



FY 2019

Proposed Budget *and* Financial Plan

#FairShot

VOLUME 1
EXECUTIVE SUMMARY

A FAIR SHOT



Submitted to the
CONGRESS OF THE UNITED STATES
by the
GOVERNMENT OF THE DISTRICT OF COLUMBIA

July 12, 2018



Government of the District of Columbia
FY 2019 Proposed Budget and Financial Plan
Congressional Submission

A FAIR SHOT

Volume 1 **Executive Summary**

Submitted to the
Congress of the United States

by the
Government of the District of Columbia

July 12, 2018



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to District of Columbia Government, District of Columbia, for its annual budget for the fiscal year beginning October 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the eighteenth in the history of the District of Columbia.

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

Government of the District of Columbia

Muriel Bowser, Mayor

Rashad M. Young

City Administrator

John Falcicchio

Chief of Staff

Ronald Ross

Mayor's Office of Legal Counsel

Beverly Perry

Senior Advisor

Kevin Donahue

Deputy City Administrator
and Deputy Mayor for Public Safety and Justice

HyeSook Chung

Deputy Mayor for Health and
Human Services

Brian Kenner

Deputy Mayor for Planning and
Economic Development

Ahnna Smith

Interim Deputy Mayor for Education

Courtney Snowden

Deputy Mayor for Greater Economic Opportunity

Jeffrey S. DeWitt

Chief Financial Officer

Members of the Council

Phil Mendelson

Chairman

| | |
|-----------------------------|----------|
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| 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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Angell Jacobs

Deputy Chief Financial Officer and Chief of Staff

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Office of Finance and Treasury

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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

Assistant General Counsels

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Aaron Droller

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Delicia V. Moore

Human Support Services

Cyril Byron, Jr.

Economic Development and Regulation

George Dines

Government Services

Shelly Graham

Interim, Public Safety and Justice

Angelique Hayes Rice

Government Operations

Deloras Shepherd

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Office of the CIO

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Sandra M. Pinder, Director
Narayan Ayyagari, IT Manager

Office of Budget and Planning

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Deputy Chief Financial Officer

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Executive Assistant

Sadia Sattar
Budget and Planning Advisor

James Spaulding
Associate Deputy Chief Financial Officer

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Randall Myers, Manager
Stacy-Ann White, Manager
Renee Alford, Executive Assistant

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Robin Moore
William Powell
Charles Pryor

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Rasheed Dawodu
Lee Hayward
Melissa Lavasani
SebleWengel Mulaw
Oluwatosin Onifade
Naila Tengra

Operating Budget Analysts

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Veda Hunter
Benjamin Iyun

Administrative Clerk

Mishae Pate

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Samuel Terry, Manager
Tayloria Stroman, Budget Controller

Senior Financial Systems Analysts

Robert Johnson
Carlotta Osorio
Sue Taing

Financial Systems Analyst

Darryl Miller

Senior Cost Analyst

Duane Smith

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David Clark, Director
Sherrie Greenfield, Manager
Haroun Dumbuya, Budget Technician

Senior Capital Budget Analysts

Omar Herzi
Bharat Kothari
Alex Tessema

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Margaret Myers, Office and Production Manager
Sharon Nelson, Staff Assistant

Office of the City Administrator

Office of Budget and Performance Management

Jennifer Reed
Director

Saesha Carlile
Deputy Director

Chris Murray
Senior Budget Analyst

Daniel Kornfield
Senior Budget Analyst

Colin Sollitt
Budget Analyst

Nathan Mulat
Deputy Director
Capital Improvements Program

Jared Botchway
Senior Budget Analyst

Timothy Hatton
Senior Budget Analyst

Jacob Wong
Senior Operations Analyst

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Budget Director

Angela D. Joyner
Deputy Budget Director

Anne Phelps
Budget Counsel

Joseph Wolfe
Senior Capital Budget Analyst

Jason Kim
Senior Budget Analyst

Averil Carraway
Senior Budget Analyst

John McNeil
Senior Budget Analyst

Susanna Groves
Senior Budget Analyst



District of Columbia Organization Chart



GOVERNMENT OF THE DISTRICT OF COLUMBIA



RESIDENTS

EXECUTIVE BRANCH

MAYOR

City Administrator

Mayor's Office of Legal Counsel

Office of the Senior Advisor

Executive Office of the Mayor

Office of Budget and Finance

Deputy Mayor for Greater Economic Opportunity

Deputy Mayor for Education

Deputy Mayor for Planning and Economic Development

Deputy Mayor for Health and Human Services

Deputy City Administrator/
Deputy Mayor for Public Safety and Justice

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

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)

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

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

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

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

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

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

LEGISLATIVE BRANCH

Council of the District of Columbia

DC Auditor

Advisory Neighborhood Commissions

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

July 12, 2018

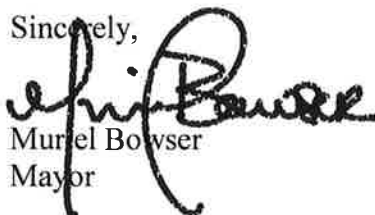
The Honorable Donald J. Trump
President of the United States
1600 Pennsylvania Avenue, NW
Washington, DC 20500

Dear Mr. President:

On behalf of the residents of the District of Columbia, I am pleased to transmit to you the District of Columbia Fiscal Year 2019 Budget and Financial Plan, "*A Fair Shot*." The budget before you reflects the ideas and priorities of District residents and delivers on my commitment of *a fair shot* for every District resident. From again investing \$100 million in the Housing Production Trust Fund to allocating \$1.37 billion over the next six years for the continued modernization of our schools, this budget continues to move Washington, DC forward. This budget also maintains critical investments to build a *safer, stronger DC* and to ensure our residents have access to job training programs that will put them on the pathway to the middle class.

Our finances are the envy of cities across the country and this budget reflects our growing population of 700,000 residents and the benefits, needs, and stresses such growth entails. In fact, with the news last week that the Standard & Poor's and Fitch bond rating services have upgraded the District of Columbia's General Obligation bond rating from AA to AA+, in a city as prosperous as ours, it is imperative that we make all of the critical investments in our Fiscal Year 2019 Budget and Financial Plan to ensure that residents in all eight wards can have a fair shot.

Sincerely,



Muriel Bowser
Mayor



COUNCIL OF THE DISTRICT OF COLUMBIA
1350 PENNSYLVANIA AVENUE, N.W.
WASHINGTON, D.C. 20004

Phil Mendelson
Chairman

Office: (202) 724-8032
Fax: (202) 724-8085

July 12, 2018

The Honorable Paul D. Ryan
Speaker of the House
U.S. House of Representatives
Room H-209
United States Capitol
Washington, D.C. 20515

The Honorable Michael R. Pence
President of the Senate
United States Senate
Room S-212
United States Capitol
Washington, DC 20516

Re: Fiscal Year 2019 Local Budget Act of 2018

Dear Mr. Speaker and Mr. President:

On behalf of the government and residents of the District of Columbia, I submit to you the Fiscal Year 2019 Local Budget Act of 2018, in accordance with section 446 and section 602(c) of the District of Columbia Self-Government and Governmental Reorganization Act, P.L.93-198, as amended.

The fiscal year 2019 budget is the District's twenty-third consecutive balanced budget and the third to be adopted under local budget autonomy. It consists of two bills: one dedicated to federal funding included in a budget request act transmitted to Congress via the Mayor and President. The second, dedicated to local finding, is transmitted to Congress directly from the Council through the regular process for District legislation. It is the latter of these that I hereby submit to you.

The District's budget invests in ways to empower all District residents through robust education and training supports, addresses housing and homelessness, strengthens the social safety net, and improves transportation and infrastructure. A new Small Retailer Property Tax Credit will provide a refundable credit on business tax liability valued at either a small retailer's property tax bill or 10 percent of its annual lease cost up to \$5,000 per year. This refundable tax credit will allow 4,400 small retail businesses to lower or eliminate their minimum franchise tax bill or receive a tax rebate.

In this budget, the District joins together with Virginia and Maryland to provide WMATA with a dedicated funding stream for the first time in the regional compact's 51-year history. With a secure and predictable budget, WMATA has additional resources to make progress on overdue repairs, replace worn-out equipment, and purchase new rail cars and buses. The District committed to raising \$178 million in dedicated funding for WMATA each year. Together with Maryland and Virginia's respective contributions of \$167 million and \$154 million, the region is poised to meet WMATA's request for an additional \$500 million in annual funding.

During its examination of the budget, the Council identified efficiency savings across the government that will enable the fiscal year 2019 budget to enhance critical programs that improve the health, well-being, and economic opportunities of all District residents. It prioritized principles of responsible budgeting and fiscal sustainability.

The District has come a long way since the federal bailout of the 1990s. We are one of at most a handful of states and cities with fully-funded pension and OPEB programs, with almost 60 days of cash reserves, and an independent CFO to ensure fiscal discipline. It is because of this that the District received ratings upgrades from Standard and Poor's and Fitch this past week.

As always, I appreciate your continued support of the District's efforts to provide quality services and support to our residents, visitors, and businesses. I also appreciate your support of home rule and self-representation for District residents.

Sincerely,

A handwritten signature in black ink, appearing to read "Phil Mendelson", written in a cursive style.

Phil Mendelson
Chairman



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(Including Highway Trust Fund)

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How to Read the FY 2019 Proposed Budget and Financial Plan

How to Read the FY 2019 Proposed Budget and Financial Plan

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

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

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

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

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

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

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

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes the following sections:

Introduction: FY 2019 Proposed Budget and Financial Plan

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

Financial Plan

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

Revenue

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

Operating Expenditures

This chapter describes the District’s recent Local funds expenditures. It includes analysis of expenditures between FY 2014 and FY 2017, both by agency and by expense category (e.g. personnel, supplies, and fixed costs).

Capital Improvements Plan (CIP)

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

Appendices

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

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

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

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

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

Header Information:

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

Introduction:

- Agency Mission; and
- Summary of Services.

Financial and Program Information:

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

FY 2019 Proposed Budget Changes

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

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

Actions with an impact on services:

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

Actions with no service impact:

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

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

Agency Performance Plans

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

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

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

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

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

Highway Trust Fund

This appendix covers the District's FY 2019 through FY 2024 proposed Highway Trust Fund expenditures, including:

- An **Introduction** chapter, which describes the Highway Trust Fund program, including the sources and uses of the funds, the District's policies and procedures for the trust fund, and the FY 2018 planning process;
- The **Project Description Forms**, which show planned allotments, for FY 2019 through FY 2024 and descriptions for Highway Trust Fund master projects; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.
- An overview of the District of Columbia's Water and Sewer Authority's FY 2018 - FY 2027 Capital Improvements Plan.

Volume 6: Operating Appendices

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

The following tables are provided:

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

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

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

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

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

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

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

(KA0)

Department of Transportation

Agency budget code

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

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

Table KA0-1

| Description | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2019 Proposed | FY 2018 Percent Variance |
|------------------|----------------|----------------|------------------|------------------|--------------------------|
| OPERATING BUDGET | \$104,014,771 | \$99,923,412 | \$119,972,368 | \$142,590,091 | 18.5 |
| FTEs | 455.4 | 521.6 | 622.4 | 619.4 | -0.5 |

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

Summary of Services

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

This section describes the agency's mission and purpose.

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

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

FY 2019 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table KA0-2 contains the proposed FY 2019 budget by revenue type compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual data.

Table KA0-2

(dollars in thousands)

| Appropriated Fund | Dollars in Thousands | | | | | | Full-Time Equivalents | | | | | |
|------------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
| | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 | % Change* | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 | % Change |
| GENERAL FUND | | | | | | | | | | | | |
| Local Funds | 81,680 | 70,155 | 82,155 | | | | | | | 96.4 | -1.0 | -0.2 |
| Special Purpose Revenue Funds | 16,288 | 20,748 | 25,155 | | | | | | | 3.0 | -2.0 | -40.0 |
| TOTAL FOR GENERAL FUND | 97,968 | 90,903 | 108,155 | | | | | | | 99.4 | -3.0 | -0.5 |
| FEDERAL RESOURCES | | | | | | | | | | | | |
| Federal Grant Funds | 3,635 | 9,020 | 11,408 | | | | | | | 20.0 | 0.0 | 0.0 |
| TOTAL FOR FEDERAL RESOURCES | 3,635 | 9,020 | 11,408 | 11,474 | 67 | 0.6 | 0.0 | 15.0 | 20.0 | 20.0 | 0.0 | 0.0 |
| INTRA-DISTRICT FUNDS | | | | | | | | | | | | |
| Intra-District Funds | 2,412 | 0 | 0 | 0 | 0 | N/A | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | N/A |
| TOTAL INTRA-DISTRICT FUNDS | | | | | | | | | | 0.0 | 0.0 | N/A |
| GROSS TOTAL | | | | | | | | | | 619.4 | -3.0 | -0.5 |

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 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2019 Proposed Operating Budget, by Comptroller Source Group

Table KA0-3 contains the proposed FY 2019 budget at the Comptroller Source Group (object class) level compared to the FY 2018 approved budget. It also provides FY 2016 and FY 2017 actual expenditures.

Table KA0-3

(dollars in thousands)

| Comptroller Source Group | FY 2016 | FY 2017 | FY 2018 | FY 2019 | Change | Percentage Change* |
|--|---------------|---------------|---------------|---------------|--------------|--------------------|
| 11 - Regular Pay - Continuing Full Time | | | | | 04 | 5.9 |
| 12 - Regular Pay - Other | | | | | 46 | -21.0 |
| 13 - Additional Gross Pay | | | | | 0 | 0.0 |
| 14 - Fringe Benefits - Current Personnel | | | | | 00 | 6.1 |
| 15 - Overtime Pay | 2,959 | 2,227 | 755 | 755 | 0 | 0.0 |
| SUBTOTAL PERSONAL SERVICES (PS) | 42,381 | 39,743 | 48,398 | 49,856 | 1,459 | 3.0 |
| 20 - Supplies and Materials | 752 | 769 | 1,230 | 1,230 | 0 | 0.0 |

Table KA0-3

(dollars in thousands)

| Comptroller Source Group | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 | Percentage Change* |
|---|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| 30 - Energy, Communication and Building Rentals | 6,962 | 4,966 | 5,227 | 7,727 | 2,500 | 47.8 |
| 31 - Telephone, Telegraph, Telegram, Etc. | 110 | 124 | 150 | 150 | 0 | 0.0 |
| 40 - Other Services and Charges | 4,629 | 3,186 | 3,274 | 8,152 | 4,878 | 149.0 |
| 41 - Contractual Services - Other | 45,139 | 45,436 | 52,172 | 68,453 | 16,281 | 31.2 |
| 50 - Subsidies and Transfers | 3,959 | 5,600 | 8,989 | 6,489 | -2,500 | -27.8 |
| 70 - Equipment and Equipment Rental | 85 | 99 | 533 | 533 | 0 | 0.0 |
| SUBTOTAL NONPERSONAL SERVICES (NPS) | 61,634 | 60,181 | 71,575 | 92,734 | 21,159 | 29.6 |
| GROSS FUNDS | 104,015 | 99,923 | 119,972 | 142,590 | 22,618 | 18.9 |

*Percent change is based on whole dollars.

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

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

Table KA0-4

(dollars in thousands)

| Division/Program and Activity | Dollars in Thousands | | | | | Full-Time Equivalents | | | | |
|--|----------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 |
| (1000) AGENCY MANAGEMENT | | | | | | | | | | |
| (1010) Personnel | 1,932 | 2,100 | 2,100 | 2,100 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1015) Training and Employment Dev | 236 | 236 | 236 | 236 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1030) Property Management | 880 | 880 | 880 | 880 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1040) Information Technology | 3,008 | 2,100 | 2,100 | 2,100 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1055) Risk Management | 603 | 603 | 603 | 603 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1060) Legal | 159 | 159 | 159 | 159 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1070) Fleet Management | 2,823 | 2,823 | 2,823 | 2,823 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1080) Communications | 412 | 412 | 412 | 412 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1085) Customer Service | 869 | 869 | 869 | 869 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1090) Performance Management | 387 | 1,309 | 1,309 | 1,309 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (1000) AGENCY MANAGEMENT | 11,309 | 8,600 | 8,600 | 8,600 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (100F) AGENCY FINANCIAL OPERATIONS | | | | | | | | | | |
| (110F) Budget Operations | 1,634 | 1,562 | 0 | 0 | 0 | 10.7 | 11.9 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS | 1,634 | 1,562 | 0 | 0 | 0 | 10.7 | 11.9 | 0.0 | 0.0 | 0.0 |
| (9960) YR END CLOSE | | | | | | | | | | |
| No Activity Assigned | -1 | -25 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (9960) YR END CLOSE | -1 | -25 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

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

Table KA0-4

(dollars in thousands)

| Division/Program and Activity | Dollars in Thousands | | | | | Full-Time Equivalents | | | | |
|--|----------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 | Actual FY 2016 | Actual FY 2017 | Approved FY 2018 | Proposed FY 2019 | Change from FY 2018 |
| (TR00) TRANSPORTATION OPERATIONS | | | | | | | | | | |
| (CWPS) Citywide Program Support | 15,501 | 16,267 | 0 | 0 | 0 | 4.9 | 5.5 | 0.0 | 0.0 | 0.0 |
| (ITSO) Intelligent Transportation Systems | 118 | 67 | 0 | 0 | 0 | 2.5 | 2.8 | 0.0 | 0.0 | 0.0 |
| (OAID) Office of the Associate Director | 3,703 | 1,339 | 0 | 0 | 0 | 4.9 | 6.4 | 0.0 | 0.0 | 0.0 |
| (SIOD) System Inspection and Oversight | 1,063 | 1,062 | 0 | 0 | 0 | 11.5 | 11.9 | 0.0 | 0.0 | 0.0 |
| (SPET) Special Events | 625 | 1,246 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (STBM) Street and Bridge Maintenance | 4,760 | 2,788 | 0 | 0 | 0 | 46.9 | 52.2 | 0.0 | 0.0 | 0.0 |
| (TOTM) Transportation Ops and Traffic Mgmt | 10,742 | 14,192 | 0 | 0 | 0 | 166.2 | 200.1 | 0.0 | 0.0 | 0.0 |
| (TSFO) Traffic Services Field Operations | 699 | 560 | 0 | 0 | 0 | 7.7 | 8.6 | 0.0 | 0.0 | 0.0 |
| (TSNW) Snow | 0 | 8 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (TR00) | | | | | | | | | | |
| TRANSPORTATION OPERATIONS | 37,211 | 37,530 | 0 | 0 | 0 | 244.7 | 287.5 | 0.0 | 0.0 | 0.0 |
| TOTAL PROPOSED OPERATING BUDGET | 104,014 | 99,923 | 119,972 | 142,590 | 22,618 | 455.4 | 521.6 | 622.4 | 619.4 | -3.0 |

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2019 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Division Description

The District Department of Transportation operates through the following 5 administrations:

Administrative Administration – manages the operating and capital budgets; liaisons with the Office of the Chief Financial Officer and the Chief Procurement Officer; supports human capital management and workforce development; and develops policies and procedures to meet the financial and human resource needs of the department.

This administration contains

- **Administrative Services** – provides guidance, direction, and interpretation of policies and procedures and supports workforce management of the
- **Office of the Chief Administrative Officer** – manages the day-to-day operations of the Administrative Administration and management of the
- **Davis Bacon Division** - Analyzes contracts and interviews project managers to determine total construction commitments for project implementation and modifications; develops and implements comprehensive labor law enforcement programs tailored to meet the needs of the Department; and conducts project investigations of job sites to monitor contractor compliance with wage and hour provisions; and
- **Office of the Chief Financial Officer** – provides financial management services to the department consistent with the District's governing laws, regulations, and practices.

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.

- **Information Technology and Innovation Division** - plans, develops, manages, and provides information technology-related services to the department, from providing hardware and software support to developing custom Web applications and providing data analytics and management support;
- **Performance Management Division** – develops, tracks, and reports on the department’s performance metrics to ensure that the department is meeting its mission and key performance indicators; and
- **Support Services Division** – manages the department’s vehicle fleet, warehouses and storage facilities, and office space.

Project Delivery Administration – responsible for multi-modal infrastructure project planning, design, and construction; policy development and implementation; transit delivery; and traffic engineering and safety.

This administration contains the following 4 activities:

- **Infrastructure Project Management Division** – responsible for the design, engineering, and construction of roadway and bridge projects and manages mega-projects, such as the Anacostia Waterfront Initiative and South Capitol Street Bridge;
- **Planning and Sustainability Division** – establishes strategic goals for multi-modal transportation program development, including pedestrian and bicyclist infrastructure, through design and plan review; incorporates environmental management and sustainability; administers safety programs; coordinates the development of the regional Transportation Improvement Program and Statewide Transportation Improvement Program; and manages the Capital Bikeshare and Safe Routes to School programs;
- **Transit Delivery Division** – operates the DC Streetcar and DC Circulator transit systems; provides policy oversight of the Washington Metropolitan Area Transit Authority; administers the School Transit Subsidy program; and coordinates passenger and freight rail policy; and
- **Transportation Engineering and Safety Division** – plans and designs traffic control and management infrastructure — including signals — for the safe and efficient movement of pedestrians and vehicles.

Division Structure Change

The District Department of Transportation has no division structure changes in the FY 2019 proposed budget.

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

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

Table KA0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|--|-------------------|---------------|--------------|
| LOCAL FUNDS: FY 2018 Approved Budget and FTE | | 82,903 | 597.4 |
| Removal of One-Time Costs | Multiple Programs | -642 | 0.0 |
| LOCAL FUNDS: FY 2019 Recurring Budget | | 82,261 | 597.4 |
| COLA: FY 2019 COLA Adjustment | Multiple Programs | 2,058 | 0.0 |
| Agency Request-Increase: To adjust the Contractual Services budget | Project Delivery | 22,940 | 0.0 |
| | Administration | | |
| Agency Request-Increase: To align personal services and Fringe Benefits with projected costs | Multiple Programs | 846 | 8.0 |
| Agency Request-Increase: To align resources with projected costs | | | 0.0 |
| Agency Request-Decrease: To align personal services with projected costs | | | -8.0 |
| Mayor's Policy-Enhance: To support rapid bus streetcar | | | 0.0 |

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

Recurring Budget

The FY 2019 budget for DDOT includes a reduction of \$642,099 to account for the removal of one-time funding appropriated in FY 2018, of which \$542,099 was to offset a shift of nonpersonal services funding to Special Purpose Revenue and \$100,000 was to support the abatement of parking fees for Business Improvement Districts (BIDs).

Mayor's Proposed Budget

Cost-of-Living Adjustment: DDOT's budget proposal includes a cost-of-living adjustment of \$2,057,556 in Local funds, \$58,044 in Federal Grant

Agency Request – Increase The FY 2019 budget proposal includes an increase of \$846,554 and 8.0 Full-Time Equivalent (FTEs) in personal services to cover projected salary, step, and Fringe Benefits. Of this amount, an increase of \$289,886 and 4.0 FTEs is in the Administrative Administration and \$556,468 and 4.0 FTEs is in the Performance Administration. Also, operational costs increased by \$100,000 to support Operations Administration initiatives.

The DDOT Local funds proposal includes an increase of \$846,554 and 8.0 Full-Time Equivalent (FTEs) in personal services to cover projected salary, step, and Fringe Benefits. Of this amount, an increase of \$289,886 and 4.0 FTEs is in the Administrative Administration and \$556,468 and 4.0 FTEs is in the Performance Administration. Also, operational costs increased by \$100,000 to support Operations Administration initiatives.

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

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

Agency Request – Decrease: DDOT's FY 2019 budget proposal in Local funds reflects a reduction of \$1,187,955 and 8.0 FTEs to account for the reallocation of resources along divisional lines and miscellaneous adjustments to salary and Fringe Benefits costs. This adjustment includes a \$635,420 decrease in the Project Delivery Administration, a \$485,372 decrease in the Operations Administration, and a \$67,162 decrease in the Office of the Director.

The Special Purpose Revenue budget decreased by \$667,535 and 1.0 FTE to account for salary and Fringe Benefit costs adjustment. The Contractual Services budget decreased by \$264,350 and 2.0 FTEs and the Office of the Director's budget decreased by \$67,162 and 1.0 FTE. Also, a Contractual Services savings of \$6,672 in the Office of the Director is due to a programmatic change to the Office of the Director to strengthen internal controls.

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

Mayor's Policy-Enhance: The proposed FY 2019 budget in Local funds includes two adjustments within the Project Delivery Administration: an increase of \$1,000,000 to support a rapid bus study along New York Avenue, and an increase of \$600,000 and 5.0 FTEs to support the operations and management of the Circulator Bus System.

Mayor's Policy-Reduce: The proposed budget in Local funds includes a decrease of \$588,000 in the Operations Administration because of contractual services savings.

District's Proposed Budget

Enhance: DDOT's proposed Local funds budget includes a one-time increase of \$500,000 in the Project Delivery Administration to support the New York Avenue corridor rapid bus study and to conduct a study of the effect of autonomous vehicles in the District. The proposed budget also includes a one-time enhancement

Agency Performance Plan*

The District Department of Transportation (DDOT) has the following strategic objectives for FY 2019:

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

The Agency Performance Plan 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 short-term “key projects” that are high profile, one-time and special (e.g., the renovation of the Walter Reed Army Medical Center). Many agencies will mostly have short-term key projects. Agencies that have more of their budget come from capital funding will have several key projects.

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

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

2. Enhance safety and reduce traffic related deaths and injuries for all travelers of the transportation system. (7 Activities)

| Activity Title | Activity Description | Type of Activity |
|------------------------------------|---|------------------|
| Vision Zero | Oversight and coordination of District-wide Vision Zero Action Plan strategies to reach zero fatalities and serious injuries to travelers of DC's transportation system, through more effective use of data, education, enforcement, and engineering. | Daily Service |
| Street Signs and Markings | Maintenance of citywide street signs and markings. | Daily Service |
| Traffic Management and Calming | Maintenance of the city-wide traffic signal optimization program and management of the flow of traffic within the Right of Way. | Daily Service |
| Traffic Signals and Infrastructure | Maintenance of traffic signal assets. | Daily Service |



Chapters:

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

Introduction: FY 2019 Proposed Budget and Financial Plan

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

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totalling \$14.6 billion, the gross budget in the FY 2019 Proposed Budget and Financial Plan is \$539 million, or 3.8 percent, more than the FY 2018 Approved Budget of \$14.0 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is \$12.6 billion. Figure 1-1 shows the major source of gross funds for FY 2019. Figure 1-2 does the same for Local funds revenue.

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

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

District of Columbia Fiscal Year 2019 Budget Policy and Priorities Focus

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

Continued Investments in Public Education and Youth

Public education remains a top priority for the District in FY 2019. The proposed budget supports additional educational investments, which are reflected in \$93.1 million of increased funding for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS), representing a 3.91 percent base adjustment to the Uniform Per Student Funding Formula. The DCPS schools' budget includes \$4.4 million in targeted stabilization funding that provides support to schools that would have otherwise experienced a reduction in funding. These investments address the at-risk student population through a funding

formula that ensures that funding follows the students who need it. The proposed budget also includes an investment of \$9.4 million in operating funds for the University of the District of Columbia for competitive pay and to fund needed Information Technology (IT) infrastructure improvements.

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

To promote child and adult literacy, the proposed budget includes a \$1 million enhancement to the District of Columbia Public Libraries for collections.

The proposed budget also includes nearly \$16 million in funding for out-of-school time programs and will significantly expand the number of slots available for after school and summer programs. These investments will provide more grant opportunities for community-based organizations and local education agencies and expand the Department of Parks and Recreation summer camps to eight additional locations at DC Public Schools.

Making Homelessness Rare, Brief and Non-Recurring

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

The FY 2019 proposed budget provides \$31.4 million in new money toward achieving the goals of Homeward DC. This includes an increase of \$16.8 million to fund permanent supportive housing, rapid re-housing, and targeted affordable housing assistance to singles that experience homelessness, and \$10.75 million to continue significant investments for families who experience homelessness. The proposed budget increases efforts started last year to address youth who are homeless by investing \$4.6 million for programs directly targeted towards youth. Lastly, the proposed budget invests \$2.5 million to expand daytime services, provide targeted outreach to encampments, and make improvements at low-barrier shelters for individuals experiencing homelessness. These investments will reach nearly 400 residents per day and provide much-needed daytime services.

Additional Investments in Affordable Housing

The FY 2019 proposed budget continues to make significant investments in affordable housing. This is reflected in \$100 million of funding for the Housing Production Trust Fund. This funding level continues the District's commitment over the past three years to invest \$100 million annually in the Housing Production Trust Fund. Additionally, the proposed budget includes enhancements of \$10 million for the Housing Preservation Fund to preserve existing affordable housing, \$4.75 million for the Local Rent Supplement program, \$3.25 million to repair public housing units, \$1.24 million in subsidies for seniors who are rent-burdened or facing foreclosure, and funding for the creation of a rental housing database.

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

Investment in Infrastructure

The District uses a 6-year Capital Improvements Plan (CIP) to budget for capital investments in infrastructure. In FY 2019 the investment will be \$1.67 billion, and over the 6-year CIP the planned investment is \$8.22 billion.

To promote safe working conditions, establish norms for resolving labor disputes, and promote government efficiency, the District will begin requiring that most capital projects with an anticipated value of \$75 million or more include a project labor agreement.

Washington Metro Area Transit Authority (WMATA). Beginning in FY 2020, the capital budget includes an additional \$178.5 million of dedicated funding for WMATA infrastructure investments, with growth in future years. By joining our partners in Virginia and Maryland, this investment will ensure that Metro can make critical safety and infrastructure improvements with a \$500 million annual commitment from the region. Over the 6-year period, the District plans to invest \$1.52 billion in WMATA. The continued growth and vitality of our city and the region depends on a safe, efficient, and reliable Metro system to transport residents and visitors.

Public Schools Modernization and University Facilities. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over \$4 billion has been invested. This CIP commits an additional investment of \$1.37 billion over six years to ensure that schools are in line for modernizations and necessary improvements. In addition, the CIP invests \$147 million over the next six years in infrastructure improvements for the University of the District of Columbia.

South Capitol Street. The CIP includes \$419 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.

Circulator, Streetcars, and H Street Bridge. The CIP provides \$281 million for the Circulator and streetcars, which includes funding for the H Street – Benning Metro Station streetcar segment, and \$211 million for the replacement of the H Street Bridge.

Roads, Sidewalks and Alleys. The proposed FY 2019 budget provides \$71 million for fixing local roads, sidewalks, and alleys in poor condition. A total of \$450 million is budgeted for the 6-year period.

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as the United Medical Center (UMC), in 2010, the District has invested greatly in its only acute care hospital east of the Anacostia River. The CIP includes \$325.8 million to replace the UMC with a new hospital on the grounds of the Saint Elizabeths east campus.

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

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes \$80 million to complete the renovation of this historic landmark, resulting in a world-class facility offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. In addition, libraries in District neighborhoods will receive \$51.2 million to renovate and modernize existing facilities, update IT systems including public access computers, and construct new state-of-the-art facilities.

Investments in Economic Growth

In the fiscal year 2019 proposed budget, the District pioneers a new tax credit targeted at lessening small retailers' real property tax burden: the Small Retailer Property Tax Credit. The Small Retailer Property Tax Credit provides a refundable credit on business tax liability that is worth either the small retailer's property tax bill or 10 percent of their annual lease cost up to \$5,000 per year. This refundable tax credit will allow approximately 4,400 small retail businesses to lower or eliminate their minimum franchise tax bill or receive a tax rebate.

Details on Key Budget Areas:

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

- **Funding to Improve Health Care for District Residents** – The proposed budget includes \$1.6 million in funding the Better Access for Babies to Integrate Equitable Access to Services Act of 2018, or the B.A.B.I.E.S bill. This investment ensures every pregnant woman receives patient-centered, high-quality prenatal care and every newborn receives high-quality neonatal care in the hospital and outpatient setting. It also includes \$1.4 million in funding to develop a local individual responsibility mandate based on the pillars of the Affordable Care Act; \$7.4 million to provide school-based nursing and mental health services; and \$1 million in increased healthcare funding for women's mental health parity within the Department of Corrections.
- **Funding for a Safer Stronger District of Columbia** – This budget invests \$1.7 million to expand the Police Cadet Corps by 30 slots, from 70 to 100 positions, and \$250,000 to expand the Police Officers Retention Program for officers. It provides new resources for the Office of Neighborhood and Safety engagement, including \$1.5 million in grants for violence prevention outreach programs and \$575,000 for pathways program grants. An additional \$440,000 in funding is provided to the Office of Victim Services and Justice Grants to increase funding for community-based organizations providing trauma-specific services for victims of crime, incarcerated and returning citizens, and truant youth. Funding is also provided to Fire and Emergency Medical Services Department to continue the third-party ambulance initiative, and \$290,000 in new funding will allow the organization to hire three training academy instructors for positions currently filled by uniformed personnel.
- **Supporting our Senior Residents** – The proposed budget supports senior residents through a \$2 million increase in funding for Transport DC by implementing a change that will make sure property taxes for eligible Seniors do not grow more than 5 percent a year and providing \$4.5 million through our Safe at Home program to allow seniors to age in place. The CIP also includes \$1.5 million for improvements at the Model Cities Senior Wellness Center in Ward 5 and the Senior Wellness Center in Ward 8. It also adds \$11.4 million to build a brand new senior wellness center in Ward 8 to address high demand for services.
- **Investments in the Arts** – The proposed budget provides \$10 million for creative economy development grants, which provide capital support to non-profits and individuals; \$4 million in programmatic grants to support non-profits with performance arts, festivals and exhibitions; \$1 million to continue student field trips in the arts program; \$1 million to provide public school students cultural study abroad experiences; and \$300,000 to commission a statue of a historical person.
- **DC Public Schools** – For FY 2019, in the District's Uniform Per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, the foundation level per student will be increased to \$10,658, an increase of 3.9 percent. Appropriations for the UPSFF are funded with 100 percent

Local dollars. Please refer to the agency budget chapters for DCPS and DCPCS to review the current allocation for the UPSFF. DCPS student enrollment is projected to be 50,221 students.

- **DC Public Charter Schools** – DCPCS operates as the central agency, independent of the District’s school system, which disburses the UPSFF from District of Columbia Local funds to charter schools, each of which operates as an autonomous school district. Both the Residential and Non-Residential Facilities Allotments will increase in FY 2019: Residential to \$8,854 per student and Non-Residential to \$3,263 per student. DCPCS student enrollment is projected to increase to 44,704 students.
- **Public Works, Transportation and the Environment** – The FY 2019 proposed budget includes an increase of \$2.9 million to right-size the District’s snow budget, \$1 million for a rapid bus study along New York Avenue, as well as \$600,000 to assist with the management of the DC Circulator, which has been transferred to the District Department of Transportation from WMATA in FY 2019. The proposed budget also includes \$6 million of funding within the Department of Energy and Environment to assist with water bill relief for District residents and \$593,000 for the Low-Income Home Energy Assistance Program to provide benefit assistance to 1,000 additional homes.

Where the Money Comes From

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

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

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totalling \$14.6 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2019 Proposed Budget and Financial Plan is \$539 million, or 3.8 percent, more than the FY 2018 approved budget of \$14.0 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Public Works appropriation title includes the Department of Public Works, the District Department of Transportation, and the Department of Motor Vehicles. Table 1-1 shows the FY 2019 proposed gross funds expenditure budget by appropriation title and the change from FY 2018. Figure 1-3 shows the percentage distribution of FY 2019 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 52.2 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

As shown in Table 1-2a, the proposed Local funds budget by appropriation title (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2019 is \$7.9 billion, which is \$107 million, or 1.4 percent, more than the FY 2018 approved budget of \$7.7 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2019 is \$566 million, which is \$191 million, or 50.9 percent, more than the FY 2018 approved budget of \$375 million. The FY 2019 proposed Local funds budget includes approximately 100 agencies receiving Local funds in seven appropriation titles.

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

A large expense category is personal services, totaling \$2.9 billion and representing 36.8 percent of the FY 2019 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 29,587 Local full-time equivalent (FTE) positions, an increase of 488 FTEs, or 1.7 percent, over FY 2018 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2019 will cost \$92,840. The District's FY 2019 gross funds proposed budget, including Intra-District funds, supports 36,821 FTEs, an increase of 645 FTEs, or 1.8 percent, over FY 2018. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2019 Proposed Budget and Financial Plan

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

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

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

The FY 2019 Budget Calendar

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

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

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

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

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

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

The Council has 30 calendar days to reenact a disapproved item or provision by a two-thirds vote of the members of the Council present and voting. If an item or provision is reenacted, the Chairman submits it to

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

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

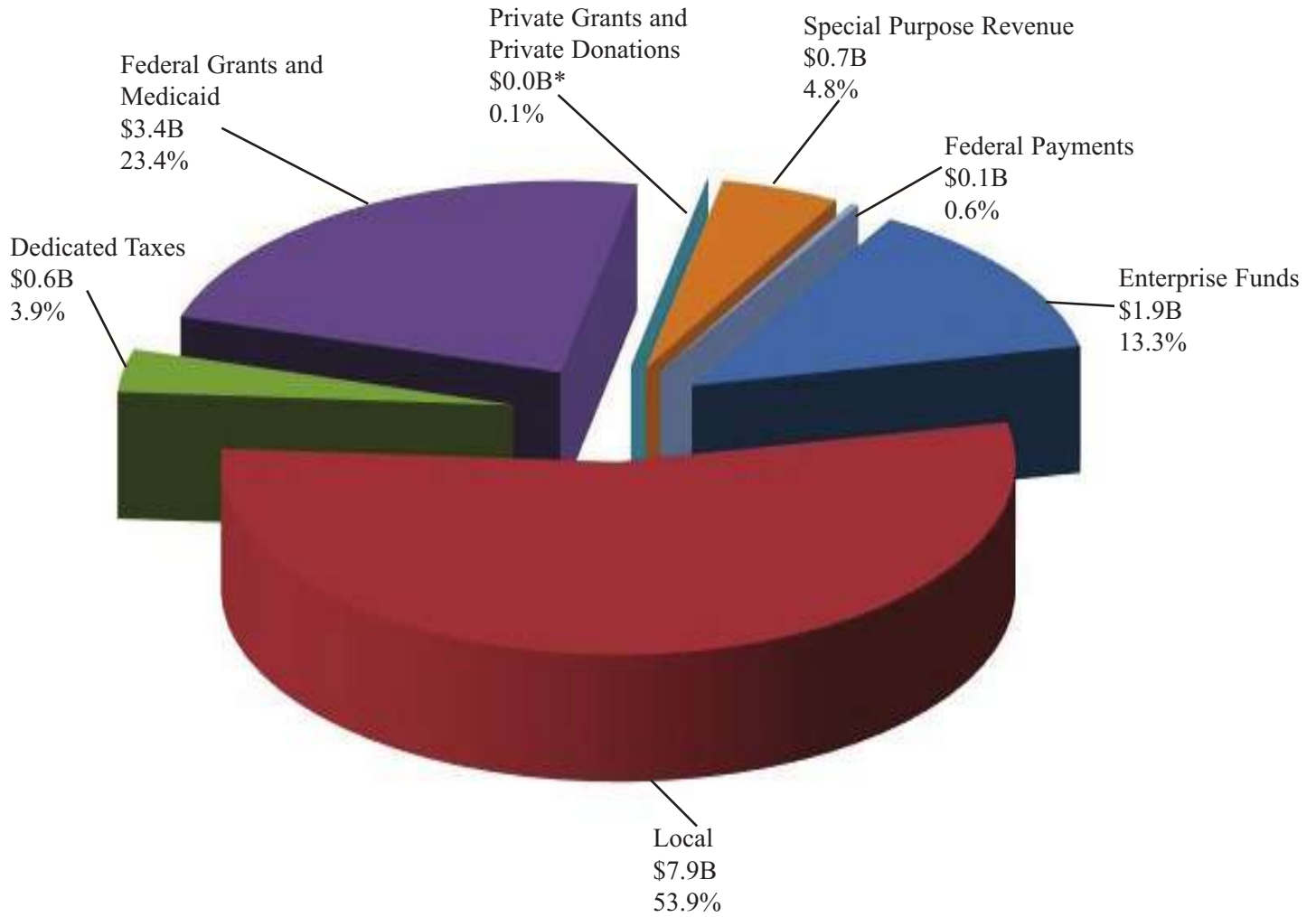
The Federal Portion Budget Request Act is submitted by the Mayor to the President for transmission to Congress. Unlike the Local Budget Act, the Federal Portion Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Ultimately,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

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

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

Figure 1-1

**Where the Money Comes From – Sources of Gross Funds for FY 2019
(\$14.6 Billion, Excluding Intra-District funds)**



*The amount from this source is \$4.2 million

Figure 1-2

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

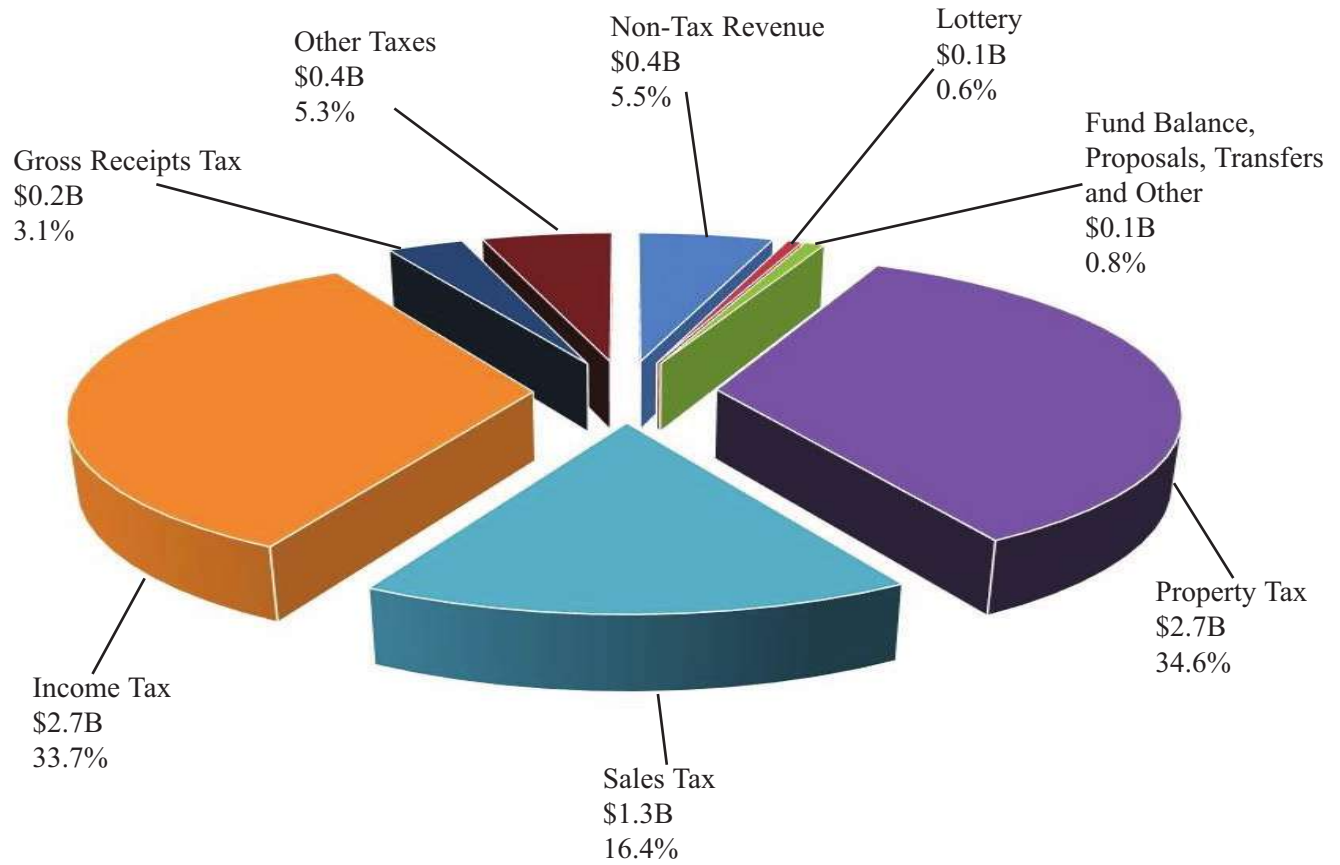


Figure 1-3

**Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2019
(\$14.6 Billion, Excluding Intra-District Funds)**

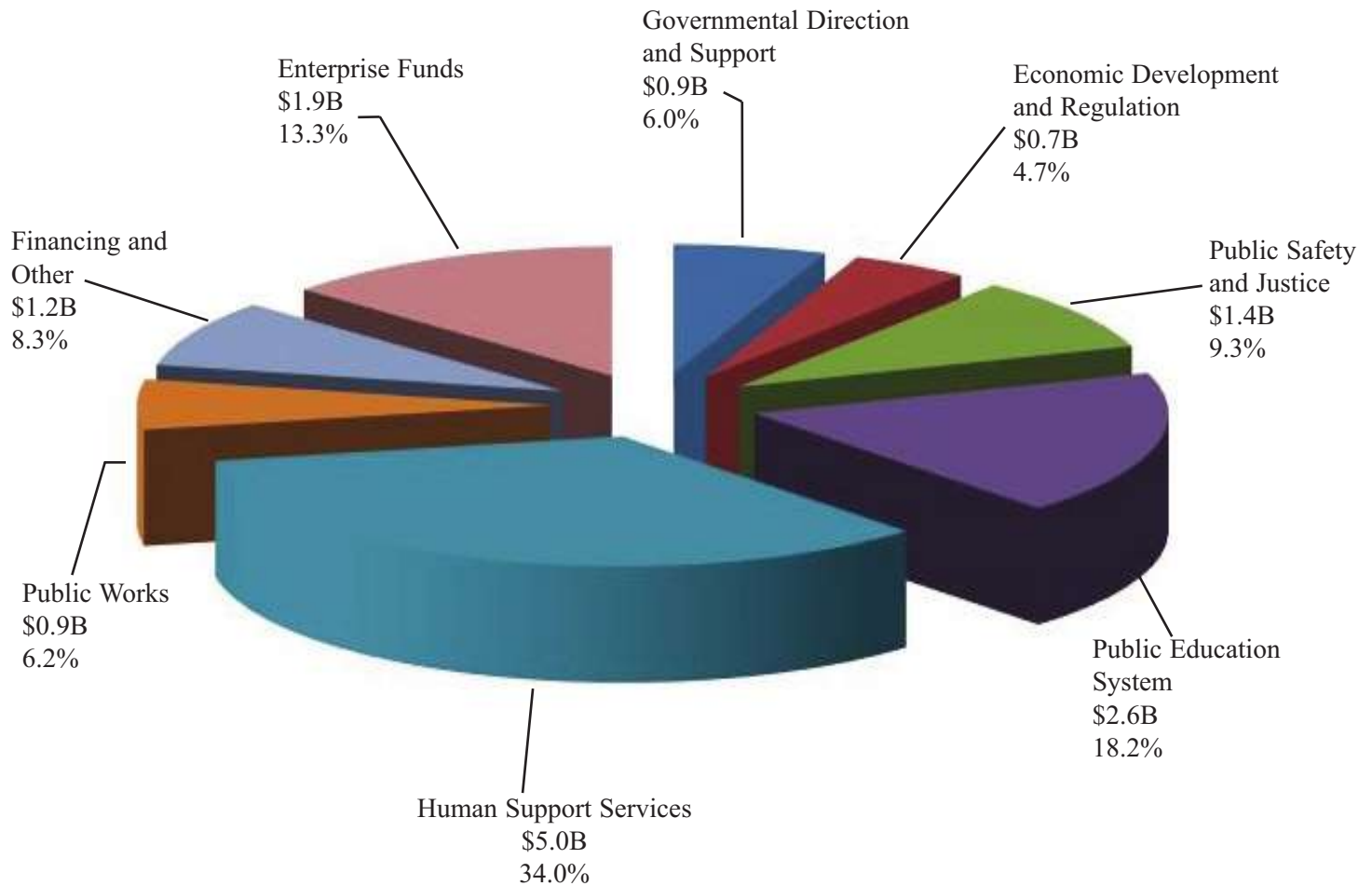


Table 1-1

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

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|--|----------------------------|----------------------------|------------------------|--------------------------|
| Governmental Direction and Support | 807,604 | 869,000 | 61,396 | 7.6% |
| Economic Development and Regulation | 649,347 | 684,007 | 34,659 | 5.3% |
| Public Safety and Justice | 1,327,630 | 1,356,947 | 29,317 | 2.2% |
| Public Education System | 2,483,785 | 2,653,963 | 170,178 | 6.9% |
| Human Support Services | 4,769,449 | 4,962,714 | 193,265 | 4.1% |
| Public Works | 877,828 | 901,369 | 23,541 | 2.7% |
| Financing and Other | 1,321,826 | 1,213,761 | -108,065 | -8.2% |
| Subtotal, General Operating Funds | 12,237,469 | 12,641,760 | 404,291 | 3.3% |
| Enterprise and Other Funds | 1,806,652 | 1,941,645 | 134,993 | 7.5% |
| Total District of Columbia | 14,044,121 | 14,583,405 | 539,284 | 3.8% |

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

Table 1-2a

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

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|-------------------------------------|----------------------------|----------------------------|------------------------|--------------------------|
| Governmental Direction and Support | 699,486 | 753,397 | 53,911 | 7.7% |
| Economic Development and Regulation | 318,048 | 335,807 | 17,759 | 5.6% |
| Public Safety and Justice | 1,112,225 | 1,143,355 | 31,130 | 2.8% |
| Public Education System | 2,136,786 | 2,279,232 | 142,447 | 6.7% |
| Human Support Services | 1,875,336 | 2,021,395 | 146,058 | 7.8% |
| Public Works | 565,516 | 423,449 | -142,066 | -25.1% |
| Financing and Other | 1,038,473 | 896,243 | -142,230 | -13.7% |
| Total | 7,745,869 | 7,852,879 | 107,010 | 1.4% |

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

Table 1-2b

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

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|-------------------------------------|----------------------------|----------------------------|------------------------|--------------------------|
| Governmental Direction and Support | 0 | 1,350 | 1,350 | N/A |
| Economic Development and Regulation | 1,170 | 29,430 | 28,260 | 2,415.4% |
| Public Education System | 4,676 | 4,676 | 0 | 0.0% |
| Human Support Services | 86,907 | 83,687 | -3,220 | -3.7% |
| Public Works | 85,572 | 258,489 | 172,917 | 202.1% |
| Financing and Other | 197,081 | 188,807 | -8,274 | -4.2% |
| Total | 375,406 | 566,439 | 191,033 | 50.9% |

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

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|--|-------------------------------|-------------------------------|---------------------------|-----------------------------|
| Regular Pay - Continuing Full Time | 2,120,362 | 2,095,906 | -24,457 | -1.2% |
| Regular Pay - Other | 160,138 | 193,465 | 33,327 | 20.8% |
| Additional Gross Pay | 70,971 | 76,757 | 5,786 | 8.2% |
| Fringe Benefits - Current Personnel | 429,167 | 457,500 | 28,333 | 6.6% |
| Overtime Pay | 58,404 | 64,004 | 5,600 | 9.6% |
| Subtotal Personal Services | 2,839,042 | 2,887,632 | 48,590 | 1.7% |
| Supplies and Materials | 42,391 | 47,862 | 5,471 | 12.9% |
| Energy, Communication and Building Rentals | 96,169 | 92,351 | -3,818 | -4.0% |
| Telephone, Telegraph, Telegram, Etc. | 31,054 | 34,207 | 3,154 | 10.2% |
| Rentals - Land and Structures | 146,552 | 129,350 | -17,202 | -11.7% |
| Janitorial Services | 61 | 0 | -61 | -100.0% |
| Security Services | 24,688 | 23,756 | -932 | -3.8% |
| Occupancy Fixed Costs | 56,613 | 73,028 | 16,415 | 29.0% |
| Other Services and Charges | 205,493 | 206,204 | 711 | 0.3% |
| Contractual Services - Other | 385,985 | 452,618 | 66,633 | 17.3% |
| Subsidies and Transfers | 3,167,854 | 3,101,194 | -66,660 | -2.1% |
| Equipment and Equipment Rental | 27,243 | 29,949 | 2,707 | 9.9% |
| Debt Service | 722,726 | 774,727 | 52,002 | 7.2% |
| Subtotal Nonpersonal Services | 4,906,827 | 4,965,247 | 58,420 | 1.2% |
| Total | 7,745,869 | 7,852,879 | 107,010 | 1.4% |

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

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|--------------------------------------|-------------------------------|-------------------------------|---------------------------|-----------------------------|
| Regular Pay - Continuing Full Time | 2,142 | 3,569 | 1,427 | 66.6% |
| Regular Pay - Other | 62 | 859 | 797 | 1,295.2% |
| Fringe Benefits - Current Personnel | 495 | 989 | 495 | 100.0% |
| Subtotal Personal Services | 2,698 | 5,417 | 2,719 | 100.8% |
| Supplies and Materials | 8 | 27 | 19 | 238.8% |
| Telephone, Telegraph, Telegram, Etc. | 2 | 13 | 11 | 733.3% |
| Other Services and Charges | 25 | 799 | 774 | 3,087.6% |
| Contractual Services - Other | 1,822 | 5,236 | 3,414 | 187.3% |
| Subsidies and Transfers | 362,999 | 547,068 | 184,068 | 50.7% |
| Equipment and Equipment Rental | 20 | 42 | 22 | 109.1% |
| Debt Service | 7,832 | 7,839 | 6 | 0.1% |
| Subtotal Nonpersonal Services | 372,708 | 561,022 | 188,314 | 50.5% |
| Total | 375,406 | 566,439 | 191,033 | 50.9% |

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

Table 1-4

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

(Dollars in Thousands)

| | FY 2018 Approved Budget | FY 2019 Proposed Budget | Change from FY 2018 | % Change from FY 2018 |
|---|--|--|------------------------------------|--------------------------------------|
| Governmental Direction and Support | 3,242 | 3,313 | 71 | 2.2% |
| Economic Development and Regulation | 749 | 811 | 62 | 8.3% |
| Public Safety and Justice | 8,692 | 8,845 | 153 | 1.8% |
| Public Education System | 9,902 | 9,849 | -53 | -0.5% |
| Human Support Services | 4,260 | 4,597 | 337 | 7.9% |
| Public Works | 2,214 | 2,172 | -43 | -1.9% |
| Financing and Other | 40 | 0 | -40 | -100.0% |
| Subtotal, General Operating Local Fund | 29,099 | 29,587 | 488 | 1.7% |
| Economic Development and Regulation | 0 | 27 | 27 | N/A |
| Public Education System | 20 | 22 | 2 | 9.7% |
| Human Support Services | 6 | 6 | -1 | -9.1% |
| Subtotal, General Operating Dedicated Taxes | 26 | 54 | 28 | 109.4% |
| Total, General Operating Local and Dedicated Tax Funds | 29,125 | 29,641 | 516 | 1.8% |

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

Table 1-5

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

| Agency Name | FY 2018 Approved FTEs | FY 2019 Proposed FTEs | Increase (Decrease) | Explanation of Major FTE Changes |
|---|-----------------------------|-----------------------------|------------------------|--|
| D.C. Department of Human Resources | 167 | 153 | (15) | To recognize savings from a reduction in FTEs |
| Office of the Attorney General for the District of Columbia | 639 | 671 | 31 | To align personal services with projected costs |
| Office of the Chief Financial Officer | 1,003 | 1,023 | 20 | To align personal services with projected costs |
| Other Agencies | 2,085 | 2,113 | 28 | Net Change |
| Governmental Direction and Support | 3,895 | 3,959 | 64 | |
| Department of Employment Services | 682 | 758 | 76 | To align personal services with projected costs |
| Department of Consumer and Regulatory Affairs | 437 | 451 | 14 | To align personal services with projected costs within the Licensing and Permitting Division |
| Other Agencies | 855 | 866 | 11 | Net Change |
| Economic Development and Regulation | 1,974 | 2,075 | 101 | |
| Metropolitan Police Department | 4,726 | 4,756 | 30 | To reallocate resources for agency restructure |
| Department of Corrections | 1,247 | 1,306 | 59 | To support additional FTEs in Inmate Custody Division |
| Neighborhood Safety and Engagement | 16 | 26 | 10 | Transfer from Department of Parks and Recreation to serve as Roving Leaders for community outreach |
| Other Agencies | 3,251 | 3,261 | 10 | Net Change |
| Public Safety and Justice | 9,239 | 9,349 | 109 | |
| District of Columbia Public Schools | 8,343 | 8,411 | 68 | To align personal services with projected costs |
| Office of the State Superintendent of Education | 449 | 455 | 6 | To align personal services with projected costs |
| District of Columbia State Athletics Commission | 0 | 6 | 6 | New agency |
| Other Agencies | 1,986 | 1,994 | 8 | Net Change |
| Public Education System | 10,777 | 10,866 | 89 | |
| Department of Human Services | 1,248 | 1,335 | 86 | To support additional FTEs in multiple programs |
| Department of Behavioral Health | 1,383 | 1,409 | 26 | To support additional FTEs in multiple programs |
| Department of Health | 606 | 637 | 31 | To support the increase in pre-trial admissions |
| Department of Parks and Recreation | 749 | 775 | 26 | To align personal services with projected costs |
| Employees' Compensation Fund | 0 | 52 | 52 | To align personal services with projected costs and move claims processing in-house |
| Department of Youth Rehabilitation Services | 554 | 588 | 34 | To align personal services with projected costs |
| Department of Health Care Finance | 264 | 351 | 87 | To reallocate resources for agency restructure |
| Other Agencies | 1,397 | 1,398 | 1 | Net Change |
| Human Support Services | 6,200 | 6,544 | 344 | |

(Continued on next page)

Table 1-5 (Continued)

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

| Agency Name | FY 2018 Approved FTEs | FY 2019 Proposed FTEs | Increase (Decrease) | Explanation of Major FTE Changes |
|---|-----------------------------|-----------------------------|------------------------|---|
| Department of Public Works | 1,488 | 1,436 | (52) | To align personal services with projected costs |
| Department of Energy and Environment | 393 | 415 | 22 | To align personal services with projected costs |
| Other Agencies | 958 | 956 | (2) | Net Change |
| Public Works | 2,840 | 2,807 | (32) | |
| Non-Departmental | 40 | 0 | (40) | Transferred to the Employees' Compensation Fund |
| Other Agencies | 0 | 0 | 0 | Net Change |
| Financing and Other | 40 | 0 | (40) | |
| Office of Lottery and Charitable Games | 75 | 77 | 2 | To align personal services with projected costs |
| D.C. Health Benefit Exchange Authority | 92 | 101 | 9 | To align personal services with projected costs |
| Other Agencies | 1,043 | 1,043 | 0 | Net Change |
| Enterprise and Other Funds | 1,210 | 1,221 | 11 | |
| Grand Total, District Government | 36,175 | 36,821 | 645 | |

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

How and When the FY 2019 Operating Budget was Prepared

Budget Guidance

July 2017 – September 2017

The FY 2019 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. While the CSFL is not the starting point of the proposed budget, it reflects changes from the FY 2018 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year.

Agency Budget Request Development

October 2017 – December 2017

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

Tier 1 – Submission Date, November 3, 2017

Tier 2 – Submission Date, November 17, 2017

Tier 3 – Submission Date, December 8, 2017

Budget Analysis

October 2017 – December 2017

OBP reviewed agency budgets during the various development stages for adherence to established guidelines, identified opportunities for efficiencies, and incorporated revised economic data into the formulation process.

Budget Presentation

January 2018 – March 2018

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

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

March 2018 – July 2018

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

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

Financial Plan

The Financial Plan projects the District's results of operations for three fiscal years beyond the proposed FY 2019 operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes, and Special Purpose Revenue funds) and the Federal and Private Resources funds (comprised of Federal Grants, Federal Payments, Federal Medicaid Payments, and Private Grants and Donations). The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2019 through FY 2022 of the financial plan.

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

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

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

Revenues and Other Resources

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

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

3a. Deed Recordation and Deed Transfer Taxes transfer for HPTF debt service. The Housing Production Trust Fund (HPTF) Second Amendment Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. These revenues are transferred directly to HPTF, which is outside of the General Fund. This line reflects a portion of the 15 percent annual amount that is transferred in as Dedicated Taxes (a General Fund component) and funds only debt service on Revenue Bonds for New Communities projects.

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

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

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

3e. Inpatient Hospital Bed Tax and Medicaid Hospital Outpatient Tax transfer to Hospital Fund and Hospital Provider Fee Fund. The Medicaid Hospital Inpatient Rate Supplement Act of 2018 authorized the District to continue to charge a fee on each hospital’s inpatient net patient revenue in fiscal year 2019. All revenues collected are deposited into the Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The Medicaid Hospital Outpatient Supplemental Payment Act of 2018 authorized the District to continue to charge a fee on each hospital’s outpatient gross patient revenue in fiscal year 2019. All revenues collected are deposited into the Hospital Provider Fee Fund. This fund must be used to make Medicaid outpatient hospital access payments and refunds. Both taxes expire September 30, 2019.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14b. Revenue Proposals - WMATA Dedicated Tax Funding Metro. See the Policy Proposals section in the Revenue chapter, pages 3-23 and 3-24.

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

16. Line intentionally left blank.

Expenditures (by Appropriation Title)

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

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

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

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

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

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

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

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

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

31a. Transfer to Highway Trust Fund. This line in Table 2-3 reflects transfers of dedicated motor fuel tax revenues and in Table 2-4 reflects transfers of a portion of Rights-of-Way revenues to the Highway Trust Fund.

31b. Transfer to Convention Center. This line in Table 2-2 reflects transfers of Local funds and in Table 2-3 reflects transfers of dedicated sales tax revenues to the Washington Convention and Sports Authority Enterprise Fund.

32. Operating Impact of Capital Improvements Plan (CIP). This line in Tables 2-1 and 2-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 5, FY 2019–FY 2024 Capital Improvements Plan, for details.

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

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

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

36. Reserved for Subsequent Years' Expenditures. This amount in FY 2018 reflects the total amount reserved for subsequent years.

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

Composition of Fund Balance

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

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

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

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

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

43. Line intentionally left blank.

Composition of Cash Reserves

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

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

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

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

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

Table 2-1

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

(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 1 Revenues | | | | | | | | |
| 2 Taxes | 6,732,024 | 6,944,891 | 7,042,789 | 7,103,774 | 7,335,593 | 7,572,441 | 7,826,689 | 8,104,139 |
| 3 Dedicated Taxes | 318,259 | 332,837 | 340,655 | 372,208 | 367,285 | 377,022 | 390,184 | 398,895 |
| 4 General Purpose Non-Tax Revenues | 509,009 | 474,380 | 405,827 | 429,424 | 429,995 | 422,211 | 423,143 | 418,411 |
| 5 Special Purpose (O-type) Revenues | 533,557 | 548,367 | 575,424 | 632,182 | 639,887 | 635,859 | 644,522 | 647,247 |
| 6 Transfer from Lottery | 53,287 | 45,600 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 7 Subtotal, General Fund Revenues | 8,146,136 | 8,346,074 | 8,409,695 | 8,582,588 | 8,817,760 | 9,052,532 | 9,329,539 | 9,613,692 |
| 8 Bond Proceeds for Issuance Costs | 2,600 | 5,565 | 8,000 | 8,000 | 8,000 | 6,000 | 6,000 | 6,000 |
| 9 Fund Balance Use | 63,812 | 0 | 348,408 | 545,639 | 202,788 | 122,145 | 66,985 | 13,097 |
| 10 Fund Balance Use from FY 2018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,985 |
| 11 Revenue Transfers from FY 2017 | 0 | 25,491 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Central Services Cost Allocation from Federal Funds | 1,318 | 500 | 2,363 | 2,363 | 954 | 954 | 954 | 954 |
| 13 Transfer from Enterprise and Other Funds | 25,898 | 32,960 | 11,941 | 56,678 | 14,493 | 13,194 | 14,575 | 10,962 |
| 14 Revenue Proposals | 0 | 0 | 4,288 | (4,714) | 104,889 | 111,337 | 112,144 | 113,569 |
| 15 Total General Fund Resources | 8,239,764 | 8,410,591 | 8,784,695 | 9,190,555 | 9,148,884 | 9,306,162 | 9,530,197 | 9,881,260 |
| 16 | | | | | | | | |
| 17 Expenditures (by Appropriation Title) | | | | | | | | |
| 18 Governmental Direction and Support | 761,189 | 759,770 | 774,540 | 863,235 | 835,768 | 820,886 | 836,989 | 859,440 |
| 19 Economic Development and Regulation | 470,338 | 439,701 | 555,105 | 568,367 | 595,881 | 489,516 | 497,814 | 507,554 |
| 20 Public Safety and Justice | 1,227,296 | 1,188,028 | 1,160,565 | 1,199,345 | 1,190,766 | 1,206,001 | 1,217,726 | 1,239,174 |
| 21 Public Education System | 1,933,143 | 2,058,235 | 2,162,396 | 2,266,614 | 2,305,021 | 2,317,099 | 2,357,984 | 2,399,388 |
| 22 Human Support Services | 1,855,732 | 1,914,422 | 2,003,391 | 2,055,848 | 2,151,728 | 2,122,072 | 2,157,628 | 2,194,146 |
| 23 Public Works | 698,215 | 731,261 | 837,634 | 856,406 | 861,284 | 860,040 | 877,785 | 896,003 |
| 24 Financing and Other - Selected Agencies (DOO, UPO, ZHO, ZZO) | 37,242 | 25,502 | 213,105 | 99,629 | 84,589 | 143,502 | 157,941 | 160,697 |
| 25 Bond Issuance Costs (ZBO) | 2,945 | 5,721 | 8,000 | 8,000 | 8,000 | 6,000 | 6,000 | 6,000 |
| 26 Debt Service (DSO, ZAO, SMO, DTO, ZCO, ELO) | 622,145 | 670,943 | 728,089 | 728,089 | 771,045 | 839,027 | 903,290 | 1,069,870 |
| 27 Subtotal, Operating Expenditures | 7,608,244 | 7,793,583 | 8,442,825 | 8,645,533 | 8,804,083 | 8,804,143 | 9,013,157 | 9,332,271 |
| 28 Paygo Capital (PAO) | 144,105 | 133,380 | 130,298 | 106,517 | 86,467 | 247,487 | 258,917 | 281,579 |
| 29 Transfer to Trust Fund for Post-Employment Benefits (RHO) | 29,000 | 31,000 | 44,500 | 44,500 | 46,000 | 49,000 | 49,800 | 51,500 |
| 30 Repay Contingency Reserve Fund (SVO) | 0 | 0 | 0 | 96,603 | 0 | 0 | 0 | 0 |
| 31 Transfer to Enterprise and Other Funds (KZO, EZO) | 157,248 | 167,901 | 166,572 | 166,872 | 187,134 | 199,339 | 202,129 | 209,717 |
| 32 Operating Impact of CIP | 0 | 0 | 0 | 0 | 0 | 5,694 | 5,694 | 5,694 |
| 33 Total Expenditures and Transfers | 7,938,597 | 8,125,864 | 8,784,195 | 9,060,025 | 9,123,684 | 9,305,662 | 9,529,697 | 9,880,760 |
| 34 Operating Margin Before Reservations | 301,167 | 284,726 | 500 | 130,530 | 25,200 | 500 | 500 | 500 |
| 35 Required Increases in Emergency, Contingency, and Debt Service Reserves | 0 | 0 | 0 | 0 | 24,696 | 0 | 0 | 0 |
| 36 Reserved for Subsequent Years' Expenditures | 0 | 0 | 0 | 122,985 | 0 | 0 | 0 | 0 |
| 37 Operating Margin After Reservations | 301,167 | 284,726 | 500 | 7,544 | 504 | 500 | 500 | 500 |

(Continued on next page)

Table 2-1 (Continued)

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

(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 38 Beginning General Fund Balance | 2,167,062 | 2,389,088 | 2,676,291 | 2,676,291 | 2,251,124 | 2,064,636 | 1,934,091 | 1,858,706 |
| 39 Operating Margin Before Reservations | 301,167 | 284,726 | 500 | 130,530 | 25,200 | 500 | 500 | 500 |
| 40 Projected GAAP Adjustments (Net) | (15,329) | 2,477 | (15,000) | (8,900) | (8,900) | (8,900) | (8,900) | (8,900) |
| 41 Fund Balance Use (see lines 9 and 10) | (63,812) | 0 | (348,408) | (546,797) | (202,788) | (122,145) | (66,985) | (136,083) |
| 42 Ending General Fund Balance | 2,389,088 | 2,676,291 | 2,313,384 | 2,251,124 | 2,064,636 | 1,934,091 | 1,858,706 | 1,714,224 |
| 43 | | | | | | | | |
| 44 Composition of Cash Reserves | | | | | | | | |
| 45 Emergency Cash Reserve Balance (2%) | 129,022 | 137,967 | 139,835 | 139,835 | 152,788 | 153,317 | 156,791 | 159,759 |
| 46 Contingency Cash Reserve Balance (4%) | 258,043 | 275,934 | 279,670 | 279,670 | 305,576 | 306,635 | 313,584 | 319,521 |
| 47 Cash Flow Reserve Account (8.33%) | 592,346 | 592,346 | 567,456 | 568,046 | 528,200 | 522,854 | 507,688 | 491,068 |
| 48 Fiscal Stabilization Reserve Account (2.34%) | 185,763 | 185,763 | 205,550 | 212,005 | 213,494 | 217,752 | 222,995 | 231,210 |
| 49 Total Cash Reserves | 1,165,174 | 1,192,010 | 1,192,511 | 1,199,555 | 1,200,059 | 1,200,558 | 1,201,058 | 1,201,558 |

(Numbers may not add due to rounding)

Table 2-2

FY 2019 - FY 2022 GENERAL FUND - Local Funds Component

(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 1 Revenues | | | | | | | | |
| 2 Taxes | 6,732,024 | 6,944,891 | 7,042,789 | 7,103,774 | 7,335,593 | 7,572,441 | 7,826,689 | 8,104,139 |
| 4 General Purpose Non-Tax Revenues | 509,009 | 474,380 | 405,827 | 429,424 | 429,995 | 422,211 | 423,143 | 418,411 |
| 6 Transfer from Lottery | 53,287 | 45,600 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 7 Subtotal, Local Fund Revenues | 7,294,320 | 7,464,871 | 7,493,616 | 7,578,198 | 7,810,588 | 8,039,651 | 8,294,832 | 8,567,550 |
| 8 Bond Proceeds for Issuance Costs | 2,600 | 5,565 | 8,000 | 8,000 | 8,000 | 6,000 | 6,000 | 6,000 |
| 9 Fund Balance Use | 0 | 0 | 254,624 | 445,891 | 119,403 | 122,145 | 66,985 | 13,097 |
| 10 Fund Balance Use from FY 2018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,985 |
| 11 Revenue Transfers from FY 2017 | 0 | 25,491 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 Central Services Cost Allocation from Federal Funds | 1,318 | 500 | 2,363 | 2,363 | 954 | 954 | 954 | 954 |
| 13a Transfer from TIF/PILOT/Other | 11,816 | 13,518 | 11,941 | 12,076 | 14,493 | 13,194 | 14,575 | 10,962 |
| 13b Transfer from Capital Fund Paygo | 14,082 | 19,442 | 0 | 44,602 | 0 | 0 | 0 | 0 |
| 14a Revenue Proposals | 0 | 0 | (24,175) | 19,461 | 103,137 | 104,554 | 103,983 | 104,364 |
| 14b Revenue Proposals | 0 | 0 | 0 | 0 | (178,500) | (178,500) | (183,855) | (189,371) |
| 15 Total Local Fund Resources | 7,324,136 | 7,529,387 | 7,746,370 | 8,110,591 | 7,878,075 | 8,107,999 | 8,303,475 | 8,636,543 |
| 16 | | | | | | | | |
| 17 Expenditures (by Appropriation Title) | | | | | | | | |
| 18 Governmental Direction and Support | 724,729 | 726,567 | 699,486 | 783,108 | 753,397 | 741,825 | 757,678 | 779,780 |
| 19 Economic Development and Regulation | 301,316 | 264,876 | 318,048 | 323,591 | 335,807 | 252,760 | 257,362 | 262,060 |
| 20 Public Safety and Justice | 1,188,692 | 1,148,235 | 1,112,225 | 1,145,732 | 1,143,355 | 1,163,441 | 1,175,167 | 1,196,614 |
| 21 Public Education System | 1,921,708 | 2,048,509 | 2,136,786 | 2,232,751 | 2,279,232 | 2,294,629 | 2,335,154 | 2,376,221 |
| 22 Human Support Services | 1,755,182 | 1,802,236 | 1,875,336 | 1,925,146 | 2,021,395 | 2,015,753 | 2,046,744 | 2,084,427 |
| 23 Public Works | 505,672 | 508,211 | 565,516 | 553,977 | 423,449 | 607,523 | 620,995 | 636,485 |
| 24 Financing and Other - Selected Agencies (DOO, UPO, ZHO, ZZO) | 37,242 | 25,502 | 211,287 | 98,711 | 80,368 | 143,502 | 157,941 | 160,697 |
| 25 Bond Issuance Costs (ZBO) | 2,945 | 5,721 | 8,000 | 8,000 | 8,000 | 6,000 | 6,000 | 6,000 |
| 26 Debt Service (DSO, ZAO, SMO, ZCO, ELO) | 609,209 | 657,799 | 714,726 | 714,726 | 757,454 | 825,205 | 887,677 | 1,053,943 |
| 27 Subtotal, Operating Expenditures | 7,046,695 | 7,187,656 | 7,641,409 | 7,785,742 | 7,802,458 | 8,050,639 | 8,244,717 | 8,556,228 |
| 28 Paygo Capital (PAO) | 88,043 | 76,410 | 59,960 | 59,960 | 4,421 | 2,167 | 2,764 | 22,621 |
| 29 Transfer to Trust Fund for Post-Employment Benefits (RHO) | 29,000 | 31,000 | 44,500 | 44,500 | 46,000 | 49,000 | 49,800 | 51,500 |
| 30 Repay Contingency Reserve Fund (SV0) | 0 | 0 | 0 | 96,603 | 0 | 0 | 0 | 0 |
| 31b Transfer to Convention Center (EZO) | 8,365 | 3,486 | 0 | 300 | 0 | 0 | 0 | 0 |
| 32 Operating Impact of CIP | 0 | 0 | 0 | 0 | 0 | 5,694 | 5,694 | 5,694 |
| 33 Total Local Fund Expenditures and Transfers | 7,172,102 | 7,298,553 | 7,745,869 | 7,987,105 | 7,852,879 | 8,107,499 | 8,302,975 | 8,636,043 |
| 34 Operating Margin Before Reservations | 152,034 | 230,835 | 500 | 123,485 | 25,196 | 500 | 500 | 500 |
| 35 Required Increases in Emergency, Contingency, and Debt Service Reserves | 0 | 0 | 0 | 0 | 24,696 | 0 | 0 | 0 |
| 36 Reserved for Subsequent Years' Expenditures | 0 | 0 | 0 | 122,985 | 0 | 0 | 0 | 0 |
| 37 Operating Margin After Reservations | 152,034 | 230,835 | 500 | 500 | 500 | 500 | 500 | 500 |

(Numbers may not add due to rounding)

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

Table 2-2a (Continued)

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

(\$ thousands)

| Fund Balance Use | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| Agency Local Fund Balance Carryover | 0 | 0 | 45,952 | 0 | 0 | 0 | 0 |
| Commodity Cost Reserve (FY 2016 Value) | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| FY 2015 Interfund Transfers from SPR and Other Funds | 0 | 1,389 | 1,389 | 0 | 0 | 0 | 0 |
| FY 2016 Carryover | 0 | 9,393 | 9,393 | 0 | 53,318 | 0 | 0 |
| FY 2017 Carryover | 0 | 148,414 | 148,414 | 32,834 | 19,744 | 36,329 | 13,097 |
| FY 2017/2018 Interfund Transfers from SPR and Other Funds | 0 | 18,517 | 18,517 | 23,161 | 0 | 0 | 0 |
| FY 2018 Contingency Cash | 0 | 0 | 133,086 | 0 | 0 | 0 | 0 |
| FY 2019 Interfund Transfers from SPR and Other Funds | 0 | 0 | 0 | 19,350 | 16,836 | 8,255 | 0 |
| Reserved for Future Pay Agreements | 0 | 16,000 | 16,000 | 0 | 0 | 0 | 0 |
| Reserved for Universal Paid Leave | 0 | 20,039 | 20,039 | 0 | 0 | 0 | 0 |
| Settlements and Judgements | 0 | 0 | 12,229 | 0 | 0 | 0 | 0 |
| Soccer Stadium Financing Fund | 0 | 5,096 | 5,096 | 5,712 | 7,997 | 2,401 | 0 |
| WMATA Operations Support Fund | 0 | 35,777 | 35,777 | 0 | 0 | 0 | 0 |
| Workforce Investments – FY 2017 Carryover | 0 | 0 | 0 | 33,346 | 24,250 | 20,000 | 0 |
| Total | 0 | 254,624 | 445,891 | 119,403 | 122,145 | 66,985 | 13,097 |

(Numbers may not add due to rounding)

Table 2-3

FY 2019 - FY 2022 General Fund - Dedicated Taxes Component

(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 1 Revenues | | | | | | | | |
| 3a Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service | 7,822 | 7,913 | 7,832 | 7,832 | 7,839 | 7,839 | 7,836 | 7,837 |
| 3b Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund | 17,014 | 13,949 | 14,928 | 14,283 | 14,917 | 15,215 | 15,519 | 15,830 |
| 3c General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund | 45,083 | 46,303 | 50,471 | 46,276 | 47,132 | 48,074 | 49,036 | 50,016 |
| 3d ICF-IDD Assessment transfer to Stevie Sellows Fund | 4,860 | 4,913 | 5,704 | 4,918 | 5,479 | 5,479 | 5,479 | 5,479 |
| 3e Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund | 16,806 | 15,928 | 14,330 | 14,819 | 0 | 0 | 0 | 0 |
| 3f General Sales Taxes transfer to WMATA - Parking Taxes | 72,355 | 74,167 | 76,480 | 100,897 | 104,164 | 107,534 | 111,709 | 114,337 |
| 3g General Sales Taxes transfer to Convention Center | 123,551 | 138,128 | 140,138 | 149,196 | 155,543 | 162,090 | 170,201 | 175,307 |
| 3h Motor Fuel Tax transfer to Highway Trust Fund | 25,332 | 26,099 | 24,936 | 25,761 | 25,426 | 25,095 | 24,769 | 24,447 |
| 3i General Sales Taxes transfer to ABRA | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 | 1,170 |
| 3j General Sales Taxes transfer to Healthy Schools Fund | 4,266 | 4,266 | 4,666 | 4,666 | 4,266 | 4,266 | 4,266 | 4,266 |
| 3k Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund | 0 | 0 | 0 | 2,391 | 1,350 | 260 | 199 | 205 |
| 7 Subtotal, Dedicated Taxes | 318,259 | 332,837 | 340,655 | 372,208 | 367,285 | 377,022 | 390,184 | 398,895 |
| 9 Fund Balance Use | 0 | 0 | 10,576 | 14,617 | 536 | 0 | 0 | 0 |
| 14a Revenue Proposals | 0 | 0 | 24,175 | (24,175) | 20,122 | 5,145 | 6,523 | 7,567 |
| 14b Revenue Proposals -WMATA Dedicated Tax Funding Metro | 0 | 0 | 0 | 0 | 178,500 | 178,500 | 183,855 | 189,371 |
| 15 Total Dedicated Taxes | 318,259 | 332,837 | 375,406 | 362,651 | 566,443 | 560,667 | 580,562 | 595,833 |
| 16 | | | | | | | | |
| 17 Expenditures (by Appropriation Title) | | | | | | | | |
| 18 Governmental Direction and Support | 0 | 0 | 0 | 1,543 | 1,350 | 260 | 199 | 205 |
| 19 Economic Development and Regulation | 1,170 | 1,048 | 1,170 | 1,170 | 29,430 | 30,490 | 31,868 | 32,912 |
| 20 Public Safety and Justice | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 Public Education System | 4,436 | 4,597 | 4,676 | 7,508 | 4,676 | 4,266 | 4,266 | 4,266 |
| 22 Human Support Services | 73,248 | 79,241 | 86,907 | 86,907 | 83,687 | 68,768 | 70,034 | 71,325 |
| 23 Public Works | 68,809 | 74,429 | 85,572 | 85,572 | 258,489 | 83,359 | 87,534 | 90,162 |
| 24 Financing and Other - Selected Agencies (DOO, UP0, ZH0, ZZ0) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 Debt Service (DT0) | 7,822 | 7,825 | 7,832 | 7,832 | 7,839 | 7,839 | 7,836 | 7,837 |
| 27 Subtotal, Operating Expenditures | 155,485 | 167,140 | 186,157 | 190,532 | 385,470 | 194,982 | 201,737 | 206,708 |
| 28 Paygo Capital (PA0) | 0 | 0 | 24,175 | 0 | 0 | 178,500 | 183,855 | 189,371 |
| 31a Transfer to Highway Trust Fund (KZ0) | 25,332 | 26,099 | 24,936 | 24,936 | 25,426 | 25,095 | 24,769 | 24,447 |
| 31b Transfer to Convention Center (EZ0) | 123,551 | 138,128 | 140,138 | 140,138 | 155,543 | 162,090 | 170,201 | 175,307 |
| 33 Total Dedicated Taxes Expenditures and Transfers | 304,368 | 331,367 | 375,406 | 355,606 | 566,439 | 560,667 | 580,562 | 595,833 |
| 34 Operating Margin | 13,891 | 1,470 | 0 | 7,044 | 4 | 0 | 0 | 0 |

(Numbers may not add due to rounding)

Table 2-4

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

(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|--|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 1 Revenues | | | | | | | | |
| 5 Special Purpose (O-Type) Revenues | 533,557 | 548,367 | 575,424 | 632,182 | 639,887 | 635,859 | 644,522 | 647,247 |
| 7 Subtotal, Special Purpose Revenue Funds | 533,557 | 548,367 | 575,424 | 632,182 | 639,887 | 635,859 | 644,522 | 647,247 |
| 9 Fund Balance Use | 63,812 | 0 | 84,414 | 110,569 | 87,063 | 0 | 0 | 0 |
| 9a Certified Resources not used | 0 | 0 | (1,207) | (25,438) | (4,213) | 0 | 0 | 0 |
| 14a Revenue Proposals | 0 | 0 | 4,288 | 0 | (18,370) | 1,638 | 1,638 | 1,638 |
| 15 Total Special Purpose Revenue Funds | 597,369 | 548,367 | 662,920 | 717,313 | 704,367 | 637,496 | 646,160 | 648,885 |
| 16 | | | | | | | | |
| 17 Expenditures (by Appropriation Title) | | | | | | | | |
| 18 Governmental Direction and Support | 36,460 | 33,203 | 75,053 | 78,584 | 81,021 | 78,801 | 79,112 | 79,455 |
| 19 Economic Development and Regulation | 167,852 | 173,778 | 235,888 | 243,606 | 230,644 | 206,266 | 208,584 | 212,582 |
| 20 Public Safety and Justice | 38,604 | 39,793 | 48,340 | 53,613 | 47,410 | 42,559 | 42,559 | 42,559 |
| 21 Public Education System | 6,999 | 5,129 | 20,935 | 26,355 | 21,113 | 18,204 | 18,564 | 18,900 |
| 22 Human Support Services | 27,302 | 32,945 | 41,147 | 43,795 | 46,647 | 37,551 | 40,850 | 38,393 |
| 23 Public Works | 123,734 | 148,621 | 186,546 | 216,857 | 179,346 | 169,158 | 169,256 | 169,355 |
| 24 Financing and Other - Selected Agencies (DOO, UPO, ZHO, ZZO) | 0 | 0 | 1,818 | 918 | 4,222 | 0 | 0 | 0 |
| 26 Debt Service (DSO) | 5,114 | 5,319 | 5,531 | 5,531 | 5,753 | 5,983 | 7,777 | 8,089 |
| 27 Subtotal, Operating Expenditures | 406,065 | 438,788 | 615,259 | 669,258 | 616,155 | 558,522 | 566,703 | 569,335 |
| 28 Paygo Capital (PAO) | 56,062 | 56,970 | 46,162 | 46,557 | 82,046 | 66,820 | 72,298 | 69,587 |
| 31a Transfer to Highway Trust Fund (KZO) | 0 | 0 | 0 | 0 | 2,750 | 8,424 | 2,946 | 5,657 |
| 31b Transfer to Convention Center (EZO) | 0 | 187 | 1,498 | 1,498 | 3,415 | 3,730 | 4,213 | 4,306 |
| 33 Total Special Purpose Revenue Expenditures and Transfers | 462,127 | 495,945 | 662,920 | 717,313 | 704,367 | 637,496 | 646,160 | 648,885 |
| 34 Operating Margin | 135,242 | 52,422 | 0 | 0 | 0 | 0 | 0 | 0 |

(Numbers may not add due to rounding)

Federal and Private Resources Fund

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

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

- F2. Federal Grants.** Federal grant awards received by District agencies.
- F3. Federal Payments. Funding contributed by the federal government for specific projects.** These funds are restricted in use by the federal government.
- F4. Private Grants and Donations.** Revenues received from private grants and donations.
- F5. Subtotal, Federal and Private Resources.** This line is the sum of lines F2 through F4.
- F6. Fund Balance Use.** In Table 2-5, this line shows \$2.9 million of fund balance use in FY 2016 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.
- F7. Transfer to General Fund.** This line represents funds used to pay for indirect costs, as shown on line 12 in Tables 2-1 and 2-2.
- F8. Total Federal and Private Resources.** This is the sum of lines F5 through F7.
- F9.** Line intentionally left blank.
- F11-F17. Expenditures by Appropriation Title.** These items reflect agency expenditures by appropriation title.
- F18. Debt Service.** This line includes expenditures related to Repayment of Debt.
- F19. Total Federal and Private Expenditures.** This is the sum of lines F11 through F18.
- F20. Operating Margin.** This is the difference between Total Federal and Private Resources (line F8) and Total Federal and Private Expenditures (line F19).

Table 2-5

FY 2019 - FY 2022 Federal and Private Resources Financial Plan

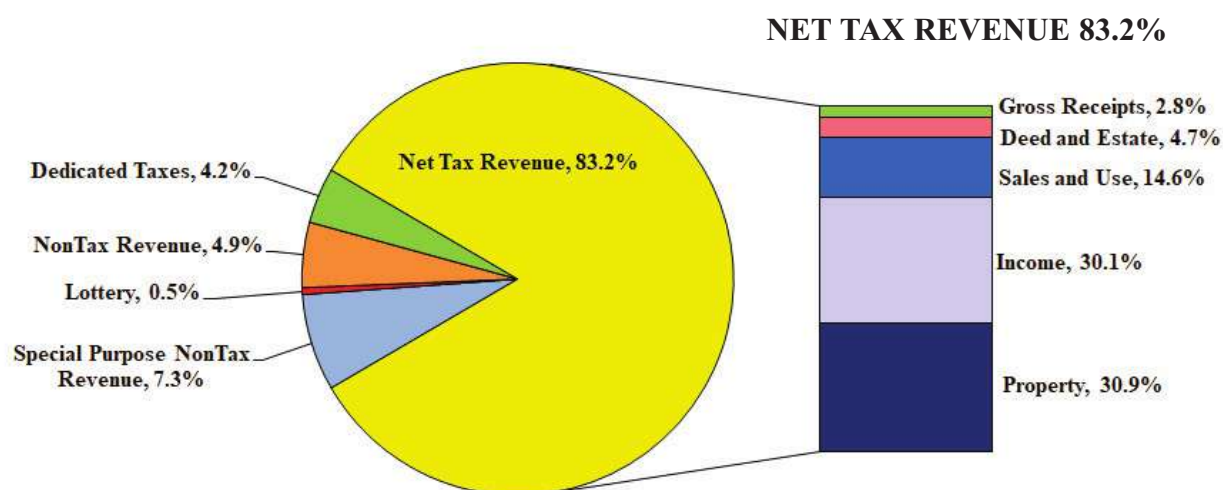
(\$ thousands)

| | FY 2016 Actual | FY 2017 Actual | FY 2018 Approved | FY 2018 Revised | FY 2019 Proposed | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|---------------------------|---------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| F1 Revenues | | | | | | | | |
| F2 Federal Grants | 2,950,272 | 3,087,994 | 3,360,771 | 3,523,300 | 3,423,378 | 3,483,895 | 3,545,490 | 3,608,182 |
| F3 Federal Payments | 64,512 | 88,975 | 91,000 | 99,180 | 91,405 | 91,405 | 91,405 | 91,405 |
| F4 Private Grants and Donations | 5,389 | 11,731 | 3,866 | 15,177 | 4,247 | 4,326 | 4,406 | 4,489 |
| F5 Subtotal, Federal and Private Resources | 3,020,173 | 3,188,700 | 3,455,637 | 3,637,657 | 3,519,030 | 3,579,626 | 3,641,301 | 3,704,076 |
| F6 Fund Balance Use | 2,863 | 11,912 | 0 | 0 | 0 | 0 | 0 | 0 |
| F7 Transfer to General Fund | (1,318) | (500) | (2,363) | (2,363) | (954) | (954) | (954) | (954) |
| F8 Total Federal and Private Resources | 3,021,719 | 3,200,112 | 3,453,274 | 3,635,294 | 3,518,076 | 3,578,672 | 3,640,347 | 3,703,122 |
| F9 | | | | | | | | |
| F10 Expenditures (by Appropriation Title) | | | | | | | | |
| F11 Governmental Direction and Support | 27,034 | 27,746 | 33,065 | 36,080 | 33,232 | 33,852 | 34,484 | 35,129 |
| F12 Economic Development and Regulation | 69,841 | 71,636 | 94,242 | 116,581 | 88,126 | 89,725 | 91,354 | 93,013 |
| F13 Public Safety and Justice | 80,112 | 121,892 | 167,064 | 160,074 | 166,181 | 169,075 | 172,020 | 175,019 |
| F14 Public Education System | 261,867 | 252,426 | 321,388 | 356,444 | 348,941 | 353,881 | 358,909 | 364,027 |
| F15 Human Support Services | 2,522,613 | 2,632,056 | 2,766,058 | 2,883,900 | 2,810,986 | 2,860,490 | 2,910,874 | 2,962,151 |
| F16 Public Works | 25,613 | 31,812 | 40,195 | 45,522 | 40,085 | 40,817 | 41,563 | 42,323 |
| F17 Financing and Other - Selected Agencies (DOO, UPO, ZHO, ZZ0) | 14,281 | 44,412 | 13,000 | 18,431 | 13,000 | 13,000 | 13,000 | 13,000 |
| F18 Debt Service (DS0) | 18,361 | 18,132 | 18,262 | 18,262 | 17,525 | 17,831 | 18,143 | 18,461 |
| F19 Total Federal and Private Expenditures | 3,019,722 | 3,200,112 | 3,453,274 | 3,635,294 | 3,518,076 | 3,578,672 | 3,640,347 | 3,703,122 |
| F20 Operating Margin | 1,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(Numbers may not add due to rounding)

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2019



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2018 to FY 2022. The chapter is divided into five 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.
- **Tax Expenditures:** Estimates of the revenue foregone due to tax expenditures.

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

SUMMARY

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

Including dedicated and special purpose revenues and policy initiatives, total FY 2018 general fund revenue in the financial plan is \$8.58 billion, \$218.7 million more than in FY 2017 and \$8.92 billion in FY 2019, \$344.8 million more than FY 2018.

Various policy initiatives increase general fund revenue in FY 2019 by \$104.9 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2017-2022

(Dollars in Thousands)

| Type of Revenue | FY 2017 Actual | FY 2018 Revised | FY 2019 Original | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|--|-------------------|--------------------|---------------------|----------------------|----------------------|----------------------|
| Local Fund - Baseline | 7,477,966 | 7,578,198 | 7,810,588 | 8,039,651 | 8,294,832 | 8,567,550 |
| <i>Level Change</i> | | 100,232 | 232,391 | 229,063 | 255,181 | 272,718 |
| <i>% Change Annual</i> | | 1.3% | 3.1% | 2.9% | 3.2% | 3.3% |
| Taxes | 6,944,852 | 7,103,774 | 7,335,593 | 7,572,441 | 7,826,689 | 8,104,139 |
| General Purpose Non-Tax Revenues | 487,514 | 429,424 | 429,995 | 422,211 | 423,143 | 418,411 |
| Transfer from Lottery | 45,600 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Dedicated/Special Purpose - Baseline | 881,203 | 1,004,390 | 1,007,172 | 1,012,880 | 1,034,707 | 1,046,142 |
| <i>Level Change</i> | | 123,187 | 2,782 | 5,708 | 21,826 | 11,435 |
| <i>% Change Annual</i> | | 14.0% | 0.3% | 0.6% | 2.2% | 1.1% |
| Dedicated Taxes | 332,837 | 372,208 | 367,285 | 377,022 | 390,184 | 398,895 |
| Special Purpose (O-Type) Revenues | 548,367 | 632,182 | 639,887 | 635,859 | 644,522 | 647,247 |
| Total Revenue - Baseline | 8,359,169 | 8,582,588 | 8,817,760 | 9,052,532 | 9,329,539 | 9,613,692 |
| <i>Level Change</i> | | 223,419 | 235,172 | 234,771 | 277,007 | 284,153 |
| <i>% Change Annual</i> | | 2.7% | 2.7% | 2.7% | 3.1% | 3.0% |
| Revenue Policy Proposals | | (4,714) | 104,889 | 111,337 | 112,144 | 113,569 |
| Total Revenue with Proposals | 8,359,169 | 8,577,874 | 8,922,649 | 9,163,868 | 9,441,683 | 9,727,261 |
| <i>Level Change</i> | | 218,705 | 344,775 | 241,219 | 277,815 | 285,578 |
| <i>% Change Annual</i> | | 2.6% | 4.0% | 2.7% | 3.0% | 3.0% |
| <i>Addendum: Dedicated tax revenue to enterprise funds</i> | 194,996 | 209,965 | 225,968 | 249,530 | 264,707 | 255,202 |

ECONOMIC OUTLOOK

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

Population

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

Federal Spending

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

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

National Economy

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

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

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

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

The District of Columbia Economy

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

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

Economic Forecast for DC

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

Advisory Groups

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

Highlights from the discussions include:

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

Economic Assumptions for the Revenue Estimate

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

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

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

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

Risks

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

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

Table 3-2

Estimated Key Variables for the DC Economy for the Forecast Period, Fiscal Years 2016-2022

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

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

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

GENERAL FUND REVENUE

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

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

Table 3-3

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-3 (Continued)

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

(Dollars in Thousands)

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

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|-----------------------------------|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Real Property | 2,473,328 | 2,588,414 | 2,678,396 | 2,767,465 | 2,852,710 | 2,940,805 |
| <i>Transfer to TIF/Pilot</i> | <i>(45,587)</i> | <i>(44,033)</i> | <i>(49,336)</i> | <i>(63,559)</i> | <i>(68,744)</i> | <i>(59,399)</i> |
| Real Property (net) | 2,427,742 | 2,544,381 | 2,629,061 | 2,703,905 | 2,783,966 | 2,881,405 |
| Personal Property | 63,305 | 62,580 | 62,820 | 63,121 | 63,321 | 63,522 |
| Public Space Rental | 32,468 | 33,507 | 34,579 | 35,686 | 36,828 | 38,007 |
| Total Property Taxes (net) | 2,523,515 | 2,640,468 | 2,726,460 | 2,802,712 | 2,884,115 | 2,982,934 |
| Policy Proposals | - | (3,284) | 34,608 | 35,517 | 35,878 | 36,713 |

Real Property Tax

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

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

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

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

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

Transfer to Tax Increment Financing (TIF) Fund. In FY 2018, a net amount of \$44.0 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount will be \$49.3 million in FY 2019 and increase to an estimated \$68.7

million in FY 2021. In FY 2022, the debt for three projects – Mandarin Hotel, Howard Theater, and the Department of Transportation - will be paid off and the dedication to TIF decreases to \$59.4 million.

Personal Property Tax

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

Public Space Rental

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

Property Tax Policy Proposals:

- Senior Homestead 5% Cap on Real Property Tax Increases
- National Community Reinvestment Coalition Tax Abatement
- Commercial Property Tax Rate Changes (METRO)
- Naval Lodge Real Property Tax Relief Act
- Four Unit Rental Housing Grandfathering
- East End Grocery and Retail Incentive Tax Exemption Act of 2018
- Africare Real Property Abatement
- Elderly and Tenants with Disabilities Protection Amendment
- UDC Leased Property Tax Abatement Amendment Act
- Alabama Avenue IHOP Real Property Tax Exemption
- Old Naval Hospital Tax Exemption Clarification
- Women's National Democratic Club and Campaign for Tibet Equitable Tax Relief
- Nonprofit Stormwater Infrastructure Incentive Amendment Act

General Sales and Use Taxes

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

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

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

Transfer to Convention Center Fund. The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.8 percent. Of this tax, 4.75 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applied mainly to restaurants and bars is also the tax rate applied to rental cars, prepaid telephone cards,

Table 3-5

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

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|--|---------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| General Sales | 1,419,197 | 1,481,046 | 1,546,609 | 1,611,032 | 1,686,653 | 1,743,651 |
| <i>Transfer to Convention Center Fund</i> | <i>(138,128)</i> | <i>(149,196)</i> | <i>(155,543)</i> | <i>(162,090)</i> | <i>(170,201)</i> | <i>(175,307)</i> |
| <i>Transfer to TIF</i> | <i>(32,102)</i> | <i>(45,488)</i> | <i>(55,112)</i> | <i>(61,868)</i> | <i>(69,275)</i> | <i>(66,529)</i> |
| <i>Transfer to Ballpark Revenue Fund</i> | <i>(17,764)</i> | <i>(15,900)</i> | <i>(15,900)</i> | <i>(15,900)</i> | <i>(15,900)</i> | <i>(15,900)</i> |
| <i>Transfer to Healthy DC and Health Care Expansion Fund</i> | <i>(835)</i> | <i>(808)</i> | <i>(808)</i> | <i>(825)</i> | <i>(841)</i> | <i>(858)</i> |
| <i>Transfer to WMATA Subsidy (parking tax)</i> | <i>(74,167)</i> | <i>(100,897)</i> | <i>(104,164)</i> | <i>(107,534)</i> | <i>(111,709)</i> | <i>(114,337)</i> |
| <i>Transfer to Healthy Schools Fund</i> | <i>(4,266)</i> | <i>(4,666)</i> | <i>(4,266)</i> | <i>(4,266)</i> | <i>(4,266)</i> | <i>(4,266)</i> |
| <i>Transfer to ABRA Program</i> | <i>(1,170)</i> | <i>(1,170)</i> | <i>(1,170)</i> | <i>(1,170)</i> | <i>(1,170)</i> | <i>(1,170)</i> |
| General Sales Taxes (net) | 1,150,763 | 1,162,921 | 1,209,645 | 1,257,380 | 1,313,291 | 1,365,284 |
| Policy Proposals | - | 24,175 | (152,776) | (152,659) | (158,073) | (163,161) |

Table 3-6

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

(Dollars in Millions)

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

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

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 1 percent dedicated to the Convention Center Fund. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center Fund. As of FY 2018, 0.3 percent of the 4.75 percent of hotel tax is to be used for Destination DC marketing programs.

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

There are currently seven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Capital One Arena (formerly Verizon Center), City Market at O Street, Fort Lincoln Retail, Special Retail and Great Streets, Convention Center Hotel, and the Waterfront Park Maintenance Fund. The TIF program, which previously included the SW Waterfront/The Wharf project, has been re-categorized to the PILOT program but the dedication continues to be shown here. The Wharf opening last October is the primary reason dedications have increased in FY 2018 and subsequent years. In order to provide additional financing security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the TIF budget. Dedications to two special retail and great streets projects – Howard Theater and Forever 21 – as well as the Mandarin Hotel end in FY 2021 (Forever 21) and FY 2022.

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

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

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

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

Transfer to ABRA. Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. Initially, \$460,000 of the revenue raised annually was dedicated to

fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to \$1.170 million annually.

General Sales and Use Tax Policy Proposals:

- Feminine Hygiene Product Exemption
- Increase Sales Tax Rates (METRO)
- Increase Hotel Sales Tax to 14.95% (METRO)
- Extended Bar Hours Around Holidays
- Reverse Current WMATA Dedicated Funding (METRO)
- WMATA New Dedicated Funding (METRO)
- Dedication of General Retail Sales Tax to Commission on the Arts and Humanities

Selective Sales and Use Taxes

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

Table 3-7

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

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Alcohol | 6,641 | 6,746 | 6,827 | 6,960 | 7,178 | 7,286 |
| Cigarette | 29,530 | 29,750 | 29,018 | 28,589 | 28,260 | 27,977 |
| Motor Vehicle | 45,915 | 45,521 | 45,698 | 45,923 | 46,323 | 46,555 |
| Motor Fuel Tax | 26,099 | 25,761 | 25,426 | 25,095 | 24,769 | 24,447 |
| <i>Transfer to Highway Trust Fund</i> | <i>(26,099)</i> | <i>(25,761)</i> | <i>(25,426)</i> | <i>(25,095)</i> | <i>(24,769)</i> | <i>(24,447)</i> |
| Total Selective Sales and Excise Taxes (net) | 82,087 | 82,017 | 81,543 | 81,472 | 81,761 | 81,818 |
| Policy Proposals | - | - | 4,420 | 3,476 | 2,506 | 1,507 |

Alcoholic Beverage

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

Cigarette

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

Motor Vehicle

Motor vehicle excise tax revenue totaled \$45.9 million in FY 2017, which is a negative 0.2 percent growth rate from FY 2016. Revenue is projected to decline at a rate of 0.9 percent to \$45.5 million in FY 2018 and is projected to return to growth of 0.4 percent to \$45.7 million in FY 2019. The growth rate is projected to be

between 0.5 percent and 0.9 percent in the out years giving projected revenue of \$45.9 million, \$46.3 million and \$46.6 million respectively, in FY 2020, FY 2021 and FY 2022.

Motor Fuel

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

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

Selective Sales and Use Tax Policy Proposals:

- Smoking Cessation Amendment Act Cigarette Excise Tax Increase to \$4.50 Per Pack
- Prohibition Against Selling Tobacco Products to Individuals Under 21

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|-----------------------------------|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Individual Income | 1,958,277 | 2,054,640 | 2,142,789 | 2,224,425 | 2,316,352 | 2,408,578 |
| Corporate Franchise | 389,218 | 337,563 | 347,164 | 357,240 | 360,485 | 373,106 |
| Unincorporated Business Franchise | 165,027 | 162,061 | 167,570 | 173,105 | 179,650 | 186,477 |
| Total Income Taxes | 2,512,522 | 2,554,264 | 2,657,523 | 2,754,770 | 2,856,488 | 2,968,161 |
| Policy Proposals | - | - | (4,663) | (4,257) | (5,199) | (6,192) |

Individual Income Tax

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

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

For FY 2018 it is anticipated that revenue will increase by 4.9 percent. For the out years from FY 2019 to FY 2022, revenue will grow at an average rate of 4.1 percent. It is anticipated that the withholding component will grow at an average rate of 4.0 percent. For FY 2019 it is expected that the non-withholding component

will grow by 7.8 percent, considerably lower than the 22.1 percent expected in FY 2018. With the cautious and uncertain expectation of the stock market's performance the average growth for non-withholding for FY 2019 through FY 2022 is expected to be 2.7 percent.

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

Business Franchise

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

Income Tax Policy Proposals:

- Deferred Compensation Auto-Enrollment
- Four Unit Rental Housing Grandfathering
- Child Care Tax Credit: Sunsets After One Year
- OTR Compliance Initiatives
- Small Retailer Property Tax Relief Amendment Act

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Public Utility | 138,124 | 136,927 | 137,611 | 138,299 | 138,991 | 139,686 |
| <i>Transfer to Ballpark Revenue Fund</i> | <i>(7,938)</i> | <i>(8,268)</i> | <i>(8,351)</i> | <i>(8,434)</i> | <i>(8,518)</i> | <i>(8,603)</i> |
| Public Utility (net) | 130,186 | 128,659 | 129,260 | 129,865 | 130,473 | 131,084 |
| Toll Telecommunications | 49,543 | 51,382 | 51,608 | 51,834 | 52,060 | 52,287 |
| <i>Transfer to Ballpark Revenue Fund</i> | <i>(2,484)</i> | <i>(2,564)</i> | <i>(2,704)</i> | <i>(2,843)</i> | <i>(2,983)</i> | <i>(3,130)</i> |
| Toll Telecommunications (net) | 47,059 | 48,818 | 48,904 | 48,991 | 49,077 | 49,157 |
| Insurance Premiums | 108,213 | 110,324 | 112,433 | 114,583 | 116,776 | 119,011 |
| <i>Transfer to Healthy DC and Health Care Expansion Fund</i> | <i>(45,467)</i> | <i>(45,467)</i> | <i>(46,323)</i> | <i>(47,250)</i> | <i>(48,195)</i> | <i>(49,159)</i> |
| Insurance Premiums (net) | 62,745 | 64,857 | 66,110 | 67,333 | 68,581 | 69,852 |
| Healthcare Provider Tax | 13,949 | 14,283 | 14,917 | 15,215 | 15,519 | 15,830 |
| <i>Transfer to Nursing Facility Quality of Care Fund</i> | <i>(13,949)</i> | <i>(14,283)</i> | <i>(14,917)</i> | <i>(15,215)</i> | <i>(15,519)</i> | <i>(15,830)</i> |
| Ballpark Fee | 31,107 | 33,900 | 33,900 | 33,900 | 33,900 | 33,900 |
| <i>Transfer to Ballpark Revenue Fund</i> | <i>(31,107)</i> | <i>(33,900)</i> | <i>(33,900)</i> | <i>(33,900)</i> | <i>(33,900)</i> | <i>(33,900)</i> |
| Hospital Bed Tax and Hospital Provider Fee | 15,928 | 14,819 | - | - | - | - |
| <i>Transfer to Hospital Fund and Hospital Provider Fee Fund</i> | <i>(15,928)</i> | <i>(14,819)</i> | - | - | - | - |
| ICF-IDD Assessment | 4,913 | 4,918 | 5,479 | 5,479 | 5,479 | 5,479 |
| <i>Transfer to Stevie Sellows Quality Improvement Fund</i> | <i>(4,913)</i> | <i>(4,918)</i> | <i>(5,479)</i> | <i>(5,479)</i> | <i>(5,479)</i> | <i>(5,479)</i> |
| Total Gross Receipts Taxes (net) | 239,990 | 242,334 | 244,274 | 246,189 | 248,131 | 250,093 |
| Policy Proposals | - | - | 23,018 | 23,777 | 24,539 | 25,372 |

Public Utility Tax

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

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

Toll Telecommunication Tax

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

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

Insurance Premiums Tax

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

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

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

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

Ballpark Fee (Transferred to Ballpark Fund)

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

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

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

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

The Medicaid Hospital Outpatient Supplemental Payment Act (FY 2018 Budget Support Act of 2017, Subtitle V-F) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2018. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purposes to \$150,000. The subtitle expires on September 30, 2018.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

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

Gross Receipts Policy Proposals:

- Increase the Gross Receipts Tax on For-Hire Vehicles (excludes taxicabs) from 1 percent to 6 percent
- Tax Medicaid Hospital Outpatient Revenue and Transfer All Revenue to the Hospital Provider Fee Fund
- Tax Medicaid Hospital Inpatient Revenue and Transfer All Revenue to the Hospital Fund

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2017-2022

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|---|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Estate | 41,215 | 23,019 | 12,459 | 12,731 | 13,262 | 13,837 |
| Deed Recordation | 250,740 | 257,099 | 260,981 | 269,876 | 278,755 | 287,615 |
| <i>Transfer to HPTF/Bond Repayment/West End</i> | <i>(37,653)</i> | <i>(39,760)</i> | <i>(39,822)</i> | <i>(40,611)</i> | <i>(41,913)</i> | <i>(43,245)</i> |
| Deed Recordation (net) | 213,087 | 217,339 | 221,159 | 229,265 | 236,842 | 244,370 |
| Deed Transfer | 188,781 | 193,864 | 195,708 | 202,553 | 209,398 | 216,242 |
| <i>Transfer to HPTF/Bond Repayment/West End</i> | <i>(28,445)</i> | <i>(30,275)</i> | <i>(30,031)</i> | <i>(30,513)</i> | <i>(31,509)</i> | <i>(32,539)</i> |
| Deed Transfer (net) | 160,336 | 163,589 | 165,677 | 172,040 | 177,888 | 183,703 |
| Economic Interests | 21,336 | 17,824 | 16,852 | 15,881 | 14,910 | 13,938 |
| Total Other Taxes (net) | 435,974 | 421,771 | 416,148 | 429,918 | 442,903 | 455,849 |
| Policy Proposals | - | (1,430) | 6,460 | 6,600 | 6,877 | 7,154 |

Estate Tax

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

Deed and Economic Interest Taxes

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

Transfer to Housing Production Trust Fund (HPTF)/Bond Repayment. The “Housing Production Trust Fund Second Amendment Act of 2002” requires that 15 percent of the District’s deed recordation and transfer tax revenue be transferred to the Housing Production Trust Fund annually. The total transferred amount is \$67.6 million in FY 2017 growing to \$68.5 million in 2022. These amounts include the Revenue Bond repayments.

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

Other Tax Revenue Policy Proposals:

- National Community Reinvestment Coalition Tax Abatement
- Estate Tax Clarification Amendment Act

Non-Tax Revenue and Lottery

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

Table 3-11

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

(Dollars in Thousands)

| Revenue Source | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|-----------------------------------|-------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Licenses and Permits | 92,549 | 89,992 | 98,793 | 94,454 | 99,483 | 96,849 |
| Fines and Forfeits | 167,385 | 156,460 | 152,469 | 148,589 | 144,814 | 141,135 |
| Charges for Services | 81,371 | 82,079 | 77,443 | 78,697 | 78,452 | 78,840 |
| Miscellaneous | 146,208 | 100,893 | 101,290 | 100,471 | 100,394 | 101,588 |
| Total Non-Tax | 487,514 | 429,424 | 429,995 | 422,211 | 423,143 | 418,411 |
| Lottery | 45,600 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Total Non-Tax Plus Lottery | 533,114 | 474,424 | 474,995 | 467,211 | 468,143 | 463,411 |
| Policy Proposals | - | - | 13,570 | 13,600 | 13,600 | 13,600 |

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

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

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

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

detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under “Studies” in the “Reports” section of the Office of the Chief Financial Officer web site: http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Non-Tax Revenue Policy Proposals:

- Securities and Banking Regulatory Trust Fund Amendment Act
- Returning Citizens Opportunity to Succeed
- Delinquent Debt Recovery Amendment Act

Special Purpose Non-Tax Revenue

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

In FY 2019 the District is anticipating approximately \$639.9 million in revenue and use of fund balance of \$87.1 million for a total of \$726.9 million to cover the cost of performing the functions associated with these resources. The use of fund balance is a one-time revenue source and as such is not projected for FY 2020 – FY 2022. Table 3-17 (at the end of this chapter) shows the current law or baseline dedicated non-tax revenue by agency and fund. Proposed policy initiatives that would change the DC Official Code or the DC Municipal Regulations may, if enacted, provide additional revenue to specific Special Purpose Revenue funds in addition to the current law projected revenues shown in 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:

- Other Post-Employment Benefits Fund
- Expedited Building Permit Review
- Returning Citizens Opportunity to Succeed
- Renewable Energy Development Fund

POLICY PROPOSALS

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

Several of the policy options are in the budget under the heading “Dedicated Funding for the Washington Metropolitan Transit Authority Act (BSA Subtitle VI-A).” These are identified with the word METRO in the descriptions below and in Table 3-12. This proposal dedicates \$178.5 million of general retail sales tax revenues to the WMATA Dedicated Funding Fund and increases such dedication 3 percent annually from FY 2021. Starting in FY 2020, revenue from the fund can be provided to WMATA by the Mayor as a capital improvement grant.

Table 3-12

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

(Dollars in Thousands)

| Revenue Source | FY 2018 Revised | FY 2019 Original | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|--|--------------------|---------------------|----------------------|----------------------|----------------------|
| Local Fund Revenue (February 2018 Estimates) | 7,578,198 | 7,810,588 | 8,039,651 | 8,294,832 | 8,567,550 |
| plus Local Fund Policy Proposals | 19,461 | (75,363) | (73,946) | (79,872) | (85,006) |
| PROPERTY TAXES | (3,284) | 34,608 | 35,517 | 35,878 | 36,713 |
| BSA Subtitle VII-A: Senior Homestead 5% Cap on Real Property Tax Increases | | (796) | (995) | (1,244) | (1,555) |
| BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement | (2,781) | (1,303) | (1,382) | (1,467) | (1,511) |
| BSA Subtitle VI-A: Commercial Property Tax Rate Changes (METRO) | | 40,411 | 41,422 | 42,457 | 43,745 |
| BSA Subtitle VII-B: Naval Lodge Real Property Tax Relief Act | | (123) | (126) | (130) | (133) |
| BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering | | (18) | (20) | (22) | (24) |
| BSA Subtitle VII-B: East End Grocery and Retail Incentive Tax Exemption Act of 2018 | | (847) | (996) | (1,266) | (1,298) |
| BSA Subtitle VII-B: Africare Real Property Abatement | (503) | (110) | (112) | (114) | (116) |
| BSA Subtitle VII-B: Elderly and Tenants with Disabilities Protection Amendment | | (1,281) | (1,313) | (1,346) | (1,380) |
| BSA Subtitle VII-B: UDC Leased Property Tax Abatement Amendment Act | | (859) | (889) | (917) | (940) |
| BSA Subtitle VII-N: Alabama Avenue IHOP Real Property Tax Exemption | | (49) | (50) | (51) | (53) |
| BSA Subtitle VII-U: Old Naval Hospital Tax Exemption Clarification | | (83) | | | |
| Subtitle VII-AA: Women's National Democratic Club and Campaign for Tibet Equitable Tax Relief | | (314) | | | |
| Subtitle VII-O: Nonprofit Stormwater Infrastructure Incentive Amendment Act | | (21) | (21) | (22) | (23) |
| GENERAL SALES / USE TAXES | 24,175 | (152,776) | (152,659) | (158,073) | (163,161) |
| BSA Subtitle VII-B: Feminine Hygiene Product Exemption | | (403) | (419) | (436) | (453) |
| BSA Subtitle VI-A: Increase Sales Tax Rates (METRO) | | 26,403 | 27,565 | 28,722 | 30,072 |
| BSA Subtitle VI-A: Increase Hotel Sales Tax to 14.95% (METRO) | | 3,374 | 3,515 | 3,681 | 3,806 |
| BSA Subtitle II-F: Extended Bar Hours Around Holidays | | 313 | 325 | 338 | 352 |
| BSA Subtitle VI-A: Reverse Current WMATA Dedicated Funding (METRO) | 24,175 | 24,175 | 24,175 | 24,175 | 24,175 |
| BSA Subtitle VI-A: WMATA New Dedicated Funding (METRO) | | (178,500) | (178,500) | (183,855) | (189,371) |
| BSA Subtitle VI-A: Dedication of General Retail Sales Tax to Commission on Arts and Humanities | | (28,138) | (29,320) | (30,698) | (31,742) |
| SELECTIVE SALES / EXCISE TAXES | 0 | 4,420 | 3,476 | 2,506 | 1,507 |
| BSA Subtitle VII-CC: Smoking Cessation Amendment Act | | 5,220 | 4,246 | 3,247 | 2,218 |
| BSA Subtitle VII-B: Prohibition Against Selling Tobacco Products to Individuals Under 21 | | (800) | (770) | (741) | (711) |
| INCOME TAXES | | | | | |
| Individual Income Tax | 0 | (4,663) | (4,257) | (5,199) | (6,192) |
| BSA Subtitle VII-B: Deferred Compensation Auto Enrollment | | (176) | (548) | (950) | (1,381) |
| BSA Subtitle VII-B: Four Unit Rental Housing Grandfathering | | (12) | (13) | (14) | (16) |
| BSA Subtitle VII-Z: Child Care Tax Credit: Sunsets After One Year | | (2,500) | - | - | - |
| OTR Compliance Initiatives | | 12,500 | 11,300 | 11,300 | 11,300 |
| Subtitle VII-Y: Small Retailer Property Tax Relief Amendment Act | | (14,475) | (14,996) | (15,535) | (16,095) |

(Continued on next page)

Table 3-12 (continued)

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

(Dollars in Thousands)

| Revenue Source | FY 2018 Revised | FY 2019 Original | FY 2020 Projected | FY 2021 Projected | FY 2022 Projected |
|--|----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| GROSS RECEIPTS TAXES | 0 | 23,018 | 23,777 | 24,539 | 25,372 |
| BSA Subtitle VI-A: Increase Tax on For-Hire Vehicles (excludes taxicabs) to 6% (METRO) | | 23,018 | 23,777 | 24,539 | 25,372 |
| DEED RECORDATION AND TRANSFER TAXES | (1,430) | 6,460 | 6,600 | 6,877 | 7,154 |
| BSA Subtitle VII-B: National Community Reinvestment Coalition Tax Abatement | (1,430) | - | - | - | - |
| BSA Subtitle VII-W: Estate Tax Clarification Amendment Act | | 6,460 | 6,600 | 6,877 | 7,154 |
| NONTAX REVENUES | 0 | 13,570 | 13,600 | 13,600 | 13,600 |
| Subtitle II-AA: Securities and Banking Regulatory Trust Fund Amendment Act | | 11,100 | 11,100 | 11,100 | 11,100 |
| Subtitle III-H: Returning Citizens Opportunity to Succeed | | (30) | - | - | - |
| Subtitle VII-L: Delinquent Debt Recovery Amendment Act | | 2,500 | 2,500 | 2,500 | 2,500 |
| Local Fund Revenue With Policy Proposals | 7,597,659 | 7,735,225 | 7,965,705 | 8,214,961 | 8,482,544 |
| Dedicated Revenue | 372,208 | 367,285 | 377,022 | 390,184 | 398,895 |
| plus Dedicated Revenue Policy Proposals | (24,175) | 198,623 | 183,645 | 190,378 | 196,938 |
| BSA Subtitle VI-A: WMATA New Dedicated Funding (METRO) | | 178,500 | 178,500 | 183,855 | 189,371 |
| BSA Subtitle VI-A: Reverse Current WMATA Dedicated Funding (METRO) | (24,175) | (24,175) | (24,175) | (24,175) | (24,175) |
| BSA Subtitle VI-A: Dedication of General Retail Sales Tax to Commission on Arts and Humanities | | 28,138 | 29,320 | 30,698 | 31,742 |
| BSA Subtitle V-D: Medicaid Hospital Outpatient Supplemental Payment Amendment Act | | 7,658 | | | |
| BSA Subtitle V-E: Medicaid Hospital Inpatient Rate Supplemental Amendment Act | | 8,501 | | | |
| Dedicated Revenue With Policy Proposals | 348,033 | 565,907 | 560,667 | 580,562 | 595,833 |
| Special Purpose (O-Type) Revenue | 632,182 | 639,887 | 635,859 | 644,522 | 647,247 |
| plus Special Purpose Policy Proposals | 0 | (18,370) | 1,638 | 1,638 | 1,638 |
| Subtitle I-D: Other Post-Employment Benefits Fund | | 838 | 838 | 838 | 838 |
| Subtitle II-G: Expedited Building Permit Review | | 800 | 800 | 800 | 800 |
| Subtitle III-H: Returning Citizens Opportunity to Succeed | | (8) | - | - | - |
| Subtitle VI-G: Renewable Energy Development Fund | | (20,000) | - | - | - |
| Special Purpose Revenue With Policy Proposals | 632,182 | 621,517 | 637,496 | 646,160 | 648,885 |
| All Proposals | (4,714) | 104,889 | 111,337 | 112,144 | 113,569 |
| General Fund Revenue with Policy Proposals | 8,577,874 | 8,922,649 | 9,163,868 | 9,441,683 | 9,727,261 |
| Addendum: | | | | | |
| Dedicated Tax Policy Proposals: Enterprise Funds | | | | | |
| BSA Subtitle VI-A: Commercial Property Tax Rate Changes - PILOT Revenue | | 454 | 506 | 494 | 297 |
| BSA Subtitle VI-A: Commercial Property Tax Rate Changes - TIF Revenue | | 280 | 247 | 278 | 268 |

PROPERTY TAX CHANGES:

Senior Homestead 5% Cap on Real Property Tax Increases (BSA Subtitle VII-A)

The subtitle applies to senior citizens (age 65 and older) and persons with disabilities who own and occupy a home in the District of Columbia, provided their household income is within the maximum amounts specified. The proposal limits the taxable assessed value of the individual's home to a 5 percent increase from the prior tax year.

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

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

Commercial Property Tax Rate Changes (BSA Subtitle VI-A) (METRO)

The subtitle changes the commercial property tax rates from \$1.65 per \$100 of the first \$3 million of assessed value and \$1.87 per \$100 on assessed value above \$3 million to \$1.65 per \$100 on properties with assessed values below \$5 million; \$1.77 per \$100 on properties with assessed values between \$5 million and \$10 million; and \$1.89 on properties with assessed values above \$10 million.

Subject to Appropriations Repeal - Naval Lodge Real Property Tax Relief Act of 2015 (BSA Subtitle VII-B)

The proposal lowers expected real property tax revenues to fund the Naval Lodge Real Property Tax Relief Act of 2018 (DC Act 21-30). The law exempts the historic Naval Lodge building, located at 330 Pennsylvania Ave, SE, from real property taxation.

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

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

Subject to Appropriations Repeal - East End Grocery and Retail Incentive Tax Exemption Act of 2018 (BSA Subtitle VII-B)

The subtitle funds DC Law 22-83, which grants various types of tax exemptions for up to 30 years to qualifying retail stores and restaurants located at certain development sites in Wards 7 and 8.

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

This subtitle funds part of the Africare Real Property Tax Relief Act of 2018 (DC Law 22-79), exempting the organization's real property on R Street, NW from real property taxation as of October 1, 2017 and forgives taxes, penalties and interest from October 1, 2013.

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

The subtitle funds this DC Law 21-239, which restricts landlords of rent-controlled apartment buildings from applying certain petition-based rent increases to qualified elderly and disabled tenants. The act allows the District to provide up to a total of \$1.25 million of property and income tax credits to landlords to make up for the rent lost on such exemptions.

Subject to Appropriations Repeal - UDC Leased Property Tax Abatement Act of 2018 (BSA Subtitle VII-B)

The subtitle reduces real property tax revenue to fund DC Law 22-114, which exempts certain property leased by the University of the District of Columbia from taxation.

Alabama Avenue IHOP Property Tax Exemption (BSA Subtitle VII-N)

The subtitle extends the property tax abatement on Square 5912, Lot 819 which is occupied by the Alabama Avenue International House of Pancakes restaurant and forgives real property taxes, interest, penalties, and fees that may occur after October 1, 2018.

Old Naval Hospital Real Property Tax Exemption Certification (BSA Subtitle VII-U)

The subtitle clarifies that a property tax exemption granted to the Hill Center expired on July 1, 2017.

Equitable Tax Relief (BSA Subtitle VII-AA)

The subtitle forgives all real property taxes, interest, penalties and fees for individual properties owned by the International Campaign for Tibet, prior to tax year 2014 when the property was granted an administrative exemption. The subtitle also forgives all real property taxes, interest, penalties and fees for the Women's National Democratic Club, prior to tax year 2018 when the property was granted administrative exemption.

Nonprofit Stormwater Infrastructure (BSA Subtitle VII-O)

The subtitle allows a tax-exempt entity that uses its property to generate stormwater retention credits to maintain its exemption from District property taxation.

GENERAL SALES/USE TAX CHANGES:

Subject to Appropriations Repeal - Feminine Hygiene Product Sales Tax Exemption Implementation Amendment Act (BSA Subtitle VII-B)

The budget and financial plan funds a section of the Feminine Hygiene and Diapers Sales Tax Exemption Amendment Act of 2016 (DC Law 21-201), exempting feminine hygiene products from the general retail sales tax.

Increase Sales Tax Rates (METRO)

The subtitle increases certain sales tax rates. The rate for general retail sales and live performances increases to 6 percent, the rate for alcohol purchases at stores and rental cars increases to 10.25 percent, and the rate for hotel rooms increases to 14.95 percent (including the 4.75 percent surtax that funds the Convention Center and Destination DC).

Extended Bar Hours on Certain Holiday Weekends (BSA Subtitle II-F)

This proposal allows bars to remain open 24 hours a day and serve alcohol until 4:00 a.m. on the Saturday and Sunday preceding Martin Luther King, Jr.'s Birthday, Washington's Birthday, Memorial Day, Labor Day, and Columbus Day as well as the Friday, Saturday, and Sunday following Thanksgiving.

Reverse Current WMATA Dedicated Funding (METRO)

The subtitle reverses a current dedication of \$24.175 million of sales tax.

New Dedicated Funding for WMATA (METRO)

The subtitle provides for a new dedication of \$178.5 million of sales tax revenues to the WMATA Dedicated Funding Fund in FY 2019 and FY 2020, increasing by 3 percent annually thereafter.

Commission on the Arts and Humanities Dedicated Funding (BSA Subtitle VI-A)

The subtitle dedicates an amount of sales tax revenue equivalent to 0.3 percentage points of the 6 percent general sales tax rate (increased with this budget) to the Commission on Arts and Humanities.

SELECTIVE SALES/EXCISE TAX CHANGES:**Smoking Cessation Amendment Act (BSA Subtitle VII-CC)**

The subtitle increases the cigarette excise tax from \$2.50 per pack to \$4.50 per pack.

Subject to Appropriations Repeal - Prohibition Against Selling Tobacco Products to Individuals Under 21 (BSA Subtitle VII-B)

This proposal funds DC Law 21-191, prohibiting the sale of cigarettes and tobacco products to adults under 21 years old.

INCOME TAX CHANGES:**Subject to Appropriations Repeal – Deferred Compensation Program Enrollment Amendment Act (BSA Subtitle VII-B)**

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

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

The subtitle funds DC Law 21-270, extending rent control to properties of four or fewer rent-controlled units that were transferred to a new owner via an intra-family transfer or other transfers exempt from the Tenant Opportunity to Purchase Act. The Act reduces District property tax revenue and income taxes.

District Child Care Tax Credit Act (BSA Subtitle VII-Z)

This proposal provides a \$1,000 tax credit in tax year 2018 for tax filers who have enrolled a child aged 0-3 and paid tuition to a licensed child care center in the District of Columbia. The proposed tax credit is subject to certain income limits and is also not available for families already receiving a child care subsidy.

Office of Tax and Revenue Compliance Initiatives

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

Small Retailer Property Tax Relief Credit (BSA Subtitle VII-Y)

The subtitle creates a refundable tax credit on corporate or unincorporated franchise taxes for small retail businesses who collect sales taxes, have active operations in the District, and earn less than \$2,500,000 in total gross receipts or sales. For retailers that own the property they occupy, the credit is the amount of property taxes paid, up to \$5,000 annually. For a retail business that leases space, the credit is 10 percent of annual lease costs, up to \$5,000 annually.

GROSS RECEIPTS TAX CHANGES:

Increase Tax on Private For-Hire Vehicles (METRO)

Currently, the Department of For-Hire Vehicles assesses for-hire vehicles other than taxicabs a 1 percent tax on gross receipts, which is directed to a special purpose fund. This proposal will increase the rate to 6 percent and direct the increase to local funds.

DEED RECORDATION AND TRANSFER TAX AND ESTATE TAX CHANGES:

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

The proposal funds the National Community Reinvestment Coalition Real Property Tax Exemption Amendment Act of 2018 (DC Act 22-247). The law exempts real property located at 740 15th Street, N.W., and 727 15th Street, N.W. from recordation taxation, so long as the property is owned by the National Community Reinvestment Coalition (“NCRC”), and used for the purposes and activities of NCRC.

Estate Tax Clarification Amendment Act (BSA Subtitle VII-W)

The subtitle decouples the District’s estate tax exclusion threshold from that of the federal government and sets the District’s threshold to \$5.6 million in 2018. It increases the threshold annually thereafter according to inflation. Without the subtitle, the District’s threshold would increase to match the new federal level of \$11.2 million in fiscal year 2018, and District tax collections would decrease.

NONTAX REVENUE CHANGES

Securities and Banking Regulatory Trust Fund Amendment Act (BSA Subtitle II-AA)

The subtitle amends the Department of Insurance and Securities Regulation Establishment Act of 1996⁴⁹ to allow certain licensure, registration and fee revenues obtained pursuant to securities regulation and banking regulation to be recognized as Local Fund revenue, provided sufficient revenue is available to fund the operations of the Department of Insurance, Securities and Banking (DISB).

Returning Citizens Opportunity to Succeed Amendment Act (BSA Subtitle III-H)

The subtitle establishes a one-year pilot program to waive document and identification fees for certain District residents returning from prison custody or residing in halfway houses. The subtitle reduces nontax, local fund revenue as well as special purpose revenue at the Department of Health.

Delinquent Debt Recovery Amendment Act (BSA Subtitle VII-L)

The subtitle eliminates the 10 percent reserve requirement in the Delinquent Debt Recovery Fund, increasing revenues available for local funds.

DEDICATED TAX REVENUE CHANGES:

New Dedicated Funding for WMATA (METRO)

The subtitle provides for a new dedication of \$178.5 million of sales tax revenues to the WMATA Dedicated Funding Fund in FY 2019 and FY 2020, increasing by 3 percent annually thereafter.

Reverse Current WMATA Dedicated Funding (METRO)

The subtitle reverses a current dedication of \$24.175 million of sales tax.

Commission on the Arts and Humanities Dedicated Funding (BSA Subtitle VI-A)

Dedicates 0.3 percentage points of the 6 percent general sales tax rate (increased with this budget) to the Commission on the Arts and Humanities.

Medicaid Hospital Outpatient Supplemental Payment Amendment Act (BSA Subtitle V-D)

This subtitle authorizes the District to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2019. All revenues collected are deposited into a non-lapsing Hospital Provider Fee Fund (Fund). The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle expires on September 30, 2019, which is the end of fiscal year 2019.

Medicaid Hospital Inpatient Supplemental Payment Amendment Act (BSA Subtitle V-E)

This subtitle authorizes the District to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2019. All revenues collected are deposited into a non-lapsing Hospital Fund (Fund). The Fund must be used to make Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2019, which is the end of fiscal year 2019.

SPECIAL PURPOSE REVENUE CHANGES:**Other Post-Employment Benefits Fund (BSA Subtitle I-D)**

This subtitle establishes a separate budget for administrative cost for the management of the Other Post-Employment Benefits Fund and funds such costs with a transfer from the Fund.

Expedited Building Permit Review (BSA Subtitle II-G)

This subtitle establishes a new special purpose revenue fund within the Department of Consumer and Regulatory Affairs, in which fees for expedited review of building permit applications will be deposited.

Returning Citizens Opportunity to Succeed (BSA Subtitle III-H)

The subtitle establishes a one-year pilot program to waive document and identification fees for certain District residents returning from prison custody or residing in halfway houses. The subtitle reduces nontax, local fund revenue as well as special purpose revenue at the Department of Health.

Renewable Energy Development Fund (BSA Subtitle VI-G)

The subtitle delays required payments from electricity providers to the Renewable Energy Development Fund from fiscal year 2019 to fiscal year 2020.

ADDITIONAL INFORMATION ON DC REVENUES

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

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

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Table 3-13

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

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

(Continued on next page)

Table 3-13 (Continued)

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

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

Table 3-14

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-14 (Continued)

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

(Dollars in Thousands)

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

Table 3-15

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-15 (Continued)

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-15 (Continued)

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-15 (Continued)

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-15 (Continued)

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

(Dollars in Thousands)

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

(Continued on next page)

Table 3-15 (Continued)

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

(Dollars in Thousands)

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

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

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Table 3-16: Dedicated Tax Fund Revenue

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

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

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

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

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

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

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

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

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

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

Table 3-16

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

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

(Continued on next page)

Table 3-16 (Continued)

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

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

Table 3-16A

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

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

(Continued on next page)

Table 3-16A (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

Table 3-17

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

| | | FY 2017 End of Year Fund Balance | FY 2018 Certified Revenues | FY 2018 Certified Fund Balance Use | FY 2018 Certified Resources | FY 2019 Certified Revenues | FY 2019 Certified Fund Balance Use | FY 2019 Certified Resources | FY 2020 Certified Revenues | FY 2021 Certified Revenues | FY 2022 Certified Revenues |
|---|---|---|----------------------------------|--|-----------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| A. Governmental Direction and Support | | | | | | | | | | | |
| Council of the District of Columbia (AB0) | | 2,865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0629 | Council Reimbursement Fund | 2,865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Office of the City Administrator (AE0) | | 0 | 480,000 | 0 | 480,000 | 550,000 | 0 | 550,000 | 550,000 | 550,000 | 550,000 |
| 0602 | Independent Agencies | 0 | 230,000 | 0 | 230,000 | 300,000 | 0 | 300,000 | 300,000 | 300,000 | 300,000 |
| 1243 | Public-Private Partnership Administration Fund | 0 | 250,000 | 0 | 250,000 | 250,000 | 0 | 250,000 | 250,000 | 250,000 | 250,000 |
| DC Board of Ethics and Government Accountability (AG0) | | 194,561 | 120,000 | 30,000 | 150,000 | 122,652 | 30,000 | 152,652 | 120,000 | 120,000 | 120,000 |
| 0601 | Board of Ethics and Accountability Fund (Fines) | 89,454 | 30,000 | 30,000 | 60,000 | 30,000 | 30,000 | 60,000 | 30,000 | 30,000 | 30,000 |
| 0602 | Lobbying Registration Fee Fund | 105,107 | 90,000 | 0 | 90,000 | 92,652 | 0 | 92,652 | 90,000 | 90,000 | 90,000 |
| Department of General Services (AM0) | | 630,420 | 8,242,303 | 630,420 | 8,872,724 | 8,376,988 | 0 | 8,376,988 | 8,332,710 | 8,332,710 | 8,332,710 |
| 1150 | Utility Payments for Non-DC Agencies | 0 | 4,080,298 | 0 | 4,080,298 | 4,166,794 | 0 | 4,166,794 | 4,166,794 | 4,166,794 | 4,166,794 |
| 1440 | RFK & DC Armory Maintenance Fund | 0 | 3,064,183 | 0 | 3,064,183 | 2,837,133 | 0 | 2,837,133 | 2,806,297 | 2,806,297 | 2,806,297 |
| 1460 | Eastern Market Enterprise Fund | 630,420 | 990,000 | 630,420 | 1,620,420 | 1,088,061 | 0 | 1,088,061 | 1,074,619 | 1,074,619 | 1,074,619 |
| 1500 | Facilities Service Request Fund | 0 | 107,823 | 0 | 107,823 | 285,000 | 0 | 285,000 | 285,000 | 285,000 | 285,000 |
| Office of Finance and Resource Management (AS0) | | 0 | 442,218 | 0 | 442,218 | 472,147 | 0 | 472,147 | 472,147 | 472,147 | 472,147 |
| 1150 | Utilities Payment for Non-DC Agencies | 0 | 442,218 | 0 | 442,218 | 472,147 | 0 | 472,147 | 472,147 | 472,147 | 472,147 |
| Office of the Chief Financial Officer (AT0) | | 28,378,439 | 44,172,839 | 9,619 | 44,182,458 | 44,792,771 | 785,922 | 45,578,693 | 45,394,777 | 45,523,108 | 45,661,706 |
| 0602 | Payroll Service Fees | 0 | 363,388 | 0 | 363,388 | 365,000 | 0 | 365,000 | 365,000 | 365,000 | 365,000 |
| 0603 | Service Contracts | 0 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 0605 | Dishonored Check Fees | 0 | 110,742 | 0 | 110,742 | 34,000 | 0 | 34,000 | 34,000 | 34,000 | 34,000 |
| 0606 | Recorder of Deeds Surcharge | 1,756,995 | 1,375,292 | 9,619 | 1,384,911 | 1,485,315 | 785,922 | 2,271,237 | 1,604,141 | 1,732,472 | 1,871,070 |
| 0608 | Drug Pre Trust | 0 | 8,000 | 0 | 8,000 | 8,136 | 0 | 8,136 | 8,136 | 8,136 | 8,136 |
| 0610 | Bank Fees | 0 | 5,500,000 | 0 | 5,500,000 | 5,500,000 | 0 | 5,500,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| 0611 | Tax Collection Fees | 0 | 13,684,036 | 0 | 13,684,036 | 13,916,665 | 0 | 13,916,665 | 13,950,000 | 13,950,000 | 13,950,000 |
| 0613 | Unclaimed Property Contingency Fund | 0 | 3,844,380 | 0 | 3,844,380 | 4,125,479 | 0 | 4,125,479 | 4,200,000 | 4,200,000 | 4,200,000 |
| 0614 | Defined Contribution Plan Administration | 0 | 856,708 | 0 | 856,708 | 902,093 | 0 | 902,093 | 750,000 | 750,000 | 750,000 |
| 0619 | DC Lottery Reimbursement | 0 | 1,786,442 | 0 | 1,786,442 | 1,772,583 | 0 | 1,772,583 | 1,800,000 | 1,800,000 | 1,800,000 |
| 0623 | OPEB Trust Administration | 0 | 337,522 | 0 | 337,522 | 348,500 | 0 | 348,500 | 348,500 | 348,500 | 348,500 |
| 0626 | Tobacco Fund Reimbursement | 0 | 120,956 | 0 | 120,956 | 135,000 | 0 | 135,000 | 135,000 | 135,000 | 135,000 |
| 6115 | OFT Central Collections Unit (CCU) O Type | 26,621,444 | 14,985,374 | 0 | 14,985,374 | 15,000,000 | 0 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 |

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Table 3-17 (Continued)

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

| | | FY 2017 | | | | | | | | | |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| A. Governmental Direction and Support (continued) | | | | | | | | | | | |
| Office of the Secretary (BA0) | | 0 | 1,100,000 | 0 | 1,100,000 | 1,100,000 | 0 | 1,100,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 1243 | Distribution Fees | 0 | 1,100,000 | 0 | 1,100,000 | 1,100,000 | 0 | 1,100,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| DC Department of Human Resources (BE0) | | 0 | 522,905 | 0 | 522,905 | 561,040 | 0 | 561,040 | 556,619 | 568,584 | 585,848 |
| 0615 | Defined Benefits Retirement Program | 0 | 322,455 | 0 | 322,455 | 345,004 | 0 | 345,004 | 341,655 | 348,488 | 358,942 |
| 0639 | Agreement with Independent Agencies | 0 | 100,250 | 0 | 100,250 | 103,233 | 0 | 103,233 | 103,258 | 106,355 | 109,546 |
| 1555 | Reimbursables from Other Governments | 0 | 100,200 | 0 | 100,200 | 112,802 | 0 | 112,802 | 111,707 | 113,741 | 117,359 |
| Office of the Attorney General (CB0) | | 14,809,102 | 6,510,000 | 7,686,539 | 14,196,539 | 8,510,000 | 4,309,443 | 12,819,443 | 8,510,000 | 8,510,000 | 8,510,000 |
| 0603 | Child Support - TANF/AFDC Collections | 12,010,011 | 2,500,000 | 5,686,539 | 8,186,539 | 2,500,000 | 4,309,443 | 6,809,443 | 2,500,000 | 2,500,000 | 2,500,000 |
| 0604 | Child Support - Reimbursements & Fees | 188,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0605 | Child Support - Interest Income | 2,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0615 | Nuisance Abatement Fund | 0 | 10,000 | 0 | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| 0616 | Litigation Support Fund | 2,608,255 | 3,000,000 | 2,000,000 | 5,000,000 | 5,000,000 | 0 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| 0617 | Attorney General Restitution Fund | 0 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Office of Contracting and Procurement (PO0) | | 0 | 1,275,966 | 0 | 1,275,966 | 1,551,764 | 0 | 1,551,764 | 1,706,940 | 1,877,635 | 2,065,398 |
| 4010 | DC Surplus Personal Property Sales Oper. | 0 | 1,275,966 | 0 | 1,275,966 | 1,551,764 | 0 | 1,551,764 | 1,706,940 | 1,877,635 | 2,065,398 |
| Captive Insurance Agency (RJ0) | | 460,147 | 35,000 | 163,471 | 198,471 | 73,000 | 137,811 | 210,811 | 70,000 | 70,000 | 70,000 |
| 1240 | Captive Insurance Fund | 460,147 | 35,000 | 163,471 | 198,471 | 73,000 | 137,811 | 210,811 | 70,000 | 70,000 | 70,000 |
| Office of the Chief Technology Officer (TO0) | | 1,760,753 | 10,791,351 | 1,760,753 | 12,552,104 | 10,095,222 | 0 | 10,095,222 | 11,250,000 | 11,250,000 | 11,250,000 |
| 0602 | DC NET Services Support | 1,760,753 | 10,223,497 | 1,760,753 | 11,984,250 | 9,845,222 | 0 | 9,845,222 | 11,000,000 | 11,000,000 | 11,000,000 |
| 1200 | SERVUS Program | 0 | 567,854 | 0 | 567,854 | 250,000 | 0 | 250,000 | 250,000 | 250,000 | 250,000 |
| Sub-total: Governmental Direction and Support | | 46,236,287 | 73,692,583 | 10,280,802 | 83,973,385 | 76,205,585 | 5,263,176 | 81,468,761 | 77,963,194 | 78,274,184 | 78,617,809 |

(Continued on next page)

Table 3-17 (Continued)

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

| | | FY 2017 End of Year Fund Balance | FY 2018 Certified Revenues | FY 2018 Certified Fund Balance Use | FY 2018 Certified Resources | FY 2019 Certified Revenues | FY 2019 Certified Fund Balance Use | FY 2019 Certified Resources | FY 2020 Certified Revenues | FY 2021 Certified Revenues | FY 2022 Certified Revenues |
|---|---|---|----------------------------------|--|-----------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| B. Economic Development and Regulation | | | | | | | | | | | |
| Office of Planning (BD0) | | 315,199 | 10,000 | 180,199 | 190,199 | 100,000 | 135,000 | 235,000 | 100,000 | 100,000 | 100,000 |
| 2001 | Historic Landmark and Historic District Filing Fees | 265,199 | 10,000 | 165,199 | 175,199 | 100,000 | 100,000 | 200,000 | 100,000 | 100,000 | 100,000 |
| 2002 | Reimbursables from Other Governments | 50,000 | 0 | 15,000 | 15,000 | 0 | 35,000 | 35,000 | 0 | 0 | 0 |
| Commission on the Arts and Humanities (BX0) | | 332,754 | 0 | 133,000 | 133,000 | 0 | 199,000 | 199,000 | 0 | 0 | 0 |
| 0600 | Special Purpose Revenue | 332,754 | 0 | 133,000 | 133,000 | 0 | 199,000 | 199,000 | 0 | 0 | 0 |
| Department of Employment Services (CF0) | | 21,683,502 | 37,274,515 | 5,847,918 | 43,122,433 | 33,540,810 | 7,611,998 | 41,152,808 | 33,029,327 | 33,029,327 | 36,029,327 |
| 0610 | Workers' Compensation Special Fund | 9,601,123 | 4,500,000 | 0 | 4,500,000 | 0 | 3,000,000 | 3,000,000 | 0 | 0 | 3,000,000 |
| 0611 | Workers' Compensation Administration Fund | 0 | 18,564,515 | 0 | 18,564,515 | 19,487,540 | 0 | 19,487,540 | 18,975,805 | 18,975,805 | 18,975,805 |
| 0612 | UI Interest/Penalties | 3,277,362 | 2,250,000 | 1,001,000 | 3,251,000 | 2,579,748 | 953,012 | 3,532,760 | 2,580,000 | 2,580,000 | 2,580,000 |
| 0618 | Wage Theft | 121,110 | 150,000 | 0 | 150,000 | 200,000 | 0 | 200,000 | 200,000 | 200,000 | 200,000 |
| 0619 | DC Jobs Trust Fund | 60,280 | 60,000 | 0 | 60,000 | 60,000 | 0 | 60,000 | 60,000 | 60,000 | 60,000 |
| 0624 | UI Administrative Assessment | 8,623,626 | 11,750,000 | 4,846,918 | 16,596,918 | 11,213,522 | 3,658,986 | 14,872,508 | 11,213,522 | 11,213,522 | 11,213,522 |
| Office of Cable TV, Film, Music, and Entertainment (C10) | | 3,783,129 | 12,095,000 | 3,783,129 | 15,878,129 | 13,000,000 | 0 | 13,000,000 | 13,100,000 | 13,200,000 | 13,300,000 |
| 0600 | Special Purpose Revenue | 3,783,129 | 12,095,000 | 3,783,129 | 15,878,129 | 13,000,000 | 0 | 13,000,000 | 13,100,000 | 13,200,000 | 13,300,000 |
| Office of the Tenant Advocate (CQ0) | | 0 | 500,000 | 0 | 500,000 | 529,470 | 0 | 529,470 | 567,000 | 567,000 | 567,000 |
| 6000 | Rental Unit Fee Fund | 0 | 500,000 | 0 | 500,000 | 529,470 | 0 | 529,470 | 567,000 | 567,000 | 567,000 |
| Dept. of Consumer and Regulatory Affairs (CR0) | | 19,439,831 | 31,115,000 | 7,025,867 | 38,140,867 | 33,546,104 | 5,377,790 | 38,923,894 | 32,315,000 | 33,245,000 | 32,815,000 |
| 6006 | Nuisance Abatement | 3,991,371 | 5,900,000 | 1,238,676 | 7,138,676 | 5,000,000 | 2,473,607 | 7,473,607 | 5,500,000 | 6,000,000 | 5,500,000 |
| 6008 | Real Estate Guarantee and Education Fund | 4,697,730 | 750,000 | 76,620 | 826,620 | 2,500,000 | 0 | 2,500,000 | 750,000 | 2,500,000 | 750,000 |
| 6009 | Real Estate Appraisal Fee | 4,781 | 215,000 | 0 | 215,000 | 35,000 | 54,899 | 89,899 | 215,000 | 35,000 | 215,000 |
| 6010 | OPLA - Special Account | 2,145,885 | 5,000,000 | 847,087 | 5,847,087 | 4,000,000 | 1,250,963 | 5,250,963 | 5,000,000 | 3,000,000 | 5,000,000 |
| 6012 | Boxing Commission Revolving Account | 0 | 150,000 | 0 | 150,000 | 82,104 | 0 | 82,104 | 150,000 | 80,000 | 150,000 |
| 6013 | Basic Business License Fund | 3,457,230 | 12,500,000 | 2,479,210 | 14,979,210 | 13,300,000 | 902,854 | 14,202,854 | 12,500,000 | 13,000,000 | 12,500,000 |
| 6020 | Board of Engineers Fund | 126,443 | 1,000,000 | 0 | 1,000,000 | 189,000 | 275,524 | 464,524 | 1,000,000 | 190,000 | 1,000,000 |
| 6030 | Green Building Fund | 1,148,255 | 2,000,000 | 722,120 | 2,722,120 | 1,920,000 | 419,943 | 2,339,943 | 2,000,000 | 1,900,000 | 2,000,000 |
| 6040 | Corporate Recordation Fund | 3,095,452 | 2,500,000 | 889,472 | 3,389,472 | 5,000,000 | 0 | 5,000,000 | 4,000,000 | 5,000,000 | 4,500,000 |
| 6045 | Vending Regulations Fund | 772,682 | 1,100,000 | 772,682 | 1,872,682 | 1,520,000 | 0 | 1,520,000 | 1,200,000 | 1,540,000 | 1,200,000 |

(Continued on next page)

Table 3-17 (Continued)

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

| | FY 2017 | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| B. Economic Development and Regulation (continued) | | | | | | | | | | |
| Dept. of Housing and Community Development (DB0) | 588,049 | 5,142,951 | 0 | 5,142,951 | 3,633,812 | 0 | 3,633,812 | 3,634,905 | 3,627,354 | 3,619,830 |
| 0602 Home Purchase Assistance Program Repayment | 588,049 | 1,596,951 | 0 | 1,596,951 | 1,596,951 | 0 | 1,596,951 | 1,601,236 | 1,602,696 | 1,603,998 |
| 0610 DHCD Unified Fund | 0 | 2,546,000 | 0 | 2,546,000 | 2,036,861 | 0 | 2,036,861 | 2,033,669 | 2,024,658 | 2,015,832 |
| 6110 MOU with Office on Aging | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Service Commission (DH0) | 1,377,778 | 13,608,791 | 655,000 | 14,263,791 | 15,145,219 | 18,236 | 15,163,455 | 15,599,575 | 16,067,564 | 16,549,804 |
| 0631 Operating - Utility Assessment | 1,339,542 | 13,608,791 | 635,000 | 14,243,791 | 15,145,219 | 0 | 15,145,219 | 15,599,575 | 16,067,564 | 16,549,804 |
| 0661 Allocation from PJM Settlement Fund | 38,236 | 0 | 20,000 | 20,000 | 0 | 18,236 | 18,236 | 0 | 0 | 0 |
| Office of the People's Counsel (DJ0) | 629,593 | 8,062,744 | 315,000 | 8,377,744 | 8,970,586 | 0 | 8,970,586 | 8,970,586 | 8,970,586 | 8,970,586 |
| 0631 Advocate for Consumers | 629,593 | 8,062,744 | 315,000 | 8,377,744 | 8,970,586 | 0 | 8,970,586 | 8,970,586 | 8,970,586 | 8,970,586 |
| Office of the Deputy Mayor for Econ. Develop. (EB0) | 28,908,598 | 18,470,961 | 18,620,308 | 37,091,269 | 12,580,547 | 8,296,222 | 20,876,768 | 12,355,000 | 12,355,000 | 12,355,000 |
| 0419 H Street NE Retail Priority Area Grant Fund | 2,911,287 | 0 | 2,195,181 | 2,195,181 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0603 St. Elizabeth's Redevelopment Fund | 0 | 0 | 0 | 0 | 855,000 | 0 | 855,000 | 855,000 | 855,000 | 855,000 |
| 0609 Industrial Revenue Bond Program | 1,325,938 | 1,500,000 | 49,976 | 1,549,976 | 1,318,775 | 0 | 1,318,775 | 1,500,000 | 1,500,000 | 1,500,000 |
| 0616 Walter Reed Redevelopment Fund | 0 | 6,000,000 | 0 | 6,000,000 | 6,000,000 | 0 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| 0617 Walter Reed Reinvestment Fund | 0 | 5,000,000 | 0 | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0632 AWC & NCRC Development (ED Special Account) | 24,671,373 | 5,970,961 | 16,375,152 | 22,346,112 | 4,406,771 | 8,296,222 | 12,702,993 | 4,000,000 | 4,000,000 | 4,000,000 |
| Department of Small and Local Business Development (EN0) | 247,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0632 Small Business Capital Access Fund | 247,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business Improvements Districts Transfer (ID0) | 0 | 47,000,000 | 0 | 47,000,000 | 55,000,000 | 0 | 55,000,000 | 55,000,000 | 55,000,000 | 55,000,000 |
| 2003 Business Improvement Districts (BIDS) | 0 | 47,000,000 | 0 | 47,000,000 | 55,000,000 | 0 | 55,000,000 | 55,000,000 | 55,000,000 | 55,000,000 |
| Alcoholic Beverage Regulation Administration (LO0) | 6,402,642 | 4,000,000 | 3,485,315 | 7,485,315 | 5,225,000 | 2,886,683 | 8,111,683 | 4,000,000 | 4,000,000 | 4,000,000 |
| 6017 ABC - Import and Class License Fees | 6,402,642 | 4,000,000 | 3,485,315 | 7,485,315 | 5,225,000 | 2,886,683 | 8,111,683 | 4,000,000 | 4,000,000 | 4,000,000 |

(Continued on next page)

Table 3-17 (Continued)

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

| | | FY 2017 | | | | | | | | | |
|---|--|-------------------|--------------------|-------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| | | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| B. Economic Development and Regulation (continued) | | | | | | | | | | | |
| Dept. of Insurance, Securities, and Banking (SR0) | | 15,012,180 | 23,519,548 | 4,465,808 | 27,985,356 | 26,791,078 | 2,000,000 | 28,791,078 | 27,594,810 | 28,422,655 | 29,275,334 |
| 2100 | HMO Assessment | 209,273 | 945,474 | 209,273 | 1,154,747 | 1,162,759 | 0 | 1,162,759 | 1,197,642 | 1,233,571 | 1,270,578 |
| 2200 | Insurance Assessment | 1,607,157 | 6,829,345 | 1,606,805 | 8,436,150 | 8,565,898 | 0 | 8,565,898 | 8,822,875 | 9,087,561 | 9,360,188 |
| 2350 | Securities and Banking Fund | 0 | 13,156,725 | 0 | 13,156,725 | 14,426,648 | 0 | 14,426,648 | 14,859,447 | 15,305,231 | 15,764,388 |
| 2800 | Captive Insurance | 0 | 2,588,004 | 0 | 2,588,004 | 2,635,773 | 0 | 2,635,773 | 2,714,846 | 2,796,292 | 2,880,180 |
| 2910 | Foreclosure Mediation Fund | 111,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2911 | Foreclosure Mediation Fund (Temporary) | 649,730 | 0 | 649,730 | 649,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2950 | Capital Access Fund | 4,316,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2951 | Loan Participation Fund | 8,117,305 | 0 | 2,000,000 | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 0 | 0 | 0 |
| Sub-total: Economic Development and Regulation | | 98,720,264 | 200,799,510 | 44,511,545 | 245,311,055 | 208,062,625 | 26,524,929 | 234,587,553 | 206,266,203 | 208,584,486 | 212,581,881 |
| C. Public Safety and Justice | | | | | | | | | | | |
| Metropolitan Police Department (FA0) | | 2,042,812 | 7,400,000 | 800,000 | 8,200,000 | 7,400,000 | 800,000 | 8,200,000 | 7,363,978 | 7,363,978 | 7,363,978 |
| 1555 | Reimbursable from Other Governments | 0 | 1,900,000 | 0 | 1,900,000 | 1,900,000 | 0 | 1,900,000 | 1,863,978 | 1,863,978 | 1,863,978 |
| 1614 | Miscellaneous | 0 | 5,500,000 | 0 | 5,500,000 | 5,500,000 | 0 | 5,500,000 | 5,500,000 | 5,500,000 | 5,500,000 |
| 7278 | Asset Forfeiture | 2,042,812 | 0 | 800,000 | 800,000 | 0 | 800,000 | 800,000 | 0 | 0 | 0 |
| Fire and Emergency Medical Services Dept. (FB0) | | 5,044 | 2,088,747 | 5,044 | 2,093,790 | 1,765,500 | 0 | 1,765,500 | 1,765,500 | 1,765,500 | 1,765,500 |
| 0601 | FEMS Reform Fund | 0 | 983,000 | 0 | 983,000 | 983,000 | 0 | 983,000 | 983,000 | 983,000 | 983,000 |
| 1200 | Automated Ext Defib Reg Fee Fund | 5,044 | 500 | 5,044 | 5,544 | 500 | 0 | 500 | 500 | 500 | 500 |
| 1555 | Reimbursable from Other Governments | 0 | 378,247 | 0 | 378,247 | 255,000 | 0 | 255,000 | 255,000 | 255,000 | 255,000 |
| 1613 | Other Revenue (CPR Training) | 0 | 27,000 | 0 | 27,000 | 27,000 | 0 | 27,000 | 27,000 | 27,000 | 27,000 |
| 6100 | Special Events | 0 | 700,000 | 0 | 700,000 | 500,000 | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| Department of Corrections (FL0) | | 2,936,426 | 25,360,191 | 1,200,581 | 26,560,772 | 20,800,000 | 450,000 | 21,250,000 | 20,800,000 | 20,800,000 | 20,800,000 |
| 0600 | Corrections Trustee Reimbursement | 1,734,222 | 23,143,130 | 724,741 | 23,867,871 | 18,500,000 | 0 | 18,500,000 | 18,500,000 | 18,500,000 | 18,500,000 |
| 0601 | Concession Income | 0 | 2,050,000 | 0 | 2,050,000 | 2,000,000 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 0602 | Welfare Account | 751,722 | 30,000 | 210,901 | 240,901 | 300,000 | 450,000 | 750,000 | 300,000 | 300,000 | 300,000 |
| 0605 | Correction Reimbursement - Juveniles | 450,482 | 137,061 | 264,939 | 402,000 | 0 | 0 | 0 | 0 | 0 | 0 |

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Table 3-17 (Continued)

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

| | FY 2017 End of Year Fund Balance | FY 2018 Certified Revenues | FY 2018 Certified Fund Balance Use | FY 2018 Certified Resources | FY 2019 Certified Revenues | FY 2019 Certified Fund Balance Use | FY 2019 Certified Resources | FY 2020 Certified Revenues | FY 2021 Certified Revenues | FY 2022 Certified Revenues |
|---|---|----------------------------------|--|-----------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| C. Public Safety and Justice (continued) | | | | | | | | | | |
| Office of Victim Services and Justice Grants (F00) | 4,957,012 | 750,000 | 2,084,999 | 2,834,999 | 1,080,000 | 2,128,034 | 3,208,034 | 1,080,000 | 1,080,000 | 1,080,000 |
| 0620 Crime Victims Assistance Fund | 4,932,489 | 750,000 | 2,084,999 | 2,834,999 | 1,080,000 | 2,103,511 | 3,183,511 | 1,080,000 | 1,080,000 | 1,080,000 |
| 0621 Dom. Violence Shelter & Transition Housing Fund | 24,523 | 0 | 0 | 0 | 0 | 24,523 | 24,523 | 0 | 0 | 0 |
| Office of Unified Communications (UC0) | 8,623,181 | 11,550,000 | 5,189,809 | 16,739,809 | 11,550,000 | 2,746,020 | 14,296,020 | 11,550,000 | 11,550,000 | 11,550,000 |
| 1630 911 & 311 Assessments | 7,437,247 | 11,000,000 | 4,988,083 | 15,988,083 | 11,000,000 | 1,761,812 | 12,761,812 | 11,000,000 | 11,000,000 | 11,000,000 |
| 1631 Prepaid Wireless 911 Charges | 1,185,934 | 550,000 | 201,726 | 751,726 | 550,000 | 984,208 | 1,534,208 | 550,000 | 550,000 | 550,000 |
| Sub-total: Public Safety and Justice | 18,564,474 | 47,148,938 | 9,280,433 | 56,429,371 | 42,595,500 | 6,124,054 | 48,719,554 | 42,559,478 | 42,559,478 | 42,559,478 |
| D. Public Education System | | | | | | | | | | |
| District of Columbia Public Library (CE0) | 3,337,521 | 1,055,000 | 460,000 | 1,515,000 | 905,000 | 450,878 | 1,355,878 | 915,000 | 965,000 | 965,000 |
| 0104 Gifts-Donations | 5,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0140 Restricted Gifts and Donations | 7,318 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1601 Albert Atwood Memorial Fund | 6,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1602 Thomas J Brown Memorial Fund | 5,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1603 Kathleen Dillon Frazee Memorial Trust Fund | 4,344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1604 Frederick McReynolds Trust Fund | 723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1605 Miner Trust Fund | 2,903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1606 Theodore W Noyes Trust Fund | 19,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1607 Henry Pastor Memorial Trust Fund | 167 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1608 Georgetown Peabody | 1,276,751 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1609 Sophy Carr Stanton Memorial Trust Fund | 18,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1610 Hattie M Strong Trust Fund | 3,233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1611 Womens Anthropological Society Trust - DCPL | 25,539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1612 Miscellaneous | 321,061 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1613 Henrietta Winant Trust Fund | 5,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1614 Marion F Rockefeller Gift | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6108 Copies and Printing | 447,279 | 100,000 | 210,000 | 310,000 | 0 | 200,878 | 200,878 | 10,000 | 10,000 | 10,000 |
| 6150 SLD E-Rate Reimbursement | 1,186,487 | 850,000 | 250,000 | 1,100,000 | 850,000 | 250,000 | 1,100,000 | 850,000 | 850,000 | 850,000 |
| 6160 Revenue Generating Activities | 0 | 105,000 | 0 | 105,000 | 55,000 | 0 | 55,000 | 55,000 | 105,000 | 105,000 |

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Table 3-17 (Continued)

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

| | FY 2017 End of Year Fund Balance | FY 2018 Certified Revenues | FY 2018 Certified Fund Balance Use | FY 2018 Certified Resources | FY 2019 Certified Revenues | FY 2019 Certified Fund Balance Use | FY 2019 Certified Resources | FY 2020 Certified Revenues | FY 2021 Certified Revenues | FY 2022 Certified Revenues |
|--|---|----------------------------------|--|-----------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| D. Public Education System (continued) | | | | | | | | | | |
| District of Columbia Public Schools (GA0) | 15,957,758 | 8,182,779 | 6,800,602 | 14,983,381 | 7,365,984 | 2,765,576 | 10,131,560 | 7,662,905 | 7,973,278 | 8,309,344 |
| 0602 ROTC | 1,126,249 | 842,904 | 1,125,878 | 1,968,782 | 868,191 | 0 | 868,191 | 894,237 | 921,064 | 948,696 |
| 0607 Custodial | 0 | 422,383 | 0 | 422,383 | 443,503 | 0 | 443,503 | 465,678 | 488,962 | 513,410 |
| 0609 Security | 0 | 866,034 | 0 | 866,034 | 959,959 | 0 | 959,959 | 1,086,354 | 1,216,716 | 1,362,722 |
| 0611 Cafeteria | 0 | 930,475 | 0 | 930,475 | 995,608 | 0 | 995,608 | 1,065,301 | 1,139,872 | 1,219,663 |
| 0613 Vending Machine Sales | 0 | 58,129 | 0 | 58,129 | 62,198 | 0 | 62,198 | 66,552 | 71,210 | 76,195 |
| 0621 Parking Fees | 0 | 169,198 | 0 | 169,198 | 177,658 | 0 | 177,658 | 186,541 | 195,868 | 205,661 |
| 0633 DHHS Afterschool Program - Copayment | 731,696 | 750,000 | 726,498 | 1,476,498 | 787,500 | 0 | 787,500 | 826,875 | 868,219 | 911,630 |
| 0634 E-Rate Education Fund | 2,912,790 | 2,821,367 | 2,912,790 | 5,734,157 | 2,821,367 | 0 | 2,821,367 | 2,821,367 | 2,821,367 | 2,821,367 |
| 0640 DCPS Nonprofit School Fund Service | 11,187,023 | 1,322,289 | 2,035,437 | 3,357,726 | 250,000 | 2,765,576 | 3,015,576 | 250,000 | 250,000 | 250,000 |
| Public Charter School Board (GB0) | 0 | 9,109,827 | 0 | 9,109,827 | 8,524,878 | 0 | 8,524,878 | 8,524,878 | 8,524,878 | 8,524,878 |
| 6632 Administrative Fees | 0 | 9,109,827 | 0 | 9,109,827 | 8,524,878 | 0 | 8,524,878 | 8,524,878 | 8,524,878 | 8,524,878 |
| Office of the State Superintendent of Education (GD0) | 13,762,722 | 1,174,793 | 434,515 | 1,609,308 | 1,000,974 | 0 | 1,000,974 | 1,000,974 | 1,000,974 | 1,000,974 |
| 0603 State Superintendent of Education Fees | 0 | 252,000 | 0 | 252,000 | 200,000 | 0 | 200,000 | 200,000 | 200,000 | 200,000 |
| 0610 Charter School Credit Enhancement Fund | 13,328,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0618 Student Residency Verification Fund | 434,515 | 520,000 | 434,515 | 954,515 | 520,000 | 0 | 520,000 | 520,000 | 520,000 | 520,000 |
| 0620 Child Development Facilities Fund | 0 | 127,775 | 0 | 127,775 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6007 Site Evaluation | 0 | 275,018 | 0 | 275,018 | 280,974 | 0 | 280,974 | 280,974 | 280,974 | 280,974 |
| District of Columbia State Athletics Commission (GL0) | 149,333 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| 0619 State Athletic Acts Program & Office Fund | 149,333 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Sub-total: Public Education System | 33,207,334 | 19,622,399 | 7,695,117 | 27,317,517 | 17,896,836 | 3,216,454 | 21,113,291 | 18,203,757 | 18,564,130 | 18,900,196 |

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Table 3-17 (Continued)

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

| | | FY 2017 | | | | | | | | | |
|--|--|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| E. Human Support Services | | | | | | | | | | | |
| Department of Parks and Recreation (HA0) | | 1,651,761 | 2,700,000 | 1,651,761 | 4,351,761 | 2,800,000 | 0 | 2,800,000 | 2,900,000 | 3,000,000 | 3,100,000 |
| 0602 | Enterprise Fund Account | 1,651,761 | 2,700,000 | 1,651,761 | 4,351,761 | 2,800,000 | 0 | 2,800,000 | 2,900,000 | 3,000,000 | 3,100,000 |
| Department of Health (HC0) | | 12,538,681 | 19,783,283 | 4,518,574 | 24,301,857 | 23,219,181 | 5,010,483 | 28,229,664 | 19,230,584 | 22,383,965 | 19,781,084 |
| 0605 | SHPDA Fees | 935,033 | 748,955 | 0 | 748,955 | 713,488 | 934,088 | 1,647,576 | 708,975 | 723,155 | 737,618 |
| 0606 | Vital Records Revenue | 0 | 2,535,908 | 0 | 2,535,908 | 2,717,433 | 0 | 2,717,433 | 2,664,849 | 2,718,146 | 2,772,508 |
| 0632 | Pharmacy Protection | 2,296,946 | 2,350,272 | 969,107 | 3,319,379 | 2,962,314 | 1,327,839 | 4,290,153 | 2,920,718 | 2,979,132 | 3,038,715 |
| 0633 | Radiation Protection | 0 | 855,000 | 0 | 855,000 | 742,924 | 0 | 742,924 | 742,924 | 742,924 | 742,924 |
| 0641 | Other Medical Licenses and Fees | 0 | 556,800 | 0 | 556,800 | 497,178 | 0 | 497,178 | 491,342 | 501,169 | 511,192 |
| 0643 | Board of Medicine | 6,317,795 | 8,542,902 | 3,549,467 | 12,092,369 | 11,320,638 | 2,748,556 | 14,069,194 | 7,427,496 | 10,367,040 | 7,546,046 |
| 0644 | Spay and Neutering Fund | 29,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0655 | SHPDA Admission Fee | 286 | 466,574 | 0 | 466,574 | 384,171 | 0 | 384,171 | 368,324 | 368,324 | 368,324 |
| 0656 | EMS Fees | 0 | 74,942 | 0 | 74,942 | 98,925 | 0 | 98,925 | 98,285 | 100,250 | 102,255 |
| 0661 | ICF/MR Fees and Fines | 50,602 | 111,729 | 0 | 111,729 | 120,561 | 0 | 120,561 | 122,972 | 125,432 | 127,940 |
| 0662 | Civic Monetary Penalties | 1,320,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0673 | DOH - Regulatory Enforcement Fund | 128,275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0676 | Communicable and Chronic Disease Fund | 1,459,438 | 3,540,201 | 0 | 3,540,201 | 3,661,549 | 0 | 3,661,549 | 3,684,699 | 3,758,393 | 3,833,561 |
| Department of Health Care Finance (HT0) | | 852,564 | 3,668,083 | 0 | 3,668,083 | 2,955,610 | 0 | 2,955,610 | 2,930,970 | 2,976,658 | 3,023,328 |
| 0631 | Medicaid Collections - 3rd Party Liability | 202,688 | 2,146,143 | 0 | 2,146,143 | 865,835 | 0 | 865,835 | 876,450 | 902,743 | 929,825 |
| 0632 | Bill of Rights - Grievance and Appeals | 606,957 | 1,406,644 | 0 | 1,406,644 | 1,972,445 | 0 | 1,972,445 | 1,939,386 | 1,958,779 | 1,978,367 |
| 0634 | Assessment Fund | 42,918 | 115,296 | 0 | 115,296 | 117,329 | 0 | 117,329 | 115,135 | 115,135 | 115,135 |
| Department of Human Services (JA0) | | 493,522 | 1,100,000 | 493,522 | 1,593,522 | 1,032,431 | 0 | 1,032,431 | 1,032,431 | 1,032,431 | 1,032,431 |
| 0603 | SSI Payback | 493,522 | 800,000 | 493,522 | 1,293,522 | 832,431 | 0 | 832,431 | 832,431 | 832,431 | 832,431 |
| 0613 | Food Stamps Collection - Fraud | 0 | 200,000 | 0 | 200,000 | 200,000 | 0 | 200,000 | 200,000 | 200,000 | 200,000 |
| 0629 | Agreement with Independent Agencies | 0 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department on Disabilities Services (JM0) | | 1,916,849 | 7,300,000 | 0 | 7,300,000 | 7,300,000 | 1,816,147 | 9,116,147 | 7,300,000 | 7,300,000 | 7,300,000 |
| 0610 | Vocational Rehab. Service Reimbursement | 0 | 100,000 | 0 | 100,000 | 100,000 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| 0611 | Cost of Care - Non-Medicaid Clients | 1,829,422 | 6,000,000 | 0 | 6,000,000 | 6,000,000 | 1,816,147 | 7,816,147 | 6,000,000 | 6,000,000 | 6,000,000 |
| 0616 | Randolph Shepherd Unassigned Facilities | 87,427 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |

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Table 3-17 (Continued)

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

| | | FY 2017 | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| | | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| E. Human Support Services (continued) | | | | | | | | | | | |
| Child and Family Services Agency (RL0) | | 0 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 0601 | H.U.M.N. - Human Res. - ES | 0 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Department of Behavioral Health (RM0) | | 552,288 | 4,234,099 | 0 | 4,234,099 | 2,351,648 | 0 | 2,351,648 | 2,351,648 | 2,351,648 | 2,351,648 |
| 0610 | DMH Federal Beneficiary Reimbursement | 0 | 3,909,099 | 0 | 3,909,099 | 1,826,648 | 0 | 1,826,648 | 1,826,648 | 1,826,648 | 1,826,648 |
| 0640 | DMH Medicare and 3rd Party Reimbursement | 552,288 | 300,000 | 0 | 300,000 | 500,000 | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| 0641 | DMH Enterprise Fund | 0 | 25,000 | 0 | 25,000 | 25,000 | 0 | 25,000 | 25,000 | 25,000 | 25,000 |
| Office of Veterans Affairs (VA0) | | 14,934 | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 0600 | Office of Veterans Affairs Fund | 14,934 | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sub-total: Human Support Services | | 18,020,599 | 39,790,465 | 6,663,857 | 46,454,322 | 40,663,869 | 6,826,630 | 47,490,499 | 36,750,633 | 40,049,701 | 37,593,490 |
| F. Public Works | | | | | | | | | | | |
| Department of Transportation (KA0) | | 9,632,577 | 29,261,895 | 3,869,683 | 33,131,578 | 23,532,750 | 0 | 23,532,750 | 29,132,750 | 29,132,750 | 29,132,750 |
| 6000 | General "O" Type Revenue Sources | 0 | 500,000 | 0 | 500,000 | 500,000 | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| 6030 | DC Circulator Bus System | 56,168 | 3,100,000 | 0 | 3,100,000 | 3,100,000 | 0 | 3,100,000 | 3,100,000 | 3,100,000 | 3,100,000 |
| 6031 | DC Circulator Bus System - NPS Mall Route | 413,520 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 0 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 6140 | Tree Fund | 720,820 | 1,200,000 | 720,820 | 1,920,820 | 572,750 | 0 | 572,750 | 572,750 | 572,750 | 572,750 |
| 6555 | Mall Tunnel Lighting | 0 | 260,000 | 0 | 260,000 | 260,000 | 0 | 260,000 | 260,000 | 260,000 | 260,000 |
| 6901 | DDOT Enterprise Fund - Non Tax Revenues | 2,432,298 | 7,310,577 | 1,607,298 | 8,917,875 | 6,900,000 | 0 | 6,900,000 | 6,900,000 | 6,900,000 | 6,900,000 |
| 6903 | Bicycle Sharing Fund | 2,328,884 | 6,700,000 | 0 | 6,700,000 | 7,200,000 | 0 | 7,200,000 | 7,200,000 | 7,200,000 | 7,200,000 |
| 6905 | Parking Meter Pay by Phone Transaction Fee | 0 | 3,491,318 | 0 | 3,491,318 | 3,300,000 | 0 | 3,300,000 | 3,300,000 | 3,300,000 | 3,300,000 |
| 6909 | Transportation Infrastructure Mitigation | 3,231,421 | 5,000,000 | 1,092,099 | 6,092,099 | 0 | 0 | 5,600,000 | 5,600,000 | 5,600,000 | 5,600,000 |
| 6910 | Vision Zero Pedestrian and Bicycle Safety | 449,466 | 500,000 | 449,466 | 949,466 | 500,000 | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| Washington Metropolitan Area Transit Authority (KE0) | | 2,563,863 | 45,200,000 | 2,563,863 | 47,763,863 | 43,000,000 | 0 | 43,000,000 | 43,000,000 | 43,000,000 | 43,000,000 |
| 0601 | Parking Meter WMATA | 2,563,863 | 45,200,000 | 2,563,863 | 47,763,863 | 43,000,000 | 0 | 43,000,000 | 43,000,000 | 43,000,000 | 43,000,000 |
| District Dept. of Energy and the Environment (KG0) | | 60,157,878 | 76,094,136 | 20,652,612 | 96,746,748 | 67,881,433 | 35,392,586 | 103,274,019 | 71,243,102 | 71,243,102 | 71,243,102 |
| 0602 | Air Quality Construction Permits | 29,644 | 60,000 | 10,923 | 70,923 | 49,521 | 18,720 | 68,241 | 50,000 | 50,000 | 50,000 |
| 0603 | Fishing License | 149,029 | 96,706 | 20,000 | 116,706 | 96,706 | 11,311 | 108,017 | 96,705 | 96,705 | 96,705 |
| 0609 | LUST Trust Fund | 323,384 | 0 | 35,000 | 35,000 | 0 | 35,000 | 35,000 | 0 | 0 | 0 |

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Table 3-17 (Continued)

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

| | | FY 2017 | | | | | | | | | |
|---|---|------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | End of | FY 2018 | FY 2018 | FY 2018 | FY 2019 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| | | Year Fund | Certified | Certified Fund | Certified | Certified | Certified Fund | Certified | Certified | Certified | Certified |
| | | Balance | Revenues | Balance Use | Resources | Revenues | Balance Use | Resources | Revenues | Revenues | Revenues |
| F. Public Works (continued) | | | | | | | | | | | |
| District Dept. of Energy and the Environment (KG0) - continued | | | | | | | | | | | |
| 0634 | Soil Erosion/Sediment Control | 424,447 | 1,280,367 | 0 | 1,280,367 | 1,309,415 | 424,447 | 1,733,862 | 1,290,000 | 1,290,000 | 1,290,000 |
| 0645 | Pesticide Product Registration | 1,799,234 | 2,388,977 | 475,088 | 2,864,065 | 2,091,937 | 1,324,146 | 3,416,083 | 2,091,937 | 2,091,937 | 2,091,937 |
| 0646 | Storm Water Fees | 1,462,550 | 2,023,693 | 690,054 | 2,713,747 | 2,023,693 | 772,497 | 2,796,190 | 2,024,000 | 2,024,000 | 2,024,000 |
| 0647 | Mold Assessment and Remediation Fund | 50,354 | 42,867 | 50,354 | 93,221 | 42,867 | 0 | 42,867 | 42,867 | 42,867 | 42,867 |
| 0650 | Product Stewardship Fund | 120,001 | 124,000 | 120,001 | 244,001 | 124,010 | 0 | 124,010 | 124,010 | 124,010 | 124,010 |
| 0654 | Storm Water Permit Review | 10,798,704 | 12,592,184 | 2,005,659 | 14,597,843 | 9,592,185 | 5,692,545 | 15,284,730 | 12,592,184 | 12,592,184 | 12,592,184 |
| 0655 | Storm Water in Lieu Fee | 38 | 850,000 | 0 | 850,000 | 399,962 | 38 | 400,000 | 400,000 | 400,000 | 400,000 |
| 0662 | Renewable Energy Development Fund | 32,193,058 | 26,571,510 | 11,576,441 | 38,147,951 | 20,000,000 | 20,616,617 | 40,616,617 | 20,000,000 | 20,000,000 | 20,000,000 |
| 0663 | Clean Land Fund/Brownfield Revitalization | 2,891,761 | 338,440 | 1,610,895 | 1,949,335 | 338,440 | 769,210 | 1,107,650 | 338,440 | 338,440 | 338,440 |
| 0667 | Wetlands Fund | 1,701,817 | 1,000 | 1,056,644 | 1,057,644 | 1,000 | 515,752 | 516,752 | 1,000 | 1,000 | 1,000 |
| 0670 | Anacostia River Clean Up Fund | 3,513,569 | 2,550,484 | 1,119,998 | 3,670,482 | 2,050,484 | 2,393,569 | 4,444,053 | 2,550,484 | 2,550,484 | 2,550,484 |
| 0680 | Payments from Independent Agencies | 0 | 97,353 | 0 | 97,353 | 105,086 | 0 | 105,086 | 0 | 0 | 0 |
| 6201 | Economy II | 0 | 26,000 | 0 | 26,000 | 26,000 | 0 | 26,000 | 26,000 | 26,000 | 26,000 |
| 6202 | Residential Aid Discount (RAD) | 0 | 131,628 | 0 | 131,628 | 135,853 | 0 | 135,853 | 131,454 | 131,454 | 131,454 |
| 6203 | Residential Essential Services (RES) | 0 | 131,754 | 0 | 131,754 | 135,985 | 0 | 135,985 | 131,582 | 131,582 | 131,582 |
| 6204 | WASA Utility Discount Program | 0 | 131,912 | 0 | 131,912 | 136,152 | 0 | 136,152 | 131,740 | 131,740 | 131,740 |
| 6400 | DC Municipal Aggregation Program | 150,632 | 150,875 | 89,516 | 240,391 | 150,875 | 61,116 | 211,991 | 150,875 | 150,875 | 150,875 |
| 6500 | Benchmarking Enforcement Fund | 93,720 | 32,331 | 78,081 | 110,412 | 33,770 | 15,638 | 49,409 | 32,331 | 32,331 | 32,331 |
| 6700 | Sustainable Energy Trust Fund | 4,009,859 | 21,277,466 | 1,450,719 | 22,728,185 | 21,037,492 | 2,559,140 | 23,596,632 | 21,037,493 | 21,037,493 | 21,037,493 |
| 6800 | Energy Assistance Trust Fund | 440,668 | 5,000,000 | 257,828 | 5,257,828 | 5,000,000 | 182,840 | 5,182,840 | 5,000,000 | 5,000,000 | 5,000,000 |
| 6900 | Special Energy Assessment Fund | 5,411 | 194,589 | 5,411 | 200,000 | 3,000,000 | 0 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Department of Public Works (KT0) | | 6,278,424 | 8,687,552 | 4,044,378 | 12,731,930 | 7,283,272 | 500,000 | 7,783,272 | 7,075,000 | 7,075,000 | 7,075,000 |
| 6000 | General "O" Type Revenue Sources | 0 | 500,000 | 0 | 500,000 | 500,000 | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| 6010 | Super Can Program | 172,638 | 150,000 | 139,238 | 289,238 | 150,000 | 0 | 150,000 | 150,000 | 150,000 | 150,000 |
| 6072 | District Recycle Program | 0 | 325,000 | 0 | 325,000 | 325,000 | 0 | 325,000 | 325,000 | 325,000 | 325,000 |
| 6082 | Solid Waste Disposal Fee Fund | 6,105,787 | 5,402,713 | 3,905,140 | 9,307,853 | 4,780,324 | 500,000 | 5,280,324 | 4,600,000 | 4,600,000 | 4,600,000 |
| 6591 | Clean City Fund | 0 | 2,309,839 | 0 | 2,309,839 | 1,527,948 | 0 | 1,527,948 | 1,500,000 | 1,500,000 | 1,500,000 |
| Department of Motor Vehicles (KV0) | | 1,527,450 | 9,064,577 | 496,692 | 9,561,269 | 9,065,771 | 1,014,681 | 10,080,452 | 8,875,016 | 8,875,016 | 8,875,016 |
| 6000 | General "O" Type Revenue Sources | 0 | 3,168,139 | 0 | 3,168,139 | 2,922,614 | 0 | 2,922,614 | 2,915,201 | 2,915,201 | 2,915,201 |
| 6100 | Fee - Out-of-State Vehicle Registration | 0 | 245,816 | 0 | 245,816 | 161,975 | 0 | 161,975 | 161,975 | 161,975 | 161,975 |
| 6258 | Motor Vehicle Inspection Station | 1,527,450 | 5,650,622 | 496,692 | 6,147,314 | 5,981,182 | 1,014,681 | 6,995,863 | 5,797,840 | 5,797,840 | 5,797,840 |

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Table 3-17 (Continued)

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

| | FY 2017 End of Year Fund Balance | FY 2018 Certified Revenues | FY 2018 Certified Fund Balance Use | FY 2018 Certified Resources | FY 2019 Certified Revenues | FY 2019 Certified Fund Balance Use | FY 2019 Certified Resources | FY 2020 Certified Revenues | FY 2021 Certified Revenues | FY 2022 Certified Revenues |
|---|---|----------------------------------|--|-----------------------------------|----------------------------------|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| F. Public Works (continued) | | | | | | | | | | |
| Department of For-Hire Vehicles (TC0) | 2,874,521 | 9,546,644 | 510,000 | 10,056,644 | 9,735,137 | 2,200,000 | 11,935,137 | 9,832,288 | 9,930,411 | 10,029,515 |
| 2100 Justice Department Fingerprints | 0 | 22,000 | 0 | 22,000 | 20,000 | 0 | 20,000 | 20,000 | 20,000 | 20,000 |
| 2400 Public Vehicles for Hire Consumer Service | 2,874,521 | 9,524,644 | 510,000 | 10,034,644 | 9,715,137 | 2,200,000 | 11,915,137 | 9,812,288 | 9,910,411 | 10,009,515 |
| Sub-total: Public Works | 83,034,713 | 177,854,804 | 32,137,228 | 209,992,033 | 160,498,363 | 39,107,267 | 199,605,630 | 169,158,156 | 169,256,279 | 169,355,383 |
| G . Financing and Other | | | | | | | | | | |
| DS0 6462 Public Space Rental Fees for Debt Service | 0 | 5,531,000 | 0 | 5,531,000 | 5,753,000 | 0 | 5,753,000 | 5,983,000 | 7,777,000 | 8,089,000 |
| EZ0 6100 Convention Center Hotel Ground Lease Payment | 0 | 1,498,341 | 0 | 1,498,341 | 3,415,469 | 0 | 3,415,469 | 3,729,981 | 4,212,863 | 4,305,546 |
| KZ0 6330 Transfer Dedicated Capital Revenues (ROW) | 0 | 0 | 0 | 0 | 2,750,000 | 0 | 2,750,000 | 8,424,000 | 2,946,050 | 5,657,000 |
| PA0 0600 Cable TV - Paygo | 0 | 1,000,000 | 0 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| PA0 0654 Storm Water Permit Review - Paygo | 0 | 0 | 0 | 0 | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0 |
| PA0 0670 Anacostia River Clean Up Fund - Paygo | 0 | 0 | 0 | 0 | 500,000 | 0 | 500,000 | 0 | 0 | 0 |
| PA0 6140 Tree Fund - Paygo | 0 | 0 | 0 | 0 | 452,000 | 0 | 452,000 | 0 | 0 | 0 |
| PA0 6330 Local Transportation Revenue (ROW) - Paygo | 0 | 45,244,121 | 0 | 45,244,121 | 42,494,121 | 0 | 42,494,121 | 36,820,121 | 42,298,071 | 39,587,121 |
| PA0 6909 Transportation Infrastructure Mitigation | 0 | 0 | 0 | 0 | 5,600,000 | 0 | 5,600,000 | 0 | 0 | 0 |
| PA0 6913 PEPCO Cost-Sharing Fund (DC PLUG) | 0 | 20,000,000 | 0 | 20,000,000 | 30,000,000 | 0 | 30,000,000 | 30,000,000 | 30,000,000 | 30,000,000 |
| Sub-total: Financing and Other | 0 | 73,273,462 | 0 | 73,273,462 | 93,964,590 | 0 | 93,964,590 | 84,957,102 | 87,233,984 | 87,638,667 |
| District-Wide Total | 297,783,671 | 632,182,160 | 110,568,983 | 742,751,143 | 639,887,367 | 87,062,510 | 726,949,877 | 635,858,523 | 644,522,242 | 647,246,905 |

Table 3-17A

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

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

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Table 3-17A (Continued)

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

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

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Table 3-17A (Continued)

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

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

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Table 3-17A (Continued)

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

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

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Table 3-17A (Continued)

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

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

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Table 3-17A (Continued)

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

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

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Table 3-17A (Continued)

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

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

Table 3-18

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

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

Table 3-18

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

| TAX | DESCRIPTION | RATE (As of 1/1/2018) | FY 2017 REVENUE (\$ in thousands) |
|--------------------------|--|--|---|
| ALCOHOLIC BEVERAGE TAX | <p>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.</p> <p>DC Code Citation: Title 25, Chapter 9</p> | <p>Beer = \$2.79 per 31-gallon barrel</p> <p>Champagne/sparkling wine = \$0.45 per gallon</p> <p>Distilled Spirits = \$1.50 per gallon</p> <p>Light wine (alcohol content 14% or less) = \$0.30 per gallon</p> <p>Heavy wine (alcohol content above 14%) = \$0.40 per gallon</p> | \$6,641 |
| CIGARETTE TAX | <p>Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt.</p> <p>DC Code Citation: Title 47, Chapter 24.</p> | <p>\$0.146 per cigarette (\$2.94 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.42 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by \$0.022 per each cigarette above 20.</p> <p>\$0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).</p> | \$29,530 |
| MOTOR VEHICLE EXCISE TAX | <p>Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers.</p> <p>DC Code Citation: Title 50, Chapter 22.</p> | <p>Based on manufacturer's shipping weight:</p> <p>6% of fair market value – 3,499 lbs or less</p> <p>7% of fair market value – 3,500 to 4,999 lbs</p> <p>8% of fair market value – more than 5,000 lbs.</p> | \$45,915 |
| INDIVIDUAL INCOME TAX | <p>Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year.</p> <p>DC Code Citation: Title 47, Chapter 18.</p> | <p>First \$10,000 = 4.0%</p> <p>\$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000</p> <p>\$40,000 < \$60,000 = \$2,200 + 6.5% of excess above \$40,000</p> <p>\$60,000 < \$350,000 = \$3,500 + 8.5% of excess above \$60,000</p> <p>\$350,000 < \$1,000,000 = \$28,150 + 8.75% of excess above \$350,000</p> <p>More than \$1,000,000 = \$85,025 + 8.95% of excess above \$1,000,000</p> | \$1,958,277 |
| CORPORATE FRANCHISE TAX | <p>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.</p> <p>DC Code Citation: Title 47, Chapter 18.</p> | <p>8.25% of taxable income</p> <p>\$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million</p> | \$389,218 |

Table 3-18

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

| TAX | DESCRIPTION | RATE (As of 1/1/2018) | FY 2017 REVENUE (\$ in thousands) |
|---|--|---|--|
| UNINCORPORATED BUSINESS FRANCHISE TAX | <p>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.</p> <p>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.</p> <p>DC Code Citation: Title 47, Chapter 18.</p> | <p>8.25% of taxable income</p> <p>\$250 minimum tax if gross receipts are \$1 million or less; \$1,000 minimum tax if gross receipts are over \$1 million</p> | \$165,027 |
| PUBLIC UTILITY TAX | <p>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.</p> <p>DC Code Citation: Title 47, Chapter 25.</p> | <p>Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Heating oil utilities: \$0.17 per gallon – residential \$0.187 per gallon – nonresidential</p> <p>Natural gas utilities: \$0.0707 per therm – residential \$0.07777 per therm – nonresidential</p> <p>Electric distribution utilities: \$0.0070 per kilowatt hour – residential \$0.0077 per kilowatt hour – nonresidential</p> <p>Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.</p> | <p>\$130,186</p> <p>Amount is net of \$7,938 Ballpark Revenue Fund transfer.</p> |
| TOLL TELECOMMUNICATIONS TAX | <p>Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers.</p> <p>DC Code Citation: Title 47, Chapter 39.</p> | <p>10% of gross charges – residential 11% of gross charges – nonresidential</p> <p>Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.</p> | <p>\$47,059</p> <p>Amount is net of \$2,484 Ballpark Revenue Fund transfer.</p> |
| INSURANCE PREMIUMS TAX | <p>Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law.</p> <p>DC Code Citation: Title 31; Title 47, Chapter 26.</p> | <p>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).</p> <p>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.</p> | <p>\$62,745</p> <p>Amount is net of \$45,467 Healthy DC Fund Transfer.</p> |
| ESTATE TAX | <p>Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death.</p> <p>DC Code Citation: Title 47, Chapter 37.</p> | <p>Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.</p> <p>The estate tax threshold now conforms to the federal level.</p> | \$41,215 |

Table 3-18

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

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

Table 3-18

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

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

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

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Tax Expenditure Budget

FY 2018 - FY 2021

DC Law 13-161, the “Tax Expenditure Budget Review Act of 2000,” requires the Chief Financial Officer (CFO) to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next two fiscal years. The law defines “tax expenditures” as “the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.”²

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2018 through 2021,³ covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

Tax expenditures are often described as “spending by another name,” or “disguised spending.” Policymakers use tax abatements, credits, deductions, deferrals, exemptions, and exclusions to promote a wide range of policy goals in education, human services, public safety, economic development, environmental protection, and other areas. Instead of pursuing these objectives through direct spending, policymakers use tax reductions to favor specific activities (such as hiring new employees) or to transfer resources to selected groups (such as the blind or elderly). For example, a program to expand access to higher education could offer tax deductions for college savings instead of increasing student loans or grants. Regardless of which approach the government uses, there is a real resource cost in terms of forgone revenue or direct expenditures.

Tax expenditures are frequently used as a policy tool in the District of Columbia. More than 100 tax expenditures are from federal tax provisions that are mirrored in the DC income tax. These are known as “federal conformity tax expenditures.” An example is the home mortgage interest deduction: the District follows the federal practice of allowing taxpayers to deduct home mortgage interest payments from their individual income tax liability. In addition, there are more than 100 tax preferences established by local law. Both types of tax expenditures (federal conformity and local) warrant regular scrutiny to make sure they are effective, efficient, and equitable, and to highlight the tradeoffs between tax expenditures and other programs.

The District took a major step in scrutinizing local tax expenditures with the passage of DC Law 20-155, which requires the Office of the Chief Financial Officer (OCFO) to review all DC tax expenditures (such as abatements, credits, and exemptions) on a five-year cycle. The OCFO must summarize the purpose of each provision, estimate the revenue foregone, examine the impacts on the District’s economy and social welfare, and offer recommendations about whether to maintain, revise, or repeal the tax preference. Pursuant of the legislation, to date, the Office of Revenue Analysis has issued 2 reports: 2015 District of Columbia Housing Tax Expenditure Review, and the District of Columbia 2016 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions. The third report titled District of Columbia 2017 Tax Expenditure Review: Economic Development Tax Provisions is expected to be published sometime in 2018.

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

² See DC Official Code § 47-318(6).

³ Although the law requires the tax expenditure budget to estimate the revenue loss for the current fiscal year and the subsequent two fiscal years, this report covers the current year and the subsequent *three* fiscal years in order to be consistent with the District’s four-year financial plan and budget.

Since the previous tax expenditure budget was published in 2016, policymakers have established thirteen new local tax expenditures. These involve: (1) real property tax exemption for real property leased by foundations to colleges and universities, (2) Walker Jones real property tax abatement, (3) real property tax exemption to continuing care retirement community, (4) first-time homebuyer recordation tax benefit- local portion only, (5) real property tax exemption to Women's National Democratic Club, (6) gross receipts tax exemption on insurance products sold to the District government, (7) vault tax exemption, (8) waive public space permit fees to civic associations, (9) deed recordation tax exemption to Hill East Community Garden, (10) real property tax exemption to Jubilee Ontario Apartments, (11) one-time public space rental forgiveness for public space rental fees levied against the public space location 801 13th Street, N.W., (12) a one-time real property tax forgiveness to Our Lady of Perpetual Help, and (13) DC low-income housing tax credits. Since the previous report, policymakers repealed two local tax expenditures: income tax credit for farm to food donations and real property tax exemption to Se Verna, LLC. Additionally, as of January 1, 2018 the District conformed to the Internal Revenue Tax Code on the individual income standard deduction, personal exemption, state death tax credit, and estate tax exclusion, which are now included in the federal conformity tax expenditure.

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

The tax expenditure budget aims to subject tax preferences to some scrutiny that is not as rigorous as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2018 – FY 2021 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2018 through 2021. In addition, an expanded version of the tax expenditure budget, which describes the purpose, structure, and eligibility criteria for each provision, will be published by the Office of Revenue Analysis (ORA) and posted on the CFO's internet site at www.cfo.dc.gov.

All federal conformity expenditures flow through to the District's individual and business income taxes; the federal government does not impose property taxes or sales taxes. By conforming to the federal definition of adjusted gross income (with several exceptions), the District thereby adopts most of the exclusions and deductions from income that are part of the federal personal and corporate income tax systems. Most other states with an income tax follow a similar practice.

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

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.
- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).
- adjustments, which are reductions in taxable income that are available to all tax filers who meet certain criteria, regardless of whether they itemize their deductions. Adjustments are also known as "above-the-line" deductions and are entered on the tax return.

- deductions, which are reductions to taxable income that must be itemized on the tax form. This option is not available to those who choose the standard deduction.
- subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the DC government.
- credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).
- abatements, which are reductions in tax liability (typically real property tax liability) that are often applied on a percentage basis or through a negotiated process.
- deferrals, which delay the recognition of income to a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.
- rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).
- special rules, a category that is used for federal tax expenditures that involve blended tax rates or special accounting procedures and do not fit neatly into any other category.

Each tax expenditure was also classified by one of 14 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation (JCT) of the U.S. Congress, the Congressional Research Service (CRS), and the United States Department of Treasury to facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the “business and commerce” category used by the JCT was changed to “economic development” to reflect a policy focus of importance in the District, and a “public safety” category was added (there are no public safety tax expenditures at the federal level).

The policy areas with the largest number of federal conformity provisions are economic development (29 tax expenditures), income security (16), education (12), employment (8), international commerce (7), and health (7). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2018) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer pension contributions and earnings plans. International commerce provisions rank second in revenue loss for federal conformity provisions, followed by health, housing and economic development. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The local tax provisions can be divided into two groups: the categorical and the individual tax provisions. Categorical provisions, or those which anyone who is eligible may take advantage of, constitute the majority of the District’s forgone revenue due to tax expenditure provisions. Individual tax expenditures are those provisions for which an individual entity or organization was awarded a tax preference based on specific circumstances. The four policy areas with the largest number of categorical tax expenditures are housing (32 tax expenditures), economic development (18), social policy (18), and general law (16). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking.⁴ Tax preferences targeted to general law make up the largest category of District spending through the tax code. General law includes provisions directed to federal and state governments including buildings owned by the federal and state government, charities, foreign governments including embassies, and cemeteries. Tax preferences for social

⁴ The estimated revenue loss in these calculations was for FY 2018.

policy, including sales and property tax exemptions for churches and nonprofit organizations, as well as the sales tax exemption for groceries, comprise the second largest aggregate amount of spending through the tax code by policy area. Housing tax preferences make up the third largest aggregate amount of forgone revenue in indirect tax expenditure, which includes the homestead deduction, cap on housing assessment increases, property tax credit for low-income homeowners and renters, and a tax credit for senior citizens and persons with disabilities. Thus far, 45 individual tax expenditures have been identified, of which 32 are housing related. The total individual tax expenditure revenue forgone is \$23.0 million for the 2018 fiscal year.

Important Caveats

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

- First, the estimates of revenue loss are “static” and therefore do not reflect behavioral changes that might occur if a tax expenditure were repealed. For example, if the District eliminated the local supplement to the federal earned income tax credit, people might reduce their hours of work and their income tax payments could also drop.
- Second, the revenue loss for each tax expenditure is estimated independently, which does not account for interaction effects among different tax provisions. For example, DC law establishes that taxpayers may not claim both the local supplement to the earned income tax credit and the DC low-income credit. If the local earned income credit were abolished, more taxpayers might then claim the low-income credit.
- Third, the DC government might not be able to collect the full amount owed for administrative reasons. For example, if the District disallowed for local income tax purposes an exemption or exclusion that is allowed on the federal income tax (a process known as “decoupling”), the District would probably not recoup all the forgone revenue. The reason is that taxpayers would have to make a separate calculation on their District income taxes to add back the dollars that had been excluded, and compliance with this requirement would not be universal (nor would audits detect all violations).

Because of the factors described above, the total forgone revenue from tax expenditures is not equivalent to the sum of the individual estimates of forgone revenue. The U.S. Government Accountability Office states that:

While sufficiently reliable as a gauge of general magnitude, the sum of the individual revenue loss estimates has important limitations in that any interactions between tax expenditures will not be reflected in the sum. Thus, the revenue loss from all or several tax expenditures together might be greater or less than the sum of the estimated revenue losses from the individual tax expenditures, and no measure of the size or the magnitude of these potential interactions or behavioral responses to all or several tax expenditures is available.⁵

⁵ U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (GAO-05-960, September 2005), p. 3.

Methodology

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

OTR generally lacks information on federal conformity income tax expenditures because the amounts excluded are not reported and the amounts deducted are subtracted from federal adjusted gross income, which is the starting point for a DC income tax return. Therefore, ORA's federal conformity estimates represent a District of Columbia portion of the nationwide tax expenditure estimates prepared by the JCT.⁶ ORA estimated the DC portion using two fractions: (1) a ratio representing the DC share of the relevant activity or population, such as DC taxable income divided by national taxable income, and (2) a ratio representing the DC average tax rate divided by the U.S. average tax rate.

Because of the methodological challenges and data issues, it is important to view the revenue estimates as indicating orders of magnitude rather than providing precise point estimates.

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

- too small: refers to a federal conformity tax expenditure with forgone revenue that was less than \$50 million annually, according to the JCT. The revenue loss to the District from conforming to the federal policy would be very close to zero.
- sunset: means that there will be no revenue loss because the provision has expired.
- minimal: refers to a local tax expenditure for which precise data are lacking, but the forgone revenue is estimated to be less than \$50,000 per year.
- no estimate: refers to a local tax expenditure for which precise data are lacking, but for which the revenue loss might not be minimal. In addition, "no estimate" refers to cases in which calculations cannot be made because there are fewer than three claimants. To protect the confidentiality of individual tax records, U.S. Internal Revenue Service rules provide that, "No statistical tabulations may be released with cells containing data from fewer than three returns."

⁶ In some cases, ORA used tax expenditure estimates from the U.S. Department of the Treasury and the Congressional Budget Office when data from the Joint Committee on Taxation were not available.

Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|---------------------------|---|----------------------|--------------|---|-----------------------------------|-----------|-----------|-----------|
| No | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| Federal Exclusions | | | | | | | | |
| 1 | Capital gains on assets transferred at death | Economic development | 1921 | 1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222 | \$35,263 | \$36,037 | \$36,584 | \$36,948 |
| 2 | Capital gains on assets transferred as a gift | Economic development | 1921 | 1015 | \$7,015 | \$6,769 | \$6,609 | \$6,566 |
| 3 | Cash accounting, other than agriculture | Economic development | 1916 | 446 and 448 | \$2,761 | \$2,761 | \$2,876 | \$2,876 |
| 4 | Credit union income | Economic development | 1937 | 501(c)(14) and 12 USC 1768 | \$4,706 | \$4,953 | \$5,050 | \$5,266 |
| 5 | Distribution from redemption of stock to pay taxes imposed at death | Economic development | 1950 | 303 | too small | too small | too small | too small |
| 6 | Gain on like-kind exchanges | Economic development | 1921 | 1031 | \$15,047 | \$15,825 | \$16,608 | \$17,426 |
| 7 | Imputed interest | Economic development | 1964 | 63(e), 483, 1274, 1 and 1274A | \$43 | \$43 | \$50 | \$50 |
| 8 | Interest on small-issue qualified private-activity bonds | Economic development | 1968 | 103, 141, 144, and 146 | \$428 | \$428 | \$428 | \$428 |
| 9 | Magazine, paperback, and record returns | Economic development | 1978 | 458 | too small | too small | too small | too small |
| 10 | Small business stock gains | Economic development | 1993 | 1202 | \$1,169 | \$1,421 | \$1,605 | \$1,742 |
| 11 | Discharge of certain student loan debt | Education | 1984 | 108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3) | \$120 | \$120 | \$132 | \$132 |
| 12 | Earnings of Coverdell education savings accounts | Education | 1998 | 530 | \$120 | \$120 | \$120 | \$120 |
| 13 | Earnings of qualified tuition programs | Education | 1997 | 529 | \$2,565 | \$2,793 | \$3,033 | \$3,273 |
| 14 | Employer-provided education assistance | Education | 1978 | 127 | \$924 | \$973 | \$1,022 | \$1,081 |
| 15 | Employer-provided tuition reduction | Education | 1984 | 117(d) | \$295 | \$295 | \$295 | \$295 |
| 16 | Interest on education savings bonds | Education | 1988 | 135 | \$22 | \$22 | \$22 | \$29 |
| 17 | Interest on state and local private-activity bonds issued to finance education facilities | Education | 1986 | 103, 141, 142(k), 145, 146, and 501(c)(3) | \$2,410 | \$2,462 | \$2,474 | \$2,609 |
| 18 | Interest on state and local private-activity student loan bonds | Education | 1965 | 103, 141, 144(b), and 146 | \$758 | \$758 | \$758 | \$758 |

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Federal Conformity Estimates**

(Individual and Corporate Income Taxes)

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|---------------------------|--------------|--|-----------------------------------|-----------|-----------|-----------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Exclusions (continued) | | | | | | | |
| 19 | Scholarship and fellowship income | Education | 1954 | 117 | \$4,088 | \$4,184 | \$4,376 | \$4,556 |
| 20 | Cafeteria plan benefits | Employment | 1974 | 125 | \$33,311 | \$34,097 | \$35,375 | \$36,455 |
| 21 | Employee awards | Employment | 1986 | 74(c) and 274(j) | \$393 | \$393 | \$393 | \$393 |
| 22 | Employee stock ownership plans | Employment | 1974 | 401(a)(28), 404(a)(9), 404(k), 415(c)(6), 512 (e), 1042, 4975(d)(3), 4978, and 4979A | \$3,584 | \$3,682 | \$3,682 | \$3,682 |
| 23 | Employer-paid meals and lodging (other than military) | Employment | 1918 | 119 and 132(e)(2) | \$4,903 | \$5,061 | \$5,198 | \$5,346 |
| 24 | Housing allowance for ministers | Employment | 1921 | 107 and 265 | \$786 | \$786 | \$786 | \$786 |
| 25 | Miscellaneous fringe benefits | Employment | 1984 | 117(d) and 132 | \$7,861 | \$8,058 | \$8,254 | \$8,451 |
| 26 | Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans | Employment | 1981 | 422 and 423 | (\$1,604) | (\$1,604) | (\$1,749) | (\$1,749) |
| 27 | Voluntary employees' beneficiary association income | Employment | 1928 | 419, 419A, 501(a), 501(c)(9), and 4976 | \$2,555 | \$2,653 | \$2,751 | \$2,850 |
| 28 | Interest on state and local private-activity bonds issued to support energy facilities | Energy | 1980 | 103, 141, 142(f), and 146 | too small | too small | too small | too small |
| 29 | Accrued interest on savings bonds | General fiscal assistance | 1951 | 454(c) | \$682 | \$675 | \$668 | \$668 |
| 30 | Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions (bonds interest for private nonprofit educational facilities) | General fiscal assistance | 2009 | 141, 265(a), 265(b), and 291(e) | \$811 | \$811 | \$811 | \$811 |
| 31 | Interest on public-purpose state and local bonds | General fiscal assistance | 1913 | 103, 141, and 146 | \$30,589 | \$31,204 | \$31,423 | \$33,215 |
| 32 | Employer contributions for medical insurance premiums and medical care | Health | 1918 | 105, 106, and 125 | \$169,995 | \$177,463 | \$186,209 | \$195,544 |
| 33 | Interest on state and local private-activity bonds issued to support non-profit hospital construction | Health | 1913 | 103, 141, 145(b), 145(c), 146, and 501(c)(3) | \$3,627 | \$3,704 | \$3,723 | \$3,930 |
| 34 | Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans | Health | 1986 | 112 and 134 | \$1,338 | \$1,383 | \$1,472 | \$1,517 |

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|------------------------|--------------|-------------------------------|-----------------------------------|-----------|-----------|-----------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Exclusions (Continued) | | | | | | | |
| 35 | Capital gain on sale of principal residence | Housing | 1997 | 121 | \$48,410 | \$50,585 | \$53,338 | \$56,527 |
| 36 | Interest on state and local private-activity bonds issued to finance housing | Housing | 1980 | 103, 141, 143, and 146 | \$2,700 | \$2,897 | \$2,897 | \$2,897 |
| 37 | Compensatory damages for physical injury or sickness | Income security | 1918 | 104(a)(2) - 104(a)(5) | \$1,670 | \$1,769 | \$1,769 | \$1,769 |
| 38 | Disaster mitigation payments | Income security | 2005 | 139 | too small | too small | too small | too small |
| 39 | Employer contributions for premiums on accident and disability insurance | Income security | 1954 | 105 and 106 | \$4,520 | \$4,717 | \$4,913 | \$5,110 |
| 40 | Employer contributions for premiums on group-term life insurance | Income security | 1920 | 79 | \$4,225 | \$4,324 | \$4,422 | \$4,520 |
| 41 | Employer pension contributions and earnings plans | Income security | 1921 | 401-407, 410-418E, and 457 | \$113,297 | \$127,545 | \$143,562 | \$162,225 |
| 42 | Income of trusts to finance supplemental unemployment benefits | Income security | 1960 | 501(17)(A) | \$29 | \$39 | \$39 | \$49 |
| 43 | Public assistance cash benefits | Income security | 1933 | N.A./administrative | \$576 | \$595 | \$614 | \$643 |
| 44 | Roth IRA earnings and distributions | Income security | 1997 | 219, 408 and 408A | \$4,294 | \$4,648 | \$5,102 | \$5,607 |
| 45 | Social Security and Railroad Retirement benefits | Income security | 1938 | 86 | \$19,130 | \$20,256 | \$21,516 | \$22,866 |
| 46 | Survivor annuities paid to families of public safety officers | Income security | 1997 | 101(h) | too small | too small | too small | too small |
| 47 | Workers' compensation benefits | Income security | 1918 | 104(a)(1) | \$9,866 | \$9,934 | \$10,003 | \$10,072 |
| 48 | Active income of controlled foreign corporations | International commerce | 1909 | 11, 882, and 951-964 | \$182,608 | \$191,742 | \$201,329 | \$211,404 |
| 49 | Allowances for federal employees working abroad | International commerce | 1943 | 912 | \$3,807 | \$4,020 | \$4,207 | \$4,419 |
| 50 | Income earned abroad by U.S. citizens | International commerce | 1926 | 911 | \$6,511 | \$6,840 | \$7,178 | \$7,535 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Federal Conformity Estimates**

(Individual and Corporate Income Taxes)

| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|--|-----------------------------------|--------------|---------------------------------|-----------------------------------|-----------|-----------|-----------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Exclusions (continued) | | | | | | | |
| 51 | Inventory property sales source rule exception | International commerce | 1921 | 861, 862, 863, and 865 | \$5,792 | \$6,230 | \$6,765 | \$7,268 |
| 52 | Benefits, allowances, and certain pay for armed forces personnel | National defense | 1925 | 112 and 134 | \$11,688 | \$10,604 | \$10,640 | \$10,968 |
| 53 | Combat pay | National defense | 1918 | 112 | \$1,275 | \$1,275 | \$1,275 | \$1,275 |
| 54 | Military disability benefits | National defense | 1942 | 104(a)(4), 104(a)(5) and 104(b) | \$273 | \$273 | \$273 | \$273 |
| 55 | Contributions in aid of construction for water and sewer utilities | Natural resources and environment | 1996 | 118(c) and 118(d) | too small | too small | too small | too small |
| 56 | Earnings of certain environmental settlement funds | Natural resources and environment | 2005 | 468B | too small | too small | too small | too small |
| 57 | Energy conservation subsidies provided by public utilities | Natural resources and environment | 1992 | 136 | too small | too small | too small | too small |
| 58 | Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities | Natural resources and environment | 1968 | 103, 141, 142, and 146 | \$526 | \$526 | \$526 | \$526 |
| 59 | Employer-provided adoption assistance | Natural resources and environment | 1996 | 23 and 137 | \$609 | \$639 | \$609 | \$629 |
| 60 | Employer-provided dependent care | Social policy | 1981 | 45F | too small | too small | too small | too small |
| 61 | Foster care payments | Social policy | 1982 | 131 | \$291 | \$302 | \$314 | \$325 |
| 62 | Employer-provided transportation assistance | Transportation | 1992 | 132(f) | \$5,306 | \$5,503 | \$5,601 | \$5,798 |
| 63 | Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities | Transportation | 1968 | 103, 141, 142, and 146 | \$1,087 | \$1,185 | \$1,185 | \$1,185 |
| 64 | Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities | Transportation | 2005 | 103, 141, 142(m), and 146 | \$204 | \$181 | \$181 | \$171 |
| 65 | G.I. Bill education benefits | Veterans' benefits | 1917 | 38 USC 5301 | \$816 | \$852 | \$897 | \$941 |
| 66 | Veterans' benefits and services | Veterans' benefits | 1917 | 38 USC 5301 | \$4,506 | \$5,131 | \$5,354 | \$5,398 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|---|----------------------|--------------|-------------------------------|-----------------------------------|-----------|-----------|-----------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Adjustments | | | | | | | |
| 67 | Classroom expenses of elementary and secondary school educators | Education | 2002 | 62 | \$110 | \$105 | \$110 | \$131 |
| 68 | Higher education expenses | Education | 2001 | 222 | \$21,918 | \$21,865 | \$21,851 | \$21,825 |
| 69 | Interest on student loans | Education | 1997 | 221 | \$2,877 | \$2,997 | \$3,117 | \$3,237 |
| 70 | Contributions to health savings accounts | Health | 2003 | 223 | \$1,447 | \$1,696 | \$1,996 | \$2,345 |
| 71 | Health insurance premiums and long-term care insurance premiums paid by the self-employed | Health | 1986 | 162(l) | \$4,789 | \$5,088 | \$4,789 | \$5,088 |
| 72 | Contributions to self-employment retirement plans | Income security | 1962 | 401-407, 410-418E, and 457 | \$73,476 | \$81,727 | \$90,932 | \$100,573 |
| 73 | Employee contributions to traditional Individual Retirement Accounts | Income security | 1974 | 219 and 408 | \$9,654 | \$10,422 | \$11,205 | \$12,018 |
| 74 | Overnight travel expenses of National Guard and Reserve Members | National defense | 2003 | 62(a)(2)(E) and 162(p) | \$45 | \$45 | \$45 | \$45 |
| | Federal Deductions | | | | | | | |
| 75 | Accelerated depreciation of buildings other than rental housing | Economic development | 1954 | 167 and 168 | \$562 | \$562 | \$562 | \$562 |
| 76 | Accelerated depreciation of equipment | Economic development | 1954 | 167 and 168 | \$17,913 | \$17,913 | \$17,913 | \$17,913 |
| 77 | Small life insurance company taxable income | Economic development | 1984 | 806 | \$47 | \$47 | \$47 | \$63 |
| 78 | Amortization of business start-up costs | Economic development | 1980 | 195 | \$115 | \$115 | \$271 | \$271 |
| 79 | Completed contract rules | Economic development | 1986 | 460 | \$1,679 | \$1,679 | \$1,835 | \$1,835 |
| 80 | Exception from passive loss rules for \$25,000 of rental real estate loss | Economic development | 1986 | 469(i) | \$10,196 | \$10,659 | \$11,095 | \$11,545 |
| 81 | Expensing of depreciable small business property | Economic development | 1958 | 179 | \$2,627 | \$2,085 | \$2,012 | \$1,626 |
| 82 | Expensing of magazine circulation expenditures | Economic development | 1950 | 173 | too small | too small | too small | too small |
| 83 | Gain on non-dealer installment sales | Economic development | 1986 | 453 and 453A(b) | \$9,925 | \$9,925 | \$9,925 | \$9,925 |
| 84 | Life insurance company reserves | Economic development | 1984 | 803(a)(2), 805(a)(2), and 807 | \$5,354 | \$5,354 | \$5,354 | \$5,354 |
| 85 | Loss from sale of small business corporation stock | Economic development | 1958 | 1244 | \$92 | \$92 | \$92 | \$92 |
| 86 | Property and casualty insurance company reserves | Economic development | 1986 | 832(b) | \$649 | \$811 | \$811 | \$811 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Federal Conformity Estimates**

(Individual and Corporate Income Taxes)

| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|---|------------------------|--------------|--|-----------------------------------|-----------|-----------|-----------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Deductions (continued) | | | | | | | |
| 87 | Research and development expenditures | Economic development | 1954 | 174 and 59 (e) | \$9,853 | \$9,853 | \$9,853 | \$9,853 |
| 88 | Property and casualty insurance company reserves | Economic development | 1986 | 832(b) | \$487 | \$487 | \$487 | \$487 |
| 89 | Research and development expenditures | Economic development | 1954 | 174 and 59 (e) | \$1,092 | \$930 | \$1,698 | \$1,698 |
| 90 | Amortization of certified pollution control facilities | Energy | 2005 | 169(d)(5) | (\$16) | (\$49) | (\$49) | (\$49) |
| 91 | Depreciation recovery periods for specific energy property | Energy | 1986 | 168(e) | \$649 | \$649 | \$811 | \$811 |
| 92 | Blue Cross and Blue Shield Companies | Health | 1986 | 833 | \$20,189 | \$21,880 | \$23,852 | \$25,845 |
| 93 | Medical and dental care expenses | Health | 1942 | 213 | \$2,103 | \$2,723 | \$3,371 | \$3,922 |
| 94 | Accelerated depreciation of rental housing | Housing | 1954 | 167 and 168 | \$76,775 | \$82,750 | \$90,325 | \$98,876 |
| 95 | Mortgage interest on owner-occupied residences | Housing | 1913 | 163(h) | \$23,628 | \$25,213 | \$27,015 | \$28,883 |
| 96 | Additional standard deduction for the blind | Income security | 1943 | 63(f) | \$14 | \$14 | \$14 | \$18 |
| 97 | Additional standard deduction for the elderly | Income security | 1948 | 63(f) | \$1,697 | \$1,823 | \$1,972 | \$2,152 |
| 98 | State and local property taxes on owner-occupied residences | Housing | 1913 | 164 | \$312 | \$374 | \$374 | \$374 |
| 99 | Casualty and theft losses | Income security | 1913 | 165(c)(3), 165(e), and 165(h) - 165(k) | \$282 | \$282 | \$282 | \$282 |
| 100 | Deduction of foreign taxes instead of a credit | International commerce | 1913 | 901 | \$15,736 | \$16,061 | \$16,710 | \$17,211 |
| 101 | Charitable contributions | Social policy | 1917/1935 | 170 and 642(c) | \$73,523 | \$78,182 | \$83,216 | \$87,943 |
| 102 | Costs of removing architectural and transportation barriers to the disabled and elderly | Social policy | 1976 | 190 | too small | too small | too small | too small |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Federal Conformity Estimates

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|------------------------|--------------|----------------------------------|-----------------------------------|---------|---------|---------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | Internal Revenue Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Federal Special Rules | | | | | | | |
| 103 | 60-40 rule for gain or loss from section 1256 contracts | Economic development | 1981 | 1256 | \$1,647 | \$1,647 | \$1,647 | \$1,647 |
| 104 | Interest rate and discounting period assumptions for reserves of property and casualty insurance companies | Economic development | 1986 | 831, 832(b), and 846 | \$4,218 | \$4,218 | \$4,218 | \$4,218 |
| 105 | Inventory accounting | Economic development | 1938 | 475, 491-492 | \$3,115 | \$3,277 | \$3,277 | \$3,277 |
| 106 | Special alternative tax on small property and casualty insurance companies | Economic development | 1954 | 321(a), 501(c)(15), 832, and 834 | \$78 | \$94 | \$94 | \$94 |
| 107 | Apportionment of research and development expenses for determining foreign tax credits | International commerce | 1977 | 861-863 and 904 | \$324 | \$324 | \$324 | \$324 |
| 108 | Interest-charge domestic international sales corporations | International commerce | 1986 | 991-997 | \$1,622 | \$1,622 | \$1,622 | \$1,622 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|---|----------------------|--------------|-------------------------|-----------------------------------|-----------------|-----------------|-----------------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DC INCOME TAX (Individual and Corporate Income Taxes) | | | | | | | |
| | Exemptions | | | | | | | |
| 1 | Investment funds exemption from unincorporated business franchise tax | Income security | 2014 | § 47-1808.01(6) | \$2,336 | \$2,383 | \$2,430 | \$2,479 |
| 2 | Tax on capital gain from the sale or exchange of a qualified high technology company investment | Income security | 2015 | §1817.07(a) | n/a | \$13,000 | \$13,494 | \$14,047 |
| | Subtractions from Federal Adjusted Gross Income | | | | | | | |
| 3 | Qualified high-technology companies: depreciable business assets | Economic development | 2001 | § 47.1803.3(a)(18) | \$288 | \$304 | \$320 | \$337 |
| 4 | College savings plan contributions | Education | 2001 | § 47-4501 - § 47-4512 | \$2,358 | \$2,358 | \$2,358 | \$2,358 |
| 5 | Public school teacher expenses | Education | 2007 | § 47-1803.03(b-2) | \$63 | \$63 | \$63 | \$63 |
| 6 | Health insurance premiums paid for a same-sex spouse or domestic partner (business income tax) | Health | 2006 | § 47-1803.02(a)(2)(W) | \$2,475 | \$2,544 | \$2,618 | \$2,642 |
| 7 | Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax) | Health | 1992 | §47-1803.03(a)(15) | \$68 | \$71 | \$74 | \$77 |
| 8 | Health professional loan repayments | Health | 2006 | § 7-751.01 - § 7-751.16 | \$116 | \$116 | \$116 | \$116 |
| 9 | DC and federal government survivor benefits | Income security | 1987 | § 47-1803.02(a)(2)(N) | \$3,930 | \$4,099 | \$4,255 | \$4,431 |
| 10 | Housing relocation assistance | Housing | 2002 | § 42-2851.05 | minimal | minimal | minimal | minimal |
| 11 | Disability payments for the permanently and totally disabled | Income security | 1985 | § 47-1803.02(a)(2)(M) | \$27 | \$28 | \$29 | \$30 |
| 12 | Income of persons with a permanent and total disability | Income security | 2005 | § 47-1803.02(a)(2)(V) | \$605 | \$631 | \$655 | \$682 |
| 13 | Taxable amount of social security benefits and railroad retirement | Income security | 1985 | § 47-1803.02(a)(2)(L) | \$28,508 | \$29,731 | \$30,863 | \$32,139 |
| 14 | Social Security benefits for retired workers | Income security | 1985 | § 47-1803.02(a)(2)(L) | included in #13 | included in #13 | included in #13 | included in #13 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|----------------------|--------------|--|-----------------------------------|-----------------|-----------------|-----------------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Subtractions from Federal Adjusted Gross Income (Continued) | | | | | | | |
| 15 | Social Security benefits for survivors and dependents | Income security | 1985 | § 47-1803.02(a)(2)(L) | included #13 | included in #13 | included in #13 | included in #13 |
| 16 | Social Security benefits for the disabled | Income security | 1985 | § 47-1803.02(a)(2)(L) | included in #13 | included in #13 | included in #13 | included in #13 |
| 17 | Rental assistance to police officers | Public safety | 1993 | § 42-2902 | minimal | minimal | minimal | minimal |
| 18 | Compensatory damages awarded in a discrimination case | Social policy | 2002 | § 47-1803.02(a)(2)(U) and § 47-1806.10 | \$56 | \$58 | \$60 | \$63 |
| 19 | Poverty lawyer loan assistance | Social policy | 2007 | § 47-1803.02(a)(2)(X) | \$17 | \$17 | \$17 | \$17 |
| | Credits | | | | | | | |
| 20 | Qualified high-technology companies: business income tax exemption and reduction | Economic development | 2001 | § 47-1817.06 | \$30,650 | \$31,477 | \$32,390 | \$32,681 |
| 21 | Qualified high-technology companies: employee relocation incentives | Economic development | 2001 | § 47-1817.02 | included in #20 | included in #20 | included in #20 | included in #20 |
| 22 | Qualified high-technology companies: employment incentives | Economic development | 2001 | § 47-1817.03 | included in #20 | included in #20 | included in #20 | included in #20 |
| 23 | Qualified high-technology companies: incentives to employ disadvantaged workers | Economic development | 2001 | § 47-1817.05 | included in #20 | included in #20 | included in #20 | included in #20 |
| 24 | Qualified high-technology companies: incentives to retrain disadvantaged workers | Economic development | 2001 | § 47-1817.04 | included in #20 | included in #20 | included in #20 | included in #20 |
| 25 | First-time home purchase for DC government employees | Employment | 2000 | § 42-2506 | \$76 | \$76 | \$76 | \$0 |
| 26 | Lower-income, long-term homeownership | Housing | 2002 | § 47-1806.09 - § 47-1806.09f | \$11 | \$11 | \$11 | \$11 |
| 27 | Property tax circuit-breaker | Housing | 1977 | § 47-1806.06 | \$20,562 | \$21,444 | \$22,261 | \$23,181 |
| 28 | Earned income tax credit | Income security | 2000 | § 47-1806.04(f) | \$71,888 | \$75,338 | \$78,728 | \$82,192 |
| 29 | Low-income credit | Income security | 1987 | § 47-1806.04(e) | \$327 | \$327 | \$327 | \$327 |

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|---|-----------------|--------------|-------------------------------|-----------------------------------|----------|----------|----------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Credits (Continued) | | | | | | | |
| 30 | Tax credit for farm to food donations (personal income tax) | Income security | 2015 | § 47-1806.14 | \$350 | n/a | n/a | n/a |
| 31 | Tax credit for farm to food donations (business income tax) | Income security | 2015 | § 47-1807.12 and § 47-1808.12 | \$0 | n/a | n/a | n/a |
| 32 | Child and dependent care | Social policy | 1977 | § 47-1806.04(c) | \$13,127 | \$13,127 | \$13,127 | \$13,127 |
| 33 | Alternative fuel vehicle conversion and infrastructure credit (personal income tax) | Transportation | 2015 | § 47-1806.13 and § 47-1806.12 | \$61 | \$61 | \$61 | \$61 |
| 34 | Alternative fuel vehicle conversion and infrastructure credit (business income tax) | Transportation | 2015 | § 47-1807.10 and § 47-1807.11 | \$0 | \$0 | \$0 | \$0 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|---|----------------------|----------------|------------------------------|-----------------------------------|-----------|-----------|-------------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | REAL PROPERTY TAX | | | | | | | |
| | Abatements | | | | | | | |
| 35 | New or improved buildings used by high-technology companies | Economic development | 2001 | § 47-811.03 | \$0 | \$0 | \$0 | \$0 |
| 36 | Non-profit organizations locating in designated neighborhoods | Economic development | 2010 | § 47-857.11 - § 47-857.16 | \$153 | \$153 | \$153 | \$153 |
| 37 | New residential developments | Housing | 2002 | § 47-857.01 - § 47-857.10 | \$291 | \$291 | \$291 | \$291 |
| 38 | NoMA residential developments | Housing | 2009 | § 47-859.01 - § 47-859.05 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| 39 | Urban farming and good security | Social Policy | 2014 | § 47-868 | \$286 | \$284 | \$282 | \$280 |
| | Exemptions | | | | | | | |
| 40 | Development of a qualified supermarket, restaurant, or retail store | Economic development | 1988 | § 47-1002(23) | \$4,054 | \$4,196 | \$4,334 | \$4,469 |
| 41 | High-technology commercial real estate database and service providers | Economic development | 2010 | § 47-4630 | \$700 | \$585 | \$0 | \$0 |
| 42 | Educational institutions | Education | 1942 | § 47-1002(10) | \$126,946 | \$130,119 | \$133,372 | \$136,707 |
| 43 | Libraries | Education | 1942 | § 47-1002(7) | \$418 | \$428 | \$439 | \$450 |
| 44 | Higher education institutions | Education | 2016 | § 47-1002(10A) | \$105 | \$110 | \$114 | \$118 |
| 45 | Embassies, chanceries, and associated properties of foreign governments | General law | 1942 | § 47-1002(3) | \$51,552 | \$52,841 | \$54,162 | \$55,516 |
| 46 | Federal government property | General law | 1942 | § 47-1002(1) | \$950,254 | \$974,011 | \$998,361 | \$1,023,320 |
| 47 | District of Columbia government property | General law | 1942 | § 47-1002(2) | \$247,558 | \$255,916 | \$262,618 | \$269,401 |
| 48 | Miscellaneous exemptions | General law | multiple years | multiple code sections | \$136,146 | \$139,549 | \$143,038 | \$146,614 |
| 49 | Hospital buildings | Health | 1942 | § 47-1002(9) | \$14,840 | \$15,211 | \$15,592 | \$15,981 |
| 50 | Historic property | Housing | 1974 | § 47-842 - § 47-844 | \$11 | \$11 | \$12 | \$12 |
| 51 | Homestead exemption | Housing | 1978 | § 47-850 | \$61,485 | \$63,154 | \$64,868 | \$66,629 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|--|-----------------------------------|--------------|-----------------------------------|-----------------------------------|----------|----------|----------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | Exemptions (Continued) | | | | | | | |
| 52 | Lower-income homeownership households and cooperative housing associations | Housing | 1983 | § 47-3503 | \$9,858 | \$10,262 | \$10,683 | \$11,121 |
| 53 | Multi-family and single-family rental and cooperative housing for low- and moderate-income persons | Housing | 1978 | § 47-1002(20) | \$1,095 | \$1,140 | \$1,187 | \$1,236 |
| 54 | Nonprofit housing associations | Housing | 1983 | § 47-3505 | \$10,954 | \$11,403 | \$11,870 | \$12,357 |
| 55 | Nonprofit affordable housing developers | Housing | 2012 | § 47-1005.02 | \$600 | \$650 | \$700 | \$750 |
| 56 | Correctional Treatment Facility | Public safety | 1997 | § 47-1002(25) | \$3,738 | \$3,831 | \$3,927 | \$4,025 |
| 57 | Art galleries | Social policy | 1942 | § 47-1002(6) | \$2,443 | \$2,504 | \$2,566 | \$2,630 |
| 58 | Cemeteries | Social policy | 1942 | § 47-1002(12) | \$6,418 | \$6,578 | \$6,743 | \$6,911 |
| 59 | Charitable organizations | Social policy | 1942 | § 47-1002(8) | \$18,211 | \$18,666 | \$19,133 | \$19,611 |
| 60 | Churches, synagogues, and mosques | Social policy | 1942 | § 47-1002(12) | \$67,322 | \$69,005 | \$70,731 | \$72,499 |
| 61 | Continuing Care Retirement Community | Social policy | 2017 | § 47-1002(32) | \$726 | \$1,469 | \$1,505 | \$1,554 |
| 62 | Vault tax exemption | Social policy | 2016 | § 10-1103.04(d) and § 47-1002(19) | \$40 | \$41 | \$42 | \$43 |
| 63 | Washington Metropolitan Area Transit Authority properties | Transportation | 1966 | § 9-1107.01 | \$10,466 | \$10,727 | \$10,996 | \$11,270 |
| | Credits | | | | | | | |
| 64 | First-time homebuyer credit for DC government employees | Employment | 2000 | § 42-2506 | \$70 | \$30 | \$1 | \$0 |
| 65 | Assessment increase cap | Housing | 2001 | § 47-864 | \$28,302 | \$29,717 | \$31,203 | \$32,763 |
| 66 | Credit for senior citizens and persons with disabilities | Housing | 1986 | § 47-863 | \$20,905 | \$22,159 | \$23,489 | \$24,898 |
| 67 | Condominium and cooperative trash collection | Natural Resources and environment | 1990 | § 47-872 and § 47-873 | \$2,929 | \$3,046 | \$3,167 | \$3,294 |
| | Deferrals, Rebates, and Multiple Categories | | | | | | | |
| 68 | Qualified High Technology Companies: interior renovation tax rebate | Economic development | 2015 | § 47-4665 | \$3,000 | \$3,000 | \$3,000 | \$3,000 |
| 69 | Public charter school tax rebate | Education | 2005 | § 47-867 | \$1,335 | \$1,379 | \$1,418 | \$1,461 |
| 70 | Low-income homeowners | Housing | 2005 | § 47-845.02 | \$83 | \$89 | \$93 | \$97 |
| 71 | Low-income, senior-citizen homeowners | Housing | 2005 | § 47-845.03 | \$130 | \$140 | \$146 | \$152 |
| 72 | Public space permit fees | Social policy | 2016 | § 10-1141.03a | \$30 | \$30 | \$30 | \$30 |

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|---|--------------|---------------|--|-----------------------------------|----------|----------|----------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DEED RECORDATION AND TRANSFER TAX | | | | | | | |
| | Exemptions | | | | | | | |
| 73 | Educational institutions | Education | 1962 and 1980 | § 42-1102(3) and § 47-902(3) | \$259 | \$265 | \$272 | \$279 |
| 74 | Bona-fide gifts to the District of Columbia | General law | 2011 | § 47-902(24) | \$0 | \$0 | \$0 | \$0 |
| 75 | Embassies, chanceries, and associated properties of foreign governments | General law | 1962 and 1980 | § 42-1102(3) and § 47-902(3) | \$3,747 | \$3,841 | \$3,937 | \$4,035 |
| 76 | Federal government and DC government | General law | 1962 and 1980 | § 42-1102(2) and § 47-902(2) | \$4,423 | \$4,534 | \$4,647 | \$4,763 |
| 77 | Other properties exempt from real property taxation | General law | 1962 and 1980 | § 42-1102(4) and § 47-902(3) | \$64,102 | \$65,705 | \$67,347 | \$69,031 |
| 78 | Special act of Congress (recordation tax only) | General law | 1962 | § 42-1102(4) | \$0 | \$0 | \$0 | \$0 |
| 79 | Cooperative housing associations | Housing | 1983 | § 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and § 47-3503(b)(2) | \$141 | \$145 | \$148 | \$152 |
| 80 | Inclusionary zoning program (transfer tax only) | Housing | 2007 | § 47-902(23) | \$118 | \$118 | \$118 | \$118 |
| 81 | Lower-income homeownership households | Housing | 1983 | § 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and § 47-3503(b)(1) | \$178 | \$182 | \$187 | \$192 |
| 82 | Nonprofit housing associations | Housing | 1983 | § 42-1102(13), § 47-3503(c), § 47-902(10), and § 47-3505(b) | \$604 | \$619 | \$635 | \$650 |
| 83 | Nonprofit affordable housing developers | Housing | 2012 | § 42-1102(32) and § 47-902(25) | \$604 | \$619 | \$635 | \$650 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-------------------------------|---|----------------------------------|---------------|---|-----------------------------------|----------------|----------------|----------------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| Exemptions (Continued) | | | | | | | | |
| 84 | Resident management corporations | Housing | 1992 | § 42-1102(20), § 47-3506.01(b)(1), § 47-902(15), and §47-3506.01(b)(2) | \$0 | \$0 | \$0 | \$0 |
| 85 | Deeds to property transferred to a named beneficiary of a revocable transfer on death | Housing | 2015 | § 42-1102(34) and §47-340.01 | no estimate | no estimate | no estimate | no estimate |
| 86 | Exemption on security interest instrument | Housing | 2015 | § 42-1102(33) and § 19-604.01 | no estimate | no estimate | no estimate | no estimate |
| 87 | First Time Homebuyer Recordation Tax Benefit-local portion only | Housing | 2018 | § 42-1101 and § 42-1103 | \$2,393 | \$2,624 | \$2,841 | \$3,074 |
| 88 | Charitable entities | Social policy | 1962 and 1980 | § 42-1102(3) and § 47-902(3) | \$2,427 | \$2,488 | \$2,550 | \$2,614 |
| 89 | Churches, synagogues, and mosques | Social policy | 1962 and 1980 | § 42-1102(3) and § 47-902(3) | \$554 | \$568 | \$582 | \$597 |
| 90 | Tax-exempt entities subject to a long-term lease | Tax administration and equity | 2003 | § 42-1102(27) and § 47-902(21) | \$0 | \$0 | \$0 | \$0 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Local Tax Expenditure Estimates

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|---|-------------------------------|--------------|--------------------------------------|-----------------------------------|-------------|-------------|-------------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | SALES TAX | | | | | | | |
| | Exemptions | | | | | | | |
| 91 | Materials used in development of a qualified supermarket | Economic development | 2000 | § 47-2005(28) | \$680 | \$710 | \$740 | \$774 |
| 92 | Qualified high-technology companies: certain sales and technology sales | Economic development | 2001 | § 47-2001(n)(2)(G) and § 47-2005(31) | \$9,609 | \$10,023 | \$10,438 | \$10,811 |
| 93 | Energy products used in manufacturing | General law | 1949 | § 47-2005(11) | \$6,544 | \$6,485 | \$6,517 | \$6,550 |
| 94 | Internet access service | General law | 1999 | § 47-2001(n)(2)(F) | \$4,141 | \$4,295 | \$4,312 | \$4,329 |
| 95 | Professional and personal services | General law | 1949 | § 47-2001(n)(2)(B) | \$415,698 | \$425,259 | \$435,466 | \$445,917 |
| 96 | Transportation and communication services | General law | 1949 | § 47-2001(n)(2)(A) | \$19,104 | \$20,193 | \$21,081 | \$22,009 |
| 97 | Federal and DC governments | General law | 1949 | § 47-2005(1) | \$244,582 | \$258,523 | \$269,898 | \$281,774 |
| 98 | Medicine, pharmaceuticals, and medical devices | Health | 1949 | § 47-2005(14) and (15) | \$9,859 | \$10,421 | \$10,880 | \$11,359 |
| 99 | Groceries | Social policy | 1949 | § 47-2001(n)(2)(E) | \$62,781 | \$66,360 | \$69,280 | \$72,328 |
| 100 | Materials used in war memorials | Social policy | 1957 | § 47-2005(16) | \$0 | minimal | minimal | minimal |
| 101 | Non-profit (501(c)(4)) organizations | Social policy | 1987 | § 47-2005(22) | \$29,353 | \$30,644 | \$31,993 | \$33,3 |
| 102 | Semi-public institutions | Social policy | 1949 | § 47-2005(3) | \$36,433 | \$38,036 | \$39,710 | \$41,377 |
| 103 | Miscellaneous | Tax administration and equity | 1949 | § 47-2005 | no estimate | no estimate | no estimate | no estimate |
| 104 | State and local governments | Tax administration and equity | 1949 | § 47-2005(2) | minimal | minimal | minimal | minimal |
| 105 | Valet parking services | Transportation | 2002 | § 47-2001(n)(1)(L)(iv-I) | \$149 | \$156 | \$162 | \$169 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|--|-----------------------------------|--------------|------------------|-----------------------------------|-------------|-------------|-------------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | GROSS RECEIPTS | | | | | | | |
| | Exemptions | | | | | | | |
| 106 | Insurance products to District Government | General law | 2016 | § 31-2502.40 | \$42 | \$42 | \$42 | \$42 |
| | INSURANCE PREMIUMS TAX | | | | | | | |
| | Credits | | | | | | | |
| 107 | Tax credit for certified capital investment by insurance companies | Economic development | 2004 | § 31-5233 | \$2,030 | n/a | n/a | n/a |
| | PERSONAL PROPERTY TAX | | | | | | | |
| | Exemptions | | | | | | | |
| 108 | Qualified high-technology companies | Economic development | 2001 | § 47-1508(a)(10) | \$111 | \$111 | \$112 | \$112 |
| 109 | Qualified supermarkets | Economic development | 2000 | § 47-1508(a)(9) | \$295 | \$296 | \$297 | \$298 |
| 110 | Digital audio radio satellite companies | General law | 2000 | § 47-1508(a)(8) | no estimate | no estimate | no estimate | no estimate |
| 111 | Cogeneration Systems | Natural Resources and environment | 2013 | § 47-1508(a)(12) | \$0 | \$1,370 | \$1,370 | \$1,370 |
| 112 | Non-profit organizations | Social policy | 1902 | § 47-1508(a)(1) | \$6 | \$6 | \$6 | \$6 |
| 113 | Motor vehicles and trailers | Transportation | 1954 | § 47-1508(a)(3) | \$2,562 | \$2,572 | \$2,585 | \$2,593 |
| 114 | Public utility and toll telecommunications providers | Tax Administration and equity | 2001 | § 47-1508(a)(3A) | \$10 | \$10 | \$10 | \$10 |
| 115 | Wireless telecommunication companies | Tax Administration and equity | 1998 | § 47-1508(a)(7) | minimal | minimal | minimal | minimal |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

DC Unused Local Tax Expenditures

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|---|-----------------------------------|--------------|--|-----------------------------------|---------|---------|---------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | UNUSED LOCAL TAX EXPENDITURES (no one is taking them) | | | | | | | |
| | Unused Local Income Tax Credits | | | | | | | |
| 116 | Economic development zone incentives for businesses | Economic development | 1988 | § 6-1501, § 6-1502, § 6-1504, and § 47-1807.06 | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Real Property Tax Abatements | | | | | | | |
| 117 | Improvements to low-income housing | Housing | 2002 | § 47-866 | \$0 | \$0 | \$0 | \$0 |
| 118 | Preservation of section 8 housing in qualified areas | Housing | 2002 | § 47-865 | \$0 | \$0 | \$0 | \$0 |
| 119 | Single-room-occupancy housing | Housing | 1994 | § 42-3508.06 | \$0 | \$0 | \$0 | \$0 |
| 120 | Vacant rental housing | Housing | 1985 | § 42-3508.02 | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Real Property Tax Exemptions | | | | | | | |
| 121 | Resident management corporations | Housing | 1992 | § 47-1002(24) | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories | | | | | | | |
| 122 | Economic development zone incentives for real property owners | Economic development | 1988 | § 6-1501 - § 6-1503 | \$0 | \$0 | \$0 | \$0 |
| 123 | Homeowners in enterprise zones | Housing | 2002 | § 47-858.01 - § 47-858.05 | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Personal Property Tax Exemptions | | | | | | | |
| 124 | Solar energy systems | Natural resources and environment | 2013 | § 47-1508(a)(11) | \$0 | \$0 | \$0 | \$0 |
| 125 | Works of art lent to the National Gallery by non-residents | Tax administration and equity | 1950 | § 47-1508(a)(2) | \$0 | \$0 | \$0 | \$0 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Local Tax Expenditure Estimates**

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|-----------------------------------|--------------|--------------------------|-----------------------------------|-------------|-------------|-------------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DC UNUSED LOCAL TAX EXPENDITURES (unknown if anyone is taking them) | | | | | | | |
| | Unused Local Income Tax Credits | | | | | | | |
| 126 | Paid leave for organ or bone marrow donors | Health | 2006 | § 47-1807.08 | no estimate | no estimate | no estimate | no estimate |
| 127 | Employer-assisted home purchases | Housing | 2002 | § 47-1807.07 | minimal | minimal | minimal | minimal |
| | DC UNUSED LOCAL TAX EXPENDITURES (implementing regulations not written) | | | | | | | |
| | Unused Local Income Tax Subtraction | | | | | | | |
| 128 | Environmental savings account contributions and earnings | Natural resources and environment | 2001 | § 8-637.03 | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Income Tax Credits | | | | | | | |
| 129 | DC low income housing tax credits | Housing | 2015 | § 47-4801 - § 47-4812 | \$0 | \$0 | \$0 | \$0 |
| 130 | Brownfield revitalization and cleanup | Natural resources and environment | 2001 | § 8-637.01 | \$0 | \$0 | \$0 | \$0 |
| | Unused Local Real Property Tax Credits | | | | | | | |
| 131 | Brownfield revitalization and cleanup | Natural resources and environment | 2001 | § 8-637.01 | \$0 | \$0 | \$0 | \$0 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Individual Tax Provisions

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|--|----------------------|--------------|-----------------------------|-----------------------------------|---------|---------|---------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DC Individual Real Property Tax Abatements | | | | | | | |
| 132 | 14W And the YMCA Anthony Bowen Project | Economic development | 2009 | § 47-4627 | \$503 | \$520 | \$537 | \$554 |
| 133 | Third & H Streets, NE Development Project | Economic development | 2010 | § 47-4634 | \$302 | \$316 | \$327 | \$338 |
| 134 | Adams Morgan Hotel | Economic development | 2011 | § 47-4652 | n/a | \$3,300 | \$3,500 | \$3,700 |
| 135 | The Advisory Board Company | Economic development | 2015 | §47-4665.01- §47-4665.05 | n/a | n/a | \$3,000 | \$4,500 |
| 136 | "Park Place at Petworth, Highland Park" | Housing | 2010 | § 47-4629 | \$948 | \$981 | \$1,013 | \$0 |
| 137 | Georgia Commons (3Tree Flats) | Housing | 2008 | § 47-4610 | \$192 | \$198 | \$205 | \$211 |
| 138 | 2323 Pennsylvania Avenue, S.E., redevelopment project. | Housing | 2010 | § 47-4638 | \$100 | \$104 | \$107 | \$110 |
| 139 | Parkside Parcel E and J Mixed-income Apartments | Housing | 2013 | § 47-4658 | \$628 | \$650 | \$672 | \$692 |
| 140 | The Heights on Georgia Avenue | Housing | 2010 | § 47-4628 | \$119 | \$123 | \$127 | \$131 |
| 141 | International Spy Museum | Social policy | 2018 | § 47-4666 | \$30 | \$372 | \$830 | \$869 |
| 142 | The Pew Charitable Trusts | Social policy | 2010 | § 47-4637 | \$2,796 | \$2,894 | \$2,989 | \$3,082 |

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021**Individual Tax Provisions**

| | | | | | Revenue Forgone (\$ in thousands) | | | |
|-----|--|----------------------|--------------|-----------------|-----------------------------------|---------|---------|---------|
| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DC Individual Real Property Tax Exemptions | | | | | | | |
| 143 | Soccer Stadium | Economic development | 2015 | § 47-4663 | \$6,909 | \$5,237 | \$6,024 | \$6,928 |
| 144 | Walker Jones Real Property Tax Abatement | Economic development | 2016 | § 47-4619 | \$197 | \$202 | \$208 | \$214 |
| 145 | 800 Kenilworth Avenue Northeast Redevelopment Project | Housing | 2011 | § 47-4643 | \$155 | \$160 | \$166 | \$171 |
| 146 | Campbell Heights Project | Housing | 2010 | § 47-4632 | \$305 | \$315 | \$326 | \$336 |
| 147 | Golden Rule Rehabilitation Project | Housing | 2008 | § 47-1079 | \$461 | \$477 | \$493 | \$0 |
| 148 | Douglas Knoll, 1728 W Street and Wagner | Housing | 2005 | § 47-1065 | \$139 | \$144 | \$149 | \$0 |
| 149 | King Towers Residential Housing Rental Project | Housing | 2009 | § 47-4639 | \$311 | \$322 | \$333 | \$343 |
| 150 | Parkside Terrace Development Project | Housing | 2006 | § 47-4607 | \$189 | \$196 | \$203 | \$209 |
| 151 | St Martin's Apartments LP | Housing | 2009 | § 47-4620 | \$45 | \$46 | \$48 | \$49 |
| 152 | View 14 Investments LLC | Housing | 2010 | § 47-4623 | \$863 | \$893 | \$922 | \$951 |
| 153 | The Elizabeth Ministry, Inc. | Housing | 2013 | § 47-4657 | \$17 | \$17 | \$18 | \$18 |
| 154 | Beulah Baptist Church, Dix Street Corridor Senior Housing LP | Housing | 2011 | § 47-4654 | \$20 | \$20 | \$21 | \$22 |
| 155 | 4427 Hayes Street NE | Housing | 2011 | § 47-4649 | \$23 | \$24 | \$25 | \$26 |
| 156 | St. Paul Senior Living at Wayne Place | Housing | 2011 | § 47-4642 | \$52 | \$54 | \$56 | \$58 |
| 157 | Allen Chapel AME Senior Residential Rental Project | Housing | 2011 | § 47-4641 | \$223 | \$230 | \$238 | \$245 |
| 158 | Kelsey Gardens Redevelopment Project | Housing | 2009 | § 47-4625 | \$1,707 | \$1,766 | \$1,825 | \$1,881 |
| 159 | Carver 2000 Low-income and Senior Housing Project | Housing | 2005 | § 47-4605 | \$106 | \$110 | \$114 | \$117 |
| 160 | Affordable Housing Opportunities, Inc. Project | Housing | 2010 | § 47-1084 | \$24 | \$24 | \$25 | \$26 |
| 161 | SOME, Inc. & Affiliates | Housing | 2008 | § 47-1078 | \$101 | \$105 | \$108 | \$112 |
| 162 | Jubilee Housing Residential Rental Project | Housing | 2010 | § 47-4633 | \$106 | \$110 | \$113 | \$117 |
| 163 | Jubilee Ontario Apartments | Housing | 2016 | § 47-1099 | \$55 | \$57 | \$59 | \$60 |

(Continued on next page)

Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2018-2021

Individual Tax Provisions

| No. | Name of Tax Expenditure | Program Area | Year Enacted | DC Code Section | Revenue Forgone (\$ in thousands) | | | |
|-----|--|-----------------------------------|--------------|-----------------|-----------------------------------|---------|---------|---------|
| | | | | | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| | DC Individual Real Property Tax Exemptions (continued) | | | | | | | |
| 164 | Israel Senior Residences | Housing | 2013 | § 47-4659 | \$78 | \$81 | \$83 | \$86 |
| 165 | The Studio Theatre | Housing | 2009 | § 47-1082 | \$23 | \$24 | \$25 | \$25 |
| 166 | Samuel J. Simmons NCBA Estates | Housing | 2012 | § 47-4646 | \$360 | \$373 | \$385 | \$397 |
| 167 | Tregaron Conservancy | Natural resources and environment | 2008 | § 47-1077 | \$302 | \$313 | \$323 | \$333 |
| 168 | Rosedale Conservancy, lot 817 in square 1954. | Natural resources and environment | 2003 | § 47-1056 | \$82 | \$85 | \$88 | \$90 |
| 169 | Triangle Community Garden; lot 58, square 1966. | Natural resources and environment | 2006 | § 47-1073 | \$0.6 | \$0.7 | \$0.7 | \$0.7 |
| 170 | Randall School development project | Social Policy | 2009 | § 47-4626 | \$526 | \$545 | \$563 | \$580 |
| 171 | Women's National Democratic Club | Social Policy | 2016 | § 47-1099.01 | \$15 | \$16 | \$16 | \$17 |
| | Deed Recordation and Transfer Tax Exemptions | | | | | | | |
| 172 | Hill East Community Garden | Natural resources and environment | 2017 | § 47-1061 | \$2 | \$0 | \$0 | \$0 |
| | DC Individual Real Property Tax Deferrals, Rebates, and Multiple Categories | | | | | | | |
| 173 | The Urban Institute | Social policy | 2010 | § 47-4624 | n/a | \$1,000 | \$1,000 | \$1,000 |
| 174 | Public space rental | | 2017 | DC Act 22-130 | \$36 | \$0 | \$0 | \$0 |
| | Sales Tax Credits | | | | | | | |
| 175 | National Law Enforcement Museum | Social policy | 2009 | § 47-4622 | minimal | minimal | minimal | minimal |
| | DC Individual Real Property Tax Future Tax Expenditures and Rebates | | | | | | | |
| 176 | The Food, Environmental and Economic Development in the District of Columbia | Economic Development | 2017 | § 47-3802 | \$3,938 | | | |

Operating Expenditures

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

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

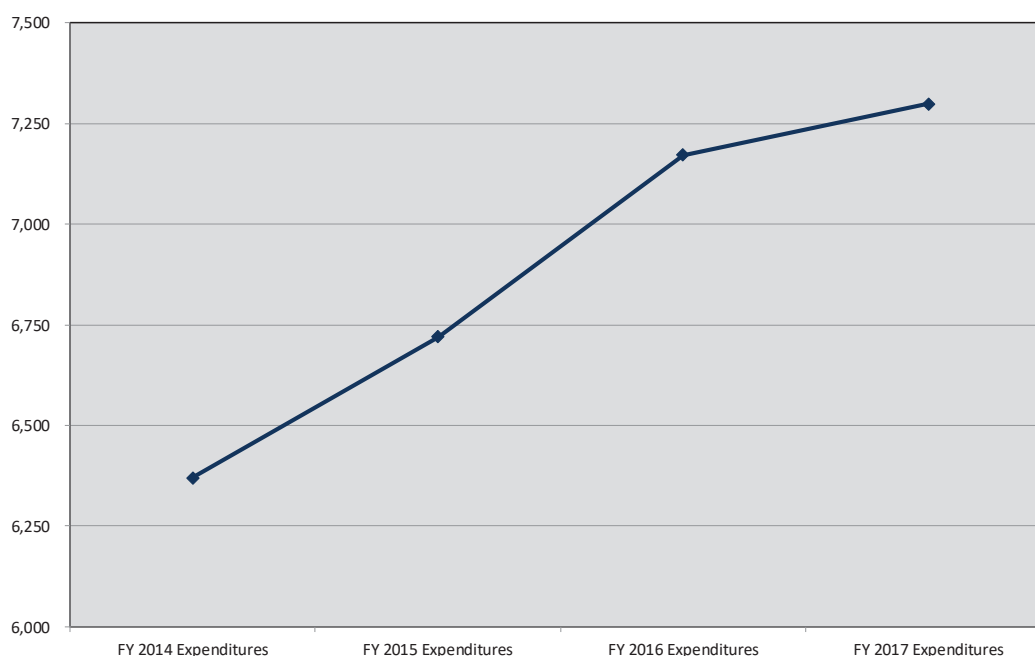
The \$126.4 million Local funds increase in FY 2017 was partly due to spending increases of \$25.1 million in the Department of Human Services, \$22.3 million in the Department of Health Care Finance, and a net of \$126.8 million in the Public Education System agencies. Major spending decreases included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

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



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

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

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

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

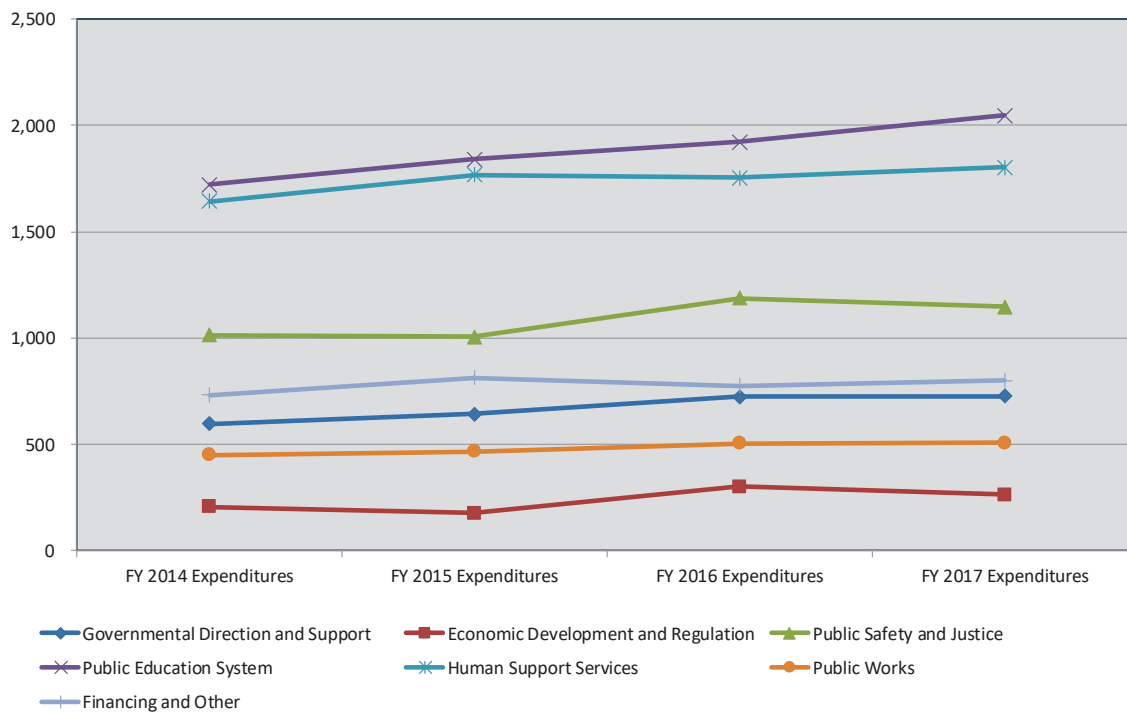
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2014 through FY 2017. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and gross funds (including federal and private funds) expenditures in the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

Figure 4-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



Human Support Services

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

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

Public Education System

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

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

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

Table 4-1

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

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

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

Details may not sum due to rounding.

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

Public Safety and Justice

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

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

Financing and Other

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

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

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

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

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

- **Economic Development and Regulation**

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

- **Public Works**

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

Summary of Local Funds Expenditure Growth by Agency and Function

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

Federal Payment Expenditures

A federal payment is a direct payment made to the District by the Federal government. The authorization for each payment is found in Division A, Title 1, of the District's annual Appropriations Act. Federal payments to the District are subject to federal Government Accountability Office (GAO) guidelines and government-wide rescissions. During FY 2017, the federal government appropriated a total of \$122.9 million in federal payments to the District that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2014 through FY 2017, by agency. These funds have various availability periods and, in some cases, will be spent over subsequent years. Federal payments are detailed within each agency's budget chapter.

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

Federal Grants Expenditures

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

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

Expenditure Growth by Object Class, FY 2014 to FY 2017

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

Personal Services

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

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

Nonpersonal Services

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

Figure 4-3

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

(Dollars in millions)

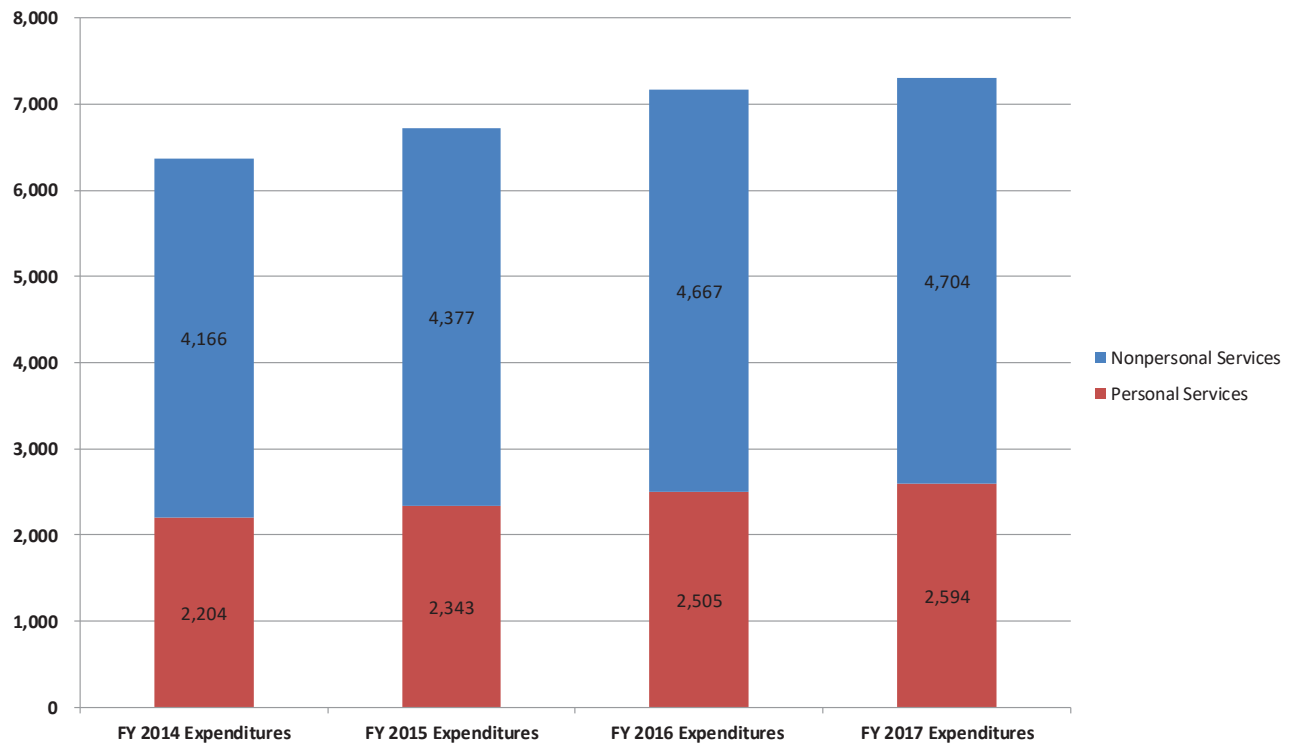


Table 4-2

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

(Dollars in thousands)

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

Notes:

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

Appendix: Data Tables for Operating Expenditures

Table 4A-1

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

(Dollars in thousands)

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

(Continued on next page)

Table 4A-1 (continued)

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

(Dollars in thousands)

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

Notes:

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

Table 4A-2:

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

(Dollars in thousands)

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

Details may not sum due to rounding.

Table 4A-3

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

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

(Continued on next page)

Table 4A-3 (continued)

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies (Excluding Intra-District Funds and Enterprise and Other Funds)

(Dollars in thousands)

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

Notes:

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

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

Table 4A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year (Education Agencies)

(Dollars in thousands)

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

Details may not sum due to rounding.

Table 4A-5

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

(Dollars in thousands)

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

Details may not sum due to rounding.

Notes:

- 1) This table shows appropriations made to the District that could be expended by District agencies. Unless specified below, the table does not show payments made to WASA or pass-through payments where the District passes the payment to the designated recipients
- 2) The FY 2014 \$23,800 for Emergency Planning and Security Costs includes \$8.9 million for the Presidential Inauguration. The \$8.9 million was a reimbursement for a prior year inaugural Local fund cost, for which associated revenues were recorded in Local funds. This was later reversed in the system of record.
- 3) The FY 2014 \$16M for DCPS and OSSE was later transferred to Federal Grants
- 4) The FY 2015 \$15M for DCPS and OSSE was later transferred to Federal Grants.
- 5) The FY 2016 \$20M for DCPS was later transferred to Federal Grants.
6. The FY 2016 \$20M for OSSE was reduced to \$15M and later transferred to Federal Grants.

Table 4A-6

**Federal Grant Actual Expenditures (including Medicaid), by Fiscal Year
(Excluding Federal Payments, and Enterprise and Other Funds)**

(Dollars in thousands)

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

Details may not sum due to rounding.

Table 4A-7

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

(Dollars in thousands)

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

Details may not sum due to rounding.

Table 4A-8

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

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

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

Details may not sum due to rounding.

FY 2019 – FY 2024

Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2019 - FY 2024 calls for financing \$1.668 billion of capital expenditures in FY 2019. The FY 2019 budget highlights are:

- \$627.3 million for the District Department of Transportation, to include \$213.0 million for improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge, \$44.6 million for local streets rehabilitation, \$30.0 million for PEPCO Utility Lines Undergrounding, \$26.5 million for sidewalk and alley maintenance and rehabilitation, \$25.0 million for the Circulator, and \$9.0 million for expansion of the Streetcar line;
- \$348.5 million for D.C. Public Schools, to include \$122.9 million for renovation of elementary schools, \$87.9 million for renovation of middle schools, \$84.5 million for renovation of high schools, and \$4.9 million for swing space needed during construction;
- \$110.7 million for the Washington Metropolitan Transit Authority (WMATA), to include \$59.7 million for the inter-jurisdictional Capital Funding Agreement and \$50.0 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- \$87.7 million for the District of Columbia Public Library, to include \$61.9 million for the Martin Luther King, Jr. Memorial central library and \$15.0 million for the Lamond Riggs Library;
- \$79.6 million for the Department of Parks and Recreation to include \$38.7 million for recreation and community centers and \$28.4 million for parks and pools;
- \$62.0 million for the Department of Human Services, to include \$53.8 million for temporary housing;
- \$47.0 million for the Office of the Chief Technology Officer, to include \$30.0 million for the relocation of the data center; and
- \$46.8 million for the Deputy Mayor for Planning and Economic Development, to include \$17.8 million for McMillan Site Redevelopment and \$14.0 million for St. Elizabeths infrastructure.

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

- \$1,356.7 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds including \$168.1 million in Grant Anticipation Revenue Vehicle (GARVEE) bonds, \$217.8 million in short-term bonds, and \$28 million in taxable bonds;
- \$173.7 million of federal grants, mostly from Highway Trust Fund revenue;
- \$46.2 million of pay-as-you-go capital (Paygo) capital financing, which is a transfer of funds from the General Fund to the General Capital Improvements Fund for the purchase of capital-eligible assets;
- \$42.5 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue;
- \$29.5 million of Local Highway Trust Fund revenue (motor fuel taxes) for the local match to support federal highway grants;
- \$17.8 million from the sale of assets (land at McMillan); and
- \$1.0 million from private grants.

Table 5-1

Overview

(Dollars in thousands)

| | |
|--|-------------|
| Total number of projects receiving funding | 261 |
| Number of ongoing projects receiving funding | 191 |
| Number of new projects receiving funding | 70 |
| FY 2019 new budget allotments | \$1,667,524 |
| Total FY 2019 to FY 2024 planned funding | \$8,220,797 |
| Total FY 2019 to FY 2024 planned expenditures | \$8,220,797 |
| FY 2019 Appropriated Budget Authority Request | \$2,797,899 |
| FY 2019 Planned Debt Service (G.O./I.T. Bonds) | \$741,363 |
| FY 2019-FY 2024 Planned Debt Service (G.O./I.T. Bonds) | \$5,712,079 |

This overview chapter summarizes:

- The District's proposed FY 2019 - FY 2024 capital budget and planned expenditures;
- Major capital efforts; and
- Fund balance of the District's capital fund.

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

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

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

The CIP consists of:

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

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

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

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

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

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

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D, Volume 5). The FY 2019 to FY 2024 CIP proposes a net increase in budget authority of \$2,798 million during the next six fiscal years (an increase of \$3,433 million of new budget authority offset by \$635 million of rescissions).

Planned capital expenditures from local sources in FY 2019 total \$1,494 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 \$971 million in new G.O./I.T. bonds (including \$28 million in taxable bonds), borrow \$218 million in short-term bonds, use \$168 million from the sale of GARVEE bonds, fund \$46 million using Paygo, use \$42 million in Local Transportation Fund Special Purpose Revenue, use \$1 million from private grants, use \$18 million from the sale of assets, and use \$30 million for the local match to the federal grants from the Federal Highway Administration. Proposed funding sources are shown in Figure 5-1 and proposed borrowing is shown in Table 5-7.

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

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

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

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of the capital budget document (Volume 5, the FY 2019 - FY 2024 Capital Improvements Plan) include projects receiving new allotments in FY 2019 through FY 2024, as included in the pro forma, totaling \$1,668 million in FY 2019.

Figure 5-1

FY 2019 Capital Budget Funding Sources

(Dollars in thousands)

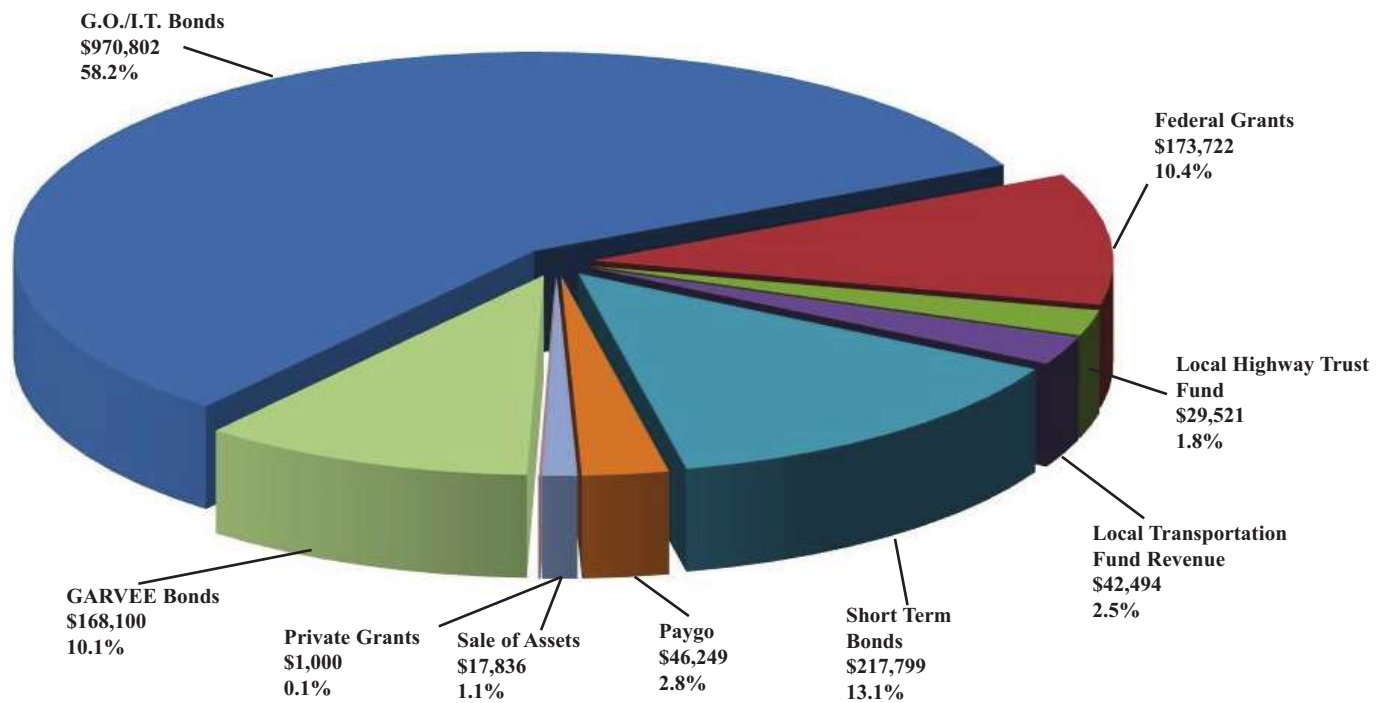


Table 5-2

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

(Dollars in thousands)

| Source | Planned FY 2019 Expenditures (Allotments) | Proposed Increase (Decrease) in Budget Authority |
|--|---|--|
| G.O./I.T. Bonds | \$970,802 | |
| Paygo (transfer from the General Fund) | \$46,249 | |
| Short-term Bonds | \$217,799 | |
| Sale of Assets | \$17,836 | |
| Private Grants/Donations | \$1,000 | |
| Subtotal | \$1,253,686 | \$2,488,715 |
| Local Transportation Fund | | |
| Rights-of-Way (ROW) Occupancy Fees | \$42,494 | \$32,403 |
| Subtotal, Local Transportation Fund Revenue | \$42,494 | \$32,403 |
| Federal Highway Administration Grants | \$173,722 | \$236,273 |
| Local Match (from motor fuel tax) | \$29,521 | \$40,508 |
| GARVEE Bonds | \$168,100 | \$0 |
| Subtotal, Highway Trust Fund | \$371,343 | \$276,781 |
| Federal Payments | \$0 | - |
| Total, District of Columbia | \$1,667,524 | \$2,797,899 |

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

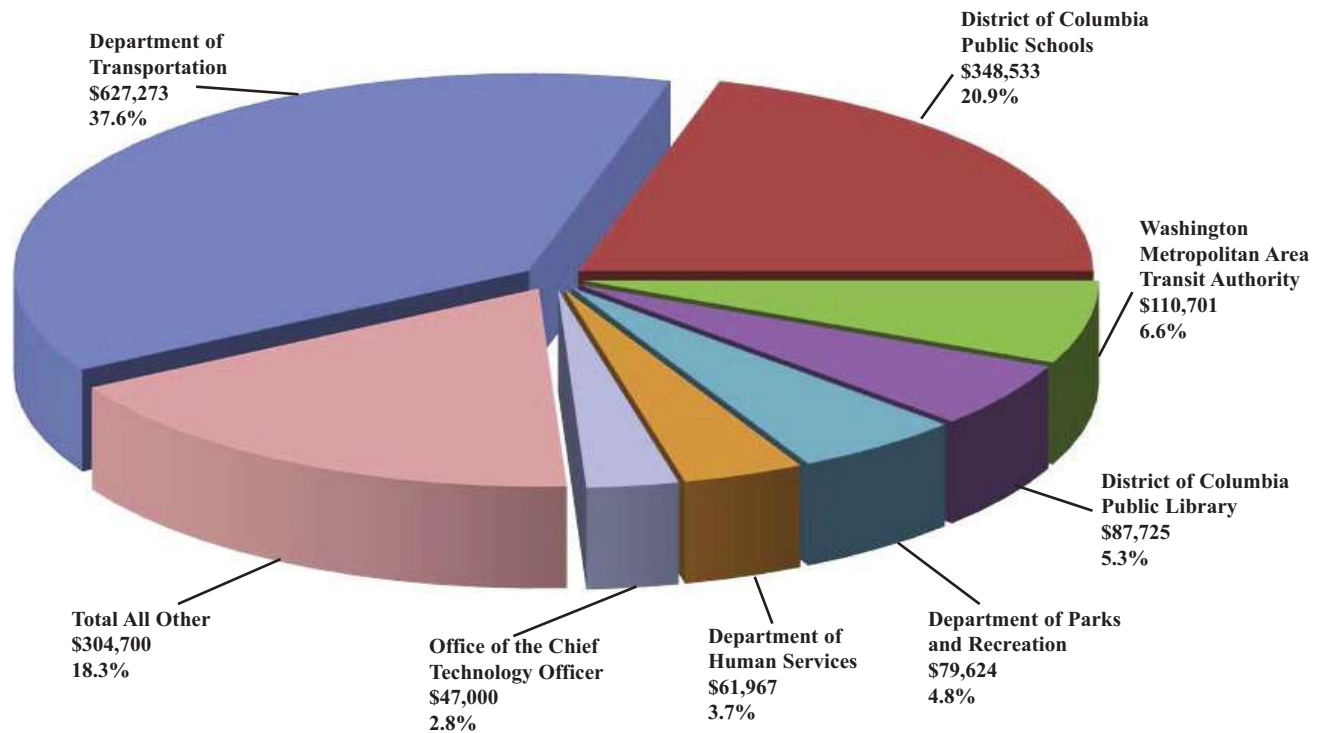
| | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | 6 Year Total | Percent of FY 2019 Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------------------|
| Sources: | | | | | | | | |
| G.O. / I.T. Bonds (Tax Exempt) | \$942,802 | \$866,975 | \$617,429 | \$421,035 | \$459,135 | \$599,567 | \$3,906,944 | 56.5% |
| Short-Term Bonds | 217,799 | 178,784 | 90,429 | 73,491 | 80,325 | 43,467 | \$684,295 | 13.1% |
| G.O. / I.T. Bonds (Taxable) | 28,000 | 46,000 | 72,000 | 87,000 | 121,800 | - | \$354,800 | 1.7% |
| Sale of Assets | 17,836 | - | - | - | - | - | \$17,836 | 1.1% |
| Private Grants | 1,000 | - | - | - | - | - | \$1,000 | 0.1% |
| GARVEE Bonds | 168,100 | - | - | - | - | - | \$168,100 | 10.1% |
| Local Highway Trust Fund | 29,521 | 32,195 | 31,869 | 31,547 | 31,229 | 30,916 | \$187,278 | 1.8% |
| Federal Grants | 173,722 | 177,178 | 181,383 | 185,688 | 190,097 | 194,612 | \$1,102,681 | 10.4% |
| Local Funds Transfer | | | | | | | | |
| Paygo (Current Year Revenue) | 43,973 | 216,719 | 222,671 | 248,044 | 396,210 | 434,757 | \$1,562,374 | 2.6% |
| Paygo (Prior Year Transfer) | 2,276 | - | - | - | - | - | \$2,276 | 0.1% |
| Local Transportation Fund Revenue (Current Year) | 42,494 | 38,144 | 38,144 | 38,144 | 38,144 | 38,144 | \$233,215 | 2.5% |
| Total Local Funds Transfer | 88,743 | 254,863 | 260,815 | 286,188 | 434,355 | 472,901 | \$1,797,864 | 5.3% |
| Total Sources | \$1,667,524 | \$1,555,995 | \$1,253,924 | \$1,084,950 | \$1,316,941 | \$1,341,463 | \$8,220,797 | 100.0% |
| Uses: | | | | | | | | |
| Department of Transportation | \$627,273 | \$513,703 | \$435,215 | \$464,944 | \$484,025 | \$435,781 | \$2,960,943 | 37.6% |
| <i>Local Transportation Fund</i> | <i>424,030</i> | <i>304,330</i> | <i>221,963</i> | <i>247,709</i> | <i>262,699</i> | <i>210,253</i> | <i>1,670,984</i> | |
| <i>Highway Trust Fund</i> | <i>203,243</i> | <i>209,373</i> | <i>213,252</i> | <i>217,235</i> | <i>221,326</i> | <i>225,528</i> | <i>1,289,959</i> | |
| District of Columbia Public Schools | 348,533 | 246,917 | 217,512 | 110,266 | 204,615 | 245,016 | \$1,372,861 | 20.9% |
| Washington Metropolitan Area Transit Authority | 110,701 | 306,442 | 264,105 | 271,649 | 280,129 | 288,502 | \$1,521,528 | 6.6% |
| District of Columbia Public Library | 87,725 | 38,175 | - | - | 1,500 | 3,750 | \$131,150 | 5.3% |
| Department of Parks and Recreation | 79,624 | 63,950 | 50,514 | 7,500 | 59,300 | 44,374 | \$305,262 | 4.8% |
| Department of Human Services | 61,967 | 65,524 | 9,540 | - | - | - | \$137,031 | 3.7% |
| Office of the Chief Technology Officer | 47,000 | 17,000 | - | - | 6,750 | - | \$70,750 | 2.8% |
| Office of the Deputy Mayor for Planning and Economic Development | 46,836 | 40,000 | 70,000 | 54,000 | 10,000 | 36,402 | \$257,237 | 2.8% |
| Department of Employment Services | 33,555 | 8,750 | - | - | - | - | \$42,305 | 2.0% |
| Fire and Emergency Medical Services Department | 33,250 | 23,000 | 11,750 | 13,500 | 39,020 | 78,679 | \$199,199 | 2.0% |
| Department of Health Care Finance | 28,525 | 71,864 | 86,164 | 109,379 | 130,264 | 5,000 | \$431,198 | 1.7% |
| University of the District of Columbia | 27,202 | 12,000 | 8,000 | 5,000 | 35,000 | 60,000 | \$147,202 | 1.6% |
| Department of Public Works | 22,733 | 16,202 | 8,934 | 6,994 | 6,120 | 11,759 | \$72,741 | 1.4% |
| Department of General Services | 19,231 | 16,000 | - | 1,500 | 14,562 | 68,500 | \$119,793 | 1.2% |
| Office of the Chief Financial Officer | 13,900 | 25,200 | 41,500 | 18,500 | 10,000 | - | \$109,100 | 0.8% |
| Special Education Transportation | 13,507 | 6,237 | 301 | 1,949 | 7,195 | 5,700 | \$34,890 | 0.8% |
| Department of Corrections | 13,500 | 6,000 | - | - | - | - | \$19,500 | 0.8% |
| Department of Energy and Environment | 12,750 | 11,100 | 3,300 | 3,000 | 2,230 | 45,000 | \$77,380 | 0.8% |
| Metropolitan Police Department | 10,536 | 5,887 | 6,439 | 9,275 | 7,330 | 11,949 | \$51,416 | 0.6% |
| Office of Unified Communications | 9,650 | 17,450 | 6,500 | 4,793 | 7,300 | 1,050 | \$46,743 | 0.6% |
| Office of Contracting and Procurement | 4,092 | 1,736 | - | - | - | - | \$5,828 | 0.2% |
| Department of Forensic Sciences | 3,125 | 4,234 | 200 | 200 | 200 | - | \$7,959 | 0.2% |
| Office of the Chief Medical Examiner | 2,975 | 175 | - | - | - | - | \$3,150 | 0.2% |
| Department of Behavioral Health | 2,420 | 1,675 | - | - | - | - | \$4,095 | 0.1% |
| DC Office on Aging | 1,937 | - | - | 2,500 | 8,900 | - | \$13,337 | 0.1% |
| Office of State Superintendent of Education | 1,500 | - | - | - | 2,500 | - | \$4,000 | 0.1% |
| Department of Youth Rehabilitation Services | 1,500 | 1,498 | - | - | - | - | \$2,998 | 0.1% |
| Department of Consumer and Regulatory Affairs | 1,500 | - | - | - | - | - | \$1,500 | 0.1% |
| Office of the Tenant Advocate | 477 | - | - | - | - | - | \$477 | 0.0% |
| Office of the Secretary | - | 35,275 | 33,949 | - | - | - | \$69,224 | 0.0% |
| Total Uses | \$1,667,524 | \$1,555,995 | \$1,253,924 | \$1,084,950 | \$1,316,941 | \$1,341,463 | \$8,220,797 | 100.0% |

Note: Details may not sum to totals due to rounding

Figure 5-2

FY 2019 Capital Budget Allotments, by Agency

(Dollars in thousands)



FY 2019 Operating Budget Impact

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

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

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

Table 5-4

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

| | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|--|------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Existing General Obligation (G.O.) and Income Tax (I.T.) | | | | | | |
| Bonds Debt Service (Agency DS0) | \$704,321,050 | \$718,672,364 | \$724,616,580 | \$743,041,166 | \$738,513,416 | \$721,369,204 |
| Prospective I.T./G.O. Bonds Debt Service | | | | | | |
| FY 2018 (June 2018) Bond Sale (\$329.5M) | \$14,826,375 | \$14,826,375 | \$14,926,375 | \$23,896,875 | \$23,893,500 | \$23,896,900 |
| FY 2019 (December 2018) Bond Sale (\$888.6M) | \$22,215,125 | \$44,430,250 | \$44,530,250 | \$67,500,250 | \$67,501,500 | \$67,500,000 |
| FY 2019 (June 2019) Bond Sale (\$300.0M) | \$- | \$15,000,000 | \$15,000,000 | \$22,240,000 | \$22,243,000 | \$22,242,750 |
| FY 2020 (December 2019) Bond Sale (\$791.8M) | \$- | \$21,773,400 | \$43,546,800 | \$61,496,800 | \$61,494,550 | \$61,498,125 |
| FY 2020 (June 2020) Bond Sale (\$300.0M) | \$- | \$- | \$16,500,000 | \$22,810,000 | \$22,812,950 | \$22,811,650 |
| FY 2021 (December 2020) Bond Sale (\$884.9M) | \$- | \$- | \$24,333,650 | \$67,282,300 | \$67,283,475 | \$67,283,275 |
| FY 2021 (June 2021) Bond Sale (\$300.0M) | \$- | \$- | \$- | \$22,365,000 | \$22,362,425 | \$22,367,250 |
| FY 2022 (Dec 2021) Bond Sale (\$318.3M) | \$- | \$- | \$- | \$19,428,113 | \$23,389,100 | \$23,388,250 |
| FY 2022 (June 2022) Bond Sale (\$263.2M) | \$- | \$- | \$- | \$- | \$19,622,925 | \$19,624,950 |
| FY 2023 (Dec 2022) Bond Sale (\$401.5M) | \$- | \$- | \$- | \$- | \$24,505,975 | \$29,506,375 |
| FY 2023 (June 2023) Bond Sale (\$259.8M) | \$- | \$- | \$- | \$- | \$- | \$19,367,625 |
| FY 2024(Dec 2023) Bond Sale (\$459.1M) | \$- | \$- | \$- | \$- | \$- | \$28,020,250 |
| FY 2024 (June 2024) Bond Sale (\$300.9M) | \$- | \$- | \$- | \$- | \$- | \$- |
| Total I.T./G.O. Bonds Debt Service (Agency DS0) | \$741,362,550 | \$814,702,389 | \$883,453,655 | \$1,050,060,504 | \$1,093,622,816 | \$1,128,876,604 |
| Housing Production Trust Fund (Agency DT0) | \$7,838,539 | \$7,839,039 | \$7,836,089 | \$7,837,339 | \$7,830,339 | \$7,835,089 |
| Total Long-Term Debt Service | \$749,201,089 | \$822,541,428 | \$891,289,744 | \$1,057,897,843 | \$1,101,453,155 | \$1,136,711,693 |
| Commercial Paper (Agency ZC0) | \$10,000,000 | \$12,000,000 | \$12,000,000 | \$12,000,000 | \$12,000,000 | \$12,000,000 |
| Payments on Master Lease Equipment Purchases (Agency EL0) | \$11,844,303 | \$4,485,688 | - | - | - | - |
| Total Debt Service, General Fund Budget | \$771,045,392 | \$839,027,116 | \$903,289,744 | \$1,069,897,843 | \$1,113,453,155 | \$1,148,711,692 |
| Other (Non-General Fund) Debt Service | \$126,372,941 | \$126,200,526 | \$125,462,565 | \$110,278,956 | \$87,262,711 | \$85,523,006 |
| Total Debt Service | \$897,418,333 | \$965,227,642 | \$1,028,752,308 | \$1,180,176,798 | \$1,200,715,865 | \$1,234,234,698 |
| Total Expenditures | \$9,255,536,860 | \$9,437,344,276 | \$9,660,644,883 | \$9,996,517,252 | \$10,237,725,273 | \$10,489,180,060 |
| Ratio of Debt Service to Total Expenditures | 9.696% | 10.228% | 10.649% | 11.806% | 11.728% | 11.767% |
| Balance of Debt Service Capacity | 213,246,090 | 167,253,671 | 130,525,078 | 19,405,272 | 27,811,167 | 24,466,909 |

Table 5-5

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

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

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

Table 5-6

FTE Data by Agency

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

Figure 5-3

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



Capital-Funded Positions

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

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

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

Table 5-7

Proposed Bond Borrowing, FY 2018 Through FY 2024

(Dollars in thousands)

| Source | Actual FY 2017 | Plan FY 2018 | Proposed FY 2019 | Proposed FY 2020 | Proposed FY 2021 | Proposed FY 2022 | Proposed FY 2023 | Proposed FY 2024 | Total |
|----------------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Budget Allotment for Bonds | \$897,076 | \$948,447 | \$1,356,701 | \$1,091,759 | \$779,858 | \$581,527 | \$661,260 | \$643,034 | \$6,062,585 |
| G.O. and I.T Bond Borrowing Plan | \$451,000 | \$1,000,000 | \$1,188,601 | \$1,091,759 | \$1,184,858 | \$581,527 | \$661,260 | \$760,034 | \$6,468,038 |
| GARVEE Bond Borrowing Plan | - | \$98,000 | \$168,100 | - | - | - | - | - | \$266,100 |
| Total Bond Borrowing | \$451,000 | \$1,098,000 | \$1,356,701 | \$1,091,759 | \$1,184,858 | \$581,527 | \$661,260 | \$760,034 | \$6,734,138 |

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 2019 - FY 2024 capital budget includes a number of funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

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

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

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

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

Major Capital Efforts

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

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

Transportation Infrastructure

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

Local Streets and Alleys. The 6-year capital budget also plans for \$450 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.

South Capitol Street. The CIP includes \$419 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.

Circulator, Streetcars, and H Street Bridge. The CIP provides \$281 million for Circulator and streetcars, funding the H Street line extension to Benning Road Metro station. 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 \$211 million to support the cost of replacing the bridge. Availability of varied modes of transportation is critically important in the District. To further this effort, the CIP includes \$5 million for Bikeshare expansion.

Streetscapes, Trails, and Green Space. The concept of park-like landscaping in the District's public right-of-ways dates back to architect 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 \$232 million of investment in streetscapes, trails, trees, green space, and streetlights.

Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over \$4 billion has been invested. This CIP commits to an additional investment of \$1 billion over the next six years for modernization of elementary, middle, and high school facilities. The budget includes funding for 26 elementary schools, 2 modernized middle schools, and 3 modernized high schools.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Library, the CIP includes \$80 million that will be used to renovate and reconfigure this historic landmark. The result will be a world-class central library offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. Libraries in District neighborhoods will receive an additional \$41 million to renovate and modernize facilities, including the Southeast Library, and construct new state-of-the-art facilities, including new Lamond Riggs and Southwest Libraries.

University Facilities. The University of the District of Columbia is making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides \$147 million of budget authority for University improvements.

Public Health and Wellness

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center ("UMC"), in 2010, the District has invested hundreds of millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes \$14 million for additional improvements at that facility and \$326 million for construction of a new facility to continue the repositioning of the hospital in the marketplace.

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 \$305 million for investments in parks and recreation facilities across the city, including new recreation centers for Congress Heights, the Upshur community, and Ward 8.

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

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

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

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

Economic Development

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

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

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

Fiscal Stability

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

Public Safety

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

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

Project Labor Agreements (PLA). PLA’s are an effective tool for protecting District interests, working conditions for labor, and management protections for prime contractors to set for the procedures to solve labor disputes arising under the contract. A new BSA subtitle will require that the Mayor accounts for the potential costs of including a PLA in any construction procurement that costs above \$75 million when compiling the Capital Improvements Plan (CIP). The CIP provides \$51.3 million of budget to require contractors working on three large scale construction projects in the 6-year CIP to enter into project labor agreements with labor organizations.

Fund Balance of the Capital Fund

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

The FY 2017 CAFR reports a General Capital Improvements Fund deficit of \$642 million. This represents a decrease of \$413 million from the FY 2016 ending negative fund balance of almost \$229 million. This decrease is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2017 is representative of the activity in the fund as of that date. The District borrowed \$700 million in December of 2017, thereby erasing the deficit, and plans an additional borrowing of \$250 million for early summer of 2018 to cover ongoing capital expenditures.

The District must keep a close watch on the underlying status of the capital fund. In past years, the District borrowed amounts above new capital budget allotments, to help repay the General Fund for advances it made to the capital fund. The current plans include extra borrowing of \$405 million in FY 2021 and an additional \$117 million in FY 2024. These amounts can be seen in Table 5-7 as reflected by the borrowing amounts that exceed the planned budget allotments. In addition to the extra borrowing, the solution to the capital fund shortfall includes the use of a Commercial Paper program (a form of short-term borrowing not to exceed 270 days) to help ensure cash flow needs are balanced with the timing of borrowing. The District has issued \$75 million in commercial paper in FY 2018 to date.

Table 5-8

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

(Dollars in millions)

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



Appendices

Appendix A:

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

District of Columbia Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

Responsibility and Authorization

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

Credit Ratings

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

Long-Term Debt Capacity

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

Timing and Amount of Long-Term Borrowing

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

Method of Bond Sale

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

Composition of Debt Portfolio

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

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

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

Selection of Financial Consultants and Service Providers

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

Equipment Financing Program

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

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

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

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

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

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

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

Disbursement of Public Funds Policy

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

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

Collateralization Policy

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

Banking Services Policy

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

Electronic Benefit Transfer (EBT) Payment Policy

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

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

Internal Control Policy Related to Financial Assets

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

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

Investment Priorities

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

Investment of Operating Cash Balances

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

Investment of Additional Bank Account Balances

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

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

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

Investment of Debt Service Reserve Funds

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

Investment of Bond and Note Related Accounts

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

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

Investment of Statutory Reserve Funds

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

Limits on Placement of Funds

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

Capital Asset Management Policy

Policy for Defining Capital Assets

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

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

General Capital Asset Policy

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

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

Capitalization Policy

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

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

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

Controllable Property Policy

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

Physical Inventory Policy

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

Acquisition Policy

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

completed, costs in the construction-in-progress balance sheet account shall be reclassified to one or more of the property and equipment accounts.

Valuation Policy

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

Document Retention Policy

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

Depreciation Policy

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

Property Control Policy

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

Disposal Policy

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

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

Reserve Management Policy

Emergency Reserve Fund Management

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

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

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

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

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

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

Contingency Reserve Fund Management

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

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

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

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

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

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

It is the policy of the District government to comply with current requirements for building and maintaining the District of Columbia’s Fiscal Stabilization Reserve 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 Reserve and Cash Flow Reserve Fund 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 Fund may be used by the CFO or his/her designee to cover cash flow needs. When amounts are used, the Cash Flow Reserve Fund 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 Fund 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 fund, or 100 percent of the end-of-year fund balance to the remaining fund 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 Fund is reduced, the amount required to be retained in the Fiscal Stabilization Reserve Fund 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: nonspendable, restricted, committed, assigned, and unassigned, which are described more fully below.

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

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

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

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

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

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

Expenditure Reporting

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

Accrual Accounting

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

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

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

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

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

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

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

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

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

Grants

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

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

Background: For the last decade, grants have comprised approximately one-fourth of the District's annual budget, and as such, have contributed significantly to the District's ability to meet the needs of its citizens. The District's policy is to continue and, to the extent possible, increase its use of funds from other sources to maximize 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 "DC ADA", and (a) and (b) together, as amended from time to time, the "Anti-Deficiency Acts"). Among other provisions, the DC 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 DC 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 DC ADA's key requirements to ensure that appropriations are not exceeded.

Economic Development Policy

Real Property Tax Exemptions

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

Analysis of Proposed Tax Exemptions and Abatements

The OCFO must prepare a Tax Abatement Financial Analysis (TAFA) for any bill providing a tax abatement and exemption under Title 47 or section 42-1103 of the D.C. Official Code (other than those of general applicability) before the bill can receive a hearing before the Council. The TAFA includes a description of the abatement, its estimated value and any proposed community benefits to be provided by the grantee of the abatement, as well as an analysis of whether the grantee could meet its fiscal needs without the proposed abatement, or, in the case of a group of beneficiaries that cannot be identified, whether the abatement can be expected to achieve the proposed public policy goal. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

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

The primary economic development debt financing instruments used are:

- Tax Increment Financing (TIF) bonds or notes, in which incremental tax revenues from a project area are pledged to pay debt service on tax increment financing bonds or notes issued to finance a portion of a qualified project; and
- Payment In-Lieu-of-Taxes (PILOT) financing bonds and notes, in which the PILOT payments from a project area are pledged to pay debt service on PILOT bonds or notes issued to finance a portion of a qualified project. PILOT bonds or notes are used only for projects located on parcels that were previously exempt from the payment of real property taxes.

If the Council approves the Downtown TIF Area as a secondary source for a TIF or PILOT bond, the OCFO shall require a dedicated reserve fund, available to pay any shortfalls between (a) the project's actual tax increment and (b) actual debt service costs.

In addition, the District assists private entities, primarily nonprofit organizations and owners of rental apartment complexes, by issuing private activity revenue bonds on their behalf. The District's Revenue Bond Program is administered by the Office of the Deputy Mayor for Planning and Economic Development, and housing development related bonds are issued by the District of Columbia Housing Finance Agency. The debt service on these bonds is payable solely from the revenue of the private entity and is not the District's obligation.

Appendix B:

**Basis of
Budgeting and
Accounting**

Basis of Budgeting and Accounting

The Government of the District of Columbia provides the following information regarding key tenets of its Basis of Budgeting and Accounting:

Background

Four basic differences between the basis of accounting and the basis of budgeting for state and local governments are:

- (1) **Basis Differences** – these differences arise when the basis of accounting used to develop and approve the budget differs from the basis of accounting required by Generally Accepted Accounting Principles (GAAP) for financial reporting. For example, the District uses the purchase method for budgetary purposes and the consumption method for GAAP basis accounting for inventories;
- (2) **Perspective Differences** – these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;
- (3) **Entity Differences** – these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and
- (4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both “measurable” and “available,” whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

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

Accounting System

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

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

Internal Control

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

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

The concept of reasonable assurance recognizes that:

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

Basis of Budgeting

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

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

Budgetary Control

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

Basis of Accounting

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

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

Appendix C:

**Fund Structure
and Relationship
to Budget
Structure**

Fund Structure and Relationship to Budget Structure

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

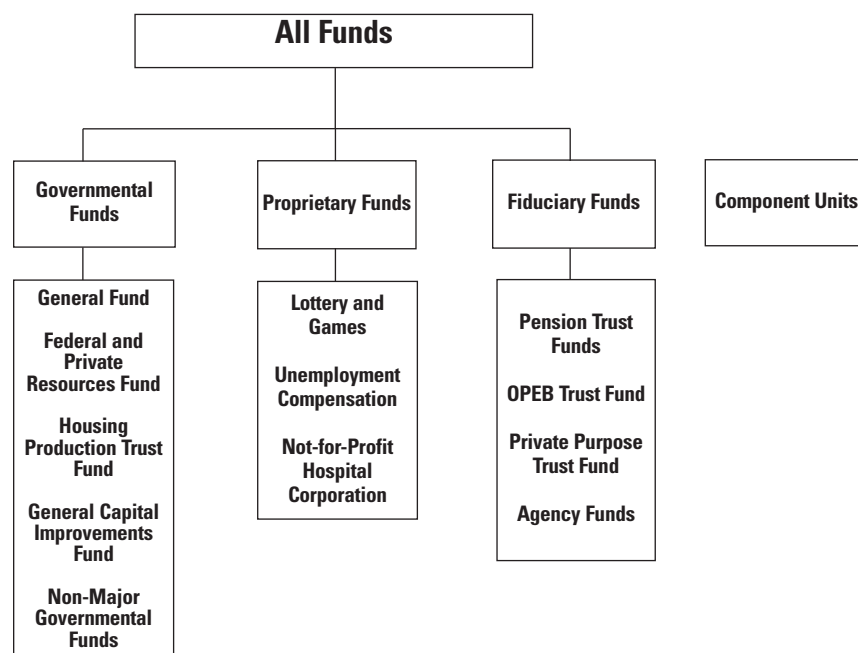
This appendix describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

Fund Structure

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

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

Fund Structure



Governmental Funds

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

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

The non-major governmental funds are:

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

General Fund

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

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

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2019 and the next three years, can be found in chapter 3 of this Executive Summary volume.

Federal and Private Resources Fund

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

- **Federal Grants** are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.
- **Federal Payments** are direct appropriations from the Congress to the District, usually to a particular District agency for a particular purpose.

- **Federal Medicaid Payments** are the federal share of the District's Medicaid costs. Generally, the federal government pays 70 percent of the cost of Medicaid while the District pays 30 percent, although the proportions differ in certain circumstances.
- **Private Grants** are grants the District receives from non-federal sources.
- **Private Donations** are donations to District agencies from private individuals or organizations.

Housing Production Trust Fund

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

General Capital Improvements Fund

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

Non-Major Governmental Funds

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

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

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

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

Proprietary Funds

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

- Office of Lottery and Charitable Games, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services

provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.

- Unemployment Compensation Fund, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.
- Not-for-Profit Hospital Corporation, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.

Fiduciary Funds

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

- The Pension Trust Funds, which account for resources accumulated and used for retirement annuity payments for police officers, firefighters, public school teachers and their survivors. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study. The funds are administered by a 13-member Retirement Board. The administrative costs of the board are accounted for in the funds.
- The Other Post-Employment Benefits (OPEB) Trust Fund, which accounts for resources accumulated and used for post-employment health insurance and life insurance premiums for former District employees.
- The Private Purpose Trust Fund, which accounts for the District's sponsored college tuition savings plan.
- The agency funds, which account for refundable deposits required of various licenses, include monies held in escrow as an agent for individuals, private organizations or other governments.

Component Units

Component units are legally separate organizations for which the District is financially accountable because their governing bodies are appointed by the Mayor, with the consent of the Council, or other District officials. The District has four discretely presented component units:

- Health Benefit Exchange Authority, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- Washington Convention and Sports Authority, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.
- Housing Finance Agency, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- University of the District of Columbia, which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The District established the District of Columbia Tobacco Settlement Financing Corporation (the "Tobacco Corporation") as a special purpose, independent instrumentality of the District government. The Tobacco Corporation is a blended component unit because it provides services exclusively to the District, and it is blended as a special revenue fund and listed in the non-major governmental funds section above.

The Not-for-Profit Hospital Corporation was established pursuant to the Not-for-Profit Hospital Corporation Establishment Emergency Amendment Act of 2010, effective July 7, 2010 (D.C. Act 18-476; 57 DCR 6937), to provide community-centered health care east of the Anacostia River. The Not-for-Profit

Hospital Corporation is a blended component unit pursuant to GASB Statement No. 80 because: (a) it is organized as a not-for-profit corporation and (b) the District is its sole owner. It is blended as a proprietary fund and listed in the proprietary funds section above.

Budget Structure and Relationship to Fund Structure

For FY 2019, the District is publishing six budget volumes: this Executive Summary volume, four volumes covering the operating budget, and one volume covering the capital budget. The operating budget includes agencies whose revenues and expenditures are recorded in the General Fund and the Federal and Private Resources Fund. In addition, the operating budget includes certain agencies that operate outside these two funds. The capital budget includes agencies in the General Capital Improvements Fund and the Highway Trust Fund.

Operating Budget

The District's operating budget (volumes 2 through 4 and volume 6) includes all spending in the General Fund and the Federal and Private Resources Fund. All agencies described in volumes 2, 3, and 4 of the budget documents, except for those in the appropriation title "Enterprise and Other Funds" (part H of volume 4), are budgeted in, and make expenditures in, one of these two funds. These include the three General Fund revenue sources (Local, Dedicated Tax, and Special Purpose Revenue) and the five Federal and Private Resources revenue sources.

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

| Fund Category | Agency |
|--------------------------------|---|
| Governmental Funds - Major | • Housing Production Trust Fund |
| Governmental Funds - Non-Major | • Tax Increment Financing (TIF) Program • Repayment of PILOT Financing • Ballpark Revenue Fund |
| Proprietary Funds | • Office of Lottery and Charitable Games • Unemployment Insurance Trust Fund • Not-for-Profit Hospital Corporation |
| Component Units | • Health Benefit Exchange Authority • Washington Convention and Sports Authority • Housing Finance Agency • University of the District of Columbia |
| Other | • Water and Sewer Authority (DC Water) • Washington Aqueduct • District of Columbia Retirement Board • Other Post-Employment Benefits Trust Administration |

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

Capital Budget

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

Transfers Between Funds

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

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

- Dedicated tax revenues flow through the General Fund to two agencies: the Washington Convention and Sports Authority and the Highway Trust Fund. The revenues are in the Dedicated Tax appropriated fund, in the General Fund, and the operating budget includes a General Fund transfer agency that records an "expenditure" of these funds as the transfer is made. The budget for the Washington Convention and Sports Authority is included in part H of volume 4, and the budget for the Highway Trust Fund is in volume 5.
- Four allocations of dedicated taxes are not transferred through the General Fund – the tax revenues go directly to the agencies and are never considered part of General Fund revenue. These are the allocations to the Tax Increment Financing Program, Repayment of PILOT Financing, the Ballpark Revenue Fund, and the Housing Production Trust Fund. The budgets for these four agencies are included in part H of volume 4.

In some cases, more dedicated tax revenue is allocated to these agencies than is needed. Specifically, revenues for the Ballpark Revenue Fund and for some projects in the Tax Increment Financing Program and in Repayment of PILOT Financing have accumulated faster than needed for the purposes of these agencies, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

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

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

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

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other long-term debt. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds.

A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other long-term debt are recorded to the applicable budget and fund at the time the bonds are issued.

Intra-District Budgets

Note that each agency's operating budget total may also include an intra-District budget. Intra-District budget represent agreements between two agencies whereby one agency purchases services from the other. The buying agency makes expenditure against its own budget authority (Local, Dedicated Tax, Special Purpose Revenue, Federal, or Private) by transferring resources to the selling agency. The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. An agency's total "gross funds" budget includes its intra-District budget authority. Because such arrangements appear as expenditures twice, once in each agency, the intra-District totals are excluded from the District-wide calculations of the total "gross funds" budget. They also are excluded from the CAFR totals reported at the end of the year.

Appendix D:

**Recurring
Budget and
Current Services
Funding Level
(CSFL)
Development**

Recurring Budget and Current Services Funding Level (CSFL) Development

Overview

Replacing the Current Services Funding Level (CSFL) in agency budget chapters is the Recurring Budget, which removes one-time costs included in the prior year budget so that they are not reflected in the proposed budget and the District's Five-Year Financial Plan. The removal of one-time items is an essential component of the Financial Plan and is a component of the CSFL. The CSFL provides a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions.

Methodology

Recurring Budget - The starting point in estimating the required level of programmatic funding for the upcoming fiscal year is the approved budget of the prior fiscal year. One-time costs are typically policy decisions that exist for only one year (e.g. funding for public art installations). The prior year budget for these costs would be removed from consideration for the proposed budget, since they were assumed not to continue.

The Recurring Budget is found in all agency budget chapters with Local funds, even if the agency had no one-time funding items to remove. The Recurring Budget is located at the beginning of each chapter that contains an "Approved Budget to Proposed Budget, by Revenue Type" table, also called Table 5.

CSFL - While the CSFL is no longer the starting point of the proposed budget or included in agency chapters, it continues to be a tool that policy makers use to view changes from the prior year approved budget to the proposed budget. It also provides estimates to determine how much it could cost for District agencies to continue current programs and operations.

The CSFL includes Recurring Budget actions, such as the removal of one-time items, and several other components that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to an agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as salaries, Fringe Benefits, contracts, or Fixed Costs. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as debt service obligations.

General Assumptions Used to Develop the CSFL

The following are the general assumptions applied to nearly all District agencies:

1. **Fringe Benefit Rate Adjustments (By Agency):** The fringe benefit rate increase was calculated based on a four-year average of fringe data, and accounting for the percentage of health and other benefits.
2. **Consumer Price Index (CPI) Growth Factor:** A 1.7 percent Year-over-Year (YoY) increase was applied to nonpersonal services (NPS) costs. Nonpersonal Services costs cover a wide array of agency operational costs that include supplies, equipment, and contractual agreements, but this calculation excluded Fixed Costs. The 1.7 percent inflation factor is based on the seasonally-adjusted CPI for the Metropolitan DC region, which is forecasted by the Office of Revenue Analysis.

Specific Assumptions Used to Develop the CSFL

The following are the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Removal of One-Time Items:** All one-time items were removed from the CSFL.
2. **Prior Year Recurring Costs:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay - Continuing Full Time), 13 (Additional Gross Pay), 14 (Fringe Benefits – Current Personnel), 15 (Overtime Pay), 40 (Other Services and Charges), 41 (Contractual Services - Other), and 50 (Subsidies and Transfers). Recurring budget items for all other CSGs were not adjusted in the CSFL.
3. **BAUR:** Using the Budget Appropriation Utilization Rate (BAUR), OBP produced a numerical representation of Local fund Fixed Costs items based on actual agency expenditures across all commodities. The BAUR represents the percentage of the approved budget an agency expended over a period of time, typically the most recent three years. Certain components of the BAUR used or compared initial cost estimates provided by the District's central fixed cost agencies. The Office of Finance and Resource Management provided telecommunication estimates and the Department of Public Works provided fleet estimates. Fixed costs commodities such as Rent, Energy, Water, Natural Gas, Security, and Custodial services were provided by the Department of General Services.
4. **Medicaid Growth Factor:** The growth rate of 8.3 percent was provided by the Department of Health Care Finance and used to calculate baseline funding for Medicaid.
5. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
6. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.
7. **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

Appendix E:

**Agency
Performance
Plans**

Agency Performance Plans

Overview

In FY 2016, the Office of the City Administrator (OCA) developed a robust performance management program across the District. This includes several updates to the format and submission process for annual agency performance plans.

First drafts of the high-level components of each agency's performance plan (objectives, activities, key performance indicators, and workload measures) are published with the Mayor's annual budget submission. The final performance plan, which also includes strategic initiatives, is posted online in November each year at www.oca.dc.gov.

The following provides a background of Annual Performance Plans and their uses, a description of the major components of each plan, and a summary of the performance management timeline.

Background:

Annual Performance Plans can help accomplish several purposes. These include:

- Provide clear direction on how an agency plans to make progress toward achieving its mission and aligning to the Mayor's goals and vision for the District;
- Help to align and prioritize resources;
- Be a tool to monitor progress toward completion of strategic initiatives and key projects; and
- Communicate to the Mayor, the Council of the District of Columbia, and the public on what the agency plans to do to improve its performance over the coming year.

I. Components

Below is a summary of each component in the Annual Performance Plan.

- **Strategic Objectives.** Strategic Objectives describe what the agency will do, at a high level, to achieve its Mission. These are action-based sentences that define what an agency does for its customers, whether the customers are citizens or other District agencies.
- **Activities.** Activities 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.
- **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?"
- **Workload Measures.** Workload Measures cover inputs and outputs of Activities such as the number of driver's licenses issued. Workload Measures include major components that provide crucial information about an agency's work and the work that is needed to make progress toward the Strategic Objective.

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

- **Strategic Initiatives.** Strategic Initiatives are defined as changes and/or enhancements to Operations that will help make progress on the Strategic Objective. Strategic Initiatives are typically completed or implemented in one or two years. Strategic Initiatives may affect more than one Operational function.

A Strategic Initiative can encompass several areas:

1. How an agency will improve a Daily Service, for example, by streamlining the intake process for customers accessing an agency's service.
2. How an agency will implement a new component to a current Daily Service, for example, by rolling out body-worn cameras for police officers on patrol.
3. How an agency will implement the current phase and expected progress for long-term Key Projects, for example, by completing the initial design work for construction of a new District facility. Daily Services may not always have a corresponding Strategic Initiative, but Key Projects will always have an Initiative that describes the year's expectations.

II. How are Performance Plans used?

Annual Performance Plans will be used at several points during the year to help the Mayor, City Administrator, and Deputy Mayors prioritize resources, track progress, and make adjustments during the year as needed. The draft Annual Performance Plans will be used during budget meetings to understand how changes in funding are expected to affect performance.

After Annual Performance Plans are finalized, OCA and Deputy Mayors will meet with agencies once per quarter to assess how progress on the Performance Plan is being made. These meetings can help identify areas where progress is stalled and talk about what adjustments and assistance are needed to help move forward. In addition, they will also serve as a way to check in and see that the agency continues to remain focused on areas that are important to the Mayor throughout the year. For example, adjustments could need to be made for new laws, regulations or potential focus areas that arise after the performance plan is published. These changes will be communicated in a transparent way where the public can see where and why a focus was changed.

Appendix F, G, H and I:

Summary Tables: FY 2019 Proposed Budget and Financial Plan

F: FY 2019 Proposed Budget - *General Fund*

G: FY 2019 Proposed Budget - *Gross Funds*

H: FY 2019 Proposed Full-Time Equivalent
Employment Authority - *General Fund*

I: FY 2019 Proposed Full-Time Equivalent
Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

| Appropriation Title (thousands of dollars) | | | | | | | | | |
|--|---|------------------------------|------------------------------|-------------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------------|---|
| Agency Code | Agency Name | FY 2016 Actuals General Fund | FY 2017 Actuals General Fund | FY 2018 Approved General Fund | FY 2019 Proposed Local Funds | FY 2019 Proposed Dedicated Taxes | FY 2019 Proposed Other Funds | Total, FY 2019 Proposed General Fund | Change from FY 2018 Approved General Fund |
| Governmental Direction and Support | | | | | | | | | |
| AB0 | Council of the District of Columbia | 21,174 | 22,289 | 25,338 | 26,879 | 0 | 0 | 26,879 | 1,540 |
| AC0 | Office of the District of Columbia Auditor | 4,549 | 4,669 | 5,860 | 6,229 | 0 | 0 | 6,229 | 368 |
| DX0 | Advisory Neighborhood Commissions | 788 | 851 | 1,027 | 1,146 | 0 | 0 | 1,146 | 119 |
| AL0 | Uniform Law Commission | 48 | 47 | 51 | 60 | 0 | 0 | 60 | 9 |
| AA0 | Office of the Mayor | 7,891 | 9,736 | 10,472 | 11,367 | 0 | 0 | 11,367 | 895 |
| AH0 | Mayor's Office of Legal Counsel | 1,092 | 1,322 | 1,634 | 1,634 | 0 | 0 | 1,634 | -1 |
| AI0 | Office of the Senior Advisor | 1,877 | 2,123 | 3,149 | 3,219 | 0 | 0 | 3,219 | 70 |
| BA0 | Office of the Secretary | 3,468 | 3,690 | 4,058 | 3,057 | 0 | 1,100 | 4,157 | 99 |
| AE0 | Office of the City Administrator | 5,885 | 7,224 | 7,937 | 8,669 | 0 | 250 | 8,919 | 982 |
| EM0 | Deputy Mayor for Greater Economic Opportunity | 672 | 2,671 | 3,247 | 5,513 | 0 | 0 | 5,513 | 2,266 |
| RK0 | D.C. Office of Risk Management | 3,221 | 3,893 | 3,965 | 4,102 | 0 | 0 | 4,102 | 138 |
| BE0 | D.C. Department of Human Resources | 9,968 | 10,066 | 9,282 | 8,866 | 0 | 561 | 9,428 | 146 |
| JR0 | Office of Disability Rights | 983 | 1,041 | 1,105 | 1,133 | 0 | 0 | 1,133 | 28 |
| RJ0 | Captive Insurance Agency | 2,017 | 1,869 | 2,320 | 2,095 | 0 | 211 | 2,306 | -15 |
| AS0 | Office of Finance and Resource Management | 21,037 | 23,450 | 24,706 | 27,123 | 0 | 472 | 27,595 | 2,889 |
| PO0 | Office of Contracting and Procurement | 58,635 | 23,036 | 24,116 | 23,393 | 0 | 1,552 | 24,945 | 829 |
| TO0 | Office of the Chief Technology Officer | 64,353 | 72,488 | 77,280 | 70,035 | 0 | 10,095 | 80,131 | 2,851 |
| AM0 | Department of General Services | 323,806 | 333,817 | 289,725 | 308,802 | 1,350 | 8,377 | 318,529 | 28,804 |
| AF0 | Contract Appeals Board | 1,378 | 1,453 | 1,490 | 1,556 | 0 | 0 | 1,556 | 66 |
| DL0 | Board of Elections | 7,114 | 7,662 | 7,907 | 10,666 | 0 | 0 | 10,666 | 2,759 |
| CJ0 | Office of Campaign Finance | 2,590 | 2,688 | 2,908 | 4,101 | 0 | 0 | 4,101 | 1,193 |
| CG0 | Public Employee Relations Board | 1,251 | 1,279 | 1,440 | 1,509 | 0 | 0 | 1,509 | 69 |
| CH0 | Office of Employee Appeals | 1,684 | 1,767 | 2,129 | 2,178 | 0 | 0 | 2,178 | 49 |
| EA0 | Metropolitan Washington Council of Governments | 472 | 495 | 520 | 542 | 0 | 0 | 542 | 23 |
| CB0 | Office of the Attorney General for the District of Columbia | 55,046 | 59,989 | 74,120 | 67,163 | 0 | 12,819 | 79,982 | 5,862 |
| AG0 | D.C. Board of Ethics and Government Accountability | 1,789 | 2,166 | 2,329 | 2,298 | 0 | 153 | 2,450 | 122 |
| AR0 | Statehood Initiatives | 290 | 240 | 234 | 242 | 0 | 0 | 242 | 9 |

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

| Appropriation Title (thousands of dollars) | | | | | | | | | |
|---|--|------------------------------|------------------------------|-------------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------------|---|
| Agency Code | Agency Name | FY 2016 Actuals General Fund | FY 2017 Actuals General Fund | FY 2018 Approved General Fund | FY 2019 Proposed Local Funds | FY 2019 Proposed Dedicated Taxes | FY 2019 Proposed Other Funds | Total, FY 2019 Proposed General Fund | Change from FY 2018 Approved General Fund |
| AD0 | Office of the Inspector General | 12,591 | 13,807 | 15,521 | 15,943 | 0 | 0 | 15,943 | 423 |
| AT0 | Office of the Chief Financial Officer | 136,520 | 139,596 | 170,669 | 133,877 | 0 | 45,431 | 179,307 | 8,638 |
| GS0 | Section 103 Judgments - Governmental Direction and Support | 9,000 | 4,346 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Governmental Direction and Support | | 761,189 | 759,770 | 774,540 | 753,397 | 1,350 | 81,021 | 835,768 | 61,228 |
| Economic Development and Regulation | | | | | | | | | |
| EB0 | Office of the Deputy Mayor for Planning and Economic Development | 32,164 | 31,364 | 45,096 | 21,783 | 0 | 20,819 | 42,602 | -2,494 |
| BD0 | Office of Planning | 9,203 | 9,231 | 9,857 | 10,231 | 0 | 200 | 10,431 | 574 |
| EN0 | Department of Small and Local Business Development | 9,122 | 10,554 | 14,632 | 14,621 | 0 | 0 | 14,621 | -11 |
| CI0 | Office of Cable Television, Film, Music, and Entertainment | 9,437 | 15,559 | 12,757 | 1,690 | 0 | 12,988 | 14,678 | 1,921 |
| BJ0 | Office of Zoning | 2,817 | 3,050 | 3,069 | 3,117 | 0 | 0 | 3,117 | 47 |
| DB0 | Department of Housing and Community Development | 22,479 | 24,041 | 27,650 | 31,772 | 0 | 3,134 | 34,906 | 7,256 |
| CF0 | Department of Employment Services | 92,602 | 98,052 | 107,084 | 69,423 | 0 | 39,561 | 108,984 | 1,900 |
| DA0 | Real Property Tax Appeals Commission | 1,643 | 1,640 | 1,715 | 1,763 | 0 | 0 | 1,763 | 49 |
| CR0 | Department of Consumer and Regulatory Affairs | 48,385 | 50,831 | 60,098 | 23,202 | 0 | 37,527 | 60,729 | 631 |
| CQ0 | Office of the Tenant Advocate | 2,738 | 3,075 | 4,008 | 3,745 | 0 | 509 | 4,254 | 246 |
| BX0 | Commission on the Arts and Humanities | 14,443 | 19,884 | 28,968 | 2,862 | 28,138 | 199 | 31,199 | 2,231 |
| LQ0 | Alcoholic Beverage Regulation Administration | 7,272 | 7,247 | 8,655 | 0 | 1,292 | 8,007 | 9,299 | 643 |
| DH0 | Public Service Commission | 13,448 | 12,845 | 13,989 | 0 | 0 | 15,163 | 15,163 | 1,175 |
| DJ0 | Office of the People's Counsel | 9,683 | 7,901 | 8,063 | 775 | 0 | 8,971 | 9,746 | 1,683 |
| SR0 | Department of Insurance, Securities, and Banking | 19,581 | 19,668 | 28,166 | 0 | 0 | 28,565 | 28,565 | 400 |
| HY0 | Housing Authority Subsidy | 55,696 | 54,624 | 85,980 | 111,489 | 0 | 0 | 111,489 | 25,508 |
| HP0 | Housing Production Trust Fund Subsidy | 90,179 | 42,732 | 48,317 | 39,335 | 0 | 0 | 39,335 | -8,982 |
| ID0 | Business Improvement Districts Transfer | 28,507 | 27,404 | 47,000 | 0 | 0 | 55,000 | 55,000 | 8,000 |
| EC0 | Section 103 Judgments-Econ Development and Regulation | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Economic Development and Regulation | | 470,338 | 439,701 | 555,105 | 335,807 | 29,430 | 230,644 | 595,881 | 40,775 |
| Public Safety and Justice | | | | | | | | | |
| FA0 | Metropolitan Police Department | 502,006 | 511,395 | 511,929 | 510,080 | 0 | 8,200 | 518,280 | 6,351 |
| FB0 | Fire and Emergency Medical Services Department | 239,669 | 248,888 | 251,516 | 256,481 | 0 | 1,762 | 258,243 | 6,727 |

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

| Appropriation Title (thousands of dollars) | | | | | | | | | |
|--|--|------------------------------|------------------------------|-------------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------------|---|
| Agency Code | Agency Name | FY 2016 Actuals General Fund | FY 2017 Actuals General Fund | FY 2018 Approved General Fund | FY 2019 Proposed Local Funds | FY 2019 Proposed Dedicated Taxes | FY 2019 Proposed Other Funds | Total, FY 2019 Proposed General Fund | Change from FY 2018 Approved General Fund |
| FD0 | Police Officers' and Fire Fighters' Retirement System | 135,577 | 145,627 | 105,596 | 92,322 | 0 | 0 | 92,322 | -13,274 |
| FL0 | Department of Corrections | 140,999 | 154,987 | 145,188 | 143,917 | 0 | 21,020 | 164,937 | 19,750 |
| FK0 | District of Columbia National Guard | 4,651 | 5,088 | 5,188 | 4,810 | 0 | 0 | 4,810 | -378 |
| BN0 | Homeland Security and Emergency Management Agency | 4,550 | 4,665 | 4,827 | 5,153 | 0 | 0 | 5,153 | 326 |
| FH0 | Office of Police Complaints | 2,110 | 2,276 | 2,601 | 2,538 | 0 | 0 | 2,538 | -63 |
| FZ0 | DC Sentencing Commission | 1,498 | 948 | 1,179 | 1,186 | 0 | 0 | 1,186 | 7 |
| MA0 | Criminal Code Reform Commission | 0 | 659 | 701 | 724 | 0 | 0 | 724 | 23 |
| NS0 | Office of Neighborhood Safety and Engagement | 0 | 0 | 2,129 | 5,431 | 0 | 0 | 5,431 | 3,302 |
| FX0 | Office of the Chief Medical Examiner | 10,849 | 11,316 | 11,445 | 12,352 | 0 | 0 | 12,352 | 907 |
| FS0 | Office of Administrative Hearings | 8,312 | 9,060 | 10,009 | 10,135 | 0 | 0 | 10,135 | 126 |
| FJ0 | Criminal Justice Coordinating Council | 896 | 558 | 1,238 | 1,655 | 0 | 0 | 1,655 | 417 |
| UC0 | Office of Unified Communications | 43,577 | 44,604 | 48,092 | 34,113 | 0 | 14,197 | 48,310 | 217 |
| FR0 | Department of Forensic Sciences | 20,865 | 20,529 | 25,787 | 26,101 | 0 | 0 | 26,101 | 314 |
| FI0 | Corrections Information Council | 441 | 451 | 748 | 744 | 0 | 0 | 744 | -4 |
| FO0 | Office of Victim Services and Justice Grants | 20,673 | 24,954 | 30,778 | 34,017 | 0 | 2,231 | 36,248 | 5,470 |
| FQ0 | Office of the Deputy Mayor for Public Safety and Justice | 683 | 1,683 | 1,613 | 1,596 | 0 | 0 | 1,596 | -17 |
| PJ0 | Section 103 Judgments - Public Safety and Justice | 89,938 | 340 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Public Safety and Justice | | 1,227,296 | 1,188,028 | 1,160,565 | 1,143,355 | 0 | 47,410 | 1,190,766 | 30,200 |
| Public Education System | | | | | | | | | |
| GA0 | District of Columbia Public Schools | 734,766 | 780,970 | 798,830 | 847,736 | 0 | 10,132 | 857,867 | 59,037 |
| GX0 | Teachers' Retirement System | 44,359 | 56,618 | 59,046 | 53,343 | 0 | 0 | 53,343 | -5,703 |
| GD0 | Office of the State Superintendent of Education | 131,635 | 141,693 | 171,109 | 165,662 | 4,676 | 1,001 | 171,338 | 229 |
| GC0 | District of Columbia Public Charter Schools | 738,844 | 779,669 | 813,738 | 889,379 | 0 | 0 | 889,379 | 75,640 |
| GG0 | University of the District of Columbia Subsidy Account | 71,942 | 77,671 | 78,180 | 87,353 | 0 | 0 | 87,353 | 9,173 |
| CE0 | District of Columbia Public Library | 55,552 | 56,589 | 60,838 | 61,816 | 0 | 1,356 | 63,172 | 2,333 |
| GB0 | District of Columbia Public Charter School Board | 0 | 721 | 9,110 | 0 | 0 | 8,525 | 8,525 | -585 |
| GN0 | Non-Public Tuition | 66,092 | 64,752 | 70,021 | 63,500 | 0 | 0 | 63,500 | -6,521 |
| GO0 | Special Education Transportation | 85,649 | 89,300 | 92,292 | 90,039 | 0 | 0 | 90,039 | -2,254 |

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

| Appropriation Title (thousands of dollars) | | | | | | | | | |
|--|--|------------------------------|------------------------------|-------------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------------|---|
| Agency Code | Agency Name | FY 2016 Actuals General Fund | FY 2017 Actuals General Fund | FY 2018 Approved General Fund | FY 2019 Proposed Local Funds | FY 2019 Proposed Dedicated Taxes | FY 2019 Proposed Other Funds | Total, FY 2019 Proposed General Fund | Change from FY 2018 Approved General Fund |
| GE0 | D.C. State Board of Education | 1,017 | 1,267 | 1,711 | 1,850 | 0 | 0 | 1,850 | 139 |
| GL0 | District of Columbia State Athletics Commission | 0 | 0 | 0 | 1,189 | 0 | 100 | 1,289 | 1,289 |
| GW0 | Office of the Deputy Mayor for Education | 3,285 | 3,504 | 7,520 | 17,366 | 0 | 0 | 17,366 | 9,847 |
| PE0 | Section 103 Judgments-Public Education System | 0 | 5,482 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Public Education System | | 1,933,143 | 2,058,235 | 2,162,396 | 2,279,232 | 4,676 | 21,113 | 2,305,021 | 142,625 |
| Human Support Services | | | | | | | | | |
| JA0 | Department of Human Services | 269,378 | 295,601 | 367,069 | 383,496 | 0 | 1,032 | 384,529 | 17,460 |
| RL0 | Child and Family Services Agency | 156,553 | 164,632 | 159,633 | 161,239 | 0 | 1,000 | 162,239 | 2,606 |
| RM0 | Department of Behavioral Health | 231,168 | 234,766 | 233,300 | 249,752 | 0 | 2,352 | 252,103 | 18,803 |
| HC0 | Department of Health | 85,668 | 88,648 | 93,993 | 84,168 | 0 | 27,387 | 111,554 | 17,562 |
| HA0 | Department of Parks and Recreation | 44,998 | 47,072 | 49,462 | 50,624 | 0 | 2,799 | 53,423 | 3,961 |
| BY0 | D.C. Office on Aging | 31,011 | 31,426 | 35,617 | 38,391 | 0 | 0 | 38,391 | 2,774 |
| BH0 | Unemployment Compensation Fund | 4,508 | 5,326 | 6,680 | 6,680 | 0 | 0 | 6,680 | 0 |
| BG0 | Employees' Compensation Fund | 25,281 | 25,538 | 21,709 | 24,132 | 0 | 0 | 24,132 | 2,423 |
| HM0 | Office of Human Rights | 3,734 | 4,035 | 4,600 | 5,000 | 0 | 0 | 5,000 | 401 |
| BZ0 | Mayor's Office on Latino Affairs | 2,709 | 3,058 | 3,301 | 3,404 | 0 | 0 | 3,404 | 102 |
| JY0 | Children Investment Trust | 7,510 | 4,920 | 0 | 0 | 0 | 0 | 0 | 0 |
| AP0 | Office on Asian and Pacific Islander Affairs | 749 | 803 | 855 | 872 | 0 | 0 | 872 | 17 |
| VA0 | Office of Veterans' Affairs | 353 | 404 | 472 | 617 | 0 | 5 | 622 | 150 |
| JZ0 | Department of Youth Rehabilitation Services | 98,823 | 90,344 | 96,885 | 94,968 | 0 | 0 | 94,968 | -1,917 |
| JM0 | Department on Disability Services | 120,446 | 121,970 | 124,375 | 121,992 | 0 | 9,116 | 131,109 | 6,734 |
| HT0 | Department of Health Care Finance | 761,273 | 789,035 | 803,653 | 784,277 | 83,687 | 2,956 | 870,919 | 67,266 |
| HX0 | Not-for-Profit Hospital Corporation Subsidy | 10,000 | 2,000 | 0 | 10,000 | 0 | 0 | 10,000 | 10,000 |
| HG0 | Office of the Deputy Mayor for Health and Human Services | 1,569 | 2,242 | 1,787 | 1,782 | 0 | 0 | 1,782 | -5 |
| HS0 | Section 103 Judgments-Human Services | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Human Support Services | | 1,855,732 | 1,914,422 | 2,003,391 | 2,021,395 | 83,687 | 46,647 | 2,151,728 | 148,338 |
| Public Works | | | | | | | | | |
| KT0 | Department of Public Works | 134,556 | 145,320 | 148,440 | 139,781 | 0 | 7,783 | 147,564 | -876 |

Government of the District of Columbia
FY 2019 Proposed Budget
General Fund

| Appropriation Title (thousands of dollars) | | | | | | | | | |
|--|---|------------------------------|------------------------------|-------------------------------|------------------------------|----------------------------------|------------------------------|--------------------------------------|---|
| Agency Code | Agency Name | FY 2016 Actuals General Fund | FY 2017 Actuals General Fund | FY 2018 Approved General Fund | FY 2019 Proposed Local Funds | FY 2019 Proposed Dedicated Taxes | FY 2019 Proposed Other Funds | Total, FY 2019 Proposed General Fund | Change from FY 2018 Approved General Fund |
| KA0 | District Department of Transportation | 97,968 | 90,903 | 108,565 | 107,583 | 0 | 23,533 | 131,116 | 22,551 |
| KV0 | Department of Motor Vehicles | 34,718 | 36,938 | 39,362 | 30,373 | 0 | 10,080 | 40,454 | 1,092 |
| KG0 | Department of Energy and Environment | 61,489 | 77,453 | 97,483 | 28,951 | 0 | 83,274 | 112,225 | 14,742 |
| TC0 | Department of For-Hire Vehicles | 10,261 | 12,494 | 13,634 | 5,924 | 0 | 11,675 | 17,600 | 3,966 |
| KC0 | Washington Metropolitan Area Transit Commission | 127 | 139 | 141 | 151 | 0 | 0 | 151 | 10 |
| KE0 | Washington Metropolitan Area Transit Authority | 359,097 | 368,014 | 430,009 | 110,686 | 258,489 | 43,000 | 412,175 | -17,835 |
| Total, Public Works | | 698,215 | 731,261 | 837,634 | 423,449 | 258,489 | 179,346 | 861,284 | 23,650 |
| Financing and Other | | | | | | | | | |
| DS0 | Repayment of Loans and Interest | 560,211 | 622,151 | 692,500 | 735,610 | 0 | 5,753 | 741,363 | 48,863 |
| ZA0 | Repayment of Interest on Short-Term Borrowings | 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ZB0 | Debt Service - Issuance Costs | 2,945 | 5,721 | 8,000 | 8,000 | 0 | 0 | 8,000 | 0 |
| SM0 | Schools Modernization Fund | 14,276 | 13,523 | 0 | 0 | 0 | 0 | 0 | 0 |
| DT0 | Repayment of Revenue Bonds | 7,822 | 7,825 | 7,832 | 0 | 7,839 | 0 | 7,839 | 6 |
| ZC0 | Commercial Paper Program | 0 | 0 | 8,503 | 10,000 | 0 | 0 | 10,000 | 1,497 |
| ZH0 | Settlements and Judgments | 32,953 | 21,292 | 21,825 | 21,825 | 0 | 0 | 21,825 | 0 |
| ZZ0 | John A. Wilson Building Fund | 4,289 | 4,210 | 4,082 | 4,726 | 0 | 0 | 4,726 | 643 |
| UP0 | Workforce Investments | 0 | 0 | 181,576 | 51,767 | 0 | 0 | 51,767 | -129,808 |
| DO0 | Non-Departmental | 0 | 0 | 5,622 | 2,050 | 0 | 4,222 | 6,272 | 649 |
| ELO | Master Equipment Lease/Purchase Program | 38,914 | 27,445 | 19,254 | 11,844 | 0 | 0 | 11,844 | -7,410 |
| PA0 | Pay-As-You-Go Capital Fund | 144,105 | 133,380 | 130,298 | 4,421 | 0 | 82,046 | 86,467 | -43,830 |
| RH0 | District Retiree Health Contribution | 29,000 | 31,000 | 44,500 | 46,000 | 0 | 0 | 46,000 | 1,500 |
| KZ0 | Highway Transportation Fund - Transfers | 25,332 | 26,099 | 24,936 | 0 | 25,426 | 2,750 | 28,176 | 3,240 |
| EZ0 | Convention Center Transfer | 131,916 | 141,802 | 141,636 | 0 | 155,543 | 3,415 | 158,959 | 17,322 |
| Total, Financing and Other | | 992,685 | 1,034,448 | 1,290,564 | 896,243 | 188,807 | 98,186 | 1,183,236 | -107,327 |
| TOTAL GENERAL OPERATING FUNDS | | 7,938,597 | 8,125,864 | 8,784,195 | 7,852,879 | 566,439 | 704,367 | 9,123,684 | 339,490 |

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the General Fund level.

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| | | | | | FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | |
|---|---|-----------------------------|-----------------------------|------------------------------|--|-----------------|-------------|------------------------|-----------------------|---------------|-----------------|----------------------|--|----------------------|------------------------------------|
| Appropriation Title (thousands of dollars) | | | | | | | | | Enterprise and Other- | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra-District Funds | Total FY 2019 Proposed Gross Funds |
| Governmental Direction and Support | | | | | | | | | | | | | | | |
| AB0 | Council of the District of Columbia | 21,295 | 22,359 | 25,373 | 26,879 | 0 | 0 | 26,879 | 0 | 0 | 0 | 0 | 26,879 | 35 | 26,914 |
| AC0 | Office of the District of Columbia Auditor | 4,549 | 4,669 | 5,860 | 6,229 | 0 | 0 | 6,229 | 0 | 0 | 0 | 0 | 6,229 | 0 | 6,229 |
| DX0 | Advisory Neighborhood Commissions | 788 | 851 | 1,027 | 1,146 | 0 | 0 | 1,146 | 0 | 0 | 0 | 0 | 1,146 | 0 | 1,146 |
| AL0 | Uniform Law Commission | 48 | 47 | 51 | 60 | 0 | 0 | 60 | 0 | 0 | 0 | 0 | 60 | 0 | 60 |
| AA0 | Office of the Mayor | 11,760 | 14,453 | 14,506 | 11,367 | 0 | 0 | 11,367 | 4,083 | 0 | 0 | 0 | 15,450 | 683 | 16,133 |
| AH0 | Mayor's Office of Legal Counsel | 1,092 | 1,322 | 1,634 | 1,634 | 0 | 0 | 1,634 | 0 | 0 | 0 | 0 | 1,634 | 0 | 1,634 |
| AI0 | Office of the Senior Advisor | 1,877 | 2,123 | 3,149 | 3,219 | 0 | 0 | 3,219 | 0 | 0 | 0 | 0 | 3,219 | 0 | 3,219 |
| BA0 | Office of the Secretary | 3,468 | 3,854 | 4,058 | 3,057 | 0 | 1,100 | 4,157 | 0 | 0 | 0 | 0 | 4,157 | 0 | 4,157 |
| AE0 | Office of the City Administrator | 6,445 | 8,514 | 8,920 | 8,669 | 0 | 250 | 8,919 | 0 | 1,109 | 0 | 0 | 10,028 | 0 | 10,028 |
| EM0 | Deputy Mayor for Greater Economic Opportunity | 672 | 4,160 | 3,714 | 5,513 | 0 | 0 | 5,513 | 0 | 0 | 0 | 0 | 5,513 | 916 | 6,429 |
| RK0 | D.C. Office of Risk Management | 3,221 | 3,914 | 3,965 | 4,102 | 0 | 0 | 4,102 | 0 | 0 | 0 | 0 | 4,102 | 0 | 4,102 |
| BE0 | D.C. Department of Human Resources | 17,418 | 18,591 | 16,029 | 8,866 | 0 | 561 | 9,428 | 0 | 0 | 0 | 0 | 9,428 | 7,100 | 16,528 |
| JR0 | Office of Disability Rights | 1,805 | 1,666 | 2,026 | 1,133 | 0 | 0 | 1,133 | 638 | 0 | 0 | 0 | 1,771 | 293 | 2,064 |
| RJ0 | Captive Insurance Agency | 2,017 | 2,001 | 2,320 | 2,095 | 0 | 211 | 2,306 | 0 | 0 | 0 | 0 | 2,306 | 0 | 2,306 |
| AS0 | Office of Finance and Resource Management | 30,410 | 32,667 | 37,534 | 27,123 | 0 | 472 | 27,595 | 0 | 0 | 0 | 0 | 27,595 | 9,143 | 36,738 |
| PO0 | Office of Contracting and Procurement | 96,867 | 61,638 | 27,145 | 23,393 | 0 | 1,552 | 24,945 | 0 | 0 | 0 | 0 | 24,945 | 3,649 | 28,594 |
| PX0 | Purchase Card Transactions | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,000 | 36,000 |
| TO0 | Office of the Chief Technology Officer | 109,306 | 131,349 | 113,198 | 70,035 | 0 | 10,095 | 80,131 | 0 | 0 | 0 | 0 | 80,131 | 39,770 | 119,901 |
| AM0 | Department of General Services | 447,130 | 469,342 | 432,884 | 308,802 | 1,350 | 8,377 | 318,529 | 0 | 0 | 0 | 0 | 318,529 | 136,458 | 454,987 |
| AF0 | Contract Appeals Board | 1,378 | 1,453 | 1,490 | 1,556 | 0 | 0 | 1,556 | 0 | 0 | 0 | 0 | 1,556 | 0 | 1,556 |
| DL0 | Board of Elections | 9,379 | 9,013 | 8,907 | 10,666 | 0 | 0 | 10,666 | 0 | 0 | 0 | 0 | 10,666 | 0 | 10,666 |
| CJ0 | Office of Campaign Finance | 2,590 | 2,688 | 2,908 | 4,101 | 0 | 0 | 4,101 | 0 | 0 | 0 | 0 | 4,101 | 0 | 4,101 |
| CG0 | Public Employee Relations Board | 1,251 | 1,279 | 1,440 | 1,509 | 0 | 0 | 1,509 | 0 | 0 | 0 | 0 | 1,509 | 0 | 1,509 |
| CH0 | Office of Employee Appeals | 1,684 | 1,767 | 2,129 | 2,178 | 0 | 0 | 2,178 | 0 | 0 | 0 | 0 | 2,178 | 0 | 2,178 |
| EA0 | Metropolitan Washington Council of Governments | 472 | 495 | 520 | 542 | 0 | 0 | 542 | 0 | 0 | 0 | 0 | 542 | 0 | 542 |
| CB0 | Office of the Attorney General for the District of Columbia | 76,456 | 83,075 | 101,484 | 67,163 | 0 | 12,819 | 79,982 | 23,583 | 548 | 0 | 0 | 104,114 | 3,773 | 107,888 |
| AG0 | D.C. Board of Ethics and Government Accountability | 1,789 | 2,166 | 2,329 | 2,298 | 0 | 153 | 2,450 | 0 | 0 | 0 | 0 | 2,450 | 0 | 2,450 |
| AR0 | Statehood Initiatives | 290 | 240 | 234 | 242 | 0 | 0 | 242 | 0 | 0 | 0 | 0 | 242 | 0 | 242 |

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------------|------------------------------|----------------|-----------------|----------------|------------------------|---------------|---------------|--------------------------------------|----------------------|--|----------------------|------------------------------------|
| Appropriation Title (thousands of dollars) | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Enterprise and Other-Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra-District Funds | Total FY 2019 Proposed Gross Funds |
| AD0 | Office of the Inspector General | 14,683 | 15,890 | 18,368 | 15,943 | 0 | 0 | 15,943 | 2,820 | 0 | 0 | 0 | 18,763 | 0 | 18,763 |
| AT0 | Office of the Chief Financial Officer | 145,138 | 148,120 | 179,608 | 133,877 | 0 | 45,431 | 179,307 | 450 | 0 | 0 | 0 | 179,757 | 8,708 | 188,465 |
| GS0 | Section 103 Judgments - Governmental Direction and Support | 9,000 | 4,346 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Governmental Direction and Support | | 1,024,275 | 1,054,052 | 1,047,812 | 753,397 | 1,350 | 81,021 | 835,768 | 31,574 | 1,657 | 0 | 0 | 869,000 | 246,528 | 1,115,528 |
| Economic Development and Regulation | | | | | | | | | | | | | | | |
| EB0 | Office of the Deputy Mayor for Planning and Economic Development | 33,074 | 35,332 | 46,346 | 21,783 | 0 | 20,819 | 42,602 | 0 | 0 | 0 | 0 | 42,602 | 0 | 42,602 |
| BD0 | Office of Planning | 9,927 | 10,138 | 10,402 | 10,231 | 0 | 200 | 10,431 | 547 | 10 | 0 | 0 | 10,988 | 0 | 10,988 |
| EN0 | Department of Small and Local Business Development | 9,642 | 12,113 | 15,089 | 14,621 | 0 | 0 | 14,621 | 468 | 0 | 0 | 0 | 15,089 | 0 | 15,089 |
| CI0 | Office of Cable Television, Film, Music, and Entertainment | 9,457 | 15,559 | 12,757 | 1,690 | 0 | 12,988 | 14,678 | 0 | 0 | 0 | 0 | 14,678 | 0 | 14,678 |
| BJ0 | Office of Zoning | 2,837 | 3,070 | 3,093 | 3,117 | 0 | 0 | 3,117 | 0 | 0 | 0 | 0 | 3,117 | 24 | 3,141 |
| DB0 | Department of Housing and Community Development | 152,396 | 189,573 | 181,393 | 31,772 | 0 | 3,134 | 34,906 | 55,830 | 20 | 0 | 0 | 90,756 | 100,000 | 190,756 |
| CF0 | Department of Employment Services | 121,019 | 126,535 | 144,366 | 69,423 | 0 | 39,561 | 108,984 | 29,876 | 787 | 0 | 0 | 139,647 | 4,014 | 143,661 |
| DA0 | Real Property Tax Appeals Commission | 1,643 | 1,640 | 1,715 | 1,763 | 0 | 0 | 1,763 | 0 | 0 | 0 | 0 | 1,763 | 0 | 1,763 |
| CR0 | Department of Consumer and Regulatory Affairs | 48,578 | 50,851 | 60,098 | 23,202 | 0 | 37,527 | 60,729 | 0 | 0 | 0 | 0 | 60,729 | 0 | 60,729 |
| CQ0 | Office of the Tenant Advocate | 2,738 | 3,075 | 4,008 | 3,745 | 0 | 509 | 4,254 | 0 | 0 | 0 | 0 | 4,254 | 0 | 4,254 |
| BX0 | Commission on the Arts and Humanities | 15,351 | 20,868 | 29,857 | 2,862 | 28,138 | 199 | 31,199 | 0 | 0 | 0 | 0 | 31,199 | 168 | 31,367 |
| LQ0 | Alcoholic Beverage Regulation Administration | 7,272 | 7,247 | 8,655 | 0 | 1,292 | 8,007 | 9,299 | 0 | 0 | 0 | 0 | 9,299 | 0 | 9,299 |
| DH0 | Public Service Commission | 13,869 | 13,331 | 14,599 | 0 | 0 | 15,163 | 15,163 | 566 | 22 | 0 | 0 | 15,751 | 0 | 15,751 |
| DJ0 | Office of the People's Counsel | 9,683 | 7,901 | 8,063 | 775 | 0 | 8,971 | 9,746 | 0 | 0 | 0 | 0 | 9,746 | 0 | 9,746 |
| SR0 | Department of Insurance, Securities, and Banking | 20,684 | 19,933 | 28,748 | 0 | 0 | 28,565 | 28,565 | 0 | 0 | 0 | 0 | 28,565 | 125 | 28,690 |
| HY0 | Housing Authority Subsidy | 55,696 | 54,624 | 85,980 | 111,489 | 0 | 0 | 111,489 | 0 | 0 | 0 | 0 | 111,489 | 0 | 111,489 |
| HP0 | Housing Production Trust Fund Subsidy | 90,179 | 42,732 | 48,317 | 39,335 | 0 | 0 | 39,335 | 0 | 0 | 0 | 0 | 39,335 | 0 | 39,335 |
| ID0 | Business Improvement Districts Transfer | 28,507 | 27,404 | 47,000 | 0 | 0 | 55,000 | 55,000 | 0 | 0 | 0 | 0 | 55,000 | 0 | 55,000 |
| EC0 | Section 103 Judgments-Econ Development and Regulation | 938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Economic Development and Regulation | | 633,491 | 641,925 | 750,487 | 335,807 | 29,430 | 230,644 | 595,881 | 87,287 | 839 | 0 | 0 | 684,007 | 104,331 | 788,338 |
| Public Safety and Justice | | | | | | | | | | | | | | | |
| FA0 | Metropolitan Police Department | 543,434 | 555,012 | 548,703 | 510,080 | 0 | 8,200 | 518,280 | 3,907 | 0 | 0 | 0 | 522,187 | 31,356 | 553,543 |
| FB0 | Fire and Emergency Medical Services Department | 244,689 | 258,311 | 254,570 | 256,481 | 0 | 1,762 | 258,243 | 0 | 0 | 0 | 0 | 258,243 | 259 | 258,502 |
| FD0 | Police Officers' and Fire Fighters' Retirement System | 135,577 | 145,627 | 105,596 | 92,322 | 0 | 0 | 92,322 | 0 | 0 | 0 | 0 | 92,322 | 0 | 92,322 |

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | | | | | | |
|--|--|-----------------------------|-----------------------------|------------------------------|------------------|-----------------|---------------|------------------------|----------------|---------------|--------------------------------------|----------------------|--|----------------------|------------------------------------|
| Appropriation Title (thousands of dollars) | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Enterprise and Other-Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra-District Funds | Total FY 2019 Proposed Gross Funds |
| FL0 | Department of Corrections | 141,390 | 155,201 | 145,615 | 143,917 | 0 | 21,020 | 164,937 | 0 | 0 | 0 | 0 | 164,937 | 312 | 165,249 |
| FK0 | District of Columbia National Guard | 12,294 | 12,576 | 13,908 | 4,810 | 0 | 0 | 4,810 | 9,614 | 0 | 0 | 0 | 14,425 | 0 | 14,425 |
| BN0 | Homeland Security and Emergency Management Agency | 60,788 | 98,036 | 136,570 | 5,153 | 0 | 0 | 5,153 | 137,069 | 0 | 0 | 0 | 142,222 | 0 | 142,222 |
| DQ0 | Commission on Judicial Disabilities and Tenure | 290 | 306 | 295 | 0 | 0 | 0 | 0 | 395 | 0 | 0 | 0 | 395 | 0 | 395 |
| DV0 | Judicial Nomination Commission | 251 | 266 | 270 | 0 | 0 | 0 | 0 | 275 | 0 | 0 | 0 | 275 | 0 | 275 |
| FH0 | Office of Police Complaints | 2,110 | 2,276 | 2,601 | 2,538 | 0 | 0 | 2,538 | 0 | 0 | 0 | 0 | 2,538 | 0 | 2,538 |
| FZ0 | DC Sentencing Commission | 1,498 | 948 | 1,179 | 1,186 | 0 | 0 | 1,186 | 0 | 0 | 0 | 0 | 1,186 | 0 | 1,186 |
| MA0 | Criminal Code Reform Commission | 0 | 659 | 701 | 724 | 0 | 0 | 724 | 0 | 0 | 0 | 0 | 724 | 0 | 724 |
| NS0 | Office of Neighborhood Safety and Engagement | 0 | 0 | 2,129 | 5,431 | 0 | 0 | 5,431 | 0 | 0 | 0 | 0 | 5,431 | 0 | 5,431 |
| FX0 | Office of the Chief Medical Examiner | 11,286 | 12,537 | 12,160 | 12,352 | 0 | 0 | 12,352 | 0 | 0 | 0 | 0 | 12,352 | 679 | 13,031 |
| FS0 | Office of Administrative Hearings | 9,827 | 10,764 | 11,739 | 10,135 | 0 | 0 | 10,135 | 150 | 0 | 0 | 0 | 10,285 | 2,091 | 12,376 |
| FJ0 | Criminal Justice Coordinating Council | 3,287 | 3,049 | 3,487 | 1,655 | 0 | 0 | 1,655 | 2,450 | 0 | 0 | 0 | 4,105 | 105 | 4,210 |
| UC0 | Office of Unified Communications | 44,571 | 47,448 | 48,791 | 34,113 | 0 | 14,197 | 48,310 | 0 | 0 | 0 | 0 | 48,310 | 1,048 | 49,357 |
| FT0 | Homeland Security Grants | 5,815 | 6,530 | 1,646 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,725 | 1,725 |
| FR0 | Department of Forensic Sciences | 22,296 | 24,031 | 28,101 | 26,101 | 0 | 0 | 26,101 | 460 | 0 | 0 | 0 | 26,561 | 1,480 | 28,041 |
| FI0 | Corrections Information Council | 441 | 527 | 748 | 744 | 0 | 0 | 744 | 0 | 0 | 0 | 0 | 744 | 0 | 744 |
| FO0 | Office of Victim Services and Justice Grants | 28,218 | 35,181 | 44,849 | 34,017 | 0 | 2,231 | 36,248 | 11,862 | 0 | 0 | 0 | 48,109 | 7 | 48,116 |
| FQ0 | Office of the Deputy Mayor for Public Safety and Justice | 670 | 1,727 | 1,613 | 1,596 | 0 | 0 | 1,596 | 0 | 0 | 0 | 0 | 1,596 | 0 | 1,596 |
| PJ0 | Section 103 Judgments - Public Safety and Justice | 89,938 | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Public Safety and Justice | | 1,358,671 | 1,371,352 | 1,365,273 | 1,143,355 | 0 | 47,410 | 1,190,766 | 166,181 | 0 | 0 | 0 | 1,356,947 | 39,061 | 1,396,008 |
| Public Education System | | | | | | | | | | | | | | | |
| GA0 | District of Columbia Public Schools | 904,764 | 964,601 | 937,002 | 847,736 | 0 | 10,132 | 857,867 | 31,173 | 644 | 0 | 0 | 889,684 | 104,372 | 994,056 |
| GX0 | Teachers' Retirement System | 44,359 | 56,618 | 59,046 | 53,343 | 0 | 0 | 53,343 | 0 | 0 | 0 | 0 | 53,343 | 0 | 53,343 |
| GD0 | Office of the State Superintendent of Education | 393,688 | 401,199 | 498,229 | 165,662 | 4,676 | 1,001 | 171,338 | 315,919 | 0 | 0 | 0 | 487,257 | 37,764 | 525,021 |
| GC0 | District of Columbia Public Charter Schools | 738,844 | 779,669 | 813,738 | 889,379 | 0 | 0 | 889,379 | 0 | 0 | 0 | 0 | 889,379 | 0 | 889,379 |
| GG0 | University of the District of Columbia Subsidy Account | 71,942 | 77,671 | 78,180 | 87,353 | 0 | 0 | 87,353 | 0 | 0 | 0 | 0 | 87,353 | 0 | 87,353 |
| CE0 | District of Columbia Public Library | 56,507 | 58,230 | 61,804 | 61,816 | 0 | 1,356 | 63,172 | 1,113 | 17 | 0 | 0 | 64,302 | 17 | 64,319 |
| GB0 | District of Columbia Public Charter School Board | 0 | 721 | 9,110 | 0 | 0 | 8,525 | 8,525 | 0 | 0 | 0 | 0 | 8,525 | 0 | 8,525 |
| GN0 | Non-Public Tuition | 66,092 | 64,752 | 70,021 | 63,500 | 0 | 0 | 63,500 | 0 | 0 | 0 | 0 | 63,500 | 0 | 63,500 |

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | | | | | | |
|--|--|-----------------------------------|-----------------------------------|------------------------------------|------------------|--------------------|----------------|------------------------------|------------------|------------------|--|-------------------------|---|-----------------------------|--|
| Appropriation Title (thousands of dollars) | | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Enterprise and Other- Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra- District Funds | Total FY 2019 Proposed Gross Funds |
| Agency Code | Agency Name | | | | | | | | | | | | | | |
| GO0 | Special Education Transportation | 100,107 | 108,301 | 102,292 | 90,039 | 0 | 0 | 90,039 | 0 | 0 | 0 | 0 | 90,039 | 12,000 | 102,039 |
| GE0 | D.C. State Board of Education | 1,017 | 1,267 | 1,711 | 1,850 | 0 | 0 | 1,850 | 0 | 0 | 0 | 0 | 1,850 | 0 | 1,850 |
| GL0 | District of Columbia State Athletics Commission | 0 | 0 | 0 | 1,189 | 0 | 100 | 1,289 | 0 | 0 | 0 | 0 | 1,289 | 0 | 1,289 |
| GW0 | Office of the Deputy Mayor for Education | 3,929 | 4,621 | 7,520 | 17,366 | 0 | 0 | 17,366 | 0 | 75 | 0 | 0 | 17,441 | 0 | 17,441 |
| PE0 | Section 103 Judgments-Public Education System | 0 | 5,482 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Public Education System | | 2,381,250 | 2,523,131 | 2,638,654 | 2,279,232 | 4,676 | 21,113 | 2,305,021 | 348,205 | 736 | 0 | 0 | 2,653,963 | 154,153 | 2,808,115 |
| Human Support Services | | | | | | | | | | | | | | | |
| JA0 | Department of Human Services | 474,659 | 511,584 | 557,607 | 383,496 | 0 | 1,032 | 384,529 | 170,305 | 0 | 0 | 0 | 554,834 | 2,924 | 557,758 |
| RL0 | Child and Family Services Agency | 218,462 | 223,594 | 226,496 | 161,239 | 0 | 1,000 | 162,239 | 60,223 | 23 | 0 | 0 | 222,484 | 1,795 | 224,279 |
| RM0 | Department of Behavioral Health | 268,931 | 269,061 | 271,918 | 249,752 | 0 | 2,352 | 252,103 | 16,854 | 730 | 0 | 0 | 269,688 | 13,713 | 283,401 |
| HC0 | Department of Health | 253,547 | 210,119 | 231,495 | 84,168 | 0 | 27,387 | 111,554 | 140,965 | 142 | 0 | 0 | 252,661 | 2,124 | 254,786 |
| HA0 | Department of Parks and Recreation | 46,880 | 49,019 | 52,437 | 50,624 | 0 | 2,799 | 53,423 | 0 | 0 | 0 | 0 | 53,423 | 3,072 | 56,495 |
| BY0 | D.C. Office on Aging | 43,083 | 45,151 | 46,031 | 38,391 | 0 | 0 | 38,391 | 9,795 | 0 | 0 | 0 | 48,186 | 229 | 48,415 |
| BH0 | Unemployment Compensation Fund | 4,508 | 5,326 | 6,680 | 6,680 | 0 | 0 | 6,680 | 0 | 0 | 0 | 0 | 6,680 | 0 | 6,680 |
| BG0 | Employees' Compensation Fund | 25,281 | 25,538 | 21,709 | 24,132 | 0 | 0 | 24,132 | 0 | 0 | 0 | 0 | 24,132 | 0 | 24,132 |
| HM0 | Office of Human Rights | 4,202 | 4,533 | 4,930 | 5,000 | 0 | 0 | 5,000 | 339 | 27 | 0 | 0 | 5,367 | 200 | 5,567 |
| BZ0 | Mayor's Office on Latino Affairs | 3,237 | 3,428 | 3,501 | 3,404 | 0 | 0 | 3,404 | 0 | 0 | 0 | 0 | 3,404 | 200 | 3,604 |
| JY0 | Children Investment Trust | 7,510 | 4,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AP0 | Office on Asian and Pacific Islander Affairs | 1,108 | 1,787 | 855 | 872 | 0 | 0 | 872 | 0 | 0 | 0 | 0 | 872 | 0 | 872 |
| VA0 | Office of Veterans' Affairs | 353 | 404 | 472 | 617 | 0 | 5 | 622 | 0 | 0 | 0 | 0 | 622 | 0 | 622 |
| JZ0 | Department of Youth Rehabilitation Services | 99,257 | 90,803 | 97,229 | 94,968 | 0 | 0 | 94,968 | 0 | 0 | 0 | 0 | 94,968 | 344 | 95,312 |
| JM0 | Department on Disability Services | 158,817 | 164,713 | 168,156 | 121,992 | 0 | 9,116 | 131,109 | 41,851 | 0 | 0 | 0 | 172,959 | 50 | 173,009 |
| HT0 | Department of Health Care Finance | 2,922,803 | 3,057,636 | 3,192,314 | 784,277 | 83,687 | 2,956 | 870,919 | 2,369,731 | 0 | 0 | 0 | 3,240,650 | 104,777 | 3,345,428 |
| HX0 | Not-for-Profit Hospital Corporation Subsidy | 10,000 | 2,000 | 0 | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 0 | 10,000 |
| HG0 | Office of the Deputy Mayor for Health and Human Services | 1,569 | 2,242 | 1,787 | 1,782 | 0 | 0 | 1,782 | 0 | 0 | 0 | 0 | 1,782 | 0 | 1,782 |
| HS0 | Section 103 Judgments-Human Services | 0 | 2,600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Human Support Services | | 4,544,207 | 4,674,459 | 4,883,618 | 2,021,395 | 83,687 | 46,647 | 2,151,728 | 2,810,063 | 923 | 0 | 0 | 4,962,714 | 129,428 | 5,092,142 |
| Public Works | | | | | | | | | | | | | | | |
| KT0 | Department of Public Works | 162,312 | 171,688 | 175,915 | 139,781 | 0 | 7,783 | 147,564 | 0 | 0 | 0 | 0 | 147,564 | 28,323 | 175,887 |

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | | | | | | |
|--|---|-----------------------------|-----------------------------|------------------------------|------------------|-----------------|----------------|------------------------|------------------|---------------|--------------------------------------|----------------------|--|----------------------|------------------------------------|
| Appropriation Title (thousands of dollars) | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Enterprise and Other-Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra-District Funds | Total FY 2019 Proposed Gross Funds |
| KA0 | District Department of Transportation | 104,015 | 99,923 | 119,972 | 107,583 | 0 | 23,533 | 131,116 | 11,474 | 0 | 0 | 0 | 142,590 | 0 | 142,590 |
| KV0 | Department of Motor Vehicles | 40,445 | 43,034 | 45,488 | 30,373 | 0 | 10,080 | 40,454 | 0 | 0 | 0 | 0 | 40,454 | 6,207 | 46,661 |
| KG0 | Department of Energy and Environment | 85,503 | 103,980 | 128,321 | 28,951 | 0 | 83,274 | 112,225 | 28,520 | 91 | 0 | 0 | 140,836 | 1,975 | 142,811 |
| TC0 | Department of For-Hire Vehicles | 13,242 | 12,795 | 13,834 | 5,924 | 0 | 11,675 | 17,600 | 0 | 0 | 0 | 0 | 17,600 | 0 | 17,600 |
| KC0 | Washington Metropolitan Area Transit Commission | 127 | 139 | 141 | 151 | 0 | 0 | 151 | 0 | 0 | 0 | 0 | 151 | 0 | 151 |
| KE0 | Washington Metropolitan Area Transit Authority | 359,097 | 368,014 | 430,009 | 110,686 | 258,489 | 43,000 | 412,175 | 0 | 0 | 0 | 0 | 412,175 | 0 | 412,175 |
| Total, Public Works | | 764,740 | 799,574 | 913,681 | 423,449 | 258,489 | 179,346 | 861,284 | 39,994 | 91 | 0 | 0 | 901,369 | 36,505 | 937,874 |
| Financing and Other | | | | | | | | | | | | | | | |
| DS0 | Repayment of Loans and Interest | 578,572 | 640,283 | 710,762 | 735,610 | 0 | 5,753 | 741,363 | 17,525 | 0 | 0 | 0 | 758,887 | 0 | 758,887 |
| ZA0 | Repayment of Interest on Short-Term Borrowings | 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ZB0 | Debt Service - Issuance Costs | 2,945 | 5,721 | 8,000 | 8,000 | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 | 8,000 | 0 | 8,000 |
| SM0 | Schools Modernization Fund | 14,276 | 13,523 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DT0 | Repayment of Revenue Bonds | 7,822 | 7,825 | 7,832 | 0 | 7,839 | 0 | 7,839 | 0 | 0 | 0 | 0 | 7,839 | 0 | 7,839 |
| ZC0 | Commercial Paper Program | 0 | 0 | 8,503 | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 0 | 10,000 |
| ZH0 | Settlements and Judgments | 32,953 | 21,292 | 21,825 | 21,825 | 0 | 0 | 21,825 | 0 | 0 | 0 | 0 | 21,825 | 0 | 21,825 |
| ZZ0 | John A. Wilson Building Fund | 4,289 | 4,210 | 4,082 | 4,726 | 0 | 0 | 4,726 | 0 | 0 | 0 | 0 | 4,726 | 0 | 4,726 |
| UP0 | Workforce Investments | 0 | 0 | 181,576 | 51,767 | 0 | 0 | 51,767 | 0 | 0 | 0 | 0 | 51,767 | 0 | 51,767 |
| DO0 | Non-Departmental | 0 | 0 | 5,622 | 2,050 | 0 | 4,222 | 6,272 | 0 | 0 | 0 | 0 | 6,272 | 0 | 6,272 |
| EP0 | Emergency Planning and Security Fund | 14,281 | 17,112 | 13,000 | 0 | 0 | 0 | 0 | 13,000 | 0 | 0 | 0 | 13,000 | 0 | 13,000 |
| ELO | Master Equipment Lease/Purchase Program | 38,914 | 27,445 | 19,254 | 11,844 | 0 | 0 | 11,844 | 0 | 0 | 0 | 0 | 11,844 | 0 | 11,844 |
| PA0 | Pay-As-You-Go Capital Fund | 144,105 | 133,380 | 130,298 | 4,421 | 0 | 82,046 | 86,467 | 0 | 0 | 0 | 0 | 86,467 | 0 | 86,467 |
| RH0 | District Retiree Health Contribution | 29,000 | 31,000 | 44,500 | 46,000 | 0 | 0 | 46,000 | 0 | 0 | 0 | 0 | 46,000 | 0 | 46,000 |
| KZ0 | Highway Transportation Fund - Transfers | 25,332 | 26,099 | 24,936 | 0 | 25,426 | 2,750 | 28,176 | 0 | 0 | 0 | 0 | 28,176 | 0 | 28,176 |
| EZ0 | Convention Center Transfer | 131,916 | 141,802 | 141,636 | 0 | 155,543 | 3,415 | 158,959 | 0 | 0 | 0 | 0 | 158,959 | 0 | 158,959 |
| SB0 | Inaugural Expenses | 0 | 27,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total, Financing and Other | | 1,025,326 | 1,096,991 | 1,321,826 | 896,243 | 188,807 | 98,186 | 1,183,236 | 30,525 | 0 | 0 | 0 | 1,213,761 | 0 | 1,213,761 |
| TOTAL GENERAL OPERATING FUNDS | | 11,731,960 | 12,161,485 | 12,921,350 | 7,852,879 | 566,439 | 704,367 | 9,123,684 | 3,513,829 | 4,247 | 0 | 0 | 12,641,760 | 710,006 | 13,351,766 |
| Enterprise and Other Funds | | | | | | | | | | | | | | | |
| LA0 | Water and Sewer Authority* | 0 | 0 | 561,947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 582,781 | 582,781 | 0 | 582,781 |

**Government of the District of Columbia
FY 2019 Proposed Budget
Gross Funds**

| | | | | | FY 2019 Proposed Budget by Type of Funding | | | | | | | | | | |
|--|---|-----------------------------|-----------------------------|------------------------------|---|-----------------|----------------|------------------------|------------------|---------------|--------------------------------------|----------------------|--|----------------------|------------------------------------|
| Appropriation Title (thousands of dollars) | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds | FY 2017 Actuals Gross Funds | FY 2018 Approved Gross Funds | Local Funds | Dedicated Taxes | Other Funds | Subtotal, General Fund | Federal Funds | Private Funds | Enterprise and Other-Dedicated Taxes | Enterprise and Other | Subtotal Gross Funds - Less Intra-District Funds | Intra-District Funds | Total FY 2019 Proposed Gross Funds |
| LB0 | Washington Aqueduct* | 0 | 0 | 61,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,061 | 64,061 | 0 | 64,061 |
| DC0 | Office of Lottery and Charitable Games | 228,270 | 218,854 | 240,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 225,282 | 225,282 | 0 | 225,282 |
| DY0 | District of Columbia Retirement Board* | 0 | 0 | 41,644 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,579 | 43,579 | 0 | 43,579 |
| BK0 | Ballpark Revenue Fund | 64,243 | 44,616 | 61,557 | 0 | 0 | 0 | 0 | 0 | 0 | 46,829 | 11,944 | 58,773 | 0 | 58,773 |
| ES0 | Washington Convention and Sports Authority* | 0 | 0 | 160,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,612 | 200,612 | 0 | 200,612 |
| HF0 | Housing Finance Agency* | 0 | 0 | 12,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,460 | 13,460 | 0 | 13,460 |
| GF0 | University of the District of Columbia* | 0 | 0 | 161,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 171,309 | 171,309 | 0 | 171,309 |
| UI0 | Unemployment Insurance Trust Fund | 113,770 | 142,479 | 165,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 185,382 | 185,382 | 0 | 185,382 |
| UZ0 | Housing Production Trust Fund | 86,903 | 124,487 | 99,156 | 0 | 0 | 0 | 0 | 0 | 0 | 60,665 | 39,335 | 100,000 | 0 | 100,000 |
| TX0 | Tax Increment Financing (TIF) Program | 59,909 | 55,873 | 53,709 | 0 | 0 | 0 | 0 | 0 | 0 | 60,377 | 0 | 60,377 | 0 | 60,377 |
| TY0 | Repayment of PILOT Financing | 21,889 | 21,639 | 31,189 | 0 | 0 | 0 | 0 | 0 | 0 | 54,123 | 0 | 54,123 | 0 | 54,123 |
| HW0 | Not-for-Profit Hospital Corporation * | 0 | 0 | 128,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 144,000 | 144,000 | 0 | 144,000 |
| HI0 | D.C. Health Benefit Exchange Authority | 48,091 | 47,976 | 28,143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31,144 | 31,144 | 0 | 31,144 |
| UB0 | Other Post-Employment Benefits Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,763 | 6,763 | 0 | 6,763 |
| Total, Enterprise and Other Funds | | 623,075 | 655,924 | 1,806,652 | 0 | 0 | 0 | 0 | 0 | 0 | 221,994 | 1,719,651 | 1,941,645 | 0 | 1,941,645 |
| GRAND TOTAL, DISTRICT GOVERNMENT | | 12,355,034 | 12,817,408 | 14,728,002 | 7,852,879 | 566,439 | 704,367 | 9,123,684 | 3,513,829 | 4,247 | 221,994 | 1,719,651 | 14,583,405 | 710,006 | 15,293,411 |

*These agencies do not use the District's financial system for their actual expenditure transactions.

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the Gross Funds level.

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

| Appropriation Title | | FY 2016 Actuals General Fund FTEs | FY 2017 Actuals General Fund FTEs | FY 2018 Approved General Fund FTEs | FY 2019 Proposed Local Funds FTEs | FY 2019 Proposed Dedicated Taxes FTEs | FY 2019 Proposed Other Funds FTEs | Total, FY 2019 Proposed General Fund FTEs | Change from FY 2018 Approved General Fund FTEs |
|---|---|--|--|---|--|--|--|--|--|
| Agency Code | Agency Name | | | | | | | | |
| Governmental Direction and Support | | | | | | | | | |
| AB0 | Council of the District of Columbia | 181.0 | 185.1 | 197.5 | 205.0 | 0.0 | 0.0 | 205.0 | 7.5 |
| AC0 | Office of the District of Columbia Auditor | 29.2 | 30.9 | 32.0 | 32.6 | 0.0 | 0.0 | 32.6 | 0.6 |
| DX0 | Advisory Neighborhood Commissions | 2.5 | 2.5 | 3.5 | 4.5 | 0.0 | 0.0 | 4.5 | 1.0 |
| AA0 | Office of the Mayor | 66.6 | 80.5 | 91.5 | 97.8 | 0.0 | 0.0 | 97.8 | 6.3 |
| AH0 | Mayor's Office of Legal Counsel | 7.9 | 9.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 |
| AI0 | Office of the Senior Advisor | 15.4 | 17.0 | 18.0 | 18.0 | 0.0 | 0.0 | 18.0 | 0.0 |
| BA0 | Office of the Secretary | 26.1 | 25.7 | 26.0 | 20.0 | 0.0 | 6.0 | 26.0 | 0.0 |
| AE0 | Office of the City Administrator | 42.0 | 51.2 | 56.0 | 62.0 | 0.0 | 0.0 | 62.0 | 6.0 |
| EM0 | Deputy Mayor for Greater Economic Opportunity | 5.2 | 14.0 | 16.0 | 16.3 | 0.0 | 0.0 | 16.3 | 0.3 |
| RK0 | D.C. Office of Risk Management | 28.9 | 35.8 | 37.0 | 37.0 | 0.0 | 0.0 | 37.0 | 0.0 |
| BE0 | D.C. Department of Human Resources | 98.9 | 88.9 | 90.3 | 88.0 | 0.0 | 5.8 | 93.8 | 3.5 |
| JR0 | Office of Disability Rights | 7.6 | 10.9 | 9.0 | 9.0 | 0.0 | 0.0 | 9.0 | 0.0 |
| RJ0 | Captive Insurance Agency | 0.1 | 0.0 | 2.0 | 4.0 | 0.0 | 0.0 | 4.0 | 2.0 |
| AS0 | Office of Finance and Resource Management | 37.3 | 38.8 | 38.0 | 38.0 | 0.0 | 0.0 | 38.0 | 0.0 |
| PO0 | Office of Contracting and Procurement | 170.5 | 192.1 | 199.0 | 191.0 | 0.0 | 8.0 | 199.0 | 0.0 |
| TO0 | Office of the Chief Technology Officer | 186.2 | 215.8 | 251.6 | 232.7 | 0.0 | 15.9 | 248.6 | -3.0 |
| AM0 | Department of General Services | 608.1 | 614.8 | 649.9 | 642.5 | 0.0 | 12.0 | 654.5 | 4.6 |
| AF0 | Contract Appeals Board | 9.9 | 10.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 |
| DL0 | Board of Elections | 60.3 | 60.0 | 56.0 | 49.0 | 0.0 | 0.0 | 49.0 | -7.0 |
| CJ0 | Office of Campaign Finance | 28.2 | 30.0 | 30.0 | 35.0 | 0.0 | 0.0 | 35.0 | 5.0 |
| CG0 | Public Employee Relations Board | 8.3 | 9.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 |
| CH0 | Office of Employee Appeals | 14.1 | 15.0 | 15.0 | 15.0 | 0.0 | 0.0 | 15.0 | 0.0 |
| CB0 | Office of the Attorney General for the District of Columbia | 373.3 | 370.9 | 453.8 | 463.6 | 0.0 | 21.4 | 485.0 | 31.2 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

| Appropriation Title | | FY 2016 Actuals General Fund FTEs | FY 2017 Actuals General Fund FTEs | FY 2018 Approved General Fund FTEs | FY 2019 Proposed Local Funds FTEs | FY 2019 Proposed Dedicated Taxes FTEs | FY 2019 Proposed Other Funds FTEs | Total, FY 2019 Proposed General Fund FTEs | Change from FY 2018 Approved General Fund FTEs |
|---|--|--|--|---|--|--|--|--|--|
| Agency Code | Agency Name | | | | | | | | |
| AG0 | D.C. Board of Ethics and Government Accountability | 14.9 | 17.0 | 16.5 | 15.5 | 0.0 | 1.0 | 16.5 | 0.0 |
| AR0 | Statehood Initiatives | 1.3 | 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| AD0 | Office of the Inspector General | 77.8 | 93.0 | 94.8 | 94.8 | 0.0 | 0.0 | 94.8 | 0.0 |
| AT0 | Office of the Chief Financial Officer | 847.3 | 896.4 | 954.9 | 911.0 | 0.0 | 64.0 | 975.0 | 20.1 |
| Total, Governmental Direction and Support | | 2,948.8 | 3,115.3 | 3,369.2 | 3,313.2 | 0.0 | 134.1 | 3,447.3 | 78.0 |
| Economic Development and Regulation | | | | | | | | | |
| EB0 | Office of the Deputy Mayor for Planning and Economic Development | 75.1 | 75.1 | 83.2 | 68.0 | 0.0 | 17.0 | 85.0 | 1.8 |
| BD0 | Office of Planning | 61.1 | 67.1 | 68.5 | 71.5 | 0.0 | 0.0 | 71.5 | 3.0 |
| EN0 | Department of Small and Local Business Development | 37.8 | 46.3 | 51.0 | 50.0 | 0.0 | 0.0 | 50.0 | -1.0 |
| CI0 | Office of Cable Television, Film, Music, and Entertainment | 38.6 | 48.5 | 48.9 | 7.0 | 0.0 | 44.0 | 51.0 | 2.1 |
| BJ0 | Office of Zoning | 19.6 | 19.0 | 19.0 | 18.0 | 0.0 | 0.0 | 18.0 | -1.0 |
| DB0 | Department of Housing and Community Development | 50.3 | 52.9 | 74.0 | 73.2 | 0.0 | 0.0 | 73.2 | -0.8 |
| CF0 | Department of Employment Services | 358.8 | 432.7 | 428.7 | 299.1 | 0.0 | 207.7 | 506.7 | 78.0 |
| DA0 | Real Property Tax Appeals Commission | 11.3 | 11.0 | 11.0 | 11.0 | 0.0 | 0.0 | 11.0 | 0.0 |
| CR0 | Department of Consumer and Regulatory Affairs | 335.9 | 391.4 | 437.0 | 187.0 | 0.0 | 264.0 | 451.0 | 14.0 |
| CQ0 | Office of the Tenant Advocate | 15.5 | 18.0 | 22.0 | 18.7 | 0.0 | 3.4 | 22.0 | 0.0 |
| BX0 | Commission on the Arts and Humanities | 10.6 | 21.0 | 21.0 | 0.0 | 27.0 | 0.0 | 27.0 | 6.0 |
| LQ0 | Alcoholic Beverage Regulation Administration | 49.2 | 51.1 | 57.0 | 0.0 | 0.0 | 57.0 | 57.0 | 0.0 |
| DH0 | Public Service Commission | 72.8 | 79.7 | 80.5 | 0.0 | 0.0 | 81.9 | 81.9 | 1.4 |
| DJ0 | Office of the People's Counsel | 39.7 | 41.2 | 44.4 | 8.0 | 0.0 | 45.4 | 53.4 | 9.0 |
| SR0 | Department of Insurance, Securities, and Banking | 110.5 | 124.6 | 149.6 | 0.0 | 0.0 | 150.0 | 150.0 | 0.4 |
| Total, Economic Development and Regulation | | 1,286.6 | 1,479.6 | 1,595.8 | 811.4 | 27.0 | 870.3 | 1,708.7 | 112.9 |
| Public Safety and Justice | | | | | | | | | |
| FA0 | Metropolitan Police Department | 4,247.9 | 4,401.1 | 4,699.5 | 4,742.5 | 0.0 | 0.0 | 4,742.5 | 43.0 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

| Appropriation Title | | | | | | | | | |
|---|--|--|--|---|--|--|--|--|--|
| Agency Code | Agency Name | FY 2016 Actuals General Fund FTEs | FY 2017 Actuals General Fund FTEs | FY 2018 Approved General Fund FTEs | FY 2019 Proposed Local Funds FTEs | FY 2019 Proposed Dedicated Taxes FTEs | FY 2019 Proposed Other Funds FTEs | Total, FY 2019 Proposed General Fund FTEs | Change from FY 2018 Approved General Fund FTEs |
| FB0 | Fire and Emergency Medical Services Department | 2,014.2 | 1,920.1 | 2,112.0 | 2,152.0 | 0.0 | 1.0 | 2,153.0 | 41.0 |
| FL0 | Department of Corrections | 841.5 | 1,043.5 | 1,245.2 | 1,064.2 | 0.0 | 240.0 | 1,304.2 | 59.0 |
| FK0 | District of Columbia National Guard | 32.8 | 46.0 | 37.3 | 36.5 | 0.0 | 0.0 | 36.5 | -0.8 |
| BN0 | Homeland Security and Emergency Management Agency | 27.0 | 30.0 | 28.0 | 28.3 | 0.0 | 0.0 | 28.3 | 0.3 |
| FH0 | Office of Police Complaints | 20.5 | 22.4 | 24.3 | 24.3 | 0.0 | 0.0 | 24.3 | 0.0 |
| FZ0 | DC Sentencing Commission | 10.7 | 5.4 | 6.0 | 6.0 | 0.0 | 0.0 | 6.0 | 0.0 |
| MA0 | Criminal Code Reform Commission | 0.0 | 5.0 | 5.0 | 5.0 | 0.0 | 0.0 | 5.0 | 0.0 |
| NS0 | Office of Neighborhood Safety and Engagement | 0.0 | 0.0 | 16.0 | 26.0 | 0.0 | 0.0 | 26.0 | 10.0 |
| FX0 | Office of the Chief Medical Examiner | 67.8 | 88.7 | 86.0 | 91.0 | 0.0 | 0.0 | 91.0 | 5.0 |
| FS0 | Office of Administrative Hearings | 67.0 | 74.4 | 73.3 | 71.3 | 0.0 | 0.0 | 71.3 | -2.0 |
| FJ0 | Criminal Justice Coordinating Council | 2.4 | 2.5 | 3.3 | 4.3 | 0.0 | 0.0 | 4.3 | 1.0 |
| UC0 | Office of Unified Communications | 301.4 | 331.4 | 361.3 | 355.3 | 0.0 | 7.0 | 362.3 | 1.0 |
| FR0 | Department of Forensic Sciences | 111.7 | 179.5 | 207.0 | 207.0 | 0.0 | 0.0 | 207.0 | 0.0 |
| FI0 | Corrections Information Council | 5.4 | 5.7 | 7.0 | 8.0 | 0.0 | 0.0 | 8.0 | 1.0 |
| FO0 | Office of Victim Services and Justice Grants | 10.5 | 11.9 | 12.6 | 13.5 | 0.0 | 2.0 | 15.4 | 2.9 |
| FQ0 | Office of the Deputy Mayor for Public Safety and Justice | 4.5 | 15.8 | 11.0 | 10.0 | 0.0 | 0.0 | 10.0 | -1.0 |
| Total, Public Safety and Justice | | 7,765.4 | 8,183.4 | 8,934.6 | 8,845.0 | 0.0 | 250.0 | 9,095.0 | 160.4 |
| Public Education System | | | | | | | | | |
| GA0 | District of Columbia Public Schools | 7,478.3 | 7,362.9 | 7,642.8 | 7,560.3 | 0.0 | 18.9 | 7,579.1 | -63.7 |
| GD0 | Office of the State Superintendent of Education | 236.2 | 258.0 | 319.0 | 293.8 | 21.9 | 4.4 | 320.1 | 1.1 |
| GC0 | District of Columbia Public Charter Schools | 1.0 | 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| CE0 | District of Columbia Public Library | 542.4 | 532.4 | 558.3 | 559.3 | 0.0 | 0.0 | 559.3 | 1.0 |
| GN0 | Non-Public Tuition | 15.5 | 18.0 | 18.0 | 18.0 | 0.0 | 0.0 | 18.0 | 0.0 |
| GO0 | Special Education Transportation | 1,346.4 | 1,295.1 | 1,362.3 | 1,362.5 | 0.0 | 0.0 | 1,362.5 | 0.3 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

| Appropriation Title | | | | | | | | | |
|---------------------------------------|--|--|--|---|--|--|--|--|--|
| Agency Code | Agency Name | FY 2016 Actuals General Fund FTEs | FY 2017 Actuals General Fund FTEs | FY 2018 Approved General Fund FTEs | FY 2019 Proposed Local Funds FTEs | FY 2019 Proposed Dedicated Taxes FTEs | FY 2019 Proposed Other Funds FTEs | Total, FY 2019 Proposed General Fund FTEs | Change from FY 2018 Approved General Fund FTEs |
| GE0 | D.C. State Board of Education | 15.5 | 22.0 | 23.0 | 29.0 | 0.0 | 0.0 | 29.0 | 6.0 |
| GL0 | District of Columbia State Athletics Commission | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 6.0 | 6.0 |
| GW0 | Office of the Deputy Mayor for Education | 15.3 | 21.0 | 19.0 | 19.0 | 0.0 | 0.0 | 19.0 | 0.0 |
| Total, Public Education System | | 9,650.6 | 9,510.4 | 9,943.4 | 9,848.9 | 21.9 | 23.3 | 9,894.0 | -49.3 |
| Human Support Services | | | | | | | | | |
| JA0 | Department of Human Services | 552.5 | 595.9 | 615.4 | 693.3 | 0.0 | 0.0 | 693.3 | 78.0 |
| RL0 | Child and Family Services Agency | 630.9 | 556.4 | 664.0 | 636.0 | 0.0 | 0.0 | 636.0 | -28.0 |
| RM0 | Department of Behavioral Health | 1,229.3 | 1,175.0 | 1,161.8 | 1,225.1 | 0.0 | 15.3 | 1,240.3 | 78.5 |
| HC0 | Department of Health | 267.5 | 275.8 | 293.1 | 156.1 | 0.0 | 152.4 | 308.6 | 15.5 |
| HA0 | Department of Parks and Recreation | 483.4 | 657.7 | 733.3 | 758.3 | 0.0 | 0.0 | 758.3 | 25.0 |
| BY0 | D.C. Office on Aging | 26.5 | 31.0 | 37.5 | 41.5 | 0.0 | 0.0 | 41.5 | 4.1 |
| BG0 | Employees' Compensation Fund | 0.0 | 0.0 | 0.0 | 52.0 | 0.0 | 0.0 | 52.0 | 52.0 |
| HM0 | Office of Human Rights | 35.0 | 35.9 | 41.6 | 43.2 | 0.0 | 0.0 | 43.2 | 1.6 |
| BZ0 | Mayor's Office on Latino Affairs | 8.6 | 8.6 | 10.0 | 11.0 | 0.0 | 0.0 | 11.0 | 1.0 |
| AP0 | Office on Asian and Pacific Islander Affairs | 4.7 | 6.0 | 6.0 | 6.0 | 0.0 | 0.0 | 6.0 | 0.0 |
| VA0 | Office of Veterans' Affairs | 3.3 | 4.0 | 4.0 | 5.0 | 0.0 | 0.0 | 5.0 | 1.0 |
| JZ0 | Department of Youth Rehabilitation Services | 516.7 | 510.4 | 553.5 | 587.5 | 0.0 | 0.0 | 587.5 | 34.0 |
| JM0 | Department on Disability Services | 201.3 | 191.4 | 197.1 | 212.1 | 0.0 | 0.0 | 212.1 | 15.0 |
| HT0 | Department of Health Care Finance | 92.6 | 104.7 | 126.8 | 158.2 | 5.5 | 17.8 | 181.5 | 54.7 |
| HG0 | Office of the Deputy Mayor for Health and Human Services | 13.0 | 19.0 | 11.8 | 11.8 | 0.0 | 0.0 | 11.8 | 0.0 |
| Total, Human Support Services | | 4,065.3 | 4,171.8 | 4,455.7 | 4,597.0 | 5.5 | 185.5 | 4,788.0 | 332.3 |
| Public Works | | | | | | | | | |
| KT0 | Department of Public Works | 1,225.2 | 1,310.0 | 1,330.0 | 1,251.0 | 0.0 | 27.0 | 1,278.0 | -52.0 |
| KA0 | District Department of Transportation | 455.4 | 506.6 | 602.4 | 596.4 | 0.0 | 3.0 | 599.4 | -3.0 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
General Fund

| Appropriation Title | | FY 2016 Actuals General Fund FTEs | FY 2017 Actuals General Fund FTEs | FY 2018 Approved General Fund FTEs | FY 2019 Proposed Local Funds FTEs | FY 2019 Proposed Dedicated Taxes FTEs | FY 2019 Proposed Other Funds FTEs | Total, FY 2019 Proposed General Fund FTEs | Change from FY 2018 Approved General Fund FTEs |
|--------------------------------------|--------------------------------------|--|--|---|--|--|--|--|--|
| Agency Code | Agency Name | | | | | | | | |
| KV0 | Department of Motor Vehicles | 229.8 | 258.6 | 251.0 | 213.0 | 0.0 | 39.0 | 252.0 | 1.0 |
| KG0 | Department of Energy and Environment | 218.7 | 256.5 | 275.6 | 111.1 | 0.0 | 178.4 | 289.5 | 13.9 |
| TC0 | Department of For-Hire Vehicles | 57.5 | 55.0 | 71.0 | 0.0 | 0.0 | 71.0 | 71.0 | 0.0 |
| Total, Public Works | | 2,186.7 | 2,386.7 | 2,530.0 | 2,171.5 | 0.0 | 318.4 | 2,489.9 | -40.1 |
| Financing and Other | | | | | | | | | |
| DO0 | Non-Departmental | 0.0 | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 | -40.0 |
| Total, Financing and Other | | 0.0 | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 | -40.0 |
| TOTAL GENERAL OPERATING FUNDS | | 27,903.3 | 28,847.2 | 30,868.7 | 29,587.0 | 54.4 | 1,781.5 | 31,422.8 | 554.1 |

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

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds

| FY 2019 Employment Authority by Type of Funding | | | | | | | | | | | | | | | |
|--|---|---|---|--|---------------------|----------------------------|---------------------|-----------------------------------|--------------------------|--------------------------|--|---------------------------------|---|-------------------------------------|--|
| Appropriation Title | | FY 2016 Actuals Gross Funds FTEs | FY 2017 Actuals Gross Funds FTEs | FY 2018 Approved Gross Funds FTEs | Local Funds FTEs | Dedicated Taxes FTEs | Other Funds FTEs | Subtotal, General Fund FTEs | Federal Funds FTEs | Private Funds FTEs | Enterprise and Other Funds - Dedicated Taxes FTEs | Enterprise and Other FTEs | Subtotal, Gross Funds - Less Intra- District Funds FTEs | Intra- District Funds FTEs | Total FY 2019 Proposed Gross Funds FTEs |
| Agency Code | Agency Name | | | | | | | | | | | | | | |
| Governmental Direction and Support | | | | | | | | | | | | | | | |
| AB0 | Council of the District of Columbia | 181.0 | 186.1 | 197.5 | 205.0 | 0.0 | 0.0 | 205.0 | 0.0 | 0.0 | 0.0 | 0.0 | 205.0 | 0.0 | 205.0 |
| AC0 | Office of the District of Columbia Auditor | 29.2 | 30.9 | 32.0 | 32.6 | 0.0 | 0.0 | 32.6 | 0.0 | 0.0 | 0.0 | 0.0 | 32.6 | 0.0 | 32.6 |
| DX0 | Advisory Neighborhood Commissions | 2.5 | 2.5 | 3.5 | 4.5 | 0.0 | 0.0 | 4.5 | 0.0 | 0.0 | 0.0 | 0.0 | 4.5 | 0.0 | 4.5 |
| AA0 | Office of the Mayor | 76.2 | 88.2 | 98.5 | 97.8 | 0.0 | 0.0 | 97.8 | 3.3 | 0.0 | 0.0 | 0.0 | 101.0 | 6.5 | 107.5 |
| AH0 | Mayor's Office of Legal Counsel | 7.9 | 9.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.0 | 0.0 | 10.0 |
| AI0 | Office of the Senior Advisor | 15.4 | 17.0 | 18.0 | 18.0 | 0.0 | 0.0 | 18.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0 | 0.0 | 18.0 |
| BA0 | Office of the Secretary | 26.1 | 25.7 | 26.0 | 20.0 | 0.0 | 6.0 | 26.0 | 0.0 | 0.0 | 0.0 | 0.0 | 26.0 | 0.0 | 26.0 |
| AE0 | Office of the City Administrator | 42.2 | 58.2 | 62.0 | 62.0 | 0.0 | 0.0 | 62.0 | 0.0 | 3.0 | 0.0 | 0.0 | 65.0 | 0.0 | 65.0 |
| EM0 | Deputy Mayor for Greater Economic Opportunity | 5.2 | 18.0 | 20.0 | 16.3 | 0.0 | 0.0 | 16.3 | 0.0 | 0.0 | 0.0 | 0.0 | 16.3 | 4.7 | 21.0 |
| RK0 | D.C. Office of Risk Management | 28.9 | 35.8 | 37.0 | 37.0 | 0.0 | 0.0 | 37.0 | 0.0 | 0.0 | 0.0 | 0.0 | 37.0 | 0.0 | 37.0 |
| BE0 | D.C. Department of Human Resources | 169.3 | 133.0 | 167.3 | 88.0 | 0.0 | 5.8 | 93.8 | 0.0 | 0.0 | 0.0 | 0.0 | 93.8 | 59.0 | 152.8 |
| JR0 | Office of Disability Rights | 10.7 | 13.9 | 12.0 | 9.0 | 0.0 | 0.0 | 9.0 | 3.0 | 0.0 | 0.0 | 0.0 | 12.0 | 0.0 | 12.0 |
| RJ0 | Captive Insurance Agency | 0.1 | 0.0 | 2.0 | 4.0 | 0.0 | 0.0 | 4.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4.0 | 0.0 | 4.0 |
| AS0 | Office of Finance and Resource Management | 42.2 | 45.0 | 45.0 | 38.0 | 0.0 | 0.0 | 38.0 | 0.0 | 0.0 | 0.0 | 0.0 | 38.0 | 7.0 | 45.0 |
| PO0 | Office of Contracting and Procurement | 190.0 | 216.1 | 224.0 | 191.0 | 0.0 | 8.0 | 199.0 | 0.0 | 0.0 | 0.0 | 0.0 | 199.0 | 29.0 | 228.0 |
| TO0 | Office of the Chief Technology Officer | 271.4 | 324.1 | 375.0 | 232.7 | 0.0 | 15.9 | 248.6 | 0.0 | 0.0 | 0.0 | 0.0 | 248.6 | 123.5 | 372.0 |
| AM0 | Department of General Services | 622.5 | 626.8 | 671.9 | 642.5 | 0.0 | 12.0 | 654.5 | 0.0 | 0.0 | 0.0 | 0.0 | 654.5 | 22.0 | 676.5 |
| AF0 | Contract Appeals Board | 9.9 | 10.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.0 | 0.0 | 10.0 |
| DL0 | Board of Elections | 60.3 | 60.0 | 56.0 | 49.0 | 0.0 | 0.0 | 49.0 | 0.0 | 0.0 | 0.0 | 0.0 | 49.0 | 0.0 | 49.0 |
| CJ0 | Office of Campaign Finance | 28.2 | 30.0 | 30.0 | 35.0 | 0.0 | 0.0 | 35.0 | 0.0 | 0.0 | 0.0 | 0.0 | 35.0 | 0.0 | 35.0 |
| CG0 | Public Employee Relations Board | 8.3 | 9.0 | 10.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.0 | 0.0 | 10.0 |
| CH0 | Office of Employee Appeals | 14.1 | 15.0 | 15.0 | 15.0 | 0.0 | 0.0 | 15.0 | 0.0 | 0.0 | 0.0 | 0.0 | 15.0 | 0.0 | 15.0 |
| CB0 | Office of the Attorney General for the District of Columbia | 527.8 | 526.5 | 639.4 | 463.6 | 0.0 | 21.4 | 485.0 | 152.2 | 8.0 | 0.0 | 0.0 | 645.2 | 25.3 | 670.6 |
| AG0 | D.C. Board of Ethics and Government Accountability | 14.9 | 17.0 | 16.5 | 15.5 | 0.0 | 1.0 | 16.5 | 0.0 | 0.0 | 0.0 | 0.0 | 16.5 | 0.0 | 16.5 |
| AR0 | Statehood Initiatives | 1.3 | 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 1.0 |
| AD0 | Office of the Inspector General | 93.3 | 108.3 | 112.0 | 94.8 | 0.0 | 0.0 | 94.8 | 17.3 | 0.0 | 0.0 | 0.0 | 112.0 | 0.0 | 112.0 |
| AT0 | Office of the Chief Financial Officer | 900.2 | 942.8 | 1,003.0 | 911.0 | 0.0 | 64.0 | 975.0 | 0.0 | 0.0 | 0.0 | 0.0 | 975.0 | 48.0 | 1,023.0 |
| Total, Governmental Direction and Support | | 3,378.8 | 3,549.9 | 3,894.6 | 3,313.2 | 0.0 | 134.1 | 3,447.3 | 175.7 | 11.0 | 0.0 | 0.0 | 3,634.0 | 325.0 | 3,959.0 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds

| | | | | | FY 2019 Employment Authority by Type of Funding | | | | | | | | | | |
|--|--|----------------------------------|----------------------------------|-----------------------------------|---|----------------------|------------------|-----------------------------|--------------------|--------------------|---|---------------------------|--|---------------------------|---|
| Appropriation Title | | FY 2016 Actuals Gross Funds FTEs | FY 2017 Actuals Gross Funds FTEs | FY 2018 Approved Gross Funds FTEs | Local Funds FTEs | Dedicated Taxes FTEs | Other Funds FTEs | Subtotal, General Fund FTEs | Federal Funds FTEs | Private Funds FTEs | Enterprise and Other Funds - Dedicated Taxes FTEs | Enterprise and Other FTEs | Subtotal, Gross Funds - Less Intra-District Funds FTEs | Intra-District Funds FTEs | Total FY 2019 Proposed Gross Funds FTEs |
| Agency Code | Agency Name | | | | | | | | | | | | | | |
| Economic Development and Regulation | | | | | | | | | | | | | | | |
| EB0 | Office of the Deputy Mayor for Planning and Economic Development | 79.9 | 77.6 | 85.2 | 68.0 | 0.0 | 17.0 | 85.0 | 0.0 | 0.0 | 0.0 | 0.0 | 85.0 | 0.0 | 85.0 |
| BD0 | Office of Planning | 64.6 | 70.6 | 72.0 | 71.5 | 0.0 | 0.0 | 71.5 | 3.5 | 0.0 | 0.0 | 0.0 | 75.0 | 0.0 | 75.0 |
| EN0 | Department of Small and Local Business Development | 40.7 | 49.3 | 54.0 | 50.0 | 0.0 | 0.0 | 50.0 | 3.0 | 0.0 | 0.0 | 0.0 | 53.0 | 0.0 | 53.0 |
| CI0 | Office of Cable Television, Film, Music, and Entertainment | 38.6 | 48.5 | 48.9 | 7.0 | 0.0 | 44.0 | 51.0 | 0.0 | 0.0 | 0.0 | 0.0 | 51.0 | 0.0 | 51.0 |
| BJ0 | Office of Zoning | 19.6 | 19.0 | 19.0 | 18.0 | 0.0 | 0.0 | 18.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0 | 0.0 | 18.0 |
| DB0 | Department of Housing and Community Development | 153.5 | 156.4 | 179.0 | 73.2 | 0.0 | 0.0 | 73.2 | 24.8 | 0.0 | 0.0 | 0.0 | 98.0 | 80.0 | 178.0 |
| CF0 | Department of Employment Services | 583.8 | 654.6 | 682.1 | 299.1 | 0.0 | 207.7 | 506.7 | 217.9 | 6.0 | 0.0 | 0.0 | 730.6 | 27.0 | 757.6 |
| DA0 | Real Property Tax Appeals Commission | 11.3 | 11.0 | 11.0 | 11.0 | 0.0 | 0.0 | 11.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11.0 | 0.0 | 11.0 |
| CR0 | Department of Consumer and Regulatory Affairs | 335.9 | 391.4 | 437.0 | 187.0 | 0.0 | 264.0 | 451.0 | 0.0 | 0.0 | 0.0 | 0.0 | 451.0 | 0.0 | 451.0 |
| CQ0 | Office of the Tenant Advocate | 15.5 | 18.0 | 22.0 | 18.7 | 0.0 | 3.4 | 22.0 | 0.0 | 0.0 | 0.0 | 0.0 | 22.0 | 0.0 | 22.0 |
| BX0 | Commission on the Arts and Humanities | 17.6 | 28.0 | 28.0 | 0.0 | 27.0 | 0.0 | 27.0 | 0.0 | 0.0 | 0.0 | 0.0 | 27.0 | 0.0 | 27.0 |
| LQ0 | Alcoholic Beverage Regulation Administration | 49.2 | 51.1 | 57.0 | 0.0 | 0.0 | 57.0 | 57.0 | 0.0 | 0.0 | 0.0 | 0.0 | 57.0 | 0.0 | 57.0 |
| DH0 | Public Service Commission | 76.6 | 83.3 | 84.6 | 0.0 | 0.0 | 81.9 | 81.9 | 3.7 | 0.0 | 0.0 | 0.0 | 85.6 | 0.0 | 85.6 |
| DJ0 | Office of the People's Counsel | 39.7 | 41.2 | 44.4 | 8.0 | 0.0 | 45.4 | 53.4 | 0.0 | 0.0 | 0.0 | 0.0 | 53.4 | 0.0 | 53.4 |
| SR0 | Department of Insurance, Securities, and Banking | 110.5 | 124.6 | 149.6 | 0.0 | 0.0 | 150.0 | 150.0 | 0.0 | 0.0 | 0.0 | 0.0 | 150.0 | 0.0 | 150.0 |
| Total, Economic Development and Regulation | | 1,636.8 | 1,824.6 | 1,973.8 | 811.4 | 27.0 | 870.3 | 1,708.7 | 252.9 | 6.0 | 0.0 | 0.0 | 1,967.6 | 107.0 | 2,074.6 |
| Public Safety and Justice | | | | | | | | | | | | | | | |
| FA0 | Metropolitan Police Department | 4,307.8 | 4,459.8 | 4,725.5 | 4,742.5 | 0.0 | 0.0 | 4,742.5 | 8.0 | 0.0 | 0.0 | 0.0 | 4,750.5 | 5.0 | 4,755.5 |
| FB0 | Fire and Emergency Medical Services Department | 2,144.6 | 1,966.1 | 2,154.0 | 2,152.0 | 0.0 | 1.0 | 2,153.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,153.0 | 0.0 | 2,153.0 |
| FL0 | Department of Corrections | 843.7 | 1,045.3 | 1,247.0 | 1,064.2 | 0.0 | 240.0 | 1,304.2 | 0.0 | 0.0 | 0.0 | 0.0 | 1,304.2 | 1.8 | 1,306.0 |
| FK0 | District of Columbia National Guard | 110.6 | 128.4 | 131.0 | 36.5 | 0.0 | 0.0 | 36.5 | 94.5 | 0.0 | 0.0 | 0.0 | 131.0 | 0.0 | 131.0 |
| BN0 | Homeland Security and Emergency Management Agency | 88.5 | 117.9 | 112.0 | 28.3 | 0.0 | 0.0 | 28.3 | 90.8 | 0.0 | 0.0 | 0.0 | 119.1 | 0.0 | 119.1 |
| DQ0 | Commission on Judicial Disabilities and Tenure | 2.0 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 2.0 |
| DV0 | Judicial Nomination Commission | 1.7 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 0.0 | 0.0 | 2.0 | 0.0 | 2.0 |
| FH0 | Office of Police Complaints | 20.5 | 22.4 | 24.3 | 24.3 | 0.0 | 0.0 | 24.3 | 0.0 | 0.0 | 0.0 | 0.0 | 24.3 | 0.0 | 24.3 |
| FZ0 | DC Sentencing Commission | 10.7 | 5.4 | 6.0 | 6.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 |
| MA0 | Criminal Code Reform Commission | 0.0 | 5.0 | 5.0 | 5.0 | 0.0 | 0.0 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5.0 | 0.0 | 5.0 |
| NS0 | Office of Neighborhood Safety and Engagement | 0.0 | 0.0 | 16.0 | 26.0 | 0.0 | 0.0 | 26.0 | 0.0 | 0.0 | 0.0 | 0.0 | 26.0 | 0.0 | 26.0 |
| FX0 | Office of the Chief Medical Examiner | 69.6 | 94.6 | 92.0 | 91.0 | 0.0 | 0.0 | 91.0 | 0.0 | 0.0 | 0.0 | 0.0 | 91.0 | 4.0 | 95.0 |
| FS0 | Office of Administrative Hearings | 76.2 | 84.4 | 83.3 | 71.3 | 0.0 | 0.0 | 71.3 | 0.0 | 0.0 | 0.0 | 0.0 | 71.3 | 10.0 | 81.3 |

Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds

| | | | | | FY 2019 Employment Authority by Type of Funding | | | | | | | | | | |
|----------------------------------|--|----------------------------------|----------------------------------|-----------------------------------|---|----------------------|------------------|-----------------------------|--------------------|--------------------|---|---------------------------|--|---------------------------|---|
| Appropriation Title | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds FTEs | FY 2017 Actuals Gross Funds FTEs | FY 2018 Approved Gross Funds FTEs | Local Funds FTEs | Dedicated Taxes FTEs | Other Funds FTEs | Subtotal, General Fund FTEs | Federal Funds FTEs | Private Funds FTEs | Enterprise and Other Funds - Dedicated Taxes FTEs | Enterprise and Other FTEs | Subtotal, Gross Funds - Less Intra-District Funds FTEs | Intra-District Funds FTEs | Total FY 2019 Proposed Gross Funds FTEs |
| FJ0 | Criminal Justice Coordinating Council | 16.7 | 18.0 | 19.0 | 4.3 | 0.0 | 0.0 | 4.3 | 15.0 | 0.0 | 0.0 | 0.0 | 19.3 | 0.8 | 20.0 |
| UC0 | Office of Unified Communications | 307.2 | 337.4 | 367.3 | 355.3 | 0.0 | 7.0 | 362.3 | 0.0 | 0.0 | 0.0 | 0.0 | 362.3 | 6.0 | 368.3 |
| FR0 | Department of Forensic Sciences | 116.6 | 190.1 | 219.2 | 207.0 | 0.0 | 0.0 | 207.0 | 5.0 | 0.0 | 0.0 | 0.0 | 212.0 | 6.3 | 218.3 |
| FI0 | Corrections Information Council | 5.4 | 5.7 | 7.0 | 8.0 | 0.0 | 0.0 | 8.0 | 0.0 | 0.0 | 0.0 | 0.0 | 8.0 | 0.0 | 8.0 |
| FO0 | Office of Victim Services and Justice Grants | 14.1 | 15.8 | 16.0 | 13.5 | 0.0 | 2.0 | 15.4 | 2.5 | 0.0 | 0.0 | 0.0 | 18.0 | 0.1 | 18.0 |
| FQ0 | Office of the Deputy Mayor for Public Safety and Justice | 4.5 | 15.8 | 11.0 | 10.0 | 0.0 | 0.0 | 10.0 | 0.0 | 0.0 | 0.0 | 0.0 | 10.0 | 0.0 | 10.0 |
| Total, Public Safety and Justice | | 8,140.4 | 8,516.1 | 9,239.5 | 8,845.0 | 0.0 | 250.0 | 9,095.0 | 219.8 | 0.0 | 0.0 | 0.0 | 9,314.8 | 33.9 | 9,348.6 |
| Public Education System | | | | | | | | | | | | | | | |
| GA0 | District of Columbia Public Schools | 8,360.6 | 8,382.4 | 8,342.5 | 7,560.3 | 0.0 | 18.9 | 7,579.1 | 296.9 | 4.0 | 0.0 | 0.0 | 7,880.0 | 530.7 | 8,410.7 |
| GD0 | Office of the State Superintendent of Education | 339.1 | 360.9 | 448.8 | 293.8 | 21.9 | 4.4 | 320.1 | 134.6 | 0.0 | 0.0 | 0.0 | 454.6 | 0.4 | 455.0 |
| GC0 | District of Columbia Public Charter Schools | 1.0 | 1.0 | 1.0 | 1.0 | 0.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 | 1.0 |
| CE0 | District of Columbia Public Library | 547.1 | 537.9 | 562.8 | 559.3 | 0.0 | 0.0 | 559.3 | 5.5 | 0.0 | 0.0 | 0.0 | 564.8 | 0.0 | 564.8 |
| GN0 | Non-Public Tuition | 15.5 | 18.0 | 18.0 | 18.0 | 0.0 | 0.0 | 18.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18.0 | 0.0 | 18.0 |
| GO0 | Special Education Transportation | 1,346.4 | 1,295.1 | 1,362.3 | 1,362.5 | 0.0 | 0.0 | 1,362.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1,362.5 | 0.0 | 1,362.5 |
| GE0 | D.C. State Board of Education | 15.5 | 22.0 | 23.0 | 29.0 | 0.0 | 0.0 | 29.0 | 0.0 | 0.0 | 0.0 | 0.0 | 29.0 | 0.0 | 29.0 |
| GL0 | District of Columbia State Athletics Commission | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 |
| GW0 | Office of the Deputy Mayor for Education | 15.3 | 21.0 | 19.0 | 19.0 | 0.0 | 0.0 | 19.0 | 0.0 | 0.0 | 0.0 | 0.0 | 19.0 | 0.0 | 19.0 |
| Total, Public Education System | | 10,640.5 | 10,638.3 | 10,777.4 | 9,848.9 | 21.9 | 23.3 | 9,894.0 | 436.9 | 4.0 | 0.0 | 0.0 | 10,334.9 | 531.1 | 10,866.1 |
| Human Support Services | | | | | | | | | | | | | | | |
| JA0 | Department of Human Services | 1,041.8 | 1,168.2 | 1,248.5 | 693.3 | 0.0 | 0.0 | 693.3 | 620.6 | 0.0 | 0.0 | 0.0 | 1,314.0 | 21.0 | 1,335.0 |
| RL0 | Child and Family Services Agency | 792.1 | 702.1 | 820.0 | 636.0 | 0.0 | 0.0 | 636.0 | 183.0 | 0.0 | 0.0 | 0.0 | 819.0 | 0.0 | 819.0 |
| RM0 | Department of Behavioral Health | 1,345.6 | 1,392.5 | 1,382.6 | 1,225.1 | 0.0 | 15.3 | 1,240.3 | 99.8 | 1.0 | 0.0 | 0.0 | 1,341.1 | 67.8 | 1,408.8 |
| HC0 | Department of Health | 495.8 | 638.5 | 606.2 | 156.1 | 0.0 | 152.4 | 308.6 | 324.3 | 1.0 | 0.0 | 0.0 | 633.9 | 3.0 | 636.9 |
| HA0 | Department of Parks and Recreation | 486.4 | 678.8 | 748.9 | 758.3 | 0.0 | 0.0 | 758.3 | 0.0 | 0.0 | 0.0 | 0.0 | 758.3 | 16.5 | 774.8 |
| BY0 | D.C. Office on Aging | 70.1 | 91.2 | 69.0 | 41.5 | 0.0 | 0.0 | 41.5 | 31.5 | 0.0 | 0.0 | 0.0 | 73.0 | 0.0 | 73.0 |
| BG0 | Employees' Compensation Fund | 0.0 | 0.0 | 0.0 | 52.0 | 0.0 | 0.0 | 52.0 | 0.0 | 0.0 | 0.0 | 0.0 | 52.0 | 0.0 | 52.0 |
| HM0 | Office of Human Rights | 35.8 | 38.3 | 44.0 | 43.2 | 0.0 | 0.0 | 43.2 | 1.9 | 0.0 | 0.0 | 0.0 | 45.0 | 0.0 | 45.0 |
| BZ0 | Mayor's Office on Latino Affairs | 8.6 | 8.6 | 10.0 | 11.0 | 0.0 | 0.0 | 11.0 | 0.0 | 0.0 | 0.0 | 0.0 | 11.0 | 0.0 | 11.0 |
| AP0 | Office on Asian and Pacific Islander Affairs | 4.7 | 8.0 | 6.0 | 6.0 | 0.0 | 0.0 | 6.0 | 0.0 | 0.0 | 0.0 | 0.0 | 6.0 | 0.0 | 6.0 |
| VA0 | Office of Veterans' Affairs | 3.3 | 4.0 | 4.0 | 5.0 | 0.0 | 0.0 | 5.0 | 0.0 | 0.0 | 0.0 | 0.0 | 5.0 | 0.0 | 5.0 |
| JZ0 | Department of Youth Rehabilitation Services | 516.7 | 510.4 | 553.5 | 587.5 | 0.0 | 0.0 | 587.5 | 0.0 | 0.0 | 0.0 | 0.0 | 587.5 | 0.0 | 587.5 |

**Government of the District of Columbia
FY 2019 Proposed Full-Time Equivalent Employment Authority
Gross Funds**

| | | | | | FY 2019 Employment Authority by Type of Funding | | | | | | | | | | |
|-----------------------------------|--|----------------------------------|----------------------------------|-----------------------------------|---|----------------------|------------------|-----------------------------|--------------------|--------------------|---|---------------------------|--|---------------------------|---|
| Appropriation Title | | | | | | | | | | | | | | | |
| Agency Code | Agency Name | FY 2016 Actuals Gross Funds FTEs | FY 2017 Actuals Gross Funds FTEs | FY 2018 Approved Gross Funds FTEs | Local Funds FTEs | Dedicated Taxes FTEs | Other Funds FTEs | Subtotal, General Fund FTEs | Federal Funds FTEs | Private Funds FTEs | Enterprise and Other Funds - Dedicated Taxes FTEs | Enterprise and Other FTEs | Subtotal, Gross Funds - Less Intra-District Funds FTEs | Intra-District Funds FTEs | Total FY 2019 Proposed Gross Funds FTEs |
| JM0 | Department on Disability Services | 402.1 | 418.5 | 432.0 | 212.1 | 0.0 | 0.0 | 212.1 | 215.4 | 0.0 | 0.0 | 0.0 | 427.5 | 0.0 | 427.5 |
| HT0 | Department of Health Care Finance | 212.8 | 228.5 | 264.0 | 158.2 | 5.5 | 17.8 | 181.5 | 164.4 | 0.0 | 0.0 | 0.0 | 345.9 | 5.2 | 351.0 |
| HG0 | Office of the Deputy Mayor for Health and Human Services | 13.0 | 19.0 | 11.8 | 11.8 | 0.0 | 0.0 | 11.8 | 0.0 | 0.0 | 0.0 | 0.0 | 11.8 | 0.0 | 11.8 |
| Total, Human Support Services | | 5,428.8 | 5,906.6 | 6,200.4 | 4,597.0 | 5.5 | 185.5 | 4,788.0 | 1,640.8 | 2.0 | 0.0 | 0.0 | 6,430.8 | 113.4 | 6,544.2 |
| Public Works | | | | | | | | | | | | | | | |
| KT0 | Department of Public Works | 1,397.9 | 1,468.0 | 1,488.0 | 1,251.0 | 0.0 | 27.0 | 1,278.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,278.0 | 158.0 | 1,436.0 |
| KA0 | District Department of Transportation | 455.4 | 521.6 | 622.4 | 596.4 | 0.0 | 3.0 | 599.4 | 20.0 | 0.0 | 0.0 | 0.0 | 619.4 | 0.0 | 619.4 |
| KV0 | Department of Motor Vehicles | 231.9 | 265.7 | 265.0 | 213.0 | 0.0 | 39.0 | 252.0 | 0.0 | 0.0 | 0.0 | 0.0 | 252.0 | 14.0 | 266.0 |
| KG0 | Department of Energy and Environment | 337.4 | 380.9 | 393.4 | 111.1 | 0.0 | 178.4 | 289.5 | 109.8 | 1.1 | 0.0 | 0.0 | 400.4 | 14.7 | 415.0 |
| TC0 | Department of For-Hire Vehicles | 58.2 | 55.0 | 71.0 | 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 | | 2,480.8 | 2,691.2 | 2,839.8 | 2,171.5 | 0.0 | 318.4 | 2,489.9 | 129.8 | 1.1 | 0.0 | 0.0 | 2,620.8 | 186.7 | 2,807.4 |
| Financing and Other | | | | | | | | | | | | | | | |
| DO0 | Non-Departmental | 0.0 | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total, Financing and Other | | | 0.0 | 40.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL GENERAL OPERATING FUNDS | | 31,706.1 | 33,126.7 | 34,965.4 | 29,587.0 | 54.4 | 1,781.5 | 31,422.8 | 2,855.9 | 24.1 | 0.0 | 0.0 | 34,302.9 | 1,297.0 | 35,599.9 |
| Enterprise and Other Funds | | | | | | | | | | | | | | | |
| DC0 | Office of Lottery and Charitable Games | 64.7 | 74.5 | 74.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 76.5 | 76.5 | 0.0 | 76.5 |
| DY0 | District of Columbia Retirement Board* | 0.0 | 0.0 | 75.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 75.0 | 75.0 | 0.0 | 75.0 |
| GF0 | University of the District of Columbia* | 0.0 | 0.0 | 968.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 968.4 | 968.4 | 0.0 | 968.4 |
| HI0 | D.C. Health Benefit Exchange Authority | 60.1 | 73.9 | 92.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 101.0 | 101.0 | 0.0 | 101.0 |
| Total, Enterprise and Other Funds | | 124.8 | 148.4 | 1,209.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,220.9 | 1,220.9 | 0.0 | 1,220.9 |
| GRAND TOTAL, DISTRICT GOVERNMENT | | 31,830.9 | 33,275.1 | 36,175.3 | 29,587.0 | 54.4 | 1,781.5 | 31,422.8 | 2,855.9 | 24.1 | 0.0 | 1,220.9 | 35,523.8 | 1,297.0 | 36,820.8 |

*These agencies do not use the District's financial system for their actual expenditure transactions.

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

Appendix J:

**Statistical
Profile of the
District of
Columbia**

Statistical Profile

The District of Columbia was created in 1791 by an act of the United States Congress and Presidential proclamation and has served as the capital of the United States of America since 1800. The District is also a growing city of nearly 700,000 residents living in its neighborhoods and supporting a large regional economy. The District's budget covers functions typical of states, counties, municipalities, and special districts as it serves residents, others who work in the city, and visitors from around the country and around the world.

When first established, the District was 100 square miles, chosen to be between north and south in the new United States, from land ceded by Maryland and Virginia. In 1846, the District's Virginia portion was returned to that state, leaving 69 square miles within the current District borders.

Local Government

Federal legislation, the District of Columbia Home Rule Act, Public Law No. 93-198 (approved December 24, 1973), determines how the District governs itself and how it relates to Congress. While the District elects its own Mayor and legislative body, all District legislation is sent to Congress, which may disapprove it within a 30-working-day period. Unique among tax-paying Americans, District citizens do not have representation in the Senate and have a non-voting delegate, but not full representation, in the House of Representatives.

The District is governed locally by a Mayor and a 13-member legislative body, the Council of the District of Columbia. The Mayor is elected with a 4-year term. The Council includes eight members elected by ward, four members elected at-large, and a Chairman who is also elected at-large. In the even-numbered years with a Mayoral election, residents also vote for the Chairman, for their ward member in four of the eight wards, and for two of the at-large members. In the other even-numbered years, which are presidential election years, residents vote for their ward member in the other four wards and for the other two at-large members.

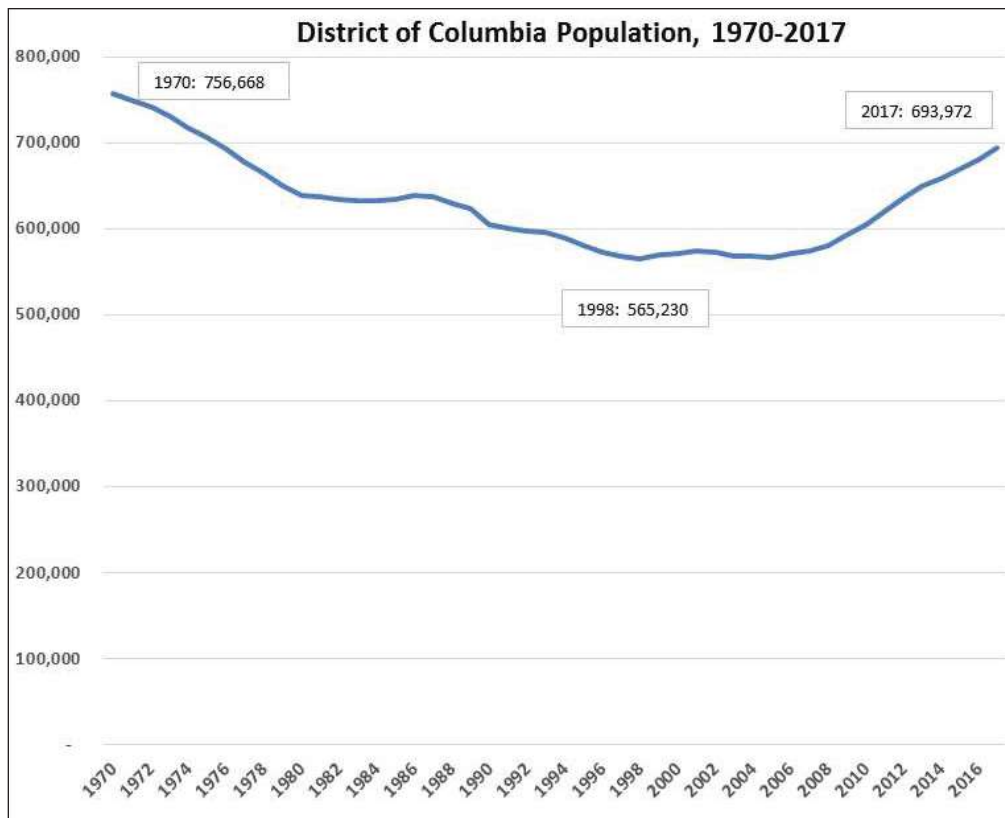
Ward lines are redrawn after each 10-year census to account for shifting population to keep the population as equal as possible across the eight wards.

Population

The District's population peaked in the 1940s at over 800,000 and declined during the ensuing decades. This decline turned around in the late 1990s, and net population growth since 2008 has averaged about 1,000 residents per month.

As of July 2017, according to Census Bureau estimates, the population was 47.7 percent Black, 44.6 percent White, 4.1 percent Asian-American, and 3.5 percent of other or multiple races. The population under age 18 was 17.7 percent and age 65 or older was 11.6 percent, both of which are below the national average, so the District has a higher-than-average proportion of its population between ages 18 and 64. Estimated for the 2012-2016 period, 55.4 percent of District residents age 25 or older had a bachelor's degree or higher, far above the national average of 34.2 percent.

The District's workday population, including commuters, is over one million.



Education

Primary and secondary education in the District is provided by the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter School (DCPCS) system. DCPS operates 116 schools serving nearly 49,000 students, while DCPCS includes 66 charter schools serving nearly 44,000 students. Enrollment has grown slightly in DCPS in recent years, while DCPCS has experienced continual growth since the first charter school opened in 1996.

The District served 12,173 students with disabilities in the 2014-2015 school year, according to the federally required October 6, 2014 Child Count. Of these 12,173 students, 11,170 were served in District public school programs (DCPS and DCPCS) and 1,003 were served in non-public schools at the District's expense.

The District also operates a public university, the University of the District of Columbia, which serves about 4,600 students in community college, 4-year undergraduate, and graduate and professional programs.

Table J-1

District of Columbia Public Schools Enrollment

| Years | DC Public School Enrollment | DC Public Charter School Enrollment |
|-----------|-----------------------------|-------------------------------------|
| 2009-2010 | 44,718 | 27,661 |
| 2010-2011 | 45,630 | 29,356 |
| 2011-2012 | 45,191 | 31,562 |
| 2012-2013 | 45,557 | 34,674 |
| 2013-2014 | 46,393 | 36,565 |
| 2014-2015 | 47,548 | 37,684 |
| 2015-2016 | 48,439 | 38,905 |
| 2016-2017 | 48,555 | 41,506 |
| 2017-2018 | 48,622 | 43,623 |

Table J-1

Government of the District of Columbia
Full-Time Equivalent Employment Authority
Fiscal Years 2010-2019

| | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> <u>Proposed</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------------|
| Appropriation Title | | | | | | | | | | |
| Governmental Direction and Support | 3,240 | 3,148 | 3,465 | 3,463 | 3,542 | 3,659 | 3,593 | 3,676 | 3,895 | 3,959 |
| Economic Development and Regulation | 1,526 | 1,502 | 1,538 | 1,514 | 1,614 | 1,685 | 1,759 | 1,838 | 1,974 | 2,075 |
| Public Safety and Justice | 8,743 | 8,650 | 8,501 | 8,426 | 8,424 | 8,495 | 8,522 | 8,936 | 9,239 | 9,349 |
| Public Education System | 9,590 | 10,528 | 10,345 | 10,008 | 9,793 | 10,660 | 10,533 | 10,592 | 10,777 | 10,866 |
| Human Support Services | 5,756 | 5,571 | 5,409 | 5,404 | 5,564 | 5,705 | 5,835 | 6,163 | 6,200 | 6,544 |
| Public Works | 2,401 | 2,309 | 2,476 | 2,502 | 2,604 | 2,672 | 2,698 | 2,747 | 2,840 | 2,807 |
| Financing and Other | 0 | 0 | 40 | 40 | 40 | 40 | 40 | 44 | 40 | 0 |
| Subtotal before Enterprise Funds | 31,257 | 31,709 | 31,775 | 31,356 | 31,581 | 32,916 | 32,981 | 33,996 | 34,965 | 35,600 |
| Enterprise and Other Funds | 1,247 | 1,328 | 1,336 | 1,220 | 1,114 | 1,136 | 1,178 | 1,204 | 1,210 | 1,221 |
| Grand Total | 32,504 | 33,036 | 33,111 | 32,576 | 32,694 | 34,052 | 34,158 | 35,200 | 36,175 | 36,821 |

Public Facilities

Public facilities serving District residents, workers, and visitors include:

- 76 recreation centers;
- 11 indoor swimming pools and 22 outdoor swimming pools;
- 27 libraries;
- 33 fire stations; and
- 7 district police stations and 3 substation locations.

Tourism

The tourism industry is a major component of the District's economy. Each year, more than 20 million visitors come to Washington from all over the world. The Washington Metropolitan area is served by three major airports – Ronald Reagan Washington National Airport, Washington Dulles International Airport, and Baltimore-Washington International Thurgood Marshall Airport. Hotel industry data show the increase in available rooms in the District with the opening of the Convention Center Hotel in 2015 and other hotels in 2016 and 2017.

Financial

The District raises 72 percent of revenues for its operating budget through local sources, both tax and non-tax. Another 27 percent comes through federal grant programs that all states receive, with Medicaid alone accounting for over one-half of all federal dollars. Only about 1 percent consists of federal payments, which are direct appropriations from Congress to the District and which are analogous to earmarks that other states and jurisdictions receive. At one point, the District did receive a blanket federal payment to help pay for its operating expenses, but those payments ended in 1999.

Property and income taxes make up about two-thirds of District tax revenues, with sales tax and other tax revenue making up the remainder.

Table J-3

Airport Passengers

| | Ronald Reagan Washington National Airport | Washington Dulles International Airport | Baltimore-Washington International Thurgood Marshall Airport |
|------|--|--|---|
| 2013 | 9,838,034 | 10,570,993 | 11,132,731 |
| 2014 | 10,115,546 | 10,415,948 | 11,022,200 |
| 2015 | 11,242,375 | 10,363,974 | 11,738,845 |
| 2016 | 11,470,854 | 10,596,942 | 12,340,972 |

Table J-4

Hotels

| | Hotel Occupancy Rate | Number of Available Rooms | Average Daily Room Rate |
|------|---------------------------------|--------------------------------------|------------------------------------|
| 2014 | 82.8% | 27,323 | \$238.74 |
| 2015 | 83.6% | 28,698 | \$238.81 |
| 2016 | 86.9% | 28,945 | \$250.98 |
| 2017 | 84.9% | 30,377 | \$273.30 |
| 2018 | 84.6% | 32,594 | \$273.30 |

Note: Data is for March in each year.

Table J-5

Taxes

(\$ thousands)

| Fiscal Year | Property Taxes | | | Sales and Use | Income and Franchise | Gross Receipts | Other Taxes | Total |
|-------------|----------------|----------|--------|---------------|----------------------|----------------|-------------|-----------|
| | Real | Personal | Rental | | | | | |
| 2008 | 1,666,315 | 59,690 | 33,086 | 1,101,859 | 1,755,894 | 302,873 | 413,401 | 5,333,118 |
| 2009 | 1,832,748 | 69,163 | 32,612 | 1,052,011 | 1,478,068 | 315,976 | 261,909 | 5,042,487 |
| 2010 | 1,790,519 | 56,501 | 34,264 | 1,081,005 | 1,434,131 | 295,531 | 264,959 | 4,956,910 |
| 2011 | 1,715,069 | 52,696 | 32,980 | 1,121,257 | 1,656,283 | 279,002 | 403,199 | 5,260,486 |
| 2012 | 1,843,918 | 55,734 | 35,134 | 1,218,576 | 1,956,590 | 319,036 | 404,066 | 5,833,054 |
| 2013 | 1,940,169 | 54,878 | 45,450 | 1,247,374 | 2,094,179 | 345,852 | 400,308 | 6,128,210 |
| 2014 | 2,037,905 | 55,413 | 41,719 | 1,282,573 | 2,094,754 | 389,539 | 423,354 | 6,325,257 |
| 2015 | 2,219,859 | 57,225 | 79,243 | 1,425,525 | 2,316,727 | 361,293 | 528,866 | 6,988,738 |
| 2016 | 2,386,010 | 59,101 | 58,780 | 1,451,441 | 2,464,330 | 365,305 | 498,161 | 7,283,128 |
| 2017 | 2,500,732 | 63,305 | 53,066 | 1,527,120 | 2,512,522 | 364,791 | 502,117 | 7,523,653 |

Table J-6

Demographic and Economic Data

| Fiscal Year | Population | Personal Income (\$ in Thousands) | Per Capita Income | Median Age | Employment | Unemployment Rate |
|-------------|------------|--------------------------------------|-------------------|------------|------------|-------------------|
| 2008 | 580,074 | \$40,359,750 | \$69,577 | 34.3 | 702,725 | 6.0% |
| 2009 | 599,657 | \$40,403,096 | \$67,377 | 34.0 | 701,633 | 9.0% |
| 2010 | 605,210 | \$41,499,722 | \$68,571 | 33.8 | 709,075 | 10.2% |
| 2011 | 620,427 | \$45,272,125 | \$72,969 | 33.7 | 723,233 | 10.2% |
| 2012 | 635,040 | \$46,873,665 | \$73,812 | 33.6 | 730,033 | 9.3% |
| 2013 | 649,111 | \$48,118,236 | \$74,129 | 33.8 | 733,317 | 8.6% |
| 2014 | 659,836 | \$46,015,860 | \$69,738 | 33.8 | 757,500 | 7.8% |
| 2015 | 670,377 | \$48,453,108 | \$72,277 | 33.8 | 764,700 | 6.7% |
| 2016 | 684,336 | \$51,842,801 | \$75,756 | 33.9 | 780,400 | 6.1% |
| 2017 | 693,972 | \$53,300,341 | \$76,805 | N/A | 789,500 | 6.5% |

The District's bond ratings have steadily improved over the past decade.

Table J-7

Bond Rating and Total Debt Per Capita

| Fiscal Year | Moody's | Standard and Poors | Fitch | Total Debt Per Capita |
|-------------|---------|--------------------|-------|-----------------------|
| 2008 | A1 | A+ | A+ | \$11,132 |
| 2009 | A1 | A+ | A+ | \$11,172 |
| 2010 | Aa2 | A+ | AA- | \$11,969 |
| 2011 | Aa2 | A+ | AA- | \$12,564 |
| 2012 | Aa2 | A+ | AA- | \$12,762 |
| 2013 | Aa2 | AA- | AA- | \$13,792 |
| 2014 | Aa2 | AA | AA | \$14,033 |
| 2015 | Aa1 | AA | AA | \$15,029 |
| 2016 | Aa1 | AA | AA | \$14,831 |
| 2017 | Aa1 | AA | AA | \$14,725 |

Conclusion

The District of Columbia is a thriving city that is home to a growing population while simultaneously being a center of business and a world-class tourist destination. Enrollment in its school systems has been growing as well, and its adult population is highly educated. The District government performs functions typical of a city, a county, and a state, and it is supported by a diverse tax and revenue base that continues to grow. The District has balanced its budget and had a surplus each year since 1997, and its fiscal strength has been recognized in the improving ratings assigned to its debt by bond rating firms in recent years.

Appendix K:

**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, or (3) ACFO. Six Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of Chief Financial Officer and the Office of Budget and Performance Management, in the Office of the City Administrator, in managing agency finances. For budgetary purposes, funding for these positions assigned to the agencies is included in the various agency budgets. This funding is not duplicated in the budget for the OCFO.

Agency Management Program (AMP) - A program within an agency's performance plan under Performance-Based Budgeting. AMP is used to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within 15 activities: (1) Personnel, (2) Training and Employee Development, (3) Labor-Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Management, (8) Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, (13) Performance Management, (14) Language Access, and (15) Court-Ordered Supervision. Many agencies do not include all 15 of these activities.

Allocable Revenue - Revenue earned, collected, and used by the agency responsible for generating the revenue.

Allocation - The movement of budget from a central budget item, like a Reserve fund, to a specific budget location. In the case of the Highway Trust Fund, the movement of capital budget from a master project to a capital project authorized within the master project group.

Amendment - A proposed change to a budget that is not yet finally approved, but has been formally submitted by the executive to the legislative branch.

Annualization - A budget increase to provide full-year budget authority for a budgetary item that was only partially funded in the prior-year budget.

Appropriated Revenue - Authority to collect revenue by an agency on behalf of the District Treasury; such revenue is used to support the operations of all agencies.

Appropriation - Authority to spend funds appropriated by Congress and financed by general District revenues.

Appropriation Group (or Appropriation Title) - The eight broad areas into which the District categorizes services to the citizens of Washington, DC. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Public Works, Financing and Other, and Enterprise and Other Funds.

Arbitrage - With respect to tax-exempt municipal debt, arbitrage is the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the tax-exempt bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn arbitrage in connection with tax-exempt bonds or other federally tax-advantaged bonds.

Attrition - Voluntary employment losses, such as retirements and resignations.

Bond Anticipation Notes - Notes issued for capital projects, which are repaid from the proceeds of the issuance of long-term bonds.

Bonds - The written evidence of debt, which upon presentation entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest, or states a formula for determining that rate, and matures on a date certain. Generally, bonds are debt securities with a final maturity longer than the short-term range.

Bond Rating - A bond rating is an independent assessment of the creditworthiness of a bond issued by a state or municipality (including all short and long-term indebtedness). The three primary rating agencies are Standard & Poor's Ratings Services (S & P), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings, Inc. (Fitch). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond and a lower cost of borrowing for the borrower. The long-term credit rating symbols for investment grade bonds range from the highest ratings of AAA, AA, and A to BBB-, the lowest investment grade ratings. Pluses are added to distinguish strength and minuses reflect weaknesses. Bonds rated below BBB- are referred to as speculative, low grade or junk bonds.

Budget - A plan of financial and operational intent embodying an estimate of proposed expenditures for a given period and proposed means of financing.

Budget Authority - Authority provided by law to enter into obligations that will result in expenditures. It may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Establishment - The period immediately preceding the beginning of the budget fiscal year during which final budgets are prepared and entered into the formal accounting records of the District.

Budget Formulation - The budget planning and development process from the initial budget call up to and including final approval by Congress.

Budget Modification - A change in any portion of the budget during the fiscal year.

Budget Reserve - Funds that are earmarked to protect the District against shortfalls in revenue and unforeseen expenditures.

Build America Bonds (BABs) - Taxable municipal securities issued through December 31, 2010 under the American Recovery and Reinvestment Act of 2009. BABs may be direct pay subsidy bonds or tax credit bonds.

CAFR - State and local governments issue an annual financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR is prepared in accordance with U.S. generally accepted accounting principles (GAAP) for state and local governments as promulgated by the Government Accounting Standards Board (GASB) and is composed, at a minimum, of the following three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some of the principal users of the CAFR are credit or bond rating agencies (Fitch Ratings, Moody's Investors Service, Standard and Poor's Ratings Services), institutions that buy and sell bonds, and those charged with managing and governing the state or local government.

Capital Budget - The budget that provides for the acquisition of District-owned assets that help meet the long-term and infrastructure needs, as summarized in the Capital Improvements Program.

Capital Improvements Program (CIP) - A plan for initiating the development, improvement, or replacement of District-owned assets during a six-year period. As annually revised, this plan provides the basis for future-year capital budget requests.

Chart of Accounts - A listing of general ledger accounts used to record financial transactions incurred by District agencies.

Charter School - A private non-profit entity that accepts and educates public school students under the terms of a charter granted by the District's chartering authority. Charter Schools receive the same public funding as DC Public Schools pursuant to the District's uniform per-student funding formula; additionally, a facilities allowance is provided.

Collateral - Security pledged to a creditor to assure that the obligor of municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release the collateral.

Commercial Paper (CP) - Short-term obligations, backed by a line of credit with a bank, that mature within 270 days. Maturing principal of outstanding commercial paper is typically paid with newly issued commercial paper, referred to as a "roll over," thereby borrowing funds on a short-term basis for an extended time period. Rate reset periods may vary from one to 270 days and different portions of a single issue of commercial paper may simultaneously have different reset periods.

Component Unit - Legally separate organizations that meet the following criteria: (a) the primary government appoints a voting majority of the organization's board; and (b) there is a financial benefit/burden relationship between the primary government and the organization, or the primary government is able to impose its will on the organization.

Comptroller Object - This represents the lowest level of the General Ledger Account structure for operating statement District-wide accounting purposes. It includes revenue, expenditure, transfer, and statistical accounts.

Comptroller Source Group - This is used to group Comptroller Objects for reporting purposes. Also called Object Class.

Consolidated Plan - The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for the following federal grant programs: Community Development Block Grants (CDBG), HOME Investment Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

Contractual Services - A budgetary classification of nonpersonal services that includes funds for contractual services.

Controllable Property - Non-capitalized tangible property with a value that is less than \$5,000 that is considered to be sensitive with a high risk of theft or loss; such property typically has an expected useful life of less than three years.

Current Services Funding Level (CSFL) - The CSFL is a Local funds ONLY representation of the true cost of operating District agencies in the next budget year, without consideration of any new policy decisions.

Debt Capacity – Generally, the maximum principal amount of debt that an issuer is permitted to have outstanding at any time under constitutional, statutory or bond contract provisions. The District has two statutorily mandated debt limits. The Home Rule Act provides that the debt service on the District's outstanding and proposed debt in any fiscal year cannot exceed 17 percent of local-source District revenues. The Debt Ceiling Act imposes a further limit. Total debt service on all outstanding Tax-Supported Debt cannot exceed 12 percent of annual District General Fund expenditures and transfers during a given CIP period.

Debt Ratio – Comparative statistics showing the relationship between the issuer's outstanding debt and factors such as its tax base, income, or population.

Debt Service - The payment of interest on outstanding bonds, the principal payment of maturing or redeemed bonds and any required contributions to a sinking fund for term bonds. Generally principal is paid annually. Interest on fixed rate bonds is paid semi-annually, and interest on floating-rate bonds is paid monthly.

Dedicated Taxes - Tax revenues that are set aside by law to a particular agency for a particular purpose. Dedicated Tax revenue is part of General Fund revenue.

Encumbrance - An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds - Budget and accounting units created for particular purposes, such as self-sustaining operations for which a fee is charged to external users for goods and services, to separate the revenue and financial control of such operations from the District's General Fund.

Entitlement - A service or grant that, under District or Federal law, must be provided to qualified applicants.

Equipment and Equipment Rental - The name of the object class used to allocate funds for such needs.

Escrow Agreement for Refunding Bonds - An agreement that typically provides for the deposit of funds or securities in an escrow account to refund outstanding debt. The agreement stipulates how funds are invested until their expenditure and the schedule of on-going debt service payments and redemptions.

Expenditure - A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – The percentage of Medicaid expenditures that is reimbursed by the federal government. For the District, this percentage is generally 70 percent for most Medicaid functions.

Federal Funds

- **Federal Grants:** Funding provided by the federal government via a federal agency for a specific purpose with the conditions for the administration of the funding dictated by each grantor organization.
- **Federal Payments:** Funding specifically detailed in the Federal Funds portion of the District of Columbia Appropriations Act with the conditions for the administration of the funding found within the statute and federal appropriations law.

- **Federal Medicaid Payments:** Funding provided to pay for a portion of the health care costs of eligible individuals, with oversight performed by District and federal authorities.

Fixed Costs - Expenses that do not change in proportion to the activity of a business and are related to the everyday functioning of a business. In the District, fixed costs are categorized as electricity, heating fuel, janitorial services, natural gas, occupancy, telecommunication, postage, rent, security services, steam, water and sewer, and fleet fuel and services. While the expense item is fixed, the costs do have variability. Rate fluctuations and consumption levels play a large part in determining the amount of fixed costs.

Fringe Benefits - Part of overall employee compensation costs, including life and health insurance and retirement and Social Security contributions.

Full-Time Equivalent (FTE) - An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE generally equals 2,080 hours and 0.75 FTE equals 1,560 hours.

Fund - A budgeting and accounting practice used to establish accounts separating revenues and their related obligations and expenditures for one purpose from revenues, obligations, and expenditures for other purposes. It is a distinct accounting entity that has its own assets, liabilities, equity, revenues, and expenditures/expenses.

Fund Accounting - Method of organizing and maintaining accounting activities on a fund basis. Under this method, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources. The fund balance is cumulative over the life of the fund.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for accounting and financial reporting. GAAP includes the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The standard-setting body which establishes GAAP for governmental entities is the Governmental Accounting Standards Board (GASB).

GASB – Established in June 1984, the Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. Although GASB standards do not have the force of law, governments are required to follow GASB standards in order to obtain unmodified (or clean) opinions from their auditors, and failure to comply with GASB standards can adversely affect a state or local government’s bond ratings and thus, its attempts to issue bonds.

GFOA - The Government Finance Officers Association (GFOA) of the United States and Canada is the premier association of public finance professionals. Since its inception in 1906, originally as the Municipal Finance Officers Association, the organization has played a major role in the development and promotion of GAAP for state and local government. The GFOA has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. Under this program, governments that achieve the highest standards in financial reporting are awarded a prestigious Certificate of Achievement. The GFOA also sponsors the Distinguished Budget Presentation Award Program, which recognizes governments whose budgets are deemed exemplary as policy documents, financial guides, operational guides, and communication devices. The GFOA also publishes Governmental Accounting, Auditing, and Financial Reporting (GAAFR), also known as “the Blue Book”.

GPRA (Government Performance and Results Act) - Legislation that requires the establishment of a direct relationship between the use of federal funds and the delivery of services by federal agencies. Many federal grants require GPRA performance measures as part of the reporting process.

General Fund - The principal operating fund of the District, which is used to account for all financial resources except those required to be accounted for in another fund. General Fund revenues consist of Local, Dedicated Tax, and Special Purpose Revenues.

General Obligation (G.O.) Bonds - Bonds issued directly by state or local governments or their agencies to meet essential government functions, such as schools and highway construction. These bonds are backed by the issuer's pledge of its full faith, credit and taxing power to meet interest and principal payments.

Gift Funds - Financial donations to the District government, which may only be accepted on behalf of the District by the Mayor, and which may be earmarked for a specific purpose.

Grant - Contributions of assets (usually cash) by a government unit or private entity for specified purposes. The District government receives grants from the federal government (and occasionally from private entities) for a variety of purposes. District agencies also make grants to non-profit or other non-District government organizations. When the source of the District's grant to a non-District government organization is itself a grant, the District's grant is called a "subgrant."

Grant Anticipation Revenue (GARVEE) Bonds - Bonds used by state or state infrastructure agencies under the guidelines of the National Highway System Designation Act to finance major highway projects receiving federal funding. States must repay the bonds using federal funds expected to be received in the future; however, the federal government does not guarantee that the funds will be made available to repay the bonds.

Gross Budget - A total budget amount that includes resources from all funding sources.

Imprest Fund - A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

Income Tax Secured Revenue Bond - Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax revenue received by the District.

Indirect Costs - Administrative overhead costs incurred by the District in managing grant programs.

Industrial Revenue Bond - A bond issued by the District on behalf of a non-profit or other eligible entity to finance or refinance projects including housing, health facilities, transit, higher education, or other industrial or commercial development.

Inflation - An increase in general price of goods or services resulting in a decline in the purchasing power of currently available money.

Infrastructure - Long-lived assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include such assets as highways, bridges, drainage systems, and water and sewer systems.

Interest Accrual - The interest that has accumulated on a bond since the last interest payment up to, but not including, the settlement date.

Intra-District - An accounting mechanism used to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Result Measures - A set of result performance measures that are contained within each program.

Local Education Agency (LEA) - An education agency at the local level that exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district," "school system," and "local basic administrative unit."

Local Revenue - Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate - Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC (Maximum Allowable Request Ceiling) - The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Master Project – A designated capital project that receives the budget for a specific set of related projects, which then subsequently obtain budget(s) through an allocation process from the master project. Certain District capital projects are budgeted using this process.

Match - A locally provided cash or in-kind service contribution required to supplement or equal a grant or gift as a condition for receiving the funds.

Mission - The mission is a clear, concise statement of the purpose of an agency. The mission focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting - A basis of accounting that recognizes revenues in the period they become measurable and available, and expenditures in the period in which governments in general normally liquidate the associated liability rather than when that liability is first incurred (if earlier).

Municipal Bond - A debt security issued by or on behalf of a state, local government, or an agency or instrumentality of a state or local government. Municipal bonds, for example, may be issued by states, cities, counties, special tax districts or special agencies or authorities of state or local governments. Generally, interest earned on municipal bonds is exempt from federal income taxes and state and local taxes in the state if the investor lives in the issuing state.

Nonpersonal Services (NPS) - A budget category that includes budget objects for reporting other than personnel-related expenditures. Nonpersonal services includes supplies, utilities, communications, rent, other services and charges, subsidies and transfers, equipment and equipment rental, and debt service.

Nonrecurring Expenditures - One-time expenditures for special items, such as a new fire truck or a computer system, that do not need to be budgeted for again in the year following their purchase.

Notice of Funding Availability (NOFA) - A public notice that an agency will issue a Request for Applications (RFA), informing interested parties when and where an RFA may be obtained.

Object Category - The category of object classes for which the District budgets in the operating budget. There are two object categories: Personal Services (salaries, fringe benefits, additional pay, and overtime) and Nonpersonal Services (all object classes that are not personal services).

Object Class - A budgetary classification that breaks down the object categories of personal services and nonpersonal services into more specific types of expenditure, such as fringe benefits (Object Class 14) or supplies (Object Class 20). Also called Comptroller Source Group.

Objectives - Measurable activities of a program that are sought to achieve the overall mission.

Obligations - The amount of expenditures already made as well as the cost of commitments requiring future payments.

Operating Budget - The budget that encompasses day-to-day District government activities. The operating budget includes employee salaries, supplies, and other non-personnel items related to current activities. The operating budget also includes debt service and overhead costs related to daily operations.

Other Services and Charges - A budgetary classification of nonpersonal services that includes funds for printing, postage, tuition, travel, conference, and membership dues.

Overtime Pay - Pay for full-time employees whose work hours exceed their regular tour of duty, generally, for hours of work authorized in excess of 40 hours in a pay status in a workweek in accordance with provisions of section 7 of the Fair Labor Standards Act of 1938 (FLSA), as amended (29 USC 207).

Personal Services (PS) - A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

Performance-Based Budgeting (PBB) - A budget system in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers.

Performance Measures - Measures that describe the information managers and other decision-makers need in order to make good business decisions. Different types of measures include demand/input, output, result/outcome, and efficiency.

Performance Plan - An agency-level plan that contains the agency's mission, summary of services, objectives, initiatives, and performance measures for a set period of time.

Phase - A budgeted task (e.g. design, project management, construction) necessary to achieve the completion of a capital project.

Private Revenue - Funding from private grants to fund the intended purpose of the grant.

Program - A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, organized as a sub-unit of an agency for accounting, budgeting, planning, and performance measurement purposes.

Program Structure - The delineation of programs, activities, and services that constitute the work of an agency.

Project - An operating project is a SOAR attribute used to isolate selected financial activity. A capital project is an investment in the infrastructure of the District that results in a new District-owned asset, increases the value of an existing District-owned asset, or increases the life of a District-owned asset by at least 2 years.

Proprietary Fund - Fund category that often emulates the private sector and focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. Expenditures are typically funded by user charges and fees. Governments may have two types of proprietary funds: enterprise funds and internal service funds.

Qualified Zone Academy Bond (QZAB) - Municipal security issued to finance projects for certain eligible public schools in conjunction with private business contributions. At the election of the issuer, the issuer is entitled to receive a direct pay subsidy, or the bondholders are entitled to receive a federal tax credit in lieu of interest.

Real (Constant) Dollars - An adjusted value of currency used to compare dollar values from one period to another. Because of inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values across time periods, they can be converted from nominal (current) dollar values to constant dollar values.

Reallocation - The modification of budget from one phase of a capital project to another. The total budget for the project remains the same.

Redirections - The permanent shift of funds or positions within an agency.

Regular Pay - Continuing - Salary and wages for all continuing full-time employees.

Regular Pay - Other - Salary and wages for part-time, part-year, or temporary employees.

Reorganization - A change in the budget and reporting structures within an agency.

Reprogramming - Any budget modification for purposes other than those originally planned, which results in an offsetting reallocation of budget authority from one budget category to another, or from one capital project to another.

Request for Applications (RFA) - The document that describes the requirements for subgrant applications.

Request for Proposals (RFP) - A solicitation document requesting from prospective contractors to submit a business proposal with a detailed description of the manner in which they plan to achieve the goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's corporate and financial information, estimate of total cost, and required completion schedule.

Rescission - A legislative cancellation of budget authority previously approved by the Council and the Congress.

Revenue Bond - A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity or source associated with the purpose of the bonds, rather than from general tax revenue.

Revenue - The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Category - General types of revenue, such as taxes.

Revenue Class - Specific revenues, such as real property taxes.

Review Panel - A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving Fund - A fund that is replenished as amounts are used, either by additional appropriations or by income/revenue from the programs the fund finances. Therefore, the fund retains a balance at all times.

Service-Level Budgeting - The development of budgets at program level four in SOAR. This is one level below the current level of budgeting for most agencies, which is at the activity level.

Short-Term Borrowing - A designation given to a debt obligation typically having maturities of three to five years from issuance. As part of regular planned borrowing, the District will issue a portion of its debt with specific maturities tied to the expected useful life of the asset being acquired, normally equipment and information technology assets. The program assists the District in its asset/liability management by matching the useful life of the asset being financed with the amortization of the debt liability.

Special Purpose Revenue - Funds used to account for proceeds derived from specific revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes. Formerly called O-type or other revenue, Special Purpose Revenue is part of General Fund revenue.

Strategic Business Plan - A strategic business plan establishes and articulates the purpose, strategic goals, operational organization, and performance expectations for an agency.

Strategic Goal – For purposes of business planning, a statement that describes in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to critical trends, issues, and challenges.

Structural Balance - The degree to which revenues match expenditures over time.

Subgrant - The commitment of funds from a grant by a District government agency to a governmental or private organization to support specific services and operations. See DC Municipal Regulations, Title I, Chapter 50.

Subsidies and Transfers - The name of the object class used to allocate funds for a variety of public welfare and support costs and to transfer funds to other organizations, such as the Washington Metropolitan Area Transit Authority, providing services to District residents.

Supplemental Budget - An increase in the District's budget during the course of the fiscal year, after the budget has first been approved. After approval by Council and signature by the Mayor, a Supplemental Budget must also go to Congress for review. Within certain limits, the District may implement a Supplemental Budget after a 30-day review by Congress, if Congress does not disapprove it.

Supplies and Materials - The names of the budgetary object class used to allocate funds for consumable materials.

System of Accounting and Reporting (SOAR) – The financial management system used by the District as its official accounting system of record.

Tax Abatement - A decrease in the amount of tax an entity owes, as legislated by the Council. The abatement could be in furtherance of an economic development strategy or to generally provide for tax relief. For financial reporting purposes, such abatements result from an agreement between the District and an individual or entity in which the District promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the District or its citizens.

Tax Increment Financing - A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur “but for” such assistance.

Tobacco Securitization - Securitization is a financing method whereby a party sells bonds backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

Trust and Agency Funds – Fiduciary funds that are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Transfers - Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities - Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) - Funding formula used by the District that determines the annual appropriation of Local funds for the operation of DC Public Schools and DC Public Charter Schools based on the number of students, the grade level, and other student characteristics.

WAE (When-Actually-Employed) - A temporary appointment under which the employee serves on an intermittent basis.

Weighted Student Formula (WSF) – Funding formula used by the DC Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase – A salary increase awarded to an employee based on longevity of service and acceptable performance.

FY 2019 Local Budget Act

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt the local portion of the budget of the District of Columbia government for the fiscal year ending September 30, 2019.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2019 Local Budget Act of 2018”.

Sec. 2. Adoption of the local portion of the Fiscal Year 2019 budget.

The following expenditure levels are approved and adopted as the local portion of the budget for the government of the District of Columbia for the fiscal year ending September 30, 2019.

**DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR
ENDING SEPTEMBER 30, 2019**

PART A--SUMMARY OF EXPENSES

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2019 (“Fiscal Year 2019”), out of the General Fund of the District of Columbia (“General Fund”), except as otherwise specifically provided; provided, that notwithstanding any other provision of law, except as provided in section 450A of the District of Columbia Home Rule Act, approved November 22, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a), and provisions of this act, the total amount appropriated in this act for operating expenses for the District of Columbia for Fiscal Year 2019 shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or \$14,583,405,000 (of which \$8,419,318,000 shall be from local funds (including \$566,439,000 from dedicated taxes), \$1,021,919,000 shall be from federal grant funds, \$2,400,505,000 shall be from Medicaid payments, \$704,367,000 shall be from other funds, \$4,247,000 shall be from private funds, \$91,405,000 shall be from funds requested to be appropriated by the Congress as federal payments pursuant to the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, and \$1,941,645,000 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 \$710,006,000; in addition, for capital construction projects, an increase of \$3,433,401,000, of which \$2,951,944,000 shall be from local funds, \$650,000 shall be from private grant funds, \$66,590,000 shall be from local transportation funds, \$54,822,000 shall be from the District of Columbia Highway Trust Fund, and \$359,396,000 shall be from federal grant funds, and a rescission of \$635,502,000, of which \$463,879,000 shall be from local funds, \$34,187,000 shall be from local transportation funds, \$14,314,000 shall be from the District of Columbia Highway Trust Fund, and \$123,122,000 shall be from federal grant funds appropriated under this heading in prior fiscal years, for a net amount of \$2,797,899,000, to remain available until expended; provided further, 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, that 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 provide for payment of fees based upon and from such District revenue as may be recovered by the vendor; 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 distribution lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the General Fund of the District of Columbia at the end of a fiscal year or at any other time, but shall be continually available, without regard to fiscal year, until expended for the designated purposes; provided further, that this amount may be further increased by amounts deposited into the Attorney General Restitution Fund, which shall be continually available, without regard to fiscal year, until expended; provided further, that local and other funds appropriated under this act may be used to pay expenses for District government attorneys at the Office of the Attorney

General for the District of Columbia to obtain professional credentials, including bar dues and court admission fees, that enable these attorneys to practice law in other state and federal jurisdictions and appear outside the District in state and federal courts; provided further, that amounts appropriated pursuant to this act as operating funds may be transferred to enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this act; provided further, that there may be reprogrammed or transferred for operating expenses any local funds transferred or reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this act, except, that there may not be reprogrammed for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects; provided further, that the local funds (including dedicated tax) and other funds appropriated by this act may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of the District of Columbia Official Code, or as otherwise provided by law, through November 15, 2019; provided further, that during Fiscal Year 2019 and any subsequent fiscal year, notwithstanding any other provision of law, the District of Columbia may expend funds as necessary to pay capital and operating obligations created by the District of Columbia and the National Park Service in annual or multiyear agreements to improve, maintain, operate, or manage National Parks located in the District of Columbia, and such sums may be paid from the applicable or available funds of the District of Columbia, which, once allocated, shall retain appropriation authority consistent with the provisions of this act, without any limitation as to amount, duration, or fiscal year; provided further, that local funds and other funds appropriated under this act may be expended by the Mayor for the purpose of providing food and beverages, not to exceed \$30 per employee per day, to employees of the District of Columbia government while such employees are deployed in response to a declared snow or other emergency; provided further, that any unspent amount remaining in a nonlapsing fund described in Part B of this act at the end of Fiscal Year 2018 is to be continually available, allocated, appropriated, and expended for the purposes of such fund in Fiscal Year 2019 in addition to any amounts deposited in and appropriated to such fund in Fiscal Year 2019; provided further, that there are appropriated any amounts deposited, or to be deposited, without regard to fiscal year, into the Washington Metropolitan Area Transit Authority ("WMATA") Dedicated Financing Fund for the purpose of funding WMATA capital improvements, which amounts shall not revert to the unrestricted fund balance of the General Fund at the end of a fiscal year or at any other time, but shall be continually available until expended for the designated purposes; provided further, that the Chief Financial Officer shall take such steps as are necessary to assure that the foregoing requirements are met, including the apportioning by the Chief Financial Officer of the appropriations and funds made available during Fiscal Year 2019; provided further, that during Fiscal Year 2019 and any subsequent fiscal year, notwithstanding any other provision of law, the District of Columbia may expend funds, certified as available by the Chief Financial Officer of the District of Columbia, as necessary to pay termination costs of multiyear contracts entered into by the District of Columbia to design, construct, improve, maintain, operate, manage, or finance infrastructure projects

procured pursuant to the Public-Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228; D.C. Official Code § 2-271.01 *et seq.*), and such termination costs may be paid from appropriations available for the performance of such contracts or the payment of termination costs or from other appropriations then available for any other purpose, not including the Emergency Reserve or Contingency Reserve Funds (D.C. Official Code § 1-204.50a), which once allocated to these costs, shall be deemed appropriated for the purposes of paying termination costs of such contracts and shall retain appropriations authority and remain available until expended.

PART B--DIVISION OF EXPENSES

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, \$869,000,000 (including \$754,747,000 from local funds (including \$1,350,000 from dedicated taxes), \$31,574,000 from federal grant funds, \$81,021,000 from other funds, and \$1,657,000 from private funds) to be allocated as follows; 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:

(1) Council of the District of Columbia. - \$26,879,000 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 further, that all funds deposited, without regard to fiscal year, into the Council Technology Projects Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Office of the District of Columbia Auditor. - \$6,229,000 from local funds;

(3) Office of Advisory Neighborhood Commissions. - \$1,146,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

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

(5) Office of the Mayor. - \$15,450,000 (including \$11,367,000 from local funds and \$4,083,000 from federal grant funds); provided, that not to exceed \$25,000 of such amount, from local funds, shall be available for the Mayor for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Mayor's Office of Legal Counsel. - \$1,634,000 from local funds;

(7) Office of the Senior Advisor. - \$3,219,000 from local funds;

(8) Office of the Secretary. - \$4,157,000 (including \$3,057,000 from local funds and \$1,100,000 from other funds);

(9) Office of the City Administrator. - \$10,028,000 (including \$8,669,000 from

local funds, \$250,000 from other funds, and \$1,109,000 from private funds); provided, that not to exceed \$10,600 of such amount, from local funds, shall be available for the City Administrator for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);

(10) Office of the Deputy Mayor for Greater Economic Opportunity. - \$5,513,000 from local funds; provided, that \$4,279,000 in local funds shall be available for the Workforce Investment Council for activities consistent with the Workforce Investment Implementation Act of 2000, effective July 18, 2000 (D.C. Law 13-150; D.C. Official Code § 32-1601 *et seq.*), and consistent with the DC Central Kitchen Grants Amendment Act of 2018, passed on 1st reading on May 15, 2018 (Engrossed version of Bill 22-753);

(11) Office of Risk Management. - \$4,102,000 from local funds;

(12) Department of Human Resources. - \$9,428,000 (including \$8,866,000 from local funds and \$561,000 from other funds);

(13) Office of Disability Rights. - \$1,771,000 (including \$1,133,000 from local funds and \$638,000 from federal grant funds);

(14) Captive Insurance Agency. - \$2,306,000 (including \$2,095,000 from local funds and \$211,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Agency Fund (Free Standing Clinics/Insurance Fund) are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Captive Insurance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Office of Finance and Resource Management. - \$27,595,000 (including \$27,123,000 from local funds and \$472,000 from other funds);

(16) Office of Contracting and Procurement. - \$24,945,000 (including \$23,393,000 from local funds and \$1,552,000 from other funds);

(17) Office of the Chief Technology Officer. - \$80,131,000 (including \$70,035,000 from local funds and \$10,095,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the DC-NET Services Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(18) Department of General Services. - \$318,529,000 (including \$310,152,000 from local funds (including \$1,350,000 of dedicated taxes), and \$8,377,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Eastern Market Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the West End Library/Firehouse Maintenance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(19) Contract Appeals Board. - \$1,556,000 from local funds;

(20) Board of Elections. - \$10,666,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Ethics Fund are authorized for expenditure and

shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Open Government Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(21) Office of Campaign Finance. - \$4,101,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Fair Elections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(22) Public Employee Relations Board. - \$1,509,000 from local funds;

(23) Office of Employee Appeals. - \$2,178,000 from local funds;

(24) Metropolitan Washington Council of Governments. - \$542,000 from local funds;

(25) Office of the Attorney General for the District of Columbia. - \$104,114,000 (including \$67,163,000 from local funds, \$23,583,000 from federal grant funds, \$12,819,000 from other funds, and \$548,000 from private funds); provided, that not to exceed \$10,600 of such amount, from local funds, shall be available for the Attorney General for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-TANF/AFDC Collections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Reimbursements and Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child SPT-Interest Income Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Litigation Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that this amount may be further increased by amounts deposited into the Attorney General Restitution Fund, which shall be continually available, without regard to fiscal year, until expended;

(26) D.C. Board of Ethics and Government Accountability. - \$2,450,000 (including \$2,298,000 from local funds and \$153,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Lobbyist Administration and Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Ethics and Government Accountability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(27) Statehood Initiatives. - \$242,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the New Columbia Statehood Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(28) Office of the Inspector General. - \$18,763,000 (including \$15,943,000 from local funds and \$2,820,000 from federal grant funds); and

(29) Office of the Chief Financial Officer. - \$179,757,000 (including \$133,877,000 from local funds, \$450,000 from federal grant funds, and \$45,431,000 from other funds); provided, that not to exceed \$10,600 of such amount, from local funds, shall be available for the Chief Financial Officer for official reception and representation expenses; provided further, that amounts appropriated by this act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; provided further, that all funds deposited, without regard to fiscal year, into the OFT Central Collection Unit Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Recorder of Deeds Surcharge Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the OPEB Trust Administration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, \$684,007,000 (including \$365,237,000 from local funds (including \$29,430,000 from dedicated taxes), \$87,287,000 from federal grant funds, \$230,644,000 from other funds, and \$839,000 from private funds), to be allocated as follows:

(1) Office of the Deputy Mayor for Planning and Economic Development. - \$42,602,000 (including \$21,783,000 from local funds and \$20,819,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Industrial Revenue Bond program are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the H Street Retail Priority Area Grant Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Soccer Stadium Financing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Economic Development Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Walter Reed Reinvestment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the St. Elizabeths East Campus Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Office of Planning. - \$10,988,000 (including \$10,231,000 from local funds, \$547,000 from federal grant funds, \$200,000 from other funds, and \$10,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Historic Landmark and

Historic District Filing Fees (Local) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Historical Landmark and Historic District Filing Fees (O-Type) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Department of Small and Local Business Development. - \$15,089,000 (including \$14,621,000 from local funds and \$468,000 from federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Small Business Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Streetscape Loan Relief Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Ward 7 and Ward 8 Entrepreneur Grant Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Office of Cable Television, Film, Music, and Entertainment. - \$14,678,000 (including \$1,690,000 from local funds and \$12,988,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Film, Television and Entertainment Rebate Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Cable Franchise Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Office of Zoning. - \$3,117,000 from local funds;

(6) Department of Housing and Community Development. - \$90,756,000 (including \$31,772,000 from local funds, \$55,830,000 from federal grant funds, \$3,134,000 from other funds, and \$20,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Affordable Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Department of Housing and Community Development Unified Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Land Acquisition for Housing Development Opportunities (LAHDO) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the RLF Escrow Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Rehab Repay Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Home Again Revolving Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Home Purchase Assistance Program-Repay Fund are authorized for expenditure and shall remain available for expenditure until September

30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Housing Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(7) Department of Employment Services. - \$139,647,000 (including \$69,423,000 from local funds, \$29,876,000 from federal grant funds, \$39,561,000 from other funds, and \$787,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Administration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Unemployment Insurance Administrative Assessment Tax Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Unemployment Insurance Interest/Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Special Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Reed Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(8) Real Property Tax Appeals Commission. - \$1,763,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. - \$60,729,000 (including \$23,202,000 from local funds and \$37,527,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Basic Business License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Green Building Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Real Estate Guaranty and Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Nuisance Abatement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Occupational and Professional Licensing Administration-Special Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Engineers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Corporate Recordation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Re-Appraisal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Vending Regulation Fund are authorized for expenditure and shall remain available for expenditure until September 30,

2019;

(10) Office of the Tenant Advocate. - \$4,254,000 (including \$3,745,000 from local funds and \$509,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Rental Unit Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Rental Housing Registration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(11) Commission on the Arts and Humanities. - \$31,199,000 (including \$31,000,000 from local funds (including \$28,138,000 from dedicated taxes) and \$199,000 from other funds); provided, that grant funding is competitively awarded to nonprofit fine and performing arts organizations based in and primarily serving the District; provided further, that funds in the available fund balance of the Arts and Humanities Enterprise Fund may be obligated in Fiscal Year 2019, pursuant to grant awards, through September 30, 2022, and that such funds so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2022;

(12) Alcoholic Beverage Regulation Administration. - \$9,299,000 (including \$1,292,000 from local funds (including \$1,292,000 from dedicated taxes) and \$8,007,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the ABC-Import and Class License Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Public Service Commission. - \$15,751,000 (including \$566,000 from federal grant funds, \$15,163,000 from other funds, and \$22,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Operating-Utility Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the PJM Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(14) Office of the People's Counsel. - \$9,746,000 (including \$775,000 from local funds and \$8,971,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Advocate for Consumers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Department of Insurance, Securities, and Banking. - \$28,565,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Insurance Regulatory Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Foreclosure Mediation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(16) Housing Authority Subsidy. - \$111,489,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the DCHA Rehabilitation and Maintenance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Tenant-Based Rental Assistance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(17) Housing Production Trust Fund Subsidy. - \$39,335,000 from local funds; and

(18) Business Improvement Districts Transfer. - \$55,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, \$1,356,947,000 (including \$1,143,355,000 from local funds, \$162,626,000 from federal grant funds, \$150,000 from Medicaid payments, \$47,410,000 from other funds, \$435,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, \$2,300,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018, and \$670,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) Metropolitan Police Department. - \$522,187,000 (including \$510,080,000 from local funds, \$3,907,000 from federal grant funds, and \$8,200,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Asset Forfeiture Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Fire and Emergency Medical Services Department. - \$258,243,000 (including \$256,481,000 from local funds and \$1,762,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Fire and Emergency Medical Services Department EMS Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Police Officers' and Firefighters' Retirement System. - \$92,322,000 from local funds;

(4) Department of Corrections. - \$164,937,000 (including \$143,917,000 from local funds and \$21,020,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Correction Trustee Reimbursement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Welfare Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Correction Reimbursement-Juveniles Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) District of Columbia National Guard. - \$14,425,000 (including \$4,810,000 from local funds, \$9,179,000 from federal grant funds, and \$435,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for the District of Columbia National Guard” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved;

(6) Homeland Security and Emergency Management Agency. - \$142,222,000 (including \$5,153,000 from local funds and \$137,069,000 from federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. - \$395,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Judicial Commissions” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018;

(8) Judicial Nomination Commission. - \$275,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Judicial Commissions” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018;

(9) Office of Police Complaints. - \$2,538,000 from local funds;

(10) District of Columbia Sentencing Commission. - \$1,186,000 from local funds;

(11) Criminal Code Reform Commission. - \$724,000 from local funds;

(12) Office of Neighborhood Safety and Engagement. - \$5,431,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Neighborhood Safety and Engagement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Office of the Chief Medical Examiner. - \$12,352,000 from local funds;

(14) Office of Administrative Hearings. - \$10,285,000 (including \$10,135,000 from local funds and \$150,000 from Medicaid payments);

(15) Criminal Justice Coordinating Council. - \$4,105,000 (including \$1,655,000 from local funds, \$150,000 from federal grant funds, and \$2,300,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment to the Criminal Justice Coordinating Council” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018);

(16) Office of Unified Communications. - \$48,310,000 (including \$34,113,000 from local funds, and \$14,197,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Emergency and Non-Emergency Number Telephone Calling Systems Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(17) Department of Forensic Sciences. - \$26,561,000 (including \$26,101,000 from local funds and \$460,000 from federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Department of Forensic Sciences Laboratory Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(18) Corrections Information Council. - \$744,000 from local funds;

(19) Office of Victim Services and Justice Grants. - \$48,109,000 (including \$34,017,000 from local funds, \$11,862,000 from federal grant funds, and \$2,231,000 from other funds); provided, that \$10,057,256 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of administering the Access to Justice Initiative, established by section 201 of the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1702.01), and the Civil Legal Counsel Projects Program, established by section 3053 of the Expanding Access to Justice Amendment Act of 2017, effective December 13, 2017 (D.C. Law 22-33; D.C. Official Code § 4-1802), of which not less than \$382,000 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), and of which not less than \$4,500,000 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of administering the Civil Legal Counsel Projects Program, established by section 3053 of the Expanding Access to Justice Amendment Act of 2017, effective December 13, 2017 (D.C. Law 22-33; D.C. Official Code § 4-1802); provided further, that the funds authorized for expenditure for the District of Columbia Poverty Lawyer Loan Repayment Assistance Program and the Civil Legal Counsel Projects Program shall remain available for expenditure, without regard to fiscal year, until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Crime Victims Assistance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Domestic Violence Shelter and Transitional Housing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Community-Based Violence Reduction Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Private Security Camera Incentive Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; and

(20) Office of the Deputy Mayor for Public Safety and Justice. - \$1,596,000 from local funds.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national-defense education programs, \$2,653,963,000 (including \$2,283,908,000 from local funds (including \$4,676,000 from dedicated taxes), \$278,205,000 from federal grant funds, \$21,113,000 from other funds, \$736,000 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 2019 Federal Portion Budget Request Act of 2018, and \$30,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for School Improvement” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) District of Columbia Public Schools. - \$889,684,000 (including \$847,736,000 from local funds, \$16,173,000 from federal grant funds, \$10,132,000 from other funds, \$644,000 from private funds, and \$15,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for School Improvement” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that not to exceed \$10,600 of such local funds shall be available for the Chancellor for official reception and representation expenses; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the District of Columbia Public Schools for Fiscal Year 2020; provided further, that all funds deposited, without regard to fiscal year, into the E-Rate Education Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the ROTC Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DHHS Afterschool Program-Copayment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the At-Risk Supplemental Allocation Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DCPS Sales and Sponsorship Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the District of Columbia Public Schools’ Nonprofit School Food Service Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that the District of Columbia Public Schools (“DCPS”) is authorized to spend appropriated funds to pay for DCPS-sponsored student travel, including the cost of transportation, lodging, meals, and admission fees for students and adult chaperones, to locations and venues outside DCPS facilities in accordance with rules promulgated by the Chancellor pursuant to section 105(c)(5) of the District of Columbia Public Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code § 38-174(c)(5)); provided further, that such travel be related to the students’ curriculum or for the purpose of rewarding student curricular or extra-curricular achievement;

(2) Teachers’ Retirement System. - \$53,343,000 from local funds;

(3) Office of the State Superintendent of Education. - \$487,257,000 (including \$170,337,000 from local funds (including \$4,676,000 from dedicated taxes), \$260,919,000 from federal grant funds, \$1,001,000 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 2019 Federal Portion Budget Request Act of 2018, and \$15,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for School Improvement” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that of the amounts provided to the Office of the State Superintendent of Education, \$1,000,000 from local funds shall remain available until June 30, 2019, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that all funds deposited, without regard to fiscal year, into the Charter School Credit Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Student Residency Verification Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Community Schools Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Special Education Enhancement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Child Development Facilities Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Access to Quality Child Care Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Common Lottery Board Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Healthy Schools Fund are authorized for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Healthy Tots Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Special Education Compliance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the School Safety and Positive Climate Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) District of Columbia Public Charter Schools. - \$889,379,000 from local funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia public charter schools, with the first payment to occur within 15 days of the beginning of the fiscal year; provided further, that if the entirety of this allocation has not been provided as payments to any public charter schools currently in operation through the per pupil funding formula, the funds shall remain available for expenditure until September 30, 2019 for public education in

accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided further, that of the amounts made available to District of Columbia public charter schools, \$230,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2019, an amount equal to 35 percent, or for new charter school Local Education Agencies that opened for the first time after December 31, 2018, an amount equal to 45 percent, of the total amount of the local funds appropriations provided for payments to public charter schools in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for such payments for Fiscal Year 2020; provided further, that the annual financial audit for the performance of an individual District of Columbia public charter school shall be funded by the charter school;

(5) University of the District of Columbia Subsidy Account. - \$87,353,000 from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2019, a tuition-rate schedule that establishes the tuition rate for nonresident students at a level no lower than the nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the University of the District of Columbia on July 1, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the University of the District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia for Fiscal Year 2020; provided further, that not to exceed \$10,600 of the amount provided for the University of the District of Columbia Subsidy Account shall be available for the President of the University of the District of Columbia for official reception and representation expenses;

(6) District of Columbia Public Library. - \$64,302,000 (including \$61,816,000 from local funds, \$1,113,000 from federal grant funds, \$1,356,000 from other funds, and \$17,000 from private funds); provided, that not to exceed \$8,500 of such amount, from local funds, shall be available for the Public Librarian for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Copies and Printing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SLD E-Rate Reimbursement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without

regard to fiscal year, into the Library Collections Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Books From Birth Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(7) District of Columbia Public Charter School Board. - \$8,525,000 from other funds;

(8) Non-Public Tuition. - \$63,500,000 from local funds;

(9) Special Education Transportation. - \$90,039,000 from local funds; provided, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the Special Education Transportation agency under the direction of the Office of the State Superintendent of Education, on July 1, 2019, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the Special Education Transportation agency in the proposed budget for the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency for Fiscal Year 2020; provided further, that amounts appropriated under this paragraph may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) State Board of Education. - \$1,850,000 from local funds;

(11) District of Columbia State Athletics Commission. - \$1,289,000 (including \$1,189,000 from local funds and \$100,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the State Athletic Acts Program and Office Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; and

(12) Office of the Deputy Mayor for Education. - \$17,441,000 (including \$17,366,000 from local funds and \$75,000 from private funds).

HUMAN SUPPORT SERVICES

Human support services, \$4,962,714,000 (including \$2,105,082,000 from local funds (including \$83,687,000 from dedicated taxes), \$404,708,000 from federal grant funds, \$2,400,355,000 from Medicaid payments, \$46,647,000 from other funds, \$923,000 from private funds, and \$5,000,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); to be allocated as follows:

(1) Department of Human Services. - \$554,834,000 (including \$383,496,000 from local funds, \$152,925,000 from federal grant funds, \$17,381,000 from Medicaid payments, and \$1,032,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the SSI Payback Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Child and Family Services Agency. - \$222,484,000 (including \$161,239,000 from local funds, \$60,223,000 from federal grant funds, \$1,000,000 from other funds, and

\$23,000 from private funds);

(3) Department of Behavioral Health. - \$269,688,000 (including \$249,752,000 from local funds, \$14,831,000 from federal grant funds, \$2,024,000 from Medicaid payments, \$2,352,000 from other funds, and \$730,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Addiction Prevention and Recovery Administration-Choice in Drug Treatment (HCSN) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Department of Health. - \$252,661,000 (including \$84,168,000 from local funds, \$135,965,000 from federal grant funds, \$27,387,000 from other funds, \$142,000 from private funds, and \$5,000,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018); provided, that all funds deposited, without regard to fiscal year, into the Health Professional Recruitment Fund (Medical Loan Repayment) are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Board of Medicine Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Pharmacy Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Civic Monetary Penalties Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the SHPDA Admission Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the ICF/MR Fees and Fines are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Human Services Facility Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Communicable and Chronic Disease Prevention and Treatment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Animal Education and Outreach Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Department of Parks and Recreation. - \$53,423,000 (including \$50,624,000 from local funds and \$2,799,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Department of Recreation Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Office on Aging. - \$48,186,000 (including \$38,391,000 from local funds, \$7,043,000 from federal grant funds, and \$2,752,000 from Medicaid payments);

(7) Unemployment Compensation Fund. - \$6,680,000 from local funds;

(8) Employees' Compensation Fund. - \$24,132,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Rev-Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(9) Office of Human Rights. - \$5,367,000 (including \$5,000,000 from local funds, \$339,000 from federal grant funds, and \$27,000 from private funds);

(10) Office on Latino Affairs. - \$3,404,000 from local funds;

(11) Office on Asian and Pacific Islander Affairs. - \$872,000 from local funds;

(12) Office of Veterans' Affairs. - \$622,000 (including \$617,000 from local funds and \$5,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Office of Veterans Affairs Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(13) Department of Youth Rehabilitation Services. - \$94,968,000 from local funds; provided, that of the local funds appropriated for the Department of Youth Rehabilitation Services, \$12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;

(14) Department of Disability Services. - \$172,959,000 (including \$121,992,000 from local funds, \$31,062,000 from federal grant funds, \$10,789,000 from Medicaid payments, and \$9,116,000 from other funds); provided that all funds deposited, without regard to fiscal year, into the Randolph Shepherd Unassigned Facilities Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Cost of Care-Non-Medicaid Clients Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Contribution to Costs of Supports Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(15) Department of Health Care Finance. - \$3,240,650,000 (including \$867,963,000 from local funds (including \$83,687,000 from dedicated taxes), \$2,322,000 from federal grant funds, \$2,367,409,000 from Medicaid payments, and \$2,956,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Healthy DC Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Nursing Homes Quality of Care Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Stevie Sellows Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Medicaid Collections-3rd Party Liability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Bill of Rights (Grievance

and Appeals) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Provider Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Hospital Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Individual Insurance Market Affordability and Stability Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(16) Not-for-Profit Hospital Corporation Subsidy. - \$10,000,000 from local funds; and

(17) Office of the Deputy Mayor for Health and Human Services. - \$1,782,000 from local funds.

PUBLIC WORKS

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and 3 passenger-carrying vehicles for use by the Council of the District of Columbia and leasing of passenger-carrying vehicles, \$901,369,000 (including \$681,938,000 from local funds (including \$258,489,000 from dedicated taxes), \$39,994,000 from federal grant funds, \$179,346,000 from other funds, and \$91,000 from private funds), to be allocated as follows:

(1) Department of Public Works. - \$147,564,000 (including \$139,781,000 from local funds and \$7,783,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Solid Waste Disposal Fee Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Super Can Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(2) Department of Transportation. - \$142,590,000 (including \$107,583,000 from local funds, \$11,474,000 from federal grant funds, and \$23,533,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Bicycle Sharing Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Performance Parking Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Tree Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DDOT Enterprise Fund-Non Tax Revenues Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Sustainable Transportation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that, in addition, there are appropriated any amounts received, or to be received, without regard to fiscal year, from the Potomac Electric Power Company, or any of its related companies, successors, or assigns, for the purpose of paying or reimbursing the District Department of

Transportation for the costs of designing, constructing, acquiring, and installing facilities, infrastructure, and equipment for use and ownership by the Potomac Electric Power Company, or any of its related companies, successors, or assigns, related to or associated with the undergrounding of electric distribution lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the General Fund at the end of a fiscal year or at any other time, but shall be continually available without regard to fiscal year limitation until expended for the designated purposes; provided further, that all funds deposited, without regard to fiscal year, into the Vision Zero Pedestrian and Bicycle Safety Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Transportation Infrastructure Project Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(3) Department of Motor Vehicles. - \$40,454,000 (including \$30,373,000 from local funds and \$10,080,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Motor Vehicle Inspection Station Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(4) Department of Energy and Environment. - \$140,836,000 (including \$28,951,000 from local funds, \$28,520,000 from federal grant funds, \$83,274,000 from other funds, and \$91,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Storm Water Permit Review Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, all funds deposited, without regard to fiscal year, into the Sustainable Energy Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Brownfield Revitalization Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Anacostia River Clean Up and Protection Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Wetlands Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Energy Assistance Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the LUST Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Soil Erosion and Sediment Control Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the DC Municipal Aggregation Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Fishing License Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided

further, that all funds deposited, without regard to fiscal year, into the Renewable Energy Development Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that funds in the available fund balance of the Renewable Energy Development Fund may be obligated in Fiscal Year 2019, pursuant to grant awards, through September 30, 2022, and that such funds, so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2022; provided further, that all funds deposited, without regard to fiscal year, into the Special Energy Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Air Quality Construction Permits Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the WASA Utility Discount Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Pesticide Product Registration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Storm Water Fees Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Stormwater In-Lieu Fee Payment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Economy II Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Residential Aid Discount Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Residential Essential Services Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Benchmarking Enforcement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Product Stewardship Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Rail Safety and Security Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Indoor Mold Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(5) Department of For-Hire Vehicles. - \$17,600,000 (including \$5,924,000 from local funds, and \$11,675,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Taxicab Assessment Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Public Vehicles for Hire Consumer Service

Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(6) Washington Metropolitan Area Transit Commission. - \$151,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. - \$412,175,000 (including \$369,175,000 from local funds (including \$258,489,000 from dedicated taxes) and \$43,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Parking Meter WMATA Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds budgeted without regard to fiscal year for the adult learner transit subsidy program established by section 2(i) of the School Transit Subsidy Act of 1978, effective March 6, 1979 (D.C. Law 2-152; D.C. Official Code § 35-233(i)), are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

FINANCING AND OTHER

Financing and Other, \$1,213,761,000 (including \$1,085,050,000 from local funds (including \$188,807,000 from dedicated taxes), \$17,525,000 from federal grant funds, \$98,186,000 from other funds, and \$13,000,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia” in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018), to be allocated as follows:

(1) Repayment of Loans and Interest. - \$758,887,000 (including \$735,610,000 from local funds, \$17,525,000 from federal grant funds, and \$5,753,000 from other funds), for payment of principal, interest, and certain fees directly resulting from borrowing by the District of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code §§ 1- 204.62, 1-204.75, and 1-204.90);

(2) Debt Service - Issuance Costs. - \$8,000,000 from local funds for the payment of debt service issuance costs;

(3) Repayment of Revenue Bonds. - \$7,839,000 from local funds (including \$7,839,000 from dedicated taxes) for the repayment of revenue bonds;

(4) Commercial Paper Program. - \$10,000,000 from local funds;

(5) Settlements and Judgments.- \$21,825,000 from local funds for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government; provided, that this amount may be increased by such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government and such sums may be paid from the applicable or available funds of the District of Columbia;

(6) John A. Wilson Building Fund. - \$4,726,000 from local funds for expenses associated with the John A. Wilson building;

(7) Workforce Investments. - \$51,767,000 from local funds for workforce investments; provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Compensation and Classification Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019; provided further, that all funds deposited, without regard to fiscal year, into the Workforce Investments Account are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(8) Non-Departmental. - \$6,272,000 (including \$2,050,000 from local funds and \$4,222,000 from other funds), to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this act, to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget;

(9) Emergency Planning and Security Fund. - \$13,000,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia" in the Fiscal Year 2019 Federal Portion Budget Request Act of 2018; provided, that, notwithstanding any other law, obligations and expenditures that are pending reimbursement under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia" may be charged to this appropriations heading;

(10) Master Equipment Lease/Purchase Program. - \$11,844,000 from local funds;

(11) Pay-As-You-Go Capital Fund. - \$86,467,000 (including \$4,421,000 from local funds and \$82,046,000 from other funds) to be transferred to the Capital Fund, in lieu of capital financing;

(12) District Retiree Health Contribution. - \$46,000,000 from local funds for a District Retiree Health Contribution;

(13) Highway Transportation Fund. - Transfers. - \$28,176,000 (including \$25,426,000 from local funds (including \$25,426,000 from dedicated taxes) and \$2,750,000 from other funds); and

(14) Convention Center Transfer. - \$158,959,000 (including \$155,543,000 from local funds (including \$155,543,000 from dedicated taxes) and \$3,415,000 from other funds).

ENTERPRISE AND OTHER FUNDS

The amount of \$1,941,645,000 from enterprise and other funds (including \$221,994,000 from enterprise and other funds - dedicated taxes), shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the General Fund budget authority may be increased as needed to transfer all such revenues, pursuant to local law, to the Capital Improvements Program, the Highway Trust Fund, the Washington Convention Center and Sports Authority, and the Washington Metropolitan Area Transit Authority.

DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For operation of the District of Columbia Water and Sewer Authority, \$582,781,000 from enterprise and other funds. For construction projects, \$3,614,820,000, to be distributed as follows: \$757,526,000 for Wastewater Treatment; \$493,195,000 for the Sanitary Sewer System; \$678,934,000 for the Water System; \$88,002,000 for Non Process Facilities; \$1,301,873,000 for the Combined Sewer Overflow Program; \$108,284,000 for the Washington Aqueduct; \$21,770,000 for the Stormwater Program; and \$165,236,000 for the capital equipment program; in addition, \$40,000,000 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 2019 Federal Portion Budget Request Act of 2018; 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 heading shall apply to projects approved under this appropriation account.

WASHINGTON AQUEDUCT

For operation of the Washington Aqueduct, \$64,061,000 from enterprise and other funds.

OFFICE OF LOTTERY AND CHARITABLE GAMES

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10, 1981 (D.C. Law 3-172; codified in scattered cites in the D.C. Official Code), \$225,282,000 from enterprise and other funds; provided, that, after notification to the Mayor, amounts appropriated herein may be increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make transfers to the General Fund and to cover prizes, agent commissions, and gaming-related fees directly associated with unanticipated excess lottery revenues not included in this appropriation.

DISTRICT OF COLUMBIA RETIREMENT BOARD

For the District of Columbia Retirement Board, established pursuant to section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat. 866; D.C. Official Code § 1-711), \$43,579,000 from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board; provided, that the District of Columbia Retirement Board shall provide to the Congress and the Mayor and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

ENROLLED ORIGINAL

BALLPARK REVENUE FUND

For the Ballpark Revenue Fund, \$58,773,000 from enterprise and other funds (including \$46,829,000 from enterprise and other funds - dedicated taxes).

WASHINGTON CONVENTION AND SPORTS AUTHORITY

For the Washington Convention Center Enterprise Fund, \$200,612,000 from enterprise and other funds.

HOUSING FINANCE AGENCY

For operation of the District of Columbia Housing Finance Agency, \$13,460,000 from enterprise and other funds; provided that all funds budgeted without regard to fiscal year for the Reverse Mortgage Foreclosure Prevention Program are authorized for expenditure and shall remain available for expenditure until September 30, 2020.

UNIVERSITY OF THE DISTRICT OF COLUMBIA

For the University of the District of Columbia, \$171,309,000 from enterprise and other funds; provided, that these funds shall not revert to the General Fund at the end of a fiscal year or at any other time, but shall be continually available for expenditure until September 30, 2019, without regard to fiscal year limitation; provided further, that all funds deposited, without regard to fiscal year, into the Higher Education Incentive Program Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

UNEMPLOYMENT INSURANCE TRUST FUND

For the Unemployment Insurance Trust Fund, \$185,382,000 from enterprise and other funds.

HOUSING PRODUCTION TRUST FUND

For the Housing Production Trust Fund, \$100,000,000 from enterprise and other funds (including \$60,665,000 from enterprise and other funds - dedicated taxes); provided, that all funds deposited, without regard to fiscal year, into the Housing Production Trust Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

TAX INCREMENT FINANCING (TIF) PROGRAM

For Tax Increment Financing, \$60,377,000 from enterprise and other funds (including \$60,377,000 from enterprise and other funds - dedicated taxes).

REPAYMENT OF PILOT FINANCING

For Repayment of Payment in Lieu of Taxes Financing, \$54,123,000 from enterprise and other funds (including \$54,123,000 from enterprise and other funds - dedicated taxes).

ENROLLED ORIGINAL

NOT-FOR-PROFIT HOSPITAL CORPORATION

For the Not-For-Profit Hospital Corporation, \$144,000,000 from enterprise and other funds.

HEALTH BENEFIT EXCHANGE AUTHORITY

For the District of Columbia Health Benefit Exchange Authority, \$31,144,000 from enterprise and other funds.

OTHER POST-EMPLOYMENT BENEFITS TRUST ADMINISTRATION

For the Other Post-Employment Benefits Trust Administration, \$6,763,000 from enterprise funds.

CASH FLOW RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Cash Flow Reserve Account, established pursuant to D.C. Official Code § 47-392.02(j-2), are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

FISCAL STABILIZATION RESERVE ACCOUNT

All funds deposited, without regard to fiscal year, into the Fiscal Stabilization Reserve Account, established pursuant to D.C. Official Code § 47-392.02(j-1), are authorized for expenditure and shall remain available for expenditure until September 30, 2019.

CAPITAL OUTLAY

For capital construction projects, an increase of \$3,433,401,000 of which \$2,951,944,000 shall be from local funds, \$650,000 shall be from private grant funds, \$66,590,000 shall be from local transportation funds, \$54,822,000 shall be from the District of Columbia Highway Trust Fund, and \$359,396,000 shall be from federal grant funds, and a rescission of \$635,502,000 of which \$463,879,000 shall be from local funds, \$34,187,000 shall be from local transportation funds, \$14,314,000 shall be from the District of Columbia Highway Trust Fund, and \$123,122,000 shall be from federal grant funds appropriated under this heading in prior fiscal years, for a net amount of \$2,797,899,000, to remain available until expended; provided, that all funds provided by this act shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this act may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

Sec. 3. Local portion of the budget.

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

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

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

Chairman
Council of the District of Columbia

Mayor
District of Columbia

FY 2019 Federal Portion Budget Request Act

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt, as a request to Congress for appropriation and authorization, the federal portion of the budget of the government of the District of Columbia for the fiscal year ending September 30, 2019.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2019 Federal Portion Budget Request Act of 2018”.

Sec. 2. Adoption of the federal portion of the Fiscal Year 2019 budget.

There is adopted, as a request to Congress for appropriation and authorization, the following federal portion of the budget of the government of the District of Columbia for the fiscal year ending September 30, 2019.

DISTRICT OF COLUMBIA FEDERAL FUNDS APPROPRIATION REQUEST

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, \$349,693,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$14,796,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$127,035,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$79,112,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$128,750,000, to remain available until September 30, 2020, for capital improvements for District of Columbia courthouse facilities; Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment; Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (section 1-204.50, D.C. Official Code); Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and

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

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), \$49,890,000, to remain available until expended; Provided, That not more than \$20,000,000 in unobligated funds provided in this account may be transferred to and merged with funds made available under the heading “Federal Payment to the District of Columbia Courts,” to be available for the same period and purposes as funds made available under that heading for capital improvements to District of Columbia courthouse facilities; Provided further, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia; Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

FEDERAL PAYMENT FOR 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, \$45,000,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112–10); Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act, including students who were not offered a scholarship during any previous school year; Provided further, That within funds provided for opportunity scholarships up to \$3,200,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of such Act.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, \$2,300,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2020, to the Commission on Judicial Disabilities and Tenure, \$395,000, and for the Judicial Nomination Commission, \$275,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

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

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, \$5,000,000.

**FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE
DISTRICT OF COLUMBIA**

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, \$13,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, \$40,000,000, to remain available until expended, to continue implementation of the Combined Sewer Overflow Long-Term Control Plan.

Sec. 3. Compensation of the Chief Financial Officer.

(a) Section 424(b)(2)(E) of the District of Columbia Home Rule Act, approved April 17, 1995 (109 Stat. 142; D.C. Official Code § 1-204.24b(b)(5)), is amended 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.”.

(b) The amendment made by subsection (a) of this section shall apply with respect to pay periods beginning on or after the date of its enactment.

Sec. 4. Public-private partnership contracts.

Notwithstanding any other provision of law, during Fiscal Year 2019 and any subsequent fiscal year, the District of Columbia may expend funds, certified as available by the Chief Financial Officer of the District of Columbia, as necessary to pay termination costs of multiyear contracts entered into by the District of Columbia to design, construct, improve, maintain, operate, manage or finance infrastructure projects procured pursuant to the Public-Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228, D.C. Official Code § 2-271.01 *et seq.*), and such termination costs may be paid from appropriations available for the performance of the contract or the payment of termination costs or from other appropriations then available for any other purpose, not including the Emergency Reserve or Contingency Reserve Funds (D. C. Official Code § 1-204.50a), which, once allocated to these costs, shall be deemed appropriated for the purposes of termination costs of the contract and shall retain appropriations authority and remain available until expended.

Sec. 5. Contingency cash.

(a) No funds in excess of \$500,000 shall be obligated or expended from the Contingency Cash Reserve Fund established by section 450A(b) of the District of Columbia Home Rule Act, approved November 22, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a(b)), unless such expenditures have been approved by the Council by resolution.

(b) The Contingency Cash Reserve Transparency Amendment Act of 2008, enacted on January 29, 2008 (D.C. Act 17-278; 55 DCR 1530), is enacted into law.

Sec. 6. Notwithstanding any other law, the following sales shall be subject to the sales and use taxes of the District of Columbia:

(1) Sales at gift shops, souvenir shops, kiosks, convenience stores, food shops, cafeterias, restaurants, and similar establishments in federal buildings, including memorials and museums, in the District of Columbia that make sales to:

(A) The general public, if operated by the federal government, an agent of the federal government, or a contractor; and

(B) Other than the general public, if operated by an agent of the federal government or a contractor; and

(2) Sales of goods and services by a government-sponsored enterprise or corporation, institution, or organization established by federal statute or regulation ("federal enterprise or organization"), including the Smithsonian Institution, National Gallery of Art, National Building Museum, Federal National Mortgage Association, and Federal Home Loan Mortgage Corporation, if the federal enterprise or organization is otherwise exempt from such taxation, to the extent such sales otherwise would be subject to the sales and use taxes of the District of Columbia if the federal enterprise or organization were organized as a nonprofit corporation established pursuant to Chapter 4 of Title 29 of the District of Columbia Official Code, and exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1954, approved August 16, 1954 (68A Stat. 163; 26 U.S.C. § 501(c)(3)).

Sec. 7. Federal portion of the budget.

The federal funds for which appropriation by Congress is requested by this act constitute the federal portion of the Fiscal Year 2019 annual budget for the District of Columbia government under section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).

Sec. 8. 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).

ENROLLED ORIGINAL

Sec. 9. Effective date.

This act shall take effect as provided in section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46).

Chairman
Council of the District of Columbia

Mayor
District of Columbia