0	54,448	978	55,427
FO0	Office of Victim Services and Justice Grants	44,607	52,171	60,189	47,350	0	4,556	51,907	36,638	0	0	0	88,545	0	88,545
RC0	Office on Returning Citizen Affairs	0	0	1,890	1,921	0	0	1,921	617	0	0	0	2,537	0	2,537
FD0	Police Officers' and Firefighters' Retirement System	91,083	93,061	109,933	108,966	0	0	108,966	0	0	0	0	108,966	0	108,966
Total, Public Safety and Justice		1,379,916	1,659,629	1,577,188	1,290,951	0	71,283	1,362,234	176,731	0	0	0	1,538,965	50,474	1,589,439

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Public Education System															
CF0	Department of Employment Services*	0	0	161,607	54,964	0	70,640	125,604	109,441	928	0	0	235,973	1,535	237,508
HA0	Department of Parks and Recreation*	0	0	60,939	58,674	0	2,059	60,733	6,036	0	0	0	66,768	2,533	69,301
GB0	District of Columbia Public Charter School Board	9,330	10,700	10,087	0	0	10,588	10,588	3,400	0	0	0	13,988	0	13,988
GC0	District of Columbia Public Charter Schools	887,463	922,553	934,900	1,010,608	0	0	1,010,608	0	0	0	0	1,010,608	0	1,010,608
CE0	District of Columbia Public Library	63,168	66,071	73,166	68,648	0	1,300	69,948	2,314	17	0	0	72,279	137	72,416
GA0	District of Columbia Public Schools	1,012,125	1,082,912	1,142,266	1,005,650	0	9,603	1,015,253	27,699	2,650	0	0	1,045,601	275,755	1,321,356
GL0	District of Columbia State Athletics Commission	1,275	1,249	1,286	1,170	0	100	1,270	0	0	0	0	1,270	0	1,270
GN0	Non-Public Tuition	61,813	60,059	60,238	58,454	0	0	58,454	0	0	0	0	58,454	1,000	59,454
GW0	Office of the Deputy Mayor for Education	17,181	16,963	22,600	21,811	0	0	21,811	10,389	115	0	0	32,316	1,521	33,836
GD0	Office of the State Superintendent of Education	436,707	457,124	596,925	174,420	5,630	1,623	181,673	466,289	147	0	0	648,109	39,714	687,823
GO0	Special Education Transportation	114,168	117,418	120,623	107,782	0	0	107,782	0	0	0	0	107,782	9,000	116,782
GE0	State Board of Education	1,738	1,876	2,187	2,170	0	0	2,170	0	0	0	0	2,170	0	2,170
GX0	Teachers' Retirement System	53,099	58,580	70,478	75,060	0	0	75,060	0	0	0	0	75,060	0	75,060
BH0	Unemployment Compensation Fund*	0	0	5,480	5,480	0	0	5,480	0	0	0	0	5,480	0	5,480
GG0	University of the District of Columbia Subsidy Account	89,003	89,123	90,303	90,333	0	0	90,333	440	0	0	0	90,773	0	90,773
PE0	Section 103 Judgments-Public Education System	1,035	9,734	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Education System		2,748,105	2,894,362	3,353,085	2,735,226	5,630	95,912	2,836,768	626,007	3,857	0	0	3,466,632	331,195	3,797,827
Human Support Services															
RL0	Child and Family Services Agency	209,932	214,889	219,439	144,242	0	1,000	145,242	72,227	329	0	0	217,798	1,647	219,445
BY0	Department of Aging and Community Living	50,225	56,159	52,294	44,870	0	0	44,870	11,594	0	0	0	56,465	415	56,880
RM0	Department of Behavioral Health	298,707	318,730	307,648	285,486	200	2,687	288,373	51,931	647	0	0	340,952	13,310	354,262
HC0	Department of Health	231,088	253,085	264,141	87,787	0	19,171	106,958	173,325	43	0	0	280,326	1,487	281,814
HT0	Department of Health Care Finance	3,223,861	3,441,330	3,580,017	846,753	103,219	6,434	956,407	2,549,501	0	0	0	3,505,908	138,652	3,644,559
JA0	Department of Human Services	564,253	614,754	609,934	430,974	0	900	431,874	211,442	0	0	0	643,315	3,503	646,818
HA0	Department of Parks and Recreation*	57,441	53,150	0	0	0	0	0	0	0	0	0	0	0	0
JZ0	Department of Youth Rehabilitation Services*	86,659	85,048	0	0	0	0	0	0	0	0	0	0	0	0
JM0	Department on Disability Services	179,381	172,201	193,549	134,104	0	14,755	148,859	47,728	0	0	0	196,587	246	196,833
BG0	Employees' Compensation Fund*	18,042	21,177	0	0	0	0	0	0	0	0	0	0	0	0

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DU0	Medicaid Reserve	0	0	58,467	0	0	0	0	0	0	0	0	0	0	0
HX0	Not-for-Profit Hospital Corporation Subsidy	34,261	22,137	15,000	15,000	0	0	15,000	0	0	0	0	15,000	0	15,000
HM0	Office of Human Rights*	5,346	4,921	0	0	0	0	0	0	0	0	0	0	0	0
HG0	Office of the Deputy Mayor for Health and Human Services	2,528	2,475	2,116	2,923	0	0	2,923	0	0	0	0	2,923	0	2,923
VA0	Office of Veterans' Affairs*	608	569	0	0	0	0	0	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs*	1,798	1,744	0	0	0	0	0	0	0	0	0	0	0	0
BZ0	Office on Latino Affairs*	4,307	5,789	0	0	0	0	0	0	0	0	0	0	0	0
BH0	Unemployment Compensation Fund*	4,955	7,947	0	0	0	0	0	0	0	0	0	0	0	0
Total, Human Support Services		4,973,392	5,276,105	5,302,604	1,992,138	103,419	44,947	2,140,504	3,117,750	1,020	0	0	5,259,274	159,260	5,418,534
Operations and Infrastructure															
LQ0	Alcoholic Beverage Regulation Administration*	0	0	10,615	366	1,185	8,945	10,496	0	0	0	0	10,496	0	10,496
CR0	Department of Consumer and Regulatory Affairs*	0	0	73,716	47,727	0	42,746	90,473	0	0	0	0	90,473	149	90,621
KG0	Department of Energy and Environment	129,901	147,518	142,554	22,215	0	98,116	120,331	116,008	2,556	0	0	238,896	2,464	241,359
TC0	Department of for-Hire Vehicles	16,618	17,904	17,807	13,702	0	8,797	22,499	150	0	0	0	22,649	686	23,335
SR0	Department of Insurance, Securities, and Banking*	0	0	32,557	4,445	0	32,330	36,775	0	0	0	0	36,775	133	36,908
KV0	Department of Motor Vehicles	43,773	42,609	48,315	38,965	0	8,986	47,951	330	0	0	0	48,281	608	48,889
KT0	Department of Public Works	178,418	180,218	190,105	161,998	0	13,721	175,719	0	0	0	0	175,719	30,824	206,543
KA0	District Department of Transportation	130,422	132,618	146,997	133,539	0	17,213	150,752	18,424	0	0	0	169,176	0	169,176
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0	1,115	1,298	1,244	0	0	1,244	0	0	0	0	1,244	0	1,244
DJ0	Office of the People's Counsel*	0	0	10,569	675	0	10,335	11,010	0	0	0	0	11,010	0	11,010
DH0	Public Service Commission*	0	0	17,546	0	0	17,450	17,450	581	14	0	0	18,045	0	18,045
KE0	Washington Metropolitan Area Transit Authority	425,753	424,271	458,357	352,888	76,637	28,000	457,525	0	0	0	0	457,525	0	457,525
KC0	Washington Metropolitan Area Transit Commission	151	158	165	166	0	0	166	0	0	0	0	166	0	166
Total, Operations and Infrastructure		925,036	946,410	1,150,602	777,929	77,822	286,641	1,142,391	135,493	2,570	0	0	1,280,454	34,864	1,315,318
Financing and Other															
EZ0	Convention Center Transfer	151,399	87,200	97,358	0	104,908	4,306	109,213	0	0	0	0	109,213	0	109,213
RH0	District Retiree Health Contribution	46,000	47,300	48,400	50,300	0	0	50,300	0	0	0	0	50,300	0	50,300
EP0	Emergency Planning and Security Fund	19,426	56,437	52,900	0	0	0	0	25,000	0	0	0	25,000	0	25,000
KZ0	Highway Transportation Fund - Transfers	30,693	22,472	30,200	0	26,706	0	26,706	0	0	0	0	26,706	0	26,706

Government of the District of Columbia
FY 2022 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2022 Proposed Budget by Type of Funding										
Agency Code Agency Name		FY 2019 Actuals Gross Funds	FY 2020 Actuals Gross Funds	FY 2021 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 2022 Proposed Budget Gross Funds
ZZ0	John A. Wilson Building Fund	4,256	4,081	4,464	4,887	0	0	4,887	0	0	0	0	4,887	0	4,887
ELO	Master Equipment Lease/Purchase Program	11,844	4,486	0	0	0	0	0	0	0	0	0	0	0	0
DO0	Non-Departmental Account	0	0	41,074	1,750	0	5,247	6,997	4,000	0	0	0	10,997	0	10,997
PA0	Pay-As-You-Go Capital Fund	150,285	280,940	289,398	117,771	178,500	113,029	409,300	0	0	0	0	409,300	0	409,300
DS0	Repayment of Loans and Interest	721,320	804,757	811,142	838,665	0	8,089	846,754	18,465	0	0	0	865,219	0	865,219
DT0	Repayment of Revenue Bonds	7,829	6,293	5,691	0	5,691	0	5,691	0	0	0	0	5,691	0	5,691
ZB0	Debt Service - Issuance Costs	5,210	6,127	10,000	10,000	0	0	10,000	0	0	0	0	10,000	0	10,000
ZC0	Commercial Paper Program	6,779	4,841	6,000	6,750	0	0	6,750	0	0	0	0	6,750	0	6,750
ZH0	Settlements and Judgments	21,825	16,154	28,025	28,025	0	0	28,025	0	0	0	0	28,025	0	28,025
UP0	Workforce Investments Account	0	0	0	72,449	0	0	72,449	0	0	0	0	72,449	0	72,449
Total, Financing and Other		1,176,866	1,341,087	1,424,649	1,130,596	315,804	130,670	1,577,071	47,465	0	0	0	1,624,536	0	1,624,536
TOTAL GENERAL OPERATING FUNDS		13,102,593	14,216,018	14,505,376	9,117,032	542,146	796,999	10,456,176	4,426,437	8,024	0	0	14,890,637	904,051	15,794,688
Enterprise and Other Funds															
BK0	Ballpark Revenue Fund	35,069	29,935	32,012	0	0	0	0	0	0	18,406	12,365	30,771	0	30,771
UV0	D.C. Department of Human Resources Agency Trust	(3,228)	0	0	0	0	0	0	0	0	0	0	0	0	0
UW0	D.C. Public Library Agency Trust Fund	(26)	0	0	0	0	0	0	0	0	0	0	0	0	0
DY0	District of Columbia Retirement Board**	0	0	44,099	0	0	0	0	0	0	0	48,903	48,903	0	48,903
LA0	District of Columbia Water and Sewer Authority**	0	0	642,663	0	0	0	0	0	0	0	658,423	658,423	0	658,423
KB0	Green Finance Authority	0	0	22,000	0	0	0	0	0	0	0	30,500	30,500	0	30,500
H10	Health Benefit Exchange Authority	34,275	34,208	30,948	0	0	0	0	0	0	0	32,842	32,842	0	32,842
HF0	Housing Finance Agency**	0	0	14,281	0	0	0	0	0	0	0	15,010	15,010	0	15,010
UZ0	Housing Production Trust Fund	150,559	143,872	100,000	0	0	0	0	166,684	0	73,316	10,000	250,000	0	250,000
HWO	Not-for-Profit Hospital Corporation**	0	0	155,000	0	0	0	0	0	0	0	155,000	155,000	0	155,000
DC0	Office of Lottery and Gaming	213,366	214,630	507,308	0	0	0	0	0	0	0	544,200	544,200	0	544,200
UB0	Other Post-Employment Benefits Trust Administration	0	0	9,088	0	0	0	0	0	0	0	9,347	9,347	0	9,347
TY0	Repayment of Pilot Financing	22,043	29,731	50,992	0	0	0	0	0	0	47,941	0	47,941	0	47,941
TX0	Tax Increment Financing (Tif) Program	44,492	36,254	56,340	0	0	0	0	0	0	42,042	0	42,042	0	42,042
UI0	Unemployment Insurance Trust Fund	119,729	1,567,184	680,071	0	0	0	0	0	0	0	262,316	262,316	0	262,316
UL0	Universal Paid Leave Fund	0	0	292,124	0	0	0	0	0	0	0	105,560	105,560	0	105,560

Government of the District of Columbia
FY 2022 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2022 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2019 Actuals Gross Funds	FY 2020 Actuals Gross Funds	FY 2021 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 2022 Proposed Budget Gross Funds
GF0	University of the District of Columbia**	0	0	177,091	0	0	0	0	440	0	0	168,221	168,661	0	168,661
LBO	Washington Aqueduct**	0	0	73,139	0	0	0	0	0	0	0	70,521	70,521	0	70,521
ESO	Washington Convention and Sports Authority**	0	0	164,271	0	0	0	0	0	0	0	156,701	156,701	0	156,701
Total, Enterprise and Other Funds		616,279	2,055,815	3,051,427	0	0	0	0	167,124	0	181,705	2,279,909	2,628,738	0	2,628,738
GRAND TOTAL, DISTRICT GOVERNMENT		13,718,872	16,271,833	17,556,803	9,117,032	542,146	796,999	10,456,176	4,593,561	8,024	181,705	2,279,909	17,519,375	904,051	18,423,427

*Agencies that moved between appropriation titles will appear twice in the summary tables. Please refer to agency chapters for actual year-over-year changes.

**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 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
Governmental Direction and Support									
DL0	Board of Elections	49.0	47.0	51.0	60.0	0.0	0.0	60.0	9.0
AG0	Board of Ethics and Government Accountability	15.3	15.2	20.5	19.0	0.0	1.0	20.0	-0.5
RJ0	Captive Insurance Agency	4.0	4.0	6.0	4.0	0.0	2.0	6.0	0.0
AF0	Contract Appeals Board	10.0	11.0	11.0	11.0	0.0	0.0	11.0	0.0
AB0	Council of the District of Columbia	196.2	197.5	206.0	201.0	0.0	0.0	201.0	-5.0
AM0	Department of General Services	576.5	595.5	648.2	644.0	0.0	8.0	652.0	3.9
BE0	Department of Human Resources	100.4	107.1	105.8	114.0	0.0	7.8	121.8	16.0
BG0	Employees' Compensation Fund*	0.0	0.0	49.0	49.0	0.0	0.0	49.0	0.0
AA0	Executive Office of the Mayor	96.8	109.6	104.6	106.8	0.0	0.0	106.8	2.2
PZ0	Expenditure Commission	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0
AH0	Mayor's Office of Legal Counsel	9.2	8.7	10.0	9.0	0.0	0.0	9.0	-1.0
DX0	Office of Advisory Neighborhood Commissions	3.5	3.8	5.5	5.5	0.0	0.0	5.5	0.0
CJ0	Office of Campaign Finance	34.4	36.1	38.0	38.0	0.0	0.0	38.0	0.0
PO0	Office of Contracting and Procurement	186.4	178.8	205.0	194.9	0.0	10.1	205.0	0.0
JR0	Office of Disability Rights	8.9	8.9	9.0	11.0	0.0	0.0	11.0	2.0
CH0	Office of Employee Appeals	15.0	15.1	15.0	14.4	0.0	0.0	14.4	-0.6
AS0	Office of Finance and Resource Management	33.9	36.2	41.0	41.0	0.0	0.0	41.0	0.0
AK0	Office of Labor Relations and Collective Bargaining	0.0	0.0	0.0	17.0	0.0	0.0	17.0	17.0
RK0	Office of Risk Management	34.0	31.7	32.0	32.0	0.0	0.0	32.0	0.0
CB0	Office of the Attorney General for the District of Columbia	453.9	496.3	530.2	490.6	0.0	76.0	566.6	36.4
AT0	Office of the Chief Financial Officer	911.3	909.3	978.0	921.0	0.0	71.0	992.0	14.0
TO0	Office of the Chief Technology Officer	227.0	238.4	241.3	226.1	0.0	15.0	241.1	-0.2

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
AE0	Office of the City Administrator	57.1	68.2	73.0	65.0	0.0	0.0	65.0	-8.0
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	12.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC0	Office of the District of Columbia Auditor	30.5	27.9	31.8	31.7	0.0	0.0	31.7	-0.1
AD0	Office of the Inspector General	92.1	86.5	94.8	99.5	0.0	0.0	99.5	4.8
BA0	Office of the Secretary	26.0	26.0	27.0	21.0	0.0	6.0	27.0	0.0
AI0	Office of the Senior Advisor	20.5	19.2	20.0	20.0	0.0	0.0	20.0	0.0
VA0	Office of Veterans' Affairs*	0.0	0.0	5.0	6.0	0.0	0.0	6.0	1.0
AP0	Office on Asian and Pacific Islander Affairs*	0.0	0.0	11.0	11.0	0.0	0.0	11.0	0.0
BZ0	Office on Latino Affairs*	0.0	0.0	11.0	11.0	0.0	0.0	11.0	0.0
CG0	Public Employee Relations Board	10.0	6.0	8.0	8.0	0.0	0.0	8.0	0.0
AR0	Statehood Initiatives	0.9	0.9	3.0	3.0	0.0	0.0	3.0	0.0
Total, Governmental Direction and Support		3,215.7	3,285.4	3,591.6	3,485.4	0.0	196.9	3,682.4	90.8
Economic Development and Regulation									
LQ0	Alcoholic Beverage Regulation Administration*	52.3	57.3	0.0	0.0	0.0	0.0	0.0	0.0
BX0	Commission on the Arts and Humanities	21.0	22.1	29.5	0.0	33.0	0.0	33.0	3.5
CR0	Department of Consumer and Regulatory Affairs*	414.2	450.0	0.0	0.0	0.0	0.0	0.0	0.0
CF0	Department of Employment Services*	468.8	659.1	0.0	0.0	0.0	0.0	0.0	0.0
DB0	Department of Housing and Community Development	67.9	58.4	63.9	55.4	0.0	0.0	55.4	-8.5
SR0	Department of Insurance, Securities, and Banking*	126.0	132.0	0.0	0.0	0.0	0.0	0.0	0.0
EN0	Department of Small and Local Business Development	48.8	49.3	50.3	51.5	0.0	0.0	51.5	1.3
CI0	Office of Cable Television, Film, Music, and Entertainment	51.9	52.0	53.0	8.0	0.0	49.0	57.0	4.0
BD0	Office of Planning	69.2	70.5	72.5	74.5	0.0	0.0	74.5	2.0
EB0	Office of the Deputy Mayor for Planning and Economic Development	78.2	91.0	90.0	74.0	0.0	17.0	91.0	1.0

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
DJ0	Office of the People's Counsel*	49.4	47.4	0.0	0.0	0.0	0.0	0.0	0.0
CQ0	Office of the Tenant Advocate	20.9	20.6	24.0	20.7	0.0	3.4	24.0	0.0
BJ0	Office of Zoning	17.7	21.0	21.0	24.0	0.0	0.0	24.0	3.0
DH0	Public Service Commission*	70.3	71.3	0.0	0.0	0.0	0.0	0.0	0.0
DA0	Real Property Tax Appeals Commission	11.0	11.0	11.0	12.0	0.0	0.0	12.0	1.0
DR0	Rental Housing Commission	0.0	7.4	9.0	9.0	0.0	0.0	9.0	0.0
Total, Economic Development and Regulation		1,567.6	1,820.3	424.1	329.0	33.0	69.4	431.4	7.2
Public Safety and Justice									
DQ0	Commission on Judicial Disabilities and Tenure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI0	Corrections Information Council	8.0	8.1	10.0	10.0	0.0	0.0	10.0	0.0
MA0	Criminal Code Reform Commission	5.0	5.2	5.0	5.0	0.0	0.0	5.0	0.0
FJ0	Criminal Justice Coordinating Council	5.0	4.1	5.3	4.1	0.0	0.0	4.1	-1.2
FL0	Department of Corrections	1,346.2	1,195.5	1,352.0	1,118.0	0.0	240.0	1,358.0	6.0
FR0	Department of forensic Sciences	210.0	196.2	214.0	214.0	0.0	0.0	214.0	0.0
JZ0	Department of Youth Rehabilitation Services*	0.0	0.0	573.0	574.0	0.0	0.0	574.0	1.0
FK0	District of Columbia National Guard	33.3	37.2	45.2	45.2	0.0	0.0	45.2	0.0
FZ0	District of Columbia Sentencing Commission	6.0	7.2	7.0	7.0	0.0	0.0	7.0	0.0
FB0	Fire and Emergency Medical Services Department	2,059.0	2,058.0	2,186.0	2,057.0	0.0	2.0	2,059.0	-127.0
BN0	Homeland Security and Emergency Management Agency	28.4	28.5	29.5	29.3	0.0	0.0	29.3	-0.3
DV0	Judicial Nomination Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FA0	Metropolitan Police Department	4,506.3	4,496.2	4,737.6	4,798.3	0.0	0.0	4,798.3	60.6
FS0	Office of Administrative Hearings	67.3	75.0	75.0	79.0	0.0	0.0	79.0	4.0
HM0	Office of Human Rights*	0.0	0.0	61.2	61.5	0.0	0.0	61.5	0.4
NS0	Office of Neighborhood Safety and Engagement	25.0	31.0	35.0	44.0	0.0	0.0	44.0	9.0

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
FH0	Office of Police Complaints	24.3	19.0	24.8	24.8	0.0	0.0	24.8	0.0
FX0	Office of the Chief Medical Examiner	91.1	95.0	94.0	94.0	0.0	0.0	94.0	0.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	9.0	10.0	10.0	11.0	0.0	0.0	11.0	1.0
UC0	Office of Unified Communications	361.0	383.0	385.0	290.0	0.0	94.0	384.0	-1.0
FO0	Office of Victim Services and Justice Grants	14.6	19.1	21.0	20.0	0.0	2.0	22.0	1.0
RC0	Office on Returning Citizen Affairs	0.0	0.0	13.0	13.0	0.0	0.0	13.0	0.0
Total, Public Safety and Justice		8,799.5	8,668.2	9,883.5	9,499.0	0.0	338.0	9,837.0	(46.5)
Public Education System									
CF0	Department of Employment Services*	0.0	0.0	577.7	230.4	0.0	353.2	583.6	5.9
HA0	Department of Parks and Recreation*	0.0	0.0	777.1	782.3	0.0	0.0	782.3	5.2
GC0	District of Columbia Public Charter Schools	1.1	1.0	1.0	1.0	0.0	0.0	1.0	0.0
CE0	District of Columbia Public Library	521.1	544.9	599.8	604.8	0.0	0.0	604.8	5.0
GA0	District of Columbia Public Schools	7,564.8	8,073.3	8,538.3	8,574.1	0.0	43.9	8,618.0	79.8
GL0	District of Columbia State Athletics Commission	6.0	6.2	6.0	7.0	0.0	0.0	7.0	1.0
GN0	Non-Public Tuition	18.0	16.6	18.0	18.0	0.0	0.0	18.0	0.0
GW0	Office of the Deputy Mayor for Education	19.0	27.1	36.6	37.1	0.0	0.0	37.1	0.5
GD0	Office of the State Superintendent of Education	327.4	312.6	328.8	297.9	20.5	5.5	323.8	-5.0
GO0	Special Education Transportation	1,385.9	1,266.8	1,388.3	1,388.3	0.0	0.0	1,388.3	0.0
GE0	State Board of Education	29.0	27.0	29.0	30.0	0.0	0.0	30.0	1.0
Total, Public Education System		9,872.2	10,275.5	12,300.5	11,970.8	20.5	402.6	12,393.9	93.4
Human Support Services									
RL0	Child and Family Services Agency	630.0	610.8	645.0	624.0	0.0	0.0	624.0	-21.0
BY0	Department of Aging and Community Living	41.5	57.9	64.9	77.9	0.0	0.0	77.9	13.0

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
RM0	Department of Behavioral Health	1,245.4	1,174.0	1,244.4	1,229.8	0.0	16.3	1,246.1	1.7
HCO	Department of Health	285.8	319.5	304.9	153.7	0.0	141.9	295.6	-9.3
HT0	Department of Health Care Finance	127.1	123.0	158.7	142.9	6.1	16.5	165.4	6.7
JA0	Department of Human Services	649.5	616.0	731.1	767.3	0.0	0.0	767.3	36.3
HA0	Department of Parks and Recreation*	664.4	697.7	0.0	0.0	0.0	0.0	0.0	0.0
JZ0	Department of Youth Rehabilitation Services*	552.9	549.8	0.0	0.0	0.0	0.0	0.0	0.0
JM0	Department on Disability Services	199.4	202.7	208.3	212.2	0.0	0.0	212.2	3.9
BG0	Employees' Compensation Fund*	52.0	49.0	0.0	0.0	0.0	0.0	0.0	0.0
HM0	Office of Human Rights*	40.4	47.2	0.0	0.0	0.0	0.0	0.0	0.0
HG0	Office of the Deputy Mayor for Health and Human Services	11.8	11.7	12.8	15.8	0.0	0.0	15.8	3.0
VA0	Office of Veterans' Affairs*	5.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0
AP0	Office on Asian and Pacific Islander Affairs*	6.2	5.9	0.0	0.0	0.0	0.0	0.0	0.0
BZ0	Office on Latino Affairs*	11.0	11.4	0.0	0.0	0.0	0.0	0.0	0.0
Total, Human Support Services		4,522.3	4,481.6	3,370.0	3,223.6	6.1	174.6	3,404.2	34.2
Operations and Infrastructure									
LQ0	Alcoholic Beverage Regulation Administration*	0.0	0.0	66.0	1.0	0.0	64.0	65.0	-1.0
CR0	Department of Consumer and Regulatory Affairs*	0.0	0.0	474.0	251.5	0.0	248.5	500.0	26.0
KG0	Department of Energy and Environment	249.1	275.6	329.8	134.3	0.0	217.1	351.3	21.5
TC0	Department of for-Hire Vehicles	60.0	69.0	70.0	0.0	0.0	70.0	70.0	0.0
SR0	Department of Insurance, Securities, and Banking*	0.0	0.0	139.0	0.0	0.0	139.0	139.0	0.0
KV0	Department of Motor Vehicles	244.8	246.7	269.0	231.0	0.0	39.0	270.0	1.0
KT0	Department of Public Works	1,184.3	1,278.0	1,322.0	1,306.0	0.0	35.0	1,341.0	19.0
KA0	District Department of Transportation	533.0	573.9	605.4	652.4	0.0	12.0	664.4	59.0
KB0	Green Finance Authority	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2019 Actuals General Fund FTEs	FY 2020 Actuals General Fund FTEs	FY 2021 Approved General Fund FTEs	FY 2022 Proposed Local Funds FTEs	FY 2022 Proposed Dedicated Taxes FTEs	FY 2022 Proposed Other Funds FTEs	Total, FY 2022 Proposed General Fund FTEs	Change from FY 2021 Approved General Fund FTEs
K00	Office of the Deputy Mayor for Operations and Infrastructure	0.0	8.0	8.0	8.0	0.0	0.0	8.0	0.0
DJ0	Office of the People's Counsel*	0.0	0.0	52.4	5.0	0.0	46.4	51.4	-1.0
DH0	Public Service Commission*	0.0	0.0	86.4	0.0	0.0	86.4	86.4	0.0
Total, Operations and Infrastructure		2,271.2	2,451.2	3,421.9	2,589.2	0.0	957.3	3,546.5	124.5
Financing and Other									
Total, Financing and Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL OPERATING FUNDS		30,248.4	30,982.2	32,991.7	31,097.1	59.5	2,138.8	33,295.3	303.6

*Agencies that moved between appropriation titles will appear twice in the summary tables. Please refer to agency chapters for actual year-over-year changes.
Note: Details may not sum to totals because of rounding.

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
Gross Funds

					FY 2022 Employment Authority by Type of Funding										
Appropriation Title															
Agency Code	Agency Name	FY 2019 Actuals Gross Funds FTEs	FY 2020 Actuals Gross Funds FTEs	FY 2021 Approved 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 2022 Proposed Gross Funds FTEs
Governmental Direction and Support															
DL0	Board of Elections	49.0	73.5	51.0	60.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
AG0	Board of Ethics and Government Accountability	15.3	15.2	20.5	19.0	0.0	1.0	20.0	0.0	0.0	0.0	0.0	20.0	0.0	20.0
RJ0	Captive Insurance Agency	4.0	4.0	6.0	4.0	0.0	2.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
AF0	Contract Appeals Board	10.0	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
AB0	Council of the District of Columbia	196.2	197.5	206.0	201.0	0.0	0.0	201.0	0.0	0.0	0.0	0.0	201.0	0.0	201.0
AM0	Department of General Services	591.5	615.5	670.2	644.0	0.0	8.0	652.0	0.0	0.0	0.0	0.0	652.0	22.0	674.0
BE0	Department of Human Resources	151.6	171.3	145.4	114.0	0.0	7.8	121.8	0.0	0.0	0.0	0.0	121.8	42.0	163.8
BG0	Employees' Compensation Fund*	0.0	0.0	49.0	49.0	0.0	0.0	49.0	0.0	0.0	0.0	0.0	49.0	0.0	49.0
AA0	Executive Office of the Mayor	111.5	120.2	115.0	106.8	0.0	0.0	106.8	2.6	0.0	0.0	0.0	109.4	7.7	117.0
PZ0	Expenditure Commission	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0	Mayor's Office of Legal Counsel	10.3	8.7	10.0	9.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	9.0	0.0	9.0
DX0	Office of Advisory Neighborhood Commissions	3.5	3.8	5.5	5.5	0.0	0.0	5.5	0.0	0.0	0.0	0.0	5.5	0.0	5.5
CJ0	Office of Campaign Finance	34.4	36.1	38.0	38.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0	0.0	38.0
PO0	Office of Contracting and Procurement	218.2	199.9	233.0	194.9	0.0	10.1	205.0	0.0	0.0	0.0	0.0	205.0	29.0	234.0
JR0	Office of Disability Rights	11.9	11.9	12.0	11.0	0.0	0.0	11.0	3.0	0.0	0.0	0.0	14.0	0.0	14.0
CH0	Office of Employee Appeals	15.0	15.1	15.0	14.4	0.0	0.0	14.4	0.0	0.0	0.0	0.0	14.4	0.0	14.4
AS0	Office of Finance and Resource Management	41.0	41.9	47.0	41.0	0.0	0.0	41.0	0.0	0.0	0.0	0.0	41.0	6.0	47.0
AK0	Office of Labor Relations and Collective Bargaining	0.0	0.0	0.0	17.0	0.0	0.0	17.0	0.0	0.0	0.0	0.0	17.0	0.0	17.0
RK0	Office of Risk Management	34.0	31.7	32.0	32.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	32.0	0.0	32.0
CB0	Office of the Attorney General for the District of Columbia	592.9	625.7	688.8	490.6	0.0	76.0	566.6	127.1	8.0	0.0	0.0	701.7	24.4	726.1
AT0	Office of the Chief Financial Officer	958.3	963.8	1,028.0	921.0	0.0	71.0	992.0	0.0	0.0	0.0	0.0	992.0	50.0	1,042.0
TO0	Office of the Chief Technology Officer	347.5	359.3	384.0	226.1	0.0	15.0	241.1	3.0	0.0	0.0	0.0	244.1	143.9	388.0
AE0	Office of the City Administrator	62.7	72.7	73.0	65.0	0.0	0.0	65.0	0.0	0.0	0.0	0.0	65.0	0.0	65.0
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	17.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC0	Office of the District of Columbia Auditor	30.5	27.9	31.8	31.7	0.0	0.0	31.7	0.0	0.0	0.0	0.0	31.7	0.0	31.7
AD0	Office of the Inspector General	109.4	103.2	112.0	99.5	0.0	0.0	99.5	16.5	0.0	0.0	0.0	116.0	0.0	116.0
BA0	Office of the Secretary	26.0	26.0	27.0	21.0	0.0	6.0	27.0	0.0	0.0	0.0	0.0	27.0	0.0	27.0
AI0	Office of the Senior Advisor	20.5	19.2	20.0	20.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	20.0	0.0	20.0

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
Gross Funds

FY 2022 Employment Authority by Type of Funding															
Appropriation Title		FY 2019 Actuals Gross Funds FTEs	FY 2020 Actuals Gross Funds FTEs	FY 2021 Approved 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 2022 Proposed Gross Funds FTEs
Agency Code	Agency Name														
VA0	Office of Veterans' Affairs*	0.0	0.0	5.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
AP0	Office on Asian and Pacific Islander Affairs*	0.0	0.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
BZ0	Office on Latino Affairs*	0.0	0.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
CG0	Public Employee Relations Board	10.0	6.0	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
AR0	Statehood Initiatives	3.9	0.9	3.0	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	3.0	0.0	3.0
Total, Governmental Direction and Support		3,676.7	3,762.6	4,069.1	3,485.4	0.0	196.9	3,682.4	152.2	8.0	0.0	0.0	3,842.5	324.9	4,167.5
Economic Development and Regulation															
LQ0	Alcoholic Beverage Regulation Administration*	52.3	57.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BX0	Commission on the Arts and Humanities	27.0	28.1	35.0	0.0	33.0	0.0	33.0	2.0	0.0	0.0	0.0	35.0	0.0	35.0
CR0	Department of Consumer and Regulatory Affairs*	414.2	451.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CF0	Department of Employment Services*	760.9	888.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DB0	Department of Housing and Community Development	154.0	148.4	169.0	55.4	0.0	0.0	55.4	34.0	0.0	0.0	0.0	89.4	79.6	169.0
SR0	Department of Insurance, Securities, and Banking*	126.0	132.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EN0	Department of Small and Local Business Development	51.8	53.0	54.0	51.5	0.0	0.0	51.5	4.5	0.0	0.0	0.0	56.0	0.0	56.0
CI0	Office of Cable Television, Film, Music, and Entertainment	51.9	52.0	53.0	8.0	0.0	49.0	57.0	0.0	0.0	0.0	0.0	57.0	0.0	57.0
BD0	Office of Planning	72.6	74.0	76.0	74.5	0.0	0.0	74.5	3.5	0.0	0.0	0.0	78.0	0.0	78.0
EB0	Office of the Deputy Mayor for Planning and Economic Development	78.2	91.0	90.0	74.0	0.0	17.0	91.0	0.0	0.0	0.0	0.0	91.0	0.0	91.0
DJ0	Office of the People's Counsel*	49.4	47.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CQ0	Office of the Tenant Advocate	20.9	20.6	24.0	20.7	0.0	3.4	24.0	4.0	0.0	0.0	0.0	28.0	0.0	28.0
BJ0	Office of Zoning	17.7	21.0	21.0	24.0	0.0	0.0	24.0	0.0	0.0	0.0	0.0	24.0	0.0	24.0
DH0	Public Service Commission*	73.6	74.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA0	Real Property Tax Appeals Commission	11.0	11.0	11.0	12.0	0.0	0.0	12.0	0.0	0.0	0.0	0.0	12.0	0.0	12.0
DR0	Rental Housing Commission	0.0	7.4	9.0	9.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	9.0	0.0	9.0
Total, Economic Development and Regulation		1,961.5	2,156.6	542.0	329.0	33.0	69.4	431.4	48.0	0.0	0.0	0.0	479.4	79.6	559.0
Public Safety and Justice															
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
FI0	Corrections Information Council	8.0	8.1	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
MA0	Criminal Code Reform Commission	5.0	5.2	5.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0
FJ0	Criminal Justice Coordinating Council	20.0	17.8	20.0	4.1	0.0	0.0	4.1	15.0	0.0	0.0	0.0	19.1	0.7	19.8

Government of the District of Columbia
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Gross Funds

FY 2022 Employment Authority by Type of Funding															
Appropriation Title		FY 2019 Actuals Gross Funds FTEs	FY 2020 Actuals Gross Funds FTEs	FY 2021 Approved 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 2022 Proposed Gross Funds FTEs
Agency Code	Agency Name														
FL0	Department of Corrections	1,354.0	1,211.1	1,356.0	1,118.0	0.0	240.0	1,358.0	0.0	0.0	0.0	0.0	1,358.0	4.0	1,362.0
FR0	Department of Forensic Sciences	225.0	215.6	226.0	214.0	0.0	0.0	214.0	6.0	0.0	0.0	0.0	220.0	43.0	263.0
JZ0	Department of Youth Rehabilitation Services*	0.0	0.0	573.0	574.0	0.0	0.0	574.0	0.0	0.0	0.0	0.0	574.0	0.0	574.0
FK0	District of Columbia National Guard	129.1	140.5	144.0	45.2	0.0	0.0	45.2	98.8	0.0	0.0	0.0	144.0	0.0	144.0
FZ0	District of Columbia Sentencing Commission	6.0	7.2	7.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0
FB0	Fire and Emergency Medical Services Department	2,069.0	2,069.0	2,196.0	2,057.0	0.0	2.0	2,059.0	0.0	0.0	0.0	0.0	2,059.0	141.0	2,200.0
BN0	Homeland Security and Emergency Management Agency	126.0	141.0	142.0	29.3	0.0	0.0	29.3	112.8	0.0	0.0	0.0	142.0	0.0	142.0
DV0	Judicial Nomination Commission	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
FA0	Metropolitan Police Department	4,519.1	4,502.0	4,746.0	4,798.3	0.0	0.0	4,798.3	22.4	0.0	0.0	0.0	4,820.6	3.0	4,823.6
FS0	Office of Administrative Hearings	77.3	88.0	95.0	79.0	0.0	0.0	79.0	0.0	0.0	0.0	0.0	79.0	20.0	99.0
HMO	Office of Human Rights*	0.0	0.0	73.0	61.5	0.0	0.0	61.5	2.5	0.0	0.0	0.0	64.0	10.0	74.0
NS0	Office of Neighborhood Safety and Engagement	25.0	31.0	35.0	44.0	0.0	0.0	44.0	14.0	0.0	0.0	0.0	58.0	0.0	58.0
FH0	Office of Police Complaints	24.3	19.0	24.8	24.8	0.0	0.0	24.8	0.0	0.0	0.0	0.0	24.8	0.0	24.8
FX0	Office of the Chief Medical Examiner	98.0	106.0	101.0	94.0	0.0	0.0	94.0	0.0	0.0	0.0	0.0	94.0	12.0	106.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	9.0	10.0	10.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
RC0	Office on Returning Citizen Affairs	0.0	0.0	13.0	13.0	0.0	0.0	13.0	6.0	0.0	0.0	0.0	19.0	0.0	19.0
UC0	Office of Unified Communications	366.0	390.0	391.0	290.0	0.0	94.0	384.0	0.0	0.0	0.0	0.0	384.0	7.0	391.0
FO0	Office of Victim Services and Justice Grants	17.0	23.0	23.0	20.0	0.0	2.0	22.0	5.1	0.0	0.0	0.0	27.0	0.0	27.0
Total, Public Safety and Justice		9,081.8	8,988.5	10,194.8	9,499.0	0.0	338.0	9,837.0	286.4	0.0	0.0	0.0	10,123.4	240.7	10,364.2
Public Education System															
CF0	Department of Employment Services*	0.0	0.0	813.8	230.4	0.0	353.2	583.6	229.9	0.0	0.0	0.0	813.6	8.4	822.0
HA0	Department of Parks and Recreation*	0.0	0.0	804.5	782.3	0.0	0.0	782.3	0.0	0.0	0.0	0.0	782.3	27.6	809.9
GC0	District of Columbia Public Charter Schools	1.1	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	526.7	550.2	605.3	604.8	0.0	0.0	604.8	6.3	0.0	0.0	0.0	611.1	0.0	611.1
GA0	District of Columbia Public Schools	8,117.9	8,766.6	9,260.9	8,574.1	0.0	43.9	8,618.0	189.1	20.0	0.0	0.0	8,827.1	506.1	9,333.2
GL0	District of Columbia State Athletics Commission	6.0	6.2	6.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0
GN0	Non-Public Tuition	18.0	16.6	18.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GW0	Office of the Deputy Mayor for Education	19.0	31.2	40.0	37.1	0.0	0.0	37.1	3.0	0.0	0.0	0.0	40.1	3.9	44.0
GD0	Office of the State Superintendent of Education	468.4	459.5	471.0	297.9	20.5	5.5	323.8	143.8	1.0	0.0	0.0	468.6	4.4	473.0

Government of the District of Columbia
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Gross Funds

FY 2022 Employment Authority by Type of Funding															
Agency Code	Appropriation Title	FY 2019 Actuals Gross Funds FTEs	FY 2020 Actuals Gross Funds FTEs	FY 2021 Approved 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 2022 Proposed Gross Funds FTEs
GO0	Special Education Transportation	1,385.9	1,266.8	1,388.3	1,388.3	0.0	0.0	1,388.3	0.0	0.0	0.0	0.0	1,388.3	0.0	1,388.3
GE0	State Board of Education	29.0	27.0	29.0	30.0	0.0	0.0	30.0	0.0	0.0	0.0	0.0	30.0	0.0	30.0
Total, Public Education System		10,571.9	11,124.9	13,437.7	11,970.8	20.5	402.6	12,393.9	572.1	21.0	0.0	0.0	12,987.0	550.4	13,537.3
Human Support Services															
RL0	Child and Family Services Agency	805.4	783.9	836.0	624.0	0.0	0.0	624.0	213.5	2.5	0.0	0.0	840.0	0.0	840.0
BY0	Department of Aging and Community Living	75.0	100.2	102.0	77.9	0.0	0.0	77.9	35.1	0.0	0.0	0.0	113.0	2.0	115.0
RM0	Department of Behavioral Health	1,413.9	1,367.6	1,395.9	1,229.8	0.0	16.3	1,246.1	157.6	0.0	0.0	0.0	1,403.6	61.0	1,464.7
HCO	Department of Health	608.2	804.4	659.1	153.7	0.0	141.9	295.6	378.5	0.3	0.0	0.0	674.3	5.7	680.0
HT0	Department of Health Care Finance	268.5	263.0	354.0	142.9	6.1	16.5	165.4	182.0	0.0	0.0	0.0	347.4	3.7	351.0
JA0	Department of Human Services	1,168.7	1,169.0	1,314.3	767.3	0.0	0.0	767.3	546.9	0.0	0.0	0.0	1,314.3	26.0	1,340.3
HA0	Department of Parks and Recreation*	676.1	717.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
JZ0	Department of Youth Rehabilitation Services*	552.9	549.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
JMO	Department on Disability Services	409.6	409.3	428.0	212.2	0.0	0.0	212.2	215.8	0.0	0.0	0.0	428.0	0.0	428.0
BG0	Employees' Compensation Fund*	52.0	49.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
HMO	Office of Human Rights*	42.3	49.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
HGO	Office of the Deputy Mayor for Health and Human Services	13.8	13.7	12.8	15.8	0.0	0.0	15.8	0.0	0.0	0.0	0.0	15.8	0.0	15.8
VA0	Office of Veterans' Affairs*	5.0	5.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AP0	Office on Asian and Pacific Islander Affairs*	9.9	10.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BZ0	Office on Latino Affairs*	11.0	11.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total, Human Support Services		6,112.1	6,303.8	5,102.1	3,223.6	6.1	174.6	3,404.2	1,729.3	2.8	0.0	0.0	5,136.4	98.4	5,234.7
Operations and Infrastructure															
LQ0	Alcoholic Beverage Regulation Administration*	0.0	0.0	66.0	1.0	0.0	64.0	65.0	0.0	0.0	0.0	0.0	65.0	0.0	65.0
CR0	Department of Consumer and Regulatory Affairs*	0.0	0.0	475.0	251.5	0.0	248.5	500.0	0.0	0.0	0.0	0.0	500.0	1.0	501.0
KG0	Department of Energy and Environment	372.3	398.4	452.5	134.3	0.0	217.1	351.3	113.5	4.8	0.0	0.0	469.5	13.3	482.8
TC0	Department of for-Hire Vehicles	60.0	69.0	70.0	0.0	0.0	70.0	70.0	0.0	0.0	0.0	0.0	70.0	0.0	70.0
SR0	Department of Insurance, Securities, and Banking*	0.0	0.0	139.0	0.0	0.0	139.0	139.0	0.0	0.0	0.0	0.0	139.0	0.0	139.0
KV0	Department of Motor Vehicles	257.3	246.7	269.0	231.0	0.0	39.0	270.0	0.0	0.0	0.0	0.0	270.0	0.0	270.0
KT0	Department of Public Works	1,340.6	1,452.0	1,479.0	1,306.0	0.0	35.0	1,341.0	0.0	0.0	0.0	0.0	1,341.0	160.0	1,501.0
KA0	District Department of Transportation	533.0	593.9	625.4	652.4	0.0	12.0	664.4	21.0	0.0	0.0	0.0	685.4	0.0	685.4

Government of the District of Columbia
FY 2022 Proposed Full-Time Equivalent Employment Authority
Gross Funds

FY 2022 Employment Authority by Type of Funding															
Appropriation Title		FY 2019 Actuals Gross Funds FTEs	FY 2020 Actuals Gross Funds FTEs	FY 2021 Approved 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 2022 Proposed Gross Funds FTEs
Agency Code	Agency Name														
K00	Office of the Deputy Mayor for Operations and Infrastructure	0.0	8.0	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
DJ0	Office of the People's Counsel*	0.0	0.0	52.4	5.0	0.0	46.4	51.4	0.0	0.0	0.0	0.0	51.4	0.0	51.4
DH0	Public Service Commission*	0.0	0.0	89.6	0.0	0.0	86.4	86.4	3.2	0.0	0.0	0.0	89.6	0.0	89.6
Total, Operations and Infrastructure		2,563.3	2,768.0	3,725.9	2,589.2	0.0	957.3	3,546.5	137.7	4.8	0.0	0.0	3,688.9	174.3	3,863.2
<u>Financing and Other</u>															
Total, Financing and Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL OPERATING FUNDS		33,967.1	35,104.4	37,071.6	31,097.1	59.5	2,138.8	33,295.3	2,925.7	36.6	0.0	0.0	36,257.6	1,468.3	37,725.9
<u>Enterprise and Other Funds</u>															
H10	D.C. Health Benefit Exchange Authority	97.1	99.5	109.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	109.0	109.0	0.0	109.0
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
KB0	Green Finance Authority	0.0	0.0	12.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DC0	Office of Lottery and Charitable Games	67.0	62.3	88.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.5	88.5	0.0	88.5
GF0	University of the District of Columbia**	0.0	0.0	948.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	948.4	948.4	0.0	948.4
Total, Enterprise and Other Funds		164.1	161.8	1,232.9	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		34,131.2	35,266.2	38,304.5	31,097.1	59.5	2,138.8	33,295.3	2,925.7	36.6	0.0	1,220.9	37,478.5	1,468.3	38,946.8

*Agencies that moved between appropriation titles will appear twice in the summary tables. Please refer to agency chapters for actual year-over-year changes.

**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. Although 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, Operations and Infrastructure, 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) rated by these agencies. The three primary rating agencies are Standard & Poor's Ratings Services (S & P), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings, Inc. (Fitch). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond and lower cost of borrowing for the borrower. The 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 entitle municipal issuers to receive direct pay subsidies from the federal government or entitle bondholders to receive a credit against federal income tax.

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 Asset Replacement Scheduling System (CARSS) – The District's system to record all District-owned assets, project the costs for replacement and maintenance of those assets, and facilitate the development of the long-range capital financing plan.

Capital Budget – The budget that provides for the acquisition of District-owned assets that help meet the District's 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 DC 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 principal and 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 be used by a particular agency for a particular purpose. Dedicated Tax revenue is part of General Fund revenue.

District Integrated Financial System (DIFS) – The District's soon-to-be-implemented, web-based financial and budgeting system.

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 Vehicle (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 Performance Indicators – Indicators that 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?”

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 – A clear, concise statement of the purpose of the agency which 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).

Pay-As-You-Go (Paygo) Capital – the use of current-year operating revenue for a capital project, to supplement long-term financing.

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 framework 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, strategic objectives, key performance indicators and strategic initiatives 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, programs are 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 – In the operating budget, a one-time movement of budget within an agency at the start of the year, upon approval, with the total budget for the agency remaining the same. In the capital budget, the modification of budget from one phase of a capital project to another. The total budget for the project remains the same.

Regular Pay – Continuing Full Time – 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 – The annual income or receipts of the District from taxes, charges, grants, and investments.

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 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 non-tax 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.

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 DC Public Schools and DC 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 DC 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 2022 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, 2022.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2022 Local Budget Act of 2021”.

Sec. 2. Adoption of the local portion of the Fiscal Year 2022 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, 2022.

**DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR
ENDING SEPTEMBER 30, 2022**

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2022 (“Fiscal Year 2022”), 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 2022 shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or \$17,519,375,000 (of which \$9,117,302,000 shall be from local funds, \$542,146,000 shall be from dedicated taxes, \$1,170,072,000 shall be from federal grant funds, \$2,581,199,000 shall be from Medicaid payments, \$796,999,000 shall be from other funds, \$8,024,000 shall be from private funds, \$842,290,000 shall be from funds requested to be appropriated by the Congress as federal payments pursuant to the Fiscal Year 2022 Federal Portion Budget Request Act of 2021, introduced on May 27, 2021 and federal payment funds for COVID relief, and \$2,279,909,000 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

1 these funds the intra-District authority shall be \$904,051,000; provided further, that amounts
2 appropriated under this act may be increased by proceeds of one-time transactions, which are
3 expended for emergency or unanticipated operating or capital needs; provided further, that such
4 increases shall be approved by enactment of local District law and shall comply with all reserve
5 requirements contained in the District of Columbia Home Rule Act, approved December 24,
6 1973 (87 Stat. 774; D.C. Official Code § 1-201.01 et seq.); provided further, that local funds are
7 appropriated, without regard to fiscal year, in such amounts as may be necessary to pay vendor
8 fees, including legal fees, that are obligated in this fiscal year, to be paid as a fixed percentage of
9 District revenue recovered from third parties on behalf of the District under contracts that
10 provide for payment of fees based upon and from such District revenue as may be recovered by
11 the vendor; provided further, that amounts appropriated pursuant to this act as operating funds
12 may be transferred to enterprise and capital funds and such amounts, once transferred, shall
13 retain appropriation authority consistent with the provisions of this act; provided further, that
14 there may be reprogrammed or transferred for operating expenses any local funds transferred or
15 reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such
16 amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with
17 the provisions of this act, except, that there may not be reprogrammed for operating expenses
18 any funds derived from bonds, notes, or other obligations issued for capital projects; provided
19 further, that the local funds (including dedicated tax) and other funds appropriated by this act
20 may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of
21 the District of Columbia Official Code, or as otherwise provided by law, through November 15,
22 2022; provided further, that local funds and other funds appropriated under this act may be
23 expended by the Mayor for the purpose of providing food and beverages, not to exceed \$30 per
24 employee per day, to employees of the District of Columbia government while such employees
25 are deployed in response to or during a declared snow or other emergency; provided further, that
26 local funds and other funds appropriated under this act may be expended by the Mayor to
27 provide food and lodging, in amounts not to exceed the General Services Administration per
28 diem rates, for youth, young adults, and their parents or guardians who participate in a program
29 of the District of Columbia government that involves overnight travel outside the District of
30 Columbia; provided further, that notwithstanding any other provision of law, local funds are
31 appropriated, without regard to fiscal year, to the extent such funds are certified as available by
32 the Chief Financial Officer of the District of Columbia, to pay termination costs of multiyear
33 contracts entered into by the District of Columbia during this fiscal year, to design, construct,
34 improve, maintain, operate, manage, or finance infrastructure projects procured pursuant to the
35 Public-Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228; D.C.
36 Official Code § 2-271.01 et seq.), including by way of example and not limitation, a project for
37 the replacement and modernization of the District of Columbia's streetlight system and a project
38 for the rehabilitation and modernization of the Henry J. Daly Building, and such termination
39 costs may be paid from appropriations available for the performance of such contracts or the
40 payment of termination costs or from other appropriations then available for any other purpose,
41 not including the emergency cash reserve fund (D.C. Official Code § 1-204.50a(a)) or the
42 contingency cash reserve fund (D.C. Official Code § 1-204.50a(b)), which, once allocated to
43 these costs, shall be deemed appropriated for the purposes of paying termination costs of such
44 contracts and shall retain appropriations authority and remain available until expended; provided
45 further, that any unspent amount remaining in a non-lapsing fund described below at the end of

1 Fiscal Year 2021 is to be continually available, allocated, appropriated, and expended for the
2 purposes of such fund in Fiscal Year 2022 in addition to any amounts deposited in and
3 appropriated to such fund in Fiscal Year 2022; provided further, that the Chief Financial Officer
4 shall take such steps as are necessary to assure that the foregoing requirements are met, including
5 the apportioning by the Chief Financial Officer of the appropriations and funds made available
6 during Fiscal Year 2022.

7 8 **GOVERNMENTAL DIRECTION AND SUPPORT**

9 Governmental direction and support, \$997,945,000 (including \$869,073,000 from local
10 funds, \$1,048,000 from dedicated taxes, \$32,352,000 from federal grant funds, \$94,248,000 from
11 other funds, \$568,000 from private funds, and \$657,000,000 from federal payment funds for
12 COVID relief), to be allocated as follows; provided, that any program fees collected from the
13 issuance of debt shall be available for the payment of expenses of the debt management program
14 of the District:

15 (1) Board of Elections. - \$11,835,000 from local funds;

16 (2) Board of Ethics and Government Accountability. - \$3,267,000 (including
17 \$3,079,000 from local funds and \$188,000 from other funds); provided, that all funds deposited,
18 without regard to fiscal year, into the following funds are authorized for expenditure and shall
19 remain available for expenditure until September 30, 2023: the Ethics Fund, the Lobbyist
20 Administration and Enforcement Fund, and the Open Government Fund;

21 (3) Captive Insurance Agency. - \$5,885,000 (including \$5,213,000 from local
22 funds and \$673,000 from other funds); provided, that all funds deposited, without regard to fiscal
23 year, into the following funds are authorized for expenditure and shall remain available for
24 expenditure until September 30, 2022: the Captive Trust Fund, the Medical Captive Insurance
25 Claims Reserve Fund, and the Subrogation Fund;

26 (4) Contract Appeals Board. - \$1,780,000 from local funds;

27 (5) Council of the District of Columbia. - \$28,557,000 from local funds; provided,
28 that not to exceed \$25,000 of this amount shall be available for the Chairman for official
29 reception and representation expenses and for purposes consistent with the Discretionary Funds
30 Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided
31 further, that all funds deposited, without regard to fiscal year, into the Council Technology
32 Projects Fund are authorized for expenditure and shall remain available for expenditure until
33 September 30, 2022;

34 (6) Department of General Services. - \$307,147,000 (including \$300,058,000
35 from local funds, \$1,048,000 of dedicated taxes, and \$6,041,000 from other funds); provided,
36 that all funds deposited, without regard to fiscal year, into the following funds are authorized for
37 expenditure and shall remain available for expenditure until September 30, 2022: the Eastern
38 Market Enterprise Fund and the West End Library and Fire Station Maintenance Fund;

39 (7) Department of Human Resources. - \$11,877,000 (including \$11,127,000 from
40 local funds and \$750,000 from other funds);

41 (8) Employees' Compensation Fund. - \$22,147,000 from local funds;

42 (9) Executive Office of the Mayor. - \$17,014,000 (including \$12,890,000 from
43 local funds and \$4,123,000 from federal grant funds); provided, that not to exceed \$25,000 of
44 such amount, from local funds, shall be available for the Mayor for official reception and
45 representation expenses and for purposes consistent with the Discretionary Funds Act of 1973,

1 approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that
2 all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized
3 for expenditure and shall remain available for expenditure until September 30, 2022;

4 (10) Mayor's Office of Legal Counsel. - \$1,638,000 from local funds;

5 (11) Metropolitan Washington Council of Governments. - \$555,000 from local
6 funds;

7 (12) Office of Advisory Neighborhood Commissions. - \$1,630,000 from local
8 funds; provided, that all funds deposited, without regard to fiscal year, into the following funds
9 are authorized for expenditure and shall remain available for expenditure until September 30,
10 2021: the Advisory Neighborhood Commissions Technical Support and Assistance Fund and the
11 Office of Advisory Neighborhood Commission Security Fund;

12 (13) Office of Campaign Finance. - \$19,965,000 from local funds; provided, that
13 all funds deposited, without regard to fiscal year, into the Fair Elections Fund are authorized for
14 expenditure and shall remain available for expenditure until September 30, 2022;

15 (14) Office of Contracting and Procurement. - \$29,453,000 (including
16 \$27,577,000 from local funds and \$1,876,000 from other funds);

17 (15) Office of Disability Rights. - \$1,982,000 (including \$1,349,000 from local
18 funds and \$633,000 from federal grant funds);

19 (16) Office of Employee Appeals. - \$2,234,000 from local funds;

20 (17) Office of Finance and Resource Management. - \$31,824,000 (including
21 \$31,581,000 from local funds and \$243,000 from other funds);

22 (18) Office of Labor Relations and Collective Bargaining. - \$2,636,000 from local
23 funds;

24 (19) Office of Risk Management. - \$4,104,000 from local funds; provided, that all
25 funds deposited, without regard to fiscal year, into the Subrogation Fund are authorized for
26 expenditure and shall remain available for expenditure until September 30, 2022;

27 (20) Office of the Attorney General for the District of Columbia. - \$136,701,000
28 (including \$86,377,000 from local funds, \$24,134,000 from federal grant funds, \$25,621,000
29 from other funds, and \$568,000 from private funds); provided, that not to exceed \$25,000 of this
30 amount, from local funds, shall be available for the Attorney General for official reception and
31 representation expenses and for purposes consistent with the Discretionary Funds Act of 1973,
32 approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that
33 local and other funds appropriated under this act may be used to pay expenses for District
34 government attorneys at the Office of the Attorney General for the District of Columbia to obtain
35 professional credentials, including bar dues and court admission fees, that enable these attorneys
36 to practice law in other state and federal jurisdictions and appear outside the District in state and
37 federal courts; provided further, that all funds deposited, without regard to fiscal year, into the
38 following funds are authorized for expenditure and shall remain available for expenditure until
39 September 30, 2022: the Child Support-Reimbursements and Fees Fund, the Child Support-
40 Interest Income Fund, the Child Support-Temporary Assistance for Needy Families Fund, the
41 Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund, and the Litigation Support
42 Fund; provided further, that this amount may be further increased by amounts deposited into the
43 Attorney General Restitution Fund and the Vulnerable and Elderly Person Exploitation
44 Restitution Fund, which shall be continually available, without regard to fiscal year, until
45 expended;

(21) Office of the Chief Financial Officer. - \$190,474,000 (including \$144,503,000 from local funds, \$450,000 from federal grant funds, and \$45,521,000 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 and for purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided 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 following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022; the Other Post-Employment Benefits Fund and the Recorder of Deeds Automation Fund;

(22) Office of the Chief Technology Officer. - \$108,616,000 (including \$95,730,000 from local funds, \$12,230,000 from other funds, and \$657,000 from federal payment funds for COVID relief); 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, 2022;

(23) Office of the City Administrator. - \$10,414,000 from local 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 the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);

(24) Office of the District of Columbia Auditor. - \$5,653,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Audit Engagement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(25) Office of the Inspector General. - \$22,243,000 (including \$19,231,000 from local funds and \$3,011,000 from federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Inspector General Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(26) Office of the Secretary. - \$4,535,000 (including \$3,435,000 from local funds and \$1,100,000 from other funds);

(27) Office of the Senior Advisor. - \$3,409,000 from local funds;

(28) Office of Veterans' Affairs. - \$934,000 (including \$929,000 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, 2022;

(29) Office on Asian and Pacific Islander Affairs. - \$1,385,000 from local funds;

(30) Office on Latino Affairs. - \$6,386,000 from local funds;

(31) Public Employee Relations Board. - \$1,365,000 from local funds;

(32) Statehood Initiatives. - \$241,000 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, 2022; and

(33) Uniform Law Commission. - \$60,000 from local funds.

ECONOMIC DEVELOPMENT AND REGULATION

1 Economic development and regulation, \$722,831,000 (including \$321,118,000 from local
2 funds, \$38,423,000 from dedicated taxes, \$49,405,000 from federal grant funds, \$73,298,000
3 from other funds, \$10,000 from private funds, and \$240,578,000 from federal payment funds for
4 COVID relief), to be allocated as follows:

5 (1) Business Improvement Districts Transfer. - \$50,000,000 from other funds;

6 (2) Commission on the Arts and Humanities. - \$38,284,000 (including
7 \$37,523,000 from dedicated taxes and \$761,000 from federal grant funds); provided, that all
8 dedicated taxes shall be deposited into the Arts and Humanities Fund; provided, further that all
9 funds deposited, without regard to fiscal year, into the Arts and Humanities Fund are authorized
10 for expenditure and shall remain available for expenditure until September 30, 2022; provided
11 further, that funds in the available fund balance of the Arts and Humanities Fund may be
12 obligated in Fiscal Year 2022 pursuant to grant awards, through September 30, 2025, and that
13 such funds so obligated are authorized for expenditure and shall remain available for expenditure
14 until September 30, 2025;

15 (3) Department of Housing and Community Development. - \$128,108,000
16 (including \$26,323,000 from local funds, \$47,527,000 from federal grant funds, \$6,100,000 from
17 other funds, and \$48,158,000 from federal payment funds for COVID relief); provided, that all
18 funds deposited, without regard to fiscal year, into the following funds are authorized for
19 expenditure and shall remain available for expenditure until September 30, 2022: the Department
20 of Housing and Community Development Unified Fund, the Home Again Revolving Fund, the
21 Home Purchase Assistance Program-Repayment Fund, the Housing Preservation Fund, the
22 Negotiated Employee Affordable Housing Fund, the Rent Supplement Program Project-Based
23 Allocation Fund, and the Section 108 Debt Reserve Account; provided further, that all funds
24 deposited, without regard to fiscal year, into the Rental Housing Registration Fund are
25 authorized for expenditure by the Department of Housing and Community Development starting
26 at the beginning of the applicable time period set forth section in 203c(d) of the Rental Housing
27 Act of 1985, effective October 30, 2018 (D.C. Law 22-168; D.C. Official Code § 42-
28 3502.03e(d)), and shall remain available for expenditure by the Department of Housing and
29 Community Development until September 30, 2022;

30 (4) Department of Small and Local Business Development. - \$18,520,000
31 (including \$17,949,000 from local funds and \$571,000 from federal grant funds); provided, that
32 all funds deposited, without regard to fiscal year, into the following funds are authorized for
33 expenditure and shall remain available for expenditure until September 30, 2022: the Small
34 Business Capital Access Fund, the Small Business Licensing Fee Reimbursement Relief Fund,
35 the Streetscape Business Development Relief Fund, and the Ward 7 and Ward 8 Entrepreneur
36 Grant Fund;

37 (5) Housing Authority Subsidy. - \$161,332,000 from local funds; provided, that
38 all funds deposited, without regard to fiscal year, into the following funds are authorized for
39 expenditure and shall remain available for expenditure until September 30, 2022: the DCHA
40 Rehabilitation and Maintenance Fund, the Housing Authority Rent Supplement Program Fund,
41 and the Tenant-Based Rental Assistance Fund;

42 (6) Housing Production Trust Fund Subsidy. - \$166,684,000 from federal
43 payment funds for COVID relief;

44 (7) Office of Cable Television, Film, Music, and Entertainment. - \$14,671,000
45 (including \$2,654,000 from local funds and \$12,017,000 from other funds); provided, that all

1 funds deposited, without regard to fiscal year, into the following funds are authorized for
2 expenditure and shall remain available for expenditure until September 30, 2022: the Film,
3 Television, and Entertainment Rebate Fund and the OCTFME Special Account;

4 (8) Office of Planning. - \$18,295,000 (including \$17,139,000 from local funds,
5 \$546,000 from federal grant funds, \$100,000 from other funds, \$10,000 from private funds, and
6 \$500,000 from federal payment funds for COVID relief; provided, that all funds deposited,
7 without regard to fiscal year, into the following funds are authorized for expenditure and shall
8 remain available for expenditure until September 30, 2022: the Historic Landmark-District
9 Protection (Local) Fund and the Historical Landmark-District Protection (O-Type) Fund;

10 (9) Office of the Deputy Mayor for Planning and Economic Development. -
11 \$115,882,000 (including \$85,469,000 from local funds, \$900,000 from dedicated tax, \$4,613,000
12 from other funds, and \$24,900,000 from federal payment funds for COVID relief); provided, that
13 all funds deposited, without regard to fiscal year, into the following funds are authorized for
14 expenditure and shall remain available for expenditure until September 30, 2022: the Economic
15 Development Special Account, the H Street Retail Priority Area Grant Fund, the Soccer Stadium
16 Financing Fund, the St. Elizabeths East Campus Redevelopment Fund the Walter Reed
17 Redevelopment Fund, and the Walter Reed Reinvestment Fund;

18 (10) Office of the Tenant Advocate. - \$4,062,000 (including \$3,258,000 from
19 local funds, \$468,000 from other funds, and \$336,000,000 from federal payment funds for
20 COVID relief);

21 (11) Office of Zoning. - \$3,858,000 from local funds;

22 (12) Real Property Tax Appeals Commission. - \$1,776,000 from local funds; and

23 (13) Rental Housing Commission - \$1,360,000 from local funds.
24

25 **PUBLIC SAFETY AND JUSTICE**

26 Public safety and justice, \$1,538,965,000 (including \$1,290,951,000 from local funds,
27 \$130,128,000 from federal grant funds, \$150,000 from Medicaid payments, \$71,283,000 from
28 other funds, \$630,000 from federal payment funds requested to be appropriated by the Congress
29 under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2022 Federal
30 Portion Budget Request Act of 2021, \$435,000 requested to be appropriated by the Congress
31 under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal
32 Year 2022 Federal Portion Budget Request Act of 2021, \$2,150,000 from federal payment funds
33 requested to be appropriated by the Congress under the heading "Federal Payment to the
34 Criminal Justice Coordinating Council" in the Fiscal Year 2022 Federal Portion Budget Request
35 Act of 2021, and \$43,238,000 from federal payment funds for COVID relief)), to be allocated as
36 follows:

37 (1) Commission on Judicial Disabilities and Tenure. - \$365,000 (including
38 \$35,000 from local funds and \$330,000 from federal payment funds requested to be appropriated
39 by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal
40 Year 2022 Federal Portion Budget Request Act of 2021);

41 (2) Corrections Information Council. - \$893,000 from local funds;

42 (3) Criminal Code Reform Commission. - \$723,000 from local funds;

43 (4) Criminal Justice Coordinating Council. - \$3,829,000 (including \$1,529,000
44 from local funds, \$150,000 from federal grant funds, and \$2,150,000 from federal payment funds
45 requested to be appropriated by the Congress under the heading "Federal Payment to the

1 Criminal Justice Coordinating Council” in the Fiscal Year 2022 Federal Portion Budget Request
2 Act of 2021);

3 (5) Department of Corrections. - \$189,001,000 (including \$164,484,000 from
4 local funds and \$24,517,000 from other funds); provided, that all funds deposited, without regard
5 to fiscal year, into the following funds are authorized for expenditure and shall remain available
6 for expenditure until September 30, 2022: the Correction Reimbursement-Juveniles Fund, the
7 Correction Trustee Reimbursement Fund, and the Inmate Welfare Fund;

8 (6) Department of Forensic Sciences. - \$30,052,000 (including \$29,558,000 from
9 local funds and \$494,000 from federal grant funds); provided, that all funds deposited, without
10 regard to fiscal year, into the Department of Forensic Sciences Laboratory Fund are authorized
11 for expenditure and shall remain available for expenditure until September 30, 2022;

12 (7) Department of Youth Rehabilitation Services. - \$85,910,000 (including
13 \$85,520,000 from local funds and \$390,000 from federal payment funds for COVID relief);

14 (8) District of Columbia National Guard. - \$16,038,000 (including \$5,237,000
15 from local funds, \$10,219,000 from federal grant funds, \$148,000 from other funds, and
16 \$435,000 from federal payment funds requested to be appropriated by the Congress under the
17 heading “Federal Payment for the District of Columbia National Guard” in the Fiscal Year 2022
18 Federal Portion Budget Request Act of 2021); provided, that the Mayor shall reimburse the
19 District of Columbia National Guard for expenses incurred in connection with services that are
20 performed in emergencies by the National Guard in a militia status and are requested by the
21 Mayor, in amounts that shall be jointly determined and certified as due and payable for these
22 services by the Mayor and the Commanding General of the District of Columbia National Guard;
23 provided further, that such sums as may be necessary for reimbursement to the District of
24 Columbia National Guard under the preceding proviso shall be available pursuant to this act, and
25 the availability of the sums shall be deemed as constituting payment in advance for emergency
26 services involved;

27 (9) District of Columbia Sentencing Commission. - \$1,599,000 from local funds;

28 (10) Fire and Emergency Medical Services Department. - \$278,626,000
29 (including \$267,543,000 from local funds and \$11,083,000 from other funds); provided, that all
30 funds deposited, without regard to fiscal year, into the Fire and Emergency Medical Services
31 Department EMS Reform Fund are authorized for expenditure and shall remain available for
32 expenditure until September 30, 2022;

33 (11) Homeland Security and Emergency Management Agency. - \$107,624,000
34 (including \$5,667,000 from local funds and \$101,957,000 from federal grant funds);

35 (12) Judicial Nomination Commission. - \$308,000 (including \$8,000 from local
36 funds and \$300,000 from federal payment funds requested to be appropriated by the Congress
37 under the heading “Federal Payment for Judicial Commissions” in the Fiscal Year 2022 Federal
38 Portion Budget Request Act of 2021);

39 (13) Metropolitan Police Department. - \$503,330,000 (including \$491,556,000
40 from local funds, \$5,689,000 from federal grant funds, \$5,932,000 from other funds; and
41 \$152,000 from federal payment funds for COVID relief); provided, that all funds deposited,
42 without regard to fiscal year, into the Asset Forfeiture Fund are authorized for expenditure and
43 shall remain available for expenditure until September 30, 2022;

44 (14) Office of Administrative Hearings. - \$10,863,000 (including \$10,713,000
45 from local funds and \$150,000 from Medicaid payments);

(15) Office of Human Rights. - \$8,363,000 (including \$7,958,000 from local funds and \$405,000 from federal grant funds);

(16) Office of Neighborhood Safety and Engagement. - \$28,167,000 (including \$12,037,000 from local funds and \$16,130,000 from federal payment funds for COVID relief); provided, that the Office of Neighborhood Safety and Engagement is authorized to spend appropriated funds for the purposes set forth in section 101 of the Neighborhood Engagement Achieves Results Amendment Act of 2016, effective June 30, 2016 (D.C. Law 21-125; D.C. Official Code § 7-2411); 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, 2022;

(17) Office of Police Complaints. - \$2,637,000 from local funds;

(18) Office on Returning Citizen Affairs. - \$2,537,000 (including \$1,921,000 from local funds and \$617,000 from federal payment funds for COVID relief);

(19) Office of the Chief Medical Examiner. - \$13,741,000 (including \$13,216,000 from local funds and \$525,000 from federal grants);

(20) Office of the Deputy Mayor for Public Safety and Justice. - \$2,399,000 from local funds;

(21) Office of Unified Communications. - \$54,448,000 (including \$29,402,000 from local funds, and \$25,047,000 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, 2022;

(22) Office of Victim Services and Justice Grants. - \$88,545,000 (including \$47,350,000 from local funds, \$10,690,000 from federal grant funds, \$4,556,000 from other funds, and \$25,948,000 from federal payment funds for COVID relief); provided further, that the funds authorized for expenditure for the District of Columbia Poverty Lawyer Loan Repayment Assistance Program and the Civil Legal Counsel Projects Program shall remain available for expenditure, without regard to fiscal year, until September 30, 2022; provided further, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the Community-Based Violence Reduction Fund, the Crime Victims Assistance Fund, the Private Security Camera Incentive Fund, and the Shelter and Transitional Housing for Victims of Domestic Violence Fund; and

(23) Police Officers' and Firefighters' Retirement System. - \$108,966,000 from local funds.

PUBLIC EDUCATION SYSTEM

Public education system, \$3,466,632,000 (including \$2,735,226,000 from local funds, \$5,630,000 from dedicated taxes, \$424,449,000 from federal grant funds, \$95,912,000 from other funds, \$3,857,000 from private funds, and \$201,558,000 from federal payment funds requested to be appropriated by the Congress under the headings "Federal Payment for School Improvement" and "Federal Payment for Resident Tuition Support" in the Fiscal Year 2022 Federal Portion Budget Request Act of 2021 for the purposes specified in section 3004(b) of the Scholarships for Opportunity and Results Act, approved April 15, 2011 (125 Stat 200; D.C. Official Code § 38-1853.04(b) and from federal payment funds for COVID relief), to be

1 allocated as follows:

2 (1) Department of Employment Services. - \$235,973,000 (including \$54,964,000
3 from local funds, \$44,005,000 from federal grant funds, \$70,640,000 from other funds, \$928,000
4 from private funds, and \$65,436,000 from federal payment funds for COVID relief); provided,
5 that all funds deposited, without regard to fiscal year, into the following funds are authorized for
6 expenditure and shall remain available for expenditure until September 30, 2022: the Reed Act
7 Fund, the Unemployment Insurance Administrative Assessment Tax Fund, the Unemployment
8 Insurance Interest/Penalties Fund, the Universal Paid Leave Fund, the Workers' Compensation
9 Administration Fund, and the Workers' Compensation Special Fund;

10 (2) Department of Parks and Recreation. - \$66,768,000 (including \$58,674,000
11 from local funds, \$2,059,000 from other funds, and \$6,036,000 from federal payment funds for
12 COVID relief); provided, that all funds deposited, without regard to fiscal year, into the
13 following funds are authorized for expenditure and shall remain available for expenditure until
14 September 30, 2022: the Department of Parks and Recreation Sponsorship and Advertisements
15 Fund and the Recreation Enterprise Fund; provided further, that the Department of Parks and
16 Recreation is authorized to spend appropriated funds from the Recreation Enterprise Fund for the
17 purposes set forth in section 4 of the Recreation Act of 1994, effective March 23, 1995 (D.C.
18 Law 10-246; D.C. Official Code § 10-303);

19 (3) District of Columbia Public Charter School Board. - \$13,988,000 (including
20 \$10,588,000 from other funds and \$3,400,000 from federal payment funds for COVID relief);

21 (4) District of Columbia Public Charter Schools. - \$1,010,608,000 from local
22 funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia
23 public charter schools, with the first payment to occur within 15 days of the beginning of the
24 fiscal year; provided further, that if the entirety of this allocation has not been provided as
25 payments to any public charter schools currently in operation through the per pupil funding
26 formula, the funds shall remain available for expenditure until September 30, 2022 for public
27 education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act
28 of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2));
29 provided further, that of the amounts made available to District of Columbia public charter
30 schools, \$230,000 shall be made available to the Office of the Chief Financial Officer as
31 authorized by section 2403(b)(6) of the District of Columbia School Reform Act of 1995,
32 approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided
33 further, that, notwithstanding the amounts otherwise provided under this heading or any other
34 provision of law, there shall be appropriated to the District of Columbia public charter schools on
35 July 1, 2022, an amount equal to 35 percent, or for new charter school local education agencies
36 that opened for the first time after December 31, 2021, an amount equal to 45 percent, of the
37 total amount of the local funds appropriations provided for payments to public charter schools in
38 the proposed budget of the District of Columbia for Fiscal Year 2023 (as adopted by the
39 District), and the amount of such payment shall be chargeable against the final amount provided
40 for such payments for Fiscal Year 2024; provided further, that the annual financial audit for the
41 performance of an individual District of Columbia public charter school shall be funded by the
42 charter school;

43 (5) District of Columbia Public Library. - \$72,279,000 (including \$68,648,000
44 from local funds, \$2,314,000 from federal grant funds, \$1,300,000 from other funds, and
45 \$17,000 from private funds); provided, that not to exceed \$8,500 of such amount, from local

1 funds, shall be available for the Chief Librarian of the District of Columbia Public Library for
2 official reception and representation expenses and for purposes consistent with the Discretionary
3 Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);
4 provided further, that all funds deposited, without regard to fiscal year, into the following funds
5 are authorized for expenditure and shall remain available for expenditure until September 30,
6 2022: the Copies and Printing Fund, the E-Rate Reimbursement Fund, the Library Collections
7 Account, the Books From Birth Fund, and the DCPL Revenue-Generating Activities Fund;

8 (6) District of Columbia Public Schools. - \$1,045,601,000 (including
9 \$1,005,650,000 from local funds, \$10,199,000 from federal grant funds, \$9,603,000 from other
10 funds, \$2,650,000 from private funds, and \$17,500,000 from federal payment funds requested to
11 be appropriated by the Congress under the heading “Federal Payment for School Improvement”
12 in the Fiscal Year 2022 Federal Portion Budget Request Act of 2021); provided, that not to
13 exceed \$10,600 of such local funds shall be available for the Chancellor for official reception
14 and representation expenses and for purposes consistent with the Discretionary Funds Act of
15 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided
16 further, that, notwithstanding the amounts otherwise provided under this heading or any other
17 provision of law, there shall be appropriated to the District of Columbia Public Schools on July
18 1, 2022, an amount equal to 10 percent of the total amount of the local funds appropriations
19 provided for the District of Columbia Public Schools in the proposed budget of the District of
20 Columbia for Fiscal Year 2023 (as adopted by the District), and the amount of such payment
21 shall be chargeable against the final amount provided for the District of Columbia Public Schools
22 for Fiscal Year 2023; provided further, that all funds deposited, without regard to fiscal year, into
23 the following funds are authorized for expenditure and shall remain available for expenditure
24 until September 30, 2022: the At-Risk Supplemental Allocation Preservation Fund, the
25 Afterschool Program-Copayment Fund, the DCPS School Facility Colocation Fund, the District
26 of Columbia Public Schools’ Nonprofit School Food Service Fund, the District of Columbia
27 Public Schools Sales and Sponsorship Fund, the E-Rate Education Fund, and the Reserve Officer
28 Training Corps Fund; provided further, that the District of Columbia Public Schools is
29 authorized to spend appropriated funds consistent with section 105(c)(5) of the Public Education
30 Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code §
31 38-174(c)(5));

32 (7) District of Columbia State Athletics Commission. - \$1,270,000 (including
33 \$1,170,000 from local funds and \$100,000 from other funds); provided, that all funds deposited,
34 without regard to fiscal year, into the State Athletic Activities, Programs, and Office Fund are
35 authorized for expenditure and shall remain available for expenditure until September 30, 2022;

36 (8) Non-Public Tuition. - \$58,454,000 from local funds;

37 (9) Office of the Deputy Mayor for Education. - \$32,316,000 (including
38 \$21,811,000 from local funds, \$115,000 from private funds, and \$10,389,000 from federal
39 payment funds for COVID relief);

40 (10) Office of the State Superintendent of Education. - \$648,109,000 (including
41 \$174,420,000 from local funds, \$5,630,000 from dedicated taxes, \$367,931,000 from federal
42 grant funds, \$1,623,000 from other funds, \$147,000 from private funds, \$17,500,000 from
43 federal payment funds requested to be appropriated by the Congress under the heading “Federal
44 Payment for School Improvement” in the Fiscal Year 2022 Federal Portion Budget Request Act
45 of 2021, and \$40,000,000 from federal payment funds requested to be appropriated by Congress

1 under the heading “Federal Payment for Resident Tuition Support” in the Fiscal Year 2022
2 Federal Portion Budget Request Act of 2021 for the purposes specified in section 3004(b) of the
3 Scholarships for Opportunity and Results Act, approved April 15, 2011 (125 Stat 200; D.C.
4 Official Code § 38-1853.04(b)) and \$40,858,000 from federal payment funds for COVID relief);
5 provided further, that all funds deposited, without regard to fiscal year, into the following funds
6 are authorized for expenditure and shall remain available for expenditure until September 30,
7 2022: , the Access to Quality Child Care Fund, the Charter School Credit Enhancement Fund, the
8 Child Development Facilities Fund, the Common Lottery Board Fund, the Community Schools
9 Fund, the Early Childhood Development Fund, the Healthy Schools Fund, the Healthy Tots
10 Fund, the School Safety and Positive Climate Fund, the Special Education Enhancement Fund,
11 the Statewide Special Education Compliance Fund, the Student Enrollment Fund, and the
12 Student Residency Verification Fund;

13 (11) Special Education Transportation. - \$107,782,000 from local funds;
14 provided, that, notwithstanding the amounts otherwise provided under this heading or any other
15 provision of law, there shall be appropriated to the Special Education Transportation agency
16 under the direction of the Office of the State Superintendent of Education, on July 1, 2022, an
17 amount equal to 10 percent of the total amount of the local funds appropriations provided for the
18 Special Education Transportation agency in the proposed budget for the District of Columbia for
19 Fiscal Year 2023 (as adopted by the District), and the amount of such payment shall be
20 chargeable against the final amount provided for the Special Education Transportation agency
21 for Fiscal Year 2023; provided further, that amounts appropriated under this paragraph may be
22 used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer
23 students;

24 (12) State Board of Education. - \$2,170,000 from local funds;

25 (13) Teachers’ Retirement System. - \$75,060,000 from local funds;

26 (14) Unemployment Compensation Fund. - \$5,480,000 from local funds; and

27 (15) University of the District of Columbia Subsidy Account. - \$90,773,000
28 (including \$90,333,000 from local funds and \$440,000 from federal payment funds for COVID
29 relief); provided, that this appropriation shall not be available to subsidize the education of
30 nonresidents of the District at the University of the District of Columbia, unless the Board of
31 Trustees of the University of the District of Columbia adopts, for the fiscal year ending
32 September 30, 2022, a tuition-rate schedule that establishes the tuition rate for nonresident
33 students at a level no lower than the nonresident tuition rate charged at comparable public
34 institutions of higher education in the metropolitan area; provided further, that, notwithstanding
35 the amounts otherwise provided under this heading or any other provision of law, there shall be
36 appropriated to the University of the District of Columbia on July 1, 2022, an amount equal to 10
37 percent of the total amount of the local funds appropriations provided for the University of the
38 District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2023 (as
39 adopted by the District), and the amount of such payment shall be chargeable against the final
40 amount provided for the University of the District of Columbia for Fiscal Year 2023; provided
41 further, that not to exceed \$10,600 of such local funds shall be available for the President of the
42 University of the District of Columbia for official reception and representation expenses and for
43 purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87
44 Stat. 509; D.C. Official Code § 1-333.10).

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(6) Department of Human Services. - \$643,315,000 (including \$430,974,000 from local funds, \$147,999,000 from federal grant funds, \$16,124,000 from Medicaid payments, \$900,000 from other funds, and \$47,319,000 from federal payment funds for COVID relief); provided, that all funds deposited, without regard to fiscal year, into the Rent Supplement Program Tenant-Based Allocation Fund, the SNAP Reinvestment Fund, and the SSI Payback Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(7) Department on Disability Services. - \$196,587,000 (including \$134,104,000 from local funds, \$32,928,000 from federal grant funds, \$14,195,000 from Medicaid payments, \$14,755,000 from other funds, and \$605,000 from federal payment funds for COVID relief); provided that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the Contribution to Costs of Supports Fund, the Cost of Care-Non-Medicaid Clients Fund, and the Randolph Shepherd Unassigned Facilities Fund;

(8) Not-for-Profit Hospital Corporation Subsidy. - \$15,000,000 from local funds; and

(9) Office of the Deputy Mayor for Health and Human Services. - \$2,923,000 from local funds.

OPERATIONS AND INFRASTRUCTURE

Public works, \$1,280,454,000 (including \$777,929,000 from local funds, \$77,822,000 from dedicated taxes, \$54,470,000 from federal grant funds, \$288,641,000 from other funds, \$2,570,000 from private funds, and \$81,023,000 and federal payment funds for COVID relief), to be allocated as follows:

(1) Alcoholic Beverage Regulation Administration. - \$10,496,000 (including \$366,000 from local funds, \$1,185,000 from dedicated taxes and \$8,945,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the Alcoholic Beverage Regulation Administration Fund, the Dedicated Taxes Fund, and the Medical Cannabis Administration Fund;

(2) Department of Consumer and Regulatory Affairs. - \$90,473,000 (including \$47,727,000 from local funds and \$42,746,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the Appraisal Fee Fund, the Basic Business License Fund, the Corporate Recordation Fund, the DC Combat Sports Commission Fund, the Green Building Fund, the Nuisance Abatement Fund, the Occupational and Professional Licensing Administration Special Account, the Real Estate Guaranty and Education Fund, and the Vending Regulation Fund;

(3) Department of Energy and Environment. - \$238,896,000 (including \$22,215,000 from local funds, \$35,135,000 from federal grant funds, \$98,116,000 from other funds, \$2,556,000 from private funds, and \$80,873,000 from federal payment funds for COVID relief); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the Storm Water Permit Review Fund, the Sustainable Energy Trust Fund, the Clean Land Fund/Brownfield Revitalization Fund, the Anacostia River Clean Up and Protection Fund, the

1 District of Columbia Wetland Stream and Mitigation Trust Fund, the Energy Assistance Trust
2 Fund, the Leaking Underground Storage Tank Trust Fund, the Soil Erosion and Sediment
3 Control Fund, the Municipal Aggregation Fund, the Fishing License Fund, the Renewable
4 Energy Development Fund, the Special Energy Assessment Fund, the Air Quality Construction
5 Permits Fund, the WASA Utility Discount Program Fund, the Pesticide Product Registration
6 Fund, the Stormwater Fees Fund, the Stormwater In-Lieu Fee Payment Fund, the Economy II
7 Fund, the Residential Aid Discount Fund, the Residential Essential Services Fund, the
8 Benchmarking Enforcement Fund, the Product Stewardship Fund, the Rail Safety and Security
9 Fund, the Indoor Mold Assessment and Remediation Fund, the Lead Poisoning Prevention Fund,
10 the Underground Storage Tank Regulation Fund, the Hazardous Waste and Toxic Chemical
11 Source Reduction Fund, the Clean Rivers Impervious Area Charge Assistance Fund; and Lead
12 Service Line Replacement Fund; provided further, that funds in the available fund balance of the
13 Renewable Energy Development Fund may be obligated in Fiscal Year 2022, pursuant to grant
14 awards, through September 30, 2025, and that such funds so obligated are authorized for
15 expenditure and shall remain available for expenditure until September 30, 2025;

16 (4) Department of For-Hire Vehicles. - \$22,649,000 (including \$13,702,000 from
17 local funds, \$8,797,000 from other funds, and \$150,000 from federal payment funds for COVID
18 relief); provided, that all funds deposited, without regard to fiscal year, into the following funds
19 are authorized for expenditure and shall remain available for expenditure until September 30,
20 2022: the Public Vehicles-for-Hire Consumer Service Fund and the Taxicab Assessment Act
21 Fund;

22 (5) Department of Insurance, Securities, and Banking. - \$36,775,000 (including
23 \$4,445,000 from local funds and \$32,330,000 from other funds); provided, that all funds
24 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
25 and shall remain available for expenditure until September 30, 2022: the Capital Access Fund,
26 the Foreclosure Mediation Fund, the Insurance Assessment Fund, the Insurance Regulatory Trust
27 Fund, and the Securities and Banking Fund;

28 (6) Department of Motor Vehicles. - \$48,281,000 (including \$38,965,000 from
29 local funds, \$330,000 in federal grant funds, and \$8,986,000 from other funds); provided, that all
30 funds deposited, without regard to fiscal year, into the Department of Motor Vehicles Kiosk
31 Fund and the Motor Vehicle Inspection Station Fund are authorized for expenditure and shall
32 remain available for expenditure until September 30, 2022;

33 (7) Department of Public Works. - \$175,719,000 (including \$161,998,000 from
34 local funds and \$13,721,000 from other funds); provided, that all funds deposited, without regard
35 to fiscal year, into the following funds are authorized for expenditure and shall remain available
36 for expenditure until September 30, 2022: the Solid Waste Disposal Cost Recovery Special
37 Account and the Super Can Program Fund;

38 (8) District Department of Transportation. - \$169,176,000 (including
39 \$133,539,000 from local funds, \$18,424,000 from federal grant funds, and \$17,213,000 from
40 other funds); provided, that all funds deposited, without regard to fiscal year, into the following
41 funds are authorized for expenditure and shall remain available for expenditure until September
42 30, 2022: the Bicycle Sharing Fund, the DC Circulator Fund, the DDOT Enterprise Fund-Non
43 Tax Revenues Fund, the Parking Meter and Transit Services Pay-by-Phone Transaction Fee
44 Fund, the Performance Parking Program Fund, the Sustainable Transportation Fund, the
45 Transportation Infrastructure Project Review Fund, the Tree Fund, and the Vision Zero

Pedestrian and Bicycle Safety Fund, and; provided further, that 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 distribution 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 at the end of a fiscal year or at any other time, but shall be continually available without regard to fiscal year limitation until expended for the designated purposes;

(9) Office of the Deputy Mayor for Operations and Infrastructure. - \$1,244,000 from local funds;

(10) Office of the People's Counsel. - \$11,010,000 (including \$675,000 from local funds and \$10,335,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Office of People's Counsel Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(11) Public Service Commission. - \$18,045,000 (including \$581,000 from federal grant funds, \$17,450,000 from other funds, and \$14,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2022: the PJM Settlement Fund and the Public Service Commission Agency Fund;

(12) Washington Metropolitan Area Transit Authority. - \$457,525,000 (including \$352,888,000 from local funds, \$76,637,000 from dedicated taxes, and \$28,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2023: the Dedicated Taxes Fund and the Parking Meter WMATA Fund; provided further, that all funds budgeted without regard to fiscal year for the adult learner transit subsidy program established by section 2(i) of the School Transit Subsidy Act of 1978, effective March 6, 1979 (D.C. Law 2-152; D.C. Official Code § 35-233(i)), are authorized for expenditure and shall remain available for expenditure until September 30, 2022; 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 Dedicated Financing Fund for the purpose of funding WMATA capital improvements, which amounts shall not revert to the unrestricted fund balance of the General Fund at the end of a fiscal year or at any other time, but shall be continually available until expended for the designated purposes; and

(13) Washington Metropolitan Area Transit Commission. - \$166,000 from local funds.

FINANCING AND OTHER

Financing and Other, \$1,624,659,000 (including \$1,130,596,000 from local funds, \$315,804,000 from dedicated taxes, \$18,465,000 from federal grant funds, \$130,670,000 from other funds, \$25,000,000 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 2022 Federal Portion Budget Request Act of 2021 and

1 \$4,000,000 from federal payment funds for COVID relief), to be allocated as follows:
2 (1) Commercial Paper Program. - \$6,750,000 from local funds;
3 (2) Convention Center Transfer. - \$109,213,000 (including \$104,908,000 from
4 dedicated taxes and \$4,306,000 from other funds);
5 (3) Debt Service - Issuance Costs. - \$10,000,000 from local funds for the payment
6 of debt service issuance costs;
7 (4) District Retiree Health Contribution. - \$50,300,000 from local funds for a
8 District Retiree Health Contribution;
9 (5) Emergency Planning and Security Fund. - \$25,000,000 from federal payment
10 funds requested to be appropriated by the Congress under the heading "Federal Payment for
11 Emergency Planning and Security Costs in the District of Columbia" in the Fiscal Year 2022
12 Federal Portion Budget Request Act of 2021; provided, that, notwithstanding any other law,
13 obligations and expenditures that are pending reimbursement under the heading "Federal
14 Payment for Emergency Planning and Security Costs in the District of Columbia" may be
15 charged to this appropriations heading;
16 (6) District of Columbia Highway Transportation Fund. - Transfers. - \$26,706,000
17 from dedicated taxes;
18 (7) John A. Wilson Building Centennial Fund. - \$4,887,000 from local funds for
19 expenses associated with the John A. Wilson building;
20 (8) Non-Departmental Account. - \$10,997,000 (including \$1,750,000 from local
21 funds, \$5,247,000 from other funds, and \$4,000,000 from federal payment funds for COVID
22 relief);
23 (9) Pay-As-You-Go Capital Fund. - \$409,300,000 (including \$117,771,000 from
24 local funds, \$178,500,000 from dedicated taxes, and \$113,029,000 from other funds) to be
25 transferred to the Capital Fund, in lieu of capital financing;
26 (10) Repayment of Loans and Interest. - \$865,219,000 (including \$838,665,000
27 from local funds, \$18,465,000 from federal grant funds, and \$8,089,000 from other funds), for
28 payment of principal, interest, and certain fees directly resulting from borrowing by the District
29 of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and
30 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774;
31 D.C. Official Code §§ 1-204.62, 1-204.75, and 1-204.90);
32 (11) Repayment of Revenue Bonds. - \$5,691,000 from dedicated taxes for the
33 repayment of revenue bonds;
34 (12) Settlements and Judgments. - \$28,025,000 from local funds for making
35 refunds and for the payment of legal settlements or judgments that have been entered against the
36 District of Columbia government; provided, that this amount may be increased by such sums as
37 may be necessary for making refunds and for the payment of legal settlements or judgments that
38 have been entered against the District of Columbia government and such sums may be paid from
39 the applicable or available funds of the District of Columbia; and
40 (13) Workforce Investments Account. - \$72,449,000 from local funds.

41 42 **ENTERPRISE AND OTHER**

43 The amount of \$2,628,738,000 (including \$2,279,909,000 from enterprise and other
44 funds, \$181,705,000 from enterprise and other funds - dedicated taxes, and \$167,124,000 from
45 federal payment funds for COVID relief), shall be provided to enterprise funds as follows;

1 provided, that, in the event that revenue dedicated by local law to an enterprise fund exceeds the
2 amount set forth as follows, the General Fund budget authority may be increased as needed to
3 transfer all such revenue, pursuant to local law, to the enterprise fund:

4 (1) Ballpark Revenue Fund. - \$30,771,000 (including \$12,365,000 from enterprise
5 and other funds and \$18,406,000 from enterprise and other funds - dedicated taxes);

6 (2) District of Columbia Retirement Board. - \$48,903,000 from the earnings of
7 the applicable retirement funds to pay legal, management, investment, and other fees and
8 administrative expenses of the District of Columbia Retirement Board;

9 (3) District of Columbia Water and Sewer Authority. - \$658,423,000 from
10 enterprise and other funds; provided, that not to exceed \$25,000 of this amount shall be available
11 for reception and representation expenses; provided further, that not to exceed \$15,000 of this
12 amount shall be available for official meetings. For construction projects, \$4,961,222,000, to be
13 distributed as follows: \$1,079,999,000 for Wastewater Treatment; \$1,262,426,000 for the
14 Sanitary Sewer System; \$1,072,355,000 for the Water System; \$71,772,000 for Non Process
15 Facilities; \$952,134,000 for the Combined Sewer Overflow Program; \$952,134,000 for the
16 Washington Aqueduct; \$57,963,000 for the Stormwater Program; and \$299,829,000 for the
17 capital equipment program; in addition, \$8,000,000 for Federal payment funds requested to be
18 appropriated by the Congress under the heading "Federal Payment to the District of Columbia
19 Water and Sewer Authority" in the Fiscal Year 2022 Federal Portion Budget Request Act of
20 2021;

21 (4) Green Finance Authority. - \$30,500,000 from enterprise and other funds, to be
22 available until expended;

23 (5) Health Benefit Exchange Authority. - \$32,842,000 from enterprise and other
24 funds;

25 (6) Housing Finance Agency. - \$15,010,000 from enterprise and other funds;
26 provided, that all funds budgeted without regard to fiscal year for the Reverse Mortgage
27 Foreclosure Prevention Program are authorized for expenditure and shall remain available for
28 expenditure until September 30, 2022; provided further, that all funds budgeted without regard to
29 fiscal year for the Public Housing Credit-Building Pilot Program are authorized for expenditure
30 and shall remain available for expenditure until September 30, 2023;

31 (7) Housing Production Trust Fund. - \$250,000,00 (including \$10,000,000 from
32 enterprise and other funds, \$73,316,000 from enterprise and other funds - dedicated taxes, and
33 \$166,684,000 from federal payment funds for COVID relief); provided, that all funds deposited,
34 without regard to fiscal year, into the Housing Production Trust Fund are authorized for
35 expenditure and shall remain available for expenditure until September 30, 2022; provided
36 further, that if at the close of a fiscal year, the District has fully funded the Emergency,
37 Contingency, Fiscal Stabilization, and Cash Flow Reserves, 50% of the additional uncommitted
38 amounts in the unrestricted fund balance of the General Fund of the District of Columbia as
39 certified by the Comprehensive Annual Financial Report shall be deposited into the Housing
40 Productions Trust Fund, and that such funds are authorized for expenditure and shall remain
41 available until expended;

42 (8) Not-For-Profit Hospital Corporation. - \$155,000,000 from enterprise and other
43 funds;

44 (9) Office of Lottery and Gaming. - \$544,200,000 from enterprise and other
45 funds; provided, that, after notification to the Mayor, amounts appropriated herein may be

1 increased by an amount necessary for the Lottery, Gambling, and Gaming Fund to make
2 transfers to the General Fund and to cover prizes, agent commissions, and gaming-related fees
3 directly associated with unanticipated excess lottery revenues not included in this appropriation;
4 (10) Other Post-Employment Benefits Trust Administration. - \$9,347,000 from
5 enterprise and other funds;
6 (11) Repayment of PILOT Financing. - \$47,941,000 enterprise and other funds -
7 dedicated taxes;
8 (12) Tax Increment Financing (TIF) Program. - \$42,042,000 from enterprise and
9 other funds - dedicated taxes;
10 (13) Unemployment Insurance Trust Fund. - \$262,316,000 from enterprise and
11 other funds;
12 (14) Universal Paid Leave Fund. - \$105,560,000 from enterprise and other funds;
13 (15) University of the District of Columbia. - \$168,661,000 (including
14 \$168,221,000 from enterprise and other funds and \$440,000 from federal payment funds for
15 COVID relief); provided, that these funds shall not revert to the General Fund at the end of a
16 fiscal year or at any other time, but shall be continually available for expenditure until September
17 30, 2022, without regard to fiscal year limitation; provided further, that all funds deposited,
18 without regard to fiscal year, into the Higher Education Incentive Program Fund are authorized
19 for expenditure and shall remain available for expenditure until September 30, 2022;
20 (16) Washington Aqueduct. - \$70,521,000 from enterprise and other funds; and
21 (17) Washington Convention and Sports Authority. - \$156,701,000
22 from enterprise and other funds.
23

24 **RESERVE ACCOUNTS**

25 (1) Cash Flow Reserve Account. - All funds deposited, without regard to fiscal
26 year, into the Cash Flow Reserve Account, established pursuant to D.C. Official Code § 47-
27 392.02(j-2), are authorized for expenditure and shall remain available for expenditure until
28 September 30, 2022.

29 (2) Fiscal Stabilization Reserve Account. - All funds deposited, without regard to
30 fiscal year, into the Fiscal Stabilization Reserve Account, established pursuant to D.C. Official
31 Code § 47-392.02(j-1), are authorized for expenditure and shall remain available for expenditure
32 until September 30, 2022.
33

34 **CAPITAL OUTLAY**

35 For capital construction projects, an increase of \$2,554,152,000 of which \$2,237,322,000
36 shall be from local funds, \$54,826,000 shall be from local transportation funds, \$29,747,000
37 shall be from the District of Columbia Highway Trust Fund, and \$232,257,000 shall be from
38 federal grant funds, and a rescission of \$230,102,000 of which \$186,549,000 shall be from local
39 funds, \$17,055,000 shall be from the District of Columbia Highway Trust Fund, and
40 \$26,497,000 shall be from federal grant funds appropriated under this heading in prior fiscal
41 years, for a net amount of \$2,324,051,000, to remain available until expended; provided, that all
42 funds provided by this act shall be available only for the specific projects and purposes intended;
43 provided further, that amounts appropriated under this act may be increased by the amount
44 transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.
45

1 Sec. 3. Local portion of the budget.

2 The budget adopted pursuant to this act constitutes the local portion of the annual budget
3 for the District of Columbia government under section 446(a) of the District of Columbia Home
4 Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).
5

6 Sec. 4. Applicability.

7 This act shall apply as of September 30, 2021.
8

9 Sec.5. Fiscal impact statement.

10 The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal
11 impact statement required by section 4a of the General Legislative Procedures Act of 1975.
12 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).
13

14 Sec. 6. Effective date.

15 As provided in section 446(a) of the District of Columbia Home Rule Act, approved
16 December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)), this act shall take effect
17 following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to
18 override the veto), a 30-day period of congressional review as provided in section 602(c)(1) of
19 the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C.
20 Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

FY 2022 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, 2022.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2022 Federal Portion Budget Request Act of 2021".

Sec. 2. Adoption of the federal portion of the Fiscal Year 2022 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, 2022.

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, \$267,838,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$14,887,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$129,726,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$79,155,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$44,070,000, to remain available until September 30, 2023, 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 (section 1-204.50, D.C. Official Code); 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

1 expenses of Federal agencies; Provided further, That 30 days after providing written notice to the
2 Committees on Appropriations of the House of Representatives and the Senate, the District of
3 Columbia Courts may reallocate not more than \$9,000,000 of the funds provided under this
4 heading among the items and entities funded under this heading; Provided further, That the Joint
5 Committee on Judicial Administration in the District of Columbia may, by regulation, establish a
6 program substantially similar to the program set forth in subchapter II of chapter 35 of title 5,
7 United States Code, for employees of the District of Columbia Courts.
8

9 **FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS**

10 For payments authorized under section 11-2604 and section 11-2605, D.C. Official Code
11 (relating to representation provided under the District of Columbia Criminal Justice Act),
12 payments for counsel appointed in proceedings in the Family Court of the Superior Court of the
13 District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual
14 agreements to provide guardian ad litem representation, training, technical assistance, and such
15 other services as are necessary to improve the quality of guardian ad litem representation,
16 payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C.
17 Official Code, and payments authorized under section 21-2060, D.C. Official Code (relating to
18 services provided under the District of Columbia Guardianship, Protective Proceedings, and
19 Durable Power of Attorney Act of 1986), \$46,005,000, to remain available until expended;
20 Provided, That funds provided under this heading shall be administered by the Joint Committee
21 on Judicial Administration in the District of Columbia; Provided further, That, notwithstanding
22 any other provision of law, this appropriation shall be apportioned quarterly by the Office of
23 Management and Budget and obligated and expended in the same manner as funds appropriated
24 for expenses of Federal agencies.
25

26 **FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT**

27 For a Federal payment to the District of Columbia, to be deposited into a dedicated
28 account, for a nationwide program to be administered by the Mayor, for District of Columbia
29 resident tuition support, \$40,000,000, to remain available until expended; Provided, That such
30 funds, including any interest accrued thereon, may be used on behalf of eligible District of
31 Columbia residents to pay an amount based upon the difference between in-State and out-of-
32 State tuition at public institutions of higher education, or to pay up to \$2,500 each year at eligible
33 private institutions of higher education; Provided further, That the awarding of such funds may
34 be prioritized on the basis of a resident's academic merit, the income and need of eligible
35 students, and such other factors as may be authorized; Provided further, That the District of
36 Columbia government shall maintain a dedicated account for the Resident Tuition Support
37 Program that shall consist of the Federal funds appropriated to the Program in this Act and any
38 subsequent appropriations, any unobligated balances from prior fiscal years, and any interest
39 earned in this or any fiscal year; Provided further, That the account shall be under the control of
40 the District of Columbia Chief Financial Officer, who shall use those funds solely for the
41 purposes of carrying out the Resident Tuition Support Program; Provided further, That the Office
42 of the Chief Financial Officer shall provide a quarterly financial report to the Committees on
43 Appropriations of the House of Representatives and the Senate for these funds showing, by
44 object class, the expenditures made, and the purpose therefor.
45
46

1 **FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT**

2 For a Federal payment for a school improvement program in the District of Columbia,
3 \$52,500,000, to remain available until expended, for payments authorized under the Scholarship
4 for Opportunity and Results Act (division C of Public Law 112-10), as amended; Provided, That,
5 to the extent that funds are available for opportunity scholarships and following the priorities
6 included in section 3006 of such Act, the Secretary of Education shall make scholarships
7 available to students eligible under section 3013(3) of such Act, including students who were not
8 offered a scholarship during any previous school year; Provided further, That within funds
9 provided for opportunity scholarships up to \$1,200,000 shall be for the activities specified in
10 sections 3007(b) through 3007(d) of the Act and up to \$500,000 shall be for the activities
11 specified in section 3009 of the Act; Provided further, That none of the funds made available
12 under this heading may be used for an opportunity scholarship for a student to attend a school
13 which does not certify to the Secretary of Education that the student will be provided with the
14 same protections under the Federal laws which are enforced by the Office for Civil Rights of the
15 Department of Education which are provided to a student of a public elementary or secondary
16 school in the District of Columbia and which does not certify to the Secretary of Education that
17 the student and the student's parents will be provided with the same services, rights, and
18 protections under the Individuals With Disabilities Education Act (20 U.S.C. 1400 *et seq.*) which
19 are provided to a student and a student's parents of a public elementary or secondary school in
20 the District of Columbia, as enumerated in Table 2 of Government Accountability Office Report
21 18-94 (entitled "Federal Actions Needed to Ensure Parents Are Notified About Changes in
22 Rights for Students with Disabilities"), issued November 2017.

23
24 **FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL**

25 For a Federal payment to the Criminal Justice Coordinating Council, \$2,150,000, to
26 remain available until expended, to support initiatives related to the coordination of Federal and
27 local criminal justice resources in the District of Columbia.

28
29 **FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS**

30 For a Federal payment, to remain available until September 30, 2023, to the Commission
31 on Judicial Disabilities and Tenure, \$330,000, and for the Judicial Nomination Commission,
32 \$300,000.

33
34 **FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD**

35 For a Federal payment to the District of Columbia National Guard, \$435,000, to remain
36 available until expended for the Major General David F. Wherley, Jr. District of Columbia
37 National Guard Retention and College Access Program.

38
39 **FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS**

40 For a Federal payment to the District of Columbia for the testing of individuals for, and
41 the treatment of individuals with, human immunodeficiency virus and acquired
42 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, \$25,000,000, 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.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, \$8,000,000, to remain available until expended, to continue implementation of the Combined Sewer Overflow Long-Term Control Plan; Provided, that the District of Columbia Water and Sewer Authority provides a 100 percent match for this payment.

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 2022 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).