GOVERNMENT OF THE DISTRICT OF COLUMBIA
MURIEL BOWSER, MAYOR

FY 2018

PROPOSED BUDGET AND FINANCIAL PLAN

DC VALUES IN ACTION

a roadmap to inclusive prosperity

VOLUME 1
EXECUTIVE SUMMARY

Submitted to the
COUNCIL OF THE DISTRICT OF COLUMBIA
by MURIEL BOWSER, MAYOR
Government of the District of Columbia

April 4, 2017

WE ARE WASHINGTON DC

Government of the District of Columbia

FY 2018 Proposed Budget and Financial Plan

DC VALUES IN ACTION

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Volume 1
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Submitted to the

Council of the District of Columbia

by

Muriel Bowser, Mayor

April 4, 2017

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to District of Columbia Government, District of Columbia, for its annual budget for the fiscal year beginning October 1, 2016. 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 seventeenth in the history of the District of Columbia.

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

Government of the District of Columbia

Muriel Bowser, Mayor

Rashad M. Young
City Administrator

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

HyeSook Chung
Deputy Mayor for Health and Human Services

Brian Kenner
Deputy Mayor for Planning and Economic Development

Jennifer C. Niles
Deputy Mayor for Education

Courtney Snowden
Deputy Mayor for Greater Economic Opportunity

John Falcicchio
Chief of Staff

Jeffrey S. DeWitt
Chief Financial Officer

Members of the Council

Phil Mendelson
Chairman

Anita Bonds.....At-Large
David Grosso.....At-Large
Elissa Silverman.....At-Large
Robert C. White, Jr......At-Large
Brianne K. Nadeau.....Ward 1
Jack Evans.....Ward 2
Mary M. Cheh.....Ward 3
Brandon T. Todd.....Ward 4
Kenyan R. McDuffie.....Ward 5
Charles Allen.....Ward 6
Vincent C. Gray.....Ward 7
Trayon White, Sr......Ward 8

Jennifer Budoff
Budget Director

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Deputy Chief Financial Officer and Chief of Staff

Jeffrey Barnette
Deputy Chief Financial Officer
Office of Finance and Treasury

Keith Richardson
Deputy Chief Financial Officer
Office of Tax and Revenue

Fitzroy Lee
Deputy Chief Financial Officer
Office of Revenue Analysis

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

David Tseng
General Counsel

Patricia Gracyalny
Assistant General Counsel

Associate Chief Financial Officers

Delicia V. Moore
Human Support Services

Cyril Byron, Jr.
Economic Development and Regulation

George Dines
Government Services

Angelique Hayes Rice
Public Safety and Justice

Mohamed Mohamed
Government Operations

Deloras Shepherd
Education

Office of the CIO

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Sandra M. Pinder, Director
Narayan Ayyagari, IT Manager

Office of the Chief Financial Officer

Office of Budget and Planning

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Deputy Chief Financial Officer

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James Spaulding
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Operating Budget

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District of Columbia
Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

RESIDENTS

LEGISLATIVE BRANCH

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

EXECUTIVE BRANCH

MAYOR

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

Deputy Mayor for Greater Economic Opportunity

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

Deputy Mayor for Education

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

Deputy Mayor for Planning and Economic Development

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

Deputy Mayor for Health and Human Services

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

Deputy City Administrator/ Deputy Mayor for Public Safety and Justice

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

JUDICIAL BRANCH

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

REGIONAL BODIES

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

NOTES

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

* Agencies marked with an asterisk are Charter independent agencies.

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

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

Transmittal Letters

MURIEL BOWSER
MAYOR

April 4, 2017

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

Dear Chairman Mendelson:

On behalf of the residents of the District of Columbia, I am pleased to submit to you the District of Columbia Fiscal Year 2018 Budget and Financial Plan, "DC Values in Action." This proposal is the District of Columbia's twenty-second consecutive balanced budget. It invests in residents ensuring they have a ***roadmap to inclusive prosperity***. For the third year, I heard from residents before I finalized my budget: through a series of budget engagement forums, residents shared their ideas and concerns about education, public safety, affordable housing, jobs and economic development, and health and human services. From these discussions I finalized the FY 2018 Budget and Financial Plan.

The budget before you reflects the ideas and priorities of District residents and delivers on the commitment of a ***roadmap to inclusive prosperity***. From again investing $100 million in the Housing Production Trust Fund to allocating over $1 billion in full-scale school modernizations, this budget continues to move the District of Columbia forward. This budget also maintains critical investments to build a safer, stronger DC and to ensure our residents have access to job training programs that keep them on the pathway to the middle class. Below, I have highlighted a few of the key investments proposed in the FY 2018 Budget and Financial Plan.

High-Quality Education
Rising enrollment in our traditional public and public charter schools, and increasing student achievement, demonstrate that school reform in the District is working. The FY 2018 budget makes the largest investment in public education in the history of the District of Columbia:

- Committing an additional $105 million to increase the per student rate and meet the needs of a growing student body;

- Increasing charter school facilities by 2.2% to $3,193/student for non-residential charter programs and $8,580/student for residential charter schools;
- Improving technology to help parents navigate and engage in public education, specifically the parent portal for DCPS; extending MySchoolDC for mid-year entries and transfers; and, launching a new MyChildCareDC site;
- Increasing University of the District of Columbia (UDC) and the Community College of the District of Columbia funds for the staff and programs by $5.7 million;
- Expanding and improving Child Care by $15 million. Potential sites include UDC's Flagship Campus (4200 Connecticut Ave NW), UDC's Community College Campus (5171 S. Dakota Ave NE), UDC's Community College Campus Headquarters (801 North Capitol St NE), and the Deanwood Recreation Center (1350 49th St NE);
- Transferring $4.9 million of former DC Children and Youth Investment Trust Corporation (CYITC) funds to the Office of the Deputy Mayor for Education (DME) for out-of-school-time programming; and,
- Investing $1.3 billion for school modernization over 6 years to ensure that schools in line for modernization under established, defined criteria are budgeted for necessary improvements.

Safer, Stronger DC

The District is committed to ensuring that those in all neighborhoods feel— and are—safe, providing an environment in which residents and businesses can thrive. To that end, the FY 2018 budget includes the following investments:

- $11.7 million in enhancements focused on recruiting and retaining MPD officers, as well as ensuring that as many officers as can be are returned to patrol-related duties. This will be accomplished though: a new public relations campaign; expansion of the police cadet program; expanded housing assistance and student loan forgiveness for officers; and further civilianization of administrative positions;
- $2.3 million for the creation of a *Returning Citizens Portal* to be managed by the Department of Corrections. This will be a physical office offering services from various agencies to help returning citizens successfully transition back into the community. Vital post-release services include: housing, employment, education, health care, job training and placement, and substance use/mental health;
- $1 million for the establishment of a nurse triage collaborative pilot program between Fire and Emergency Medical Services (FEMS) and the Office of Unified Communications (OUC) with a goal to improve access to medical services for callers into 911 by offering nurses who can speak to non-emergency callers and help them make an appointment at a same-day clinic;
- $20 million for essential upgrades to 311/911 hardware and software, including major upgrades to our secondary facility on McMillan Drive NW;
- $42.2 million for the purchase of new MPD fleet vehicles; and,
- $87.7 million for the purchase of new FEMS fleet vehicles, and $45 million for the construction of a new fleet maintenance facility.

Affordable Housing

My Administration is committed to producing, preserving and protecting affordable housing in the District of Columbia. This is demonstrated in this budget through the commitment of another $100 million contribution to the Housing Production Trust Fund. This investment will continue our shared goal to support grants and loans, thus yielding more affordable housing for DC families.

Additionally, this budget provides additional funds for the below projects' affordable housing components:

- $14 million for the redevelopment of Walter Reed;
- $103 million for the redevelopment of St. Elizabeths; and,
- $85 million for the New Communities initiative.

Pathways to the Middle Class

Maintaining a strong, diverse, and resilient District of Columbia requires that every resident has a fair shot, and a pathway to the middle class. We accomplish this by supporting our most vulnerable families and residents; providing job training that leads to real employment opportunities; and by nurturing our small businesses to ensure their growth and success. Some ways the FY 2018 Budget provides Pathways to the Middle Class are:

- Continuing the District's investment in our youth through the Mayor Marion Barry Summer Youth Employment Program by budgeting more than $20 million;
- Serving as a regional leader by again fully funding the District's share of the WMATA budget, adding a new express bus line on 14th Street NW in Wards 1 and 4, and expanding capacity of existing bus service in Wards 7 and 8;
- Ensuring that the Department of Small and Local Business Development's Certified Business Enterprise system continues to help our local businesses grow and obtain government contracts, and work on government funded projects by fully funding the program with $0.9 million;
- Funding $16.8 million towards the Washington D.C. Infrastructure Academy at Saint Elizabeths East Campus. This new facility will focus on occupational skills training and work-based learning initiatives related to the infrastructure industry, including utility, energy efficiency, transportation, and logistics sectors. At the Academy, industry partners, training providers such as UDC, labor unions and trade associations, will offer a diverse skills training allowing District residents the tools to begin and sustain careers in the infrastructure industry;
- Implementing recommendations from the Housing Preservation Strikeforce through $10 million in funding; and,
- Advancing DDOT's Vision Zero goals through $4.5 million for (45) new Traffic Control Operators along with (26) new School Crossing Guards.

Health and Human Services

Investing in the health and well-being of District residents remains a priority of my Administration. Ensuring residents are able to provide for their families, and connecting these families with valuable care and supportive programs when they need it most, ensures they have a fair shot at success in the future. The FY 2018 budget includes:

- Funding the next phase of the Homeward DC plan with $15.2 million, including $6.3 million for the Housing Authority;
- Funding $8.1 million for a new Temporary Assistance for Needy Families (TANF) policy that will help the District's neediest families;
- Supplementing the Department of Health's budget with $0.9 million to reduce the number of active opioid users in the District, reduce overdoses and overdose fatalities, and improve health and economic outcomes for District residents with a history of substance use;
- Funding the Alternatives to Court Experience (ACE) and Parent and Adolescent Support Services (PASS) programs with $3.3 million; and,
- Providing $1 million for the Joyful Foods initiative.

Government Operations

Building a government that works for the residents of the District Columbia streamlines processes and improves efficiency. The FY 2018 budget supports these improvements by:

- Ensuring that the District's share of WMATA's operating and capital subsidies are fully funded;
- Right-sizing the District's snow budget with a $3.8 million budget increase;
- Expanding the Department of Public Works' rush-hour towing, grounds maintenance, and leaf collection efforts by $3.2 million; and,
- Allocating $1.5 million to the Office of the Chief Technology Officer for a District Continuity of Operations and Disaster Recovery Task Force which will evaluate District-wide critical applications to prepare and test Disaster Recovery Plans.

In a city as prosperous as ours, we can and should make all of these critical investments to ensure that residents in all 8 wards can share in **inclusive prosperity**.

Sincerely,

Muriel Bowser
Mayor

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

Jeffrey S. DeWitt
Chief Financial Officer

April 4, 2017

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) 2018 Proposed Budget and Financial Plan. The FY 2018 Proposed Budget includes $7.6 billion in Local funds and $13.8 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, the City Administrator's Office of Budget and Finance (OBF) staff, and agency program staff to produce a balanced budget and five-year financial plan. The FY 2018 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2018 – FY 2021 Budget and Financial Plan, as proposed, is balanced.

REVENUE OUTLOOK

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

Measures to constrain spending at the federal level are expected to be in effect during the period of the financial plan. The prospect of further federal budget cuts is a source of economic uncertainty and risk for the District's economy and finances. To account for the risks and uncertainty around the federal budget, the financial plan assumes that federal employment in the District will decline by modest amounts each year starting in FY 2018.

Population growth has been a major factor in the overall growth of the District's income and sales tax bases and a major driving force behind rising home values. In the last five years (2011 to 2016), the District's population has grown by 60,693 residents, or 10 percent, an increase that has averaged more than 1,000 net new residents per month over this period. Currently, about 40 percent of the District's population growth is from natural increase (births minus deaths), and the rest is from migration from other parts of the U.S. and overseas.

The $7.4 billion estimate for FY 2018 Local Fund revenue includes estimates for triggered tax policy changes of $100 million, reducing revenue growth to just over 1 percent. The strength in revenues projected in the February 2017 certified revenue estimate triggered the final set of tax policy changes enacted in 2013. Total General Fund revenue in FY 2018 is $8.4 billion, an increase of $97 million over FY 2017.

Various policy initiatives increase General Fund revenue by $22 million in FY 2018, and approximately $11 million annually through the remainder of the Financial Plan. Some of the major policy proposals are listed below:

- OTR compliance initiatives to confirm homestead exemptions are properly claimed and to identify bank accounts of delinquent taxpayers for collection. These initiatives increase revenue by $15.9 million in FY 2018 and a total of about $6 million over subsequent years.
- The creation of Special Purpose Revenue funds for costs related to enforcement of automated traffic enforcement, moving, and parking violations. This reduces Local fund revenue by $12.3 million in FY 2018 and increases Special Purpose Revenue by the same amount.
- A new fee on hotels of 50 cents per rented room per day to fund Emergency 911 and Non-emergency 311 systems. This fee will increase Special Purpose Revenue funds by $4.3 million in FY 2018.
- A new sales tax on digital product purchases, including audio, video, and electronic books, whether downloaded individually or streamed, resulting in approximately $1.9 million of increased sales tax collections annually during the financial plan period.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2018 Budget includes approximately $7,590.8 million in spending supported by $7,591.3 million of resources, with an operating margin of $0.5 million, as shown in Table 1.

Table 1	
FY 2018 Proposed Budget Summary	
Local Funds	
($ in millions)	
Taxes	$ 6,955.4
Non-Tax Revenues	428.0
Lottery	54.5
All Other	22.3
Revenue Proposals	4.2
Fund Balance Use	126.9
Total Local Fund Resources	**$ 7,591.3**
Local Expenditures	**$ 7,590.8**
Projected FY 2018 Operating Margin	**$0.5**

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

Gross Funds

The proposed FY 2018 gross funds operating budget (excluding intra-District funds) is $13.8 billion, an increase of $456.9 million, or 3.4 percent, over the FY 2017 approved gross budget of $13.4 billion. The Local and non-Local funding components of the proposed FY 2018 gross budget and the changes from FY 2017 are summarized in Table 2 below.

Table 2
FY 2018 Gross Funds Budget by Fund Type
($ in millions)

Fund Type	FY 2017 Approved Budget	FY 2018 Mayor's Proposed	Change	% Change
Local	7,294.7	$ 7,590.8	$ 296.1	4.1%
Dedicated Tax	305.7	330.4	24.7	8.1%
Special Purpose	609.9	666.3	56.3	9.2%
Subtotal, General Fund	**8,210.3**	**8,587.4**	**377.1**	**4.6%**
Federal	3,387.6	3,449.2	61.6	1.8%
Private	1.3	3.9	2.5	192.6%
Total, Operating Funds	**11,599.3**	**12,040.5**	**441.2**	**3.8%**
Enterprise and Other Funds (including from Dedicated Taxes)	1,786.0	1,801.6	15.7	0.9%
Total Gross Funds	**$ 13,385.2**	**$ 13,842.1**	**$ 456.9**	**3.4%**

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

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the proposed FY 2018 Local funds budget increased by $296.1 million, or 4.1 percent, over FY 2017. Table 3 provides a snapshot of major cost drivers and offsets to the increase.

Table 3	
Mayor's FY 2018 Approved Budget	
Cost Drivers - Local Funds (in millions)	**Amount**
FY 2017 Approved Local Funds Budget	**$ 7,294.7**
Major Changes:	
GC0 - District of Columbia Public Charter Schools	$ 82.8
DS0 - Repayment of Loans and Interest	70.5
JA0 - Department of Human Services	68.7
UP0 - Workforce Investments	50.5
KE0 - Washington Metropolitan Area Transit Authority	43.5
GA0 - District of Columbia Public Schools	21.7
All Other Agencies	(41.5)
Total Local Changes	**$ 296.1**
FY 2018 Approved Local Funds Budget	**$ 7,590.8**

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

Primary Cost Drivers

- **Public Charter Schools:** $82.8 million increase over FY 2017, primarily due to a 2.0 percent, or $14.5 million, to support growth in the Current Services Funding Level Budget (CSFL), and a $68.3 million increase over FY 2017 to account for a projected increase in enrollment by 3,408 students, or 8.3 percent.
- **Repayment of Loans and Interest:** $70.5 million increase over FY 2017, primarily due to borrowing for capital projects.
- **Department of Human Services:** $68.7 million increase over FY 2017, primarily to support of the Homeless Continuum of Care which includes: Homeward DC expansion, emergency overflow shelters, short-term family housing facilities, expanded Alternatives to the Court Experience Diversion program and the Parent and Adolescent Support Services program, and a Temporary Assistance for Needy Families (TANF) Hardship policy.

- **Workforce Investments:** $50.5 million increase over FY 2017, primarily due to Cost-of-Living Adjustments (COLAs) and other projected personal services related costs.
- **Washington Metropolitan Area Transit Authority:** $43.5 million increase over FY 2017, primarily due to $33 million to support the annual subsidy, and $7.8 million for debt service payments.
- **Public Schools:** $21.7 million increase over FY 2017, primarily due to $15.1 million, or 2.0 percent, increase in growth in the CSFL budget, and $6.6 million over FY 2017 for a projected increase in enrollment by 0.5 percent, or 226 students.
- **All Other Agencies:** $41.5 million reduction is the net of all other increases and decreases to various agency programs.

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 2018 through FY 2023 CIP is $6.64 billion from all sources. The majority of the budget will be financed with municipal bonds totaling $4.14 billion, along with Pay-As-You-Go (Paygo) transfers from the General Fund, Federal Grants, and a local match to the grants from the Federal Highway Administration, private donations, sale of assets and local transportation fund revenue.

The proposed FY 2018 capital program includes $1.19 billion in planned capital expenditures to be financed by $706 million in new I.T. or G.O. bonds, $85.4 million from new short-term bonds, $98 million from Grant Anticipation Revenue Vehicle (GARVEE) bonds, $49 million in Paygo, $173.2 million in federal grants and payments, $27.8 million in the Local Match to the Federal Highway Administration grants, $45.2 million from the Local Transportation Revenue Fund, and $1 million from the Sale of Assets. Debt service within the CIP period remains below the 12 percent debt cap.

MULTI-YEAR FINANCIAL PLAN

As in the past, the plan shows substantial growth in debt service costs during the plan period to support the $6.64 billion Capital Improvements Plan through FY 2023. Because of the growth in these costs, labor costs and other non-capital cost growth must be constrained throughout the financial plan. Careful monitoring of these costs, as well as execution of the capital plan, is required to ensure the plan remains balanced in the future.

CONCLUSION

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

Sincerely,

Jeffrey S. DeWitt
Chief Financial Officer

Table of Contents

Government of the District of Columbia

FY 2018 Proposed Budget and Financial Plan

Table of Contents

Volume 1 - Executive Summary

How to Read the FY 2018 Proposed Budget and Financial Plan

1. Introduction 1-1
2. Financial Plan 2-1
3. Revenue 3-1
4. Operating Expenditures 4-1
5. FY 2018 - FY 2023 Capital Improvements Plan 5-1

Appendices

A. D. C. Comprehensive Financial Management Policy A-1
B. Basis of Budgeting and Accounting B-1
C. Fund Structure and Relationship to Budget Structure C-1
D. Current Services Funding Level (CSFL) Development D-1
E. Agency Performance Plans E-1
F. FY 2018 Proposed - General Fund F-1
G. FY 2018 Proposed - Gross Funds G-1
H. FY 2018 Proposed - FTEs - General Fund H-1
I. FY 2018 Proposed - FTEs - Gross Funds I-1
J. Glossary of Budget Terms J-1

The FY 2018 Local Budget Act
The FY 2018 Federal Portion Budget Request Act

Volume 2 - Agency Budget Chapters - Part I

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

A. Governmental Direction and Support

1. Council of the District of Columbia (AB0) A-1
2. Office of the District of Columbia Auditor (AC0) A-9
3. Advisory Neighborhood Commissions (DX0) A-15
4. Uniform Law Commission (AL0) A-21
5. Office of the Mayor (AA0) A-25
6. Mayor's Office of Legal Counsel (AH0) A-33
7. Office of the Senior Advisor (AI0) A-41
8. Office of the Secretary (BA0) A-49
9 Office of the City Administrator (AE0) A-59
10. Office of the Deputy Mayor for Greater Economic Opportunity (EM0) A-71
11. D.C. Office of Risk Management (RK0) A-81
12. D.C. Department of Human Resources (BE0) A-95
13. Office of Disability Rights (JR0) A-111
14. Captive Insurance Agency (RJ0) A-121
15. Office of Finance and Resource Management (AS0) A-127
16. Office of Contracting and Procurement (PO0) A-133
17. Office of the Chief Technology Officer (TO0) A-147
18. Department of General Services (AM0) A-167
19. Contract Appeals Board (AF0) A-187
20. Board of Elections (DL0) A-197
21. Office of Campaign Finance (CJ0) A-207
23. Public Employee Relations Board (CG0) A-217
23. Office of Employee Appeals (CH0) A-227
24. Metropolitan Washington Council of Governments (EA0) A-235
25. Office of the Attorney General for the District of Columbia (CB0) A-241
26. D.C. Board of Ethics and Government Accountability (AG0) A-253
27. Statehood Initiatives (AR0) A-263
28. Office of the Inspector General (AD0) A-269
29. Office of the Chief Financial Officer (AT0) A-281

B. Economic Development and Regulation

1. Office of the Deputy Mayor for Planning and Economic Development (EB0) B-1
2. Office of Planning (BD0) B-15
3. Department of Small and Local Business Development (EN0) B-29
4. Office of Cable Television, Film, Music, and Entertainment (CI0) B-43
5. Office of Zoning (BJ0) B-55
6. Department of Housing and Community Development (DB0) B-65
7. Department of Employment Services (CF0) B-83
8. Real Property Tax Appeals Commission (DA0) B-99
9. Department of Consumer and Regulatory Affairs (CR0) B-109
10. Office of the Tenant Advocate (CQ0) B-125
11. D.C. Commission on the Arts and Humanities (BX0) B-135
12. Alcoholic Beverage Regulation Administration (LQ0) B-147
13. Public Service Commission (DH0) B-155
14. Office of the People's Counsel (DJ0) B-165
15. Department of Insurance, Securities, and Banking (SR0) B-173
16. Housing Authority Subsidy (HY0) B-187
17. Housing Production Trust Fund Subsidy (HP0) B-191
18. Business Improvement Districts Transfer (ID0) B-197

C. Public Safety and Justice

1. Metropolitan Police Department (FA0) C-1
2. Fire and Emergency Medical Services Department (FB0) C-17
3. Police Officers' and Fire Fighters' Retirement System (FD0) C-37
4. Department of Corrections (FL0) C-43
5. District of Columbia National Guard (FK0) C-59
6. Homeland Security and Emergency Management Agency (BN0) C-67
7. Commission on Judicial Disabilities and Tenure (DQ0) C-81
8. Judicial Nomination Commission (DV0) C-89
9. Office of Police Complaints (FH0) C-95
10. District of Columbia Sentencing Commission (FZ0) C-105
11. Criminal Code Reform Commission (MA0) C-115
12. Office of the Chief Medical Examiner (FX0) C-119
13. Office of Administrative Hearings (FS0) C-133
14. Criminal Justice Coordinating Council (FJ0) C-143
15. Office of Unified Communications (UC0) C-153
16. Homeland Security Grants (FT0) C-165
17 Department of Forensic Sciences (FR0) C-171
18. Corrections Information Council (FI0) C-183
19. Office of Victim Services and Justice Grants (FO0) C-193
20. Office of the Deputy Mayor for Public Safety and Justice (FQ0) C-205

Volume 3 - Agency Budget Chapters - Part II

Public Education System

1. How to Read the Agency Budget Chapters

2. Public Education System

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

2. Teachers' Retirement System (GX0) D-19
3. Office of the State Superintendent of Education (GD0) D-23
4. District of Columbia Public Charter Schools (GC0) D-43
5. University of the District of Columbia Subsidy Account (GG0) D-51
6. District of Columbia Public Library (CE0) D-55
7. District of Columbia Public Charter School Board (GB0) D-69
8. Non-Public Tuition (GN0) D-77
9. Special Education Transportation (GO0) D-83
10. D.C. State Board of Education (GE0) D-95
11. Office of the Deputy Mayor for Education (GW0) D-101

3. Operating Appendices - Public Education System Agencies

Volume 4 - Agency Budget Chapters - Part III

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

E. Human Support Services

1. Department of Human Services (JA0) E-1
2. Child and Family Services Agency (RL0) E-19
3. Department of Behavioral Health (RM0) E-33
4. Department of Health (HC0) E-57
5. Department of Parks and Recreation (HA0) E-91
6. D.C. Office on Aging (BY0) E-105
7. Unemployment Compensation Fund (BH0) E-119
8. Employees' Compensation Fund (BG0) E-123
9. Office of Human Rights (HM0) E-127
10. Mayor's Office on Latino Affairs (BZ0) E-141
11. Children and Youth Investment Collaborative (JY0) E-151
12. Office on Asian and Pacific Islander Affairs (AP0) E-155
13. Office of Veterans' Affairs (VA0) E-165
14. Department of Youth Rehabilitation Services (JZ0) E-173
15. Department on Disability Services (JM0) E-185
16. Department of Health Care Finance (HT0) E-201
17. Not-for-Profit Hospital Corporation Subsidy (HX0) E-217
18. Office of the Deputy Mayor for Health and Human Services (HG0) E-221

F. Public Works

1. Department of Public Works (KT0) F-1
2. District Department of Transportation (KA0) F-15
3. Department of Motor Vehicles (KV0) F-35
4. Department of Energy and Environment (KG0) F-47
5. Department of For-Hire Vehicles (TC0) F-63
6. Washington Metropolitan Area Transit Commission (KC0) F-75
7. Washington Metropolitan Area Transit Authority (KE0) F-79

G. Financing and Other

1. Debt Service (DS0, ZA0, ZB0, SM0, DT0, ZC0) G-1
2. Settlements and Judgments (ZH0) G-17
3. John A. Wilson Building Fund (ZZ0) G-21
4. Workforce Investments (UP0) G-25
5. Non-Departmental (DO0) G-29
6. Emergency Planning and Security Fund (EP0) G-33
7. Master Equipment Lease/Purchase Program (ELO) G-39
8. Pay-As-You-Go Capital Fund (PA0) G-43
9. District Retiree Health Contribution (RH0) G-47
10. Highway Transportation Fund – Transfers (KZ0) G-51
11. Convention Center Transfer – Dedicated Taxes (EZ0) G-55

H. Enterprise and Other Funds

1. District of Columbia Water and Sewer Authority (LA0) H-1
2. Washington Aqueduct (LB0) H-7
3. Office of Lottery and Charitable Games (DC0) H-11
4. District of Columbia Retirement Board (DY0) H-17
5. Washington Convention and Sports Authority (ES0) H-23
6. Housing Finance Agency (HF0) H-29
7. University of the District of Columbia (GF0) H-35
8. D.C. Public Library Agency Trust Fund (UW0) H-43
9. Unemployment Insurance Trust Fund (UI0) H-47
10. Housing Production Trust Fund (UZ0) H-51
11. Tax Increment Financing (TIF) Program (TX0) H-57
12. Ballpark Revenue Fund (BK0) H-63
13. Repayment of PILOT Financing (TY0) H-67
14. Not-For-Profit Hospital Corporation (HW0) H-71
15. Health Benefit Exchange Authority (HI0) H-75

Volumes Bound Separately

Volume 2 - FY 2018 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part I*
Volume 3 - FY 2018 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part II*
Volume 4 - FY 2018 Proposed Budget and Financial Plan - *Agency Budget Chapters - Part III*
Volume 5 - FY 2018 Proposed Budget and Financial Plan - *FY 2018 - FY 2023 Capital Improvements Plan (Including Highway Trust Fund)*
Web Only: Volume 6 - FY 2018 Proposed Budget and Financial Plan - *Operating Appendices*

How to Read the FY 2018 Proposed Budget and Financial Plan

How to Read the FY 2018 Proposed Budget and Financial Plan

The District of Columbia's FY 2018 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 2018 Budget and Financial Plan is presented in six volumes summarized as follows:

Executive Summary (Volume 1) – provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal letters from the Mayor and the Chairman of the Council of the District of Columbia, the District's five-year financial plan, detailed information on the District's projected revenues and expenditures, and summary information about the Capital Improvements Plan. In addition, this volume includes information about the District's budgetary and financial management policies, a glossary of budget terms, budget summary tables by agency and fund type, and the Budget Act legislation that serves as the basis for the District's federal appropriations act.

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

Capital Improvements Plan (Including Highway Trust Fund) (Volume 5) – describes the District's proposed six-year Capital Improvements Plan for all of the District's agencies. The Highway Trust Fund describes the District's proposed FY 2018 to FY 2023 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 2018 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 2018.

Financial Plan

The Financial Plan summarizes planned revenues and expenditures from FY 2016 through FY 2021. This chapter includes financing sources, uses, and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and describes the revenue outlook for FY 2018 through FY 2021.

Operating Expenditures

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2013 and FY 2016, both by agency and by expense category, e.g., personnel, supplies, and fixed costs.

Capital Improvements Plan (CIP)

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

Appendices

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

- The D.C. Comprehensive Financial Management Policy provides a framework for fiscal decision-making by the District to ensure that financial resources are available to meet the present and future needs of District citizens;
- The Basis of Budgeting and Accounting section describes the basis of budgeting and accounting, enabling the readers to understand the presentation methods of the District's finances;

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

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

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

Header Information:
- Agency name and budget code;
- Website address and telephone; and
- FY 2018 proposed operating budget table.

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

Financial and Program Information:
- Proposed Funding and Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2018 Proposed Budget Changes; and
- FY 2017 Approved Budget to FY 2018 Proposed Budget reconciliation table.

FY 2018 Proposed Budget Changes

The FY 2018 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type table that appears in nearly every chapter. Please see the Current Services Funding Level (CSFL) Development appendix in this volume for more

information about the CSFL methodology, which is only applied to agencies with Local funds. This section includes major changes within the agency budget by program, fund, and full-time equivalents, from the initial request through the policy decisions made by the Mayor. The FY 2018 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

Actions with an impact on services:

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

Actions with no service impact:

- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised DGS estimate).
- **Transfer-In:** Shift of an existing program, operation, or personnel from another District agency (e.g., Transfer the Central Cell Block Security activity from MPD to DOC).
- **Transfer-Out:** Shift of an existing program, operation, or personnel to another District agency (e.g., Transfer APRA division from DOH to establish DBH).
- **Shift:** Shift an existing program or operation from one Fund type to another (e.g., Shift from Special Purpose Revenue to Local funds to support telecommunications for the D.C. Lottery).
- **Technical Adjustment:** An increase or decrease to the budget that is required because of a legislative mandate or to correct an error or omission.
- **No Change:** The agency has no changes in funding and/or budget structures from the FY 2017 approved budget to the FY 2018 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 2018 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 2018 - FY 2023 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 2018 planning process;
- **Project Description Forms** that comprise the major portion of the capital volume. The project description forms provide details on capital projects funded by general obligation bonds, Pay-As-You-Go (Paygo) capital, federal grants, and the Local Street Maintenance Fund. Each page shows one project's planned allotments for FY 2018 through FY 2023, including a description, its annual operating impact, milestone data, and its location; and
- **Appendices** that provide supporting tables and a glossary about the District's capital budget, including:
  - The FY 2018 Appropriated Budget Authority Request table that summarizes proposed new projects and changes (increase or decrease) for ongoing projects by agency, project, and funding source;
  - The FY 2018 - FY 2023 Planned Expenditures from New Allotments table that summarizes the new allotments planned for FY 2018 - FY 2023 expenditures by agency and project;
  - The FY 2018 - FY 2023 Planned Funding table that summarizes the FY 2018 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 2017 approved budget;
  - FY 2017 year-to-date budget actions; and
  - Rescissions, Redirections, and Reprogrammings that occurred between June 15, 2016 (the cut-off date for last year's budget book) and September 30, 2016 (the end of FY 2016).

Highway Trust Fund

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

- An **Introduction** chapter, which describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2018 planning process;
- The **Project Description Forms,** which show planned allotments, for FY 2018 through FY 2023 and descriptions for Highway Trust Fund master projects; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.
- An overview of the District of Columbia's Water and Sewer Authority's FY 2017 - FY 2026 Capital Improvements Plan.

Volume 6: Operating Appendices

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

The following tables are provided:

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

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

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

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

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

Schedule 80 - dollars and FTEs summarized by appropriated fund, with specific revenue source (for the FY 2018 Proposed Budget only).

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

Agency budget code

(FB0)

Fire and Emergency Medical S s Department

www.fems.dc.gov
Telephone: 202-673-3320

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

Table FB0-1

Description	FY 2016 Actual	FY 2017 Approved	FY 2018 Proposed	% Change from FY 2017
OPERATING BUDGET	$244,689,022	$254,287,508	$254,177,502	0.0
FTEs	2,144.6	2,104.0	2,157.0	2.5

The mission of the Fire and Emergency Medical Services Department (FEMS) is to preserve life and promote health and safety through excellent pre-hospital rtation, fire prevention, fire suppression, resc meland security awareness.

This section describes the agency's mission and purpose.

Summary of Services

The Fire and Emergency Medical Services Department (FEMS) provides emergency medical services (EMS), fire suppression, technical rescue, special hazards rescue, marine rescue, firefighting, and other emergency services to preserve life and protect property in the District of Columbia. FEMS is the primary first-response public safety agency for managing consequences resulting from natural disasters or all other hazards and catastrophic events potentially impacting the national capital region. FEMS provides a number of community risk reduction services including homeland security preparedness; health and fire safety education for schools, young children and senior adults; and fire inspection and code enforcement programs. social media and operates public outreach other community services. Key objectives

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

- Emb safe, competent, and professional workforce team;
- Ensuring that our facilities, vehicles, equipment, and processes remain capable of supporting service delivery requirements;
- Building collaborative relationships within our community to improve service delivery; and
- Delivering timely, high quality, and effective services to better serve the needs of our community.

The agency's FY 2018 proposed budget is presented in the following tables:

FY 2018 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table FB0-2 contains the proposed FY 2018 budget by revenue type compared to the FY 2017 approved budget. It also provides FY 2016 actual data.

Table FB0-2

(dollars in thousands)

This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2016 actual, FY 2017 approved, FY 2018 proposed budgets and the dollar and FTE changes.

	Dollars									
Appropriated Fund	Actual FY 2016	Approved FY 2017	P							Percentage Change
GENERAL FUND										
LOCAL FUNDS	239,097	249,840								2.5
SPECIAL PURPOSE REVENUE FUNDS	572	1,025	1,836	811	79.1	0.0	0.0	1.0	1.0	N/A
TOTAL FOR GENERAL FUND	239,669	250,865	251,124	258	0.1	2,014.2	2,062.0	2,115.0	53.0	2.6
FEDERAL RESOURCES										
FEDERAL GRANT FUNDS		3,022	3,054	32	1.0	18.8	42.0	42.0	0.0	0.0
TOTAL FEDER										0.0
INTRA										
INTRA-										N/A
TOTAL INTRA										N/A
GROSS										2.5

*Percent change is based on whole dollars.

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).

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2018 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2018 Proposed Operating Budget, by Comptroller Source Group

Table FB0-3 contains the proposed FY 2018 budget at the Comptroller Source Group (object class) level compared to the FY 2017 approved budget. It also provides FY 2015 and FY 2016 actual expenditures.

Table FB0-3

(dollars in thousands)

This table lists the agency's total operating expenditures for FY 2015 and FY 2016, the FY 2017 approved budget, and the FY 2018 proposed budget at the Comptroller Source Group level.

Comptroller Source Group						entage hange*
11 - REGULAR PAY - CONTINUING FULL TIM						0.2
12 - REGULAR PAY - OTHER						-37.1
13 - ADDITIONAL GROSS PAY	8,022	7,492	8,031	8,019	-12	-0.1
14 - FRINGE BENEFITS - CURRENT PERSONNEL	25,779	26,536	29,324	28,196	-1,128	-3.8
15 - OVERTIME PAY	12,384	22,164	14,891	16,504	1,613	10.8
99 - UNKNOWN PAYROLL POSTINGS	1	0	0	0	0	N/A
SUBTOTAL PERSONAL SERVICES (PS)	195,845	207,267	211,126	211,276	150	0.1

Table FB0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2015	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Percentage Change*
20 - SUPPLIES AND MATERIALS	4,279	4,305	4,642	5,049	407	8.8
30 - ENERGY, COMMUNICATION AND BUILDING RENTALS	135	59	0	0	0	N/A
31 - TELEPHONE, TELEGRAPH, TELEGRAM, ETC	16	30	16	62	46	289.6
40 - OTHER SERVICES AND CHARGES	4,510	7,561	6,266	6,754	488	7.8
41 - CONTRACTUAL SERVICES - OTHER	6,549	13,809	19,783	19,978	195	1.0
50 - SUBSIDIES AND TRANSFERS	10,796	10,796	10,993	10,796	-197	-1.8
70 - EQUIPMENT AND EQUIPMENT RENTAL	1,070	862	1,462	262	-1,200	-82.1
91 - EXPENSE NOT BUDGETED OTHERS	0	0	0	0	0	N/A
SUBTOTAL NONPERSONAL SERVICES (NPS)	**27,354**	**37,422**	**43,161**	**42,901**	**-260**	**-0.6**
GROSS FUNDS	**223,200**	**244,689**	**254,288**	**254,178**	**-110**	**0.0**

*Percent change is based on whole dollars.

FY 2018 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table FB0-4 contains the proposed FY 2018 budget by division/program and activity compared to the FY 2017 approved budget. It also provides FY 2016 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table FB0-4

(dollars in thousands)

	Dollars in Thousands				Full-Time Equivalents			
Division/Program and Activity	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017	Actual FY 2016	Approved FY 2017	Proposed FY 2018	Change from FY 2017
(1000) ADMINISTRATIVE SUPPORT								
(1010) PERSONNEL	2,173	593	0	-593	5.8	5.0	0.0	-5.0
(1015) TRAINING AND EMPLOYEE DEVELOPMENT	216	0	[illegible]	0	0.0	0.0	0.0	0.0
(1020) CONTRACTING AND PROCUREMENT	1,677	1,794	800	-994	0.0	0.0	0.0	0.0
(1030) PROPERTY MANAGEMENT	10,8[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	0.0
(1040) INFORMATION TECHNOLOGY	2,1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	-11.0
(1055) RISK MANAGEMENT	2,0[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	-6.0
(1060) LEGAL SERVICES	7[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	-6.0
(1070) FLEET MANAGEMENT	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	0.0
(1080) COMMUNICATIONS	6[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	-7.0
(1090) PERFORMANCE MANAGEMENT	4,2[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	-33.0
NO ACTIVITY ASSIGNED	1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	0.0
SUBTOTAL (1000) ADMINISTRATIVE SUPPORT	**24,9[illegible]**	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	**0.0**	**-68.0**

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

Program Description

The Fire and Emergency Medical Services Department (FEMS) operates through the following 8 programs:

Chief of Fire and Emergency Medical Services – responsible for leadership, executive management, and administration of all Department emergency and business operations.

This program contains the following 7 activities:

- **Administrative Office (Chief of Staff)** – provides management, administration, and coordination of executive office activities for the Fire and EMS Chief, along with other activities supporting Department emergency and business operations;
- **General Counsel Office** – provides administration and coordination of legal services to support Department emerger policies, procedures, and employment activiti (FOIA) requests, and information privacy;
- **Human Resources** ployment and personnel services activities to s including compliance with policies, proced strative personnel;
- **Communications** public information and outreach activities ations including media communications, social media information, community engagement activities, and public-facing website content;
- **Program Analysis Office** – provides administration and coordination of planning activities to support Department emergency and business operations including data and analytics for evaluation and decision making, along with contract administration for the patient account management services contract;
- **EEO and Diversity Office** – provides administration and coordination of equal employment opportunity (EEO) activities and respect for racial, gender, and LGBT diversity by Department employees, respect for employee rights, and assuring compliance with laws, regulations, rules, policies and procedures published by the District and federal governments; and
- **Labor Relations Office** – provides administration and coordination of labor/management relationships and collective bargaining agreements to support Department emergency and business operations.

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.

Operations Bureau (OB) – responsible for the management and administration of emergency operations including emergency medical services (EMS), fire suppression, technical rescue, special hazards, marine rescue and firefighting, and homeland security preparedness.

This program contains the following 4 activities:

- **Administrative Office (Assistant Fire Chief of Operations)** – provides management, administration, and coordination of Operations Bureau activities by the Assistant Fire Chief of Operations, along with other activities supporting Department emergency and business operations;
- **Operations (Deputy Fire Chief of Operations)** – provides across four platoons management, administration and coordination of emergency operations activities including command of emergency incidents and operational personnel, first response to EMS and fire suppression incidents, mitigation and management of EMS and fire suppression incidents, EMS response and transport of BLS patients, along with other activities supporting Department emergency and business operations;
- **Special Operations (Deputy Fire Chief of Special Operations)** – provides management, administration and coordination of special operations activities including command of special

alarms, children and senior adult education, after-fire investigation services, in addition to State Safety Oversight (SSO) for the DC Streetcar rail transportation system, along with other activities supporting Department emergency and business operations;

- **Information Technology (Information Technology Manager)** – provides management, administration and coordination of information technology (IT) activities including technical support services for equipment, software applications, networks, mobile networks, inventory management services, and administration of IT contracts with vendors, along with other activities supporting Department emergency and business operations; and
- **Emergency Communications Office** – provides administration and coordination of radio and data communication activities including EMS and Fire Liaison Officers at the Office of Unified Communications (OUC) 911 call taking and communications center, support for the Advanced Quality Assurance (AQUA) automated 911 call taking case review software application, and technical support services for Department operated radio equipment, along with other activities supporting Department emergency and business operations.

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

Agency Financial Operations – provides for comprehensive and efficient financial management services to, and on behalf of, District agencies so that the financial integrity of the District of Columbia is maintained. This program is standard for all agencies using performance-based budgeting.

Program Structure Change

The Fire and Emergency Medical Services Department has no program structure changes in the FY 2018 proposed budget.

FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type

Table FB0-5 itemizes the changes by revenue type between the FY 2017 approved budget and the FY 2018 proposed budget. For a more comprehensive explanation of changes, please see the FY 2018 Proposed Budget Changes section, which follows the table.

Table FB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2017 Approved Budget and FTE		**249,840**	**2,062.0**
Removal of One-Time Funding	Multiple Programs	-15,286	0.0
Other CSFL Adjustments	Multiple Programs	352	0.0
LOCAL FUNDS: FY 2018 Current Services Funding Level (CSFL) Budget		**234,907**	**2,062.0**
Increase: To align resources with operational spending goals	Multiple Programs	141	0.0
Increase: To align Fixed Costs with proposed estima			
Decrease: To adjust the Contractual Services budget			
Decrease: To align personal services and Fringe Ben			
LOCAL FUNDS: FY 2018 Agency Budget Submission			
Enhance: To support a third-party ambulance provid			
Enhance: To support additional FTEs for dual role F			
Enhance: To support fleet maintenance costs			
Enhance: To support the nurse triage line pilot			
Enhance: To support the purchase of 10 medical dispensing units (one-time)	Support Services Bureau	130	0.0
Transfer-In: From OSSE to serve as the AED Program Coordinator for DCPS	E Medical Director	113	1.0
Transfer-In/Enhance: From MPD to support cancer treatment initiatives	Support Services Bureau	775	1.0
LOCAL FUNDS: FY 2018 Mayor's Proposed Budget		**249,288**	**2,114.0**

Typically referred to as Table 5, *the FY 2017 Approved Budget compared to FY 2018 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the Current Services Funding Level (CFSL) to the policy decisions, by fund, and by program.

Table FB0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTI
FEDERAL GRANT FUNDS: FY 2017 Approved Budget and FTE		**3,022**	**42.**
Increase: To align budget with projected grant awards	Operations Bureau	32	0.
FEDERAL GRANT FUNDS: FY 2018 Agency Budget Submission		**3,054**	**42.**
No Change		0	0.
FEDERAL GRANT FUNDS: FY 2018 Mayor's Proposed Budget		**3,054**	**42.**
SPECIAL PURPOSE REVENUE FUNDS: FY 2017 Approved Budget and FTE		**1,025**	**0.**
Increase: To adjust the Contractual Services budget	Ems Operations Bureau	983	0.
Increase: To support additional FTE, WMATA primary fire liaison	Operations Bureau	325	1.
Decrease: To realize programmatic cost savings in nonpersonal services	Multiple Programs	-497	0.
SPECIAL PURPOSE REVENUE FUNDS: FY 2018 Agency Budget Submission		**1,836**	**1.**
No Change			
SPECIAL PURPOSE REVENUE FUNDS: FY 2018 Mayor's Prop			
INTRA-DISTRICT FUNDS: FY 2017 Approved Budget and FTE			
Decrease: To adjust the Contractual Services budget			
INTRA-DISTRICT FUNDS: FY 2018 Agency Budget Submission			
No Change			
INTRA-DISTRICT FUNDS: FY 2018 Mayor's Proposed Budget			
GROSS FOR FB0 - FIRE AND EMERGENCY MEDICAL SERV DEPARTMENT		**254,178**	**2,157.**

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

The FY 2018 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including CSFL changes, changes to the initial adjusted budget, and policy initiatives.

FY 2018 Proposed Budget Changes

The Fire and Emergency Medical Services Department's (FEMS) proposed FY 2018 gross budget i $254,177,502, which represents a less than 1.0 percent decrease from its FY 2017 approved gross budge of $254,287,508. The budget is comprised of $249,288,047 in Local funds, $3,053,770 in Federal Gran funds, and $1,835,684 in Special Purpose Revenue funds.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost o operating District agencies, before consideration of policy decisions. The CSFL reflects changes from th FY 2017 approved budget across multiple programs, an to continue its current programs and operations into adjustments to the FY 2017 Local funds budget are des Please see the CSFL Development section within Volu regarding the methodology used and components that co

FEMS' FY 2018 CSFL budget is $234,906,923, decrease from the FY 2017 approved Local funds budge

CSFL assumptions are presented separately within the budget. For more detail on the CSFL, please see the appendix in this volume.

CSFL Assumptions

The FY 2018 CSFL calculated for FEMS included adjustment entries that are not described in detail o table 5. These adjustments include a decrease of $202,254 in personal services to account for Fring Benefit costs based on trend and comparative analyses, and an increase of $326,881 in nonpersona services based on the Consumer Price Index factor of 2.5 percent.

CSFL funding for FEMS includes a reduction of $15,285,864 to account for the removal of one-time funding appropriated in FY 2017 as follows: $12,000,000 for a third-party Emergency Medical Services provider contract for ambulance services; $1,952,712 to purchase Personal Protective Equipment (PPE), which includes 1,285 sets of gear; $1,009,152 to address core deficiencies such as assistance with the dispatching of units and the transporting of patients, support for preventive maintenance costs for a training pilot program for UDC, and the purchase of automated external defibrillators (AEDs) for schools; and $324,000 to improve WI-FI in fire stations and for signal boosters in locations where signals are weak. Additionally, an increase of $227,796 for the Fixed Costs Inflation Factor reflects estimates for Fleet services.

Agency Budget Submission

For FY 2018, the Fire and Emergency Medical Services Department (FEMS) has implemented a performance-based budgeting strategy to better reflect the agency's programmatic activities. As part of this initiative, FEMS changed 6 program names as follows: "Fire Prevention and Education" changed to "Chief of Fire and Emergency Medical Services"; "Field Operations" changed to "Operations Bureau"; "Employee Preparedness" changed to "Emergency Medical Services Operations Bureau"; "Operations Support" changed to "Emergency Medical Services Medical Director"; "Policy and Planning" changed to "Support Services Bureau"; and "State Safety [illegible]es Bureau." Additionally, the agency realigned its personne[illegible]l operational needs.

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

Increase: In Local funds, FEMS' proposed bu[illegible] nonpersonal services, which includes an increase of $2,[illegible] decreases of $1,608,342 in Other Services and Charges and $207,591 in Equipment costs. An increase of $45,938 in Fixed Costs supports projected increases in the telecommunications estimates across multiple programs. Additionally, the proposed budget reflects an increase of 2.0 Full-Time Equivalent (FTE) positions to support the agency's personnel needs.

In Federal Grant funds, the proposed budget reflects a net increase of $31,626 in the Operations Bureau program, which is funded by the Staffing for Adequate Fire and Emergency Response (SAFER) grant. The increase supports projected salary and Fringe Benefits costs.

Special Purpose Revenue (SPR) funds increased by $983,000, to support the Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment Act of 2017, Bill 22-183; and $324,684 to support 1.0 additional FTE, Fringe Benefits, and Overtime pay in the Operations Bureau.

Decrease: In Local funds, to align budget with the agency's spending priorities and goals across multiple programs, a proposed reduction of $185,071 was made to the contractual services costs related to a contract for information technology services. Additionally, a net decrease of $4,870,908 was made to support adjustments made to Fringe Benefits and Overtime across multiple programs.

In SPR funds, the proposed budget decreased by $497,000 in nonpersonal services for adjustments made to supplies, Other Services and Charges, and Equipment across multiple programs as a result of decline in revenue estimates and to offset the increase in personal services.

In Intra-District funds, the proposed budget reflects a decrease of $400,000 in Contractual Services in the Emergency Medical Services Operations Bureau. The contract supports Emergency Medical Technician (EMT) instruction for the Department of Employment Services' employees and clients.

Mayor's Proposed Budget

Enhance: In Local funds, the Fire and Emergency Medical Services Department (FEMS) proposes increases of: $11,017,000 (one-time funding) to support the contract with American Medical Response (AMR) for its third-party ambulance initiative to improve unit availability, reduce FEMS response times, improve the condition of the fleet, and allow providers more training hours; $4,915,439 to hire an additional 48.0 Full-Time Equivalent (FTEs) dual-role firefighters to achieve the maximum staffing level, which will consequently enable the agency to avoid covering positions that are vacant due to leave and

Agency Performance Plan

Fire and Emergency Medical Services Department has the following strategic objectives for FY 2018:

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. Embrace a supportive work environment focused on creating a safe, competent, and professional workforce team.
2. Ensure that our facilities, vehicles, equipment, a ... porting service delivery requirements.
3. Build collaborative relationships within our comm ...
4. Deliver timely, high quality and effective service ... nunity.
5. Create and maintain a highly efficient, transparen ... **

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. Embrace a supportive work environment focused on creating a safe, competent, and professional workforce team. (7 Activities)

Activity Title	Activity Description	Type of Activity
Personnel	Attract, recruit, and retain high performing and diverse workforce team members.	Daily Service
Training and Employee Development	Train and develop our workforce team members to become competent professionals.	Daily Service
Training and Employee Development	Train and develop our workforce team members to become professional leaders.	Daily Service
Performance Management	Continually strengthen our organizational culture to value community involvement and public service by our workforce team members.	Daily Service
Risk Management	Continually strengthen our organizational culture to improve the safety and health of our workforce team members.	Daily Service
Performance Management	Continually strengthen our organizational culture to recognize and appreciate the contributions made by our workforce team members.	Daily Service
Performance Management	Continually strengthen our labor/management partnership to collaboratively achieve organizational success.	Daily Service

2. Ensure that our facilities, vehicles, equipment, and processes remain capable of supporting service delivery requirements. (6 Activities)

Activity Title	Activity Description	Type of Activity
Property Management	Ensure that our buildings and facilities meet acceptable health, occupational, living and working requirements.	Daily Service

Chapters:

1. Introduction
2. Financial Plan
3. Revenue
4. Operating Appendices
5. FY 2018 – FY 2023 Capital Improvements Plan

Introduction: FY 2018 Proposed Budget and Financial Plan

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

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totaling $13.8 billion, the gross budget in the FY 2018 Proposed Budget and Financial Plan is $457 million, or 3.4 percent, more than the FY 2017 Approved Budget of $13.4 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is $12.0 billion. Figure 1-1 shows the major source of gross funds for FY 2018. Figure 1-2 does the same for Local funds revenue.

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

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

District of Columbia Fiscal Year 2018 Budget Policy and Priorities Focus

The Fiscal Year 2018 Proposed Budget and Financial Plan marks the District of Columbia's 22nd consecutive balanced budget – one that makes investments in affordable housing, homeless services, public education, and infrastructure and preserves the District's 12 percent debt cap. Investments in these priority areas will help ensure the District remains a great place to live, work, and play.

Continuing Strategic Path to End Homelessness and Strengthen the Social Safety Net

The Interagency Council on Homelessness' Homeward DC 5-year strategic plan provides for supports across the homeless services continuum of care to get individuals and families off the street and connected to appropriate resources. The District is unified in its goal to make homelessness rare, brief, and nonrecurring. To that end, the FY 2018 budget fully funds the Homeless Shelter Replacement Act of 2016, the legislative vehicle for replacing the dilapidated DC General Family Shelter with seven smaller facilities to be located across the District. The proposed budget also includes an increase of $5.9 million to fund permanent supportive housing, $3 million for targeted affordable housing for individuals and families, and $3.9 million for rapid-rehousing.

Continued Investment in Public Education and Youth

Public education remains a top priority for the District in FY 2018. The proposed budget supports additional educational investments, which are reflected in $105 million of increased funding for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) to cover projected increases in student enrollment and a 1.5 percent base adjustment to the Uniform Per Student Funding Formula. It will also continue investments to address at-risk students by ensuring that at-risk dollars follow the students who need them. The proposed budget also includes a critical recurring investment of $5.7 million in the University of the District of Columbia to address school staff and programming needs, as well as a $1.5 million outlay to provide matching funds for University fundraising efforts.

In order to advance the early childhood and education services the District currently provides, the proposed budget includes a new $15 million enhancement to the Office of the State Superintendent of Education for a new pool of child care grants. These grants will help increase the number of private providers and slots citywide as well as improve existing quality of services.

The proposed budget continues funding for the Community Schools program and fully funds the Books from Birth program, which will provide a book per month to every District child from birth until his or her fifth birthday. Further, the proposed budget increases funding by $0.2 million to allow D.C. Public Libraries to open one neighborhood library in each Ward on five holidays, provides $0.3 million to the Department of Parks and Recreation for FitDC, and adds $0.3 million to the Deputy Mayor for Education to establish a My Child Care DC portal.

Additional Investments in Affordable Housing

The FY 2018 proposed budget continues to make significant investments in affordable housing. This is reflected in $100 million of funding for the Housing Production Trust Fund. This appropriation will increase the number of grants and loans that will be used to preserve and build housing in the District.

Investment in Infrastructure

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

Public Schools Modernization and University Facilities. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $3.3 billion has been invested. This CIP commits to an additional investment of $1.3 billion over the next six years for modernization of elementary, middle, and high school facilities. In addition, the University of the District of Columbia is making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $50.5 million for University improvements.

Metrorail, Metrobus, and Integrated Premium Transit System. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $623 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system. The CIP also provides $279 million for the Circulator and streetcars, giving priority to the H Street – Benning Metro Station streetcar segment and replacement of the H Street Bridge.

South Capitol Street. The CIP includes $516.8 million for replacement of the Frederick Douglass Bridge and improvements to the South Capitol Street corridor. South Capitol Street will be transformed into an urban boulevard that will support economic development on both sides of the Anacostia River.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes $140 million that will be used to renovate and reconfigure this historic landmark, resulting in a world-class facility offering residents and visitors a vibrant center of activity for

reading, learning, and community discussion. In addition, libraries in District neighborhoods will receive $61 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities.

East End Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center (UMC), in 2010, the District has invested hundreds of millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes $180 million for additional improvements.

Transitional Housing. The CIP provides $50 million for the Department of Human Services to acquire property and construct facilities that will provide temporary shelter for families experiencing homelessness.

Details on Key Budget Areas:

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

- **D.C. Office on Aging** – Increased funding by almost $4.5 million from FY 2017 to FY 2018, which reflects an investment in transportation services for all six wellness centers, additional senior programming at recreation centers including fitness and art classes and $3 million in local funding for Safe at Home, which provides preventative adaptations so seniors can live safely in their homes.
- **DHS' Youth Diversion Programs [Alternatives to the Court Experience Diversion Program (ACE) and the Parent and Adolescent Support Services Program (PASS)]** – ACE helps youth avoid formal arrest and potential prosecution for misdemeanor crimes by diverting them to various services such as community-based intervention, family therapy, and anger management. PASS operates as a voluntary prevention/intervention program and offers case management or in-home counseling services to youth and their families.
- **D.C. Housing Authority –** The Housing Authority Subsidy in the FY 2018 proposed budget provides additional support for short-term housing needs for low-income families and individuals. The Local Rent Supplemental Program (LRSP) budget was increased by $6.3 million to provide additional LRSP tenant-based vouchers to provide housing assistance to homeless families and individuals in accordance with the HomeWard DC plan.
- **Department of Housing and Community Development** – In accordance with the Housing Preservation Strikeforce Report, $10 million has been included in DHCD's budget to fund new housing preservation initiatives. This initiative will seed a fund that will leverage private capital to support $40 million of investment that will advance the District's affordable housing goals.
- **Department of Consumer and Regulatory Affairs** – In the FY 2018 proposed budget, the agency received $1.2 million to conduct additional abatement activities to improve and properly secure vacant and blighted properties throughout the District. Additionally, the agency received $300,000 to hire three new housing inspectors to further ensure housing renovations and construction is properly permitted and in compliance with DC code. Lastly, the agency has received $1.0 million to improve their business processes and application development – primarily in housing inspections and permitting.
- **Department of Small and Local Business Development** – The proposed budget includes $900,000 to fully fund the second phase development of a new enterprise system that will replace the current Certified Business Enterprise online system. The new enterprise system is slated to reduce certification times, improve business processes and compliance by eliminating data and maintenance effort redundancies, and connect to "Clean Hands" and other platforms.
- **Metropolitan Police Department** – The proposed budget includes $11.7 million to support MPD recruitment, retention, and civilianization efforts. This includes $1.8 million to double the number of Police Cadets from 35 to 70 per year, $1.2 million for six months of housing support for new recruits, $2.6

million to civilianize 25 positions within MPD, $2.9 million to the Department of Forensic Sciences to complete the Crime Scene Sciences civilianization effort that is returning MPD officers to other activities, $1.5 million to MPD officers for student loan forgiveness, $1 million to offer a 100 percent increase for MPD officers in the down payment assistance grant available through the Employer Assisted Housing Program, and $750,000 to launch a public relations recruiting campaign.

- **Fire and Emergency Medical Services** – The proposed budget includes $11.0 million to FEMS to continue the third-party ambulance initiative, $4.9 million to FEMS to hire 48 dual-role firefighter/EMTs, and $1.0 million to FEMS for a new Nurse Triage initiative.
- **Department of Corrections** – The proposed budget includes $5.0 million to hire 78 correctional officers, and $2.3 million to launch a Returning Citizens Portal, which will provide people released from the jail a physical location with immediate one-stop access to signing up for critical city services, including employment, housing, health, and mental health support.
- **DC Public Schools** – For FY 2018, in the District's Uniform Per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, the foundation level per student will be increased to $9,827, an increase of 1.5 percent. Appropriations for the UPSFF are funded with 100 percent Local dollars. Please refer to the agency budget chapters for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) to review the current allocation for the UPSFF. DCPS student enrollment is projected to increase to 50,242 students.
- **DC Public Charter Schools** – The District of Columbia Public Charter Schools (DCPCS) operates as the central agency, independent of the District's school system, which disburses the UPSFF from District of Columbia Local funds to charter schools, each of which operates as an autonomous school district. Both the Residential and Non-Residential Facilities Allotments will increase in FY 2018: Residential to $8,580 per student, and Non-Residential to $3,193 per student. DCPCS student enrollment is projected to increase to 44,361 students.
- **Department of Public Works (DPW)** – The FY 2018 budget includes an increase of $3.8 million to right-size the District's snow budget, $1.6 million to hire 20 FTEs for expanded towing operations, $848,060 for expanded grounds maintenance work, and $693,880 for expanded leaf collection work.
- **District Department of Transportation (DDOT)** – The FY 2018 proposed Local funds budget includes $4.5 million for increased street safety, hiring 45 Traffic Control Officers (TCOs) and 26 School Crossing Guards (SCGs), in support of the "Vision Zero" program's goal to eliminate traffic-related deaths by 2024.
- **Washington Metropolitan Area Transit Authority (WMATA)** – In FY 2018, the District continues to pay about 37.5 percent of the regional costs for this bus and rail transportation system. WMATA's proposed budget includes funding to support the annual subsidy payment (a portion of which is paid by each jurisdiction), the DC Circulator bus, reduced fares at select stations, and the Kids-Ride-Free initiative. The District's annual subsidy payment grows by $62.8 million in FY 2018, to a total of $429.9 million. This includes $2 million to fund a new 59 limited express bus on 14th Street NW and expansion of the W4 bus service in Wards 7 and 8.

Where the Money Comes From

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

Local tax revenue accounts for most of the money supporting services and includes such common sources as income, property, and sales taxes (Figure 1-2). Detailed revenue information, including FY 2018 to FY 2021 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are provided in the Revenue chapter of this budget book.

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totaling $13.8 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2018 Proposed Budget and Financial Plan is $457 million, or 3.4 percent, more than the FY 2017 approved budget of $13.4 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Table 1-1 shows the FY 2018 proposed gross funds expenditure budget by appropriation title and the change from FY 2017. Figure 1-3 shows the percentage distribution of FY 2018 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 52.0 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

As shown in Table 1-2a, the proposed Local funds budget by appropriation title (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2018 is $7.6 billion, which is $296 million, or 4.1 percent, more than the FY 2017 approved budget of $7.3 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2018 is $330 million, which is $24.7 million, or 8.1 percent, more than the FY 2017 approved budget of $306 million. Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Public Works appropriation title includes the Department of Public Works, the District Department of Transportation, and the Department of Motor Vehicles. The FY 2018 proposed Local funds budget includes approximately 100 agencies receiving Local funds in seven appropriation titles.

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

A large expense category is personal services, totaling $2.7 billion and representing 36.1 percent of the FY 2018 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 29,223 Local full-time equivalent (FTE) positions, an increase of 999 FTEs, or 3.5 percent, over FY 2017 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2018 will cost $89,150. The District's FY 2018 gross funds proposed budget, including Intra-District funds, supports 36,297 FTEs, an increase of 1,097 FTEs, or 3.1 percent, over FY 2017. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2018 Proposed Budget and Financial Plan

The FY 2018 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 – Executive Summary;
- Volumes 2, 3, and 4 – Agency Budget Chapters – provides summary information of each District agency's proposed budget;
- Volume 5 – FY 2018 – FY 2023 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 2018 Proposed Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2018 Budget Calendar

The FY 2018 Proposed Budget and Financial Plan is the culmination of a year-long process. Some of the critical steps in the budget formulation process and their general schedule are described in Table 1-6.

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

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

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

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

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

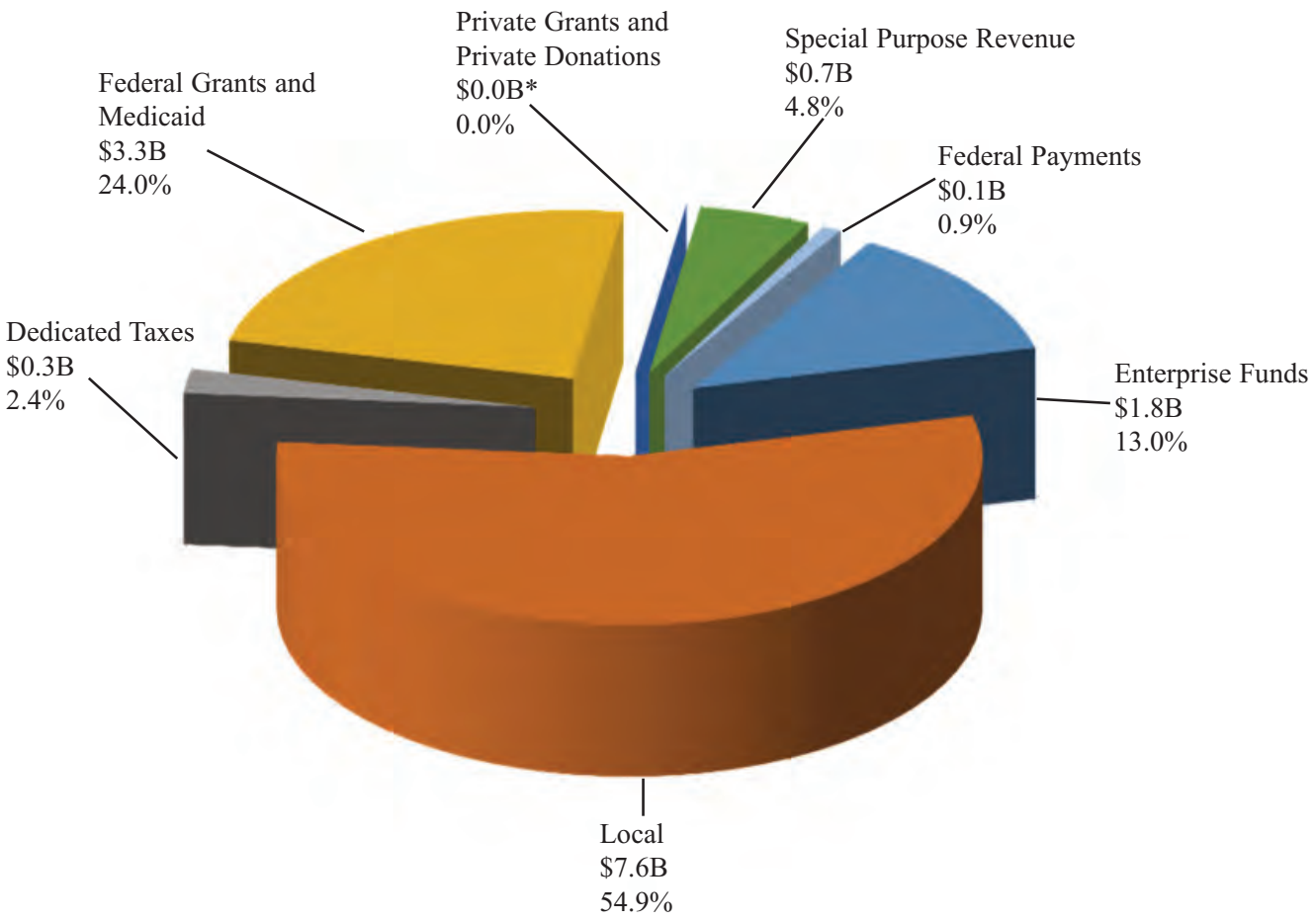
The Federal Portion Budget Request Act is submitted by the Mayor to the President for transmission to Congress. Unlike the Local Budget Act, the Federal Portion Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Ultimately,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

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

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

Figure 1-1

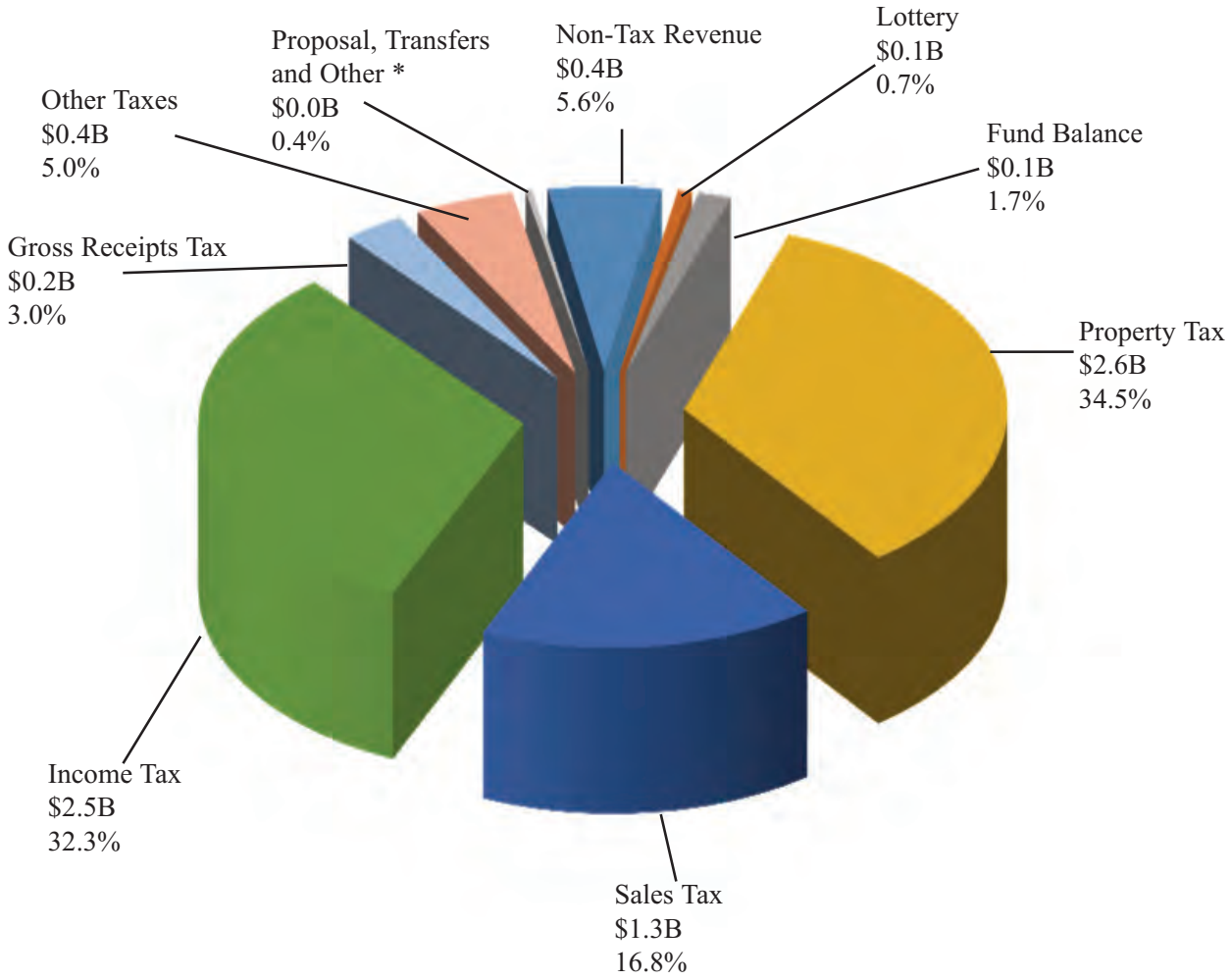
Where the Money Comes From – Sources of Gross Funds for FY 2018 ($13.8 Billion, Excluding Intra-District Funds)



*The amount from this source is $3.9 million

Figure 1-2

Where the Money Comes From – Sources of Local Funds for FY 2018 ($7.6 Billion, Excluding Dedicated Taxes)



*The amount from this source is $26.5 million

Figure 1-3

Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2018
($13.8 Billion, Excluding Intra-District Funds)

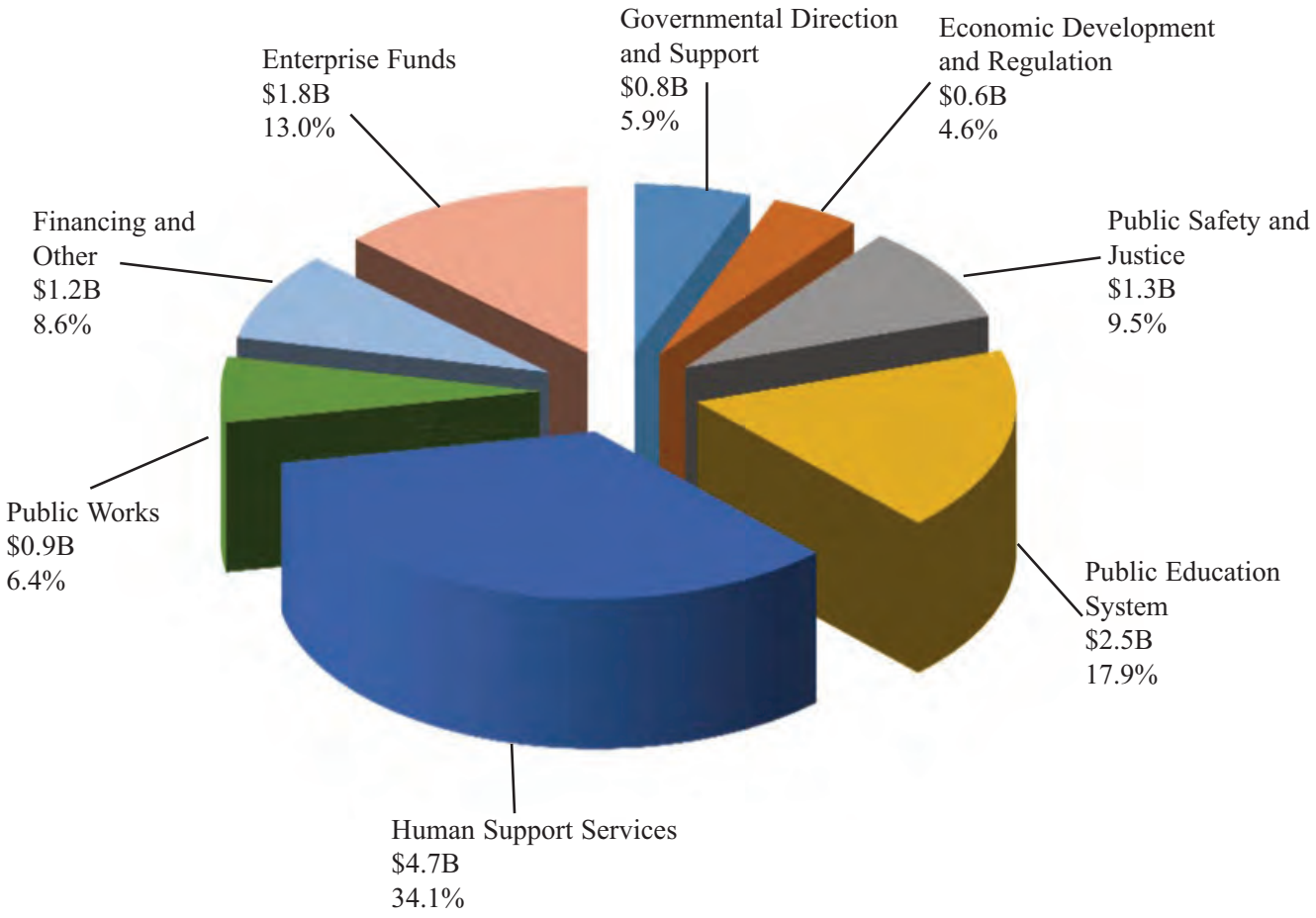


Table 1-1

Gross Funds Expenditure Budget, by Appropriation Title

(Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Governmental Direction and Support	819,066	817,450	-1,616	-0.2%
Economic Development and Regulation	586,261	631,157	44,895	7.7%
Public Safety and Justice	1,365,535	1,320,468	-45,067	-3.3%
Public Education System	2,361,127	2,471,274	110,147	4.7%
Human Support Services	4,599,320	4,724,412	125,091	2.7%
Public Works	782,895	879,145	96,250	12.3%
Financing and Other	1,085,057	1,196,592	111,535	10.3%
Subtotal, General Operating Funds	**11,599,261**	**12,040,497**	**441,236**	**3.8%**
Enterprise and Other Funds	1,785,972	1,801,636	15,664	0.9%
Total District of Columbia	**13,385,233**	**13,842,133**	**456,900**	**3.4%**

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 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Governmental Direction and Support	718,345	709,332	-9,013	-1.3%
Economic Development and Regulation	283,541	300,327	16,786	5.9%
Public Safety and Justice	1,154,201	1,104,350	-49,851	-4.3%
Public Education System	1,991,794	2,114,675	122,881	6.2%
Human Support Services	1,816,925	1,877,544	60,619	3.3%
Public Works	512,334	561,310	48,977	9.6%
Financing and Other	817,544	923,219	105,675	12.9%
Total	**7,294,683**	**7,590,758**	**296,074**	**4.1%**

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

Table 1-2b

Dedicated Taxes Expenditure Budget, by Appropriation Title

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Economic Development and Regulation	1,170	1,170	0	0.0%
Public Education System	4,282	4,276	-7	-0.2%
Human Support Services	81,907	72,577	-9,330	-11.4%
Public Works	66,670	85,572	18,902	28.4%
Financing and Other	151,689	166,778	15,089	9.9%
Total	**305,718**	**330,373**	**24,655**	**8.1%**

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

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Regular Pay – Continuing Full Time	1,899,373	2,013,249	113,877	6.0%
Regular Pay – Other	169,306	161,809	-7,498	-4.4%
Additional Gross Pay	79,310	72,496	-6,814	-8.6%
Fringe Benefits – Current Personnel	410,530	430,176	19,646	4.8%
Overtime Pay	54,022	60,764	6,742	12.5%
Subtotal, Personal Services	**2,612,541**	**2,738,494**	**125,954**	**4.8%**
Supplies and Materials	47,732	42,328	-5,403	-11.3%
Energy, Communication, and Building Rentals	107,066	97,621	-9,445	-8.8%
Telephone, Telegraph, Telegram, Etc.	29,728	31,407	1,678	5.6%
Rentals – Land and Structures	150,802	158,022	7,220	4.8%
Janitorial Services	150	150	0	0.0%
Security Services	27,467	25,441	-2,026	-7.4%
Occupancy Fixed Costs	70,755	58,438	-12,317	-17.4%
Other Services and Charges	200,810	207,716	6,906	3.4%
Contractual Services – Other	394,378	365,429	-28,949	-7.3%
Subsidies and Transfers	2,954,774	3,112,276	157,502	5.3%
Equipment and Equipment Rental	29,226	25,312	-3,914	-13.4%
Debt Service	669,253	728,124	58,870	8.8%
Subtotal, Nonpersonal Services	**4,682,143**	**4,852,264**	**170,121**	**3.6%**
Total	**7,294,683**	**7,590,758**	**296,074**	**4.1%**

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

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Regular Pay – Continuing Full Time	1,755	2,142	386	22.0%
Regular Pay – Other	75	62	-14	-18.2%
Fringe Benefits – Current Personnel	375	495	119	31.7%
Subtotal, Personal Services	**2,206**	**2,698**	**492**	**22.3%**
Supplies and Materials	30	8	-22	-73.3%
Telephone, Telegraph, Telegram, Etc.	2	2	0	0.0%
Other Services and Charges	25	25	0	0.0%
Contractual Services – Other	3,097	1,822	-1,275	-41.2%
Subsidies and Transfers	292,508	317,966	25,458	8.7%
Equipment and Equipment Rental	15	20	5	33.3%
Debt Service	7,835	7,832	-3	0.0%
Subtotal, Nonpersonal Services	**303,512**	**327,675**	**24,163**	**8.0%**
Total	**305,718**	**330,373**	**24,655**	**8.1%**

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

Table 1-4

Local Funds Proposed FTEs, by Appropriation Title

(Includes Dedicated Taxes and Excludes Enterprise Funds)

(Dollars in Thousands)

	FY 2017 Approved Budget	FY 2018 Proposed Budget	Change from FY 2017	% Change from FY 2017
Governmental Direction and Support	3,145	3,234	89	2.8%
Economic Development and Regulation	649	739	90	13.9%
Public Safety and Justice	8,412	8,708	295	3.5%
Public Education System	9,504	9,923	419	4.4%
Human Support Services	4,320	4,312	-8	-0.2%
Public Works	2,150	2,267	118	5.5%
Financing and Other	44	40	-4	-9.1%
Subtotal, General Operating Local Fund	**28,224**	**29,223**	**999**	**3.5%**
Public Education System	16	20	4	24.2%
Human Support Services	6	6	1	10.0%
Subtotal, General Operating Dedicated Taxes	**22**	**26**	**4**	**20.6%**
Total, General Operating Local and Dedicated Tax Funds	**28,246**	**29,249**	**1,003**	**3.6%**

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 2017 Approved FTEs	FY 2018 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Office of the City Administrator	52	62	10	To align personal services with projected costs
D.C. Department of Human Resources	134	167	33	To align personal services with projected costs
Office of the Chief Technology Officer	286	380	94	To align personal services with the Mayor's initiatives
Office of the Attorney General for the District of Columbia	594	624	31	To support in-house legal services, restructure and policy initiatives
Office of the Chief Financial Officer	981	1,004	23	To align personal services with projected costs
Other Agencies	1,629	1,649	20	Net Changes
Governmental Direction and Support	**3,676**	**3,887**	**211**	
Department of Housing and Community Development	169	179	10	To support affordable housing initiatives and other policy initiatives
Department of Employment Services	612	679	67	To align personal services for agency restructure
Department of Consumer and Regulatory Affairs	400	435	35	To support additional abatement activities for vacant and blighted properties and to support information technology
Other Agencies	657	668	11	Net Changes
Economic Development and Regulation	**1,838**	**1,961**	**123**	
Metropolitan Police Department	4,644	4,741	97	To support MPD's civilianization initiative, additional cadets, and other Mayoral initiatives
Fire and Emergency Medical Services Department	2,104	2,157	53	To support additional FTEs for dual-role Firefighters/EMTs
Department of Corrections	1,162	1,254	92	To hire additional staff to support Portal of Entry (POE) program and other programs
Office of Unified Communications	342	367	25	To support additional FTEs for Learn, Earn, Advance, Prosper (LEAP) participants
Department of Forensic Sciences	195	224	29	To support additional FTEs for Crime Scene Scientists and Forensic Chemistry
Other Agencies	489	513	24	Net Changes
Public Safety and Justice	**8,936**	**9,255**	**319**	
District of Columbia Public Schools	8,186	8,343	157	To align personal services with projected costs and initiatives
Office of the State Superintendent of Education	401	445	44	To align personal services with projected costs
Other Agencies	2,005	2,011	6	Net Changes
Public Education System	**10,592**	**10,798**	**206**	
Department of Human Services	1,175	1,270	96	To align personal services with the Mayor's initiatives
Department of Health	628	606	-22	To align budget with projected grant awards
Department of Health Care Finance	250	264	14	To align budget with projected federal Medicaid reimbursements and revenues
Other Agencies	4,109	4,112	2	Net Changes
Human Support Services	**6,163**	**6,253**	**90**	

(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 2017 Approved FTEs	FY 2018 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Public Works	1,463	1,522	59	To support additional FTEs for Solid Waste Management and Parking Enforcement Management
District Department of Transportation	572	643	71	To reallocate resources for agency restructure
Department of Energy and Environment	381	392	12	To align personal services with projected costs
Other Agencies	331	335	4	Net Changes
Public Works	**2,747**	**2,893**	**146**	
Non-Departmental	44	40	-4	To align personal services with projected costs
Other Agencies	0	0	0	Net Changes
Financing and Other	**44**	**40**	**-4**	
Office of Lottery and Charitable Games	74	75	1	To align personal services with projected costs
District of Columbia Retirement Board	70	75	5	To align personal services with projected costs
Other Agencies	1,060	1,060	0	Net Changes
Enterprise and Other Funds	**1,204**	**1,210**	**6**	
Grand Total, District Government	**35,200**	**36,297**	**1,097**	

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

Table 1-6

How and When the FY 2018 Operating Budget was Prepared

Budget Guidance
July 2016 – September 2016

The FY 2018 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2017 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The CSFL served as the starting point for all District agencies' Local funds Maximum Allowable Request Ceiling (MARC).

Agency Budget Request Development
October 2016 – November 2016

Taking into consideration the Office of the City Administrator's (OCA) citywide strategic plan, and following the budget guidance from the OCA's Office of Budget and Finance (OBF) and the Office of Budget and Planning (OBP), agencies began formulating their FY 2018 budget requests. Agencies submitted their FY 2018 proposed budget to OBP by:

Tier 1 – Submission Date, November 4, 2016
Tier 2 – Submission Date, November 17, 2016
Tier 3 – Submission Date, November 29, 2016

Budget Analysis
October 2016 – December 2016

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 2017 – March 2017

OBP collaborated with OBF to conduct a thorough and sound analysis of the budget as it was developed and revised during the Budget Review Team meetings where policy priorities were determined, and the Mayor's FY 2018 proposed budget was finalized for submission to the Council on April 4, 2017.

Local Budget Act, Federal Portion Budget Request Act, and Budget Support Act
April 2017 – June 2017

During this period, the Council will review, amend, and approve the Fiscal Year 2018 budget and corresponding financial plan. The Council will conduct numerous budget oversight hearings during which they will question Executive Branch witnesses and receive testimony from the public.

The Council approves three pieces of legislation, each requiring two separate votes to be held. The Fiscal Year 2018 Local Budget Act of 2017 approves all funding the District receives – except for Federal Payments that are unique to the District. The Fiscal Year 2018 Federal Portion Budget Request Act of 2017 requests the approval of the Federal Payments, previously submitted in the President's budget. The Fiscal Year 2018 Budget Support Act of 2017 reflects conforming changes to Local law required to implement the budget.

2

Financial Plan

The Financial Plan projects the District's results of operations for three fiscal years beyond the proposed FY 2018 operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes, and Special Purpose Revenue funds) and the Federal and Private Resources funds (comprised of Federal Grants, Federal Payments, Federal Medicaid Payments, and Private Grants and Donations). The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2018 through FY 2021 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 2018 Proposed Budget and its impact on FY 2019 through FY 2021. It has four sections:

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

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

Revenues

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

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

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

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

3c. General Sales Taxes and Insurance Premiums transfer to Healthy D.C. Fund. The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy D.C. and Healthcare Expansion Fund. All health maintenance organizations pay taxes equal to 2% 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. HealthCare Alliance program, or Healthy D.C. program shall be deposited into the Healthy D.C. Fund. Of all other revenues generated, 75% shall be deposited in the Healthy D.C. Fund and 25% shall be deposited in the General Fund. Also deposited into the Health D.C. Fund is the 6% 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 Supplemental Act of 2015 authorized the District to tax hospitals' net inpatient revenue for one year beginning October 1, 2015 at a rate of 0.52 percent. This revenue is transferred to the Hospital Fund. The Medicaid Hospital Outpatient Supplemental Payment Act of 2015 authorized the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2015 at a rate of 0.16 percent. This revenue is transferred to the Hospital Provider Fee Fund. Both taxes initially sunset after FY 2016, but they were extended for an additional year and now will sunset after FY 2017.

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. This makes visible the flow of dedicated revenues through the General Fund.

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

3i. General Sales Taxes transfer to Alcohol 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.

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

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

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

7. Subtotal, General Fund Revenues. This line reflects the sum of lines 1 through 6.

8. Bond Proceeds for Issuance Costs. This is the portion of the bond proceeds that will be used to cover the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related expenditure is on line 25.

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

9a. Certified Resources not used. 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 2017. This reflects the reservation of fund balance in FY 2017 that is budgeted for use in future years.

11. Revenue Transfers from FY 2017.

11a. FEMA Reimbursement – Revenue Transfer from FY 2017. This line represents amounts due from the Federal Emergency Management Administration (FEMA) in reimbursement for expenditures related to storm Jonas. The amount was received in FY 2017 as Federal Revenue and transferred to the Local Fund.

11b. WMATA – Revenue Transfer from FY 2017. This line represents funds from Bank of America settlement received in FY 2017 designated for the Special Purpose Revenue WMATA Operations support fund and transferred to the Local Fund.

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

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

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

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

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

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

16. Line intentionally left blank.

Expenditures (by Appropriation Title)

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

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

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

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

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

28. Paygo Capital. Tables 2-2 and 2-4 reflect transfers of operating revenue to the capital budget through pay-as-you-go (Paygo) financing.

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

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

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

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

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

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

34. Operating Margin Before Reservations. This line is the difference between lines 15 and 33 showing the surplus or deficit after subtracting total expenditures and transfers from total resources. 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. Of the four reserves, the Cash Flow Reserve is the only one that does not reach its full targeted level during the financial plan period.

35. Reserve for Subsequent Years' Expenditures. This amount in FY 2016 reflects the total amount reserved for subsequent years as reflected in the following lines.

36. Operating Margin After Reservations. This is the difference between Total General Fund Resources (line 15) and the total of Expenditures and Transfers (line 33) and Reserved for Subsequent Years' Expenditures (line 35).

37. Line intentionally left blank.

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

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

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

41. Fund Balance Use. The amount of fund balance from prior years used in the current year is subtracted when calculating the current year-end fund balance. The amount is the total of lines 9 and 11.

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

43. Line intentionally left blank.

Composition of Cash Reserves

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

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

47. Cash Flow Reserve (8.33 percent). The cash flow reserve may be used by the District's CFO as needed to manage the District's cash flow. When a portion of the reserve is used to meet cash flow needs, this reserve must be replenished in the same fiscal year the amounts were used. At full funding, the Cash Flow Reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year. This Account was established by section 47-392.02(j-1) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end-of-year fund balance to be deposited in this account. Of the four reserves, the Cash Flow Reserve is the only one that does not reach its full targeted level during the financial plan period.

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

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

Table 2-1

FY 2018 - FY 2021 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
1	**Revenues**							
2	Taxes	6,732,024	6,647,921	6,857,772	6,955,378	7,168,055	7,412,362	7,667,371
3	Dedicated Taxes	318,259	290,924	324,760	319,797	328,548	337,595	346,725
4	General Purpose Non-Tax Revenues	509,009	422,779	443,815	427,963	429,369	420,385	420,169
5	Special Purpose (O-type) Revenues	533,557	537,854	567,187	578,215	575,929	581,078	589,385
6	Transfer from Lottery	53,287	55,500	54,000	54,500	55,000	55,500	56,000
7	**Subtotal, General Fund Revenues**	**8,146,136**	**7,954,978**	**8,247,534**	**8,335,852**	**8,556,901**	**8,806,919**	**9,079,651**
8	Bond Proceeds for Issuance Costs	2,600	6,000	6,000	8,000	6,000	6,000	6,000
9	Fund Balance Use	63,812	196,358	359,284	168,694	33,873	61,315	2,401
10	Fund Balance Use from FY 2017	0	0	0	39,216	14,302	62,997	66,160
11	Revenue Transfers from FY 2017	0	0	25,649	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	1,318	2,363	2,363	2,363	1,318	1,318	1,318
13	Transfer from Enterprise and Other Funds	25,898	24,908	34,571	11,941	12,989	14,092	15,415
14	Revenue Proposals	0	28,568	115	21,850	11,107	10,706	10,876
15	**Total General Fund Resources**	**8,239,764**	**8,213,175**	**8,675,515**	**8,587,916**	**8,636,490**	**8,963,347**	**9,181,821**
16								
17	**Expenditures (by Appropriation Title)**							
18	Governmental Direction and Support	761,189	788,840	811,076	784,385	790,114	804,921	820,337
19	Economic Development and Regulation	470,338	493,021	473,733	536,915	432,577	442,114	449,907
20	Public Safety and Justice	1,227,296	1,202,866	1,213,760	1,152,690	1,172,135	1,199,955	1,231,137
21	Public Education System	1,933,143	2,012,348	2,103,716	2,139,886	2,151,635	2,188,994	2,229,305
22	Human Support Services	1,855,732	1,938,106	1,961,071	1,991,268	2,020,253	2,049,878	2,089,038
23	Public Works	698,215	743,263	792,908	838,950	852,816	875,507	894,837
24	Financing and Other - Selected Agencies	37,242	50,910	47,189	100,873	96,815	98,661	100,461
25	Bond Issuance Costs (ZB0)	2,945	6,000	6,000	8,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, DT0, ZC0, ELO)	622,145	676,408	675,158	733,487	793,865	916,813	950,414
27	**Subtotal, Operating Expenditures**	**7,608,244**	**7,911,762**	**8,084,609**	**8,286,455**	**8,316,210**	**8,582,844**	**8,771,435**
28	Paygo Capital (PA0)	144,105	120,542	122,147	94,249	93,598	144,106	166,226
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	29,000	31,000	31,000	44,500	49,100	53,800	56,500
30	Repay Contingency Reserve Fund (SV0)	0	0	95,640	0	0	0	0
31	Transfer to Enterprise and Other Funds	157,248	147,040	158,048	162,212	171,897	176,758	181,660
32	Operating Impact of CIP	0	0	0	0	5,184	5,340	5,500
33	**Total Expenditures and Transfers**	**7,938,597**	**8,210,344**	**8,491,443**	**8,587,416**	**8,635,990**	**8,962,847**	**9,181,321**
34	**Operating Margin Before Reservations**	**301,167**	**2,832**	**184,072**	**500**	**500**	**500**	**500**
35	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**182,675**	**0**	**0**	**0**	**0**
36	**Operating Margin After Reservations**	**301,167**	**2,832**	**1,397**	**500**	**500**	**500**	**500**
37								

Table 2-1

FY 2018 - FY 2021 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
38	**Beginning General Fund Balance**	**2,167,062**	**2,389,088**	**2,389,088**	**2,198,876**	**1,976,466**	**1,913,791**	**1,774,979**
39	Operating Margin Before Reservations	301,167	2,832	184,072	500	500	500	500
40	Projected GAAP Adjustments (Net)	(15,329)	(10,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
41	Fund Balance Use (see lines 9 and 11)	(63,812)	(196,358)	(359,284)	(207,910)	(48,175)	(124,312)	(68,561)
42	**Ending General Fund Balance**	**2,389,088**	**2,185,562**	**2,198,876**	**1,976,466**	**1,913,791**	**1,774,979**	**1,691,918**
43								
44	**Composition of Cash Reserves**							
45	Emergency Cash Reserve Balance (2%)	129,022	137,967	137,967	143,627	144,249	145,317	149,142
46	Contingency Cash Reserve Balance(4%)	258,043	275,934	275,934	287,254	288,497	290,633	298,285
47	Cash Flow Reserve Account (8.33%)	592,346	561,982	553,973	535,244	532,742	522,391	506,301
48	Fiscal Stabilization Reserve Account (2.34%)	185,763	192,122	198,697	200,946	202,082	209,731	214,843
49	**Total Cash Reserves**	**1,165,174**	**1,168,005**	**1,166,571**	**1,167,071**	**1,167,570**	**1,168,072**	**1,168,571**

(Numbers may not add due to rounding)

Table 2-2

FY 2018 - FY 2021 General Fund - Local Funds Component

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
1	**Revenues**							
2	Taxes	6,732,024	6,647,921	6,857,772	6,955,378	7,168,055	7,412,362	7,667,371
4	General Purpose Non-Tax Revenues	509,009	422,779	443,815	427,963	429,369	420,385	420,169
6	Transfer from Lottery	53,287	55,500	54,000	54,500	55,000	55,500	56,000
7	**Subtotal, Local Fund Revenues**	**7,294,320**	**7,126,200**	**7,355,587**	**7,437,841**	**7,652,424**	**7,888,247**	**8,143,541**
8	Bond Proceeds for Issuance Costs	2,600	6,000	6,000	8,000	6,000	6,000	6,000
9	Fund Balance Use	0	139,535	264,812	87,694	33,873	61,315	2,401
10	Fund Balance Use from FY 2017	0	0	0	39,216	14,302	62,997	66,160
11a	FEMA Reimbursement - Revenue Transfer from FY 2017	0	0	12,649	0	0	0	0
11b	WMATA - Revenue Transfer from FY 2017	0	0	13,000	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	1,318	2,363	2,363	2,363	1,318	1,318	1,318
13a	Transfer from TIF/PILOT/Other	11,816	12,799	11,729	11,941	12,989	14,092	15,415
13b	Transfer from Capital Fund Paygo	14,082	0	10,733	0	0	0	0
14	Revenue Proposals	0	8,287	0	4,204	(7,716)	(8,458)	(8,637)
15	**Total Local Fund Resources**	**7,324,137**	**7,295,184**	**7,676,873**	**7,591,258**	**7,713,190**	**8,025,511**	**8,226,198**
16								
17	**Expenditures (by Appropriation Title)**							
18	Governmental Direction and Support	724,729	718,345	739,581	709,332	721,083	734,897	749,373
19	Economic Development and Regulation	301,316	283,541	259,057	300,327	235,779	240,375	244,962
20	Public Safety and Justice	1,188,692	1,154,201	1,162,936	1,104,350	1,126,070	1,153,768	1,184,825
21	Public Education System	1,921,708	1,991,794	2,066,364	2,114,675	2,129,764	2,166,930	2,206,954
22	Human Support Services	1,755,182	1,816,925	1,838,013	1,877,544	1,908,578	1,938,093	1,973,826
23	Public Works	505,672	512,334	516,083	561,310	597,284	616,832	632,993
24	Financing and Other - Selected Agencies	37,242	47,491	47,189	99,243	96,815	98,661	100,461
25	Bond Issuance Costs (ZB0)	2,945	6,000	6,000	8,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, ZC0, ELO)	609,209	663,253	662,003	720,124	780,273	902,991	934,801
27	**Subtotal, Operating Expenditures**	**7,046,695**	**7,193,883**	**7,297,226**	**7,494,905**	**7,601,646**	**7,858,547**	**8,034,194**
28	Paygo Capital (PA0)	88,043	66,614	66,647	48,087	53,436	103,943	126,064
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	29,000	31,000	31,000	44,500	49,100	53,800	56,500
30	Repay Contingency Reserve Fund (SV0)	0	0	95,640	0	0	0	0
31b	Transfer to Convention Center (EZ0)	8,365	3,186	3,186	3,266	3,323	3,381	3,440
32	Operating Impact of CIP	0	0	0	0	5,184	5,340	5,500
33	**Total Local Fund Expenditures and Transfers**	**7,172,102**	**7,294,683**	**7,493,698**	**7,590,758**	**7,712,690**	**8,025,011**	**8,225,698**
34	**Operating Margin Before Reservations**	**152,034**	**500**	**183,175**	**500**	**500**	**500**	**500**
35	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**182,675**	**0**	**0**	**0**	**0**
36	**Operating Margins After Reservations**	**152,034**	**500**	**500**	**500**	**500**	**500**	**500**

(Numbers may not add due to rounding)

Table 2-2 (continued)

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 2016 Comprehensive Annual Financial Report (CAFR). Some are displayed as specific lines in CAFR table N60a (note 11), while others are within broader categories displayed in that table.

Table 2-2a

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

($ thousands)

Fund Balance Use	FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Agency Local Fund Balance Carryover	0	0	17,201	0	0	0	0
Agency Local Fund Balance Repayment of Contingency Cash	0	0	5,272	0	0	0	0
Commodity Cost Reserve (FY 2015 value)	0	19,477	19,477	0	0	0	0
Commodity Cost Reserve (FY 2016 Value)	0	0	0	0	5,000	0	0
FY 2015 Interfund Transfers from SPR and Other Funds	0	40,046	40,046	1,389	0	0	0
FY 2016 Carryover	0	9,993	9,993	9,393	0	53,318	0
FY 2016 Interfund Transfers from SPR and Other Funds	0	48,319	48,319	0	0	0	0
FY 2017 Contingency Cash	0	0	100,911	0	0	0	0
FY 2017 Interfund Transfers from SPR and Other Funds	0	0	0	0	23,161	0	0
Reserved for Future Pay Agreements	0	0	0	16,000	0	0	0
Reserved for Universal Paid Leave	0	0	0	20,039	0	0	0
Soccer Stadium Financing Fund	0	0	1,893	5,096	5,712	7,997	2,401
WMATA Operations Support Fund	0	21,700	21,700	35,777	0	0	0
Total	**0**	**139,535**	**264,812**	**87,694**	**33,873**	**61,315**	**2,401**

(Numbers may not add due to rounding)

Table 2-3

FY 2018 - FY 2021 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
1	**Revenues**							
3a	Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service	7,822	7,835	7,835	7,832	7,839	7,839	7,836
3b	Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	17,014	14,883	14,769	14,928	15,227	15,531	15,842
3c	General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund	45,083	46,727	46,926	50,471	51,464	52,476	53,508
3d	ICF-IDD Assessment transfer to Stevie Sellows Fund	4,860	5,519	5,519	5,704	5,704	5,704	5,704
3e	Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund	16,806	0	15,440	0	0	0	0
3f	General Sales Taxes transfer to WMATA - Parking Taxes	72,355	66,670	73,973	76,480	79,305	82,232	85,180
3g	General Sales Taxes transfer to Convention Center	123,551	119,100	129,729	134,010	138,834	143,832	148,866
3h	Motor Fuel Tax transfer to Highway Trust Fund	25,332	24,754	25,133	24,936	24,740	24,545	24,353
3i	General Sales Taxes transfer to ABRA	1,170	1,170	1,170	1,170	1,170	1,170	1,170
3j	General Sales Taxes transfer to Healthy Schools Fund	4,266	4,266	4,266	4,266	4,266	4,266	4,266
7	**Subtotal, Dedicated Taxes**	**318,259**	**290,924**	**324,760**	**319,797**	**328,548**	**337,595**	**346,725**
9	Fund Balance Use	0	16	4,259	10,576	0	0	0
14	Revenue Proposals	0	17,109	0	0	855	855	855
15	**Total Dedicated Taxes**	**318,259**	**308,050**	**329,019**	**330,373**	**329,403**	**338,450**	**347,580**
16								
17	**Expenditures (by Appropriation Title)**							
18	Governmental Direction and Support	0	0	0	0	0	0	0
19	Economic Development and Regulation	1,170	1,170	1,170	1,170	2,025	2,025	2,025
20	Public Safety and Justice	0	0	0	0	0	0	0
21	Public Education System	4,436	4,282	7,712	4,276	4,266	4,266	4,266
22	Human Support Services	73,248	81,907	81,907	72,577	72,394	73,711	75,054
23	Public Works	68,809	66,670	74,636	85,572	79,305	82,232	85,180
24	Financing and Other - Selected Agencies	0	0	0	0	0	0	0
26	Debt Service (DT0)	7,822	7,835	7,835	7,832	7,839	7,839	7,836
27	**Subtotal, Operating Expenditures**	**155,485**	**161,865**	**173,260**	**171,427**	**165,829**	**170,073**	**174,361**
31a	Transfer to Highway Trust Fund (KZ0)	25,332	24,754	25,133	24,936	24,740	24,545	24,353
31b	Transfer to Convention Center (EZ0)	123,551	119,100	129,729	134,010	138,834	143,832	148,866
33	**Total Dedicated Taxes Expenditures and Transfers**	**304,368**	**305,718**	**328,122**	**330,373**	**329,403**	**338,450**	**347,580**
34	**Operating Margin**	**13,891**	**2,331**	**897**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-4

FY 2018 - FY 2021 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
1	**Revenues**							
5	Special Purpose (O-Type) Revenues	533,557	537,854	567,187	578,215	575,929	581,078	589,385
7	**Subtotal, Special Purpose Revenue Funds**	**533,557**	**537,854**	**567,187**	**578,215**	**575,929**	**581,078**	**589,385**
9	Fund Balance Use	63,812	62,883	125,781	75,484	0	0	0
9a	Certified Resources not used	0	(6,076)	(35,568)	(5,060)	0	0	0
13a	Transfer from TIF/PILOT/Other	0	8,250	8,250	0	0	0	0
13b	Transfer from Capital Fund Paygo	0	3,859	3,859	0	0	0	0
14	Revenue Proposals	0	3,172	115	17,646	17,968	18,309	18,658
15	**Total Special Purpose Revenue Funds**	**597,369**	**609,942**	**669,623**	**666,285**	**593,897**	**599,387**	**608,043**
16								
17	**Expenditures (by Appropriation Title)**							
18	Governmental Direction and Support	36,460	70,494	71,494	75,053	69,031	70,025	70,964
19	Economic Development and Regulation	167,852	208,310	213,506	235,417	194,773	199,714	202,920
20	Public Safety and Justice	38,604	48,666	50,824	48,340	46,065	46,187	46,312
21	Public Education System	6,999	16,272	29,640	20,935	17,605	17,798	18,085
22	Human Support Services	27,302	39,274	41,151	41,147	39,281	38,075	40,158
23	Public Works	123,734	164,260	202,189	192,068	176,227	176,444	176,665
24	Financing and Other - Selected Agencies	0	3,420	0	1,630	0	0	0
26	Debt Service (DS0)	5,114	5,319	5,319	5,531	5,753	5,983	7,777
27	**Subtotal, Operating Expenditures**	**406,065**	**556,014**	**614,123**	**620,122**	**548,735**	**554,224**	**562,881**
28	Paygo Capital (PA0)	56,062	53,928	55,500	46,162	40,162	40,162	40,162
31a	Transfer to Highway Trust Fund (KZ0)	0	0	0	0	5,000	5,000	5,000
33	**Total Special Purpose Revenue Expenditures and Transfers**	**462,127**	**609,942**	**669,623**	**666,285**	**593,897**	**599,387**	**608,043**
34	**Operating Margin**	**135,242**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Federal and Private Resources Fund

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

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

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

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

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

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

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

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

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

F9. Line intentionally left blank.

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

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

F19. Total Federal and Private Expenditures.

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 2018 - FY 2021 Federal and Private Resources Financial Plan

($ thousands)

		FY 2016 Actual	FY 2017 Approved	FY 2017 Revised	FY 2018 Proposed	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
F1	**Revenues**							
F2	Federal Grants	2,950,272	3,267,029	3,445,485	3,327,857	3,386,111	3,446,475	3,507,925
F3	Federal Payments	64,512	122,930	140,645	123,721	123,721	123,721	123,721
F4	Private Grants and Donations	5,389	1,321	9,108	3,866	3,945	4,025	4,107
F5	**Subtotal, Federal and Private Resources**	**3,020,173**	**3,391,280**	**3,595,238**	**3,455,444**	**3,513,777**	**3,574,222**	**3,635,753**
F6	Fund Balance Use	2,863	0	0	0	0	0	0
F7	Transfer to General Fund	(1,318)	(2,363)	(2,363)	(2,363)	(1,318)	(1,318)	(1,318)
F8	**Total Federal and Private Resources**	**3,021,719**	**3,388,917**	**3,592,875**	**3,453,081**	**3,512,459**	**3,572,904**	**3,634,435**
F9								
F10	**Expenditures (by Appropriation Title)**							
F11	Governmental Direction and Support	27,034	30,226	35,736	33,065	33,717	34,382	35,061
F12	Economic Development and Regulation	69,841	93,240	105,604	94,242	95,999	97,791	99,616
F13	Public Safety and Justice	80,112	162,668	201,653	167,777	170,741	173,760	176,833
F14	Public Education System	261,867	348,780	359,590	331,388	335,890	340,473	345,138
F15	Human Support Services	2,522,613	2,661,214	2,773,770	2,733,144	2,781,570	2,830,862	2,881,034
F16	Public Works	25,613	39,632	48,417	40,195	40,951	41,721	42,506
F17	Financing and Other - Selected Agencies	14,281	34,895	49,843	35,008	35,008	35,008	35,008
F18	Debt Service (DS0)	18,361	18,262	18,262	18,262	18,582	18,907	19,238
F19	**Total Federal & Private Expenditures**	**3,019,722**	**3,388,917**	**3,592,875**	**3,453,081**	**3,512,459**	**3,572,904**	**3,634,435**
F20	**Operating Margin**	**1,997**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

General Fund

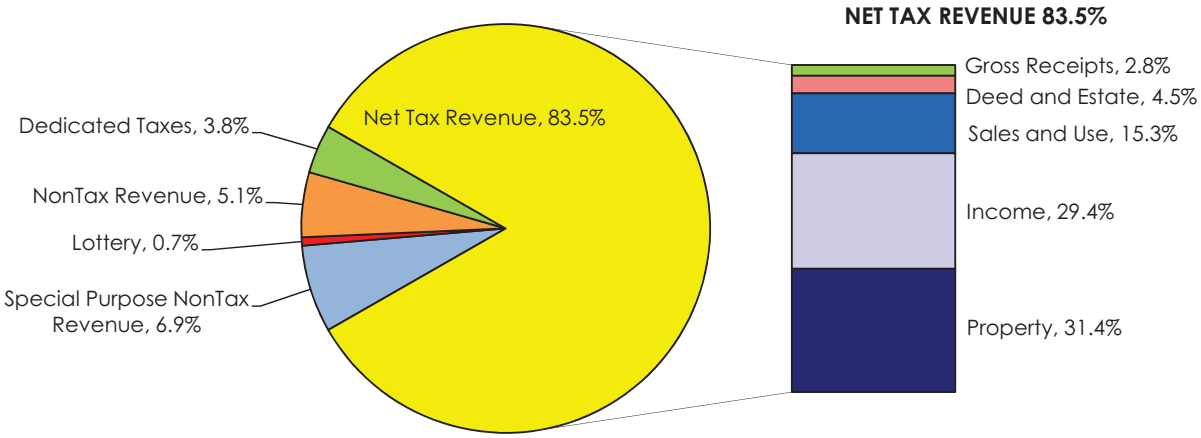
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The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

The Local fund is funded by tax and non-tax revenues that are not earmarked for a particular purpose and are allocated to fund District programs during the annual budget process. The Dedicated Tax fund is funded by tax revenues dedicated by law to a particular agency for a particular purpose. The Special Purpose Revenue fund is used to account for proceeds for specific 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 2018



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2017 to FY 2021. 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 2017 baseline estimate of $7.36 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $52 million (0.7%) higher than FY 2016 revenue. (See Table 3-1.) The $7.44 billion estimate for FY 2018 is an increase of $82.3 million (1.1%) from FY 2017.

Including dedicated and special purpose revenues and policy initiatives, total FY 2017 general fund revenue in the financial plan is $8.26 billion, $105.2 million more than in FY 2016 and $8.36 billion in FY 2018, $97.1 million more than FY 2017.

Various policy initiatives increase general fund revenue in FY 2018 by $21.8 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 2016-2021

(Dollars in Thousands)

Type of Revenue	FY 2016 Actual	FY 2017 Revised	FY 2018 Original	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Local Fund - Baseline	**7,303,609**	**7,355,587**	**7,437,845**	**7,652,383**	**7,888,225**	**8,143,540**
Level Change		*51,978*	*82,258*	*214,537*	*235,843*	*255,314*
% Change Annual		*0.7%*	*1.1%*	*2.9%*	*3.1%*	*3.2%*
Taxes	**6,738,001**	**6,857,772**	**6,955,382**	**7,168,014**	**7,412,341**	**7,667,370**
General Purpose Non-Tax Revenues	**512,321**	**443,815**	**427,963**	**429,369**	**420,385**	**420,169**
Transfer from Lottery	**53,287**	**54,000**	**54,500**	**55,000**	**55,500**	**56,000**
Dedicated/Special Purpose - Baseline	**851,824**	**904,947**	**898,012**	**904,477**	**918,673**	**936,110**
Level Change		*53,123*	*-6,935*	*6,466*	*14,196*	*17,438*
% Change Annual		*6.2%*	*-0.8%*	*0.7%*	*1.6%*	*1.9%*
Dedicated Taxes	**318,267**	**324,760**	**319,797**	**328,548**	**337,595**	**346,725**
Special Purpose (O-Type) Revenues	**533,557**	**580,187**	**578,215**	**575,929**	**581,078**	**589,385**
Total Revenue - Baseline	**8,155,433**	**8,260,534**	**8,335,857**	**8,556,860**	**8,806,898**	**9,079,650**
Level Change		*105,101*	*75,323*	*221,003*	*250,038*	*272,752*
% Change Annual		*1.3%*	*0.9%*	*2.7%*	*2.9%*	*3.1%*
Revenue Policy Proposals		**115**	**21,850**	**11,107**	**10,706**	**10,876**
Total Revenue with Proposals	**8,155,433**	**8,260,649**	**8,357,707**	**8,567,967**	**8,817,604**	**9,090,526**
Level Change		*105,216*	*97,058*	*210,260*	*249,637*	*272,922*
% Change Annual		*1.3%*	*1.2%*	*2.5%*	*2.9%*	*3.1%*
Addendum: Dedicated tax revenue to enterprise funds	*184,726*	*185,897*	*188,758*	*196,155*	*204,167*	*210,369*

THE ECONOMIC OUTLOOK

A variety of sources provide the basis of this estimate including: cash collection reports; federal data on District population, employment, and income; discussions with revenue, business, and real property advisory groups about the D.C. economy and revenue trends; and forecasts of the U.S. and regional economies prepared by private sector firms. Based on this information, the economic outlook over the period of the financial plan is similar to that of the past two years: continued increase in population, moderate economic growth, and improvement in labor market indicators. There is, however, great uncertainty at this time surrounding federal fiscal and other policies, and measures to restrain federal spending are expected to be in effect over the period of the financial plan. Accordingly, the outlook reflects caution, particularly as it relates to growth in population and in federal employment. Key economic indicators will be monitored for deviations from this forecast that might negatively impact the financial plan.

Population

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2011 to 2016) the District's population has grown by 60,693 (9.8%), an increase that averaged 1,000 net new residents per month. Population growth was, however, slower in 2016 than the average of the last five years due to slower net in-migration. From 2015 to 2016 the increase was 10,793, 40 percent of which was from natural increase (births minus deaths). For FY 2017 and FY 2018, the financial plan assumes that population will grow an average of 8,200 per year.

Federal Spending

Approximately 25 percent of employed D.C. residents work for the federal government. Federal civilian employment accounts for about 26 percent of all jobs located in the District of Columbia and 32 percent of the wages and salaries that are generated in the city. Federal contracting also accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

Federal budget and fiscal policies resulted in federal spending increases for FY 2016 and FY 2017. According to the Congressional Budget Office, however, federal domestic discretionary outlays in FY 2018 are expected to be less than they were in FY 2017. The Financial Plan assumes that federal employment in the District of Columbia will decline by modest amounts each year starting in FY 2018.

National Economy

The national economy continues at a pace of moderate growth with low inflation. Real GDP grew at an annual rate of 1.9 percent for the quarter ending December 2016, and 1.6 percent for the full year. Employment is increasing, and the unemployment rate continues to fall slowly. The outlook is for continued moderate growth in the national economy for the next several years. For example, the Board of Governors of the Federal Reserve System expects inflation-adjusted GDP to grow about 2 percent per year through 2019, and has indicated its intention to raise short term interest rates if the economy continues to expand as anticipated.

- The U.S. economy added 2.2 million jobs (1.6%) from December 2015 to December 2016.
- The U.S. unemployment rate (seasonally adjusted) was 4.7 percent in December 2016, down from 5.0 percent a year earlier.
- U.S. Personal Income for the 12-months ending December 2016 was 3.6 percent above a year ago.
- The S&P 500 stock market index average for January 2017 was 6.2 percent above the level of three months earlier, and 18.6 percent above a year earlier.
- Employment in the Washington metropolitan area has remained high during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 68,800 (2.1%) compared to a year earlier. The District of Columbia accounted for about 23 percent of the increase in area employment.

- The D.C. metropolitan area unemployment rate was 3.4 percent in December (not seasonally adjusted), down from 3.7 percent a year earlier.
- In January 2017, the consensus forecast of fifty economists contributing to the Blue Chip Economic Indicators was that national real GDP growth would rise to 2.3 percent for both FY 2017 and FY 2018, up from the 1.6 percent rate of FY 2016. Nominal growth is expected to be 4.2 percent in FY 2017 and 4.5 percent in FY 2018, up from 2.9 percent in FY 2016.

The District of Columbia Economy

Recent trends in the D.C. economy include continued moderate growth in jobs and income, more population and housing units, slowing in home sales and home prices, and more tourists.

- In the three months ending December 2016, there were 15,767 (2.0%) more wage and salary jobs located in the District than a year earlier. Federal government jobs in December were up by 4,367 (2.2%) from a year earlier, and private sector jobs increased by 10,200 (1.9%).
- District resident employment in the three months ending December 2016 increased by 10,599 (2.9%) compared to a year earlier.
- The December unemployment rate was 5.8 percent (seasonally adjusted), a decrease from 6.6 percent a year ago.
- Wages earned in the District of Columbia grew 5.3 percent in the September 2016 quarter, compared to the prior year. D.C. Personal Income was 4.5 percent higher.
- Single family home sales for the three-month period ending December 2016 were down 1.7 percent from a year ago, with a 0.2 percent increase in the average selling price. Condominium sales were down 3.6 percent, and the average selling price was 0.5 percent less. The value of all home sale settled contracts for the three-month period ending December 2016 was 2.4 percent less than a year ago. For the past 12 months, however, the value of all sales was up by 5.9 percent.
- For the 12-month period ending December, 4,668 housing permits were issued, down 5.8 percent from a year ago; the 3-month total, 1,047 was 30.6 percent less than in the same period of 2015.
- According to CoStar, leased commercial office space in December 2016 was up 0.4 percent from a year ago, while the vacancy rate fell slightly over the past year from 11.2 percent in the December quarter of 2015 to 11.0 percent in the December quarter of 2016. Average rents were 3.9 percent higher in the December quarter than a year earlier.
- Hotel room-days sold for the three months ending December 2016 were 7.1 percent above the prior year, and hotel room revenues were up 12.5 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Analytics both assume that growth in District employment will be slower in FY 2017 and the years following than it was in both FY 2015 and FY 2016. They also agree that the federal sector will play a smaller role in the economy, professional and business services will be the largest source of job growth, and the annual increase in population will slow down.

Advisory Groups

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

Highlights from the discussions include:

- The District of Columbia faces considerable risk due to uncertainties about federal fiscal and other policy changes. The risks are not just possible decreases in federal employment and spending, but include changes in immigration policies that would affect businesses and universities and health care policies that could affect the substantial health services sector in the District.
- Uncertainty about policies and continuing political controversies could result in perceptions that the District of Columbia is no longer an attractive place to live and invest which could have lasting adverse impacts on the District's economy.
- Although population is growing in the District of Columbia, it is not clear that it will grow fast enough to occupy all of the housing that is currently under construction or planned.
- A challenge for the District of Columbia is to attract and retain professional and similar higher-wage employment, where success depends not on federal government spending but on competing successfully in regional, national, and even global markets. As yet progress has been slow in diversifying the economies of the District of Columbia and the region.
- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs, and tenants seeking fewer square feet per employee. Rising interest rates could begin to adversely affect values.
- Although the District of Columbia has slipped in terms of global rankings, premier real estate in the District of Columbia remains attractive to foreign investors.
- Restoring reliable Metrorail service is essential to the economies of the District of Columbia and the region.

Economic Assumptions for the Revenue Estimate

As noted earlier, the economic assumptions for the FY 2018 Budget and Financial Plan (See Table 3-2.) take into consideration expectations of moderate growth in the national economy, continued federal spending constraints, employment and income gains over the past year, forecasts from IHS Global Insight and Moody's Analytics, and comments from the Advisory Groups. Highlights include:

- ***D.C.'s Gross Domestic Product.*** Growth rates in D.C. Gross Domestic Product (GDP-DC), a measure of economic activity in D.C., in FY 2017 and FY 2018, respectively, are projected to be 4.0 percent and 4.4 percent. Real GDP-DC, adjusted for inflation, is expected to grow 1.5 percent in FY 2017 and 1.8 percent in FY 2018.
- ***D.C.'s Personal Income.*** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 5.0 percent in FY 2017, and 5.0 percent again in FY 2018. Increases in the number of persons and households residing in D.C. contribute to the District's higher Personal Income levels.
- ***Jobs located in D.C.*** The number of jobs in the District in FY 2017 is expected to show a net increase of 7,800 (1.0%) and 4,600 (0.6%) in FY 2018.
- **R*esident employment.*** In FY 2017, the D.C. labor force is expected to increase by 5,400 (1.4%) and rise by 4,100 (1.0%) in FY 2018. Resident employment is expected to rise by 6,200 (1.7%) in FY 2017. For FY 2018, it is forecast to rise by 4,200 (1.1%) as the unemployment rate falls to 6.0 percent in that year.
- ***Home sales and prices.*** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 1.0 percent in FY 2017, with prices increasing by 2.5 percent. Sales then increase by 1.0 percent in FY 2018, with a 5.0 percent rise in average prices.
- ***Inflation.*** The Financial Plan assumes that the D.C. Consumer Price Index will rise 2.4 percent in FY 2017 and 2.2 percent in FY 2018. The rate in FY 2016 was 0.8 percent.
- ***Households and population.*** The Financial Plan assumes estimated households in FY 2017 of 303,600 up 3,500 (1.1%) from FY 2016, and 306,400 in FY 2018 (an increase of 2,800 or 0.9%). Population rises by 9,000 in FY 2017 to 688,800; in FY 2018 it reaches 696,200.

Looking further ahead to FY 2019 through FY 2021, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia, with the District's economy continuing to be affected by restraints in federal expenditures. Growth in nominal GDP-DC is expected to average about 4.0 percent per year during the FY 2019 through FY 2021 period, and Personal Income will increase at about 4.7 percent per year; and close to 4,200 additional jobs will be added each year. Inflation is expected to rise to 2.8 percent per year by FY 2021, and interest rates also rise (to a 3.4 percent rate for 10-year Treasury securities in FY 2021). The stock market is expected to grow at a steady, moderate pace (a gain of about 16 percent over the 3-year period). In the years 2019 through 2021, 8,786 new housing starts are anticipated, and an additional 7,300 households are expected. During this period, the number of housing sales is expected to remain steady, while average prices rise each year at a rate comparable to the rate of growth in Personal Income.

Risks

Developments outside of the local economy pose risks to the forecast. These include the possibility of slower national economic growth (18 percent of the economists participating in the January Blue Chip Forecast expect a recession to start in 2017), volatility in the stock market, increases in interest rates, and financial market problems as the Federal Reserve phases in interest rate increases. Possible disruptions arising from uncertainties around the world and potential national security events are other sources of risks to the forecast.

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

As noted, federal government fiscal policy uncertainty remains a primary concern. A federal budget has not yet been adopted for all of Fiscal Year 2017, and sequestration constraints on federal spending will return in FY 2018 unless Congress takes action to change them. In addition, there is currently a freeze on federal hiring and upcoming decisions on budget and debt ceiling resolutions only add to current economic uncertainty.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2015-2021

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate
Gross State Product (nominal, billions of $)	120.88	125.65	130.62	136.35	141.94	147.59	153.15
	4.8%	4.0%	4.0%	4.4%	4.1%	4.0%	3.8%
Personal Income (billions of $)	48.59	50.87	53.41	56.10	58.89	61.60	64.38
	6.7%	4.7%	5.0%	5.0%	5.0%	4.6%	4.5%
Wages and Salaries of D.C. Residents (billions of $)	24.2	25.3	26.5	27.9	29.2	30.6	32.0
	6.0%	4.6%	4.7%	5.1%	4.9%	4.5%	4.6%
Population (thousands)	668.9	679.8	688.8	696.2	702.7	708.3	713.7
	1.7%	1.6%	1.3%	1.1%	0.9%	0.8%	0.8%
Households (thousands)	295.7	300.1	303.6	306.4	309.2	311.3	313.7
	1.6%	1.5%	1.1%	0.9%	0.9%	0.7%	0.8%
At-Place Employment (thousands)	764.4	774.8	782.6	787.2	791.8	796.2	799.9
	1.7%	1.4%	1.0%	0.6%	0.6%	0.6%	0.5%
Civilian Labor Force (thousands)	386.6	393.9	399.3	403.4	407.0	409.8	413.0
	3.0%	1.9%	1.4%	1.0%	0.9%	0.7%	0.8%
Resident Employment (thousands)	358.9	369.0	375.2	379.4	383.0	385.7	388.9
	3.9%	2.8%	1.7%	1.1%	0.9%	0.7%	0.8%
Unemployment Rate (%)	7.2	6.3	6.0	6.0	5.9	5.9	5.8
Housing Starts	4,023	4,662	4,170	3,317	3,018	2,885	2,883
Housing Stock (thousands)	316.2	320.3	323.9	326.3	329.4	330.8	330.3
	1.4%	1.3%	1.1%	0.7%	0.9%	0.4%	-0.1%
Sale of Housing Units	7,929	8,340	8,423	8,508	8,508	8,508	8,508
	4.1%	5.2%	1.0%	1.0%	0.0%	0.0%	0.0%
Average Housing Price (thousands of $)	767.9	794.7	814.5	855.6	898.8	939.2	982.7
	4.3%	3.5%	2.5%	5.0%	5.0%	4.5%	4.6%
Washington Area CPI (% change from prior year)	-0.1	0.8	2.4	2.2	2.5	2.8	2.8
Interest Rate on 10-year Treasury Notes (%)	2.2	1.9	2.2	2.5	2.7	3.0	3.4
Change in S&P 500 Index of Common Stock (%)*	2.0%	6.4%	2.2%	1.0%	1.7%	7.2%	6.3%

* 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 2016 is the percent change from CY 2015.4 to CY 2016.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (January 2017) and Moody's Analytics (Economy.com) (January 2017); forecasts of the national economy prepared by the Congressional Budget Office (January 2017) and Blue Chip Economic Indicators (January 2017); BLS labor market information from December 2016; the Census Bureau estimates of the D.C. population (2016); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2016); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2016), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2016); and Delta Associates information on commercial office buildings and apartments in D.C. (December 2016).

GENERAL FUND REVENUE

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2017 to FY 2021, along with actual FY 2016 revenues. Tables 3-13 and 3-14, at the end of this chapter, provide information on year-to-year percentage and absolute changes for the major revenue sources.

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

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	2,357,459	2,490,061	2,560,136	2,654,865	2,753,097	2,854,965
Transfer to TIF/Pilot	*(33,887)*	*(39,958)*	*(41,139)*	*(46,859)*	*(53,185)*	*(57,695)*
Real Property (net)	2,323,572	2,450,103	2,518,997	2,608,006	2,699,912	2,797,270
Personal Property	59,101	61,170	63,005	64,895	66,517	68,180
Public Space Rental	46,729	38,247	39,471	40,734	41,997	43,299
Total Property (net)	**2,429,402**	**2,549,520**	**2,621,474**	**2,713,635**	**2,808,426**	**2,908,749**
General Sales	1,343,074	1,410,583	1,457,013	1,509,432	1,563,735	1,618,264
Transfer to Convention Center Fund	*(123,551)*	*(129,729)*	*(134,010)*	*(138,834)*	*(143,832)*	*(148,866)*
Transfer to TIF	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*
Transfer to Ballpark Revenue Fund	*(16,420)*	*(15,881)*	*(15,881)*	*(15,881)*	*(15,881)*	*(15,881)*
Transfer to Healthy DC and Health Care Expansion Fund	*(477)*	*(500)*	*(854)*	*(854)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(72,355)*	*(73,973)*	*(76,480)*	*(79,305)*	*(82,232)*	*(85,180)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales (net)	1,089,438	1,149,667	1,188,956	1,233,725	1,280,103	1,326,650
Alcohol	6,468	6,675	6,902	7,143	7,394	7,660
Cigarette	30,451	29,842	29,215	28,602	28,001	27,413
Motor Vehicle	45,997	46,500	47,064	47,607	48,156	48,711
Motor Fuel Tax	25,331	25,133	24,936	24,740	24,545	24,353
Transfer to Highway Trust Fund	*(25,331)*	*(25,133)*	*(24,936)*	*(24,740)*	*(24,545)*	*(24,353)*
Total Sales (net)	**1,172,354**	**1,232,684**	**1,272,137**	**1,317,077**	**1,363,653**	**1,410,434**
Individual Income	1,907,862	1,938,884	1,952,363	2,014,510	2,090,249	2,167,883
Corporate Franchise	387,081	357,636	335,199	337,947	347,611	357,063
Unincorporated Business Franchise	169,387	166,216	166,456	168,680	173,707	181,950
Total Income	**2,464,330**	**2,462,736**	**2,454,018**	**2,521,137**	**2,611,567**	**2,706,897**

(Continued on next page)

Table 3-3 (Continued)

General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Public Utility	135,568	136,245	136,927	137,611	138,299	138,991
Transfer to Ballpark Revenue Fund	*(8,105)*	*(8,186)*	*(8,268)*	*(8,351)*	*(8,434)*	*(8,518)*
Public Utility (net)	127,463	128,059	128,659	129,261	129,865	130,472
Toll Telecommunications	50,930	52,713	54,241	56,085	57,992	59,906
Transfer to Ballpark Revenue Fund	*(2,286)*	*(2,367)*	*(2,444)*	*(2,526)*	*(2,611)*	*(2,700)*
Toll Telecommunications (net)	48,644	50,346	51,797	53,559	55,381	57,207
Insurance Premiums	104,917	96,937	100,521	102,442	104,402	106,400
Transfer to Healthy DC and Health Care Expansion Fund	*(44,605)*	*(46,426)*	*(49,617)*	*(50,610)*	*(51,622)*	*(52,654)*
Insurance Premiums (net)	60,312	50,511	50,903	51,832	52,780	53,746
Healthcare Provider Tax	17,014	14,769	14,928	15,227	15,531	15,842
Transfer to Nursing Facility Quality of Care Fund	*(17,014)*	*(14,769)*	*(14,928)*	*(15,227)*	*(15,531)*	*(15,842)*
Ballpark Fee	32,764	33,946	33,946	33,946	33,946	33,946
Transfer to Ballpark Revenue Fund	*(32,764)*	*(33,946)*	*(33,946)*	*(33,946)*	*(33,946)*	*(33,946)*
Hospital Bed Tax and Hospital Provider Fee	16,806	15,440	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(16,806)*	*(15,440)*	-	-	-	-
ICF-IDD Assessment	4,860	5,519	5,704	5,704	5,704	5,704
Transfer to Stevie Sellows Quality Improvement Fund	*(4,860)*	*(5,519)*	*(5,704)*	*(5,704)*	*(5,704)*	*(5,704)*
Total Gross Receipts (net)	**236,419**	**228,916**	**231,359**	**234,652**	**238,026**	**241,425**
Estate	53,967	34,624	22,346	18,411	18,753	19,541
Deed Recordation	250,028	222,042	227,547	233,052	238,557	244,062
Transfer to HPTF/Bond Repayment	*(37,504)*	*(33,553)*	*(34,421)*	*(35,289)*	*(36,157)*	*(37,025)*
Deed Recordation (net)	212,524	188,489	193,126	197,763	202,400	207,037
Deed Transfer	175,751	166,046	170,467	174,888	179,309	183,730
Transfer to HPTF/Bond Repayment	*(26,196)*	*(24,444)*	*(25,094)*	*(25,744)*	*(26,394)*	*(27,043)*
Deed Transfer (net)	149,555	141,602	145,373	149,144	152,915	156,687
Economic Interests	19,450	19,200	15,550	16,195	16,600	16,600
Total Other Taxes (net)	**435,496**	**383,915**	**376,395**	**381,513**	**390,668**	**399,865**
TOTAL TAXES NET OF DEDICATED TAXES	**6,738,001**	**6,857,772**	**6,955,382**	**7,168,014**	**7,412,341**	**7,667,370**
Licenses and Permits	90,432	88,900	83,009	88,693	84,475	88,492
Fines and Forfeits	199,010	184,987	179,067	173,470	167,436	164,536
Charges for Services	81,897	74,007	74,130	74,254	74,379	74,379
Miscellaneous	140,982	95,921	91,757	92,952	94,094	92,762
TOTAL NON-TAX	**512,321**	**443,815**	**427,963**	**429,369**	**420,385**	**420,169**
Lottery	53,287	54,000	54,500	55,000	55,500	56,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**7,303,609**	**7,355,587**	**7,437,845**	**7,652,383**	**7,888,225**	**8,143,540**

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	2,357,459	2,490,061	2,560,136	2,654,865	2,753,097	2,854,965
Transfer to TIF/Pilot	*(33,887)*	*(39,958)*	*(41,139)*	*(46,859)*	*(53,185)*	*(57,695)*
Real Property (net)	2,323,572	2,450,103	2,518,997	2,608,006	2,699,912	2,797,270
Personal Property	59,101	61,170	63,005	64,895	66,517	68,180
Public Space Rental	46,729	38,247	39,471	40,734	41,997	43,299
Total Property Taxes (net)	**2,429,402**	**2,549,520**	**2,621,474**	**2,713,635**	**2,808,426**	**2,908,749**
Policy Proposals	**-**	**-**	**9,175**	**(196)**	**(972)**	**(948)**

Real Property Tax

In FY 2016, $2.357 billion was collected before dedicated distributions; a 7.4 percent increase from FY 2015. The increase in collections was driven by a significant growth in both commercial property (Class 2) and residential property (Class 1). Commercial property tax collections increased by 6.2 percent and residential property tax collections increased by 10.0 percent in FY 2016 compared to FY 2015. Commercial property collections have an out-sized impact on total real property tax collections because the residential tax rate is $0.85 per $100 of assessment value while the major commercial tax rate of $1.85 per $100 of assessment value is more than double the residential rate. The total assessment value of all commercial properties in the District is about the same as the total assessment value of all residential properties. Consequently, Class 1 tax collections account for approximately 32 percent of total real property tax collections and Class 2 collections account for approximately 67 percent of total real property tax collections in FY 2016.

Residential Property. D.C.'s residential market continued to show improvement in FY 2016, with average home prices increasing by 3.5 percent compared to FY 2015. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.3 percent on average from FY 2016 to FY 2021. Residential property (Class 1) tax collections are expected grow by 5.0 percent on average throughout the forecast period. This growth is driven by an expected increase in revenues from multi-family property averaging 5.3 percent annually.

Commercial Property. Class 2 property taxes are projected to increase by 5.7 percent in FY 2017, which is a reflection of the record sales in commercial property markets in FY 2015. This growth is not expected to remain through the forecast period. Uncertainty in capital markets and expected increases in interest rates are reflected by a more moderate predicted growth in Class 2 tax revenues from FY 2018 to FY 2021 averaging 3.3 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow by 3.9 percent on average from FY 2016 to FY 2021.

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 2017, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 15.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2017, a net amount of $40.0 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and Payment in Lieu of Taxes (PILOT) bonds. This amount will be $41.1 million in FY 2018 and increase to an estimated $57.7 million in FY 2021, due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2016, gross total personal property tax collections totaled $59.1 million. Based on national and regional economic indicators, which suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow by 2.9 percent on average annually throughout the forecast period reaching $68.2 million in FY 2021.

Public Space Rental

In FY 2016 revenue from public space rentals amounted to $46.7 million. FY 2017 revenue is projected to fall to $38.2 million before increasing on average by 3.2 percent annually over the FY 2017 to FY 2021 period.

Property Tax Policy Proposals:

- Homestead Exemption Compliance Initiative
- St. Elizabeths East Campus Redevelopment Fund
- Continuing Care Retirement Community Subject to Appropriations Repeal
- Our Lady of Perpetual Help Real Property Tax Forgiveness
- International Spy Museum Tax Abatement
- Supermarket Tax Incentives Clarification

General Sales and Use Taxes

In FY 2016, revenue from gross sales and use taxes was $1.34 billion, compared to FY 2015 gross sales and use tax revenue of $1.32 billion, an increase of 2.1 percent. The revenue in FY 2015 included a one-time revenue source of $73.6 million from settlement proceeds following a court decision regarding sales taxes collected by online travel companies. Because of a larger base as a result of the court decision, and because of new e-commerce tax revenue, we estimate growth in gross sales tax of 5 percent in FY 2017. We estimate a more moderate growth rate of 3.3 percent in FY 2018.

Growth rates in FY 2019 to FY 2021 are estimated to be between 3.5 percent and 3.6 percent. We anticipate taxes from e-commerce sales helping to balance the continued decline in taxes from sales at brick and mortar businesses. We also anticipate continued strength in the hospitality sector.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
General Sales	1,343,074	1,410,583	1,457,013	1,509,432	1,563,735	1,618,264
Transfer to Convention Center Fund	*(123,551)*	*(129,729)*	*(134,010)*	*(138,834)*	*(143,832)*	*(148,866)*
Transfer to TIF	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*	*(35,397)*
Transfer to Ballpark Revenue Fund	*(16,420)*	*(15,881)*	*(15,881)*	*(15,881)*	*(15,881)*	*(15,881)*
Transfer to Healthy DC and Health Care Expansion Fund	*(477)*	*(500)*	*(854)*	*(854)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(72,355)*	*(73,973)*	*(76,480)*	*(79,305)*	*(82,232)*	*(85,180)*
Transfer to Healthy Schools Fund	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales Taxes (net)	**1,089,438**	**1,149,667**	**1,188,956**	**1,233,725**	**1,280,103**	**1,326,650**
Policy Proposals	**-**	**-**	**1,682**	**1,629**	**1,882**	**1,903**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2016

(Dollars in Millions)

	Retail	Medical Marijuana**	Liquor	Restaurants	Hotel	Parking	Transfers	Total
Base	9,351.8	8.0	619.8	3,974.6	1,883.3	402.0		
Rate	5.75%	6.0%	10.0%	10.0%	14.5%	18.0%		
General Sales Tax Collections (gross)	537.7	0.5	62.0	397.5	273.1	72.4		1,343.1
Transfer to Convention Center Fund				*39.7*	*83.8*		*123.6*	*123.6*
Transfer to TIF							*34.0*	*34.0*
Transfer to WMATA Subsidy (parking tax)						*72.4*	*72.4*	*72.4*
Transfer to Ballpark Revenue Fund							*16.4*	*16.4*
Transfer to Healthy DC Fund							*0.5*	*0.5*
Transfer to Healthy Schools Fund							*4.3*	*4.3*
Transfer to ABRA Program							*1.2*	*1.2*
General Sales Taxes to Local Fund	**537.7**	**0.5**	**62.0**	**357.7**	**189.3**	**0.0**	**252.2**	**1,090.8**

Note: ** medical marijuana tax and the transfer to the Healthy DC Fund is included in gross receipts in the FY 2016 CAFR rather than the sales tax.

Total transfers from sales and use tax revenue are estimated to be $260.9 million in FY 2017. In FY 2018, the sum of transfers from sales and use taxes is estimated to be $268.1 million, 18.4 percent of gross sales tax revenue. The sum of transfers is projected to be $291.6 million or 18 percent of gross sales tax revenue in FY 2021.

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

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

In FY 2016, there were eight projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, City Market at O Street, Fort Lincoln Retail, Special Retail and Great Streets, Convention Center Hotel, and the Waterfront Park Maintenance Fund. The TIF program, which previously included the SW Waterfront/The Wharf project, has been re-categorized to the PILOT program. In order to provide additional security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the TIF budget.

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

Transfer to Healthy D.C. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy D.C. and Health Care Expansion Fund. The transfer amount is estimated to be $854,000 in FY 2018.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent. We estimate revenue from sales tax on parking to be $76.5 million in FY 2018.

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

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

General Sales and Use Tax Policy Proposals:

- St. Elizabeths East Campus Redevelopment Fund
- Supermarket Tax Incentives Clarification
- Digital Products/Services Act

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 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Alcohol	6,468	6,675	6,902	7,143	7,394	7,660
Cigarette	30,451	29,842	29,215	28,602	28,001	27,413
Motor Vehicle	45,997	46,500	47,064	47,607	48,156	48,711
Motor Fuel Tax	25,331	25,133	24,936	24,740	24,545	24,353
Transfer to Highway Trust Fund	*(25,331)*	*(25,133)*	*(24,936)*	*(24,740)*	*(24,545)*	*(24,353)*
Total Selective Sales and Excise Taxes (net)	**82,916**	**83,017**	**83,181**	**83,352**	**83,550**	**83,784**
Policy Proposals	-	-	-	-	-	-

Alcoholic Beverage

In FY 2016, revenue from the alcoholic beverage tax was $6.5 million, a 3.6 percent increase over revenue in FY 2015. This was higher than the 0.2 percent growth in FY 2015, but lower than the 6 percent growth in FY 2014. We estimate growth of 3.4 percent in FY 2018 bringing alcoholic beverage tax revenue to $6.9 million. The growth rate is projected to be between 3.5 and 3.6 percent during FY 2019 and FY 2021.

Cigarette

Revenue in FY 2016 was $30.5 million, a 3.3 percent decrease from FY 2015. Cigarette tax collections are expected to decrease by 2.0 percent in FY 2017 to $29.8 million. Collections decrease 2.1 percent to $29.2 million in FY 2018. The growth rate for FY 2019 through FY 2021 is estimated to be a negative 2.1 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled $46.0 million in FY 2016, which is a negative 1.3 percent growth rate over FY 2015. Revenue is projected to grow at a rate of 1.2 percent to $47.1 million in FY 2018, and by 1.2 percent to $47.6 million in FY 2019. The growth rate is projected to be approximately the same in the out years giving projected revenue of $48.2 million and $48.7 million respectively, in FY 2020 and FY 2021.

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2016 were $25.3 million. In spite of increases in the local population, continuing increases in fuel efficiencies are expected to result in fuel tax revenues declining about 0.8 percent a year – from a projected FY 2017 level of $25.1 million to $24.4 million in FY 2021.

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 Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Individual Income	1,907,862	1,938,884	1,952,363	2,014,510	2,090,249	2,167,883
Corporate Franchise	387,081	357,636	335,199	337,947	347,611	357,063
Unincorporated Business Franchise	169,387	166,216	166,456	168,680	173,707	181,950
Total Income Taxes	**2,464,330**	**2,462,736**	**2,454,018**	**2,521,137**	**2,611,567**	**2,706,897**
Policy Proposals	**-**	**-**	**5,780**	**3,500**	**3,500**	**3,500**

Individual Income Tax

In FY 2016, individual income tax revenue was $1,907.9 million, an increase of 2.1 percent from FY 2015. This lower growth rate (compared to the growth rate in FY 2015) was driven by a double digit decline (11 percent) in the revenue from the volatile non-withholding component of the individual income tax related to capital gains and the stock market. The other component of income tax revenue, withholding, is closely associated with the wages and salaries of D.C. residents and accounts for two thirds of all income tax revenue. Withholding grew by a slower rate of 4.8 percent (as compared to 5.5 percent in FY 2015).

The weak performance of the non-withholding component, relative to the previous year, was influenced by the decline in payments and the double digit growth in refunds.

The stock market experienced growth but it was at a rate lower than the previous year. Whereas it is expected that the stock market will not deteriorate significantly from its current levels as reflected in the forecast for the Standard and Poor's 500 index, a decrease is forecasted for FY 2017 given the volatility of the financial markets.

On the other hand, continued implementation of enacted tax policies, including one which increased the standard deduction to $5,650, $7,800 and $10,275 respectively for single, head of household, and married filers, will impact the growth of withholding in FY 2017, resulting in overall individual income taxes to grow at a lower rate than the previous year. These are discussed in further detail below. For the out years from FY 2018 to FY 2021, growth in revenue resumes at an average rate of 3.8 percent reflective of anticipated growth in the withholding component (an average rate of 4.3 percent), as well as the cautious and uncertain expectation of the stock market's performance leading to a positive but low growth performance (less than 1 percent) in the non-withholding component.

Following the February 2017 revenue forecast, all of the remaining tax policies were triggered pursuant to those recommendations of the Tax Revision Commission enacted by subsequent legislation. These are the tax reforms that will increase personal exemptions from $1,775 to $4,000 to conform to the federal level and those that will increase standard deduction for filers whereby the amount for single, head of household and married

filers will increase to $6,100, $8,950 and $12,200 respectively. These will impact individual income tax revenues starting in FY 2018 when implemented. Individual income tax revenue reported in Table 3-8 for the FY 2018 to FY 2021 period reflect these triggered changes to the personal exemption and standard deductions.

Business Franchise

Corporate franchise income tax revenue grew by 25.7 percent and unincorporated franchise income tax grew by 21.2 percent in FY 2016 compared to FY 2015. In spite of legislation that will reduce the tax rate on business income from 9.0 percent to 8.75 percent in FY 2018, because of the strong stock market in FY 2017 and other business economic indicators, we estimate that the decrease in revenue will be 4.2 percent in FY 2018 and grow by one percent in FY 2019.

Individual Income Tax Policy Proposals:

- Bank Attachment Compliance Initiative

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Public Utility	135,568	136,245	136,927	137,611	138,299	138,991
Transfer to Ballpark Revenue Fund	*(8,105)*	*(8,186)*	*(8,268)*	*(8,351)*	*(8,434)*	*(8,518)*
Public Utility (net)	127,463	128,059	128,659	129,261	129,865	130,472
Toll Telecommunications	50,930	52,713	54,241	56,085	57,992	59,906
Transfer to Ballpark Revenue Fund	*(2,286)*	*(2,367)*	*(2,444)*	*(2,526)*	*(2,611)*	*(2,700)*
Toll Telecommunications (net)	48,644	50,346	51,797	53,559	55,381	57,207
Insurance Premiums	104,917	96,937	100,521	102,442	104,402	106,400
Transfer to Healthy DC and Health Care Expansion Fund	*(44,605)*	*(46,426)*	*(49,617)*	*(50,610)*	*(51,622)*	*(52,654)*
Insurance Premiums (net)	60,312	50,511	50,903	51,832	52,780	53,746
Healthcare Provider Tax	17,014	14,769	14,928	15,227	15,531	15,842
Transfer to Nursing Facility Quality of Care Fund	*(17,014)*	*(14,769)*	*(14,928)*	*(15,227)*	*(15,531)*	*(15,842)*
Ballpark Fee	32,764	33,946	33,946	33,946	33,946	33,946
Transfer to Ballpark Revenue Fund	*(32,764)*	*(33,946)*	*(33,946)*	*(33,946)*	*(33,946)*	*(33,946)*
Hospital Bed Tax and Hospital Provider Fee	16,806	15,440	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(16,806)*	*(15,440)*	-	-	-	-
ICF-IDD Assessment	4,860	5,519	5,704	5,704	5,704	5,704
Transfer to Stevie Sellows Quality Improvement Fund	*(4,860)*	*(5,519)*	*(5,704)*	*(5,704)*	*(5,704)*	*(5,704)*
Total Gross Receipts Taxes (net)	**236,419**	**228,916**	**231,359**	**234,652**	**238,026**	**241,425**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be $136.2 million in FY 2017 and $136.9 million in FY 2018. It is expected to grow at an average rate of 0.5 percent for FY 2019 through FY 2021.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2016, $8.1 million was collected and transferred. In FY 2017 and FY 2018, $8.2 million and $8.3 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately $52.7 million in FY 2017 and $54.2 million in FY 2018. It is forecast to have an average growth of 3.4 percent for the period FY 2019 to FY 2021.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2016, $2.3 million was collected and transferred. The transfer is expected to increase in FY 2017 to $2.4 million followed by another $2.4 million in FY 2018. In FY 2019 the transfer is estimated to be approximately $2.5 million, $2.6 million in FY 2020 and in FY 2021 it is expected to be around $2.7 million.

Insurance Premiums Tax

In FY 2016, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was $104.9 million; net revenue (after the transfer) was $60.3 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be $50.5 million in FY 2017 and $50.9 million in FY 2018. This would be followed by an estimated increase to $51.8 million in FY 2019 followed by estimated revenue of $52.8 million in FY 2020 and $53.7 million in FY 2021.

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

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2016 the revenue from the Healthcare Provider Tax was $17.0 million. Revenue for FY 2017 is estimated to be $14.8 million. It is projected to grow slightly in FY 2018 through FY 2021 from $14.9 million to $15.8 million.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over $5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was $32.8 million in FY 2016. Revenue is estimated to increase to $33.9 million in FY 2017 and is expected to remain unchanged to FY 2021.

The Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Act of 2015 authorized the District to tax hospitals' net inpatient revenue for one year beginning October 1, 2015 at a rate of 0.52 percent. The tax sunset after FY 2016. However, the FY 2017 Budget Support Act of FY 2016 extended the tax for an additional year. The tax is now scheduled to sunset after FY 2017.

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

The Medicaid Hospital Outpatient Supplemental Payment Act of 2015 authorized the District to tax hospitals' outpatient gross patient revenue for one year beginning October 1, 2015 at a rate of 0.16 percent. The tax sunset after FY 2016. However, the FY 2017 Budget Support Act of FY 2016 extended the tax for an additional year. The tax is now scheduled to sunset after FY 2017.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia pays an assessment of 5.5 percent of gross revenue in quarterly installments. These assessments are transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in a qualified ICF-IDD (Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities). The assessment generated $4.9 million in FY 2016. For FY 2017 through FY 2021 revenue is expected to increase slightly in each year, starting at $5.5 million and growing to $5.7 million.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Estate	53,967	34,624	22,346	18,411	18,753	19,541
Deed Recordation	250,028	222,042	227,547	233,052	238,557	244,062
Transfer to HPTF	*(37,504)*	*(33,553)*	*(34,421)*	*(35,289)*	*(36,157)*	*(37,025)*
Deed Recordation (net)	212,524	188,489	193,126	197,763	202,400	207,037
Deed Transfer	175,751	166,046	170,467	174,888	179,309	183,730
Transfer to HPTF	*(26,196)*	*(24,444)*	*(25,094)*	*(25,744)*	*(26,394)*	*(27,043)*
Deed Transfer (net)	149,555	141,602	145,373	149,144	152,915	156,687
Economic Interests	19,450	19,200	15,550	16,195	16,600	16,600
Total Other Taxes (net)	**435,496**	**383,915**	**376,395**	**381,513**	**390,668**	**399,865**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Estate Tax

The District's estate tax is decoupled from the federal tax. Unlike the federal government, which exempts estates valued at less than $5.45 million (FY 2016), estates in the District valued at more than $1 million are subject to tax in FY 2016. This threshold is raised to $2 million in FY 2017. As a result, the estate tax revenue is predicted to decline from $54.0 million in FY 2016 to $34.6 million in FY 2017. In FY 2018, the Tax Reform Commission's recommendation to increase the $2 million threshold to conform to the federal level will be implemented. This will reduce estate tax revenues in FY 2018 to $22.3 million.

Deed and Economic Interest Taxes

In FY 2016, deed recordation and transfer taxes, including economic interest, totaled $445.2 million, which is a decline from the record high of $480.6 million in FY 2015. The exceptional result in FY 2015 was driven in large part by an unprecedented volume of sales of trophy commercial properties valued more than $200 million. The revenues from these sources will continue to decline to an expected $407.3 million in FY 2017. Thereafter

the revenues are expected to return to a long-term growth of about 2.2 percent, with $413.6 million collected in FY 2018, reaching $444.4 million in FY 2021.

Transfer to Housing Production Trust Fund (HPTF). The "Housing Production Trust Fund Second Amendment Act of 2002" requires that 15 percent of the District's deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is $58.0 million in FY 2017 growing to $64.1 million in 2021.

Non-Tax Revenue and Lottery

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

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Licenses and Permits	90,432	88,900	83,009	88,693	84,475	88,492
Fines and Forfeits	199,010	184,987	179,067	173,470	167,436	164,536
Charges for Services	81,897	74,007	74,130	74,254	74,379	74,379
Miscellaneous	140,982	95,921	91,757	92,952	94,094	92,762
TOTAL NON-TAX	**512,321**	**443,815**	**427,963**	**429,369**	**420,385**	**420,169**
Lottery	**53,287**	**54,000**	**54,500**	**55,000**	**55,500**	**56,000**
Policy Proposals	**-**	**-**	**(12,433)**	**(12,649)**	**(12,868)**	**(13,092)**

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 2016 was up 23 percent from FY 2015 (revised up to $512.3 million from $416.6 million, a difference of $95.7 million). This increase is mainly due to higher than anticipated revenue collections from traffic fines and a one-time reversal of anticipated Medicaid related liability.

Total non-tax revenue for FY 2017 is projected to decrease by 13.4 percent from FY 2016 (revised down to $443.8 million in FY 2017 from $512.3 million in FY 2016) mainly due to reduced year-to-date cash collections in licenses and permits and fines. Spending initiatives aimed at increasing awareness of unclaimed properties are also expected to result in reduced unclaimed property revenue for FY 2017.

Revenue from licenses and permits, and charges for services is slightly revised down from the FY 2016 level, by 1.7 percent and 9.6 percent respectively, due to mainly slower year-to-date cash collection of permit fees and collections from building leases (rentals). Miscellaneous revenue is projected to be down by 32 percent. This is due to the impact of one time revenue that inflated FY 2016 Miscellaneous revenue numbers. This revenue category is also impacted by various year-end accounting entries and adjustments in the form of prior year cost recoveries which are very volatile.

Transfers from the District's Lottery and Charitable Games Control Board (DCLB) are expected to be $54 million in FY 2017 increasing to $54.5 million (up by 0.9%) in FY 2018 as sales pick up due to increases in instant lottery ticket supplies.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 D.C. Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed

background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

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

Non-Tax Revenue Policy Proposals:

- Historic Only Permit Fee Amendment
- Automated Traffic Enforcement System Fund Establishment
- Moving Violation Enforcement Fund Establishment
- Parking, Standing, Stopping and Pedestrian Violation Enforcement Fund Establishment

Special Purpose Non-Tax Revenue

Special purpose non-tax revenues, often times referred to as O-Type or Other revenues, are funds generated from fees, fines, assessments, or reimbursements that are dedicated to the District agency that collects the revenues to cover the cost of performing the function. The "dedication" of the revenue to the collecting agency is what distinguishes this revenue from the general-purpose non-tax revenues. The legislation that creates the fee, fine or assessment must stipulate its purpose-designation and must also state whether any unspent funds are to retain designation at the conclusion of the fiscal year or revert to general-purpose funds. Unspent revenue in certain funds cannot revert to general purpose funds. Dedicated revenues limit the use of the District's General Fund revenue by earmarking a portion of the revenue for special purposes. Prior to FY 2002 dedicated non-tax revenues were not considered local revenues and as such were reported differently in the Comprehensive Annual Financial Report (CAFR) and reported with the District's federal and private grants in the Financial Plan.

In FY 2018 the District is anticipating approximately $578.2 million in revenue and use of fund balance of $75.5 million for a total of $653.7 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2019 – FY 2021. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the D.C. Official Code or the D.C. Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in this table. Table 3-12 shows proposed policy initiatives affecting Special Purpose Revenue funds and their estimated revenue impact.

Special Purpose Fund Non-Tax Revenue Policy Proposals:

- Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment
- Hotel Hospitality Fee 911 Surcharge
- Product Stewardship Program
- Automated Traffic Enforcement System Fund Establishment
- Moving Violation Enforcement Fund Establishment
- Parking, Standing, Stopping and Pedestrian Violation Enforcement Fund Establishment

POLICY PROPOSALS

Following are changes that are included in the FY 2018 Budget Support Act of 2017 (BSA) along with other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

PROPERTY TAX CHANGES:

Subject to Appropriations Amendment Act of 2017 (BSA Subtitle VII-A)
The proposed budget and financial plan funds the Continuing Care Retirement Community Exemption Act of 2016. The Act exempts nonprofit continuing care retirement facilities from real property taxation, including portions of the facilities used as senior independent living.

Our Lady of Perpetual Help Equitable Real Property Tax Relief Act of 2017 (BSA Subtitle VII-D)
The subtitle forgives unpaid real property taxes, interest, penalties and fees on vacant land owned by the Archdiocese of Washington at 1600 Morris St SE.

International Spy Museum Tax Abatement Act of 2017 (BSA Subtitle VII-E)
The proposed tax abatement partially abates, through FY 2021, real property taxes due from the International Spy Museum on property in the L'Enfant Plaza neighborhood where it will open its new location. In addition the subtitle fully abates those real property taxes thereafter.

Supermarket Tax Incentives Clarification Act of 2017 (BSA Subtitle VII-G)
This subtitle expands properties eligible for the property tax credit for supermarkets to include supermarkets in Square 2960 in upper Northwest on Georgia Avenue.

Homestead Exemption Compliance Initiative
This Office of Tax and Revenue (OTR) initiative would identify properties that are receiving the homestead exemption in error. Through a contract with a national vendor, properties receiving similar principal residence preference in other localities across the country would be identified.

St. Elizabeths East Campus Redevelopment Fund (BSA Subtitle II-E)
This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at $855 thousand annually during the financial plan period. The subtitle also abates any possessory interest taxes due from Arena users in excess of $855 thousand annually during the financial plan period.

GENERAL SALES/USE TAX CHANGES:

Supermarket Tax Incentives Clarification Act of 2017 (BSA Subtitle VII-G)
This subtitle expands the supermarkets eligible for the sales tax exemption on construction materials to include supermarkets in Square 2960 in upper Northwest on Georgia Avenue.

Digital Products/ Services Act of 2017 (BSA Subtitle VII-C)
The subtitle requires companies that provide digital products, including audio, video, and electronic books (whether downloaded individually or streamed) to charge and collect sales taxes on those purchases.

St. Elizabeths East Campus Redevelopment Fund (BSA Subtitle II-E)
This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at $855 thousand annually during the financial plan period.

INDIVIDUAL INCOME TAX CHANGES:

Bank Attachment Compliance Initiative
OTR has identified financial institutions within the District servicing delinquent taxpayers and can use this information to collect past due amounts.

NON-TAX REVENUE CHANGES:

Historic Only Permit Fee Reduction Amendment Act of 2017 (BSA Subtitle II-A)
This subtitle reduces building permit fees to $33 for certain work done on properties located in historic districts.

Automated Traffic Enforcement System Fund Establishment Act of 2017 (BSA Subtitle VI-I)
This subtitle establishes the Automated Traffic Enforcement Fund to support the Metropolitan Police Department's and the Department of Motor Vehicles' issuance, processing, and adjudication costs related to violations issued from the automated traffic enforcement system. The fiscal year 2018 budget redirects some automated traffic enforcement violation revenues from local funds to the Fund.

Moving Violation Enforcement Fund Establishment Act of 2017 (BSA Subtitle VI-J)
This subtitle establishes the Moving Violation Enforcement Fund to support the District's issuance, processing, and adjudication costs related to moving violations issued to motorists in the District. The fiscal year 2018 budget redirects some moving violation revenues from local funds to the Fund.

Parking Violation Enforcement Fund Establishment act of 2017 (BSA Subtitle VI-K)
This subtitle establishes the Parking, Standing, Stopping and Pedestrian Violation Enforcement Fund to support the District's issuance, processing, and adjudication costs related to parking, standing, stopping, and pedestrian violations issued to motorists and pedestrians in the District. The fiscal year 2018 budget redirects some revenues from these violations from local funds to the Fund.

DEDICATED TAX REVENUE CHANGES:

St. Elizabeths East Campus Redevelopment (BSA Subtitle II-E)
This subtitle establishes the St. Elizabeths East Campus Redevelopment Fund as a dedicated fund to support maintenance, operation, and construction activities on the St. Elizabeths East Campus Redevelopment Site. The subtitle dedicates possessory interest and sales tax revenues from the proposed Entertainment Sports Arena at the St. Elizabeths East Campus to the Fund. Revenues directed to the Fund will be capped at $855 thousand annually during the financial plan period.

SPECIAL PURPOSE FUND NON-TAX REVENUE CHANGES:

Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment Act of 2017 (BSA Subtitle III-D)
This subtitle requires a health insurer, hospital, medical service corporation, or health maintenance organization to reimburse the District for the cost of emergency ambulance and pre-hospital medical services at the rates established by the District. The subtitle also establishes the Fire and Emergency Medical Services Department EMS Reform Fund to enhance the delivery of emergency medical services in the District. The Fund will receive any new revenues generated from this subtitle.

Product Stewardship Program Amendment Act of 2017 (BSA Subtitle VI-A)
The District Department of Energy and Environment (DOEE) implements two product stewardship programs: the electronics recycling program and the paint recycling program. The subtitle establishes the Product Stewardship Fund, a non-lapsing, special purpose revenue fund into which DOEE will deposit registration and shortfall fees associated with the electronic recycling and permit fees associated with the paint stewardship program.

Automated Traffic Enforcement System Fund Establishment Act of 2017 (BSA Subtitle VI-I)
This subtitle would shift some revenue from automated traffic enforcement fines from local funds into a special purpose revenue account. The Department of Motor Vehicles will use this fund for the services used to maintain the system that includes ticket processing, adjudication costs, hearing examiners and support staff, IT support staff and credit card merchant fees.

Moving Violation Enforcement Fund Establishment Act of 2017 (BSA Subtitle VI-J)
This subtitle would shift some moving violations fine revenue from local funds into a special purpose revenue account. The Department of Motor Vehicles will use this fund for the services used to maintain the system that includes ticket processing, adjudication costs, hearing examiners and support staff, IT support staff and credit card merchant fees.

Parking Violation Enforcement Fund Establishment act of 2017 (BSA Subtitle VI-K)
This subtitle would shift some parking, sitting, standing, and pedestrian violation revenue from local funds into a special purpose revenue account. The Department of Motor Vehicles will use this fund for the services used to maintain the system that includes ticket processing, adjudication costs, hearing examiners and support staff, IT support staff and credit card merchant fees.

Emergency and Non-emergency Number Telephone Calling Systems Fund Amendment Act of 2017 (BSA Subtitle III-E)
This subtitle (Hotel Hospitality Fee 911 Surcharge) establishes a new 50-cent per rented room, per night surtax on hotel accommodations to support the current service level of maintenance and response to critical E911/311 systems.

ADDITIONAL INFORMATION ON D.C. REVENUES

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

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

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2017-2021

(Dollars in Thousands)

Revenue Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Local Fund Revenue (February 2016 Estimates)	**7,355,587**	**7,437,845**	**7,652,383**	**7,888,225**	**8,143,540**
***plus* Local Fund Policy Proposals**	**0**	**4,204**	**(7,716)**	**(8,458)**	**(8,637)**
PROPERTY TAXES	**0**	**9,175**	**(196)**	**(972)**	**(948)**
Homestead Exemption Compliance Initiative	0	10,000	2,500	2,570	2,642
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	(855)	(803)	(755)
BSA Subtitle VII-A: Continuing Care Retirement Community Subject to Appropriations Repeal	0	(726)	(1,469)	(1,505)	(1,554)
BSA Subtitle VII-D: Our Lady of Perpetual Help Real Property Tax Forgiveness	0	(69)	0	0	0
BSA Subtitle VII-E: International Spy Museum Tax Abatement	0	(30)	(372)	(830)	(869)
BSA Subtitle VII-G: Supermarket Tax Incentives Clarification	0	0	0	(404)	(412)
SALES / USE TAXES	**0**	**1,682**	**1,629**	**1,882**	**1,903**
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	0	(52)	(100)
BSA Subtitle VII-G: Supermarket Tax Incentives Clarification		(120)	(238)	0	0
BSA Subtitle VII-C: Digital Products and Services Act	0	1,802	1,867	1,934	2,003
INCOME TAXES					
Individual Income Tax	**0**	**5,780**	**3,500**	**3,500**	**3,500**
Bank Attachment Compliance Initiative	0	5,780	3,500	3,500	3,500
NONTAX REVENUE	**0**	**(12,433)**	**(12,649)**	**(12,868)**	**(13,092)**
Subtitle II-A: Historic Only Permit Fee Amendment	0	(107)	(107)	(107)	(107)
BSA Subtitle VI-I Automated Traffic Enforcement System Fund Establishment	0	(6,049)	(6,155)	(6,263)	(6,373)
BSA Subtitle VI-J Moving Violation Fund Establishment	0	(314)	(319)	(325)	(331)
BSA Subtitle VI-K Parking Violation Fund Establishment	0	(5,963)	(6,067)	(6,173)	(6,281)
Local Fund Revenue With Policy Proposals	**7,355,587**	**7,442,049**	**7,644,667**	**7,879,767**	**8,134,903**
Dedicated Revenue	**324,760**	**319,797**	**328,548**	**337,595**	**346,725**
plus Dedicated Revenue Policy Proposals	**0**	**0**	**855**	**855**	**855**
BSA Subtitle II-E: St. Elizabeths East Campus Redevelopment Fund	0	0	855	855	855
Dedicated Revenue With Policy Proposals	**324,760**	**319,797**	**329,403**	**338,450**	**347,580**

(Continued on next page)

Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2017-2021

(Dollars in Thousands)

Revenue Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Special Purpose (O-Type) Revenue	**580,187**	**578,215**	**575,929**	**581,078**	**589,385**
plus Special Purpose Policy Proposals	**115**	**17,646**	**17,968**	**18,309**	**18,658**
BSA Subtitle III-D: Affordable Emergency Transportation and Pre-Hospital Medical Services Amendment	0	983	983	983	983
BSA Subtitle III-E: Hotel Hospitality Fee 911 Surcharge	0	4,246	4,352	4,474	4,599
BSA Subtitle VI-A: Product Stewardship Program	115	91	91	91	91
BSA Subtitle VI-I: Automated Traffic Enforcement System Fund Establishment	0	6,049	6,155	6,263	6,373
BSA Subtitle VI-J: Moving Violation Fund Establishment	0	314	319	325	331
BSA Subtitle VI-K: Parking Violation Fund Establishment	0	5,963	6,067	6,173	6,281
Special Purpose Revenue With Policy Proposals	**580,302**	**595,861**	**593,897**	**599,387**	**608,043**
All Proposals	**115**	**21,850**	**11,107**	**10,706**	**10,876**
General Fund Revenue with Policy Proposals	**8,260,649**	**8,357,707**	**8,567,967**	**8,817,604**	**9,090,526**

Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	7.4%	5.6%	2.8%	3.7%	3.7%	3.7%
Transfer to TIF/Pilot	*-15.7%*	*17.9%*	*3.0%*	*13.9%*	*13.5%*	*8.5%*
Real Property (net)	7.9%	5.4%	2.8%	3.5%	3.5%	3.6%
Personal Property	3.3%	3.5%	3.0%	3.0%	2.5%	2.5%
Public Space Rental	29.4%	-18.2%	3.2%	3.2%	3.1%	3.1%
Total Property (net)	**8.1%**	**4.9%**	**2.8%**	**3.5%**	**3.5%**	**3.6%**
General Sales	2.1%	5.0%	3.3%	3.6%	3.6%	3.5%
Transfer to Convention Center Fund	*6.1%*	*5.0%*	*3.3%*	*3.6%*	*3.6%*	*3.5%*
Transfer to TIF	*-5.7%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to Ballpark Revenue Fund	*10.2%*	*-3.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to Healthy DC Fund	*350.0%*	*4.8%*	*70.8%*	*0.0%*	*0.0%*	*0.0%*
Transfer to WMATA Subsidy (parking tax)	*7.3%*	*2.2%*	*3.4%*	*3.7%*	*3.7%*	*3.6%*
Transfer to Healthy Schools Fund	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to ABRA Program	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
General Sales (net)	1.5%	5.5%	3.4%	3.8%	3.8%	3.6%
Alcohol	3.6%	3.2%	3.4%	3.5%	3.5%	3.6%
Cigarette	-3.3%	-2.0%	-2.1%	-2.1%	-2.1%	-2.1%
Motor Vehicle	-1.3%	1.1%	1.2%	1.2%	1.2%	1.2%
Motor Fuel Tax	0.3%	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%
Transfer to Highway Trust Fund	*0.3%*	*-0.8%*	*-0.8%*	*-0.8%*	*-0.8%*	*-0.8%*
Total Sales (net)	**1.3%**	**5.1%**	**3.2%**	**3.5%**	**3.5%**	**3.4%**
Individual Income	2.1%	1.6%	0.7%	3.2%	3.8%	3.7%
Corporate Franchise	25.7%	-7.6%	-6.3%	0.8%	2.9%	2.7%
Unincorporated Business Franchise	21.2%	-1.9%	0.1%	1.3%	3.0%	4.7%
Total Income	**6.4%**	**-0.1%**	**-0.4%**	**2.7%**	**3.6%**	**3.7%**
Public Utility	-7.1%	0.5%	0.5%	0.5%	0.5%	0.5%
Transfer to Ballpark Revenue Fund	*-6.6%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*
Public Utility (net)	-7.1%	0.5%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-9.4%	3.5%	2.9%	3.4%	3.4%	3.3%
Transfer to Ballpark Revenue Fund	*-14.7%*	*3.5%*	*3.3%*	*3.4%*	*3.4%*	*3.4%*
Toll Telecommunications (net)	-9.1%	3.5%	2.9%	3.4%	3.4%	3.3%
Insurance Premiums	0.4%	-7.6%	3.7%	1.9%	1.9%	1.9%
Transfer to Healthy DC and Health Care Expansion Fund	*-0.4%*	*4.1%*	*6.9%*	*2.0%*	*2.0%*	*2.0%*
Insurance Premiums (net)	1.0%	-16.3%	0.8%	1.8%	1.8%	1.8%
Healthcare Provider Tax	32.4%	-13.2%	1.1%	2.0%	2.0%	2.0%
Transfer to Nursing Facility Quality of Care Fund	*32.4%*	*-13.2%*	*1.1%*	*2.0%*	*2.0%*	*2.0%*
Ballpark Fee	-6.2%	3.6%	0.0%	0.0%	0.0%	0.0%
Transfer to Ballpark Revenue Fund	*-6.2%*	*3.6%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Hospital Bed Tax and Hospital Provider Fee	-	-8.1%	-100.0%	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	-	*-8.1%*	*-100.0%*	-	-	-
ICF-IDD Assessment	-3.4%	13.6%	3.3%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows Quality Improvement Fund	*-3.4%*	*13.6%*	*3.3%*	*0.0%*	*0.0%*	*0.0%*
Total Gross Receipts (net)	**-5.6%**	**-3.2%**	**1.1%**	**1.4%**	**1.4%**	**1.4%**

(Continued on next page)

Table 3-13 (Continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Estate	11.8%	-35.8%	-35.5%	-17.6%	1.9%	4.2%
Deed Recordation	-3.0%	-11.2%	2.5%	2.4%	2.4%	2.3%
Transfer to HPTF	*-3.0%*	*-10.5%*	*2.6%*	*2.5%*	*2.5%*	*2.4%*
Deed Recordation (net)	-3.0%	-11.3%	2.5%	2.4%	2.3%	2.3%
Deed Transfer	-11.4%	-5.5%	2.7%	2.6%	2.5%	2.5%
Transfer to HPTF	*-11.9%*	*-6.7%*	*2.7%*	*2.6%*	*2.5%*	*2.5%*
Deed Transfer (net)	-11.3%	-5.3%	2.7%	2.6%	2.5%	2.5%
Economic Interests	-20.3%	-1.3%	-19.0%	4.1%	2.5%	0.0%
Total Other Taxes (net)	**-5.4%**	**-11.8%**	**-2.0%**	**1.4%**	**2.4%**	**2.4%**
TOTAL TAXES NET OF DEDICATED TAXES	**4.8%**	**1.8%**	**1.4%**	**3.1%**	**3.4%**	**3.4%**
Licenses and Permits	1.9%	-1.7%	-6.6%	6.8%	-4.8%	4.8%
Fines and Forfeits	69.8%	-7.0%	-3.2%	-3.1%	-3.5%	-1.7%
Charges for Services	-13.2%	-9.6%	0.2%	0.2%	0.2%	0.0%
Miscellaneous	21.4%	-32.0%	-4.3%	1.3%	1.2%	-1.4%
TOTAL NON-TAX	**23.0%**	**-13.4%**	**-3.6%**	**0.3%**	**-2.1%**	**-0.1%**
Lottery	-4.1%	1.3%	0.9%	0.9%	0.9%	0.9%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**5.8%**	**0.7%**	**1.1%**	**2.9%**	**3.1%**	**3.2%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Real Property	162,959	132,602	70,076	94,728	98,233	101,868
Transfer to TIF/Pilot	*(6,293)*	*6,071*	*1,181*	*5,720*	*6,326*	*4,510*
Real Property (net)	169,252	126,531	68,895	89,008	91,907	97,358
Personal Property	1,876	2,069	1,835	1,890	1,622	1,663
Public Space Rental	10,607	(8,482)	1,224	1,263	1,263	1,302
Total Property (net)	**181,735**	**120,118**	**71,954**	**92,161**	**94,791**	**100,323**
General Sales	27,779	67,509	46,431	52,419	54,304	54,529
Transfer to Convention Center Fund	*7,103*	*6,178*	*4,281*	*4,824*	*4,998*	*5,034*
Transfer to TIF	*(2,157)*	*-*	*-*	*-*	*-*	*-*
Transfer to Ballpark Revenue Fund	*1,516*	*(539)*	*-*	*-*	*-*	*-*
Transfer to Healthy DC Fund	*371*	*23*	*354*	*-*	*-*	*-*
Transfer to WMATA Subsidy (parking tax)	*4,909*	*1,618*	*2,507*	*2,825*	*2,927*	*2,948*
Transfer to Healthy Schools Fund	*1*	*-*	*-*	*-*	*-*	*-*
Transfer to ABRA Program	*-*	*-*	*-*	*-*	*-*	*-*
General Sales (net)	16,036	60,229	39,288	44,769	46,379	46,547
Alcohol	224	207	227	242	250	266
Cigarette	(1,041)	(609)	(627)	(614)	(601)	(588)
Motor Vehicle	(610)	503	564	543	549	555
Motor Fuel Tax	75	(198)	(197)	(196)	(195)	(192)
Transfer to Highway Trust Fund	*75*	*(198)*	*(197)*	*(196)*	*(195)*	*(192)*
Total Sales (net)	**14,610**	**60,330**	**39,453**	**44,940**	**46,577**	**46,780**
Individual Income	39,825	31,022	13,479	62,147	75,739	77,635
Corporate Franchise	79,054	(29,445)	(22,437)	2,748	9,664	9,452
Unincorporated Business Franchise	29,609	(3,171)	240	2,224	5,027	8,244
Total Income	**148,487**	**(1,594)**	**(8,718)**	**67,119**	**90,430**	**95,330**
Public Utility	(10,285)	678	681	685	688	691
Transfer to Ballpark Revenue Fund	*(576)*	*81*	*82*	*83*	*84*	*84*
Public Utility (net)	(9,709)	597	599	602	605	607
Toll Telecommunications	(5,275)	1,783	1,529	1,844	1,907	1,914
Transfer to Ballpark Revenue Fund	*(395)*	*81*	*78*	*82*	*85*	*88*
Toll Telecommunications (net)	(4,880)	1,702	1,451	1,762	1,822	1,825
Insurance Premiums	410	(7,980)	3,584	1,921	1,960	1,999
Transfer to Healthy DC and Health Care Expansion Fund	*(200)*	*1,821*	*3,191*	*992*	*1,012*	*1,032*
Insurance Premiums (net)	610	(9,801)	392	929	947	966
Healthcare Provider Tax	4,160	(2,245)	159	299	305	311
Transfer to Nursing Facility Quality of Care Fund	*4,160*	*(2,245)*	*159*	*299*	*305*	*311*
Ballpark Fee	(2,179)	1,182	-	-	-	-
Transfer to Ballpark Revenue Fund	*(2,179)*	*1,182*	*-*	*-*	*-*	*-*
Hospital Bed Tax and Hospital Provider Fee	16,806	(1,366)	(15,440)	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*16,806*	*(1,366)*	*(15,440)*	*-*	*-*	*-*
ICF-IDD Assessment	(172)	659	185	-	-	-
Transfer to Stevie Sellows Quality Improvement Fund	*(172)*	*659*	*185*	*-*	*-*	*-*
Total Gross Receipts (net)	**(13,978)**	**(7,502)**	**2,443**	**3,293**	**3,374**	**3,399**

(Continued on next page)

Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Revenue Source	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected
Estate	5,693	(19,343)	(12,278)	(3,935)	342	789
Deed Recordation	(7,837)	(27,986)	5,505	5,505	5,505	5,505
Transfer to HPTF	*(1,176)*	*(3,951)*	*868*	*868*	*868*	*868*
Deed Recordation (net)	(6,661)	(24,035)	4,637	4,637	4,637	4,637
Deed Transfer	(22,564)	(9,705)	4,421	4,421	4,421	4,421
Transfer to HPTF	*(3,551)*	*(1,752)*	*650*	*650*	*650*	*649*
Deed Transfer (net)	(19,013)	(7,953)	3,771	3,771	3,771	3,772
Economic Interests	(4,962)	(250)	(3,650)	645	405	-
Total Other Taxes (net)	**(24,943)**	**(51,581)**	**(7,520)**	**5,118**	**9,155**	**9,198**
TOTAL TAXES NET OF DEDICATED TAXES	**305,911**	**119,771**	**97,611**	**212,631**	**244,327**	**255,030**
Licenses and Permits	1,644	(1,532)	(5,891)	5,684	(4,218)	4,017
Fines and Forfeits	81,811	(14,023)	(5,920)	(5,597)	(6,034)	(2,901)
Charges for Services	(12,502)	(7,890)	123	124	125	-
Miscellaneous	24,811	(45,061)	(4,164)	1,195	1,142	(1,332)
TOTAL NON-TAX	**95,764**	**(68,506)**	**(15,852)**	**1,406**	**(8,984)**	**(215)**
Lottery	(2,299)	713	500	500	500	500
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**399,376**	**51,978**	**82,258**	**214,537**	**235,843**	**255,314**

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
BUSINESS LICENSES AND PERMITS								
2002	Public Service Commission	COCOT Revenue	1	1	1	1	1	1
2003	Public Service Commission	Electric License	10	10	10	11	11	11
2004	Public Service Commission	Gas License	4	4	4	4	4	4
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	13,367	15,542	14,035	16,008	14,316	15,456
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	32,152	28,949	26,066	27,076	26,253	27,270
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	431	439	448	509	466	475
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	4,246	4,000	3,600	4,000	3,750	4,000
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	3,540	3,482	3,552	3,994	3,564	3,564
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	9	10	10	10	10	10
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	673	687	701	715	729	744
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	18	18	18	19	19	19
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	29	29	30	31	31	32
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	2	3	3	3	3	3
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	143	146	149	152	155	158
3034	Dept. of Consumer and Regulatory Affairs	RAZE Permit	725	740	754	769	785	883
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	180	184	188	191	195	199
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	2	2	2	2	2	2
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	38	39	40	40	41	42
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	55	56	57	58	60	61
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	50	51	52	53	54	55
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	150	153	156	159	162	165
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	21	22	22	22	23	23
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	208	212	216	220	225	229
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	127	130	132	135	138	140
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	139	142	145	148	151	154
3053	Department of Motor Vehicles	Dealer Registration Application Fee	7	7	7	7	8	8
9201	Department of Behavioral Health	Other License Fees	7	8	8	8	8	8
	Year End Adjustments		(3)					
Total Business Licenses and Permits			**56,335**	**55,064**	**50,406**	**54,346**	**51,163**	**53,718**
NONBUSINESS LICENSES AND PERMITS								
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	4,416	4,840	3,864	4,864	4,650	4,864
3105	Department of Motor Vehicles	Cancel Road Test Fee	70	71	73	74	76	77
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	2	2	2
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	496	506	516	526	536	547
3108	Department of Motor Vehicles	Drivers License-Road Test	96	98	90	92	94	96
3110	Department of Motor Vehicles	Commercial Driver's License	1	1	2	2	2	2
3120	Metropolitan Police Department	Boat Registration	155	158	162	165	168	171
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	609	621	533	646	659	772
3144	Department of Motor Vehicles	Digital Certificate Fee	4	4	4	4	4	4
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	105	107	109	111	114	116
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	623	636	548	661	675	788

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
NONBUSINESS LICENSES AND PERMITS (Continued)								
3148	Department of Motor Vehicles	Temporary Dealer Tags	9	10	10	10	10	10
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	46	47	48	49	50	51
3151	Department of Motor Vehicles	Motor Vehicle Registration	27,955	26,727	26,635	27,133	26,265	27,265
3160	Department of Motor Vehicles	Associated Fee for One (1) Year	8	8	8	8	8	8
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	1	1	1	1	1	1
Total Nonbusiness Licenses and Permits			**34,097**	**33,836**	**32,603**	**34,347**	**33,312**	**34,774**
FINES AND FORFEITURES								
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	310	316	322	329	335	340
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	29	20	20	20	20	20
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	335	340	340	340	340	340
3304	Department of Transportation	Adjudication Hearing-Traffic Control	138	140	143	146	149	152
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enforce	6	6	6	6	6	6
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	22	22	23	23	24	24
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	118	120	120	120	120	120
3309	Department of Energy and Environment	Hazardous Generator Fees	277	282	288	293	299	305
3310	Department of Energy and Environment	Hazardous Generator Fines	3	3	3	3	3	3
3311	Department of Energy and Environment	General Enforcement Fines and Fees	116	117	117	117	117	117
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
5000	Department of For-Hire Vehicles	Hackers Fines	21	22	22	23	23	24
5001	Metropolitan Police Department	Red Light Revenue	11,587	10,429	9,386	8,447	7,602	6,842
5003	Metropolitan Police Department	No Thru Truck	470	237	225	214	203	193
5004	Metropolitan Police Department	Gridlock	0	1	1	1	1	1
5005	Metropolitan Police Department	Crosswalk	676	481	457	434	412	392
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	69,816	72,829	71,453	70,103	68,000	67,780
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	107,256	93,313	90,514	86,893	83,408	81,740
5013	Department of For-Hire Vehicles	DCTC Violation	30	30	31	32	32	33
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	4,703	4,722	4,009	4,306	4,689	4,419
5020	Department of Public Works	Sale of Abandoned Property	15	15	16	16	16	17
5030	Department of Public Works	Booting Fees - RSC 1504	62	63	64	66	67	68
5040	Department of Public Works	Towing Fees - RSC 1505	192	196	200	204	208	212
5050	Department of Public Works	Impoundment Fees - RSC 1506	223	227	232	236	241	246
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	719	733	748	763	778	794
5060	Depart of Insurance, Securities and Banking	Fines	24	25	25	26	26	27
5060	Metropolitan Police Department	Fines and Forfeitures - Other	37	37	38	39	40	41
9020	Department of Public Works	Refund for Sale of Abandon Property	2	2	3	3	3	3
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	44	45	46	47	48	49
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	58	59	60	61	62	64
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	149	152	155	158	161	164
	Year End Adjustments		1,571					
Total Fines and Forfeitures			**199,010**	**184,987**	**179,067**	**173,470**	**167,436**	**164,536**

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
MISCELLANEOUS								
5701	Office of the Chief Financial officer	Unclaimed Property National Audit 01	18,664	13,000	13,000	13,000	13,000	13,000
5600	Board of Elections	Interest Income	33	34	34	35	36	36
5600	Medical Liability Captive Ins. Agency	Interest Income	10	10	10	11	11	11
5600	Office of the Chief Financial officer	Interest Income	2,290	2,336	2,383	2,431	2,479	2,529
1610	D.C. Public Library	Misc. Revenue (Parking and Vending)	72	74	75	77	78	80
2002	Dept. of Housing and Comm. Development	Appr. HPAP Repay	806	822	838	855	872	889
2538	D.C. Public Library	Library Book Fines	113	115	117	119	122	124
3260	Dept. of Consumer and Regulatory Affairs	Zoning Compliance Letter	1	1	1	1	1	1
3317	Department of Transportation	Child Safety Seat Program	11	11	12	12	12	12
3318	Department of Transportation	Citizen Light and Traffic Control Project	27	28	29	29	30	30
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	6	6	6	6	6	7
6100	Metropolitan Police Department	Surplus Vehicle Revenue	568	579	591	602	614	627
6101	Metropolitan Police Department	Subrogation Revenue	119	121	124	126	129	131
6101	Office of Municipal Planning	Planning Map Sales	1	1	1	1	1	1
6103	Office of Finance and Resource Mgmt.	Reimbursements	2	2	2	2	3	3
6103	Office on Aging	Reimbursements	19	19	19	20	20	21
6105	Department of Transportation	Other Revenue - Freedom of Information	4	4	4	4	4	4
6106	Commission on Arts and Humanities	Other Revenues	4	4	4	4	4	4
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	159	163	166	169	173	176
6106	Department of Forensics Sciences	Other Revenues	70	71	73	74	76	77
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	52	53	54	55	56	57
6106	Fire and Emergency Medical Services	Other Revenues	201	205	210	214	218	222
6106	Metropolitan Police Department	Other Revenues	193	197	201	205	209	213
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of the Attorney General	Other/ Revenue	113	116	118	120	123	125
6106	Office of the Chief Financial officer	Other Revenues	1,297	1,323	1,349	1,376	1,404	1,432
6106	Office of the Chief Medical Examiner	Other Revenues	258	263	268	273	279	284
6106	Office of Zoning	Other Revenues	1,547	1,578	1,609	1,641	1,674	1,708
6106	Repayment of Loans and Interest	Other Revenues	392	400	408	416	424	433
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,458	1,487	1,517	1,547	1,578	1,610
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	2,142	2,185	2,228	2,273	2,318	2,365
6107	Public Service Commission	Civil Infractions/Fines	128	131	134	136	139	142
6111	Board of Elections	Other Revenue - Other	2	2	2	2	2	2
6111	CAFR Reclass. - Office of Adm. Hearing	Other Revenue - Other	3	3	3	3	3	3
6111	CAFR Reclass. - Office of CFO	Other Revenue - Other	63,756	25,854	22,569	22,721	24,643	24,030
6111	Council of the District of Columbia	Other Revenue - Other	4	4	4	4	4	4
6111	D.C. Unemployment Compensation Fund	Other Revenue - Other	572	583	595	607	619	632
6111	Department of Energy and Environment	Other Revenue	4	4	4	4	4	5
6111	Department of Public Works	Other Revenue	168	171	175	178	182	185
6111	Department of Transportation	Other Revenue	24	24	25	25	26	26

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
MISCELLANEOUS (Continued)								
6111	Dept. of Small and Local Business Development	Other Revenue - Other	199	203	207	211	215	219
6111	Dept. of Housing and Comm. Development	Appr. HPAP Repay	6	7	7	7	7	7
6111	Metropolitan Police Department	Other Revenue - Other	53	54	55	57	58	59
6111	Office of Campaign Finance	Other Revenue - Other	6	6	6	6	6	6
6111	Office of Contracting and Procurement	Other Revenue - Other	2,562	2,248	1,447	1,319	1,179	1,025
6111	Office of Risk Management	Other Revenue - Other	178	182	186	189	193	197
6111	Office of the Chief Financial officer	Other Revenue - Other	26,886	25,221	24,551	25,118	23,862	22,669
6111	Office of the Chief Technology officer	Other Revenue-Other	93	95	96	98	100	102
6111	Office of the D.C. Auditor	Other Revenue - Other	2	2	2	2	2	2
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6112	Department of Energy and Environment	DDOE Freedom of Information	4	4	4	4	4	4
5300	Office of the Chief Financial officer	Pay-In-Lieu-Tax Private	15,644	15,957	16,276	16,602	16,934	17,272
	Year End Adjustments		96					
Total Miscellaneous			**140,982**	**95,921**	**91,757**	**92,952**	**94,094**	**92,762**
OTHER CHARGES FOR SERVICES								
3200	Public Service Commission	Teleco Registration	4	4	4	4	4	4
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	98	100	102	104	106	108
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	172	175	179	183	186	190
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	2	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	538	549	560	571	583	594
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	4	4	4	4	4	4
3206	Metropolitan Police Department	Fingerprints, Photos	489	499	509	519	530	540
3207	Department of Corrections	Other Service Charges	8	8	8	9	9	9
3207	Department of Motor Vehicles	Reinstatement/Insurance Lapse Fees	1,546	1,204	1,204	1,204	1,204	1,204
3208	Department of Motor Vehicles	Reproduction of Reports	4,157	2,633	2,633	2,633	2,633	2,633
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	57	59	60	61	62	63
3208	Metropolitan Police Department	Reproduction of Reports	67	69	70	71	73	74
3209	Fire and Emergency Medical Services	Emergency Ambulance	24,720	25,055	25,055	25,055	25,055	25,055
3210	Metropolitan Police Department	Transcription of Records	252	257	263	268	273	279
3211	Metropolitan Police Department	Firearm User Fee	56	58	59	60	61	62
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,367	2,169	2,169	2,169	2,169	2,169
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	406	414	422	431	439	448
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	503	514	524	534	545	556
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	732	746	761	776	792	808
3221	Office of the Chief Financial officer	Deed Recordation Fee	6,182	6,306	6,432	6,561	6,692	6,826
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	13,696	11,000	12,000	12,000	12,000	12,000
3223	Department of General Services	Parking Permits and Fees	2,076	2,117	2,117	2,117	2,117	2,117
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,904	4,468	4,319	4,186	4,050	3,783
3234	D.C. Public Library	Other Charges for Services - Other	9	9	9	9	9	9
3234	Department of Motor Vehicles	Other Charges for Services	159	162	165	168	172	175
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	68	69	70	72	73	75

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2016-2021

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2016 Actual	FY 2017 Projection	FY 2018 Projection	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
OTHER CHARGES FOR SERVICES (Continued)								
3234	Office of the Tenant Advocate	Other Charges for Services - Other	2,747	2,405	1,454	1,483	1,513	1,543
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	19	19	20	20	21	21
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	6	6	6	6	6	6
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	10	10	10	10	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	66	67	69	70	71	73
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	17	17	17	18	18	18
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	140	143	146	149	152	155
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	1	1	1	1	1
3249	Dept. of Consumer and Regulatory Affairs	Street and Alley Closing or Revisions	33	34	35	35	36	37
3250	Dept. of Consumer and Regulatory Affairs	Subdiv. of Land Plats (> 3 Usual Lots)	165	168	171	175	178	182
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	50	51	52	53	55	56
3251	Office of the Chief Financial officer	Tax Certificates	96	98	100	102	104	106
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	20	21	21	22	22	22
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	5	5	5	5	5	5
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	9	9	9	9	10	10
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	196	200	204	208	213	217
3281	Fire and Emergency Medical Services	FEMS Nontax - General	60	62	63	64	65	67
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	163	166	169	173	176	180
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	34	35	35	36	37	37
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	15	16	16	16	17	17
9012	D.C. Public Library	Bookstore - On-Line Sales	15	15	16	16	16	17
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	13,108	11,808	11,808	11,808	11,808	11,808
	Other Adjustments		1,646					
Total Charges for Services			**81,897**	**74,007**	**74,130**	**74,254**	**74,379**	**74,379**

Remark: 1) Actual revenue for agencies with corresponding revenue object titles starting or containing "Other Revenue" may include other one-time minor revenues such as a refund of an overpayment.

2) Numbers are rounded to the nearest whole dollar. Total sum of each revenue category may slightly differ from the sum of the individual revenue items due to the exclusion of negative revenues or adjustments.

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 2018 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 2016. 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 2016 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 2016 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2017, 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 2018, 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 2019, FY 2020, and FY 2021. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

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

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

A December 2015 D.C. Office of Revenue Analysis report (District of Columbia Dedicated Taxes Report) describes in some detail the Dedicated Tax funds listed in Table 3-16. It is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site:

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/2015%20Dedicated%20Taxes%20Report.pdf.

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2017-2021

	FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
TOTAL DEDICATED TAX REVENUE		**510,656,532**	**22,414,036**	**533,070,568**	**508,555,063**	**10,576,203**	**519,131,266**	**524,702,190**	**541,761,420**	**557,094,479**
Convention Center Fund (EZ0 0110)	**0**	**129,728,664**	**0**	**129,728,664**	**134,009,710**	**0**	**134,009,710**	**138,834,060**	**143,832,086**	**148,866,209**
Sales Tax		129,728,664			134,009,710			138,834,060	143,832,086	148,866,209
Healthy Schools Fund (GD0 0111)	**3,582,225**	**4,266,000**	**3,445,885**	**7,711,885**	**4,266,000**	**9,765**	**4,275,765**	**4,266,000**	**4,266,000**	**4,266,000**
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Repayment of Revenue Bonds (DT0 0110)	**0**	**7,835,339**	**0**	**7,835,339**	**7,832,389**	**0**	**7,832,389**	**7,838,539**	**7,839,039**	**7,836,089**
Deed Recordation Tax		4,532,978			4,529,928			4,532,207	4,531,281	4,528,488
Deed Transfer Tax		3,302,361			3,302,461			3,306,332	3,307,758	3,307,601
Nursing Facility Quality of Care Fund (HT0 0110)	**2,796,798**	**14,768,933**	**0**	**14,768,933**	**14,928,102**	**0**	**14,928,102**	**15,226,664**	**15,531,197**	**15,841,821**
Healthcare Provider Tax		14,768,933			14,928,102			15,226,664	15,531,197	15,841,821
Healthy DC Fund (HT0 0111)	**13,063,591**	**46,926,134**	**0**	**46,926,134**	**50,471,236**	**1,473,968**	**51,945,204**	**51,463,580**	**52,475,772**	**53,508,207**
Sales Tax		500,000			854,000			854,000	854,000	854,000
Insurance Premiums Tax		46,426,134			49,617,236			50,609,580	51,621,772	52,654,207
Stevie Sellows Quality Improvement Fund (HT0 0112)	**4,196**	**5,519,000**	**0**	**5,519,000**	**5,703,734**	**0**	**5,703,734**	**5,703,734**	**5,703,734**	**5,703,734**
ICF-IDD Assessment		5,519,000			5,703,734			5,703,734	5,703,734	5,703,734
WMATA (KE0 0110)	**9,755,593**	**73,972,619**	**663,123**	**74,635,742**	**76,479,715**	**9,092,470**	**85,572,185**	**79,304,985**	**82,231,964**	**85,180,083**
Sales Tax (parking)		73,972,619			76,479,715			79,304,985	82,231,964	85,180,083
Highway Trust Fund (KZ0 0110)	**0**	**25,133,000**	**74,635,742**	**25,133,000**	**24,936,000**	**0**	**24,936,000**	**24,740,000**	**24,545,000**	**24,353,000**
Motor Fuel Tax		25,133,000			24,936,000			24,740,000	24,545,000	24,353,000

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2017-2021

	FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
ABRA (LQ0 0110)	**0**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**1,170,000**	**1,170,000**
Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Hospital Fund (HT0 0114)	**0**	**10,400,000**	**0**	**10,400,000**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Inpatient Fee		10,400,000			-			-	-	-
Hospital Provider Fee Fund (HT0 0115)	**150,000**	**5,040,301**	**150,000**	**5,190,301**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Outpatient Fee		5,040,301			-			-	-	-
Sub Total - GENERAL FUND	**29,352,402**	**324,759,991**	**4,259,008**	**329,018,999**	**319,796,886**	**10,576,203**	**330,373,089**	**328,547,562**	**337,594,793**	**346,725,144**
Ballpark Fund (BK0 0610)	**0**	**60,379,880**	**0**	**60,379,880**	**60,539,566**	**0**	**60,539,566**	**60,704,167**	**60,872,666**	**61,045,424**
Sales Tax		15,881,000			15,881,000			15,881,000	15,881,000	15,881,000
Public Utility Tax		8,186,050			8,267,911			8,350,590	8,434,096	8,518,436
Toll Telecommunications Tax		2,366,515			2,444,340			2,526,262	2,611,256	2,699,673
Ballpark Fee		33,946,315			33,946,315			33,946,315	33,946,315	33,946,315
Housing Production Trust Fund (UZ0 0610)	**250,311,000**	**50,161,661**	**0**	**50,161,661**	**51,682,611**	**0**	**51,682,611**	**53,194,461**	**54,711,961**	**56,231,911**
Deed Recordation Tax		29,020,022			29,891,072			30,756,793	31,625,719	32,496,512
Deed Transfer Tax		21,141,639			21,791,539			22,437,668	23,086,242	23,735,399
Tax Increment Financing/PILOT (TX0/TY0 0610)	**144,853,000**	**75,355,000**	**18,155,028**	**93,510,028**	**76,536,000**	**0**	**76,536,000**	**82,256,000**	**88,582,000**	**93,092,000**
Real Property Tax		39,958,000			41,139,000			46,859,000	53,185,000	57,695,000
Sales Tax		35,397,000			35,397,000			35,397,000	35,397,000	35,397,000
Sub Total - ENTERPRISE FUND	**395,164,000**	**185,896,541**	**18,155,028**	**204,051,569**	**188,758,177**	**0**	**188,758,177**	**196,154,628**	**204,166,627**	**210,369,335**

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 2018 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 2016. 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 2016 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 2016 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2017, 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 2018, 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 2019, FY 2020, and FY 2021. Fund balance use is not projected over this three-year period due to the uncertainty of the amount of available fund balances that far into the future.

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

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

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
A. Governmental Direction and Support											
Office of the City Administrator (AE0)		**0**	**587,565**	**0**	**587,565**	**280,000**	**0**	**280,000**	**250,000**	**250,000**	**250,000**
0602	Independent Agencies	0	337,565	0	337,565	30,000	0	30,000	0	0	0
1243	Public-Private Partnership Administration Fund	0	250,000	0	250,000	250,000	0	250,000	250,000	250,000	250,000
Office of Open Government (AG0)		**229,552**	**120,000**	**30,000**	**150,000**	**120,000**	**30,000**	**150,000**	**120,000**	**120,000**	**120,000**
0601	Board of Ethics and Accountability Fund (Fines)	72,887	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	30,000
0602	Lobbying Registration Fee Fund	156,665	90,000	0	90,000	90,000	0	90,000	90,000	90,000	90,000
Department of General Services (AM0)		**497,029**	**7,476,144**	**85,000**	**7,561,144**	**8,242,304**	**0**	**8,242,304**	**8,242,304**	**8,242,304**	**8,242,304**
1150	Utility Payments for Non-DC Agencies	0	3,565,744	0	3,565,744	4,080,298	0	4,080,298	4,080,298	4,080,298	4,080,298
1440	RFK & DC Armory Maintenance Fund	0	3,000,000	0	3,000,000	3,064,183	0	3,064,183	3,064,183	3,064,183	3,064,183
1460	Eastern Market Enterprise Fund	497,029	840,000	85,000	925,000	990,000	0	990,000	990,000	990,000	990,000
1500	Facilities Service Request Fund	0	70,400	0	70,400	107,823	0	107,823	107,823	107,823	107,823
Office of Finance and Resource Management (AS0)		**0**	**407,440**	**0**	**407,440**	**442,218**	**0**	**442,218**	**442,218**	**442,218**	**442,218**
1150	Utilities Payment for Non-DC Agencies	0	407,440	0	407,440	442,218	0	442,218	442,218	442,218	442,218
Office of the Chief Financial Officer (AT0)		**23,317,601**	**42,399,681**	**85,000**	**42,484,681**	**44,127,447**	**55,011**	**44,182,458**	**42,803,073**	**43,088,121**	**43,308,962**
0602	Payroll Service Fees	0	380,267	0	380,267	363,388	0	363,388	360,000	360,000	360,000
0603	Service Contracts	0	1,445,549	0	1,445,549	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
0605	Dishonored Check Fees	0	110,995	0	110,995	110,742	0	110,742	35,000	35,000	35,000
0606	Recorder of Deeds Surcharge	1,920,173	1,300,000	85,000	1,385,000	1,329,900	55,011	1,384,911	1,360,488	1,391,799	1,423,790
0608	Drug Pre Trust	0	8,000	0	8,000	8,000	0	8,000	8,000	8,000	8,000
0610	Bank Fees	0	5,000,000	0	5,000,000	5,500,000	0	5,500,000	5,500,000	5,600,000	5,700,000
0611	Tax Collection Fees	0	13,684,036	0	13,684,036	13,684,036	0	13,684,036	13,700,000	13,700,000	13,700,000
0613	Unclaimed Property Contingency Fund	0	3,750,589	0	3,750,589	3,844,380	0	3,844,380	3,900,000	3,950,000	3,950,000
0614	Defined Contribution Plan Administration	0	748,797	0	748,797	856,708	0	856,708	750,000	750,000	700,000
0619	DC Lottery Reimbursement	0	1,760,469	0	1,760,469	1,786,442	0	1,786,442	1,765,000	1,765,000	1,600,000
0623	OPEB Trust Administration	0	0	0	0	337,522	0	337,522	0	0	0
0626	Tobacco Fund Reimbursement	0	120,962	0	120,962	120,956	0	120,956	124,585	128,322	132,172
6115	OFT Central Collections Unit (CCU) O Type	21,397,428	14,090,017	0	14,090,017	14,985,374	0	14,985,374	14,100,000	14,200,000	14,500,000
Office of the Secretary (BA0)		**0**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**0**	**1,100,000**	**1,000,000**	**1,000,000**	**1,000,000**
1243	Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,000,000	1,000,000	1,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
A. Governmental Direction and Support (Continued)											
D.C. Department of Human Resources (BE0)		**0**	**479,130**	**0**	**479,130**	**415,501**	**0**	**415,501**	**325,000**	**343,000**	**357,000**
0615	Defined Benefits Retirement Program	0	246,319	0	246,319	254,329	0	254,329	261,500	273,500	282,500
0639	Agreement with Independent Agencies	0	168,590	0	168,590	100,250	0	100,250	0	0	0
1555	Reimbursables from Other Governments	0	64,221	0	64,221	60,921	0	60,921	63,500	69,500	74,500
Office of the Attorney General (CB0)		**12,355,944**	**4,010,000**	**1,096,106**	**5,106,106**	**5,510,000**	**4,993,720**	**10,503,720**	**5,510,000**	**5,510,000**	**5,510,000**
0603	Child Support - TANF/AFDC Collections	11,485,888	2,500,000	1,096,106	3,596,106	2,500,000	4,993,720	7,493,720	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	188,408	0	0	0	0	0	0	0	0	0
0605	Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615	Nuisance Abatement Fund	62,041	10,000	0	10,000	10,000	0	10,000	10,000	10,000	10,000
0616	Litigation Support Fund	617,179	1,500,000	0	1,500,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000
Office of Contracting and Procurement (PO0)		**0**	**375,000**	**0**	**375,000**	**1,275,966**	**0**	**1,275,966**	**1,403,563**	**1,543,919**	**1,698,311**
4010	DC Surplus Personal Property Sales Oper.	0	375,000	0	375,000	1,275,966	0	1,275,966	1,403,563	1,543,919	1,698,311
Medical Liability Captive Insurance Agency (RJ0)		**382,563**	**70,000**	**166,590**	**236,590**	**35,000**	**162,400**	**197,400**	**35,000**	**35,000**	**35,000**
1240	Captive Insurance Fund	382,563	70,000	166,590	236,590	35,000	162,400	197,400	35,000	35,000	35,000
Office of the Chief Technology Officer (TO0)		**1,842,199**	**8,537,790**	**1,297,968**	**9,835,758**	**7,859,462**	**544,231**	**8,403,693**	**8,900,000**	**9,450,000**	**10,000,000**
0602	DC NET Services Support	1,842,199	7,514,233	1,297,968	8,812,201	7,291,608	544,231	7,835,839	8,000,000	8,500,000	9,000,000
1200	SERVUS Program	0	1,023,557	0	1,023,557	567,854	0	567,854	900,000	950,000	1,000,000
Sub-total: Governmental Direction and Support		**38,624,888**	**65,562,749**	**2,760,664**	**68,323,413**	**69,407,898**	**5,785,362**	**75,193,260**	**69,031,158**	**70,024,562**	**70,963,795**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		**265,112**	**100,000**	**75,000**	**175,000**	**75,000**	**125,000**	**200,000**	**100,000**	**100,000**	**100,000**
2001	Historic Landmark & Historic District Filing Fees	265,112	100,000	75,000	175,000	75,000	125,000	200,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)		**332,754**	**0**	**200,000**	**200,000**	**0**	**133,000**	**133,000**	**0**	**0**	**0**
0600	Special Purpose Revenue	332,754	0	200,000	200,000	0	133,000	133,000	0	0	0
Department of Employment Services (CF0)		**22,948,395**	**35,446,882**	**5,796,693**	**41,243,575**	**35,309,239**	**9,395,379**	**44,704,618**	**35,154,125**	**33,857,137**	**33,857,137**
0610	Workers' Compensation Special Fund	5,285,716	4,500,000	0	4,500,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000
0611	Workers' Compensation Administration Fund	0	17,866,089	0	17,866,089	18,564,515	0	18,564,515	18,409,401	18,409,401	18,409,401
0612	UI Interest/Penalties	2,440,757	2,625,000	0	2,625,000	1,296,988	0	1,296,988	1,296,988	0	0
0618	Wage Theft	29,850	50,000	0	50,000	100,000	0	100,000	100,000	100,000	100,000
0624	UI Administrative Assessment	15,192,072	10,405,793	5,796,693	16,202,486	10,847,736	9,395,379	20,243,115	10,847,736	10,847,736	10,847,736
Office of Cable TV, Film, Music, and Entertainment (CI0)		**6,704,862**	**12,000,000**	**3,400,000**	**15,400,000**	**12,095,000**	**0**	**12,095,000**	**12,100,000**	**12,100,000**	**12,100,000**
0600	Special Purpose Revenue	6,704,862	12,000,000	3,400,000	15,400,000	12,095,000	0	12,095,000	12,100,000	12,100,000	12,100,000
Dept. of Consumer and Regulatory Affairs (CR0)		**23,071,227**	**28,854,644**	**7,324,567**	**36,179,211**	**31,115,000**	**7,247,978**	**38,362,978**	**28,942,000**	**31,615,000**	**29,062,000**
6006	Nuisance Abatement	4,001,145	4,700,000	2,748,680	7,448,680	5,900,000	1,239,396	7,139,396	4,700,000	5,900,000	4,800,000
6008	Real Estate Guarantee and Education Fund	4,053,173	1,860,000	0	1,860,000	750,000	76,620	826,620	1,860,000	750,000	1,860,000
6009	Real Estate Appraisal Fee	1,578,354	107,000	0	107,000	215,000	0	215,000	107,000	215,000	107,000
6010	OPLA - Special Account	3,424,140	3,122,420	2,288,396	5,410,816	5,000,000	847,087	5,847,087	3,200,000	5,000,000	3,200,000
6012	Boxing Commission Revolving Account	0	95,000	0	95,000	150,000	0	150,000	100,000	150,000	120,000
6013	Basic Business License Fund	4,228,174	12,500,000	1,690,594	14,190,594	12,500,000	2,479,210	14,979,210	12,500,000	13,000,000	12,500,000
6020	Board of Engineers Fund	817,250	170,224	174,070	344,294	1,000,000	0	1,000,000	175,000	1,000,000	175,000
6030	Green Building Fund	1,363,718	1,800,000	422,827	2,222,827	2,000,000	722,120	2,722,120	1,800,000	2,000,000	1,800,000
6040	Corporate Recordation Fund	2,461,526	3,000,000	0	3,000,000	2,500,000	889,472	3,389,472	3,000,000	2,500,000	3,000,000
6045	Vending Regulations Fund	1,143,747	1,500,000	0	1,500,000	1,100,000	994,073	2,094,073	1,500,000	1,100,000	1,500,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
B. Economic Development and Regulation (Continued)											
Dept. of Housing and Community Development (DB0)		**3,165,443**	**4,860,649**	**2,021,599**	**6,882,248**	**4,546,000**	**0**	**4,546,000**	**4,650,000**	**4,750,000**	**5,000,000**
0602	Home Purchase Assistance Program Repayment	1,477,388	1,701,351	1,477,388	3,178,739	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
0610	DHCD Unified Fund	1,688,055	2,159,298	544,211	2,703,509	2,046,000	0	2,046,000	2,150,000	2,250,000	2,500,000
6110	MOU with Office on Aging	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Public Service Commission (DH0)		**884,881**	**13,295,718**	**20,000**	**13,315,718**	**13,608,791**	**380,000**	**13,988,791**	**14,387,855**	**14,819,491**	**15,264,075**
0631	Operating - Utility Assessment	846,645	13,295,718	0	13,295,718	13,608,791	360,000	13,968,791	14,387,855	14,819,491	15,264,075
0661	Allocation from PJM Settlement Fund	38,236	0	20,000	20,000	0	20,000	20,000	0	0	0
Office of the People's Counsel (DJ0)		**1,010,943**	**7,497,285**	**462,001**	**7,959,286**	**8,062,744**	**0**	**8,062,744**	**8,304,627**	**8,553,765**	**8,810,378**
0631	Advocate for Consumers	1,010,943	7,497,285	462,001	7,959,286	8,062,744	0	8,062,744	8,304,627	8,553,765	8,810,378
Office of the Deputy Mayor for Econ. Develop. (EB0)		**44,394,944**	**17,400,000**	**11,473,040**	**28,873,040**	**18,000,000**	**14,096,269**	**32,096,269**	**14,000,000**	**14,000,000**	**14,000,000**
0419	H Street NE Retail Priority Area Grant Fund	2,195,181	0	0	0	0	2,195,181	2,195,181	0	0	0
0602	Soccer Stadium Financing Fund	15,022,169	0	0	0	0	0	0	0	0	0
0609	Industrial Revenue Bond Program	2,683,783	900,000	740,000	1,640,000	1,500,000	49,976	1,549,976	1,500,000	1,500,000	1,500,000
0616	Walter Reed Redevelopment Fund	0	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
0617	Walter Reed Reinvestment Fund	0	5,000,000	0	5,000,000	5,000,000	0	5,000,000	1,000,000	1,000,000	1,000,000
0632	AWC & NCRC Development (ED Special Account)	24,493,812	5,500,000	10,733,040	16,233,040	5,500,000	11,851,112	17,351,112	5,500,000	5,500,000	5,500,000
Business Improvements Districts Transfer (ID0)		**0**	**37,000,000**	**0**	**37,000,000**	**47,000,000**	**0**	**47,000,000**	**47,000,000**	**49,000,000**	**53,000,000**
2003	Business Improvement Districts (BIDS)	0	37,000,000	0	37,000,000	47,000,000	0	47,000,000	47,000,000	49,000,000	53,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**6,877,123**	**4,952,000**	**2,146,024**	**7,098,024**	**4,000,000**	**3,485,315**	**7,485,315**	**4,000,000**	**4,000,000**	**4,000,000**
6017	ABC - Import and Class License Fees	6,877,123	4,952,000	2,146,024	7,098,024	4,000,000	3,485,315	7,485,315	4,000,000	4,000,000	4,000,000
Dept. of Insurance, Securities, and Banking (SR0)		**11,817,193**	**25,177,087**	**5,192,973**	**30,370,060**	**25,373,567**	**2,630,000**	**28,003,567**	**26,134,773**	**26,918,817**	**27,726,382**
2100	HMO Assessment	150,439	965,354	150,439	1,115,793	1,156,644	0	1,156,644	1,191,343	1,227,084	1,263,896
2200	Insurance Assessment	2,067,534	5,753,479	2,067,534	7,821,013	8,449,050	0	8,449,050	8,702,521	8,963,597	9,232,505
2350	Securities and Banking Fund	0	11,572,252	0	11,572,252	13,176,075	0	13,176,075	13,571,357	13,978,498	14,397,853
2800	Captive Insurance	0	2,408,763	0	2,408,763	2,591,798	0	2,591,798	2,669,552	2,749,638	2,832,128
2910	Foreclosure Mediation Fund	117,900	0	0	0	0	0	0	0	0	0
2911	Foreclosure Mediation Fund (Temporary)	1,604,451	0	975,000	975,000	0	630,000	630,000	0	0	0
2950	Capital Access Fund	4,301,967	0	0	0	0	0	0	0	0	0
2951	Loan Participation Fund	3,574,902	4,477,239	2,000,000	6,477,239	0	2,000,000	2,000,000	0	0	0
Sub-total: Economic Development and Regulation		**121,472,878**	**186,584,266**	**38,111,896**	**224,696,162**	**199,185,341**	**37,492,941**	**236,678,282**	**194,773,380**	**199,714,210**	**202,919,973**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**2,015,812**	**7,833,978**	**330,000**	**8,163,978**	**7,400,000**	**800,000**	**8,200,000**	**7,400,000**	**7,400,000**	**7,400,000**
1555	Reimbursable from Other Governments	0	1,863,978	0	1,863,978	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000
1614	Miscellaneous	0	5,300,000	0	5,300,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278	Asset Forfeiture	2,015,812	670,000	330,000	1,000,000	0	800,000	800,000	0	0	0
Fire and Emergency Medical Services Dept. (FB0)		**4,944**	**878,000**	**0**	**878,000**	**903,000**	**0**	**903,000**	**903,000**	**903,000**	**903,000**
1200	Automated Ext Defib Reg Fee Fund	4,944	3,000	0	3,000	3,000	0	3,000	3,000	3,000	3,000
1555	Reimbursable from Other Governments	0	150,000	0	150,000	175,000	0	175,000	175,000	175,000	175,000
1613	Other Revenue (CPR Training)	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
6100	Special Events	0	700,000	0	700,000	700,000	0	700,000	700,000	700,000	700,000
Department of Corrections (FL0)		**3,331,274**	**18,523,594**	**1,794,379**	**20,317,973**	**19,910,625**	**1,358,962**	**21,269,587**	**20,126,850**	**20,126,850**	**20,126,850**
0600	Corrections Trustee Reimbursement	2,071,725	17,056,436	1,278,030	18,334,466	18,443,564	724,741	19,168,305	18,500,000	18,500,000	18,500,000
0601	Concession Income	0	1,100,000	0	1,100,000	1,300,000	0	1,300,000	1,300,000	1,300,000	1,300,000
0602	Welfare Account	721,282	33,507	400,000	433,507	30,000	321,282	351,282	75,000	75,000	75,000
0605	Correction Reimbursement - Juveniles	538,267	333,651	116,349	450,000	137,061	312,939	450,000	251,850	251,850	251,850
Office of Justice Grants Administration (FO0)		**5,579,025**	**500,000**	**3,455,993**	**3,955,993**	**750,000**	**1,086,675**	**1,836,675**	**750,000**	**750,000**	**750,000**
0620	Crime Victims Assistance Fund	4,554,502	500,000	2,455,993	2,955,993	750,000	1,062,152	1,812,152	750,000	750,000	750,000
0621	Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	1,000,000	1,000,000	0	24,523	24,523	0	0	0
Office of Unified Communications (UC0)		**10,067,948**	**11,550,000**	**6,261,139**	**17,811,139**	**11,550,000**	**3,806,809**	**15,356,809**	**11,550,000**	**11,550,000**	**11,550,000**
1630	911 & 311 Assessments	6,937,911	11,000,000	3,332,828	14,332,828	11,000,000	3,605,083	14,605,083	11,000,000	11,000,000	11,000,000
1631	Prepaid Wireless 911 Charges	3,130,037	550,000	2,928,311	3,478,311	550,000	201,726	751,726	550,000	550,000	550,000
Sub-total: Public Safety and Justice		**20,999,003**	**39,285,572**	**11,841,511**	**51,127,083**	**40,513,625**	**7,052,446**	**47,566,071**	**40,729,850**	**40,729,850**	**40,729,850**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
D. Public Education System											
District of Columbia Public Library (CE0)		**2,784,123**	**1,055,000**	**310,000**	**1,365,000**	**1,055,000**	**460,000**	**1,515,000**	**1,055,000**	**1,055,000**	**1,145,000**
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
1601	Albert Atwood Memorial Fund	5,717	0	0	0	0	0	0	0	0	0
1602	Thomas J Brown Memorial Fund	5,162	0	0	0	0	0	0	0	0	0
1603	Kathleen Dillon Fraze Memorial Trust Fund	4,030	0	0	0	0	0	0	0	0	0
1604	Frederick McReynolds Trust Fund	671	0	0	0	0	0	0	0	0	0
1605	Miner Trust Fund	2,693	0	0	0	0	0	0	0	0	0
1606	Theodore W Noyes Trust Fund	17,691	0	0	0	0	0	0	0	0	0
1607	Henry Pastor Memorial Trust Fund	154	0	0	0	0	0	0	0	0	0
1608	Georgetown Peabody	1,184,315	0	0	0	0	0	0	0	0	0
1609	Sophy Carr Stanton Memorial Trust Fund	17,597	0	0	0	0	0	0	0	0	0
1610	Hattie M Strong Trust Fund	2,999	0	0	0	0	0	0	0	0	0
1611	Womens Anthropological Society Trust - DCPL	23,693	0	0	0	0	0	0	0	0	0
1612	Miscellaneous	297,839	0	0	0	0	0	0	0	0	0
1613	Henrietta Winant Trust Fund	5,264	0	0	0	0	0	0	0	0	0
1614	Marion F Rockefeller Gift	398	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	410,878	100,000	60,000	160,000	100,000	210,000	310,000	100,000	100,000	190,000
6150	SLD E-Rate Reimbursement	791,841	850,000	250,000	1,100,000	850,000	250,000	1,100,000	850,000	850,000	850,000
6160	Revenue Generating Activities	0	105,000	0	105,000	105,000	0	105,000	105,000	105,000	105,000
District of Columbia Public Schools (GA0)		**12,442,080**	**6,054,676**	**12,311,479**	**18,366,154**	**6,205,531**	**3,057,726**	**9,263,257**	**6,393,237**	**6,585,865**	**6,783,556**
0602	ROTC	311,837	969,142	311,837	1,280,979	998,216	0	998,216	1,028,162	1,059,007	1,090,777
0607	Custodial	0	351,344	0	351,344	358,371	0	358,371	365,538	372,849	380,306
0609	Security	0	675,266	0	675,266	688,772	0	688,772	702,547	716,598	730,930
0611	Cafeteria	0	777,899	0	777,899	847,145	0	847,145	918,248	991,248	1,066,188
0613	Vending Machine Sales	0	49,735	0	49,735	54,211	0	54,211	59,090	64,408	70,204
0621	Parking Fees	0	161,141	0	161,141	165,975	0	165,975	170,954	176,083	181,366
0633	DHHS Afterschool Program - Copayment	10,452	492,453	0	492,453	502,303	0	502,303	512,349	522,596	533,047
0634	E-Rate Education Fund	91,423	2,245,626	0	2,245,626	2,290,538	0	2,290,538	2,336,349	2,383,076	2,430,738
0640	DCPS Nonprofit School Fund Service	12,028,368	332,070	11,999,642	12,331,712	300,000	3,057,726	3,357,726	300,000	300,000	300,000
Public Charter School Board (GB0)		**0**	**8,013,987**	**0**	**8,013,987**	**9,109,827**	**0**	**9,109,827**	**9,109,827**	**9,109,827**	**9,109,827**
6632	Administrative Fees	0	8,013,987	0	8,013,987	9,109,827	0	9,109,827	9,109,827	9,109,827	9,109,827

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
D. Public Education System (Continued)											
Office of the State Superintendent of Education (GD0)		**14,389,887**	**1,047,018**	**736,834**	**1,783,852**	**1,047,018**	**0**	**1,047,018**	**1,047,018**	**1,047,018**	**1,047,018**
0603	State Superintendent of Education Fees	0	152,000	0	152,000	152,000	0	152,000	152,000	152,000	152,000
0610	Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	936,913	520,000	636,913	1,156,913	520,000	0	520,000	520,000	520,000	520,000
0619	State Athletic Acts Program & Office Fund	149,132	100,000	99,921	199,921	100,000	0	100,000	100,000	100,000	100,000
6007	Site Evaluation	0	275,018	0	275,018	275,018	0	275,018	275,018	275,018	275,018
Sub-total: Public Education System		**29,616,090**	**16,170,681**	**13,358,313**	**29,528,993**	**17,417,376**	**3,517,726**	**20,935,102**	**17,605,082**	**17,797,710**	**18,085,401**
E. Human Support Services											
Department of Parks and Recreation (HA0)		**1,868,425**	**2,600,000**	**1,868,425**	**4,468,425**	**2,700,000**	**0**	**2,700,000**	**2,800,000**	**2,900,000**	**3,000,000**
0602	Enterprise Fund Account	1,868,425	2,600,000	1,868,425	4,468,425	2,700,000	0	2,700,000	2,800,000	2,900,000	3,000,000
Department of Health (HC0)		**8,111,823**	**16,661,737**	**1,399,082**	**18,060,819**	**15,608,132**	**4,518,574**	**20,126,706**	**18,641,152**	**17,275,128**	**19,198,257**
0605	SHPDA Fees	942,379	528,369	0	528,369	748,955	0	748,955	763,834	779,213	794,797
0606	Vital Records Revenue	0	2,442,000	0	2,442,000	2,535,908	0	2,535,908	2,586,626	2,638,359	2,691,126
0632	Pharmacy Protection	1,968,189	2,598,669	999,082	3,597,751	2,350,272	969,107	3,319,379	3,571,541	3,642,972	3,715,832
0633	Radiation Protection	0	589,603	0	589,603	855,000	0	855,000	872,100	889,542	907,333
0641	Other Medical Licenses and Fees	0	494,773	0	494,773	556,800	0	556,800	567,936	579,294	590,880
0643	Board of Medicine	3,951,197	9,333,626	400,000	9,733,626	7,907,952	3,549,467	11,457,419	9,612,805	8,066,111	9,805,061
0644	Spay and Neutering Fund	12,813	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	26,899	528,368	0	528,368	466,574	0	466,574	475,906	485,424	495,132
0656	EMS Fees	0	60,180	0	60,180	74,942	0	74,942	76,441	77,970	79,529
0661	ICF/MR Fees and Fines	202,503	86,149	0	86,149	111,729	0	111,729	113,963	116,243	118,567
0662	Civic Monetary Penalties	831,370	0	0	0	0	0	0	0	0	0
0673	DOH - Regulatory Enforcement Fund	176,473	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)		**1,409,744**	**3,607,874**	**0**	**3,607,874**	**3,668,083**	**0**	**3,668,083**	**3,607,874**	**3,607,874**	**3,607,874**
0631	Medicaid Collections - 3rd Party Liability	595,296	2,500,000	0	2,500,000	2,146,143	0	2,146,143	2,500,000	2,500,000	2,500,000
0632	Bill of Rights - Grievance and Appeals	755,352	992,739	0	992,739	1,406,644	0	1,406,644	992,739	992,739	992,739
0633	Medicaid Recovery Audit Contractor	142	0	0	0	0	0	0	0	0	0
0634	Assessment Fund	58,954	115,135	0	115,135	115,296	0	115,296	115,135	115,135	115,135

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
E. Human Support Services (Continued)											
Department of Human Services (JA0)		**2,427,153**	**1,975,000**	**500,000**	**2,475,000**	**1,171,000**	**700,000**	**1,871,000**	**1,171,000**	**1,171,000**	**1,171,000**
0603	SSI Payback	2,427,153	1,000,000	500,000	1,500,000	871,000	700,000	1,571,000	871,000	871,000	871,000
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
0629	Agreement with Independent Agencies	0	775,000	0	775,000	100,000	0	100,000	100,000	100,000	100,000
Department on Disabilities Services (JM0)		**1,841,295**	**7,389,910**	**0**	**7,389,910**	**7,763,257**	**0**	**7,763,257**	**7,763,257**	**7,763,257**	**7,763,257**
0610	Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
0611	Cost of Care - Non-Medicaid Clients	1,826,647	5,639,910	0	5,639,910	6,013,257	0	6,013,257	6,013,257	6,013,257	6,013,257
0616	Randolph Shepherd Unassigned Facilities	14,648	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000
Child and Family Services Agency (RL0)		**0**	**1,200,000**	**0**	**1,200,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
0601	H.U.M.N. - Human Res. - ES	0	1,200,000	0	1,200,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RM0)		**168,429**	**4,240,248**	**0**	**4,240,248**	**4,234,099**	**0**	**4,234,099**	**4,292,735**	**4,352,251**	**4,412,660**
0610	DMH Federal Beneficiary Reimbursement	0	3,780,248	0	3,780,248	3,909,099	0	3,909,099	3,967,735	4,027,251	4,087,660
0640	DMH Medicare and 3rd Party Reimbursement	168,429	300,000	0	300,000	300,000	0	300,000	300,000	300,000	300,000
0641	DMH Enterprise Fund	0	160,000	0	160,000	25,000	0	25,000	25,000	25,000	25,000
Office of Veterans Affairs (VA0)		**19,240**	**5,000**	**8,000**	**13,000**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**
0600	Office of Veterans Affairs Fund	19,240	5,000	8,000	13,000	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services		**15,846,110**	**37,679,768**	**3,775,507**	**41,455,276**	**36,149,571**	**5,218,574**	**41,368,145**	**39,281,019**	**38,074,511**	**40,158,048**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
F. Public Works											
Department of Transportation (KA0)		**10,928,165**	**23,374,468**	**7,466,391**	**30,840,859**	**24,961,895**	**0**	**24,961,895**	**24,951,318**	**24,951,318**	**24,951,318**
6000	General "O" Type Revenue Sources	0	200,000	0	200,000	500,000	0	500,000	500,000	500,000	500,000
6140	Tree Fund (est. DC Act 14-614)	1,891,882	850,000	1,500,000	2,350,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6555	Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000
6901	DDOT Enterprise Fund - Non Tax Revenues	5,697,764	4,035,150	5,697,764	9,058,056	7,310,577	0	7,310,577	7,300,000	7,300,000	7,300,000
6903	Bicycle Sharing Fund	(61,528)	9,038,000	0	9,038,000	6,700,000	0	6,700,000	6,700,000	6,700,000	6,700,000
6905	Parking Meter Pay by Phone Transaction Fee	0	3,491,318	0	3,491,318	3,491,318	0	3,491,318	3,491,318	3,491,318	3,491,318
6909	Transportation Infrastructure Mitigation	3,131,421	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
6910	Vision Zero Pedestrian and Bicycle Safety	268,627	500,000	268,627	768,627	500,000	0	500,000	500,000	500,000	500,000
Washington Metropolitan Area Transit Authority (KE0)		**40,332,270**	**66,600,000**	**0**	**66,600,000**	**49,500,000**	**4,442,230**	**53,942,230**	**49,500,000**	**49,500,000**	**49,500,000**
0601	Parking Meter WMATA	4,442,230	49,700,000	0	49,700,000	45,200,000	4,442,230	49,642,230	45,200,000	45,200,000	45,200,000
6030	DC Circulator Bus System	56,168	3,900,000	0	3,900,000	3,100,000	0	3,100,000	3,100,000	3,100,000	3,100,000
6031	DC Circulator Bus System - NPS Mall Route	56,853	0	0	0	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6501	WMATA Operations Support Fund	35,777,018	13,000,000	0	13,000,000	0	0	0	0	0	0
District Dept. of Energy and the Environment (KG0)		**65,657,664**	**64,067,315**	**43,567,237**	**107,634,552**	**63,136,199**	**11,474,947**	**74,611,146**	**63,050,721**	**63,050,721**	**63,050,721**
0602	Air Quality Construction Permits	67,864	85,000	65,548	150,548	85,000	0	85,000	85,000	85,000	85,000
0603	Fishing License	235,142	94,423	106,347	200,770	94,423	22,283	116,706	95,000	95,000	95,000
0609	LUST Trust Fund	328,384	0	29,000	29,000	0	35,000	35,000	0	0	0
0634	Soil Erosion/Sediment Control	448,232	1,260,000	440,690	1,700,690	1,255,000	5,894	1,260,894	1,255,000	1,255,000	1,255,000
0645	Pesticide Product Registration	1,819,088	2,179,030	1,172,162	3,351,192	2,179,030	585,035	2,764,065	2,179,030	2,179,030	2,179,030
0646	Storm Water Fees	1,003,724	1,694,490	0	1,694,490	1,700,000	1,013,748	2,713,748	1,700,000	1,700,000	1,700,000
0647	Mold Assessment and Remediation Fund	7,487	0	0	0	0	0	0	0	0	0
0654	Storm Water Permit Review	23,249,535	11,133,000	19,783,662	30,916,662	11,133,000	3,464,843	14,597,843	11,133,000	11,133,000	11,133,000
0655	Storm Water In Lieu Fee	5,812	850,000	0	850,000	850,000	0	850,000	850,000	850,000	850,000
0662	Renewable Energy Development Fund	23,347,682	19,879,998	15,347,682	35,227,680	19,879,998	121,177	20,001,175	20,000,000	20,000,000	20,000,000
0663	Clean Land Fund/Brownfield Revitalization	4,126,554	118,615	1,727,501	1,846,116	118,615	1,830,721	1,949,336	118,615	118,615	118,615
0667	Wetlands Fund	1,495,687	1,000,000	500,000	1,500,000	1,000	1,056,645	1,057,645	1,000	1,000	1,000
0670	Anacostia River Clean Up Fund	3,539,231	2,300,000	1,267,392	3,567,392	2,300,000	1,370,482	3,670,482	2,300,000	2,300,000	2,300,000
0680	Payments from Independent Agencies	0	110,000	0	110,000	97,354	0	97,354	0	0	0
6201	Economy II	0	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

		FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
F. Public Works (Continued)											
District Dept. of Energy and the Environment (KG0) (cont.)											
6202	Residential Aid Discount (RAD)	0	128,124	0	128,124	131,628	0	131,628	131,628	131,628	131,628
6203	Residential Essential Services (RES)	0	127,975	0	127,975	131,754	0	131,754	131,754	131,754	131,754
6204	WASA Utility Discount Program	0	127,870	0	127,870	131,912	0	131,912	131,912	131,912	131,912
6400	DC Municipal Aggregation Program	125,069	140,410	24,839	165,249	140,610	99,781	240,391	140,610	140,610	140,610
6500	Benchmarking Enforcement Fund	39,258	70,000	37,549	107,549	108,703	1,710	110,413	0	0	0
6700	Sustainable Energy Trust Fund	5,290,900	20,500,000	2,797,551	23,297,551	20,500,000	1,609,800	22,109,800	20,500,000	20,500,000	20,500,000
6800	Energy Assistance Trust Fund	524,794	2,045,583	267,314	2,312,897	2,072,172	257,828	2,330,000	2,072,172	2,072,172	2,072,172
6900	Special Energy Assessment Fund	3,223	196,797	0	196,797	200,000	0	200,000	200,000	200,000	200,000
Department of Public Works (KT0)		**4,944,378**	**7,561,000**	**2,000,000**	**9,561,000**	**7,529,784**	**500,000**	**8,029,784**	**7,375,000**	**7,375,000**	**7,375,000**
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6010	Super Can Program	39,238	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6072	District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	4,905,140	4,700,000	2,000,000	6,700,000	4,700,000	500,000	5,200,000	4,700,000	4,700,000	4,700,000
6591	Clean City Fund	0	1,886,000	0	1,886,000	1,854,784	0	1,854,784	1,700,000	1,700,000	1,700,000
Department of Motor Vehicles (KV0)		**1,142,173**	**9,218,212**	**645,481**	**9,863,693**	**9,164,840**	**0**	**9,164,840**	**9,164,839**	**9,164,839**	**9,164,839**
6000	General "O" Type Revenue Sources	0	3,468,212	0	3,468,212	3,168,139	0	3,168,139	3,168,139	3,168,139	3,168,139
6100	Fee - Out-of-State Vehicle Registration	0	250,000	0	250,000	245,816	0	245,816	245,816	245,816	245,816
6258	Motor Vehicle Inspection Station	1,142,173	5,500,000	645,481	6,145,481	5,750,884	0	5,750,884	5,750,884	5,750,884	5,750,884
Department of For-Hire Vehicles (TC0)		**2,402,899**	**9,101,089**	**1,954,000**	**11,055,089**	**9,554,644**	**0**	**9,554,644**	**9,551,644**	**9,549,644**	**9,546,644**
2100	Justice Department Fingerprints	0	30,000	0	30,000	30,000	0	30,000	27,000	25,000	22,000
2400	Public Vehicles for Hire Consumer Service	2,402,899	9,071,089	1,954,000	11,025,089	9,524,644	0	9,524,644	9,524,644	9,524,644	9,524,644
Sub-total: Public Works		**125,407,550**	**179,922,084**	**55,633,109**	**235,555,192**	**163,847,362**	**16,417,177**	**180,264,539**	**163,593,522**	**163,591,522**	**163,588,522**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2017-2021

	FY 2016 End of Year Fund Balance	FY 2017 Certified Revenues	FY 2017 Certified Fund Balance Use	FY 2017 Certified Resources	FY 2018 Certified Revenues	FY 2018 Certified Fund Balance Use	FY 2018 Certified Resources	FY 2019 Certified Revenues	FY 2020 Certified Revenues	FY 2021 Certified Revenues
G. Financing and Other										
DS0 6462 Public Space Rental Fees for Debt Service	0	5,319,000	0	5,319,000	5,531,000	0	5,531,000	5,753,000	5,983,000	7,777,000
PA0 0600 Cable TV - Paygo	0	0	0	0	1,000,000	0	1,000,000	0	0	0
PA0 0654 Storm Water Permit Review - Paygo	0	4,500,000	0	4,500,000	0	0	0	0	0	0
PA0 6330 Local Transportation Revenue (ROW) - Paygo	0	45,162,445	0	45,162,445	45,162,445	0	45,162,445	40,162,445	40,162,445	40,162,445
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)	0	0	0	0	0	0	0	5,000,000	5,000,000	5,000,000
Sub-total: Financing and Other	**0**	**54,981,445**	**0**	**54,981,445**	**51,693,445**	**0**	**51,693,445**	**50,915,445**	**51,145,445**	**52,939,445**
District-Wide Total	**351,966,519**	**580,186,565**	**125,481,000**	**705,667,565**	**578,214,618**	**75,484,226**	**653,698,844**	**575,929,455**	**581,077,810**	**589,385,034**

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Table 3-18

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

TAX	DESCRIPTION	RATE	FY 2016 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property DC Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $71,400 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for the first $3 million of assessed value; $1.85 per $100 for assessed value more than $3 million Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$2,323,572 Amount is net of $33,887 Tax Increment Financing (TIF/PILOT) transfer.
PERSONAL PROPERTY TAX	Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures. DC Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax.	$59,101
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction. DC Code Citation: Title 47, Chapters 20 and 22.	A five-tier rate structure is presently in effect: 5.75% – General rate for tangible personal property and selected services 6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy DC Fund. 10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center. 14.5% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.45% from transient accommodations. Note: The 18% parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.	$1,089,438 Amount is net of transfers to: the Convention Center ($123,551), the Tax Increment Financing (TIF) Fund ($35,397), the Ballpark Revenue Fund ($16,420), WMATA ($72,355), Healthy Schools Fund ($4,265), ABRA ($1,170) and the Healthy D.C. Fund ($477)

Table 3-18

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

TAX	DESCRIPTION	RATE	FY 2016 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC Code Citation: Title 25, Chapter 9	Beer = $2.79 per 31-gallon barrel Champagne/sparkling wine = $0.45 per gallon Distilled Spirits = $1.50 per gallon Light wine (alcohol content 14% or less) = $0.30 per gallon Heavy wine (alcohol content above 14%) = $0.40 per gallon	$6,468
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. DC Code Citation: Title 47, Chapter 24.	$0.1455 per cigarette ($2.91 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.41 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 $0.0205 per each cigarette above 20. $0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	$30,451
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value – 3,499 lbs or less 7% of fair market value – 3,500 to 4,999 lbs 8% of fair market value – more than 5,000 lbs.	$45,997
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. DC Code Citation: Title 47, Chapter 18.	First $10,000 = 4.0% $10,000 < $40,000 = $400 + 6.0% of excess above $10,000 $40,000 < $60,000 = $2,200 + 6.5% of excess above $40,000 $60,000 < $350,000 = $3,500 + 8.5% of excess above $60,000 $350,000 < $1,000,000 = $28,150 + 8.75% of excess above $350,000 More than $1,000,000 = $85,025+ 8.95% of excess above $1,000,000 Note: Excludes Social Security income and maximum $3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	$1,907,862
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. DC Code Citation: Title 47, Chapter 18.	9.2% 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	$387,081

Table 3-18

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

TAX	DESCRIPTION	RATE	FY 2016 REVENUE ($ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than $12,000. A 30% salary allowance for owners and a $5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. DC Code Citation: Title 47, Chapter 18.	9.2% 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	$169,387
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.	$127,463 Amount is net of $8,105 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$48,644 Amount is net of $2,286 Ballpark Revenue Fund transfer.
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. *D.C. Code Citation: Title 31; Title 47, Chapter 26.*	1.7% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy DC Fund.	$60,312 Amount is net of $44,605 Healthy DC Fund Transfer.
ESTATE TAX	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. *DC Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	$53,967

Table 3-18

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

TAX	DESCRIPTION	RATE	FY 2016 REVENUE ($ in thousands)
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. *D.C. Code Citation: Title 42, Chapter 11.*	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$212,524 Amount is net of transfers to: the Housing Production Trust Fund ($37,504).
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$149,555 Amount is net of transfers to: the Housing Production Trust Fund ($26,196).
CO-OP RECORDATION	Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax. DC Code Citation: Title 42, Chapter 11.	2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than $400,000, the rate of the tax is 2.2%.	$6,131
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC. The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation. DC Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value	$13,320
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank	$46,729

Table 3-18

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

TAX	DESCRIPTION	RATE	FY 2016 REVENUE ($ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	$0 Amount is net of $17,014 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over $5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts $5 million - $8 million = $5,500 District gross receipts $8 million - $12 million = $10,800 District gross receipts $12 million - $16 million = $14,000 District gross receipts over $16 million = $16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	$0 Amount is net of $32,764 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	$0 Amount is net of $25,331 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of $4,860 transfer to Stevie Sellows.
MEDICAID HOSPITAL INPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee is in effect for the fiscal year beginning October 1, 2016. D.C. Code Citation: Title 44, Chapter 6D	0.52% of the hospital's inpatient net patient revenue. Note: All revenue from this fee is dedicated to the Hospital Fund.	$0 Amount is net of $10,400 Hospital Fund transfer.
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee is in effect for the fiscal year beginning October 1, 2016. D.C. Code Citation: Title 44, Chapter 6C	0.16% 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 $6,406 Hospital Provider Fee Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2016

Operating Expenditures

In FY 2016, the District's Local funds expenditures, excluding Dedicated Taxes, increased by $452.6 million, or 6.7 percent, over FY 2015. Since FY 2013, expenditures have increased by an average of 5.9 percent annually as depicted in Figure 4-1 and referenced in Table 4A-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled $304.4 million in FY 2016.

The $452.6 million Local funds increase in FY 2016 was partly due to spending increases of $90.2 million in the Housing Production Trust Fund subsidy, $89.9 million in the Public Safety and Justice Settlement and Judgements, $31.5 million in the Department of General Services, $42.2 million in the Office of Contracting and Procurement, $35.4 million in the Department of Human Services, and a net of $81.2 million in the Public Education System agencies.

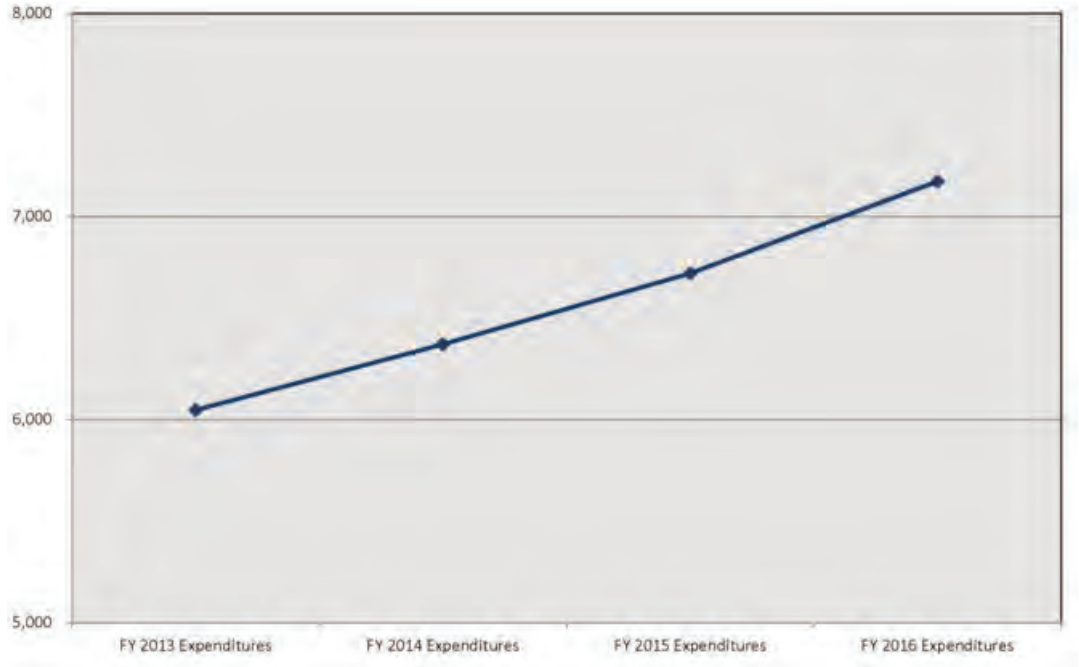
On a general operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 5.6 percent annually from FY 2013 to FY 2016 (Table 4A-3 in the Appendix).

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



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

- Examines the growth in expenditures from FY 2013 to FY 2016 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.

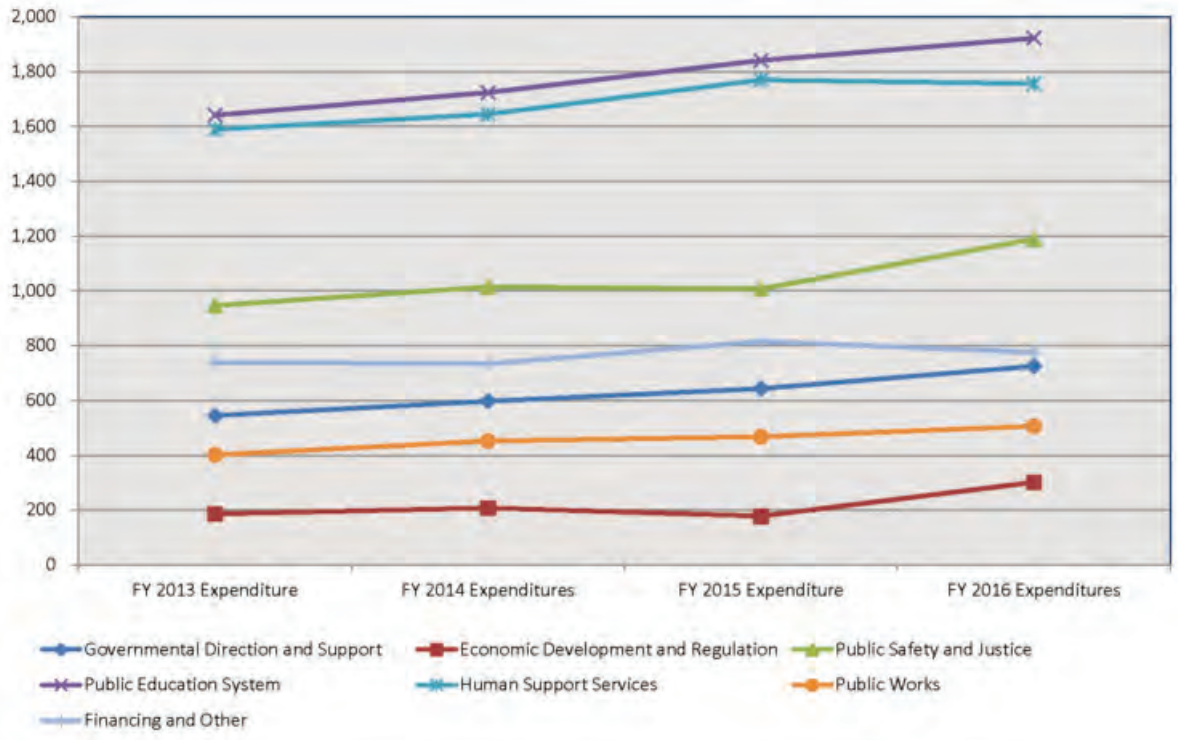
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2013 through FY 2016. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and General Operating funds expenditures in the largest District agencies from FY 2013 through FY 2016. 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 2016 Local funds expenditures of $1,755.2 million in this appropriation title reflect a decrease of $14.1 million, or 0.8 percent, from the FY 2015 expenditures of $1,769.3 million. Local funds expenditures in the Human Support Services area increased by 3.4 percent (annual average) from FY 2013 to FY 2016.

- **Department of Behavioral Health (DBH)** – The agency will go through a major restructure in FY 2018. Many of the activities previously offered in the Behavioral Health Services and Supports, Addiction Prevention and Recovery Administration, and Behavioral Health Financing Fee for Service divisions have been renamed and will be offered in the newly created Accountability, System Transformation, and Community Services divisions.

  DBH, among other initiatives, will dedicate resources to combat underage drinking and synthetic drug use in the District. "There's A Reason" is a campaign which targets parents and caregivers to help address underage drinking. Drinking at an early age not only increases the child's risk for cancer and other deadly diseases, but also can lead to adult alcoholism, poor performances in school, and increase the likelihood of drug use.

  Synthetic drugs became a real concern during the summer of 2015. Synthetic drugs are chemical blends that mirror the effects of other well-known drugs like marijuana, ecstasy, and cocaine. These drugs are extremely harmful and unsafe for people to consume or ingest. K2 is a synthetic drug that was created to mimic the "high" associated with marijuana. A series of violent crimes and hospitalizations were associated with K2, and the District has been working very hard to minimize the use and distribution of K2. Each ward has a Prevention Center that provides services that support youth in staying alcohol and drug free.

- **Department of Health Care Finance (DHCF)** – The Fiscal Year 2017 Budget Support Act of 2016 contains language with regards to two taxes placed on hospitals that operate within the District that will sunset on September 30, 2017. Fund balances in these two funds will not revert to Local funds but will remain until expended.

  The Medicaid Hospital Outpatient Supplement Payment Act places a tax on District hospitals outpatient gross patient revenue. The money from the tax goes into the Hospital Provider Fee Fund, which DHCF uses to give supplemental Medicaid payments to hospitals for outpatient services. The Medicaid Hospital Inpatient Rate Supplement Act of 2016 places a tax on hospital's inpatient gross patient revenue. The money from this tax goes into the Hospital Fund, which DHCF uses to fund Medicaid inpatient hospital services for fee-for-service and managed care operations.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 5.4 percent (annual average) from FY 2013 to FY 2016. The District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) are budgeted through the Uniform Per Student Funding Formula (UPSFF) (see District of Columbia Official Code §38-29). This formula provides a foundation funding level for each student and weighting factors for such characteristics as grade levels and special education categories. It also accounts for annual inflation and for changes in enrollment. Local funds expenditures by the District of Columbia Public Schools (DCPS) were higher than any other District agency in FY 2016, when DCPS expenditures surpassed DCHF. DCHF expenditures exceed DCPS expenditures from FY 2013 until FY 2015. DCPS also employs more than one-fifth of all District employees. The District of Columbia Public Schools and District of Columbia Public Charter Schools have been showing significant annual growth in enrollment and expenditures, and the trend continued during FY 2016.

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*
2013	46,393	$640,642	36,565	$601,428	82,958	$1,242,070	$14,972
2014	47,548	$653,800	37,684	$627,979	85,232	$1,281,778	$15,039
2015	48,439	$708,087	38,905	$661,074	87,344	$1,369,161	$15,676
2016	50,242	$728,787	44,361	$738,844	94,603	$1,467,630	$15,514
Annual Growth Rate (2013 - 2016)	2.7%	4.4%	6.7%	7.1%	4.5%	5.7%	1.2%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 3/2/17 and may not match previous year reports.

Details may not sum due to rounding.

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

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 2016 at DCPS increased by 2.9 percent over FY 2015. Enrollment increased by 3.7 percent from FY 2015 to FY 2016, and the foundation level for the UPSFF increased to $9,492 in FY 2015, in accordance with the provisions of District of Columbia Official Code §38-2909.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2016 for DCPCS in Local funds increased by 11.8 percent over FY 2015. Enrollment increased by 14.0 percent from FY 2015 to FY 2016, and expenditures per enrolled student decreased.
- **Office of the State Superintendent of Education (OSSE)** – As a result of the Public Education Reform Amendment Act of 2007, a number of functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed a decrease of $11.2 million, or 8.1 percent, in FY 2016 over FY 2015.
- **University of the District of Columbia (UDC)** – The District's subsidy to the University decreased by 2.1 percent from $73.5 million in FY 2015 to $71.9 million in FY 2016.

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Public Safety and Justice

Local funds expenditures in the public safety area increased by 7.9 percent (annual average) from FY 2013 to FY 2016. 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 61.9 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department (MPD) and Fire and Emergency Medical Services Department (FEMS)** – Expenditures at MPD increased from FY 2013 to FY 2016 by an average of 2.5 percent annually. Expenditures for FEMS increased by 6.4 percent (annual average) from FY 2013 to FY 2016.
- **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 increase of 3.5 percent over the FY 2013 – FY 2016 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, as salaries have increased, adjustments were legislated for pension benefits, and the sizes of the FEMS and MPD workforce have increased. The pension contribution has fluctuated in recent years and has increased by an annual average of 12.1 percent between FY 2013 and FY 2016.

Financing and Other

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

- **Repayment of Interest on Short-Term Borrowing** – The District issues short-term Tax Revenue Anticipation Notes (TRANs) in order to finance its seasonal cash flow needs. The total amount of TRANs outstanding at any time during a fiscal year may not exceed 20 percent of the total anticipated revenue of the District for such fiscal year, and such notes must mature within the fiscal year in which they are issued. In FY 2016, the District issued $250 million of TRANs for this purpose.
- **Repayment of Loans and Interest** – The District may issue long-term debt in the form of General Obligation Bonds or Income Tax Secured Revenue Bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service on tax-supported debt exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan included bond issuance authority to finance specific capital projects totaling $1.219 billion in Fiscal Year 2016. The District had approximately $3.8 billion of General Obligation Bonds and approximately $4.2 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2016.
- **Equipment Lease Operating** – The Master Equipment Lease/Purchase Program provides tax-exempt financing for projects with short-term to intermediate-term useful lives. Rolling stock such as police, emergency, and public works vehicles, as well as information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately $537 million of its capital equipment needs through the program and has approximately $61 million in principal outstanding as of September 30, 2016. This financing mechanism is being replaced and the District will begin to issue short-term bonds for the acquisition of these types of assets in FY 2017.
- **Repayment of Revenue Bonds** – The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bonds, notes, or other obligations) to borrow funds to finance governmental projects by creating a security interest in any District revenues. Such bonds,

notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007, FY 2010, and FY 2013, the District issued bonds for its New Communities Initiative, with such bonds secured by a portion of revenues dedicated to the Housing Production Trust Fund. The District had approximately $113 million of these bonds outstanding as September 30, 2016.

- **Pay-As-You-Go (Paygo) Capital Fund** – Paygo capital financing is a transfer of funds from the General Fund to the Capital Improvements Fund to pay for capital project expenditures. Although Paygo is essentially cash financing, capital activities funded with Paygo dollars must be capital-eligible as defined by the Home Rule Act and OCFO policy. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.
- **Highway Trust Fund Transfer - Dedicated Taxes, Convention Center Transfer – Dedicated Taxes, and TIF and PILOT Transfer – Dedicated Taxes** – Dedicated Taxes, and TIF and PILOT Transfer – Dedicated Taxes – These agencies were first budgeted in FY 2010 to make the flow of the dedicated revenues through the General Fund more visible. The TIF and PILOT Transfer, along with Dedicated Tax Transfers to the Housing Production Trust Fund and the Baseball Revenue Fund, are no longer budgeted in the General Fund starting in FY 2013.

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

  This appropriation title funds agencies that manage overall government operations, including the Department of General Services, the Office of the Mayor, the Council of the District of Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local funds expenditures in this appropriation title have shown an average increase in growth at 10.0 percent annually from FY 2013 to FY 2016.

- **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 86.0 percent of the expenditures in this title in FY 2016. Local funds expenditures increased from FY 2013 to FY 2016 at an average rate of 17.5 percent annually.

- **Public Works**

  The Public Works appropriation title is dominated, in Local funds expenditures, by three agencies: the Department of Public Works (DPW), the Department of Transportation (DDOT), and the subsidy to the Washington Metropolitan Area Transit Authority (WMATA). DPW increased by 6.9 percent, on average, annually from FY 2013 to FY 2016 for Local funds, while the Department of Transportation also increased by 9.6 percent for Local funds. Local funds expenditures in this appropriation title have shown an average increase in growth at 8.0 percent annually from FY 2013 to FY 2016.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles experienced increases in total average annual expenditures since FY 2013. Expenditures in Financing and Other increased for FY 2015 over FY 2014, although decreasing in FY 2016 for an average annual increase of 1.6 percent, while Governmental Direction and Support, Public Education System, and Public Works had annual increases since FY 2013. Overall, the District as a whole had an average annual increase of 5.9 percent for Local Funds expenditures from FY 2013 to FY 2016.

Public Education is the largest appropriation title, comprising 26.8 percent of total Local funds expenditures. Human Support Services is the second largest appropriation title with a 24.5 percent share of total Local funds expenditures.

Actual DCPS enrollment has been growing annually and increased again FY 2016. The enrollment in Public Charter Schools has shown a steady increase at an average annual rate of 6.7 percent since FY 2013. The enrollment in Public Charter Schools accounts for 46.9 percent of total enrollment in the combined District schools system in FY 2016. From FY 2013 to FY 2016, the combined District schools system enrollment shows an increase of 4.5 percent annually.

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 2016, the District received a total of $95.9 million in federal payments that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2013 through FY 2016, 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 2016 the District spent $14.3 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 2016 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 4, Agency Budget Chapters.

Federal Grants Expenditures

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

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2013 through FY 2016 by agency. Overall, their annual growth rate was 4.7 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2013 to FY 2016

This section examines expenditures by object class – that is, by the type of services paid for, such as personal services, supplies, or fixed costs for rent or utilities – from FY 2013 through FY 2016. Since FY 2013, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment and equipment rental, subsidies and transfers, and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs (Figure 4-3). Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2013 to FY 2016, 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 6.6 percent.

Table 4-2 shows overtime expenses from FY 2013 through FY 2016 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services Department, Department of Public Works, Department of General Services, Department of Corrections, DC Public Schools, Department of Behavioral Health, Department of Youth Rehabilitation Services, and Special Education Transportation comprise 81.2 percent of the total FY 2016 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2013 to FY 2016 for Local funds NPS expenditures, excluding retirement, is 5.8 percent. Since FY 2015, Nonpersonal Services expenditures have increased by 7.7 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)

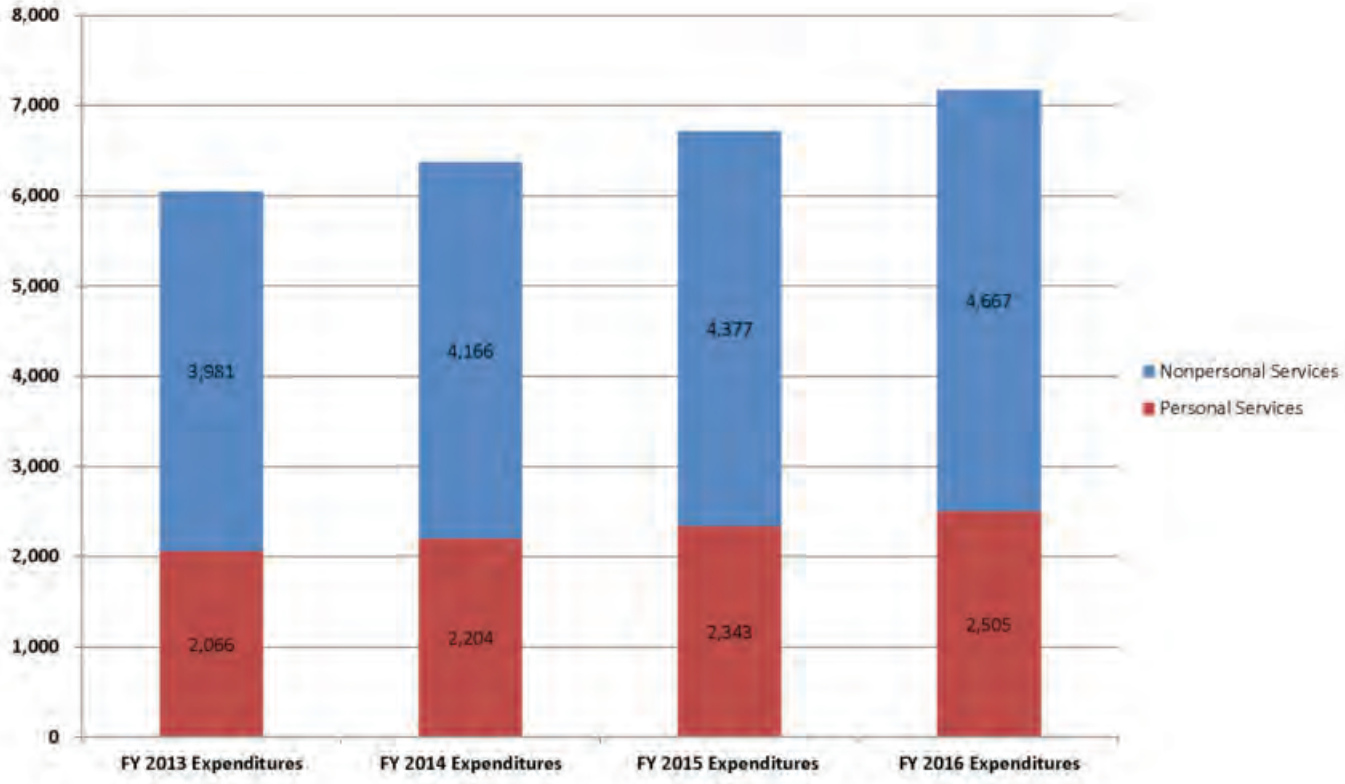


Table 4-2

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

(Dollars in thousands)

Agency Name	FY 2013	FY 2014	FY 2015	FY 2016
Fire and Emergency Medical Services	7,084	10,584	10,451	21,205
Metropolitan Police Department	20,518	21,198	20,849	19,014
Department of Corrections	2,081	3,739	4,225	9,684
Department of Public Works	5,199	6,350	6,190	7,164
Department of General Services	2,409	2,928	4,744	6,559
Department of Youth Rehabilitation Services	3,912	2,681	2,012	4,304
Special Education Transportation	3,763	3,754	3,284	4,152
District of Columbia Public Schools	2,293	3,130	3,447	3,043
Department of Transportation	1,940	1,185	2,324	2,959
Department of Behavioral Health	1,716	2,377	3,380	2,678
Office of Unified Communications	765	1,113	2,254	2,366
Department of Human Services	705	906	2,071	1,736
Child and Family Services Agency	898	1,294	1,326	1,304
Department of Parks and Recreation	242	665	564	961
Office of the Chief Financial Officer	714	541	638	479
Inaugural Expenses	978	0	0	0
Rest of District	1,708	1,881	2,253	2,908
Total Local Funds	**56,925**	**64,326**	**70,011**	**90,518**

Notes:

1) The sixteen selected agencies reflected overtime costs in excess of $600 thousand in any one year.
2) The "Rest of District" is comprised of the remaining 44 agencies.
3) Details may not sum due to rounding.

Table 4A-1

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

(Dollars in thousands)

Agency Name	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Department of General Services	239,275	248,468	286,950	318,410	10.0%
Office of the Chief Financial Officer	99,682	108,865	113,840	118,045	5.8%
Office of the Attorney General	57,336	59,813	64,039	53,937	-2.0%
Office of the Chief Technology Officer	40,253	53,499	55,750	55,353	11.2%
Council of the District of Columbia	19,335	19,745	19,511	21,174	3.1%
Office of Finance and Resource Management	19,154	19,091	18,999	20,800	2.8%
Office of Contracting and Procurement	10,730	12,116	16,123	58,338	75.8%
Office of the Inspector General	11,894	13,010	14,009	12,591	1.9%
The Innovation Fund	0	15,000	0	0	N/A
All Other Agencies	46,783	47,586	53,503	66,081	12.2%
Total Governmental Direction and Support	**544,442**	**597,192**	**642,724**	**724,729**	**10.0%**
Department of Employment Services	37,754	46,058	56,819	58,144	15.5%
Housing Authority Subsidy	14,213	34,934	37,699	55,696	57.7%
Department of Housing and Community Development	11,514	11,569	10,472	20,853	21.9%
Deputy Mayor for Planning and Economic Development	11,877	18,266	20,186	17,171	13.1%
Department of Consumer and Regulatory Affairs	15,537	13,978	13,804	17,222	3.5%
Commission on the Arts and Humanities	11,125	14,935	13,639	14,336	8.8%
Housing Production Trust Fund (Subsidy)	66,931	38,966	0	90,179	10.4%
All Other Agencies	17,018	28,718	25,131	27,716	17.7%
Total Economic Development and Regulation	**185,969**	**207,423**	**177,751**	**301,316**	**17.5%**
Metropolitan Police Department	462,043	490,703	478,360	496,864	2.5%
Fire and Emergency Medical Services	198,391	215,284	216,672	239,097	6.4%
Police and Firefighters' Retirement System	96,314	109,199	103,430	135,577	12.1%
Department of Corrections	110,996	114,521	117,540	123,167	3.5%
Office of Unified Communications	26,465	28,042	27,090	28,750	2.8%
Department of Forensic Sciences	7,546	11,856	15,205	20,865	40.4%
Deputy Mayor for Public Safety and Justice	11,042	18,348	19,517	683	-60.5%
Section 103 Judgements and Settlements - Public Safety and Justice	10,210	421	0	89,938	106.5%
All Other Agencies	23,286	25,380	29,427	53,750	32.2%
Total Public Safety and Justice	**946,293**	**1,013,756**	**1,007,241**	**1,188,692**	**7.9%**

(Continued on next page)

Table 4A-1 (continued)

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

(Dollars in thousands)

Agency	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Public Charter Schools	601,428	627,979	661,074	738,844	7.1%
District of Columbia Public Schools	640,642	653,800	708,087	728,787	4.4%
State Superintendent of Education (OSSE)	108,184	122,677	137,856	126,659	5.4%
Special Education Transportation	89,738	86,052	86,222	85,649	-1.5%
University of the District of Columbia Subsidy	65,555	66,691	73,458	71,942	3.1%
Non-Public Tuition	84,086	77,413	74,340	66,092	-7.7%
District of Columbia Public Library	41,583	53,095	56,206	55,074	9.8%
Teachers' Retirement System	6,396	31,573	39,443	44,359	90.7%
All Other Agencies	3,284	3,839	3,841	4,302	9.4%
Total Public Education System	**1,640,896**	**1,723,119**	**1,840,525**	**1,921,708**	**5.4%**
Department of Health Care Finance	727,913	716,045	739,256	685,919	-2.0%
Department of Human Services	174,865	216,068	233,116	268,511	15.4%
Department of Behavioral Health	172,613	205,866	227,869	228,301	9.8%
Child and Family Services Agency	164,934	156,889	164,796	155,353	-2.0%
Department on Disability Services	54,071	57,216	113,724	113,829	28.2%
Department of Youth Rehabilitation Services	100,185	99,826	94,967	98,823	-0.5%
Department of Health	86,953	67,584	77,647	74,485	-5.0%
Department of Parks and Recreation	33,244	34,593	38,994	42,537	8.6%
All Other Agencies	74,063	89,944	78,919	87,425	5.7%
Total Human Support Services	**1,588,841**	**1,644,030**	**1,769,285**	**1,755,182**	**3.4%**
Mass Transit Subsidies (WMATA)	195,156	200,810	221,317	248,489	8.4%
Department of Public Works	105,533	131,933	124,804	128,867	6.9%
District Department of Transportation	62,043	74,187	75,050	81,680	9.6%
All Other Agencies	38,184	44,560	45,866	46,637	6.9%
Total Public Works	**400,916**	**451,490**	**467,037**	**505,672**	**8.0%**
Repayment of Loans and Interest	455,081	497,173	538,214	555,097	6.8%
Pay Go - Capital	48,439	26,415	98,238	88,043	22.0%
Master Equipment Lease / Purchase Program	49,953	45,617	43,778	38,914	-8.0%
Settlements and Judgments Fund	15,590	21,292	17,222	32,953	28.3%
District Retiree Health Contribution	107,800	86,600	91,400	29,000	-35.4%
All Other Agencies	62,041	56,216	26,108	30,796	-20.8%
Total Financing and Other	**738,905**	**733,314**	**814,961**	**774,803**	**1.6%**
Grand Total	**6,046,261**	**6,370,325**	**6,719,522**	**7,172,102**	**5.9%**

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 2016 expenditures.

Table 4A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Deputy Mayor for Economic Development					
Alcoholic Beverage Regulation Administration	460	534	925	1170	36.5%
Economic Development and Regulation Total	**460**	**534**	**925**	**1170**	**36.5%**
State Superintendent of Education (OSSE)	3,625	4,984	4,848	4,436	7.0%
Public Education System Total	**3,625**	**4,984**	**4,848**	**4,436**	**7.0%**
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	13,207	13,367	12,854	15,117	4.6%
Healthy DC Fund	33,718	15,474	45,058	36,619	2.8%
Hospital Assessment Tax	15,004	14,099	0	10,400	-11.5%
Stevie Sellows	2,570	4,732	4,866	4,855	23.6%
DC Provider Fee	0	17,838	0	6,256	N/A
Human Support Services Total	**64,500**	**65,510**	**62,778**	**73,248**	**4.3%**
Mass Transit Subsidies (WMATA)	54,430	66,985	71,648	68,809	8.1%
Public Works Total	**54,430**	**66,985**	**71,648**	**68,809**	**8.1%**
Convention Center Transfer-Dedicated Tax	104,041	105,451	116,448	123,551	5.9%
Highway Transportation Fund - Transfers	22,389	22,961	25,256	25,332	4.2%
Repayment of Revenue Bonds					
Housing Production Trust Fund	6,665	7,824	7,829	7,822	5.5%
TIF and Pilot Transfer - Dedicated Taxes					
Tax Increment Financing - Sales Tax	0	0	0	0	N/A
Tax Increment Financing - Property Tax	0	0	0	0	N/A
Financing and Other Total	**133,095**	**136,236**	**149,533**	**156,706**	**5.6%**
Grand Total	**256,109**	**274,249**	**289,733**	**304,368**	**5.9%**

Details may not sum due to rounding.

Table 4A-3

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

(Excluding Intra-District Funds)

(Dollars in thousands)

Agency	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Department of General Services	243,269	253,148	292,066	323,806	
Office of the Chief Financial Officer	114,557	122,159	128,909	136,916	
Office of the Attorney General	77,083	78,396	83,604	73,364	
Office of the Chief Technology Officer	47,445	61,024	64,673	64,532	
Office of Contracting and Procurement	10,730	12,145	16,427	58,635	
Council of the District of Columbia	19,335	19,901	19,511	21,276	
Office of Finance and Resource Management	19,154	19,192	19,190	21,037	
Office of the Inspector General	13,749	15,042	16,103	14,683	
Office of the Mayor	11,306	11,420	13,340	11,043	
All Other Agencies	41,059	57,094	46,095	62,932	
Governmental Direction and Support Total	**597,688**	**649,521**	**699,918**	**788,223**	**9.7%**
Department of Employment Services	83,612	99,056	113,744	119,528	
Housing Production Trust Fund (Subsidy)	66,931	38,966	0	90,179	
Department of Housing and Community Development	57,353	42,556	42,570	61,793	
Housing Authority Subsidy	14,213	34,934	37,699	55,696	
Department of Consumer and Regulatory Affairs	30,271	34,890	41,623	48,385	
Deputy Mayor for Planning and Economic Development	20,233	36,225	34,039	32,634	
Business Improvement Districts Transfer	23,290	22,343	25,137	28,507	
Department of Insurance, Securities and Banking	16,486	17,858	18,416	20,565	
All Other Agencies	56,432	74,401	73,424	82,891	
Economic Development and Regulation Total	**368,821**	**401,230**	**386,652**	**540,179**	**13.6%**
Metropolitan Police Department	468,380	500,579	485,308	506,869	
Fire and Emergency Medical Services	200,300	218,185	219,215	240,584	
Department Of Corrections	130,612	135,313	136,250	140,999	
Police / Firefighters Retirement System	96,314	109,199	103,430	135,577	
Section 103 Judgements and Settlements - Public Safety and Justice	10,210	421	0	89,938	
Homeland Security/Emergency Management	125,478	80,567	74,971	60,738	
Office of Unified Communications	36,820	37,792	40,923	43,577	
All Other Agencies	52,888	65,337	77,021	89,126	
Public Safety and Justice Total	**1,121,002**	**1,147,393**	**1,137,120**	**1,307,408**	**5.3%**
District of Columbia Public Schools	698,171	704,177	767,628	778,615	
Public Charter Schools	601,428	627,979	661,074	738,844	
State Superintendent of Education (OSSE)	351,291	362,373	365,986	348,729	
Special Education Transportation	89,738	86,052	86,222	85,649	
University of the District of Columbia Subsidy	65,555	66,691	73,458	71,942	
Office for Non-Public Tuition	84,086	77,413	74,340	66,092	
All Other Agencies	52,326	89,726	100,705	105,138	
Public Education System Total	**1,942,595**	**2,014,411**	**2,129,413**	**2,195,010**	**4.2%**

(Continued on next page)

Table 4A-3 (continued)

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

(Excluding Intra-District Funds)

(Dollars in thousands)

Agency	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Department of Health Care Finance	2,465,026	2,594,746	2,664,592	2,834,778	
Department of Human Services	324,161	348,017	386,217	467,030	
Department of Behavioral Health	181,624	229,314	255,872	256,053	
Child and Family Services Agency	226,362	222,193	228,683	216,299	
Department of Health	230,979	198,782	203,293	206,124	
Department on Disability Services	89,955	96,433	156,205	158,767	
Department of Youth Rehabilitation Services	100,849	99,826	94,967	98,823	
All Other Agencies	116,325	134,644	127,109	140,472	
Human Support Services Total	**3,735,281**	**3,923,955**	**4,116,938**	**4,378,345**	**5.4%**
Mass Transit Subsidies (WMATA)	284,851	309,436	335,702	359,097	
Department of Public Works	112,014	137,389	130,681	134,556	
District Department of Transportation	75,331	87,583	91,506	101,603	
Department of Energy and Environment	69,456	75,063	78,443	83,213	
All Other Agencies	35,456	39,402	42,611	45,359	
Public Works Total	**577,108**	**648,872**	**678,943**	**723,828**	**7.8%**
Repayment of Loans and Interest	479,810	520,508	586,572	578,572	
Pay Go - Capital	88,201	59,798	136,245	144,105	
Convention Center Transfer-Dedicated Tax	107,041	108,701	120,448	131,916	
Master Equipment Lease / Purchase Program	49,953	45,617	43,778	38,914	
Settlements and Judgements Fund	15,590	21,292	17,222	32,953	
District Retiree Health Contribution	107,800	86,600	91,400	29,000	
Highway Transportation Fund - Transfers	35,111	41,488	40,210	25,332	
TIF and PILOT Transfer - Dedicated Taxes	0	12,627	0	0	
All Other Agencies	81,935	55,746	70,047	44,534	
Financing and Other Total	**965,441**	**952,377**	**1,105,921**	**1,025,326**	**2.0%**
Grand Total	**9,307,935**	**9,737,760**	**10,254,906**	**10,958,319**	**5.6%**

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 2016 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 2013	FY 2014	FY 2015	FY 2016
DC Public Schools				
Expenditures, current AY and FY	640,642	644,563	695,390	717,674
PLUS: AY Expenditures in prior FY	4,434	0	9,237	12,697
EQUALS: Total AY expenditures	645,076	644,563	704,627	730,371
LESS: AY Expenditures in prior FY	(4,434)	0	(9,237)	(12,697)
PLUS: FY expenditures from following AY	0	9,237	12,697	11,113
EQUALS: Total FY expenditures (As shown in CAFR and Table 4-1 and 4A-1 above)	640,642	653,800	708,087	728,787
DC Public Charter Schools				
Expenditures, current AY and FY	422,525	426,696	458,690	485,700
PLUS: AY Expenditures in prior FY	133,309	178,903	201,283	202,384
EQUALS: Total AY expenditures	555,834	605,599	659,973	688,084
LESS: AY Expenditures in prior FY	(133,309)	(178,903)	(201,283)	(202,384)
PLUS: FY expenditures from following AY	178,903	201,283	202,384	253,144
EQUALS: Total FY expenditures (As shown in CAFR and Table 4-1 and 4A-1 above)	601,428	627,979	661,074	738,844

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2013-2016

(Dollars in thousands)

Agency Name	FY 2013 Approved	FY 2014 Approved	FY 2015 Approved	FY 2016 Approved
DC National Guard	355	375	435	435
DC Public Schools	18,954	16,000	15,000	15,000
Emergency Planning and Security Costs	23,408	23,800	12,500	13,000
Criminal Justice Coordinating Council	1,706	1,800	1,900	1,900
Office of the State Superintendent of Education:				
Resident Tuition Assistance	28,431	30,000	30,000	40,000
Public Charter School Improvement/Expansion	18,954	16,000	15,000	20,000
Commission on Judicial Disabilities and Tenure	280	295	295	295
Judicial Nomination Commission	194	205	270	270
Department of Health	4,738	5,000	5,000	5,000
Total	**97,020**	**93,475**	**80,400**	**95,900**

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 2013 approved budget was affected by sequestration.

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

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

5) The FY 2015 $15m for the Federal Payment for DCPS was later transferred to Federal Grants.

6) The FY 2015 $15m for the Federal Payment for Public Charter Schools was later transferred to Federal Grants

Table 4A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Department of Behavioral Health	5,953	20,253	24,716	24,669	60.6%
Department of Human Services	148,870	131,786	153,002	197,652	9.9%
Department on Disability Services	30,736	34,672	37,371	38,311	7.6%
District of Columbia Public Schools	33,113	36,359	51,520	41,096	7.5%
Department of Health Care Finance	1,671,649	1,812,204	1,859,296	2,073,505	7.4%
Department of Employment Services	23,080	31,568	33,901	26,801	5.1%
Department of Energy and Environment	21,161	20,149	19,972	21,682	0.8%
Child and Family Services Agency	59,974	64,058	62,664	59,716	-0.1%
Office of the Attorney General for the District of Columbia	18,749	17,616	17,925	17,991	-1.4%
Department of Housing and Community Development	42,243	27,881	29,048	39,311	-2.4%
Repayment of Loans and Interest	20,181	18,606	18,440	18,361	-3.1%
State Superintendent of Education (OSSE)	203,871	191,300	182,602	180,472	-4.0%
Department of Health	132,745	118,124	109,299	115,508	-4.5%
Homeland Security and Emergency Management Agency	123,504	78,500	71,246	56,189	-23.1%
Subtotal - Selected Agencies	**2,535,828**	**2,603,075**	**2,671,002**	**2,911,263**	**4.7%**
All Other Agencies	37,090	39,588	42,248	45,192	6.8%
Total General Operating Funds	**2,572,919**	**2,642,662**	**2,713,249**	**2,956,454**	**4.7%**

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 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Regular salaries and wages (0011, 0012, 0099)	1,627,601	1,739,728	1,837,363	1,903,928	5.4%
Extra pay & Overtime (0013, 0015)	131,763	137,601	152,327	224,129	19.4%
Fringe Benefits (0014)	306,148	326,586	353,015	376,760	7.2%
Subtotal, Personal Services	**2,065,512**	**2,203,915**	**2,342,706**	**2,504,817**	**6.6%**
FD0 - PS Paid by NPS (0050) - Police/Fire Fighters' Retirement	96,314	109,199	103,430	135,577	12.1%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement	6,396	31,573	39,443	44,359	90.7%
BG0 - PS Paid by NPS (0050) - Employees' Compensation Fund	13,314	12,998	13,327	13,987	1.7%
BH0 - PS Paid by NPS (0050) - D.C. Unemployment Compensation Fund	7,668	6,620	5,055	4,508	-16.2%
RH0 - PS Paid by NPS (0050) - District Retiree Health Contribution	107,800	86,600	91,400	29,000	-35.4%
Subtotal, PS with Selected Subsidies and Transfers	**231,493**	**246,990**	**252,655**	**227,431**	**-0.6%**
Fixed Cost (0030-0035)	243,626	245,424	325,153	351,199	13.0%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	2,300,760	2,384,109	2,544,913	2,734,179	5.9%
Debt service (0080)	561,474	589,191	609,752	622,141	3.5%
Contractual services (0041)	383,763	424,828	386,382	398,018	1.2%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	259,634	275,869	257,961	334,317	8.8%
Subtotal, NPS excluding Retirement	**3,749,257**	**3,919,421**	**4,124,161**	**4,439,853**	**5.8%**
Total Expenditures	**6,046,261**	**6,370,325**	**6,719,522**	**7,172,102**	**5.9%**

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 2013	FY 2014	FY 2015	FY 2016	Average Annual Growth Rate 2013-2016
Regular salaries and wages (0011, 0012)	534	881	1,047	1,056	25.5%
Extra pay and Overtime (0013, 0015)	6	2	20	6	0.0%
Fringe Benefits (0014)	130	180	222	218	18.8%
Subtotal, PS	**671**	**1,063**	**1,289**	**1,280**	**24.0%**
Fixed Cost (0030-0035)	0	0	1	0	N/A
Subsidies and transfers (0050)	243,111	263,923	278,370	290,414	6.1%
Debt service (0080)	6,665	7,824	7,829	7,822	5.5%
Contractual services (0041)	5,663	1,407	2,178	4,811	-5.3%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	0	32	67	41	N/A
Subtotal, NPS	**255,439**	**273,186**	**288,445**	**303,088**	**5.9%**
Total Expenditures	**256,109**	**274,249**	**289,734**	**304,368**	**5.9%**

Details may not sum due to rounding.

FY 2018 – FY 2023 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2018 – FY 2023 calls for financing $1.186 billion of capital expenditures in FY 2018. The FY 2018 budget highlights are:

- $440 million for the District Department of Transportation, to include $119 million for improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge, $29 million for local streets rehabilitation, $7 million for expansion of the Streetcar line, and $12 million for alley maintenance and rehabilitation;
- $237 million for DC Public Schools, to include $89 million for renovation of elementary schools, $22 million for renovation of middle schools, $80 million for renovation of high schools, and $14 million for swing space needed during construction;
- $127 million for the Washington Metropolitan Transit Authority (WMATA), to include $76 million for the inter-jurisdictional Capital Funding Agreement and $50 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- $82 million for the District of Columbia Public Library, to include $62 million for the Martin Luther King, Jr. Memorial central library;
- $60 million for the Deputy Mayor for Planning and Economic Development, to include $30 million for New Communities;
- $48 million for the Department of Parks and Recreation; and
- $41 million for the Department of Health Care Finance, to include $22 million to upgrade IT systems and $19 million for improvements at United Medical Center.

The proposed capital budget calls for financing of general capital expenditures in FY 2018 from the following sources:

- $890 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds including $98 million in GARVEE bonds, $85 million in short-term bonds, and $14 million in taxable bonds;
- $173 million of federal grants and payments from Highway Trust Fund revenue;
- $49 million of pay-as-you-go (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund for the purchase of capital-eligible assets;
- $45 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue;
- $28 million of Local Highway Trust Fund revenue (motor fuel taxes) for the local match to support federal highway grants; and
- $1 million from the sale of assets (land at McMillan and Walter Reed).

This overview chapter summarizes:

- The District's proposed FY 2018 – FY 2023 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 FY 2018 Capital Improvements Plan.

Table CA-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	199
Number of ongoing projects receiving funding	152
Number of new projects receiving funding	47
FY 2018 new budget allotments	$1,185,787
Total FY 2018 to FY 2023 planned funding	$6,641,640
Total FY 2018 to FY 2023 planned expenditures	$6,641,640
FY 2018 Appropriated Budget Authority Request	$1,543,887
FY 2018 Planned Debt Service (G.O./I.T. Bonds)	$697,897,622
FY 2018 – FY 2023 Planned Debt Service (G.O./I.T. Bonds)	$5,319,193,794

The Proposed FY 2018 – FY 2023 Capital Budget and Planned Expenditures

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

The CIP consists of:

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

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

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

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

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

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

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D of Volume 5). The FY 2018 to FY 2023 CIP proposes a net increase in budget authority of $1,544 million during the next six fiscal years (an increase of $2,376 million of new budget authority offset by $832 million of rescissions).

Planned capital expenditures from local sources in FY 2018 total $1,186 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 $706 million in new G.O./I.T. bonds (including $14 million in taxable bonds), borrow $85 million in short-term bonds, use $98 million from the sale of GARVEE bonds, fund $49 million using Paygo, use $45 million in Local Transportation Fund Special Purpose Revenue, use $1 million from the sale of assets, and use $28 million for the local match to the federal grants from the Federal Highway Administration. Proposed funding sources are shown in Figure 5-1 and proposed borrowing is shown in Table 5-7.

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

Figure 5-2 illustrates FY 2018 capital budget allotments by major agency. Funding for the District of Columbia Public Schools constitutes the largest share of the planned expenditures. Large shares of funding also go toward the District Department of Transportation, the WMATA, and the Deputy Mayor for Planning and Economic Development. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2018.

Table 5-2 summarizes planned expenditure amounts for FY 2018 and budget authority requests for FY 2018 – FY 2023. It includes local funds (G.O./I.T, taxable and short-term bonds, Paygo, and local transportation funds) and federal grants.

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of the capital budget document include projects receiving new allotments in FY 2018 through FY 2023, as included in the pro forma, totaling $1.186 billion in FY 2018.

Figure 5-1

FY 2018 Capital Budget Funding Sources

(Dollars in thousands)

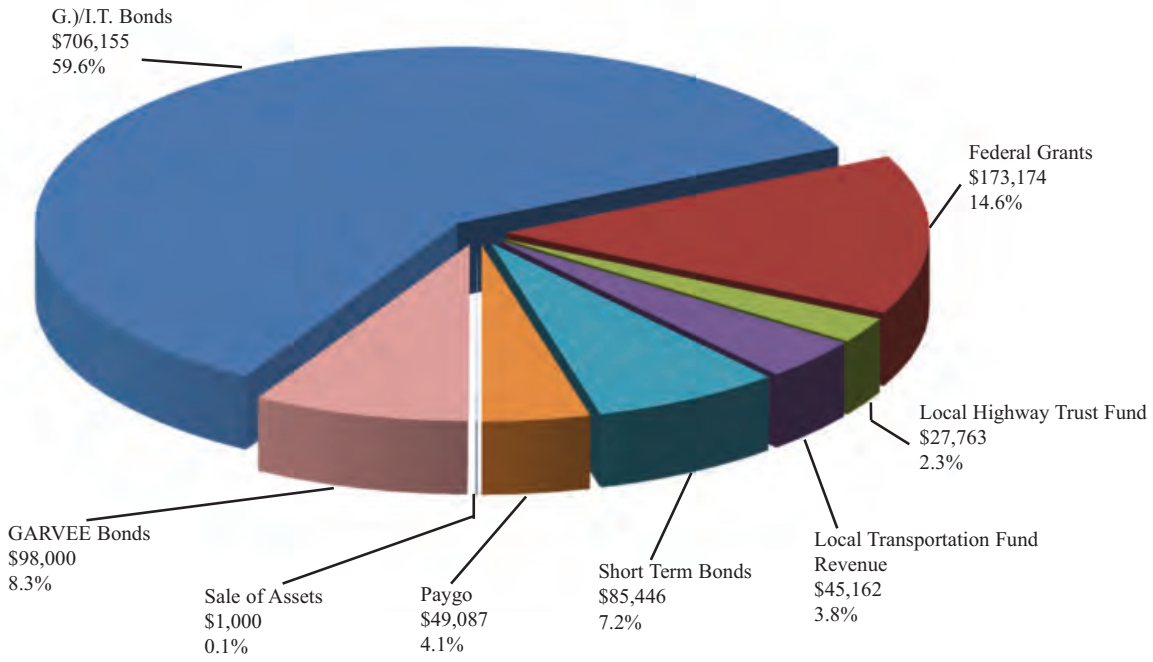


Table 5-2

FY 2018 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2018 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Bonds	$706,155	
Paygo (transfer from the General Fund)	$49,087	
Short-term Bonds	$85,446	
Sale of Assets	$1,000	
Subtotal	**$841,687**	**$1,233,308**
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees	$45,162	53,389
Subtotal, Local Transportation Fund Revenue	**$45,162**	**$53,389**
Highway Trust Fund:		
Federal Highway Administration Grants	$173,174	235,761
Local Match (from motor fuel tax)	$27,763	21,430
GARVEE Bonds	$98,000	
Subtotal, Highway Trust Fund	**$298,937**	**$257,191**
Total, District of Columbia	**$1,185,787**	**$1,543,887**

Table CA-3

Capital Fund Pro Forma

(Dollars in thousands)

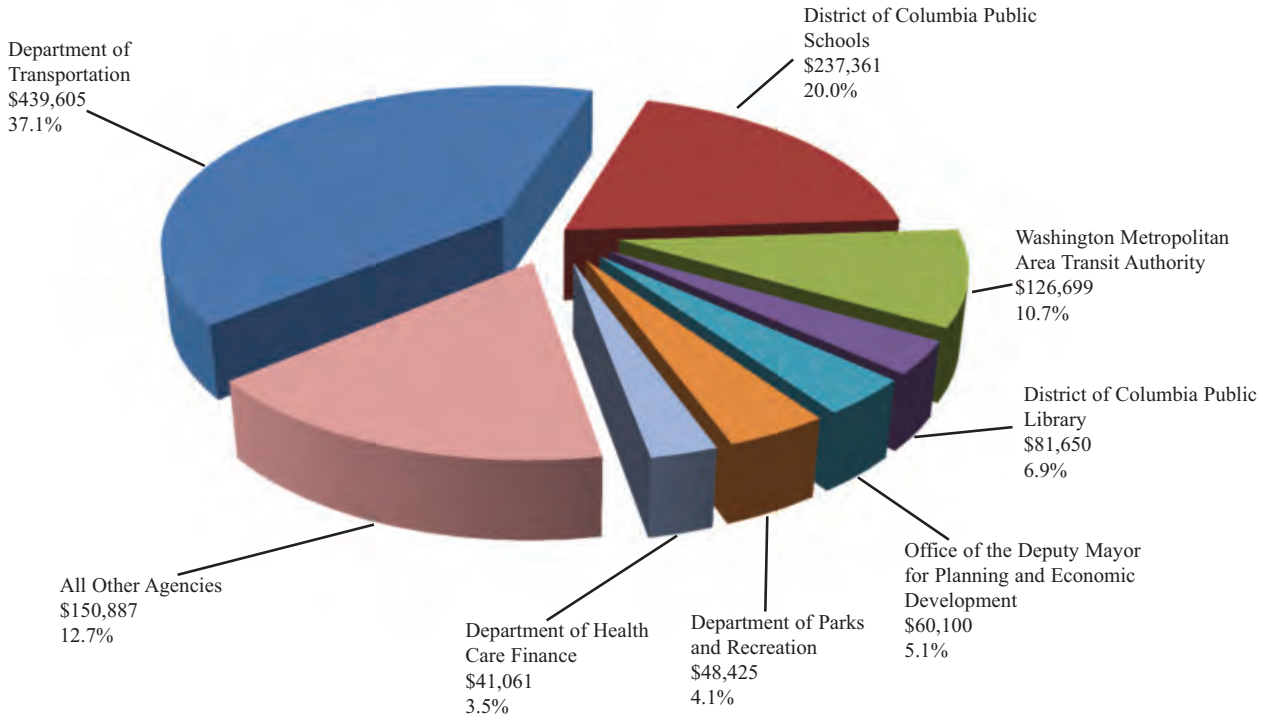
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	6 Year Total	Percent of Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	$692,455	$714,991	$729,097	$529,725	$462,975	$637,259	$3,766,501	58.4%
G.O. / I.T. Bonds (Taxable)	13,700	9,000	-	-	10,000	-	32,700	1.2%
Short-Term Bonds	85,446	66,909	65,750	48,675	40,025	30,941	337,745	7.2%
Paygo	49,087	53,888	104,395	126,516	166,934	167,335	668,154	4.1%
Sale of Assets	1,000	1,000	1,000	1,000	1,000	5,000	10,000	0.1%
Private Grants	-	-	1,000	-	-	-	1,000	0.0%
Federal Payments	-	50,000	50,000	-	-	-	100,000	0.0%
Local Transportation Fund Revenue	45,162	40,162	40,162	40,162	40,162	40,162	245,975	3.8%
GARVEE Bonds	98,000	168,100	-	-	-	-	266,100	8.3%
Local Highway Trust Fund	27,763	29,740	29,545	29,353	29,161	28,971	174,533	2.3%
Federal Grants	173,174	173,173	173,067	173,172	173,171	173,173	1,038,931	14.6%
Total Sources	**$1,185,787**	**$1,306,963**	**$1,194,017**	**$948,604**	**$923,428**	**$1,082,841**	**$6,641,640**	**100.0%**
Uses:								
Department of Transportation	$439,605	$604,961	$481,136	$401,296	$402,751	$318,124	$2,647,873	37.1%
Local Transportation Fund	*238,668*	*402,048*	*278,524*	*198,771*	*200,419*	*115,980*	*1,434,410*	
Highway Trust Fund	*200,937*	*202,913*	*202,612*	*202,525*	*202,332*	*202,144*	*1,213,463*	
District of Columbia Public Schools	237,361	223,943	220,049	166,597	145,254	287,909	$1,281,113	20.0%
Washington Metropolitan Area Transit Authority	126,699	128,801	127,572	78,559	80,072	81,630	$623,333	10.7%
District of Columbia Public Library	81,650	92,350	33,600	2,000	2,000	1,500	$213,100	6.9%
Office of the Deputy Mayor for Planning and Economic Development	60,100	17,000	42,000	62,000	45,000	13,000	$239,100	5.1%
Department of Parks and Recreation	48,425	31,562	69,000	44,983	21,770	60,448	$276,188	4.1%
Department of Health Care Finance	41,061	25,414	18,200	15,292	40,000	69,508	$209,475	3.5%
Department of Employment Services	28,039	9,594	9,000	10,000	-	-	$56,633	2.4%
Department of Human Services	27,950	14,650	7,500	-	-	-	$50,100	2.4%
Fire and Emergency Medical Services Department	18,500	26,250	29,000	27,000	49,000	36,741	$186,491	1.6%
Department of General Services	13,840	9,630	10,350	20,800	17,800	4,262	$76,682	1.2%
Metropolitan Police Department	12,600	12,850	9,750	10,000	10,000	8,695	$63,895	1.1%
Special Education Transportation	12,443	4,207	2,487	301	2,949	7,195	$29,583	1.0%
Department of Public Works	9,100	7,000	7,447	10,000	10,000	168,030	$211,577	0.8%
Office of the Chief Technology Officer	8,700	50,500	11,000	7,700	4,500	3,000	$85,400	0.7%
Office of the Chief Financial Officer	6,606	13,900	25,200	42,500	19,500	10,000	$117,706	0.6%
Office of Unified Communications	4,900	8,450	20,950	8,250	7,300	7,300	$57,150	0.4%
Department of Corrections	2,000	2,000	3,500	-	-	-	$7,500	0.2%
Office of State Superintendent of Education	1,500	1,500	-	1,500	-	2,500	$7,000	0.1%
Office of Contracting and Procurement	1,284	-	-	-	-	-	$1,284	0.1%
Department of Forensic Sciences	1,000	-	-	-	-	-	$1,000	0.1%
Office of Cable Television, Film, Music, and Entertainment	1,000	-	-	-	-	-	$1,000	0.1%
Department of Behavioral Health	750	-	-	-	-	-	$750	0.1%
Department of Consumer and Regulatory Affairs	675	1,500	2,000	2,000	2,000	-	$8,175	0.1%
Department of Energy and Environment	-	8,000	14,000	6,000	40,532	-	$68,532	0.0%
Office of the Secretary	-	12,900	35,275	19,325	-	-	$67,500	0.0%
University of the District of Columbia	-	-	15,000	12,500	23,000	-	$50,500	0.0%
Deputy Mayor for Education	-	-	-	-	-	3,000	$3,000	0.0%
Total Uses	**$1,185,787**	**$1,306,963**	**$1,194,017**	**$948,604**	**$923,428**	**$1,082,841**	**$6,641,640**	**100.0%**

Note: Details may not sum to totals due to rounding

Figure 5-2

FY 2018 Capital Budget Allotments, by Agency

(Dollars in thousands)



FY 2018 Operating Budget Impact

In general, each $13.5 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 2018 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 particular newly completed project into service.

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2018 – 2023 Debt Service Expenditure Projections

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Existing General Obligation (G.O.) and Income Tax (I.T.) Bonds Debt Service (Agency DS0)	**$655,825,447**	**$683,318,784**	**$698,429,102**	**$684,522,621**	**$696,102,808**	**$695,818,757**
Prospective I.T./G.O. Bonds Debt Service						
FY 2017 (May 2017) I.T. / G.O. Bonds ($400M)	$19,500,000	$18,100,000	$28,265,500	$28,268,350	$28,265,275	$28,265,600
FY 2018 (December 2017) I.T. / G.O. Bonds ($791.6M)	$19,790,750	$39,581,500	$58,686,500	$58,691,250	$58,688,000	$58,689,750
FY 2019 (December 2018) I.T. / G.O. Bonds ($790.9M)	$-	$19,771,750	$57,313,500	$57,315,000	$57,317,000	$57,317,250
FY 2020 (December 2019) I.T. / G.O. Bonds ($794.9M)	$-	$-	$46,258,500	$55,697,750	$55,699,250	$55,697,500
FY 2021 (December 2020) I.T. / G.O. Bonds ($718.4M)	$-	$-	$-	$42,391,250	$51,038,500	$51,037,250
FY 2022 (December 20121) I.T. / G.O. Bonds ($663.0M)	$-	$-	$-	$-	$38,580,500	$46,455,750
FY 2023 (December 2022) I.T. / G.O. Bonds ($750.2M)	$-	$-	$-	$-	$-	$51,804,500
Total I.T./G.O. Bonds Debt Service (Agency DS0)	**$695,116,197**	**$760,772,034**	**$888,953,102**	**$926,886,221**	**$985,691,333**	**$1,045,086,357**
School Modernization G.O. Bonds Debt Service (Agency SM0)	**$2,781,425**	**$2,781,425**	**$2,781,425**	**$2,781,425**	**$2,781,425**	**$2,781,425**
Housing Production Trust Fund (Agency DT0)	**$7,832,389**	**$7,838,539**	**$7,839,039**	**$7,836,089**	**$7,837,339**	**$7,830,339**
Total Long-Term Debt Service	**$705,730,011**	**$771,391,998**	**$899,573,566**	**$937,503,735**	**$996,310,097**	**$1,055,698,121**
Commercial Paper (Agency ZC0)	**$8,502,640**	**$10,628,300**	**$12,753,960**	**$12,753,960**	**$12,753,960**	**$12,753,960**
Payments on Master Lease Equipment Purchases (Agency EL0)	**$19,254,436**	**$11,844,303**	**$4,485,688**	**$-**	**$-**	**$-**
Total Debt Service, General Fund Budget	**$733,487,087**	**$793,864,601**	**$916,813,214**	**$950,257,695**	**$1,009,064,057**	**$1,068,452,081**
Other (Non-General Fund) Debt Service	$128,352,205	$134,387,216	$132,397,115	$134,243,715	$116,859,321	$111,050,341
Total Debt Service	**$861,839,292**	**$928,251,817**	**$1,049,210,329**	**$1,084,501,410**	**$1,125,923,378**	**$1,179,502,422**
Total Expenditures	**$8,724,115,292**	**$8,776,775,193**	**$9,101,689,437**	**$9,322,059,426**	**$9,580,165,405**	**$9,857,996,563**
Ratio of Debt Service to Total Expenditures	9.879%	10.576%	11.528%	11.634%	11.753%	11.965%
Balance of Debt Service Capacity	$185,054,544	$124,961,206	$42,992,402	$34,145,722	$23,696,471	$3,457,166

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2018-FY 2023

Agency Code	Agency Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	6-Year Total
AT0	Office of the Chief Financial Officer	600,000	618,000	636,540	655,636	675,305	695,564	3,881,046
HT0	Department of Health Care Finance	930,000	957,900	986,637	1,016,236	1,046,723	1,078,125	6,015,621
JA0	Department of Human Services	263,896	271,813	279,967	288,366	297,017	305,928	1,706,987
HA0	Department of Parks and Recreation	913,226	940,623	968,841	997,907	1,027,844	1,058,679	5,907,120
CE0	District of Columbia Public Library	936,799	964,903	993,850	1,023,666	1,054,376	1,086,007	6,059,600
TO0	Office of the Chief Technology Officer	1,389,400	1,431,082	1,474,014	1,518,235	1,563,782	1,610,695	8,987,209
	Total	**$5,033,321**	**$5,184,321**	**$5,339,850**	**$5,500,046**	**$5,665,047**	**$5,834,999**	**$32,557,583**

Note: Operating impacts for school construction at DCPS are applied to the operating budget indirectly, based on the per student formula, so these impacts are not shown.

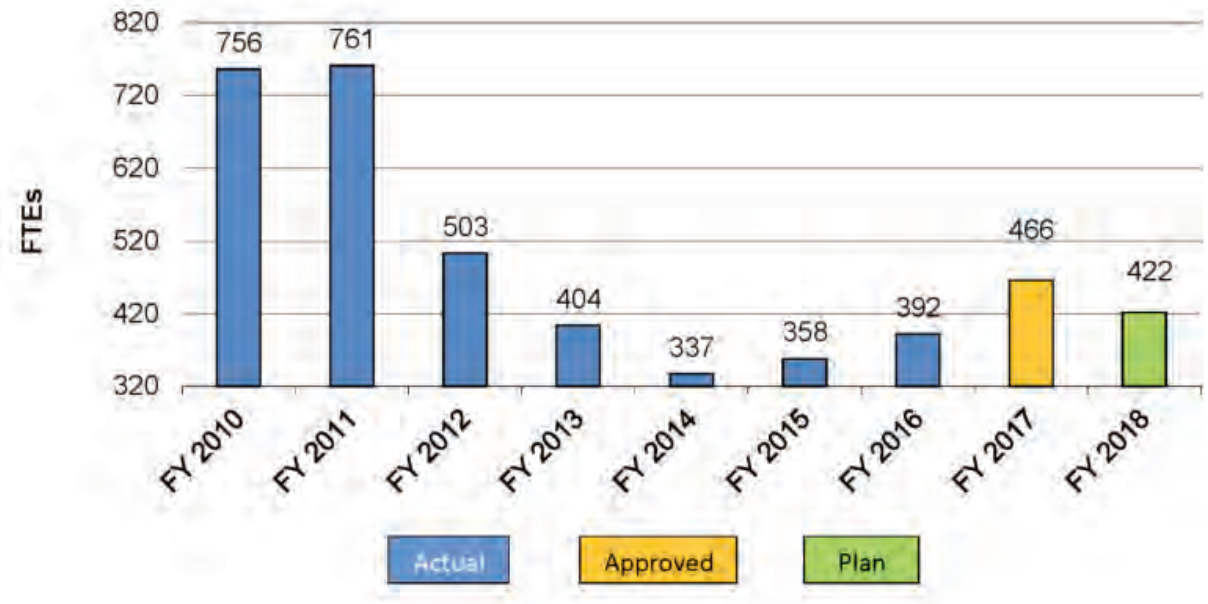
Table 5-6

FTE Data by Agency

Agency	FY 2016 Actual	FY 2017 Approved	FY 2018 Plan
AM0 – Department of General Services	22.8	32.7	39.7
AT0 – Office of the Chief Financial Officer	8.2	26.0	26.0
CE0 – D.C. Public Library	3.2	5.0	5.0
CF0 – Department of Employment Services	1.4	11.0	8.0
GF0 – University of the District of Columbia	1.6	5.0	5.0
HA0 – Department of Parks and Recreation	0.3	2.0	1.0
HT0 – Department of Health Care Finance	0.0	0.0	0.0
JA0 – Department of Human Services	60.6	47.0	0.0
KA0 – Department of Transportation	293.5	334.1	334.1
RM0 – Department of Behavioral Health	0.3	0.0	0.0
TO0 – Office of the Chief Technology Officer	0.2	3.0	3.0
Total	**392.1**	**465.8**	**421.8**

Figure 5-3

Number of Capital-Funded FTE Positions From FY 2010 to FY 2018



Capital-Funded Positions

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

Table 5-6 reflects capital-funded FTE data for each agency for FY 2016 through FY 2018. Additional details on the FY 2018 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of this volume. They are also summarized on the appropriate agency pages, for those agencies that have approved FTEs.

Figure 5-3 shows the total number of capital-funded positions between FY 2010 and FY 2016, the approved positions for FY 2017, and the planned positions in the CIP for FY 2018.

Table 5-7

Proposed Bond Borrowing, FY 2017 Through FY 2023

(Dollars in thousands)

Source	Plan FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Total
Budget allotment	$897,076	$889,600	$959,000	$794,847	$578,400	$513,000	$668,200	$5,300,123
G.O. and I.T Bond Borrowing Plan	$851,000	$791,600	$790,900	$794,847	$728,400	$663,000	$890,200	$5,509,947
GARVEE Bonds	$-	$98,000	$168,100	$-	$-	$-	$-	$266,100
Total Bond Borrowing	**$851,000**	**$889,600**	**$959,000**	**$794,847**	**$728,400**	**$663,000**	**$890,200**	**$5,776,047**

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

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

The District's proposed FY 2018 – FY 2023 capital budget includes a number of funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

- G.O. or I.T bonds, including taxable, and short-term bonds;
- Paygo capital funding;
- Sale of assets;
- Federal Grants; and
- Private Grants.

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

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

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

Major Capital Efforts

The FY 2018 – FY 2023 Capital Improvements Plan (CIP) provides for major investments in the following areas:

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

Transportation Infrastructure

Metrorail and Metrobus. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $623 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system.

Streetcar, Circulator, and H Street Bridge. A retooled streetcar system and an expanded Circulator system will add capacity to the District's transportation network, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $279.4 million for Circulator and streetcars, giving priority to the H Street line extension to Benning Road Metro station – and replacement of the H Street Bridge. The H Street Bridge is an important link in the line that provides for rider transfers to Amtrak's Union Station and the Metrorail system, and it must be replaced. The CIP provides $165 million to support the cost of replacing the bridge. Availability of varied modes of transportation is critically important in the District. To further this effort, the CIP includes $8 million for Bikeshare expansion.

South Capitol Street. The CIP includes $516.8 million for replacement of the Frederick Douglass Bridge over the Anacostia River and improvements to the South Capitol Street Corridor. South Capitol Street will be transformed from an expressway to an urban boulevard and gateway to the Monumental Core of the city that will support economic development on both sides of the Anacostia River.

Streetscapes, Trails, and Green Space. The concept of park-like landscaping in the District's public right-of-ways dates back to surveyor Pierre L'Enfant, who outlined how to landscape his exceptionally wide avenues. The District's investment in streetscapes, trails, and green space will beautify the city, improve quality of life, and complement investments in transit by providing safe and convenient bicycle and pedestrian access throughout the city. The 6-year capital budget plans for $160.5 million of investment in streetscapes, trails, trees, green space, and streetlights.

Local Streets and Alleys. The 6-year capital budget also plans for $356 million of investment in the District's local roadways, alleys, curbs, and sidewalks across the eight wards to ensure they are safe, reliable, and functional.

Consolidation of Public Works Facilities. The Department of Public Works (DPW) is designing a new facility to consolidate fleet maintenance and storage of heavy equipment at DPW's West Virginia Avenue compound to enable the agency to consolidate operations at that location. The CIP includes $163.2 million for construction of this facility.

Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $3.35 billion has been invested. This CIP commits to an additional investment of $1.3 billion over the next six years for modernization of elementary, middle, and high school facilities. The budget includes funding for three modernized middle schools and two modernized high schools.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Library, the CIP includes $139.8 million that will be used to renovate and reconfigure this historic landmark. The result will be a world-class central library offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. Libraries in District neighborhoods will receive an additional $61 million to renovate and modernize Southeast Library and Capitol View Library, and construct new state-of-the-art facilities, including a new Lamond Riggs and Southwest Library.

University Facilities. The University of the District of Columbia is making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $50.5 million of budget authority for University improvements.

Public Health and Wellness

Replacement of D.C. General Shelter. The CIP includes $50.1 million for the Department of Human Services to continue acquisition of property and construct small scale emergency and temporary housing for families.
Access to Health and Human Support Services. The CIP includes $23.5 million to complete development of a new, state-of-the-art information technology application designed to assist persons seeking assistance with health and other human support services.

Parks and Recreation Facilities. Public parks and recreation facilities enhance the quality of life and wellness of District residents. The District is committed to providing all residents of the District, and especially the District's youth, with access to quality recreation centers, athletic fields, swimming pools, tennis courts, play areas, and parks. This 6-year capital budget plans for $276 million for investments in parks and recreation facilities across the city.

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

District's only acute care hospital on the city's East End. The CIP includes $180 million for additional improvements or construction of a new facility in order to continue the repositioning of the hospital in the marketplace.

Anacostia River Clean-Up. The Anacostia River, once a pristine river, is now degraded mainly because of its highly urbanized location. The river and adjacent former Kenilworth landfill are the focus of large-scale restoration efforts by the District of Columbia. The District's goal is to restore the Anacostia to a fishable and swimmable river by the year 2032. The $68.5 million of capital budget for hazardous material remediation on the Anacostia River and its shoreline will fund continued efforts to achieve this goal.

Economic Development

New Communities. The CIP provides $85 million of budget that will be used to replace severely distressed housing and decrease concentrations of poverty by redeveloping public housing properties into mixed-use, mixed-income communities for current and future residents.

Saint Elizabeths East Campus Infrastructure. The 183-acre lot will be transformed into a marketplace of ideas, innovation, and communication. The CIP provides $103 million to design and build public infrastructure. The CIP also includes $16.75 million to construct the Saint Elizabeths Infrastructure Academy, which will serve as a hub for workforce development and on-the-job-training in activities related to the infrastructure industry, including the utility, energy efficiency, transportation and logistics sectors.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site will be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises. The CIP provides $10 million for site infrastructure over the 6-year CIP.

Walter Reed and Hill East. These two critical redevelopment projects are funded in the CIP to continue investments in site infrastructure totaling $32.2 million.

Fiscal Stability

Financial System Modernization. The Office of the Chief Financial Officer is in the process of modernizing its tax system to add the functionality found in modern systems, support real-time financial management, provide greater integration with other District IT systems, and increase tax compliance and collections. The CIP includes $100.7 million for the modernization of the general ledger and budget systems and $12.9 million for the continued modernization of the integrated tax system.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that responders have reliable equipment. The CIP provides $87.7 million for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional $42.2 million is provided for replacement of police cruisers and specialty/support vehicles.

Power Line Undergrounding. The CIP includes $27.4 million to move key overhead power lines to underground lines in the District to improve safety and reliability of the District's electrical system. Placing select power feeders underground will result in a reduction in the frequency and the duration of power outages experienced in affected service areas.

Fund Balance of the Capital Fund

From FY 2008 through FY 2015, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit for 2 years in the General Capital Improvements Fund (the "capital fund") (see Table 5-8). The shortfall at the end of FY 2012 and again in FY 2014 meant that capital expenditures had exceeded financing sources by that amount on a cumulative basis. The timing and amounts of borrowing for those two years resulted in the temporary negative fund balance. The District's General Fund had advanced funds to the capital fund to cover the expenditures.

The FY 2016 CAFR reports a General Capital Improvements Fund deficit of $229 million. This represents a decrease of $265 million from the FY 2015 positive ending fund balance of $36 million. This decrease is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2016 is representative of the activity in the fund as of that date. The District borrowed $451 million in December of 2016, thereby erasing the deficit, and plans an additional borrowing of $400 million for late spring of 2017 to cover ongoing capital expenditures.

The District must keep a close watch on the underlying status of the capital fund. In past years, the District borrowed amounts above new capital budget allotments to help repay the General Fund for advances it made to the capital fund. The long-term solution to the capital fund shortfall includes development of, and monitoring against, agency spending plans for their capital projects that manage each year's overall expenditures against that year's revenues. Future plans also include the use of a Commercial Paper program (a form of short-term borrowing not to exceed 270 days) to help ensure cash flow needs are balanced with the timing of borrowing.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2008-FY 2016

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
2008	586.9
2009	406.9
2010	133.4
2011	5.0
2012	(116.3)
2013	102.4
2014	(114.2)
2015	35.8
2016	(228.9)

Appendices

Appendix A:

D.C. Comprehensive Financial Management Policy

District of Columbia
Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

Responsibility and Authorization

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

Credit Ratings

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

Long-Term Debt Capacity

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

Timing and Amount of Long-Term Borrowing

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

Method of Bond Sale

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

Composition of Debt Portfolio

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

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

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

Selection of Financial Consultants and Service Providers

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

Equipment Financing Program

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

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

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

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

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

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

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

Disbursement of Public Funds Policy

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

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

Collateralization Policy

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

Banking Services Policy

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

Electronic Benefit Transfer (EBT) Payment Policy

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

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

Internal Control Policy Related to Financial Assets

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

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

Investment Priorities

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

Investment of Operating Cash Balances

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

Investment of Additional Bank Account Balances

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

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

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

Investment of Debt Service Reserve Funds

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

Investment of Bond and Note Related Accounts

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

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

Investment of Statutory Reserve Funds

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

Limits on Placement of Funds

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

Capital Asset Management Policy

Policy for Defining Capital Assets

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

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

General Capital Asset Policy

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

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

Capitalization Policy

- All land, land improvements and building additions must be capitalized regardless of cost.
- Capital improvements shall be capitalized if the total project cost is $5,000 or more, and the improvements increase the utility of the asset or significantly extend its useful life by two years or more. Expenditures for improvements that do not increase the service utility of the asset or significantly extend its life should be classified as repairs and maintenance and not capitalized.
- Furniture, vehicles, and equipment shall be capitalized if the aggregate cost is $5,000 or more and the useful life of the asset is three years or greater. Costs pertaining to computers include amounts incurred for monitors, cables, battery packs or any additional accessories needed for the equipment to function. Capitalizable computer costs do not include printers because printing functions can be spooled to a central printer, which can be utilized by several computers.
- Computer software system costs shall be capitalized if the total cost including purchase, installation, and testing is $5,000 or more, and it provides a future economic benefit of three or more years. If the computer software system is developed in-house by District personnel or by a third-party contractor on behalf of the District, it should be considered internally generated. Software which is commercially available either by license or outright purchase and modified using more than minimal incremental; effort before being put into operation should also be considered internally generated. The activities of developing and installing internally generated software can be grouped in three stages:
    1. Preliminary Project Stage: Conceptual formation, evaluation of alternatives, determination of needed technology, and final selection of alternatives;
    2. Application Development Stage: Design of chosen path including configuration and interfaces, coding, and installation to hardware; and
    3. Post-Implementation/Operation Stage: Application training and software maintenance.
- Outlays associated with the preliminary project stage should be expensed as incurred. Outlays related to the application development stage should be capitalized. Outlays in the post-implementation stage should be expensed. Training that is directly related to installation and testing should be capitalized. The cost of training after the system has been placed in service should be expensed as incurred. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.

- Computer hardware system costs shall be capitalized if the total cost including acquisition, installation, and testing is $5,000 or more, and it provides a future economic benefit of three or more years. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the FAS. When the hardware system is ready for its intended use, the inventoried costs should be grouped and capitalized as one unit of property in the FAS. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.
- Betterments shall be capitalized if the cost is $5,000 or more and the addition made to the capital asset is expected to prolong its life or increase its efficiency over and above that resulting from repairs or maintenance. The cost of the betterment is added to the book value of the asset. Betterments do not include building improvements. Betterments that cost less than $5,000 should be classified as repairs and maintenance and not capitalized.
- Equipment with a unit cost of less than $5,000 shall be identified as controllable equipment of the agency and recorded in the FAS. The minimum unit cost level required to be identified as controllable equipment of the agency is $1,000, except certain items. Equipment below $1,000 may be tagged with a property identification number and recorded on a supplementary listing for stewardship and sensitivity reasons.

Controllable Property Policy

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

Physical Inventory Policy

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

Acquisition Policy

Capital assets shall be initially recorded at historical cost, which is defined as the cash or cash equivalent cost of obtaining the asset and bringing it to the location and condition necessary for its intended use. Donated assets shall be recorded at acquisition value, defined as "the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date." Construction-in-progress represents capitalization of labor, material, and overhead costs of a capital project. When the project is completed, costs in the construction-in-progress balance sheet account shall be reclassified to one or more of the property and equipment accounts.

Valuation Policy

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

Document Retention Policy

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

Depreciation Policy

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

Property Control Policy

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

Disposal Policy

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

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

Reserve Management Policy

Emergency Reserve Fund Management

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

The Emergency Reserve Fund may only be used for unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity as defined by section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Pub. L. 100-707, effective November 23, 1988) or unexpected obligation created by federal law. The Fund may not be used to fund any department, agency, or office of the District government administered by a receiver or other official appointed by a court, shortfalls in any projected reductions included in the budget proposed by the District government for the fiscal year, or settlements and judgments made by or against the District of Columbia government. Funds may only be allocated after an analysis has been prepared by the CFO and only after a projection by the CFO that the entire Contingency Reserve Fund (see next section) will be completely exhausted at the time of the allocation. Interest earned on the Emergency Reserve Fund shall remain in the account for permitted uses

pursuant to D.C. Official Code §1-204.50a. For purposes of cash flow management, the CFO or his/her designee may borrow from the Emergency Reserve Fund as long as adherence to the terms of D.C. Official Code §1-204.50a is maintained.

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

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

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

Contingency Reserve Fund Management

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

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

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

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

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

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

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

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

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

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

Fiscal Management Policy

Balanced Budget

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

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

Revenues

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

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

General Fund Balance

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

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

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

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

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

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

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

Expenditure Reporting

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

Accrual Accounting

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

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

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

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

In certain limited cases, Special Purpose Revenue fund accounts are necessary to support a particular program or activity. In such limited cases of need, the agency fund account must be created through the

normal legislative process and adhere to requirements to be recommended by the CFO and adopted by the Mayor and District Council. Since program revenues are reported in a governmental fund, they should therefore be accounted for under the modified accrual basis of accounting in fund financial statements.

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

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

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

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

Grants

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

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

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

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

Budget Authority for Grants: District agencies will spend grant funds for allowable costs only at such time as a grant award has been received, and to the extent they have budget authority to do so. Budget authority applies to a particular fiscal year. If a grant covers multiple fiscal years, the sum of the budget authority across those fiscal years should not exceed the grant award amount. Changes in budget authority will be made only in accordance with the District's policies and procedures regarding budget modifications (increases or decreases in overall budget authority for a grant) or reprogrammings (increases or decreases in particular line

items within a grant that leaves the overall budget authority unchanged). Spending grant funds without budget authority is a violation of the Anti-Deficiency Act. Agency updates to the spending plans required by the Anti-Deficiency Act should reflect all changes to grant budget authority.

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

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

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

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

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

Background: The receipt of grant funds triggers many requirements including, but not limited to, spending and reporting requirements. Grant awards typically mandate the terms and conditions governing grants and incorporate the relevant regulations and statutes. Funds that are awarded to private and public agencies by District agencies, as subgrants, are bound by the appropriate U.S. Office of Management and Budget (OMB) Circular and Cost Principles as well as any policy guidelines issued by the grantor. Subgrants to other District agencies are generally awarded through the Memorandum of Understanding process. Grants to parties outside the District government generally are awarded through a grant agreement that specifies the performance obligations of the grantee. In the case of grant awards from general funds, grantees must comply with both the appropriate OMB Circular and Cost Principles and any other policy guidance included in the grant agreement. The CFO will meet the District's reporting requirements by publishing the quarterly Congressional Grant Budget and Activity report sent to Congress and the District Council, which provides grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Donated Funds Monitoring Policy

Donated funds shall be authorized and monitored pursuant to D.C. Official Code § 1-329.01, Mayor's Order 2010-167, effective October 15, 2010, and the related donation agreement with the respective donor. All

donated funds shall be used for the specific purpose expressed in the respective donation agreement, deposited into the appropriate account, and shall be available for the intended purpose of the donation until expended or unless the donor, for valid reasons, requests a refund. The Office of the City Administrator (OCA) or a designee and the respective District agency or entity that receives the donation shall be responsible for monitoring the expenditure of the donated funds, in accordance with the applicable rules and regulations.

Capital

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

Anti-Deficiency Act

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

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

A review board was established, consistent with the Act and implementing regulations, to review potential violations referred to the board, determine culpability, and recommend penalties for violations. The CFO submits quarterly reports to the Mayor and the District Council on actual expenditures and obligations compared to planned levels. The CFO also is required to develop the quarterly apportionment of funds, by source of funds, for each agency based on the spending plans submitted by the agency heads and fiscal officers.

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

Economic Development Policy

Real Property Tax Exemptions

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

Analysis of Proposed Tax Exemptions and Abatements

Pursuant to the Exemptions and Abatements Information Requirement Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 47-4701 et seq.), new tax abatements and exemptions proposed under Title 47 or Title 42 (§42-1103) of the D.C. Official Code are subject to OCFO analysis prior to consideration by the District Council. The advisory analysis includes a determination of whether or not the abatement is needed to (a) meet the fiscal needs of the specific existing building, entity, or persons receiving the abatement; (b) cause a specific development project to go forward; or (c) achieve the policy goal of the abatement if the abatement broadly applies to a category of taxpayers. It also includes the estimated cost of the proposed tax abatement. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

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

The primary economic development debt financing instruments used are:

- Tax Increment Financing bonds or notes, in which incremental tax revenues from a project area are pledged to pay debt service on tax increment financing bonds or notes 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.

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. Two such differences are the use of the cash basis for budget purposes and the treatment of encumbrances as expenditures to develop the budget;

(2) **Perspective Differences** – these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;

(3) **Entity Differences** – these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and

(4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available," whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

When any of these differences exist, GAAP requires governments to present a reconciliation of budgetary comparison information to GAAP information in the notes to the Financial Statements/Required Supplementary Information, on the face of the budgetary statement, or as an attached schedule to the budgetary statement.

Accounting System

The District's accounting system is organized and operated on a fund basis. A fund is a group of self-balancing accounts combined into a separate accounting entity having its own assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenue and expenditures/expenses. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District follows GAAP when determining the types of funds to be

established and is guided by the "minimum number of funds principle" and sound financial management practices when determining the number of funds to be set up within each fund type. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as business enterprises.

Internal Control

The District's management team is responsible for establishing and maintaining adequate internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met within three broad, overriding categories:

(a) efficiency and effectiveness of operations;
(b) reliability of financial reporting; and
(c) compliance with applicable laws and regulations.

The concept of reasonable assurance recognizes that:

(1) The cost of a control should not exceed the benefits likely to be derived; and
(2) The valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conventions used for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which provide the legal authority to spend or collect revenues. The District uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using accrual concepts. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (CAFR) at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by the United States Congress. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within the General Fund. The District also uses an encumbrance recording system as one technique for maintaining budgetary control. In addition, the District adopts a project-length financial plan for its capital projects. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund, Special Revenue funds, or the fund for Federal Payments, depending on the appropriation language for each Federal Payment.

Basis of Accounting

The District's financial statements are prepared in accordance with GAAP. As such, the measurement focus and basis of accounting applied in the preparation of the District's financial statements are as follows:

- The District's government-wide financial statements focus on all of the District's economic resources and use the full accrual basis of accounting; and
- The District's fund financial statements focus primarily on the sources, uses, and balances of current financial resources and use the modified accrual basis of accounting.

Appendix C:

Fund Structure and Relationship to Budget Structure

Fund Structure and Relationship to Budget Structure

The District's budget is presented by agency, but each part of the budget is also part of a particular fund for accounting purposes. Most of the agencies in the operating budget are reported in two funds, and most of the agencies in the capital budget are reported in one fund, but there are some exceptions.

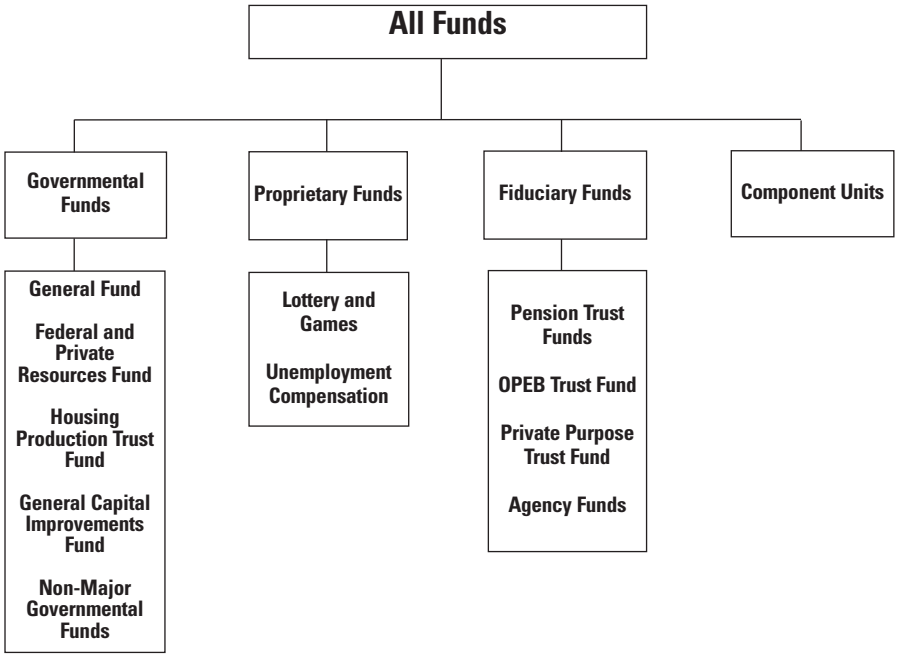
This section describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

Fund Structure

A number of funds and reporting entities, both governmental and non-governmental, are included in the District's CAFR and are discussed below. The primary fund and reporting entity categories are:

- Governmental Funds;
- Proprietary Funds;
- Fiduciary Funds; and
- Component Units.

Fund Structure



Governmental Funds

Governmental Funds include four major and six non-major funds. The major governmental funds are:

- General Fund;
- Federal and Private Resources Fund;
- Housing Production Trust Fund; and
- General Capital Improvements Fund.

The non-major governmental funds are:

- Tobacco Settlement Financing Corporation Fund
- Tax Increment Financing Program Fund;
- Payment-in-Lieu-of-Taxes Special Revenue Fund;
- Baseball Special Revenue Fund;
- Debt Service Fund; and
- Highway Trust Fund.

General Fund

The General Fund records three sources of revenue: Local funds, Dedicated Taxes, and Special Purpose Revenues. These are known as appropriated funds.

- **Local funds** are the District's primary source of revenue. Nearly all of the District's tax receipts - the most significant of which are income taxes, sales taxes, and property taxes - are recorded as Local funds. In addition, certain non-tax revenues (those fines, fees, and miscellaneous revenues not dedicated for a particular agency's use) are part of Local funds. Finally, an annual transfer from the Lottery goes into Local funds.
- **Dedicated Taxes** are those taxes that, by law, are dedicated to a particular purpose. Examples include a specified portion of sales tax that is dedicated to the Washington Convention and Sports Authority and the full amount of the motor fuel tax, which is dedicated to the Highway Trust Fund. As detailed below, some dedicated taxes are not part of the General Fund.
- **Special Purpose Revenues** are non-tax revenues collected by District agencies that, by law, are dedicated to support the functions those agencies perform. Examples include certain fees and permit charges that the public pays for and whose proceeds are used by the agency to carry out operations in that same area. Some agencies retain unused revenues collected in a given fiscal year in the restricted or committed portions of the Fund Balance. They are allowed to spend those revenues, if they receive appropriation authority to do so, in a succeeding year.

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2018 and the next three years, can be found in chapter 3 of this Executive Summary volume.

Federal and Private Resources Fund

The Federal and Private Resources Fund records five sources of revenue, each of which is an appropriated fund.

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

Housing Production Trust Fund

The Housing Production Trust Fund (HPTF) provides financial assistance to a variety of affordable housing programs and opportunities across the District of Columbia, including initiatives to build affordable rental housing, preserve expiring federal-assisted housing, and help provide affordable homeownership opportunities for low-income families. It receives 15 percent of deed recordation and deed transfer tax receipts, as well as appropriations from Local funds that are transferred from the General Fund.

General Capital Improvements Fund

The General Capital Improvements Fund accounts for all District capital project activity other than activity in the Highway Trust Fund. It records revenues from multiple sources, primarily bond proceeds of different types, Pay-as-you-go (Paygo) transfers from the General Fund, and federal grants for capital projects, most of which are highway construction grants.

Non-Major Governmental Funds

Special Revenue Funds account for specific revenue that is legally restricted to expenditures for particular purposes. They are as follows:

- The Tobacco Settlement Financing Corporation Fund accounts for activities relating to the tobacco litigation settlement.
- The Tax Increment Financing (TIF) Program Fund accounts for activities relating to tax increment financing development initiatives. These initiatives involve borrowing to finance a project and using the incremental tax revenues generated by the project to repay the borrowed funds.
- The Payment-in-Lieu-of-Taxes (PILOT) Special Revenue Fund accounts for activities relating to development initiatives that are similar to TIF projects, except that repayment is made from PILOT revenues instead of tax revenues.
- The Baseball Special Revenue Fund accounts for the revenues that are legally restricted to expenditures for baseball project purposes, including taxes dedicated to this fund and rent paid by the Nationals to the District.

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

The Highway Trust Fund accounts for the District's local match to federal highway construction grants and is primarily funded by the District's motor fuel tax. The District typically finances about 20 percent of federal highway projects while federal grants finance about 80 percent, but this proportion can differ for every project.

Proprietary Funds

Proprietary Funds are District units that charge customers for the services provided, whether to outside customers or to other units of the District. The District has two Proprietary Funds:

- D.C. Lottery and Charitable Games Board, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.
- Unemployment Compensation Fund, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.

Fiduciary Funds

Fiduciary Funds account for assets held by the District in a trustee or agency capacity. These assets cannot be used to support the District's programs. The District's Fiduciary Funds are:

- The Pension Trust Funds, which account for resources accumulated and used for retirement annuity payments for police officers, firefighters, public school teachers and their survivors. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study. The funds are administered by a 13-member Retirement Board. The administrative costs of the board are accounted for in the funds.
- The Other Post-Employment Benefits (OPEB) Trust Fund, which accounts for resources accumulated and used for postemployment health 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 component units:

- Health Benefit Exchange Authority, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- Washington Convention and Sports Authority, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.
- Not-for-Profit Hospital Corporation, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.
- Housing Finance Agency, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- University of the District of Columbia (UDC), which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The District established the District of Columbia Tobacco Settlement Financing Corporation (the "Tobacco Corporation") as a special purpose, independent instrumentality of the District government. The Tobacco Corporation is a blended component unit because it provides services exclusively to the District.

Budget Structure and Relationship to Fund Structure

For FY 2018, 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 5) includes all spending in the General Fund and the Federal and Private Resources Fund. All agencies described in volumes 2, 3, and 4 of the budget

documents, except for those in the appropriation title “Enterprise and Other Funds” (part H of volume 4), are budgeted in, and make expenditures in, one of these two funds. These include the three General Fund revenue sources (Local, Dedicated Tax, and Special Purpose Revenue) and the five Federal and Private Resources revenue sources.

The "Enterprise and Other Funds” section of the budget includes agencies that operate through both governmental and non-governmental funds. These agencies have one of two appropriated fund revenue sources: “Enterprise and Other Funds” and “Enterprise and Other Funds – Dedicated Taxes.” These agencies relate to fund categories as follows:

Fund Category	Agency
Governmental Funds - Major	• Housing Production Trust Fund
Governmental Funds - Non-Major	• Tax Increment Financing (TIF) Program • Repayment of PILOT Financing • Ballpark Revenue Fund
Proprietary Funds	• D.C. Lottery and Charitable Games Control Board • Unemployment Insurance Trust Fund
Fiduciary Funds	• D.C. Public Library Agency Trust Fund
Component Units	• Health Benefit Exchange Authority • Washington Convention and Sports Authority • Not-For-Profit Hospital Corporation • Housing Finance Agency • University of the District of Columbia
Other	• Water and Sewer Authority (DC Water) • Washington Aqueduct • District of Columbia Retirement Board

Note that the "Ballpark Revenue Fund" is the name of the agency that includes budget for expenditures made through both the Baseball Special Revenue Fund and the Debt Service Fund, both of which are non-major governmental funds. As such, this agency includes budget authority for the debt service portion of its expenditures twice: once to provide budget authority to transfer revenue from the Baseball Special Revenue Fund to the Debt Service Fund, and a second time to make the debt service expenditures from the Debt Service Fund.

Capital Budget

The capital budget volume (volume 5) includes all revenues and expenditures related to the General Capital Improvements Fund. All agency capital budget chapters show spending in this fund, except for a portion of the budget of the District Department of Transportation (DDOT). Some of DDOT's projects are financed by bond revenues or Paygo capital and are budgeted in the General Capital Improvements Fund. But its Highway Trust Fund projects are financed by a mix of federal grants and local match. As noted above, the federal grant portion of these projects is recorded in the General Capital Improvements Fund, while the local match is recorded in the Highway Trust Fund, a non-major governmental fund.

Transfers Between Funds

The District's budget includes a number of transfers between funds.

Dedicated taxes are sometimes dedicated to an agency within the General Fund, in which case they are simply a source of revenue and budget authority for the agency. But certain dedicated taxes are allocated to agencies outside the General Fund. Some of these are transfers through the General Fund, while others are not:

- Dedicated tax revenues flow through the General Fund to two agencies: the Washington Convention and Sports Authority and the Highway Trust Fund. The revenues are in the Dedicated Tax appropriated fund, in the General Fund, and the operating budget includes a General Fund transfer agency that records an "expenditure" of these funds as the transfer is made. The budget for the Washington Convention and Sports Authority is included in part H of volume 4, and the budget for the Highway Trust Fund is in volume 6.
- Four allocations of dedicated taxes are not transferred through the General Fund – the tax revenues go directly to the agencies and are never considered part of General Fund revenue. These are the allocations to the Tax Increment Financing Program, Repayment of PILOT Financing, the Ballpark Revenue Fund, and the Housing Production Trust Fund. The budgets for these four agencies are included in part H of volume 4.

In some cases, more dedicated tax revenue is allocated to these agencies than is needed. Specifically, revenues for the Ballpark Revenue Fund and for some projects in the Tax Increment Financing Program and in Repayment of PILOT Financing have accumulated faster than needed for the purposes of these agencies, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

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

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

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

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other long-term debt. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds. A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other long-term debt are recorded to the applicable budget and fund at the time the bonds are issued.

Intra-District Budgets

Note that each agency's operating budget total may also include an intra-District budget. Intra-District budget represent agreements between two agencies whereby one agency purchases services from the other. The

buying agency makes an expenditure against its own budget authority (Local, Dedicated Tax, Special Purpose Revenue, Federal, or Private) by transferring resources to the selling agency. The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. An agency's total "gross funds" budget includes its intra-District budget authority. Because such arrangements appear as expenditures twice, once in each agency, the intra-District totals are excluded from the District-wide calculations of the total "gross funds" budget. They also are excluded from the CAFR totals reported at the end of the year.

Appendix D:

Current Services Funding Level (CSFL) Development

Current Services Funding Level (CSFL) Development

Overview

The Current Services Funding Level (CSFL) is a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2017 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into FY 2018. The FY 2018 CSFL adjustments to the FY 2017 Local funds budget are described in the FY 2017 Approved Budget to FY 2018 Proposed Budget, by Revenue Type table (Table 5) of nearly every District agency budget chapter.

Methodology

The starting point in estimating the required level of programmatic funding for the upcoming fiscal year (FY 2018) was the approved budget of the current fiscal year (FY 2017). One-time expenditures in FY 2017 were removed from the calculation, since they were assumed not to continue into FY 2018. There were several components within the approved budget that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to a particular agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as Salaries, Fringe Benefits, Contracts, or Supplies. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as debt service obligations.

General Assumptions Used to Develop the CSFL

The following are the general assumptions that were applied to nearly all District agencies in the FY 2018 CSFL:

1. **Fringe Benefit Rate Adjustments (By Agency):** The FY 2018 fringe benefit rate increase was calculated based on: 1) a four-year average of fringe data; 2) the percentage of health and other benefits to total fringe benefits; and 3) a projection of growth in benefits.

2. **Consumer Price Index (CPI) Growth Factor: 2.5 Percent Year-over-Year (YoY) increase to Nonpersonal Services (NPS) costs (CSG 41):** The 2.5 percent inflation factor is based on the seasonally adjusted CPI for the Metropolitan DC region, which is forecasted by the Office of Revenue Analysis. OBP used the CPI to adjust for inflation and other economic indices of cost variations.

Specific Assumptions Used to Develop the CSFL

The following are the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Removal of One-Time Items:** All FY 2017 one-time items were removed from the CSFL.

2. **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay - Continuing Full Time), 13 (Additional Gross Pay), 14 (Fringe Benefits – Current Personnel), 15 (Overtime Pay), 40 (Other Services and Charges), 41 (Contractual Services - Other), and 50 (Subsidies and Transfers). Recurring budget items for all other CSGs were not adjusted in the FY 2018 CSFL.

3. **Fixed Cost Inflation Factor:** The Fixed Costs (CSGs 30, 31, 32, 33, 34, and 35) for the FY 2018 CSFL were derived from cost estimates provided by the Department of General Services, telecommunication estimates provided by the Office of Finance and Resource Management, and fleet estimates provided by the Department of Public Works.

4. **Medicaid Growth Factor:** The growth rate of 2.3 percent was provided by the Department of Health Care Finance and used to calculate baseline funding for Medicaid in the FY 2018 CSFL.

5. **Student Funding Formula Inflation Factor:** The funding formula was increased by 2.0 percent to account for inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.

6. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.

7. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.

8. **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

Appendix E:

Agency Performance Plans

Agency Performance Plans

Overview

In FY 2016, the Office of the City Administrator (OCA) developed a robust performance management program across the District. This includes several updates to the format and submission process for annual agency performance plans.

First drafts of the high-level components of each agency's performance plan (objectives, key performance indicators, workload measures and operations) are published with the Mayor's annual budget submission. The final performance plan, which also includes strategic initiatives, is posted online in October each year at www.oca.dc.gov.

The following provides a background of annual performance plans and their uses, a description of the major components of each plan and a summary of the performance management timeline.

Background:

Annual Performance Plans can help accomplish several purposes, these include:

- Provide clear direction on how an agency plans to make progress toward achieving its mission and aligning to the Mayor's goals and vision for the District;
- Help to align and prioritize resources;
- Be a tool to monitor progress toward completion of strategic initiatives and key projects; and
- Communicate to the Mayor, the Council of the District of Columbia, and the public on what the agency plans to do to improve its performance over the coming year.

I. Components

Below is a summary of each component in the Annual Performance Plan.

- **Strategic Objectives.** Strategic Objectives describe what the agency will do, at a high level, to achieve its Mission. These are action-based sentences that define what an agency does for its customers, whether the customers are citizens or other District agencies.
  - In FY 2017, each agency was required to add an Excellence in Government Strategic Objective and several key performance indicators. These indicators are as follows:
    - Contracts/Procurement - Percent of Expendable Budget spent on Certified Business Enterprises
    - Contracts/Procurement - Contracts lapsed into retroactive status
    - Budget - Local funds unspent
    - Budget - Federal Funds returned
    - Customer Service - Meeting Service Level Agreements
    - Human Resources - Vacancy Rate
    - Human Resources - Employee District residency
    - Human Resources - Employee Onboard Time
    - Performance Management - Employee Performance Plan Completion

  OCA is working with agencies to collect this data, which will be available online starting in October 2017.

For agencies that do not track one of the measures above in one of the District's citywide databases, OCA will work with that agency to substitute a corresponding measure.

- **Key Performance Indicators.** Key Performance Indicators measure how well an agency is achieving its Strategic Objectives. They are outcome-oriented and should be used to answer the question, "What does the agency need to measure to determine success?"
- **Operations.** Operations include the work that happens on a daily basis to help achieve the Strategic Objectives. This is further divided into Daily Services, such as sanitation disposal, and long-term Key Projects that are high profile, one-time and span several years, such as the redevelopment of Walter Reed Army Medical Center. Many agencies will mostly have Daily Services, whereas some agencies that have substantial amounts of capital funds will have several Key Projects.
- **Workload Measures.** Workload Measures cover inputs and outputs of Operations such as the number of driver's licenses issued. Workload Measures include major components that provide crucial information about an agency's work and the work that is needed to make progress toward the Strategic Objective.

Available in the final draft to be published on the OCA website (www.oca.dc.gov) by October 2017:

- **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:
  - How an agency will improve a Daily Service, for example, by streamlining the intake process for customers accessing an agency's service.
  - How an agency will implement a new component to a current Daily Service, for example, by rolling out body-worn cameras for police officers on patrol.
  - 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 Initiatives but Key Projects will always have an Initiative that describes the year's expectations.

II. How are Performance Plans used?

Annual Performance Plans will be used at several points during the year to help the Mayor, City Administrator, and Deputy Mayors prioritize resources, track progress, and make adjustments during the year as needed. The draft Annual Performance Plans will be used during budget meetings to understand how changes in funding are expected to affect performance.

After Annual Performance Plans are finalized, OCA and Deputy Mayors will meet with agencies once per quarter to assess how progress on the Performance Plan is being made. These meetings can help identify areas where progress is stalled and talk about what adjustments and assistance are needed to help move forward. In addition, they will also serve as a way to check in and see that the agency continues to remain focused on areas that are important to the Mayor throughout the year. For example, adjustments could need to be made for new laws, regulations or new potential focus areas that arise after the performance plan is published. These changes will be communicated in a transparent way where the public can see where and why a focus was changed.

Appendix F, G, H and I:

Summary Tables:
FY 2018 Proposed Budget and Financial Plan

F: FY 2018 Proposed Budget - *General Fund*
G: FY 2018 Proposed Budget - *Gross Funds*
H: FY 2018 Proposed Full-Time Equivalent Employment Authority - *General Fund*
I: FY 2018 Proposed Full-Time Equivalent Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2018 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Approved General Fund	FY 2018 Proposed Local Funds	FY 2018 Proposed Dedicated Taxes	FY 2018 Proposed Other Funds	Total, FY 2018 Proposed General Fund	Change from FY 2017 Approved General Fund
Governmental Direction and Support								
AB0	Council of the District of Columbia	21,174	24,002	24,136	0	0	24,136	133
AC0	Office of the District of Columbia Auditor	4,549	5,202	5,227	0	0	5,227	25
DX0	Advisory Neighborhood Commissions	788	959	934	0	0	934	-25
AL0	Uniform Law Commission	48	50	51	0	0	51	1
AA0	Office of the Mayor	7,891	9,144	10,072	0	0	10,072	927
AH0	Mayor's Office of Legal Counsel	1,092	1,642	1,634	0	0	1,634	-7
AI0	Office of the Senior Advisor	1,877	2,200	3,149	0	0	3,149	949
BA0	Office of the Secretary	3,468	3,749	2,958	0	1,100	4,058	309
AE0	Office of the City Administrator	5,885	7,399	7,907	0	280	8,187	788
EM0	Deputy Mayor for Greater Economic Opportunity	672	2,946	4,367	0	0	4,367	1,420
RK0	D.C. Office of Risk Management	3,221	3,973	3,965	0	0	3,965	-9
BE0	D.C. Department of Human Resources	9,968	8,907	8,866	0	416	9,282	375
JR0	Office of Disability Rights	983	1,103	1,106	0	0	1,106	3
RJ0	Captive Insurance Agency	2,017	2,308	2,123	0	197	2,320	12
AS0	Office of Finance and Resource Management	21,037	23,787	24,264	0	442	24,706	919
PO0	Office of Contracting and Procurement	58,635	23,821	22,724	0	1,276	24,000	179
TO0	Office of the Chief Technology Officer	64,353	77,757	69,948	0	8,404	78,352	595
AF0	Contract Appeals Board	1,378	1,492	1,490	0	0	1,490	-2
AM0	Department of General Services	323,806	321,717	293,479	0	8,242	301,721	-19,996
DL0	Board of Elections	7,114	7,623	7,795	0	0	7,795	172
CJ0	Office of Campaign Finance	2,590	2,833	2,908	0	0	2,908	75
CG0	Public Employee Relations Board	1,251	1,318	1,351	0	0	1,351	33
CH0	Office of Employee Appeals	1,684	1,815	1,842	0	0	1,842	27
EA0	Metropolitan Washington Council of Governments	472	495	520	0	0	520	25
AG0	D.C. Board of Ethics and Government Accountability	1,789	2,060	1,945	0	150	2,095	36
CB0	Office of the Attorney General for the District of Columbia	55,046	65,668	61,913	0	10,504	72,417	6,749
AR0	Statehood Initiatives	290	234	234	0	0	234	0

Government of the District of Columbia
FY 2018 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Approved General Fund	FY 2018 Proposed Local Funds	FY 2018 Proposed Dedicated Taxes	FY 2018 Proposed Other Funds	Total, FY 2018 Proposed General Fund	Change from FY 2017 Approved General Fund
AD0	Office of the Inspector General	12,591	16,154	15,521	0	0	15,521	-633
AT0	Office of the Chief Financial Officer	136,520	168,479	126,902	0	44,042	170,945	2,465
GS0	Section 103 Judgments - Governmental Direction and Support	9,000	0	0	0	0	0	0
Total, Governmental Direction and Support		**761,189**	**788,840**	**709,332**	**0**	**75,053**	**784,385**	**-4,454**
Economic Development and Regulation								
EB0	Office of the Deputy Mayor for Planning and Economic Development	32,164	34,776	12,117	0	32,096	44,213	9,437
BD0	Office of Planning	9,203	9,559	9,361	0	200	9,561	2
EN0	Department of Small and Local Business Development	9,122	11,157	13,552	0	0	13,552	2,395
CI0	Office of Cable Television, Film, Music, and Entertainment	9,437	11,964	1,662	0	11,095	12,757	793
BJ0	Office of Zoning	2,817	2,915	3,069	0	0	3,069	154
DB0	Department of Housing and Community Development	22,479	15,967	23,104	0	4,546	27,650	11,684
CF0	Department of Employment Services	92,602	107,875	65,140	0	44,705	109,845	1,970
DA0	Real Property Tax Appeals Commission	1,643	1,703	1,715	0	0	1,715	12
CR0	Department of Consumer and Regulatory Affairs	48,385	55,506	23,040	0	38,140	61,180	5,674
CQ0	Office of the Tenant Advocate	2,738	2,983	3,163	0	0	3,163	180
BX0	D.C. Commission on the Arts and Humanities	14,443	21,255	19,775	0	133	19,908	-1,347
LQ0	Alcoholic Beverage Regulation Administration	7,272	8,268	0	1,170	7,485	8,655	387
DH0	Public Service Commission	13,448	13,316	0	0	13,989	13,989	673
DJ0	Office of the People's Counsel	9,683	7,497	0	0	8,063	8,063	565
SR0	Department of Insurance, Securities, and Banking	19,581	26,279	0	0	27,966	27,966	1,686
HY0	Housing Authority Subsidy	55,696	69,948	76,312	0	0	76,312	6,365
HP0	Housing Production Trust Fund Subsidy	90,179	55,054	48,317	0	0	48,317	-6,737
ID0	Business Improvement Districts Transfer	28,507	37,000	0	0	47,000	47,000	10,000
EC0	Section 103 Judgments - Economic Development and Regulation	938	0	0	0	0	0	0
Total, Economic Development and Regulation		**470,338**	**493,021**	**300,327**	**1,170**	**235,417**	**536,915**	**43,894**
Public Safety and Justice								
FA0	Metropolitan Police Department	502,006	524,334	502,100	0	8,200	510,300	-14,034
FB0	Fire and Emergency Medical Services Department	239,669	250,865	249,288	0	1,836	251,124	258
FD0	Police Officers' and Fire Fighters' Retirement System	135,577	146,456	105,596	0	0	105,596	-40,860

Government of the District of Columbia
FY 2018 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Approved General Fund	FY 2018 Proposed Local Funds	FY 2018 Proposed Dedicated Taxes	FY 2018 Proposed Other Funds	Total, FY 2018 Proposed General Fund	Change from FY 2017 Approved General Fund
FL0	Department of Corrections	140,999	146,572	125,795	0	21,111	146,906	334
FK0	District of Columbia National Guard	4,651	5,140	4,844	0	0	4,844	-296
BN0	Homeland Security and Emergency Management Agency	4,550	4,667	4,827	0	0	4,827	160
FH0	Office of Police Complaints	2,110	2,449	2,451	0	0	2,451	2
FZ0	DC Sentencing Commission	1,498	1,087	1,179	0	0	1,179	92
FX0	Office of the Chief Medical Examiner	10,849	11,423	11,445	0	0	11,445	23
FS0	Office of Administrative Hearings	8,312	8,926	9,743	0	0	9,743	817
FJ0	Criminal Justice Coordinating Council	896	630	687	0	0	687	57
UC0	Office of Unified Communications	43,577	49,736	32,886	0	15,357	48,242	-1,493
FR0	Department of Forensic Sciences	20,865	22,879	26,363	0	0	26,363	3,484
FQ0	Office of the Deputy Mayor for Public Safety and Justice	683	1,275	1,868	0	0	1,868	593
FI0	Corrections Information Council	441	497	641	0	0	641	144
FO0	Office of Victim Services and Justice Grants	20,673	25,229	23,935	0	1,837	25,772	543
MA0	Criminal Code Reform Commission	0	701	701	0	0	701	0
PJ0	Section 103 Judgments - Public Safety and Justice	89,938	0	0	0	0	0	0
Total, Public Safety and Justice		**1,227,296**	**1,202,866**	**1,104,350**	**0**	**48,340**	**1,152,690**	**-50,176**
Public Education System								
GA0	District of Columbia Public Schools	734,766	762,290	778,063	0	9,263	787,326	25,036
GX0	Teachers' Retirement System	44,359	56,781	59,046	0	0	59,046	2,265
GD0	Office of the State Superintendent of Education	131,635	151,534	160,876	4,276	1,047	166,199	14,665
GC0	District of Columbia Public Charter Schools	738,844	723,717	806,483	0	0	806,483	82,765
GG0	University of the District of Columbia Subsidy Account	71,942	76,680	76,680	0	0	76,680	0
CE0	District of Columbia Public Library	55,552	59,334	56,998	0	1,515	58,513	-821
GB0	District of Columbia Public Charter School Board	0	8,014	0	0	9,110	9,110	1,096
GN0	Non-Public Tuition	66,092	74,461	72,046	0	0	72,046	-2,415
GO0	Special Education Transportation	85,649	94,314	93,989	0	0	93,989	-326
GE0	D.C. State Board of Education	1,017	1,480	1,525	0	0	1,525	45
GW0	Office of the Deputy Mayor for Education	3,285	3,743	8,969	0	0	8,969	5,227
Total, Public Education System		**1,933,143**	**2,012,348**	**2,114,675**	**4,276**	**20,935**	**2,139,886**	**127,538**

Government of the District of Columbia
FY 2018 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Approved General Fund	FY 2018 Proposed Local Funds	FY 2018 Proposed Dedicated Taxes	FY 2018 Proposed Other Funds	Total, FY 2018 Proposed General Fund	Change from FY 2017 Approved General Fund
Human Support Services								
JA0	Department of Human Services	269,378	301,376	367,578	0	1,800	369,378	68,002
RL0	Child and Family Services Agency	156,553	167,753	158,623	0	1,000	159,623	-8,130
RM0	Department of Behavioral Health	231,168	231,028	228,253	0	4,234	232,487	1,459
HC0	Department of Health	85,668	94,925	74,156	0	19,977	94,133	-792
HA0	Department of Parks and Recreation	44,998	48,563	47,306	0	2,700	50,006	1,443
BY0	D.C. Office on Aging	31,011	30,263	34,731	0	0	34,731	4,467
BH0	Unemployment Compensation Fund	4,508	6,887	6,680	0	0	6,680	-207
BG0	Employees' Compensation Fund	25,281	21,521	21,709	0	0	21,709	188
HM0	Office of Human Rights	3,734	4,058	4,001	0	0	4,001	-58
BZ0	Mayor's Office on Latino Affairs	2,709	2,812	3,301	0	0	3,301	490
JY0	Children and Youth Investment Collaborative	7,510	4,920	0	0	0	0	-4,920
AP0	Office on Asian and Pacific Islander Affairs	749	855	855	0	0	855	0
VA0	Office of Veterans' Affairs	353	413	407	0	5	412	-1
JZ0	Department of Youth Rehabilitation Services	98,823	101,529	97,505	0	0	97,505	-4,024
JM0	Department on Disability Services	120,446	125,902	117,378	0	7,763	125,141	-761
HT0	Department of Health Care Finance	761,273	791,005	712,688	72,577	3,668	788,933	-2,073
HX0	Not-for-Profit Hospital Corporation Subsidy	10,000	2,000	0	0	0	0	-2,000
HG0	Office of the Deputy Mayor for Health and Human Services	1,569	2,295	2,373	0	0	2,373	78
Total, Human Support Services		**1,855,732**	**1,938,106**	**1,877,544**	**72,577**	**41,147**	**1,991,268**	**53,162**
Public Works								
KT0	Department of Public Works	134,556	145,057	142,998	0	7,537	150,535	5,477
KA0	District Department of Transportation	97,968	99,822	82,620	0	24,962	107,582	7,760
KV0	Department of Motor Vehicles	34,718	40,063	23,502	0	21,491	44,993	4,930
KG0	Department of Energy and Environment	61,489	79,101	17,492	0	74,597	92,089	12,988
TC0	Department of For-Hire Vehicles	10,261	11,910	4,113	0	9,539	13,652	1,742
KC0	Washington Metropolitan Area Transit Commission	127	139	141	0	0	141	2
KE0	Washington Metropolitan Area Transit Authority	359,097	367,171	290,444	85,572	53,942	429,958	62,788
Total, Public Works		**698,215**	**743,263**	**561,310**	**85,572**	**192,068**	**838,950**	**95,687**

Government of the District of Columbia
FY 2018 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2016 Actuals General Fund	FY 2017 Approved General Fund	FY 2018 Proposed Local Funds	FY 2018 Proposed Dedicated Taxes	FY 2018 Proposed Other Funds	Total, FY 2018 Proposed General Fund	Change from FY 2017 Approved General Fund
Financing and Other								
DS0	Repayment of Loans and Interest	560,211	624,419	689,585	0	5,531	695,116	70,697
ZA0	Repayment of Interest on Short-Term Borrowings	922	1,250	0	0	0	0	-1,250
ZB0	Debt Service - Issuance Costs	2,945	6,000	8,000	0	0	8,000	2,000
SM0	Schools Modernization Fund	14,276	13,523	2,781	0	0	2,781	-10,741
DT0	Repayment of Revenue Bonds	7,822	7,835	0	7,832	0	7,832	-3
ZC0	Commercial Paper Program	0	0	8,503	0	0	8,503	8,503
ZH0	Settlements and Judgments	32,953	21,292	21,825	0	0	21,825	532
ZZ0	John A. Wilson Building Fund	4,289	4,369	4,082	0	0	4,082	-287
UP0	Workforce Investments	0	18,025	68,488	0	0	68,488	50,463
DO0	Non-Departmental	0	7,224	4,847	0	1,630	6,477	-746
ELO	Master Equipment Lease/Purchase Program	38,914	29,381	19,254	0	0	19,254	-10,126
PA0	Pay-As-You-Go Capital Fund	144,105	120,542	48,087	0	46,162	94,249	-26,292
RH0	District Retiree Health Contribution	29,000	31,000	44,500	0	0	44,500	13,500
KZ0	Highway Transportation Fund - Transfers	25,332	24,754	0	24,936	0	24,936	182
EZ0	Convention Center Transfer-Dedicated Taxes	131,916	122,286	3,266	134,010	0	137,276	14,989
Total, Financing and Other		**992,685**	**1,031,900**	**923,219**	**166,778**	**53,324**	**1,143,321**	**111,421**
TOTAL GENERAL OPERATING FUNDS		**7,938,597**	**8,210,344**	**7,590,758**	**330,373**	**666,285**	**8,587,416**	**377,072**

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 2018 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)			FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
Governmental Direction and Support														
AB0	Council of the District of Columbia	21,295	24,032	24,136	0	0	24,136	0	0	0	0	24,136	35	24,171
AC0	Office of the District of Columbia Auditor	4,549	5,202	5,227	0	0	5,227	0	0	0	0	5,227	0	5,227
DX0	Advisory Neighborhood Commissions	788	959	934	0	0	934	0	0	0	0	934	0	934
AL0	Uniform Law Commission	48	50	51	0	0	51	0	0	0	0	51	0	51
AA0	Office of the Mayor	11,760	13,362	10,072	0	0	10,072	3,546	0	0	0	13,617	489	14,106
AH0	Mayor's Office of Legal Counsel	1,092	1,642	1,634	0	0	1,634	0	0	0	0	1,634	0	1,634
AI0	Office of the Senior Advisor	1,877	2,200	3,149	0	0	3,149	0	0	0	0	3,149	0	3,149
BA0	Office of the Secretary	3,468	3,749	2,958	0	1,100	4,058	0	0	0	0	4,058	0	4,058
AE0	Office of the City Administrator	6,445	7,399	7,907	0	280	8,187	0	983	0	0	9,170	0	9,170
EM0	Deputy Mayor for Greater Economic Opportunity	672	3,341	4,367	0	0	4,367	0	0	0	0	4,367	467	4,833
RK0	D.C. Office of Risk Management	3,221	3,973	3,965	0	0	3,965	0	0	0	0	3,965	0	3,965
BE0	D.C. Department of Human Resources	17,418	14,765	8,866	0	416	9,282	0	0	0	0	9,282	6,747	16,029
JR0	Office of Disability Rights	1,805	1,770	1,106	0	0	1,106	628	0	0	0	1,734	293	2,027
RJ0	Captive Insurance Agency	2,017	2,308	2,123	0	197	2,320	0	0	0	0	2,320	0	2,320
AS0	Office of Finance and Resource Management	30,410	36,524	24,264	0	442	24,706	0	0	0	0	24,706	12,828	37,534
PO0	Office of Contracting and Procurement	96,867	51,201	22,724	0	1,276	24,000	0	0	0	0	24,000	28,029	52,029
TO0	Office of the Chief Technology Officer	109,306	110,001	69,948	0	8,404	78,352	32	0	0	0	78,384	35,886	114,271
AF0	Contract Appeals Board	1,378	1,492	1,490	0	0	1,490	0	0	0	0	1,490	0	1,490
AM0	Department of General Services	447,130	465,707	293,479	0	8,242	301,721	0	0	0	0	301,721	148,139	449,860
DL0	Board of Elections	9,379	7,623	7,795	0	0	7,795	1,000	0	0	0	8,795	0	8,795
CJ0	Office of Campaign Finance	2,590	2,833	2,908	0	0	2,908	0	0	0	0	2,908	0	2,908
CG0	Public Employee Relations Board	1,251	1,318	1,351	0	0	1,351	0	0	0	0	1,351	0	1,351
CH0	Office of Employee Appeals	1,684	1,815	1,842	0	0	1,842	0	0	0	0	1,842	0	1,842
EA0	Metropolitan Washington Council of Governments	472	495	520	0	0	520	0	0	0	0	520	0	520
AG0	D.C. Board of Ethics and Government Accountability	1,789	2,060	1,945	0	150	2,095	0	0	0	0	2,095	0	2,095
CB0	Office of the Attorney General for the District of Columbia	76,456	91,747	61,913	0	10,504	72,417	23,040	539	0	0	95,996	3,785	99,781
AR0	Statehood Initiatives	290	234	234	0	0	234	0	0	0	0	234	0	234
AD0	Office of the Inspector General	14,683	18,722	15,521	0	0	15,521	2,848	0	0	0	18,368	0	18,368
AT0	Office of the Chief Financial Officer	145,138	177,644	126,902	0	44,042	170,945	450	0	0	0	171,395	8,489	179,884

Government of the District of Columbia
FY 2018 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)				FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
GS0	Section 103 Judgments - Governmental Direction and Support	9,000	0	0	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support		**1,024,275**	**1,054,171**	**709,332**	**0**	**75,053**	**784,385**	**31,543**	**1,522**	**0**	**0**	**817,450**	**245,187**	**1,062,637**
Economic Development and Regulation														
EB0	Office of the Deputy Mayor for Planning and Economic Development	33,074	36,532	12,117	0	32,096	44,213	1,250	0	0	0	45,463	0	45,463
BD0	Office of Planning	9,927	10,234	9,361	0	200	9,561	525	20	0	0	10,106	0	10,106
EN0	Department of Small and Local Business Development	9,642	11,736	13,552	0	0	13,552	457	0	0	0	14,009	0	14,009
CI0	Office of Cable Television, Film, Music, and Entertainment	9,457	11,964	1,662	0	11,095	12,757	0	0	0	0	12,757	0	12,757
BJ0	Office of Zoning	2,837	2,939	3,069	0	0	3,069	0	0	0	0	3,069	24	3,093
DB0	Department of Housing and Community Development	152,396	170,898	23,104	0	4,546	27,650	54,587	0	0	0	82,237	100,000	182,237
CF0	Department of Employment Services	121,019	143,225	65,140	0	44,705	109,845	35,355	260	0	0	145,460	1,667	147,126
DA0	Real Property Tax Appeals Commission	1,643	1,703	1,715	0	0	1,715	0	0	0	0	1,715	0	1,715
CR0	Department of Consumer and Regulatory Affairs	48,578	55,506	23,040	0	38,140	61,180	0	0	0	0	61,180	0	61,180
CQ0	Office of the Tenant Advocate	2,738	2,983	3,163	0	0	3,163	0	0	0	0	3,163	0	3,163
BX0	D.C. Commission on the Arts and Humanities	15,351	22,115	19,775	0	133	19,908	720	0	0	0	20,629	168	20,797
LQ0	Alcoholic Beverage Regulation Administration	7,272	8,268	0	1,170	7,485	8,655	0	0	0	0	8,655	0	8,655
DH0	Public Service Commission	13,869	13,889	0	0	13,989	13,989	589	22	0	0	14,599	0	14,599
DJ0	Office of the People's Counsel	9,683	7,497	0	0	8,063	8,063	0	0	0	0	8,063	0	8,063
SR0	Department of Insurance, Securities, and Banking	20,684	26,404	0	0	27,966	27,966	457	0	0	0	28,423	125	28,548
HY0	Housing Authority Subsidy	55,696	69,948	76,312	0	0	76,312	0	0	0	0	76,312	0	76,312
HP0	Housing Production Trust Fund Subsidy	90,179	55,054	48,317	0	0	48,317	0	0	0	0	48,317	0	48,317
ID0	Business Improvement Districts Transfer	28,507	37,000	0	0	47,000	47,000	0	0	0	0	47,000	0	47,000
EC0	Section 103 Judgments - Economic Development and Regulation	938	0	0	0	0	0	0	0	0	0	0	0	0
Total, Economic Development and Regulation		**633,491**	**687,896**	**300,327**	**1,170**	**235,417**	**536,915**	**93,940**	**302**	**0**	**0**	**631,157**	**101,984**	**733,141**
Public Safety and Justice														
FA0	Metropolitan Police Department	543,434	552,942	502,100	0	8,200	510,300	6,145	0	0	0	516,445	30,629	547,074
FB0	Fire and Emergency Medical Services Department	244,689	254,288	249,288	0	1,836	251,124	3,054	0	0	0	254,178	0	254,178
FD0	Police Officers' and Fire Fighters' Retirement System	135,577	146,456	105,596	0	0	105,596	0	0	0	0	105,596	0	105,596
FL0	Department of Corrections	141,390	146,923	125,795	0	21,111	146,906	0	0	0	0	146,906	428	147,334
FK0	District of Columbia National Guard	12,294	13,303	4,844	0	0	4,844	8,785	0	0	0	13,629	0	13,629
BN0	Homeland Security and Emergency Management Agency	60,788	136,498	4,827	0	0	4,827	131,743	0	0	0	136,570	0	136,570

Government of the District of Columbia
FY 2018 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)			FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
DQ0	Commission on Judicial Disabilities and Tenure	290	310	0	0	0	0	310	0	0	0	310	0	310
DV0	Judicial Nomination Commission	251	275	0	0	0	0	295	0	0	0	295	0	295
FH0	Office of Police Complaints	2,110	2,449	2,451	0	0	2,451	0	0	0	0	2,451	0	2,451
FZ0	DC Sentencing Commission	1,498	1,087	1,179	0	0	1,179	0	0	0	0	1,179	0	1,179
FX0	Office of the Chief Medical Examiner	11,286	11,935	11,445	0	0	11,445	0	0	0	0	11,445	715	12,160
FS0	Office of Administrative Hearings	9,827	10,632	9,743	0	0	9,743	80	0	0	0	9,823	1,650	11,473
FJ0	Criminal Justice Coordinating Council	3,287	2,705	687	0	0	687	2,758	14	0	0	3,460	85	3,545
UC0	Office of Unified Communications	44,571	50,061	32,886	0	15,357	48,242	0	0	0	0	48,242	699	48,941
FT0	Homeland Security Grants	5,815	4,077	0	0	0	0	0	0	0	0	0	1,646	1,646
FR0	Department of Forensic Sciences	22,296	24,076	26,363	0	0	26,363	523	0	0	0	26,886	1,792	28,677
FQ0	Office of the Deputy Mayor for Public Safety and Justice	670	1,275	1,868	0	0	1,868	0	0	0	0	1,868	0	1,868
FI0	Corrections Information Council	441	497	641	0	0	641	0	0	0	0	641	0	641
FO0	Office of Victim Services and Justice Grants	28,218	38,631	23,935	0	1,837	25,772	14,071	0	0	0	39,843	0	39,843
MA0	Criminal Code Reform Commission	0	701	701	0	0	701	0	0	0	0	701	0	701
PJ0	Section 103 Judgments - Public Safety and Justice	89,938	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Safety and Justice		**1,358,671**	**1,399,120**	**1,104,350**	**0**	**48,340**	**1,152,690**	**167,763**	**14**	**0**	**0**	**1,320,468**	**37,643**	**1,358,111**
Public Education System														
GA0	District of Columbia Public Schools	904,764	905,673	778,063	0	9,263	787,326	34,712	1,411	0	0	823,449	107,050	930,498
GX0	Teachers' Retirement System	44,359	56,781	59,046	0	0	59,046	0	0	0	0	59,046	0	59,046
GD0	Office of the State Superintendent of Education	393,688	495,306	160,876	4,276	1,047	166,199	294,317	0	0	0	460,516	37,802	498,318
GC0	District of Columbia Public Charter Schools	738,844	723,717	806,483	0	0	806,483	0	0	0	0	806,483	0	806,483
GG0	University of the District of Columbia Subsidy Account	71,942	76,680	76,680	0	0	76,680	0	0	0	0	76,680	0	76,680
CE0	District of Columbia Public Library	56,507	60,275	56,998	0	1,515	58,513	931	17	0	0	59,462	17	59,479
GB0	District of Columbia Public Charter School Board	0	8,014	0	0	9,110	9,110	0	0	0	0	9,110	0	9,110
GN0	Non-Public Tuition	66,092	74,461	72,046	0	0	72,046	0	0	0	0	72,046	0	72,046
GO0	Special Education Transportation	100,107	97,314	93,989	0	0	93,989	0	0	0	0	93,989	10,000	103,989
GE0	D.C. State Board of Education	1,017	1,499	1,525	0	0	1,525	0	0	0	0	1,525	0	1,525
GW0	Office of the Deputy Mayor for Education	3,929	3,743	8,969	0	0	8,969	0	0	0	0	8,969	0	8,969
Total, Public Education System		**2,381,250**	**2,503,463**	**2,114,675**	**4,276**	**20,935**	**2,139,886**	**329,960**	**1,428**	**0**	**0**	**2,471,274**	**154,869**	**2,626,143**

Government of the District of Columbia
FY 2018 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)			FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
Human Support Services														
JA0	Department of Human Services	474,659	503,662	367,578	0	1,800	369,378	187,672	0	0	0	557,050	2,867	559,917
RL0	Child and Family Services Agency	218,462	232,630	158,623	0	1,000	159,623	65,383	21	0	0	225,027	1,459	226,486
RM0	Department of Behavioral Health	268,931	273,422	228,253	0	4,234	232,487	21,709	546	0	0	254,742	16,363	271,105
HC0	Department of Health	253,547	292,952	74,156	0	19,977	94,133	136,673	32	0	0	230,838	798	231,636
HA0	Department of Parks and Recreation	46,880	51,038	47,306	0	2,700	50,006	0	0	0	0	50,006	2,975	52,981
BY0	D.C. Office on Aging	43,083	40,694	34,731	0	0	34,731	9,937	0	0	0	44,668	477	45,145
BH0	Unemployment Compensation Fund	4,508	6,887	6,680	0	0	6,680	0	0	0	0	6,680	0	6,680
BG0	Employees' Compensation Fund	25,281	21,521	21,709	0	0	21,709	0	0	0	0	21,709	0	21,709
HM0	Office of Human Rights	4,202	4,420	4,001	0	0	4,001	330	0	0	0	4,331	0	4,331
BZ0	Mayor's Office on Latino Affairs	3,237	3,207	3,301	0	0	3,301	0	0	0	0	3,301	200	3,501
JY0	Children and Youth Investment Collaborative	7,510	4,920	0	0	0	0	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs	1,108	855	855	0	0	855	0	0	0	0	855	0	855
VA0	Office of Veterans' Affairs	353	413	407	0	5	412	0	0	0	0	412	0	412
JZ0	Department of Youth Rehabilitation Services	99,257	101,873	97,505	0	0	97,505	0	0	0	0	97,505	344	97,849
JM0	Department on Disability Services	158,817	166,607	117,378	0	7,763	125,141	43,732	0	0	0	168,872	50	168,922
HT0	Department of Health Care Finance	2,922,803	3,071,091	712,688	72,577	3,668	788,933	2,267,110	0	0	0	3,056,043	88,637	3,144,680
HX0	Not-for-Profit Hospital Corporation Subsidy	10,000	2,000	0	0	0	0	0	0	0	0	0	0	0
HG0	Office of the Deputy Mayor for Health and Human Services	1,569	2,295	2,373	0	0	2,373	0	0	0	0	2,373	0	2,373
Total, Human Support Services		**4,544,207**	**4,780,489**	**1,877,544**	**72,577**	**41,147**	**1,991,268**	**2,732,544**	**599**	**0**	**0**	**4,724,412**	**114,170**	**4,838,581**
Public Works														
KT0	Department of Public Works	162,312	172,268	142,998	0	7,537	150,535	0	0	0	0	150,535	27,475	178,010
KA0	District Department of Transportation	104,015	111,825	82,620	0	24,962	107,582	11,408	0	0	0	118,990	0	118,990
KV0	Department of Motor Vehicles	40,445	45,333	23,502	0	21,491	44,993	0	0	0	0	44,993	77	45,070
KG0	Department of Energy and Environment	85,503	108,912	17,492	0	74,597	92,089	28,787	0	0	0	120,876	2,051	122,927
TC0	Department of For-Hire Vehicles	13,242	12,110	4,113	0	9,539	13,652	0	0	0	0	13,652	200	13,852
KC0	Washington Metropolitan Area Transit Commission	127	139	141	0	0	141	0	0	0	0	141	0	141
KE0	Washington Metropolitan Area Transit Authority	359,097	367,171	290,444	85,572	53,942	429,958	0	0	0	0	429,958	0	429,958
Total, Public Works		**764,740**	**817,758**	**561,310**	**85,572**	**192,068**	**838,950**	**40,195**	**0**	**0**	**0**	**879,145**	**29,803**	**908,948**

Government of the District of Columbia
FY 2018 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)				FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
Financing and Other														
DS0	Repayment of Loans and Interest	578,572	642,681	689,585	0	5,531	695,116	18,262	0	0	0	713,378	0	713,378
ZA0	Repayment of Interest on Short-Term Borrowings	922	1,250	0	0	0	0	0	0	0	0	0	0	0
ZB0	Debt Service - Issuance Costs	2,945	6,000	8,000	0	0	8,000	0	0	0	0	8,000	0	8,000
SM0	Schools Modernization Fund	14,276	13,523	2,781	0	0	2,781	0	0	0	0	2,781	0	2,781
DT0	Repayment of Revenue Bonds	7,822	7,835	0	7,832	0	7,832	0	0	0	0	7,832	0	7,832
ZC0	Commercial Paper Program	0	0	8,503	0	0	8,503	0	0	0	0	8,503	0	8,503
ZH0	Settlements and Judgments	32,953	21,292	21,825	0	0	21,825	0	0	0	0	21,825	0	21,825
ZZ0	John A. Wilson Building Fund	4,289	4,369	4,082	0	0	4,082	0	0	0	0	4,082	0	4,082
UP0	Workforce Investments	0	18,025	68,488	0	0	68,488	0	0	0	0	68,488	0	68,488
DO0	Non-Departmental	0	7,224	4,847	0	1,630	6,477	0	0	0	0	6,477	0	6,477
EP0	Emergency Planning and Security Fund	14,281	34,895	0	0	0	0	35,008	0	0	0	35,008	0	35,008
ELO	Master Equipment Lease/Purchase Program	38,914	29,381	19,254	0	0	19,254	0	0	0	0	19,254	0	19,254
PA0	Pay-As-You-Go Capital Fund	144,105	120,542	48,087	0	46,162	94,249	0	0	0	0	94,249	0	94,249
RH0	District Retiree Health Contribution	29,000	31,000	44,500	0	0	44,500	0	0	0	0	44,500	0	44,500
KZ0	Highway Transportation Fund - Transfers	25,332	24,754	0	24,936	0	24,936	0	0	0	0	24,936	0	24,936
EZ0	Convention Center Transfer-Dedicated Taxes	131,916	122,286	3,266	134,010	0	137,276	0	0	0	0	137,276	0	137,276
Total, Financing and Other		**1,025,326**	**1,085,057**	**923,219**	**166,778**	**53,324**	**1,143,321**	**53,271**	**0**	**0**	**0**	**1,196,592**	**0**	**1,196,592**
TOTAL GENERAL OPERATING FUNDS		**11,731,960**	**12,327,954**	**7,590,758**	**330,373**	**666,285**	**8,587,416**	**3,449,215**	**3,866**	**0**	**0**	**12,040,497**	**683,656**	**12,724,153**
Enterprise and Other Funds														
LA0	Water and Sewer Authority*	0	535,825	0	0	0	0	0	0	0	561,947	561,947	0	561,947
LB0	Washington Aqueduct*	0	59,770	0	0	0	0	0	0	0	61,419	61,419	0	61,419
DC0	Office of Lottery and Charitable Games	228,270	215,000	0	0	0	0	0	0	0	240,000	240,000	0	240,000
DY0	District of Columbia Retirement Board*	0	39,096	0	0	0	0	0	0	0	41,644	41,644	0	41,644
ES0	Washington Convention and Sports Authority*	0	146,959	0	0	0	0	0	0	0	155,855	155,855	0	155,855
HF0	Housing Finance Agency*	0	11,740	0	0	0	0	0	0	0	12,320	12,320	0	12,320
GF0	University of the District of Columbia*	0	162,543	0	0	0	0	0	0	0	160,435	160,435	0	160,435
UW0	D.C. Public Library Agency Trust Fund	0	17	0	0	0	0	0	0	0	0	0	0	0
UI0	Unemployment Insurance Trust Fund	113,770	194,147	0	0	0	0	0	0	0	165,419	165,419	0	165,419

Government of the District of Columbia
FY 2018 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)				FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds	FY 2017 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 2018 Proposed Budget Gross Funds
UZ0	Housing Production Trust Fund	86,903	100,000	0	0	0	0	0	0	51,683	48,317	100,000	0	100,000
TX0	Tax Increment Financing (TIF) Program	59,909	54,756	0	0	0	0	0	0	53,709	0	53,709	0	53,709
BK0	Ballpark Revenue Fund	64,243	68,485	0	0	0	0	0	0	49,821	11,736	61,557	0	61,557
TY0	Repayment of PILOT Financing	21,889	31,113	0	0	0	0	0	0	31,189	0	31,189	0	31,189
HW0	Not-for-Profit Hospital Corporation *	0	132,000	0	0	0	0	0	0	0	128,000	128,000	0	128,000
HI0	D.C. Health Benefit Exchange Authority	48,091	34,521	0	0	0	0	0	0	0	28,143	28,143	0	28,143
Total, Enterprise and Other Funds		**623,075**	**1,785,972**	**0**	**0**	**0**	**0**	**0**	**0**	**186,402**	**1,615,234**	**1,801,636**	**0**	**1,801,636**
GRAND TOTAL, DISTRICT GOVERNMENT		**12,355,034**	**14,113,926**	**7,590,758**	**330,373**	**666,285**	**8,587,416**	**3,449,215**	**3,866**	**186,402**	**1,615,234**	**13,842,133**	**683,656**	**14,525,789**

**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 2018 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Approved General Fund FTEs	FY 2018 Proposed Local Funds FTEs	FY 2018 Proposed Dedicated Taxes FTEs	FY 2018 Proposed Other Funds FTEs	Total, FY 2018 Proposed General Fund FTEs	Change from FY 2017 Approved General Fund FTEs
Governmental Direction and Support								
AB0	Council of the District of Columbia	181.0	197.5	197.5	0.0	0.0	197.5	0.0
AC0	Office of the District of Columbia Auditor	29.2	33.0	33.0	0.0	0.0	33.0	0.0
DX0	Advisory Neighborhood Commissions	2.5	2.5	2.5	0.0	0.0	2.5	0.0
AA0	Office of the Mayor	66.6	80.8	88.5	0.0	0.0	88.5	7.7
AH0	Mayor's Office of Legal Counsel	7.9	10.0	10.0	0.0	0.0	10.0	0.0
AI0	Office of the Senior Advisor	15.4	17.0	18.0	0.0	0.0	18.0	1.0
BA0	Office of the Secretary	26.1	26.0	20.0	0.0	6.0	26.0	0.0
AE0	Office of the City Administrator	42.0	52.0	56.0	0.0	0.0	56.0	4.0
EM0	Deputy Mayor for Greater Economic Opportunity	5.2	14.0	23.0	0.0	0.0	23.0	9.0
RK0	D.C. Office of Risk Management	28.9	36.0	37.0	0.0	0.0	37.0	1.0
BE0	D.C. Department of Human Resources	98.9	90.3	85.0	0.0	5.3	90.3	0.0
JR0	Office of Disability Rights	7.6	8.0	9.0	0.0	0.0	9.0	1.0
RJ0	Captive Insurance Agency	0.1	1.0	1.0	0.0	1.0	2.0	1.0
AS0	Office of Finance and Resource Management	37.3	38.8	38.0	0.0	0.0	38.0	-0.8
PO0	Office of Contracting and Procurement	170.5	198.0	191.0	0.0	7.0	198.0	0.0
TO0	Office of the Chief Technology Officer	186.2	210.8	238.7	0.0	17.9	256.6	45.8
AF0	Contract Appeals Board	9.9	10.0	10.0	0.0	0.0	10.0	0.0
AM0	Department of General Services	608.1	653.8	639.4	0.0	12.5	651.9	-1.9
DL0	Board of Elections	60.3	60.0	54.0	0.0	0.0	54.0	-6.0
CJ0	Office of Campaign Finance	28.2	30.0	30.0	0.0	0.0	30.0	0.0
CG0	Public Employee Relations Board	8.3	9.0	10.0	0.0	0.0	10.0	1.0
CH0	Office of Employee Appeals	14.1	15.0	15.0	0.0	0.0	15.0	0.0
AG0	D.C. Board of Ethics and Government Accountability	14.9	15.0	15.0	0.0	0.0	15.0	0.0
CB0	Office of the Attorney General for the District of Columbia	373.3	412.3	425.1	0.0	13.7	438.8	26.5

Government of the District of Columbia
FY 2018 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Approved General Fund FTEs	FY 2018 Proposed Local Funds FTEs	FY 2018 Proposed Dedicated Taxes FTEs	FY 2018 Proposed Other Funds FTEs	Total, FY 2018 Proposed General Fund FTEs	Change from FY 2017 Approved General Fund FTEs
AR0	Statehood Initiatives	1.3	1.0	1.0	0.0	0.0	1.0	0.0
AD0	Office of the Inspector General	77.8	94.8	94.8	0.0	0.0	94.8	0.0
AT0	Office of the Chief Financial Officer	847.3	935.4	891.9	0.0	64.0	955.9	20.6
Total, Governmental Direction and Support		**2,948.8**	**3,251.9**	**3,234.3**	**0.0**	**127.4**	**3,361.7**	**109.8**
Economic Development and Regulation								
EB0	Office of the Deputy Mayor for Planning and Economic Development	75.1	76.5	68.2	0.0	15.0	83.2	6.7
BD0	Office of Planning	61.1	66.0	67.5	0.0	0.0	67.5	1.5
EN0	Department of Small and Local Business Development	37.8	46.3	47.0	0.0	0.0	47.0	0.7
CI0	Office of Cable Television, Film, Music, and Entertainment	38.6	48.5	7.0	0.0	41.9	48.9	0.4
BJ0	Office of Zoning	19.6	19.0	19.0	0.0	0.0	19.0	0.0
DB0	Department of Housing and Community Development	50.3	54.0	74.0	0.0	0.0	74.0	20.0
CF0	Department of Employment Services	358.8	404.1	227.2	0.0	198.5	425.7	21.6
DA0	Real Property Tax Appeals Commission	11.3	11.0	11.0	0.0	0.0	11.0	0.0
CR0	Department of Consumer and Regulatory Affairs	335.9	400.0	178.0	0.0	257.0	435.0	35.0
CQ0	Office of the Tenant Advocate	15.5	18.0	19.0	0.0	0.0	19.0	1.0
BX0	Commission on the Arts and Humanities	10.6	21.0	21.0	0.0	0.0	21.0	0.0
LQ0	Alcoholic Beverage Regulation Administration	49.2	57.0	0.0	0.0	57.0	57.0	0.0
DH0	Public Service Commission	72.8	80.5	0.0	0.0	80.5	80.5	0.0
DJ0	Office of the People's Counsel	39.7	41.4	0.0	0.0	44.4	44.4	3.0
SR0	Department of Insurance, Securities, and Banking	110.5	149.6	0.0	0.0	149.6	149.6	0.0
Total, Economic Development and Regulation		**1,286.6**	**1,492.9**	**738.8**	**0.0**	**844.0**	**1,582.8**	**89.9**
Public Safety and Justice								
FA0	Metropolitan Police Department	4,247.9	4,622.0	4,714.5	0.0	0.0	4,714.5	92.5
FB0	Fire and Emergency Medical Services Department	2,014.2	2,062.0	2,114.0	0.0	1.0	2,115.0	53.0
FL0	Department of Corrections	841.5	1,160.2	1,012.2	0.0	240.0	1,252.2	92.0
FK0	District of Columbia National Guard	32.8	39.5	37.3	0.0	0.0	37.3	-2.3

Government of the District of Columbia
FY 2018 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Approved General Fund FTEs	FY 2018 Proposed Local Funds FTEs	FY 2018 Proposed Dedicated Taxes FTEs	FY 2018 Proposed Other Funds FTEs	Total, FY 2018 Proposed General Fund FTEs	Change from FY 2017 Approved General Fund FTEs
BN0	Homeland Security and Emergency Management Agency	27.0	28.0	28.0	0.0	0.0	28.0	0.0
FH0	Office of Police Complaints	20.5	24.3	24.3	0.0	0.0	24.3	0.0
FZ0	DC Sentencing Commission	10.7	6.0	6.0	0.0	0.0	6.0	0.0
FX0	Office of the Chief Medical Examiner	67.8	82.0	86.0	0.0	0.0	86.0	4.0
FS0	Office of Administrative Hearings	67.0	73.3	73.3	0.0	0.0	73.3	0.0
FJ0	Criminal Justice Coordinating Council	2.4	2.3	2.3	0.0	0.0	2.3	0.0
UC0	Office of Unified Communications	301.4	336.3	361.3	0.0	0.0	361.3	25.0
FR0	Department of Forensic Sciences	111.7	187.0	212.0	0.0	0.0	212.0	25.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	4.5	8.0	14.0	0.0	0.0	14.0	6.0
FI0	Corrections Information Council	5.4	6.0	7.0	0.0	0.0	7.0	1.0
FO0	Office of Victim Services and Justice Grants	10.5	11.4	10.7	0.0	1.9	12.6	1.2
MA0	Criminal Code Reform Commission	0.0	5.0	5.0	0.0	0.0	5.0	0.0
Total, Public Safety and Justice		**7,765.4**	**8,653.2**	**8,707.7**	**0.0**	**242.9**	**8,950.6**	**297.4**
Public Education System								
GA0	District of Columbia Public Schools	7,478.3	7,255.7	7,625.0	0.0	17.8	7,642.8	387.1
GD0	Office of the State Superintendent of Education	236.2	273.8	291.7	19.9	3.4	315.0	41.2
GC0	District of Columbia Public Charter Schools	1.0	1.0	1.0	0.0	0.0	1.0	0.0
CE0	District of Columbia Public Library	542.4	548.8	548.8	0.0	0.0	548.8	0.0
GN0	Non-Public Tuition	15.5	18.0	18.0	0.0	0.0	18.0	0.0
GO0	Special Education Transportation	1,346.4	1,391.1	1,391.7	0.0	0.0	1,391.7	0.6
GE0	D.C. State Board of Education	15.5	21.0	21.0	0.0	0.0	21.0	0.0
GW0	Office of the Deputy Mayor for Education	15.3	21.0	26.0	0.0	0.0	26.0	5.0
Total, Public Education System		**9,650.6**	**9,530.3**	**9,923.1**	**19.9**	**21.2**	**9,964.2**	**433.9**
Human Support Services								
JA0	Department of Human Services	552.5	612.5	635.4	0.0	2.0	637.4	24.8
RL0	Child and Family Services Agency	630.9	672.0	669.0	0.0	0.0	669.0	-3.0

Government of the District of Columbia
FY 2018 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title

Agency Code	Agency Name	FY 2016 Actuals General Fund FTEs	FY 2017 Approved General Fund FTEs	FY 2018 Proposed Local Funds FTEs	FY 2018 Proposed Dedicated Taxes FTEs	FY 2018 Proposed Other Funds FTEs	Total, FY 2018 Proposed General Fund FTEs	Change from FY 2017 Approved General Fund FTEs
RM0	Department of Behavioral Health	1,229.3	1,198.0	1,143.0	0.0	37.0	1,180.0	-18.0
HC0	Department of Health	267.5	288.8	155.9	0.0	137.2	293.1	4.3
HA0	Department of Parks and Recreation	483.4	740.5	737.3	0.0	0.0	737.3	-3.2
BY0	D.C. Office on Aging	26.5	31.0	37.5	0.0	0.0	37.5	6.5
HM0	Office of Human Rights	35.0	36.7	36.6	0.0	0.0	36.6	0.0
BZ0	Mayor's Office on Latino Affairs	8.6	10.0	10.0	0.0	0.0	10.0	0.0
AP0	Office on Asian and Pacific Islander Affairs	4.7	6.0	6.0	0.0	0.0	6.0	0.0
VA0	Office of Veterans' Affairs	3.3	4.0	4.0	0.0	0.0	4.0	0.0
JZ0	Department of Youth Rehabilitation Services	516.7	554.5	553.5	0.0	0.0	553.5	-1.0
JM0	Department on Disability Services	201.3	206.1	199.1	0.0	0.0	199.1	-7.0
HT0	Department of Health Care Finance	92.6	120.8	106.8	6.1	13.9	126.8	6.0
HG0	Office of the Deputy Mayor for Health and Human Services	13.0	16.8	17.8	0.0	0.0	17.8	1.0
Total, Human Support Services		**4,065.3**	**4,497.5**	**4,311.8**	**6.1**	**190.1**	**4,507.9**	**10.3**
Public Works								
KT0	Department of Public Works	1,225.2	1,305.0	1,331.0	0.0	33.0	1,364.0	59.0
KA0	District Department of Transportation	455.4	552.4	618.4	0.0	5.0	623.4	71.0
KV0	Department of Motor Vehicles	229.8	259.0	211.0	0.0	53.0	264.0	5.0
KG0	Department of Energy and Environment	218.7	256.9	107.1	0.0	167.5	274.6	17.7
TC0	Department of For-Hire Vehicles	57.5	64.0	0.0	0.0	71.0	71.0	7.0
Total, Public Works		**2,186.7**	**2,437.3**	**2,267.5**	**0.0**	**329.5**	**2,597.0**	**159.7**
Financing and Other								
DO0	Non-Departmental	0.0	44.0	40.0	0.0	0.0	40.0	-4.0
Total, Financing and Other		**0.0**	**44.0**	**40.0**	**0.0**	**0.0**	**40.0**	**-4.0**
TOTAL GENERAL OPERATING FUNDS		**27,903.3**	**29,907.2**	**29,223.2**	**26.0**	**1,755.1**	**31,004.2**	**1,097.1**

Government of the District of Columbia
FY 2018 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds FTEs	FY 2017 Approved Budget Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	Subtotal, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other FTEs	Subtotal, Gross Funds - Less Intra-District Funds FTEs	Intra-District Funds FTEs	Total FY 2018 Proposed Budget Gross Funds FTEs
Governmental Direction and Support														
AB0	Council of the District of Columbia	181.0	197.5	197.5	0.0	0.0	197.5	0.0	0.0	0.0	0.0	197.5	0.0	197.5
AC0	Office of the District of Columbia Auditor	29.2	33.0	33.0	0.0	0.0	33.0	0.0	0.0	0.0	0.0	33.0	0.0	33.0
DX0	Advisory Neighborhood Commissions	2.5	2.5	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	2.5	0.0	2.5
AA0	Office of the Mayor	76.2	87.5	88.5	0.0	0.0	88.5	2.0	0.0	0.0	0.0	90.5	5.0	95.5
AH0	Mayor's Office of Legal Counsel	7.9	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AI0	Office of the Senior Advisor	15.4	17.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
BA0	Office of the Secretary	26.1	26.0	20.0	0.0	6.0	26.0	0.0	0.0	0.0	0.0	26.0	0.0	26.0
AE0	Office of the City Administrator	42.2	52.0	56.0	0.0	0.0	56.0	0.0	6.0	0.0	0.0	62.0	0.0	62.0
EM0	Deputy Mayor for Greater Economic Opportunity	5.2	18.0	23.0	0.0	0.0	23.0	0.0	0.0	0.0	0.0	23.0	4.0	27.0
RK0	D.C. Office of Risk Management	28.9	36.0	37.0	0.0	0.0	37.0	0.0	0.0	0.0	0.0	37.0	0.0	37.0
BE0	D.C. Department of Human Resources	169.3	134.3	85.0	0.0	5.3	90.3	0.0	0.0	0.0	0.0	90.3	77.0	167.3
JR0	Office of Disability Rights	10.7	11.0	9.0	0.0	0.0	9.0	3.0	0.0	0.0	0.0	12.0	0.0	12.0
RJ0	Captive Insurance Agency	0.1	1.0	1.0	0.0	1.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	2.0
AS0	Office of Finance and Resource Management	42.2	44.0	38.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0	7.0	45.0
PO0	Office of Contracting and Procurement	190.0	218.0	191.0	0.0	7.0	198.0	0.0	0.0	0.0	0.0	198.0	25.0	223.0
TO0	Office of the Chief Technology Officer	271.4	286.0	238.7	0.0	17.9	256.6	0.0	0.0	0.0	0.0	256.6	123.5	380.0
AF0	Contract Appeals Board	9.9	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AM0	Department of General Services	622.5	675.8	639.4	0.0	12.5	651.9	0.0	0.0	0.0	0.0	651.9	22.0	673.9
DL0	Board of Elections	60.3	60.0	54.0	0.0	0.0	54.0	0.0	0.0	0.0	0.0	54.0	0.0	54.0
CJ0	Office of Campaign Finance	28.2	30.0	30.0	0.0	0.0	30.0	0.0	0.0	0.0	0.0	30.0	0.0	30.0
CG0	Public Employee Relations Board	8.3	9.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
CH0	Office of Employee Appeals	14.1	15.0	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	15.0	0.0	15.0
AG0	D.C. Board of Ethics and Government Accountability	14.9	15.0	15.0	0.0	0.0	15.0	0.0	0.0	0.0	0.0	15.0	0.0	15.0
CB0	Office of the Attorney General for the District of Columbia	527.8	593.6	425.1	0.0	13.7	438.8	152.4	8.0	0.0	0.0	599.3	25.1	624.4
AR0	Statehood Initiatives	1.3	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
AD0	Office of the Inspector General	93.3	112.0	94.8	0.0	0.0	94.8	17.3	0.0	0.0	0.0	112.0	0.0	112.0
AT0	Office of the Chief Financial Officer	900.2	981.0	891.9	0.0	64.0	955.9	0.0	0.0	0.0	0.0	955.9	48.1	1,004.0
Total, Governmental Direction and Support		**3,378.8**	**3,676.2**	**3,234.3**	**0.0**	**127.4**	**3,361.7**	**174.7**	**14.0**	**0.0**	**0.0**	**3,550.4**	**336.7**	**3,887.1**

Government of the District of Columbia
FY 2018 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2018 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2016 Actuals Gross Funds FTEs	FY 2017 Approved Budget Gross Funds FTEs	Local Funds FTEs	Dedicated Taxes FTEs	Other Funds FTEs	Subtotal, General Fund FTEs	Federal Funds FTEs	Private Funds FTEs	Enterprise and Other Funds - Dedicated Taxes FTEs	Enterprise and Other FTEs	Subtotal, Gross Funds - Less Intra-District Funds FTEs	Intra-District Funds FTEs	Total FY 2018 Proposed Budget Gross Funds FTEs
Economic Development and Regulation														
EB0	Office of the Deputy Mayor for Planning and Economic Development	79.9	79.0	68.2	0.0	15.0	83.2	2.0	0.0	0.0	0.0	85.2	0.0	85.2
BD0	Office of Planning	64.6	70.5	67.5	0.0	0.0	67.5	3.5	0.0	0.0	0.0	71.0	0.0	71.0
EN0	Department of Small and Local Business Development	40.7	50.0	47.0	0.0	0.0	47.0	3.0	0.0	0.0	0.0	50.0	0.0	50.0
CI0	Office of Cable Television, Film, Music, and Entertainment	38.6	48.5	7.0	0.0	41.9	48.9	0.0	0.0	0.0	0.0	48.9	0.0	48.9
BJ0	Office of Zoning	19.6	19.0	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	19.0	0.0	19.0
DB0	Department of Housing and Community Development	153.5	169.5	74.0	0.0	0.0	74.0	27.1	0.0	0.0	0.0	101.0	78.0	179.0
CF0	Department of Employment Services	583.8	612.0	227.2	0.0	198.5	425.7	230.4	0.0	0.0	0.0	656.1	23.0	679.1
DA0	Real Property Tax Appeals Commission	11.3	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
CR0	Department of Consumer and Regulatory Affairs	335.9	400.0	178.0	0.0	257.0	435.0	0.0	0.0	0.0	0.0	435.0	0.0	435.0
CQ0	Office of the Tenant Advocate	15.5	18.0	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	19.0	0.0	19.0
BX0	Commission on the Arts and Humanities	17.6	28.0	21.0	0.0	0.0	21.0	7.0	0.0	0.0	0.0	28.0	0.0	28.0
LQ0	Alcoholic Beverage Regulation Administration	49.2	57.0	0.0	0.0	57.0	57.0	0.0	0.0	0.0	0.0	57.0	0.0	57.0
DH0	Public Service Commission	76.6	84.6	0.0	0.0	80.5	80.5	4.1	0.0	0.0	0.0	84.6	0.0	84.6
DJ0	Office of the People's Counsel	39.7	41.4	0.0	0.0	44.4	44.4	0.0	0.0	0.0	0.0	44.4	0.0	44.4
SR0	Department of Insurance, Securities, and Banking	110.5	149.6	0.0	0.0	149.6	149.6	0.0	0.0	0.0	0.0	149.6	0.0	149.6
Total, Economic Development and Regulation		**1,636.8**	**1,838.1**	**738.8**	**0.0**	**844.0**	**1,582.8**	**277.1**	**0.0**	**0.0**	**0.0**	**1,859.8**	**101.0**	**1,960.8**
Public Safety and Justice														
FA0	Metropolitan Police Department	4,307.8	4,644.0	4,714.5	0.0	0.0	4,714.5	26.0	0.0	0.0	0.0	4,740.5	0.0	4,740.5
FB0	Fire and Emergency Medical Services Department	2,144.6	2,104.0	2,114.0	0.0	1.0	2,115.0	42.0	0.0	0.0	0.0	2,157.0	0.0	2,157.0
FL0	Department of Corrections	843.7	1,162.0	1,012.2	0.0	240.0	1,252.2	0.0	0.0	0.0	0.0	1,252.2	1.8	1,254.0
FK0	District of Columbia National Guard	110.6	129.0	37.3	0.0	0.0	37.3	93.8	0.0	0.0	0.0	131.0	0.0	131.0
BN0	Homeland Security and Emergency Management Agency	88.5	105.1	28.0	0.0	0.0	28.0	84.0	0.0	0.0	0.0	112.0	0.0	112.0
DQ0	Commission on Judicial Disabilities and Tenure	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
DV0	Judicial Nomination Commission	1.7	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
FH0	Office of Police Complaints	20.5	24.3	24.3	0.0	0.0	24.3	0.0	0.0	0.0	0.0	24.3	0.0	24.3
FZ0	DC Sentencing Commission	10.7	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
FX0	Office of the Chief Medical Examiner	69.6	86.0	86.0	0.0	0.0	86.0	0.0	0.0	0.0	0.0	86.0	6.0	92.0
FS0	Office of Administrative Hearings	76.2	83.3	73.3	0.0	0.0	73.3	0.0	0.0	0.0	0.0	73.3	10.0	83.3

Government of the District of Columbia
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Gross Funds

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FJ0	Criminal Justice Coordinating Council	16.7	18.0	2.3	0.0	0.0	2.3	14.9	0.1	0.0	0.0	17.3	0.7	18.0
UC0	Office of Unified Communications	307.2	342.3	361.3	0.0	0.0	361.3	0.0	0.0	0.0	0.0	361.3	6.0	367.3
FR0	Department of Forensic Sciences	116.6	195.3	212.0	0.0	0.0	212.0	5.0	0.0	0.0	0.0	217.0	7.2	224.2
FQ0	Office of the Deputy Mayor for Public Safety and Justice	4.5	8.0	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	14.0	0.0	14.0
FI0	Corrections Information Council	5.4	6.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0
FO0	Office of Victim Services and Justice Grants	14.1	14.0	10.7	0.0	1.9	12.6	3.4	0.0	0.0	0.0	16.0	0.0	16.0
MA0	Criminal Code Reform Commission	0.0	5.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0
Total, Public Safety and Justice		**8,140.4**	**8,936.1**	**8,707.7**	**0.0**	**242.9**	**8,950.6**	**273.1**	**0.1**	**0.0**	**0.0**	**9,223.8**	**31.7**	**9,255.5**
Public Education System														
GA0	District of Columbia Public Schools	8,360.6	8,185.8	7,625.0	0.0	17.8	7,642.8	127.7	16.0	0.0	0.0	7,786.5	556.0	8,342.5
GD0	Office of the State Superintendent of Education	339.1	401.3	291.7	19.9	3.4	315.0	127.4	0.0	0.0	0.0	442.4	2.4	444.8
GC0	District of Columbia Public Charter Schools	1.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
CE0	District of Columbia Public Library	547.1	552.8	548.8	0.0	0.0	548.8	4.5	0.0	0.0	0.0	553.3	0.0	553.3
GN0	Non-Public Tuition	15.5	18.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GO0	Special Education Transportation	1,346.4	1,391.1	1,391.7	0.0	0.0	1,391.7	0.0	0.0	0.0	0.0	1,391.7	0.0	1,391.7
GE0	D.C. State Board of Education	15.5	21.0	21.0	0.0	0.0	21.0	0.0	0.0	0.0	0.0	21.0	0.0	21.0
GW0	Office of the Deputy Mayor for Education	15.3	21.0	26.0	0.0	0.0	26.0	0.0	0.0	0.0	0.0	26.0	0.0	26.0
Total, Public Education System		**10,640.5**	**10,591.9**	**9,923.1**	**19.9**	**21.2**	**9,964.2**	**259.6**	**16.0**	**0.0**	**0.0**	**10,239.8**	**558.4**	**10,798.2**
Human Support Services														
JA0	Department of Human Services	1,041.8	1,174.8	635.4	0.0	2.0	637.4	612.1	0.0	0.0	0.0	1,249.5	21.0	1,270.5
RL0	Child and Family Services Agency	792.1	825.0	669.0	0.0	0.0	669.0	156.0	0.0	0.0	0.0	825.0	0.0	825.0
RM0	Department of Behavioral Health	1,345.6	1,409.7	1,143.0	0.0	37.0	1,180.0	119.0	0.0	0.0	0.0	1,299.0	101.8	1,400.7
HC0	Department of Health	495.8	628.3	155.9	0.0	137.2	293.1	308.9	0.3	0.0	0.0	602.2	4.0	606.2
HA0	Department of Parks and Recreation	486.4	746.5	737.3	0.0	0.0	737.3	0.0	0.0	0.0	0.0	737.3	15.6	752.9
BY0	D.C. Office on Aging	98.9	63.0	37.5	0.0	0.0	37.5	28.6	0.0	0.0	0.0	66.0	3.0	69.0
HM0	Office of Human Rights	35.8	39.0	36.6	0.0	0.0	36.6	2.4	0.0	0.0	0.0	39.0	0.0	39.0
BZ0	Mayor's Office on Latino Affairs	8.6	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AP0	Office on Asian and Pacific Islander Affairs	4.7	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
VA0	Office of Veterans' Affairs	3.3	4.0	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	0.0	4.0
JZ0	Department of Youth Rehabilitation Services	516.7	554.5	553.5	0.0	0.0	553.5	0.0	0.0	0.0	0.0	553.5	0.0	553.5

Government of the District of Columbia
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Gross Funds

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JM0	Department on Disability Services	402.1	435.0	199.1	0.0	0.0	199.1	234.9	0.0	0.0	0.0	434.0	0.0	434.0
HT0	Department of Health Care Finance	212.8	250.0	106.8	6.1	13.9	126.8	137.3	0.0	0.0	0.0	264.0	0.0	264.0
HG0	Office of the Deputy Mayor for Health and Human Services	13.0	16.8	17.8	0.0	0.0	17.8	0.0	0.0	0.0	0.0	17.8	0.0	17.8
Total, Human Support Services		**5,457.6**	**6,162.7**	**4,311.8**	**6.1**	**190.1**	**4,507.9**	**1,599.1**	**0.3**	**0.0**	**0.0**	**6,107.2**	**145.3**	**6,252.6**
Public Works														
KT0	Department of Public Works	1,397.9	1,463.0	1,331.0	0.0	33.0	1,364.0	0.0	0.0	0.0	0.0	1,364.0	158.0	1,522.0
KA0	District Department of Transportation	455.4	572.4	618.4	0.0	5.0	623.4	20.0	0.0	0.0	0.0	643.4	0.0	643.4
KV0	Department of Motor Vehicles	231.9	267.0	211.0	0.0	53.0	264.0	0.0	0.0	0.0	0.0	264.0	0.0	264.0
KG0	Department of Energy and Environment	298.6	380.8	107.1	0.0	167.5	274.6	104.9	0.0	0.0	0.0	379.6	12.8	392.4
TC0	Department of For-Hire Vehicles	58.2	64.0	0.0	0.0	71.0	71.0	0.0	0.0	0.0	0.0	71.0	0.0	71.0
Total, Public Works		**2,442.0**	**2,747.2**	**2,267.5**	**0.0**	**329.5**	**2,597.0**	**124.9**	**0.0**	**0.0**	**0.0**	**2,722.0**	**170.8**	**2,892.8**
Financing and Other														
DO0	Non-Departmental	0.0	44.0	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0
Total, Financing and Other		**0.0**	**44.0**	**40.0**	**0.0**	**0.0**	**40.0**	**0.0**	**0.0**	**0.0**	**0.0**	**40.0**	**0.0**	**40.0**
TOTAL GENERAL OPERATING FUNDS		**31,696.0**	**33,996.1**	**29,223.2**	**26.0**	**1,755.1**	**31,004.2**	**2,708.4**	**30.4**	**0.0**	**0.0**	**33,743.1**	**1,343.9**	**35,086.9**
Enterprise and Other Funds														
DC0	Office of Lottery and Charitable Games	64.7	73.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74.5	74.5	0.0	74.5
DY0	District of Columbia Retirement Board*	0.0	69.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0	0.0	75.0
GF0	University of the District of Columbia*	0.0	968.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	968.4	968.4	0.0	968.4
HI0	D.C. Health Benefit Exchange Authority	60.1	92.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	92.0	92.0	0.0	92.0
Total, Enterprise and Other Funds		**124.8**	**1,203.5**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**1,209.9**	**1,209.9**	**0.0**	**1,209.9**
GRAND TOTAL, DISTRICT GOVERNMENT		**31,820.8**	**35,199.6**	**29,223.2**	**26.0**	**1,755.1**	**31,004.2**	**2,708.4**	**30.4**	**0.0**	**1,209.9**	**34,953.0**	**1,343.9**	**36,296.8**

**These agencies do not use the District's financial system for their actual expenditure transactions.*

Appendix J:

Glossary of Budget Terms

Glossary of Budget Terms

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

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

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

Agency Financial Operations Program (AFO) – A program within an agency's performance plan under Performance-Based Budgeting. AFO is used to track the funding and FTE count for all Office of the Chief Financial Officer (OCFO) FTEs assigned to the agencies. Though many of these employees work on-site at agency locations, all financial positions within District agencies report to the Chief Financial Officer. Under AFO, these costs fall within one of three activities: (1) Budget Operations, (2) Accounting Operations, (3) ACFO. Six Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of the Chief Financial Officer and the Office of Budget and Finance, 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 Transportation Fund, the movement of capital budget from a master project to a capital project authorized within the master project group.

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

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

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

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

Appropriation Group (or Appropriation Title) – The eight broad areas into which the District categorizes services to the citizens of Washington D.C. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Public Works, Financing and Other, and Enterprise and Other Funds.

Arbitrage – The ability to obtain tax-exempt bond proceeds and invest the funds in higher-yielding taxable securities, resulting in a profit. Generally, tax-exempt bond issues, which were issued on or after September 1, 1986, are subject to the arbitrage rebate requirements issued by the U.S. Department of the Treasury (Internal Revenue Service), requiring that any profit or "arbitrage" be "rebated" to the U.S. Government.

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

Bonds – Officially called debt securities, bonds provide ways for governments to raise large sums of money by borrowing. Bonds usually have a principal amount and a contract interest rate. For fixed-rate bonds, the principal can be paid at maturity while the interest is generally paid semi-annually as a percent of the principal. For example, a government could issue $10,000,000 in bonds with a 5-percent interest rate. If the bonds matured in five years, then the $10,000,000 principal amount would be repaid to the bondholder on the fifth anniversary of issuance. During that period, $500,000 would be paid in interest each year or $250,000 semiannually. Governments may also issue floating-rate bonds, where interest accrues at rates that are reset periodically (typically weekly or monthly). Interest payments may be due on a monthly basis, with principal due at maturity.

Bond Rating – A bond rating is an independent assessment of the creditworthiness of a bond issued by a state or municipality (including all short and long-term indebtedness) rated by these agencies. The three primary rating agencies are Standard & Poor's Ratings Services (S & P), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings, Inc. (Fitch). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond and lower cost of borrowing for the borrower. The credit rating symbols

Bond Ratings

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

(long-term) for investment grade bonds range from the highest ratings of AAA, AA, and A to BBB-, the lowest investment grade ratings. Pluses are added to distinguish strength and minuses reflect weaknesses. Bonds rated below BBB- are referred to as speculative, low grade or junk bonds. The Bond Ratings table denotes the bond rating codes of the various rating agencies.

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

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

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

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

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

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

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

CAFR – State and local governments issue an annual audited financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR is prepared in accordance with U.S. generally accepted accounting principles (GAAP) for state and local governments as promulgated by the Government Accounting Standards Board (GASB) and is composed, at a minimum, of the following three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some of the principal users of the CAFR are credit or bond rating agencies (Fitch Ratings, Moody's Investors Service, Standard and Poor's Ratings Services), institutions that buy and sell bonds, and those charged with managing and governing the state or local government.

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

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

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

Chart of Accounts – A listing of general ledger accounts used to record financial transactions incurred by District agencies.

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

Collateral – Security pledged to a creditor to assure that the obligor of a municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release the collateral.

Component Unit – Legally separate organizations which meet the following criteria: (a) the primary government appoints a voting majority of the organization's board; and (b) there is a financial benefit/burden relationship between the primary government and the organization, or the primary government is able to impose its will on the organization.

Comptroller Object – This represents the lowest level of the General Ledger Account structure for operating statement 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 Grant (CDBG), HOME Investments Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

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

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

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

Debt Cap – This is a measure of the District's long-term debt capacity, supported by District revenues. The District has statutorily mandated debt limits of (a) 17 percent (maximum annual debt service to total General Fund revenues) for general obligation bonds, and (b) 12 percent (annual debt service to total General Fund expenditures) for all tax-supported debt.

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

Debt Service – The payment of interest on outstanding bonds, the principal payment of maturing or redeemed bonds and any required contributions to a sinking fund for term bonds. Generally principal is paid annually. Interest on fixed-rate bonds is paid semi-annually and interest on floating-rate bonds is paid monthly.

Dedicated Taxes – Tax revenues that are dedicated by law to a particular agency for a particular purpose. Dedicated Tax revenue is part of General Fund revenue.

Encumbrance – An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds – Budget and accounting units created for particular purposes, such as 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 all applicants.

Equipment and Equipment Rental – The name of the object class used to allocate funds for such needs.

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

Expenditure – A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – The percentage of Medicaid expenditures that is reimbursed by the federal government. For the District, this percentage is generally 70 percent for most Medicaid functions.

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.

Fund Accounting – Method of organizing and maintaining accounting activities on a fund basis. A fund is defined as a separate, distinct accounting entity that has its own assets, liabilities, equity, revenues, and

expenditures/expenses. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

GASB – Established in June 1984, the Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. Although GASB standards do not have the force of law, governments are required to follow GASB standards in order to obtain clean opinions from their auditors, and failure to comply with GASB standards can adversely affect a state or local government's bond ratings and thus its attempts to issue bonds.

GFOA – The Government Finance Officers Association of the United States and Canada is the premier association of public finance professionals. Since its inception in 1906, originally as the Municipal Finance Officers Association, the organization has played a major role in the development and promotion of GAAP for state and local government. The GFOA has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. Under this program, governments 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 Revenue Secured Bond – Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax revenue received by the District.

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

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

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

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

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

Intra-District – An accounting mechanism used to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Result Measures – A set of result performance measures that are contained within each program.

Local Education Agency (LEA) – An education agency at the local level that exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district, “school system," and "local basic administrative unit."

Local Revenue – Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate – Any responsibility, action, or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC – Maximum Allowable Request Ceiling. The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Master Project – A designated capital project that receives the budget for a specific set of related projects, which then subsequently obtain budget(s) through an allocation process from the master project. Certain District capital projects are budgeted using this process.

Match – A locally provided cash or in-kind services contribution required to supplement or equal a grant or gift as a condition for receiving the funds.

Mission – The mission is a clear, concise statement of the purpose of the agency. The mission focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting – A basis of accounting that recognizes revenues in the period they become measurable and available, and expenditures in the period in which governments in general normally liquidate the associated liability rather than when that liability is first incurred (if earlier).

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

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

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

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

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

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

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

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

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

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

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

Personal Services (PS) – A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

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

Performance Measures – Measures that describe the information managers and other decision-makers need in order to make good business decisions. Different types of measures include demand/input, output, outcome, and efficiency.

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

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

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

Program – A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, 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 – 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/or internal service funds.

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

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

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

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

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

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

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

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

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

Request for Proposals (RFP) – A solicitation document requesting from prospective contractors to submit a business proposal with a detailed description of the manner in which they plan to achieve the

goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's corporate and financial information, estimate of total cost, and required completion schedule.

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

Revenue Bond – A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity or source associated with the purpose of the bonds, rather than from general tax revenue.

Revenue – The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Category – General types of revenue, such as taxes.

Revenue Class – Specific revenues, such as real property taxes.

Review Panel – A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving Fund – A fund that is replenished as amounts are used, either by additional appropriations or by income/revenue from the programs the fund finances. Therefore, the fund retains a balance at all times.

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

Short-Term Bonds – As part of regular planned borrowing in the bond market, the District will issue a portion of its bonds with specific maturity rates 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 bond liability.

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

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

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

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

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

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

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

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

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

Tax Abatement – A decrease in the amount of tax as legislated by the Council. Such reduction results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Tax Increment Financing – A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur "but for" such assistance.

Tobacco Securitization – Securitization is a financing method whereby a party sells bonds to investors backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

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

Transfers – Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities – Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) – Funding formula used by the District that determines the annual appropriation of Local funds for the operation of D.C. Public Schools and D.C. Public Charter Schools based on the number of students, the grade level, and other student characteristics.

WAE – The abbreviation for a "when-actually-employed" appointment. This is a temporary appointment under which the employee serves on an intermittent basis.

Weighted Student Formula (WSF) – Funding formula used by the D.C. Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase – A salary increase awarded to an employee based on longevity of service and acceptable performance.

FY 2018 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, 2018.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, that this act may be cited as the "Fiscal Year 2018 Local Budget Act of 2017".

Sec. 2. Adoption of the local portion of the Fiscal Year 2018 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, 2018.

DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018

PART A--SUMMARY OF EXPENSES

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2018 ("Fiscal Year 2018"), 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 2018 shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $13,842,133,000 (of which $7,921,131,000 shall be from local funds (including $330,373,000 from dedicated taxes), $1,015,271,000 shall be from Federal grant funds, $2,310,222,000 shall be from Medicaid payments , $666,285,000 shall be from other funds, $3,866,000 shall be from private funds, $123,721,000 shall be from funds requested to be appropriated by the Congress as Federal payments pursuant to the Fiscal Year 2018 Federal Portion Budget Request Act of 2017,), and $1,801,636,000 shall be from enterprise and other funds; provided further, that of the local funds, such amounts as may be necessary may be derived from the General Fund balance; provided further, that of these funds the intra-District authority shall be $683,656,000; in addition, for capital construction projects, an increase of $2,375,666,000 of which $1,844,193,000 shall be from local funds, $184,239,000 shall be from the Local Transportation Fund, $1,000,000 from private grant funds, $47,931,000 shall be from the District of Columbia Highway Trust Fund, and $298,302,000 shall be from Federal grant funds, and a rescission of $831,779,000 of which $611,886,000 shall be from local funds, $130,851,000 shall be from the Local Transportation Fund, $26,501,000 shall be from the District of Columbia Highway Trust Fund, and $62,541,000 shall be from Federal grant funds appropriated under this heading in prior fiscal

years, for a net amount of $1,543,887,000, to remain available until expended; in addition, provided, that all funds provided by this act shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this act may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds; provided further, that amounts provided under this heading are to be available, allocated, and expended at the rates and subject to the provisions set forth under the heading "Division of Expenses"; provided further, that this amount may be increased by proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs; provided further, that such increases shall be approved by enactment of local District law and shall comply with all reserve requirements contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.01 *et seq.*); provided further, that this amount may be further increased by such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government and such sums may be paid from the applicable or available funds of the District of Columbia; provided further, local funds are appropriated, without regard to fiscal year, in such amounts as may be necessary to pay vendor fees, including legal fees, that are obligated in this fiscal year, to be paid as a fixed percentage of District revenue recovered from third parties on behalf of the District under contracts that provided for payment of fees based upon and from such District revenue as may be recovered by the vendor; provided further, that amounts appropriated pursuant to this act as operating funds may be transferred to enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this act; provided further, that there may be reprogrammed or transferred for operating expenses any local funds transferred or reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this act, except, that there may not be reprogrammed for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects; provided further, that the local funds (including dedicated tax) and other funds appropriated by this act may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of the District of Columbia Official Code, or as otherwise provided by law, through November 15, 2018; provided further, during fiscal year 2018 and any subsequent fiscal year, notwithstanding any other provision of law, the District of Columbia may expend funds as necessary to pay capital and operating obligations created by the District of Columbia and the National Parks Service in annual or multi-year agreements to improve, maintain, operate, or manage National Parks located in the District of Columbia, and such sums may be paid from the applicable or available funds of the District of Columbia, which, once allocated, shall retain appropriation authority consistent with the provisions of this act, without any limitation as to amount, duration, or fiscal year; provided further, that any unspent amount remaining in a non-lapsing Fund described in Part B at the end of a fiscal year is to be continually available, allocated, appropriated and expended for the purposes of such Fund without regard to fiscal year in addition to any amounts deposited in and appropriated to such Fund for a subsequent fiscal year; provided further, that the Chief Financial Officer shall take such steps as are necessary to assure that the foregoing requirements are met, including the apportioning by the Chief Financial Officer of the appropriations and funds made available during Fiscal Year 2018.

PART B - - DIVISION OF EXPENSES

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, $817,450,000 (including $709,332,000 from local funds, $31,543,000 from Federal grant funds, $75,053,000 from other funds, and $1,522,000 from private funds): provided, that any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District, to be allocated as follows:

(1) Council of the District of Columbia. - $24,136,000 from local funds; provided, that not to exceed $25,000 shall be available for the Chairman from this appropriation for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of

1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided, that all funds deposited, without regard to fiscal year, into the Council Technology Projects Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(2) Office of the District of Columbia Auditor. - $5,227,000 from local funds;

(3) Advisory Neighborhood Commissions. - $934,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(4) Uniform Law Commission. - $51,000 from local funds;

(5) Office of the Mayor. - $13,617,000 (including $10,072,000 from local funds and $3,546,000 from Federal grant funds); provided, that not to exceed $25,000 of such amount, from local funds, shall be available for the Mayor for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(6) Mayor's Office of Legal Counsel. - $1,634,000 from local funds;

(7) Office of the Senior Advisor. - $3,149,000 from local funds;

(8) Office of the Secretary. - $4,058,000 (including $2,958,000 from local funds and $1,100,000 from other funds);

(9) Office of the City Administrator. - $9,170,000 (including $7,907,000 from local funds, $280,000 from other funds, and $983,000 from private funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the City Administrator for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);

(10) Deputy Mayor for Greater Economic Opportunity. - $4,367,000 from local funds;

(11) Office of Risk Management. - $3,965,000 from local funds;

(12) Department of Human Resources. - $9,282,000 (including $8,866,000 from local funds and $416,000 from other funds);

(13) Office of Disability Rights. - $1,734,000 (including $1,106,000 from local funds and $628,000 from Federal grant funds);

(14) Captive Insurance Agency. - $2,320,000 (including $2,123,000 from local funds and $197,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Agency Fund (Free Standing Clinics/Insurance Fund) are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Captive Insurance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(15) Office of Finance and Resource Management. - $24,706,000 (including $24,264,000 from local funds and $442,000 from other funds);

(16) Office of Contracting and Procurement. - $24,000,000 (including $22,724,000 from local funds and $1,276,000 from other funds);

(17) Office of the Chief Technology Officer. - $78,384,000 (including $69,948,000 from local funds, $32,000 from Federal grant funds, and $8,404,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the DC-NET Services Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(18) Contract Appeals Board. - $1,490,000 from local funds;

(19) Department of General Services. - $301,721,000 (including $293,479,000 from local funds and $8,242,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Eastern Market Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the West End Library/Firehouse Maintenance Fund are authorized for expenditure and

shall remain available for expenditure until September 30, 2018;

(20) Board of Elections. - $8,795,000 (including $7,795,000 from local funds and $1,000,000 from Federal grant funds);

(21) Office of Campaign Finance. - $2,908,000 from local funds;

(22) Public Employee Relations Board. - $1,351,000 from local funds;

(23) Office of Employee Appeals. - $1,842,000 from local funds;

(24) Metropolitan Washington Council of Governments. - $520,000 from local funds;

(25) D.C. Board of Ethics and Government Accountability. - $2,095,000 (including $1,945,000 from local funds and $150,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Lobbyist Administration and Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Board of Ethics and Government Accountability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(26) Office of the Attorney General for the District of Columbia. - $95,996,000 (including $61,913,000 from local funds, $23,040,000 from Federal grant funds, $10,504,000 from other funds, and $539,000 from private funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the Attorney General for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-TANF/AFDC Collections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Reimbursements and Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Interest Income Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Litigation Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(27) Statehood Initiatives - $234,000 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, 2018;

(28) Office of the Inspector General. - $18,368,000 (including $15,521,000 from local funds and $2,848,000 from Federal grant funds); and

(29) Office of the Chief Financial Officer. - $171,395,000 (including $126,902,000 from local funds, $450,000 from Federal grant funds, and $44,042,000 from other funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the Chief Financial Officer for official reception and representation expenses; provided further, that amounts appropriated by this act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; provided further, that all funds deposited, without regard to fiscal year, into the OFT Central Collection Unit Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Recorder of Deeds Surcharge Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $631,157,000 (including $301,497,000 from local funds (including $1,170,000 from dedicated taxes), $93,940,000 from Federal grant funds, $235,417,000 from other funds, and $302,000 from private funds), to be allocated as follows:

(1) Office of the Deputy Mayor for Planning and Economic Development. - $45,463,000 (including $12,117,000 from local funds, $1,250,000 from Federal grant funds, and

$32,096,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Industrial Revenue Bond program are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the H Street Retail Priority Area Grant Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Soccer Stadium Financing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Economic Development Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Reinvestment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(2) Office of Planning. - $10,106,000 (including $9,361,000 from local funds, $525,000 from Federal grant funds, $200,000 from other funds, and $20,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Historic Landmark and Historic District Filing Fees (Local) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Historical Landmark and Historic District Filing Fees (O-Type) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(3) Department of Small and Local Business Development. - $14,009,000 (including $13,552,000 from local funds and $457,000 from Federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Small Business Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Streetscape Loan Relief Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(4) Office of Cable Television, Film, Music, and Entertainment. - $12,757,000 (including $1,662,000 from local funds and $11,095,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Film, Television and Entertainment Rebate Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Cable Franchise Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(5) Office of Zoning. - $3,069,000 from local funds;

(6) Department of Housing and Community Development. - $82,237,000 (including $23,104,000 from local funds, $54,587,000 from Federal grant funds, and $4,546,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Affordable Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Department of Housing and Community Development Unified Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Land Acquisition for Housing Development Opportunities (LAHDO) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the RLF Escrow Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Rehab Repay Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Home Again Revolving Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the HPAP-Repay Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(7) Department of Employment Services. - $145,460,000 (including $65,140,000 from local funds, $35,355,000 from Federal grant funds, $44,705,000 from other funds, and $260,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Administration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the UI Administrative Assessment Tax Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the UI Interest/Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Special Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Reed Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(8) Real Property Tax Appeals Commission. - $1,715,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. - $61,180,000 (including $23,040,000 from local funds and $38,140,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Basic Business License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Green Building Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Real Estate Guaranty and Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Nuisance Abatement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the OPLA-Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Board of Engineers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Corporate Recordation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Re-Appraisal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Vending Regulation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(10) Office of the Tenant Advocate. - $3,163,000 from local funds;

(11) Commission on the Arts and Humanities. - $20,629,000 (including $19,775,000 from local funds, $720,000 from Federal grant funds, and $133,000 from other funds), provided that grant funding is competitively awarded to nonprofit fine and performing arts organizations based in and primarily serving the District; provided further, that all funds deposited, without regard to fiscal year, into the Special Purpose Revenue Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(12) Alcoholic Beverage Regulation Administration. - $8,655,000 (including $1,170,000 from local funds (including $1,170,000 from dedicated taxes) and $7,485,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the ABC-Import And Class License Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(13) Public Service Commission. - $14,599,000 (including $589,000 from Federal grant funds, $13,989,000 from other funds, and $22,000 from private funds); provided, that all funds

deposited, without regard to fiscal year, into the Operating-Utility Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the PJM Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(14) Office of the People's Counsel. - $8,063,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Advocate for Consumers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(15) Department of Insurance, Securities, and Banking. - $28,423,000 (including $457,000 from federal grants and $27,966,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Insurance Regulatory Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Foreclosure Mediation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(16) Housing Authority Subsidy. - $76,312,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the DCHA Rehabilitation and Maintenance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(17) Housing Production Trust Fund Subsidy. - $48,317,000 from local funds; and

(18) Business Improvement Districts Transfer. - $47,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, $1,320,468,000 (including $1,104,350,000 from local funds, $163,970,000 from Federal grant funds, $80,000 from Medicaid payments, $48,340,000 from other funds, $14,000 from private funds, $500,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017, $2,608,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017, and $605,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017), to be allocated as follows:

(1) Metropolitan Police Department. - $516,445,000 (including $502,100,000 from local funds, $6,145,000 from Federal grant funds, and $8,200,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Asset Forfeiture Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(2) Fire and Emergency Medical Services Department. - $254,178,000 (including $249,288,000 from local funds, $3,054,000 from Federal grant funds, and $1,836,000 from other funds); local funds;

(3) Police Officers' and Firefighters' Retirement System. - $105,596,000 from local funds;

(4) Department of Corrections. - $146,906,000 (including $125,795,000 from local funds and $21,111,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Correction Trustee Reimbursement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Welfare Account are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Correction Reimbursement-Juveniles Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(5) District of Columbia National Guard. - $13,629,000 (including $4,844,000 from

local funds, $8,285,000 from Federal grant funds, and $500,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved;

(6) Homeland Security and Emergency Management Agency. - $136,570,000 (including $4,827,000 from local funds and $131,743,000 from Federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. - $310,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017;

(8) Judicial Nomination Commission. - $295,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017;

(9) Office of Police Complaints. - $2,451,000 from local funds;

(10) District of Columbia Sentencing Commission. - $1,179,000 from local funds;

(11) Office of the Chief Medical Examiner. - $11,445,000 from local funds;

(12) Office of Administrative Hearings. - $9,823,000 (including $9,743,000 from local funds and $80,000 from Medicaid payments);

(13) Criminal Justice Coordinating Council. - $3,460,000 (including $687,000 from local funds, $150,000 from Federal grant funds, $14,000 from private funds, and $2,608,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017);

(14) Office of Unified Communications. - $48,242,000 (including $32,886,000 from local funds, and $15,357,000 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, 2018;

(15) Department of Forensic Sciences. - $26,886,000 (including $26,363,000 from local funds and $523,000 from Federal grant funds);

(16) Office of the Deputy Mayor for Public Safety and Justice. - $1,868,000 from local funds;

(17) Corrections Information Council. - $641,000 from local funds;

(18) Office of Victim Services and Justice Grants. - $39,843,000 (including $23,935,000 from local funds, $14,071,000 from Federal grant funds, and $1,837,000 from other funds); provided, that $5,027,835 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents of which not less than $200,000 shall be available to fund the District of Columbia Poverty Lawyer Loan Repayment Assistance Program, established by section 401 of the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1704.01); provided further, that all funds deposited, without regard to fiscal year, into the Crime Victims Assistance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Domestic Violence Shelter and Transitional Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Community-Based Violence

Reduction Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Private Security Camera Incentive Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; and

(19) Criminal Code Reform Commission. - $701,000 from local funds.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national-defense education programs, $2,471,274,000 (including $2,118,951,000 from local funds (including $4,276,000 from dedicated taxes), $249,960,000 from Federal grant funds, $20,935,000 from other funds, $1,428,000 from private funds, $40,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Resident Tuition Support" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017, and $40,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for School Improvement" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017), to be allocated as follows:

(1) District of Columbia Public Schools. - $823,449,000 (including $778,063,000 from local funds, $14,712,000 from Federal grant funds, $9,263,000 from other funds, $1,411,000 from private funds, and $20,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for School Improvement" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017); provided, that not to exceed $10,600 of such local funds shall be available for the Chancellor for official reception and representation expenses; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2018, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for Fiscal Year 2019 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the District of Columbia Public Schools for Fiscal Year 2019; provided further, that all funds deposited, without regard to fiscal year, into the E-Rate Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the ROTC Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the DHHS Afterschool Program-Copayment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the At-Risk Supplemental Allocation Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that the District of Columbia Public Schools ("DCPS") is authorized to spend appropriated funds to pay for DCPS-sponsored student travel, including the cost of transportation, lodging, meals, and admission fees for students and adult chaperones, to locations and venues outside DCPS facilities in accordance with rules promulgated by the Chancellor pursuant to section 105(c)(5) of the District of Columbia Public Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code § 38-174(c)(5)); provided further, that such travel be related to the students' curriculum or for the purpose of rewarding student curricular or extra-curricular achievement;

(2) Teachers' Retirement System. - $59,046,000 from local funds;

(3) Office of the State Superintendent of Education. - $460,516,000 (including $165,152,000 from local funds (including $4,276,000 from dedicated taxes), $234,317,000 from Federal grant funds, $1,047,000 from other funds, $40,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Resident Tuition Support" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017, and $20,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for School Improvement" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017); provided, that of the amounts provided to the Office of the State Superintendent of Education, $1,000,000 from local funds

shall remain available until June 30, 2018, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that all funds deposited, without regard to fiscal year, into the Blackman and Jones Consent Decree Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Charter School Credit Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Student Residency Verification Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited , without regard to fiscal year, into the State Athletic Acts Program and Office Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Community Schools Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Special Education Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(4) District of Columbia Public Charter Schools. - $806,483,000 from local funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia public charter schools, with the first payment to occur within 15 days of the beginning of the fiscal year; provided further, that if the entirety of this allocation has not been provided as payments to any public charter schools currently in operation through the per pupil funding formula, the funds shall remain available for expenditure until September 30, 2018 for public education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided further, that of the amounts made available to District of Columbia public charter schools, $230,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2018, an amount equal to 35 percent, or for new charter school Local Education Agencies that opened for the first time after December 31, 2017 an amount equal to 45 percent, of the total amount of the local funds appropriations provided for payments to public charter schools in the proposed budget of the District of Columbia for Fiscal Year 2019 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for such payments for Fiscal Year 2019; provided further, that the annual financial audit for the performance of an individual District of Columbia public charter school shall be funded by the charter school;

(5) University of the District of Columbia Subsidy Account. - $76,680,000 from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2018, a tuition-rate schedule that establishes the tuition rate for nonresident students at a level no lower than the nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the University of the District of Columbia on July 1, 2018, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the University of the District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2019 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia for Fiscal Year 2019; provided further, that not to exceed $10,600 of the amount provided for the University of the District of Columbia Subsidy Account shall be available for the President of the University of the District of Columbia for official reception and representation expenses;

(6) District of Columbia Public Library. - $59,462,000 (including $56,998,000 from

local funds, $931,000 from Federal grant funds, $1,515,000 from other funds, and $17,000 from private funds); provided, that not to exceed $8,500 of such amount, from local funds, shall be available for the Public Librarian for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Copies and Printing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the SLD E-Rate Reimbursement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Library Collections Account are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(7) District of Columbia Public Charter School Board. - $9,110,000 from other funds;

(8) Non-Public Tuition. - $72,046,000 from local funds;

(9) Special Education Transportation. - $93,989,000 from local funds; provided, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the Special Education Transportation agency under the direction of the Office of the State Superintendent of Education, on July 1, 2018, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the Special Education Transportation agency in the proposed budget for the District of Columbia for Fiscal Year 2018 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency for Fiscal Year 2018; provided further, that amounts appropriated under this paragraph may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) State Board of Education. - $1,525,000 from local funds; and

(11) Office of the Deputy Mayor for Education. - $8,969,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Common Lottery Board Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018.

HUMAN SUPPORT SERVICES

Human support services, $4,724,412,000 (including $1,950,121,000 from local funds (including $72,577,000 from dedicated taxes), $417,402,000 from Federal grant funds, $2,310,142,000 from Medicaid payments, $41,147,000 from other funds, $599,000 from private funds, and $5,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017; to be allocated as follows:

(1) Department of Human Services. - $557,050,000 (including $367,578,000 from local funds, $156,422,000 from Federal grant funds, $31,250,000 from Medicaid payments, and $1,800,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the SSI Payback Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(2) Child and Family Services Agency. - $225,027,000 (including $158,623,000 from local funds, $65,383,000 from Federal grant funds, $1,000,000 from other funds, and $21,000 from private funds);

(3) Department of Behavioral Health. - $254,742,000 (including $228,253,000 from local funds, $20,279,000 from Federal grant funds, $1,430,000 from Medicaid payments, $4,234,000 from other funds, and $546,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the APRA-Choice in Drug Treatment (HCSN) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(4) Department of Health. - $230,838,000 (including $74,156,000 from local funds, $131,673,000 from Federal grant funds, $19,977,000 from other funds, $32,000 from private funds, and $5,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading

"Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017); provided, that all funds deposited, without regard to fiscal year, into the Health Professional Recruitment Fund (Medical Loan Repayment) are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Board of Medicine Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Pharmacy Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Civic Monetary Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Admission Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the ICF/MR Fees and Fines are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Human Services Facility Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Communicable and Chronic Disease Prevention and Treatment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(5) Department of Parks and Recreation. - $50,006,000 (including $47,306,000 from local funds and $2,700,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Department of Recreation Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(6) Office on Aging. - $44,668,000 (including $34,731,000 from local funds, $7,592,000 from Federal grant funds, and $2,345,000 from Medicaid payments);

(7) Unemployment Compensation Fund. - $6,680,000 from local funds;

(8) Employees' Compensation Fund. - $21,709,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Worker's Compensation Rev-Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(9) Office of Human Rights. - $4,331,000 (including $4,001,000 from local funds and $330,000 from Federal grant funds);

(10) Mayor's Office on Latino Affairs. - $3,301,000 from local funds;

(11) Office on Asian and Pacific Islander Affairs. - $855,000 from local funds;

(12) Office of Veterans' Affairs. - $412,000 (including $407,000 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, 2018;

(13) Department of Youth Rehabilitation Services. - $97,505,000 from local funds; provided, that of the local funds appropriated for the Department of Youth Rehabilitation Services, $12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;

(14) Department of Disability Services. - $168,872,000 (including $117,378,000 from local funds, $32,921,000 from Federal grant funds, $10,810,000 from Medicaid payments, and $7,763,000 from other funds); provided that all funds deposited, without regard to fiscal year, into the Randolph Shepherd Unassigned Facilities Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Cost of Care-Non-Medicaid Clients Fund are authorized for expenditure and shall

remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Contribution to Costs of Supports Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(15) Department of Health Care Finance. - $3,056,043,000 (including $785,265,000 from local funds (including $72,577,000 from dedicated taxes), $2,803,000 from Federal grant funds, $2,264,307,000 from Medicaid payments, and $3,668,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Healthy DC Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Nursing Homes Quality of Care Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Stevie Sellows Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Medicaid Collections-3rd Party Liability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Bill of Rights (Grievance and Appeals) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Provider Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; and

(16) Office of the Deputy Mayor for Health and Human Services. - $2,373,000 from local funds.

PUBLIC WORKS

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and 3 passenger-carrying vehicles for use by the Council of the District of Columbia and leasing of passenger-carrying vehicles, $879,145,000 (including $646,883,000 from local funds (including $85,572,000 from dedicated taxes), $40,195,000 from Federal grant funds, and $192,068,000 from other funds), to be allocated as follows:

(1) Department of Public Works. - $150,535,000 (including $142,998,000 from local funds and $7,537,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Solid Waste Disposal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Super Can Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(2) Department of Transportation. - $118,990,000 (including $82,620,000 from local funds, $11,408,000 from Federal grant funds, and $24,962,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Bicycle Sharing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Performance Parking Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Tree Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the DDOT Enterprise Fund-Non Tax Revenues Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Sustainable Transportation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that, in addition, there are appropriated any amounts received, or to be received, without regard to fiscal year, from the Potomac Electric Power Company, or any of its related companies, successors, or assigns, for the purpose of paying or reimbursing the District Department of Transportation for the costs of designing,

constructing, acquiring, and installing facilities, infrastructure, and equipment for use and ownership by the Potomac Electric Power Company, or any of its related companies, successors, or assigns, related to or associated with the undergrounding of electric transmission lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year, but shall be continually available until expended for the designated purposes; provided further, that all funds deposited, without regard to fiscal year, into the Vision Zero Pedestrian and Bicycle Safety Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Transportation Infrastructure Project Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(3) Department of Motor Vehicles. - $44,993,000 (including $23,502,000 from local funds and $21,491,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Motor Vehicle Inspection Station Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(4) Department of Energy and Environment. - $120,876,000 (including $17,492,000 from local funds, $28,787,000 from Federal grant funds, and $74,597,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Storm Water Permit Review Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, all funds deposited, without regard to fiscal year, into the Sustainable Energy Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Brownfield Revitalization Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Anacostia River Clean Up and Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Wetlands Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Energy Assistance Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the LUST Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Soil Erosion/Sediment Control Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the DC Municipal Aggregation Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Fishing License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Renewable Energy Development Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Special Energy Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Air Quality Construction Permits Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the WASA Utility Discount Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Pesticide Product Registration Fund are, authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Storm Water Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Stormwater In Lieu Fee Fund are authorized for

expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Economy II Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Residential Aid Discount Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Residential Essential Services Fund are authorized for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Benchmarking Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(5) Department of For-Hire Vehicles. - $13,652,000 (including $4,113,000 from local funds, and $9,539,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Taxicab Assessment Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Public Vehicles for Hire Consumer Service Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(6) Washington Metropolitan Area Transit Commission. - $141,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. - $429,958,000 (including $376,016,000 from local funds (including $85,572,000 from dedicated taxes) and $53,942,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018; provided further, that all funds deposited, without regard to fiscal year, into the Parking Meter WMATA Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018.

FINANCING AND OTHER

Financing and Other, $1,196,592,000 (including $1,089,997,000 from local funds (including $166,778,000 from dedicated taxes), $18,262,000 from Federal grant funds, $53,324,000 from other funds, and $35,008,000 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 2018 Federal Portion Budget Request Act of 2017), to be allocated as follows:

(1) Repayment of Loans and Interest. - $713,378,000 (including $689,585,000 from local funds, $18,262,000 from Federal grant funds, and $5,531,000 from other funds), for payment of principal, interest, and certain fees directly resulting from borrowing by the District of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code §§ 1- 204.62, 1-204.75, and 1-204.90);

(2) Debt Service - Issuance Costs. - $8,000,000 from local funds for the payment of debt service issuance costs;

(3) Schools Modernization Fund. - $2,781,000 from local funds for the Schools Modernization Fund, established by section 4042 of the Schools Modernization Amendment Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 1-325.41);

(4) Repayment of Revenue Bonds. - $7,832,000 from local funds (including $7,832,000 from dedicated taxes) for the repayment of revenue bonds;

(5) Commercial Paper Program. - $8,503,000 from local funds;

(6) Settlements and Judgments.- $21,825,000 from local funds for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government; provided, that this amount may be increased by such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government and such sums may be paid from the applicable or available funds of the District of Columbia;

(7) John A. Wilson Building Fund. - $4,082,000 from local funds for expenses associated with the John A. Wilson building;

(8) Workforce Investments. - $68,488,000 from local funds for workforce investments; provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Compensation and Classification Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2018;

(9) Non-Departmental. - $6,477,000 (including $4,847,000 from local funds and $1,630,000 from other funds), to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this act, to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget;

(10) Emergency Planning and Security Fund. - $35,008,000 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 2018 Federal Portion Budget Request Act of 2017; provided, that, notwithstanding any other law, obligations and expenditures that are pending reimbursement under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia" may be charged to this appropriations heading;

(11) Master Equipment Lease/Purchase Program. - $19,254,000 from local funds;

(12) Pay-As-You-Go Capital Fund. - $94,249,000 (including $48,087,000 from local funds and $46,162,000 from other funds) to be transferred to the Capital Fund, in lieu of capital financing;

(13) District Retiree Health Contribution. - $44,500,000 from local funds for a District Retiree Health Contribution;

(14) Highway Transportation Fund. - Transfers.- $24,936,000 from local funds (including $24,936,000 from dedicated taxes); and

(15) Convention Center Transfer. - $137,276,000 from local funds (including $134,010,000 from dedicated taxes).

REVISED REVENUE ESTIMATE CONTINGENCY PRIORITY

If the Chief Financial Officer of the District of Columbia certifies increased local funds in the June 2017 and September 2017 revenue estimates, these additional revenues shall be allocated equally into the Workforce Investments account and the Non-Departmental account. The allocation to Workforce Investments account shall be available to fund costs to be incurred to pay for salary increases or other items required by the terms of collective bargaining agreements that will become effective in fiscal year 2018. The allocation to the Non-Departmental account shall be available to replace federal funds that the District included in its Fiscal Year 2018 Local Budget Act of 2017 and the Fiscal Year 2018 Federal Portion Budget Act of 2017 but which will not be available because they are not included in a Congressionally enacted fiscal year 2018 appropriations act.

ENTERPRISE AND OTHER FUNDS

The amount of $1,801,636,000 from enterprise and other funds (including $186,402,000 from enterprise and other-dedicated taxes), shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the General Fund budget authority may be increased as needed to transfer all such revenues, pursuant to local law, to the Local Transportation Fund (per D.C. Official Code § 9-111.01a), the Highway Trust Fund, the Washington Convention Center and Sports Authority, and the Washington Metropolitan Area Transit Authority.

DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For operation of the District of Columbia Water and Sewer Authority, $561,947,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, $3,244,625,000, to be distributed as follows: $720,917,000 for Wastewater Treatment;

$475,214,000 for the Sanitary Sewer System; $580,569,000 for the Water System; $51,336,000 for Non Process Facilities; $1,155,759,000 for the Combined Sewer Overflow Program; $101,311,000 for the Washington Aqueduct; $21,349,000 for the Stormwater Program; and $138,170,000 for the capital equipment program; in addition, $65,000,000 from Federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the District of Columbia Water and Sewer Authority" in the Fiscal Year 2018 Federal Portion Budget Request Act of 2017; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account.

WASHINGTON AQUEDUCT

For operation of the Washington Aqueduct, $61,419,000 from enterprise and other funds.

OFFICE OF LOTTERY AND CHARITABLE GAMES

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; codified in scattered cites in the D.C. Official Code), $240,000,000 from enterprise and other funds; provided, that, after notification to the Mayor, amounts appropriated herein may be increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make transfers to the General Fund of the District of Columbia and to cover prizes, agent commissions, and gaming related fees directly associated with unanticipated excess lottery revenues not included in this appropriation.

DISTRICT OF COLUMBIA RETIREMENT BOARD

For the District of Columbia Retirement Board, established pursuant to section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat. 866; D.C. Official Code § 1-711), $41,644,000 from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board; provided, that the District of Columbia Retirement Board shall provide to the Congress and the Mayor and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

WASHINGTON CONVENTION AND SPORTS AUTHORITY

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, $155,855,000 from enterprise and other funds.

HOUSING FINANCE AGENCY

For operation of the District of Columbia Housing Finance Agency, $12,320,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For capital projects, $2,582,130, to be distributed as follows: $1,957,130 for the Information Technology Initiatives and Infrastructure; $125,000 for the Capital Equipment; and $500,000 for Infrastructure Investment; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account.

UNIVERSITY OF THE DISTRICT OF COLUMBIA

For the University of the District of Columbia, $160,435,000 from enterprise and other funds; provided, that these funds shall not revert to the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continually available for expenditure until September 30, 2018, without regard to fiscal year limitation.

UNEMPLOYMENT INSURANCE TRUST FUND

For the Unemployment Insurance Trust Fund, $165,419,000 from enterprise and other funds.

HOUSING PRODUCTION TRUST FUND

For the Housing Production Trust Fund, $100,000,000 from enterprise and other funds (including $51,683,000 from enterprise and other-dedicated taxes); provided, that all funds deposited into the Housing Production Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available for expenditure until September 30, 2018.

TAX INCREMENT FINANCING (TIF) PROGRAM

For Tax Increment Financing, $53,709,000 from enterprise and other funds (including $53,709,000 from enterprise and other dedicated taxes).

BALLPARK REVENUE FUND

For the Ballpark Revenue Fund, $61,557,000 from enterprise and other funds (including $48,821,000 from enterprise and other dedicated taxes).

REPAYMENT OF PILOT FINANCING

For Repayment of Payment in Lieu of Taxes Financing, $31,189,000 from enterprise and other funds (including $31,189,000 from enterprise and other dedicated taxes).

NOT-FOR-PROFIT HOSPITAL CORPORATION

For the Not-For-Profit Hospital Corporation, $128,000,000 from enterprise and other funds.

HEALTH BENEFIT EXCHANGE AUTHORITY

For the District of Columbia Health Benefit Exchange Authority, $28,143,000 from enterprise and other funds.

CASH FLOW RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Cash Flow Reserve Account, (established pursuant to D.C. Official Code § 47-392.020-2) are authorized for expenditure and shall remain available for expenditure until September 30, 2018.

FISCAL STABILIZATION RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Fiscal Stabilization Reserve Account, (established pursuant to D.C. Official Code § 47-392.020-1) are authorized for expenditure and shall remain available for expenditure until September 30, 2018.

CAPITAL OUTLAY

For capital construction projects, an increase of $2,375,666,000 of which $1,844,193,000 shall be from local funds, $184,239,000 shall be from the Local Transportation Fund, $1,000,000 from private grant funds, $47,931,000 shall be from the District of Columbia Highway Trust Fund, and $298,302,000 shall be from Federal grant funds, and a rescission of $831,779,000 of which $611,886,000 shall be from local funds, $130,851,000 shall be from the Local Transportation Fund,

$26,501,000 shall be from the District of Columbia Highway Trust Fund, and $62,541,000 shall be from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $1,543,887,000, to remain available until expended; provided further, that all funds provided by this appropriation heading shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this heading may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

Sec. 3. Local portion of the budget.

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

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

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

FY 2018 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, 2018.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2018 Federal Portion Budget Request Act of 2017".

Sec. 2. Adoption of the federal portion of the Fiscal Year 2018 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, 2018.

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, $274,681,000, to be allocated as follows: for the District of Columbia Court of Appeals, $14,414,000, of which not to exceed $2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, $125,961,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Court System, $75,585,000, of which not to exceed $2,500 is for official reception and representation expenses; and $58,721,000, to remain available until September 30, 2018, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $6,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11-2604 and section 11-2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21-2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $49,890,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

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

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, $60,000,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112-10): Provided, That within funds provided for opportunity scholarships $20,000,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of such Act.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, $65,000,000, 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.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $2,608,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal

justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2018, to the Commission on Judicial Disabilities and Tenure, $310,000, and for the Judicial Nomination Commission, $295,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $500,000, to remain available until expended, for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $5,000,000.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, $35,008,401, 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: Provided, That, of the amount provided under this heading, $20,108,401 shall be used for costs associated with the Presidential Inauguration.

APPROPRIATION OF CERTAIN INTEREST EARNED

All interest earned on the funds that the District of Columbia received pursuant to the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1501; Pub. L. No. 106-113), under the heading "Federal Payment for the Incentives for Adoption of Children" and for the establishment of a scholarship fund for District of Columbia children without parents due to the September 11, 2001 terrorist attack under this same heading, pursuant to the District of Columbia Appropriations Act, 2001, approved December 21,2001 (115 Stat. 923; Pub. L. No. 107-96), shall be retained in the respective funds without reversion to the General Fund of the District of Columbia and shall be available to the District of Columbia for the purposes of such funds until expended.

DETERMINATION OF COMPENSATION

Section 424(b)(2)(E) of the District of Columbia Home Rule Act (sec. 1–204.24b(b)(5), D.C. Official Code) is amended to read as follows: "(E) PAY.—The Chief Financial Officer shall be paid at a rate such that the total amount of compensation paid during any calendar year is not less than the total pay that is applicable during the year under section 5307 of title 5, United States Code, to an employee described in section 5307(d) of such title." The effective date of the amendment made by this provision shall apply with respect to pay periods beginning on or after the date of the enactment of this Act.

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 2018 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).