

FISCAL YEAR 2021

PROPOSED BUDGET

and Financial Plan



Submitted to the
COUNCIL OF THE DISTRICT OF COLUMBIA
May 18, 2020

VOLUME 1 EXECUTIVE SUMMARY

#DCHOPE

WE ARE
WASHINGTON
GOVERNMENT OF THE
DISTRICT OF COLUMBIA
DC MURIEL BOWSER, MAYOR



Government of the District of Columbia
FY 2021 Proposed Budget and Financial Plan

#DCHOPÉ

Volume 1
Executive Summary

Submitted to the
Council of the District of Columbia

by
Muriel Bowser, Mayor

May 18, 2020



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2019

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Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to District of Columbia Government, District of Columbia, for its annual budget for the fiscal year beginning October 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the nineteenth in the history of the District of Columbia.

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

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District of Columbia Organization Chart



GOVERNMENT OF THE DISTRICT OF COLUMBIA

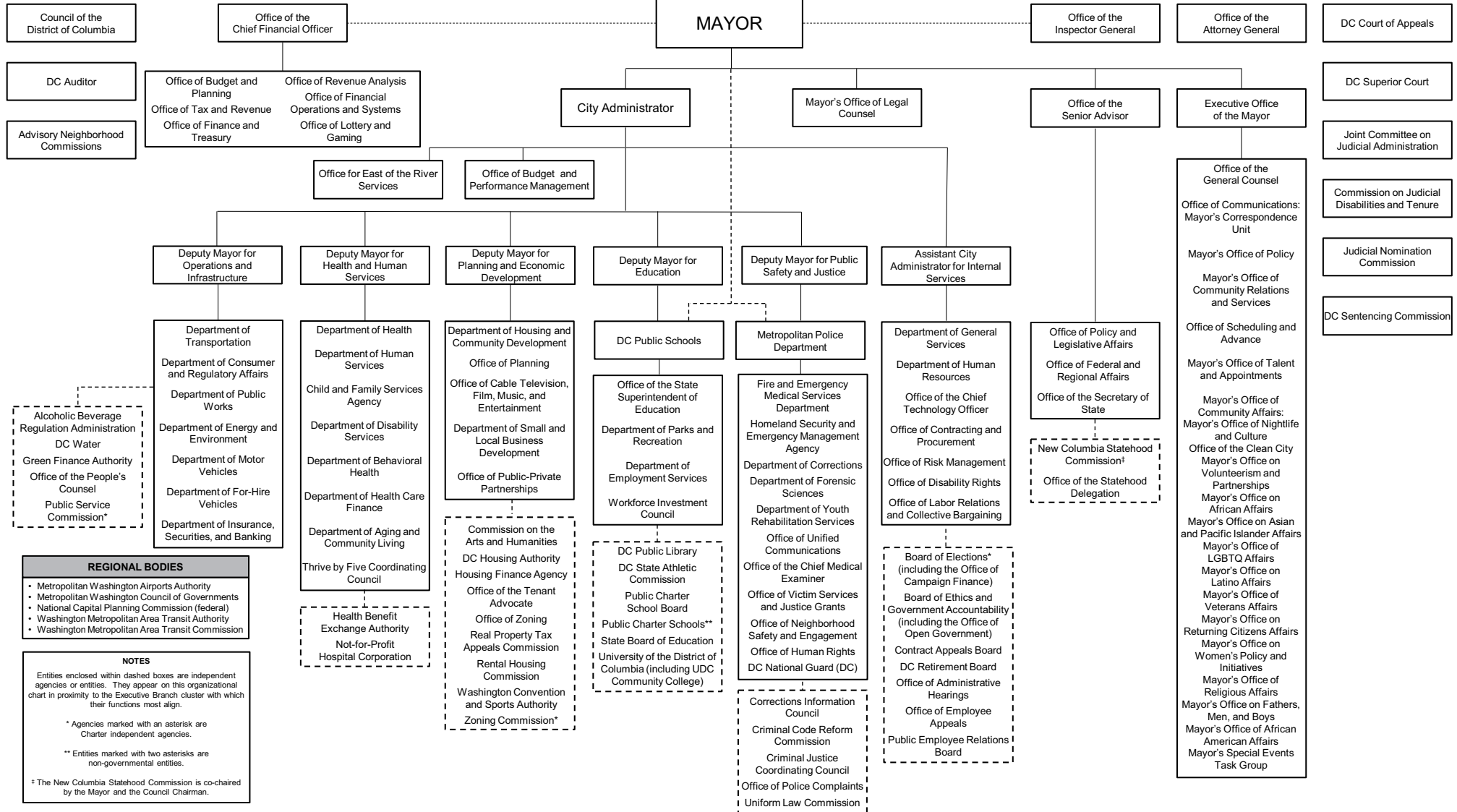


RESIDENTS

LEGISLATIVE BRANCH

EXECUTIVE BRANCH

JUDICIAL BRANCH





Transmittal Letters



MURIEL BOWSER
MAYOR

May 18, 2020

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

Dear Chairman Mendelson:

On behalf of the residents of the District of Columbia, I am pleased to submit to you the proposed District of Columbia Fiscal Year 2021 Proposed Budget and Financial Plan, *DC HOPE (Health Opportunity Prosperity Equity)*. Included in this submission, you will find the "Fiscal Year 2021 Local Budget Act of 2020," the "Fiscal Year 2021 Federal Portion Budget Request Act of 2020," the "Fiscal Year 2021 Budget Support Act of 2020," the "Fiscal Year 2020 Revised Local Budget Emergency Act of 2020," the "Fiscal Year 2020 Revised Local Budget Temporary Act of 2020," and the "Fiscal Year 2020 Revised Local Budget Emergency Declaration Resolution of 2020".

Despite a substantial loss of revenue due to the global coronavirus pandemic, the Fiscal Year 2021 budget proposal continues to make significant investments in District residents. This budget supports the priorities and values of our residents by making critical investments in our public health infrastructure, affordable housing, and public schools. With a focus on health, opportunity, prosperity, and equity, this budget provides a sense of hope that even in times of unprecedented crisis, we can live up to our DC values and provide every Washingtonian with a fair shot at pathways to the middle class.

In just a few short months, this pandemic has created many challenges for our community and has laid bare distressing health disparities that exist across our nation and within our community. We know that these disparities are the result of generations of discriminatory policies and systems that negatively affect the health and well-being of people of color. This budget recognizes that in order to build a healthier, more equitable, and more resilient city, we must improve our health care system while also addressing the social determinants that drive health outcomes.

The DC HOPE Budget includes \$306 million for a state-of-the-art community hospital at St. Elizabeths and \$69 million ambulatory complex to support a stronger network of care in Wards 7 and 8. The budget also includes \$4.8 million to support the recommendations of the Mayor's Commission on Healthcare Systems Transformation, including investments to reduce reliance on emergency care and \$400,000 to improve pre-natal care. Through these investments, we can transform our health care system by promoting equity in care, access, and outcomes.

Despite the difficult circumstances we face, I remain steadfast in my commitment to affordable housing. Thus, this budget includes a \$100 million investment in the Housing Production Trust Fund and a \$1 million commitment to the Housing Preservation Fund which is leveraged with private investments to ensure we preserve critical affordable housing units.

We will also continue our robust investments in education, with a 3 percent increase in the Uniform Per Student Funding Formula and \$1.4 billion over the next six years for the continued modernization of our schools.

This budget also maintains critical investments in building a safer, stronger DC, including a \$1.7 million investment in our Cadet Program, which will provide 50 young District residents an opportunity to be a part of our Metropolitan Police Department.

Below are additional examples of important investments in the proposed FY 2021 Budget and Financial Plan that will help us build a more resilient and equitable DC.

Health and Human Services

The FY 2021 budget supports the health and well-being of District residents through the following investments:

- \$4.2 million in FY 2021 to support five Centers of Excellence at Howard University Hospital, which will strengthen the Howard University Hospital and improve the health outcomes of Washingtonians;
- \$12.8 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 96 new units for singles, 54 new units for families, and operating costs for our new short-term family housing shelters;
- \$5 million to continue funding for the Safe at Home program to meet program demands and \$250 thousand in grants for senior hearing aids;
- \$26 million to complete the Therapeutic Recreation Center in Ward 7 and \$8.9 million for the Ward 8 Senior Wellness Center project; and
- \$86 million in the capital budget to improve and expand public parks and recreational facilities.

Affordable Housing

Producing, preserving, and protecting affordable housing remains a top priority. The FY 2021 budget makes the following investments in affordable housing:

- \$100 million contribution to the Housing Production Trust Fund;
- \$1 million for the Housing Preservation Fund;
- \$76 million in capital funding to rehabilitate and modernize public housing units; and
- \$35.5 million to expand and renovate the District's permanent and temporary supportive housing.

High-Quality Education

Our community continues to recognize the important role our public schools play in creating opportunity and helping us build a more equitable city. We know that investments in our public schools were the driving force behind the renaissance of our city, and our steadfast commitment to our students, families, and educators remains strong. In the DC HOPE Budget, we continue to make education a top priority through a range of investments, including:

- a \$113.5 million increase in funding for K-12 public education;
- 3.0 percent increase to the base amount of the Uniform Per Student Funding Formula;
- more than \$1.4 billion for DC Public Schools (DCPS) to fund school modernizations, small capital projects, and school expansions to address overcrowding;
- \$80.2 million for the opening of Bard High School Early College, \$22.7 million for a new expansion at Barnard Elementary School, \$56 million for the development of a new Foxhall School, and \$2 million to support Excel Academy;
- \$75 million in capital funding to support 17 schools in the creation of 540 new early childcare seats and 180 pre-kindergarten seats across the District;
- \$20 million in funding for the Parkland Turner Library in Ward 8;
- a continued investment of \$90.3 million for the University of the District of Columbia, including \$6.5 million in investments for IT upgrades and an additional \$108 million in capital investments for university improvements; and
- \$1 million to support the operations of the new Martin Luther King Library.

Public Safety and Justice

Our work to build safer, stronger neighborhoods across all eight wards continues, and the FY 2021 budget includes critical investments that support our collective commitment to public safety and justice:

- \$2 million for an additional 30 corrections officers and \$48 million to address critical building needs at the DC Jail.
- \$327 thousand to provide critical Public Health Emergency resources to the Department of Forensic Sciences;
- \$200 thousand to implement a consumer case management system to improve code violation enforcement, as was recommended by the independent review of the 708 Kennedy Street fire; and
- \$86 million to upgrade our Fire and Emergency Medical Services fleet vehicles.

Transportation and the Environment

The FY 2021 budget makes key investments in transportation and infrastructure that will make moving throughout our city safer and provide more convenient access to transit options in underserved areas. The budget also includes investments that over time will make the District greener and more sustainable. Key investments in the District's transportation and environment include:

- \$1.7 billion to support capital infrastructure upgrades for the Washington Metro Area Transit Authority;
- \$6.5 million to support the continued improvement of our Circulator services and fund key wage components of our Circulator contract;
- \$56 million in safety and mobility investments and \$146 million in streetscapes as well as \$250 thousand in operating enhancements for new Vision Zero improvements to improve safety and reduce serious injuries and traffic fatalities;
- \$117 million to build the K Street Transitway by 2023, providing protected bus and bike lanes across the District's downtown core;
- \$1 million to install new electric vehicle charging stations at District agencies to support growing the District's electric fleet; and

- \$40 million to conduct hazardous material remediation as part of ongoing efforts to make the Anacostia River fishable and swimmable.

Jobs and Economic Opportunity

While recovery efforts for residents and businesses will be ongoing and include the use of local and federal funds, the FY 2021 budget builds on efforts to spread prosperity and support local businesses and entrepreneurs with:

- \$3.7 million for Main Streets and \$4.5 million for Clean Teams;
- \$250 thousand to help returning citizens start new businesses and launch careers;
- \$7 million to support business development across the city with a focus on mixed-use development in high-unemployment areas;
- the creation of an online marketplace that will digitize, simplify, and improve accountability of the third-party construction inspection process; and
- expanded access to our Opportunity Accounts program, allowing residents enrolled in the District's Opportunity Accounts program to use matched savings for medical emergencies not covered by insurance, as well as health insurance premiums in the event of a sudden loss of income.

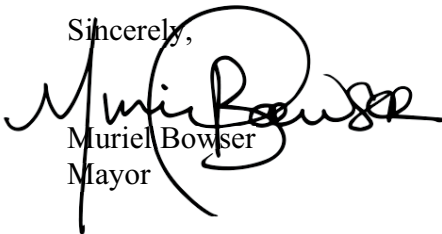
Government Operations

The FY 2021 budget reflects a focus on streamlined and efficient government services that support our DC values, including:

- \$2.5 million for the Immigrant Justice Legal Services grant program;
- \$4.3 million to fully fund the Fair Elections Program;
- \$3.3 million to build a new animal shelter; and
- \$72 million to complete the modernization of the District's financial systems.

The FY 2021 budget is unique in that when we started putting it together, the world and the District were in a much different place than we are today. While our challenges are still great, Washington, DC is fortunate that we went into this crisis in strong financial standing – a place we got to through years of being responsible stewards of taxpayer dollars. I am proud that the DC HOPE Budget, which was revised and updated in the midst of this crisis, continues to reflect our ongoing commitment to good government and fiscal responsibility without compromising our shared DC values.

Sincerely,



Muriel Bowser
Mayor

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Jeffrey S. DeWitt
Chief Financial Officer

May 18, 2020

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

Dear Mayor Bowser:

I am pleased to transmit the Fiscal Year (FY) 2021– FY 2024 Proposed Budget and Financial Plan. The FY 2021 Proposed Budget includes \$8.5 billion in Local funds and \$16.7 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, the City Administrator’s Office of Budget and Performance Management staff, and agency program staff to produce a balanced budget and five-year financial plan. The FY 2021 policy budget reflects your administration’s funding priorities and determinations.

The FY 2021 – FY 2024 Budget and Financial Plan makes prudent use of reserves, utilizes federal funding, reduces certain projected program expenditures, and refinances debt. Therefore, after careful review, I certify that the FY 2021 – FY 2024 Budget and Financial Plan is balanced.

REVENUE OUTLOOK

The District is experiencing a severe economic downturn that began last March, with District real gross domestic product not expected to regain its prior peak until the end of 2021. Like other state and local governments throughout the United States, in mid-March, the District government closed schools, stores, hotels, restaurants and other workplaces, and placed severe restrictions on travel and social gatherings to control the spread of COVID-19. Initial District unemployment claims have surged in the last month as hotels, restaurants, other retail, and personal service establishments have either closed or sharply reduced operations. The forecast assumes that the restrictions on social gatherings and other activities will continue through the Spring, and that District economic activities will then begin to return slowly over subsequent months. It assumes that District jobs, wages, and the stock market will decline in calendar year 2020 and recover by the end of calendar year 2021.

There is a high degree of uncertainty around the forecast because the rapid spread of the virus, and the measures to control it, are without precedent in recent history. One source of uncertainty is how and when restrictions will be lifted both locally and nationally--and how the public and business entities will respond when the restrictions are lifted. Another source of uncertainty is the severity of the disruption to the national economy, which has already experienced a steep rise in unemployment and a 34 percent decline in stock prices in the first few weeks of the public health emergency. Although stock prices have staged a recovery recently, they have been characterized by large daily price swings. While the federal government has enacted several measures designed to aid individuals and businesses, it is unclear how successful these measures will be in stabilizing the economy and encouraging meaningful recovery. This estimate will be revisited in August at which time more information will be available.

All revenue sources are affected by the current downturn. The largest revision is to sales tax revenue, reflecting the decline in revenue from hotels, restaurants, and "brick and mortar" retail. As residents stay home and commuting is significantly curtailed, people are concerned about their personal health and safety, the duration of the restrictions, and possible job losses. As a result, consumers have reduced their spending significantly, and while there is more spending online and for takeout or delivery, overall spending has declined.

This economic outlook is based on a number of sources, including: cash collection reports; federal data on District population, employment and income; private data sources on housing, commercial real estate and hotels; and forecasts of the U.S. economy prepared by the Congressional Budget Office and private-sector economists, including the Blue Chip consensus forecast of 50 private sector economists and two private-sector firms (IHS Markit and Moody's Analytics) that also prepare forecasts of the District's economy.

BUDGET OVERVIEW

The \$7.92 billion Local funds revenue estimate for FY 2021 is an increase of \$186.2 million (2.4%) from the FY 2020 estimates (revised April 24, 2020). Including dedicated and special purpose revenues and policy initiatives, FY 2021 General Fund revenue is \$9.21 billion, \$426.3 million more than FY 2020. Various policy initiatives increase General Fund revenue by \$25 million in FY 2020, \$78 million in FY 2021, and \$79 million in FY 2022.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2021 Budget includes approximately \$8,542.0 million in spending supported by \$8,542.5 million of resources, with an operating margin of \$0.5 million, as shown in Table 1.

Table 1	
FY 2021 Proposed Budget Summary	
Local Funds	
(\$ in millions)	
Taxes	\$ 7,425.1
Non-Tax Revenues	440.0
Lottery	51.4
All Other Resources	19.3
Revenue Proposals	74.5
Fund Balance Use	532.3
Total Local Fund Resources	\$ 8,542.5
Local Expenditures	\$ 8,542.0
Projected FY 2021 Operating Margin	\$0.5

Gross Funds

The proposed FY 2021 gross funds operating budget (excluding intra-District funds) is \$16.7 billion, an increase of \$1.3 billion, or 8.4 percent, over the FY 2020 approved gross budget of \$15.4 billion. The largest portion of this increase is due to the required budget authority in Enterprise and Other Funds related to the Universal Paid Leave (UPL) and Unemployment Insurance (UI) programs, followed by increases in federal payments and grants related to COVID-19. The Local and non-Local funding components of the proposed FY 2021 gross budget and the changes from FY 2020 are summarized in Table 2 below.

Table 2				
FY 2020 vs. FY 2021 Gross Funds Budget by Fund Type				
(\$ in millions)				
<u>Fund Type</u>	<u>FY 2020 District's Approved</u>	<u>FY 2021 Mayor's Proposed</u>	<u>Change</u>	<u>% Change</u>
Local	\$ 8,567.9	\$ 8,542.0	(\$25.8)	-0.3%
Dedicated Tax	566.3	528.0	(38.4)	-6.8%
Special Purpose	771.0	754.8	(16.2)	-2.1%
Subtotal, General Fund	\$ 9,905.1	\$ 9,824.8	(\$80.4)	-0.8%
Federal	3,474.0	4,034.1	560.1	16.1%
Private	8.3	4.8	(3.6)	-43.0%
Total, Operating Funds	\$ 13,387.5	\$ 13,863.6	\$ 476.2	3.6%
Enterprise and Other Funds (including from Dedicated Taxes)	1,993.7	2,804.1	810.4	40.6%
Total Gross Funds	\$ 15,381.2	\$ 16,667.7	\$ 1,286.5	8.4%

Note: Details may not add to totals due to rounding

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the proposed FY 2021 Local funds budget decreased by \$25.8 million, or 0.3 percent, compared to FY 2020. Table 3 provides a snapshot of major cost drivers for the increase.

Table 3	
Mayor's FY 2021 Proposed Budget	
Cost Drivers - Local Funds (in millions)	Amount
Major Changes:	
District of Columbia Public Schools	\$ 76.9
Department of Health Care Finance	38.3
District of Columbia Public Charter Schools	35.8
Metropolitan Police Department	17.5
Fire and Emergency Medical Services Department	(18.0)
Office of the State Superintendent of Education	(18.2)
Housing Production Trust Fund Subsidy	(21.1)
Workforce Investments Account	(89.1)

Primary Cost Drivers

- **District of Columbia Public Schools:** \$76.9 million over FY 2020 is primarily attributed to a 3.0 percent increase to the Uniform Per Student Funding Formula (UPSFF) Foundation level, which is \$11,310 for FY 2021, in comparison to the FY 2020 UPSFF Foundation level of \$10,980.
- **Department of Health Care Finance:** 38.3 million over FY 2020 is primarily attributed to one-time enhancements that support increased enrollment in healthcare services, and physicians' supplemental payments.
- **District of Columbia Public Charter Schools:** \$35.8 million over FY 2020 is primarily attributed to a 3.0 percent increase in the UPSFF.
- **Metropolitan Police Department:** \$17.5 million over FY 2020 is primarily attributed to additional support of the Patrol Services bureau, which will afford MPD the ability to coordinate crime prevention and reduction efforts in the seven police districts.
- **Fire and Emergency Medical Services Department:** \$18.0 million reduction compared to FY 2020 is primarily the result of shifting allowable Local fund expenses to the one-time COVID-19 Relief Fund to pay these costs.
- **Office of the State Superintendent of Education:** \$18.2 million reduction compared to FY 2020 is primarily the result of a reduction in various nonpersonal services items.
- **Housing Production Trust Fund Subsidy:** \$21.1 million reduction compared to FY 2020 is primarily the result of partial removal of one-time funding.
- **Workforce Investments Account:** \$89.1 million reduction is the result of removing funding for Cost of Living Adjustments (COLA) for both union and non-union employees.

MULTI-YEAR FINANCIAL PLAN

The economic effects of the pandemic on FY 2020 have been significant and require a revised FY 2020 budget that addresses the revenue shortfall. The April 2020 revised revenue estimate for FY 2020 was \$7.92 billion, a decrease of \$476 million from the revenue (including policy proposals) on which the FY 2020 Approved Budget was based. A further \$7 million decrease in transfers of excess Tax Increment Financing revenues to the Local fund means the net decrease in available resources is \$483 million, compared to the approved budget. The proposed FY 2020 revised budget makes several changes to address the revenue shortfall and spending pressures to date. The revised budget reduces Local fund expenditures by a net \$309 million by:

- reducing \$189 million of agency expenditure budgets;
- shifting \$214 million of spending to federal funds, using both CARES Act funds and Public Assistance funding through the Federal Emergency Management Agency;
- increasing spending in certain agencies by \$57 million to address spending pressures, required federal match, and other issues; and
- using \$37 million to replenish the Contingency Cash Reserve Fund, for those uses that are not related to COVID-19.

This net \$309 million of expenditure reductions, combined with \$149 million of additional fund balance use and an additional \$25 million of revenue derived by delaying defeasance (early retirement) of Ballpark bonds, closed the \$483 million gap for FY 2020.

The District's FY 2021- FY 2024 Budget and Financial Plan includes reductions to programs and initiatives to address the precipitous second quarter reduction in revenues, which is the direct result of the COVID-19 pandemic. To partially offset the drop in revenues and ensure that necessary services continue, the District utilizes its substantial reserves including the Fiscal Stabilization Reserve Fund; shifts allowable Local fund expenditures to federal COVID Relief funds, both grants and Federal Payments, for COVID-related expenses through December 31, 2020 or the 1st quarter of FY 2021; eliminates COLA increases across the financial plan; and restructures debt to gain more financial flexibility.

The proposed FY 2021 budget uses the District's Fiscal Stabilization Reserve Fund for the first time. In FY 2019, the District reached its goal of 60 days of cash on hand in its four reserve funds. Reaching this goal means the District has resources and flexibility to address emergency needs such as those created by the pandemic. By using the \$213 million in the Fiscal Stabilization Reserve Fund in FY 2021, the proposed budget can be balanced without severe reductions in services and staffing. The financial plan shows the Fiscal Stabilization Reserve Fund being replenished in FY 2023 and FY 2024 when revenues recover.

Finally, the proposed budget takes advantage of opportunities to restructure debt and fully utilizes other financial tools to manage liquidity and limit adverse budgetary effects during a recession. The OCFO's Office of Finance and Treasury will restructure existing debt in the current environment of low interest rates to reduce debt service payments in FY 2021 and FY 2022.

CAPITAL IMPROVEMENTS PLAN

The District is addressing its continuing infrastructure needs through its Capital Improvements Plan (CIP). The total appropriation request for the FY 2021 through FY 2026 CIP is \$7.9 billion from all sources. Much of the capital budget will be financed with municipal bonds totaling \$4.6 billion, along with Pay-As-You-Go (Paygo) transfers from the General Fund, Federal Highway Administration grants, a local match to the Federal Highway Administration grants from the District's Highway Trust Fund, and local transportation fund revenue.

Beginning with FY 2021, the District will increase its capital contribution to WMATA to \$183.9 million as its share of last fiscal year's region-wide commitment to increase capital funding by \$500 million per year. The District's contribution is projected to grow by 3 percent annually thereafter. The additional contribution will provide the necessary annual revenue to WMATA to fund improvements for a state of good repair. This increased contribution to WMATA totals \$1.7 billion through the FY 2026 CIP period.

The proposed capital budget for FY 2021 of \$1.7 billion of planned capital expenditures will be financed by \$1.1 billion in new Income Tax Secured or General Obligation bonds including tax-exempt and taxable issuances, \$244.1 million in Paygo, \$189.9 million in federal grants and payments, \$29.6 million in the Local Match to the Federal Highway Administration grants, and

\$40.3 million from the Local Transportation Revenue fund. Debt service through the CIP period remains below the 12 percent debt cap.

CONCLUSION

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

Sincerely,

A handwritten signature in black ink, reading "Jeffrey S. DeWitt". The signature is written in a cursive, flowing style with a large initial "J".

Jeffrey S. DeWitt



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FY 2021 Proposed Budget and
Financial Plan
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The FY 2021 Local Budget Act

The FY 2021 Federal Portion Budget Request Act



How to Read the FY 2021 Proposed Budget and Financial Plan

How to Read the FY 2021 Proposed Budget and Financial Plan

The District of Columbia's FY 2021 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 2021 Budget and Financial Plan is presented in six volumes summarized as follows:

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

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

Capital Improvements Plan (Including Highway Trust Fund) (Volume 5) – describes the District’s proposed six-year Capital Improvements Plan for all of the District’s agencies. The Highway Trust Fund describes the District’s proposed FY 2021 to FY 2026 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 2021 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 2021.

Financial Plan

The Financial Plan summarizes actual and planned revenues and expenditures from FY 2018 through FY 2024. This chapter includes financing sources, uses, and the assumptions used to derive the District’s short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District’s revenue sources, provides an overview of the District’s and the regional economy and economic trends, and describes the revenue outlook for FY 2021 through FY 2024.

Operating Expenditures

This chapter describes the District’s recent Local funds expenditures. It includes analysis of expenditures between FY 2015 and FY 2019, both by agency and by expense category (e.g. personnel, supplies, and fixed costs).

Capital Improvements Plan (CIP)

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

Appendices

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

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

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

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

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

Header Information:

- Agency name and budget code;
- Website address and telephone; and
- FY 2021 proposed operating and capital budget table.

Introduction:

- Agency Mission; and
- Summary of Services.

Financial and Program Information:

- Proposed Funding and Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Proposed Expenditure by Division/Program table;
- Division/Program descriptions;
- FY 2021 Proposed Budget Changes;
- FY 2020 Approved Budget to FY 2021 Proposed Budget reconciliation table and narrative; and
- Agency Performance Plan

FY 2021 Proposed Budget Changes

The FY 2021 Proposed Budget Changes section within each agency chapter provides a comprehensive expla-

nation of the FY 2020 Approved Budget to FY 2021 Proposed Budget, by Revenue Type table that appears in nearly every chapter. Please see the Recurring Budget and Current Services Funding Level (CSFL) Development appendix in this volume for more information about the CSFL methodology, which is only applied to agencies with Local funds. This section includes major changes within the agency budget by program, fund, and full-time equivalents (FTEs) from the initial request through the policy decisions made by the Mayor. The FY 2021 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

Actions with an impact on services:

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

Actions with no service impact:

- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised DGS estimate).
- **Transfer-In:** Shift of an existing program, operation, or personnel from another District agency (e.g., Transfer the Central Cell Block Security activity from MPD to DOC).
- **Transfer-Out:** Shift of an existing program, operation, or personnel to another District agency (e.g., Transfer APRA division from DOH to establish DBH).
- **Shift:** Shift an existing program or operation from one fund type to another (e.g., Shift from Special Purpose Revenue to Local funds to support telecommunications for the D.C. Lottery).
- **No Change:** The agency has no changes in funding and/or budget structures from the FY 2020 approved budget to the FY 2021 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 2021 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 2021 - FY 2026 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 2021 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 2021 through FY 2026, 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 2021 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 2021 – FY 2026 Planned Expenditures from New Allotments table that summarizes the new allotments planned for FY 2021 – FY 2026 expenditures by agency and project;
 - The FY 2021 – FY 2026 Planned Funding table that summarizes the FY 2021 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 2020 approved budget;
 - FY 2020 year-to-date budget actions; and
 - Rescissions, Redirections, and Reprogrammings that occurred between June 15, 2018 (the cut-off date for last year's budget book) and September 30, 2018 (the end of FY 2019)

Highway Trust Fund

This appendix covers the District's FY 2021 through FY 2026 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 2021 planning process;
- The **Project Description Forms**, which show planned allotments for FY 2021 through FY 2026 and descriptions for Highway Trust Fund master projects;
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program; and
- An overview of the District of Columbia's Water and Sewer Authority's FY 2020– FY 2026 Capital Improvements Plan.

Volume 6: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2018 and 2018 actual expenditures, the FY 2020 approved budget, the FY 2021 proposed budget, and the change from FY 2020 to FY 2021 (unless noted).

The following tables are provided:

Schedule 30-PBB – dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2021 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 2021 Proposed Budget only).

Office of Unified Communications

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

(UC0)

Agency budget code

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

Table UC0-1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved Budget	FY 2021 Proposed Budget	Percent Variance from FY 2021 to FY 2020
OPERATING BUDGET	\$47,567,309	\$49,167,075			
FTEs	326.0	366.0			
CAPITAL BUDGET	\$969,948	\$2,365,773			
FTEs	0.0	0.0	0.0	0.0	N/A

This shows the agency's FY 2018 and 2018 actual expenditures, FY 2020 approved budget, the FY 2021 proposed budget, and the percent variance from FY 2021 to FY 2020. This includes the agency's operating and capital budgets and FTEs.

The mission of the Office of Unified Communications (OUC) is to provide accurate, professional and expedited service to the citizens and visitors of the District of Columbia. This service is performed by a team that handles emergency and non-emergency calls that are received when individuals dial 911 and also provides centralized, District-wide management of public safety voice radio technology, communication systems and resources to District government agencies and several local, state, and federal partners.

This section describes the agency's mission and purpose.

Summary of Services

Emergency Calls

The Office of Unified Communications (OUC) handles 911 calls from people in Washington DC requesting police, fire and emergency medical services, with a goal to answer every call within ten seconds.

City Services & General Inquiries

OUC provides a one-stop customer service experience for residents and visitors of Washington DC via the 311 system. 311 is available 24 hours a day, 365 days a year to inquire about city services or to request scheduled services such as trash pick-ups and recycling collection.

Citywide Radio
OUC provides
technology and
services to District

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

management of public safety voice radio systems and resources. OUC provides these services within the National Capital Region.

FY 2021 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table UC0-2 contains the proposed FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table UC0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual	Actual	Approved	Proposed	Change	%	Actual	Actual	Approved	Proposed	Change	%
Appropriated Fund	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020	Change*	FY 2018	FY 2019	FY 2020	FY 2021	FY 2020	Change
<u>GENERAL FUND</u>												
Local Funds	32,352	33,280	32,260								-2.3	-0.7
Special Purpose												
Revenue Funds	13,180	13,433	19,991								7.0	12.1
TOTAL FOR GENERAL FUND	45,532	46,713	52,251								4.7	1.2
<u>INTRA-DISTRICT FUNDS</u>												
Intra-District Funds	2,036	2,454	984								0.0	0.0
TOTAL FOR INTRA-DISTRICT FUNDS	2,036	2,454	984								0.0	0.0
GROSS FUNDS	47,568	49,167	53,235								4.7	1.2

This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2018 and 2018 actuals, FY 2020 approved, FY 2021 proposed budgets and the dollar and FTE changes.

This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2018 and 2019 actuals, FY 2020 approved, FY 2021 proposed budgets and the dollar and FTE changes.

This table also shows the agency's total operating budget from each funding source (Local, Dedicated Taxes, Special Purpose Revenue, Federal Payments, Federal Grants, Medicaid, Private Grants, or Intra-District sources).

Intra-District agreement, located on the Office of

FY 2021 Proposed Operating Budget, by Comptroller Source Group

Table UC0-3 contains the proposed FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table UC0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020	Percentage Change*
11 - Regular Pay - Continuing Full Time	20,729	23,615	27,345	27,719	374	1.4
12 - Regular Pay - Other	1,809	631	322	378	56	17.4
13 - Additional Gross Pay					847	34.4
14 - Fringe Benefits - Current Personnel					-26	-0.3
15 - Overtime Pay					350	23.8
SUBTOTAL PERSONAL SERVICES (PS)					1,600	4.0

This table lists the agency's total operating expenditures for FY 2018 and FY 2019, the FY 2020 approved budget, and the FY 2021 proposed budget at the Comptroller Source Group level.

Table UC0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020	Percentage Change*
20 - Supplies and Materials	298	253	10	552	542	5,425.0
31 - Telecommunications	0	32	0	0	0	N/A
40 - Other Services and Charges	6,352	7,339	3,638	8,128	4,490	123.4
41 - Contractual Services - Other	7,881	5,164	9,882	5,525	-4,356	-44.1
70 - Equipment and Equipment Rental	301	987	0	267	267	N/A
SUBTOTAL NONPERSONAL SERVICES (NPS)	14,832	13,775	13,529	14,473	944	7.0
GROSS FUNDS	47,567	49,167	53,235	55,779	2,544	4.8

*Percent change is based on whole dollars.

FY 2021 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table UC0-4 contains the proposed FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table UC0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020
(1000) AGENCY MANAGEMENT										
(1010) Personnel	387	468	489	407	-82	3.5	3.8	4.0	3.0	-1.0
(1020) Contracting and Procurement	75	98	10	30	20	0.0	0.0	0.0	0.0	0.0
(1040) Information Technology	706	1,190	379	1,358	1,159	0.0	0.0	0.0	0.0	0.0
(1060) Legal Services	209	243	196	236	40	0.0	0.0	1.0	0.0	1.0
(1070) Fleet Management	23	151	20							0.0
(1087) Language Access	644	1,376	623							18.0
(1090) Performance Management	2,046	2,044	2,256							2.0
SUBTOTAL (1000) AGENCY MANAGEMENT	4,089	5,563	3,973							20.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	181	0	0							0.0
(130F) ACFO Operations	0	184	213							0.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	181	184	213							0.0
(2000) EMERGENCY OPERATIONS										
(911) DIVISION										
(2010) 911 Call Taking Activity	7,594	8,303	9,425	10,161	736	95.6	99.6	106.0	113.0	7.0
(2020) 911 Dispatching Activity	12,947	12,801	14,322	13,226	-1,096	97.4	102.5	110.0	96.0	-14.0
(2030) 911 Training Activity	270	298	52	0	-52	0.0	0.0	0.0	0.0	0.0
(2040) Quality Assurance	833	884	913	0	-913	4.4	6.6	8.0	0.0	-8.0
SUBTOTAL (2000) EMERGENCY OPERATIONS (911) DIVISION	21,644	22,286	24,713	23,387	-1,325	197.5	208.7	224.0	209.0	-15.0
(3000) NON-EMERGENCY OPERATIONS (311) DIVISION										
(3010) Customer Service Activity	28	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(3020) 311 Call Taking Activity	5,879	5,507	6,612	5,619	-993	87.8	91.8	95.5	82.2	-13.3
SUBTOTAL (3000) NON-EMERGENCY OPERATIONS										

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2018 and 2018 actuals, the FY 2020 approved budget, and the FY 2021 proposed budget for specific programs (or divisions) and activities.

Table UC0-4
(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Proposed FY 2021	Change from FY 2020
(4000) TECHNOLOGY OPERATIONS DIVISION										
(4010) 911 and 311 Telephone Operation Activity	7,865	6,849	11,273	8,948	-2,325	0.0	0.0	15.0	13.0	-2.0
(4020) Radio Engineering Activity	5,430	6,633	4,263	5,291	1,028	6.2	17.3	9.0	12.0	3.0
(4030) Information Technology Mgmt Activity	1,056	1,005	1,224	1,280	56	8.0	18.2	8.0	8.0	0.0
(4040) Mobile Data Computing	799	763	556	1,034	478	0.0	0.0	5.0	9.0	4.0
No Activity Assigned	232	0	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (4000) TECHNOLOGY OPERATIONS DIVISION	15,382	15,251	17,316	16,554	-763	14.2	35.5	37.0	42.0	5.0
(5000) PROFESSIONAL STANDARDS DIVISION										
(5010) Transcription and Quality Division	364	376	408	414	6	4.4	4.7	0.0	5.0	5.0
(5020) Training	0	0	0	341	341	0.0	0.0	0.0	0.0	0.0
(5030) Quality Assurance	0	0	0	917	917	0.0	0.0	0.0	8.0	8.0
SUBTOTAL (5000) PROFESSIONAL STANDARDS DIVISION	364	376	408	1,672	1,264	4.4	4.7	0.0	13.0	13.0
(5000) TRANSCRIPTION AND QUALITY DIVISION										
(5010) Transcription and Quality Division	0	0	0	0	0	0.0	0.0	5.0	0.0	-5.0
SUBTOTAL (5000) TRANSCRIPTION AND QUALITY DIVISION	0	0	0	0	0	0.0	0.0	5.0	0.0	-5.0
TOTAL PROPOSED OPERATING BUDGET	47,567	49,167	53,235	55,779	2,544	326.0	366.0	389.5	394.2	4.7

(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 2021 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 Office of Unified Communications operates through the following 6 divisions:

Emergency (911) Operations – includes funding activities/programs in the Office of the 911 Chief of Operations (911 OPS). The team receives all 911 calls as the sole Public Safety Answering Point (PSAP) in the District. Highly trained call takers utilize specialized systems to answer calls and follow specific protocols to probe callers and ensure the most appropriate responses to their needs. Dispatchers are responsible for coordinating responses to incidents, for dissemination to MPD and FEMS. This team also communicates with other District agencies, local, federal and intra-jurisdictional entities like FEMA, DC Water, Pepco, and surrounding counties. The division also assists citizens with non-emergency police reports that are submitted by telephone and online.

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

This division contains the following 2 activities:

- **911 Call Taking** – processes calls for emergency response; and
- **911 Dispatching** – dispatches calls for emergency services to first responders of MPD and FEMS.

Non-Emergency (311) Operations – includes funding activities/programs in the Office of the 311 Chief of Operations (311 OPS). This team serves as the access point for residents and visitors requiring District government services and/or information. This division supports the submission of scheduled service requests such as trash removal, pothole repair, bulk pick-ups, and recycling collection through a number of platforms, including via telephone, web and mobile application. The 311 Division serves as a one-stop conduit for convenient access to methods of requesting services from partner agencies and following up on their status.

Technology Operations – includes funding activities/programs in the Office of the Chief Information Officer (CIO). This team provides centralized, District-wide coordination and management of public safety and other city services communications technology, including voice radio, 911/311 telephony, computer aided dispatch systems (CAD), citizen interaction relationship management (CIRM) systems, mobile data computing systems (MDC) and other technologies, including wireless and data communication systems and resources.

This division contains the following 4 activities:

- **911 and 311 Telephone Operation** – maintains all voice and data telecommunications equipment located in two separate locations. The infrastructure consists of mission-critical voice, video, and data equipment staffed by engineering and technical personnel 24 hours per day, 365 days per year;
- **Radio Engineering** – plans, coordinates, implements, and operates all facets of the District's Public Safety Radio Networks in order to ensure adequate support to the city's first responders. This includes maintaining, upgrading, and supporting all radio communications for FEMS and MPD;
- **Information Technology (IT) Management** – enhances the overall operations of the OUC IT group by managing, coordinating, and updating the different processes within the IT group. IT Management maintains all procurement and help desk support and application development for the agency through IT
- **Mobile Data Computing** – maintains all mobile data computing, which includes developing information systems for MPD and FEMS, as well as text-messaging, and video feeds, which are essential for the agency.

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.

Professional Standards and Development – develops, implements, and coordinates training with industry associations and partnering agencies, as well as internal departmental divisions. OPSD's Transcription team serves as the custodian of records and utilizes highly specialized archival systems to research files related to all 911 and 311 communications.

This division contains the following 3 activities:

- **Transcription and Quality** - provides audio transcriptions of conversations between field providers, call takers, dispatchers, and callers requesting emergency and non-emergency service to members of MPD, FEMS, and other public safety and governmental organizations;
- **911 Training** - provides training for new employees as well as continuing education and development training for all employees including management. Designs, develops and evaluates training to ensure goals and objectives are achieved; and

- **Quality Assurance** - identifies shortfalls and best practices using quality improvement measures with the objective of designing and identifying training needs and providing individual feedback to employees.

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

Agency Financial Operations – provides comprehensive and efficient financial management services to, and on behalf of, District agencies so that the financial integrity of the District of Columbia is maintained.

Division Structure Change

The Office of Unified Communications has no division structure changes in the FY 2021 proposed budget.

FY 2020 Approved Budget to FY 2021 Proposed Budget, by Revenue Type

Table UC0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 proposed budget. For a more comprehensive explanation of changes, please see the FY 2021 Proposed Budget Changes section, which follows the table.

Table UC0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2020 Approved Budget and FTE		32,260	325.5
No Change		0	0.0
LOCAL FUNDS: FY 2021 Recurring Budget		32,260	325.5
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	584	1.7
Decrease: To recognize savings from a reduction in FTE(s)	Multiple Programs	-214	-5.0
Enhance: To support emergency and non-emergency communications	Professional Standards Division	79	1.0
LOCAL FUNDS: FY 2021 Mayor's Proposed Budget		32,709	323.2
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Approved Budget and FTE		19,991	58.0
Increase: To align resources with		5,300	0.0
Increase: To align personal services		789	7.0
Increase: To adjust Overtime		350	0.0
Decrease: To adjust the Contract		-4,354	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Proposed Budget and FTE		22,077	65.0
INTRA-DISTRICT FUNDS: FY 2020 Approved Budget and FTE		984	6.0
Increase: To align budget with		9	0.0
INTRA-DISTRICT FUNDS: FY 2021 Proposed Budget and FTE		993	6.0
GROSS FOR UC0 - OFFICE OF UNIFIED COMMUNICATIONS		55,779	394.2

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

Typically referred to as Table 5, the *FY 2020 Approved Budget compared to FY 2021 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the Recurring Budget to the policy decisions, by fund, and by program.

FY 2021 Proposed Budget Changes

The Office of Unified Communications' (OUC) proposed FY 2021 gross budget is \$55,779,027, which represents a 4.8 percent increase over its FY 2020 approved gross budget of \$53,235,286. The proposed budget is comprised of \$32,708,678 in Local funds, \$22,076,873 in Special Purpose Revenue funds, and \$993,477 in Intra-District funds.

Recurring Budget

No Change: The Office of Unified Communications' budget proposal reflects no change from the FY 2020 approved budget to the FY 2021 recurring budget.

Mayor's Proposed Budget

Increase: OUC's Local funds budget proposal includes an increase of \$583,970 and 1.7 Full-Time Equivalents (FTEs) across multiple divisions to enable the agency to properly fund salary steps, Fringe Benefits, and other personal services adjustments.

In Special Purpose Revenue (SPR) funds, OUC's budget proposal includes an increase of \$5,299,894 across multiple divisions to align resources with spending requirements. This change includes nonpersonal services costs for replacement parts for radios, batteries, and Information Technology (IT) costs such as software application licenses, mobile call routing, the Office of the Chief Technology Officer's IT assessment, and other technology-related expenses. A further adjustment of \$789,405 and 7.0 FTEs across multiple divisions enables the agency to properly fund salary steps, Fringe Benefits, and other personal services adjustments. Additionally, an adjustment of \$349,951 supports the projected overtime payments for language access and technology services division employees.

In Intra-District funds, the budget proposal reflects a net increase of \$9,322 to reflect the actual revenue projection for Non-Emergency operations offset by small contractual cost savings for radio servicing.

Decrease: The Local funds budget proposal includes adjustments across multiple divisions to properly align the personnel budget. This includes converting contract positions to permanent positions and Special Purpose Revenue funds.

The SPR budget proposal includes adjustments primarily to reflect anticipated cost savings.

Enhance: The Local funds budget proposal includes adjustments to the Professional Standards and Development division for emergency and non-emergency communications. The new position would add manpower to assist with queuing 911/311 calls and would increase the ability to assess performance for medical calls.

The FY 2021 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget changes to the Recurring Budget and policy initiatives.

Agency Performance Plan*

The Office of Unified Communications (OUC) has the following strategic objectives for FY 2021:

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. Provide efficient, professional and cost effective responses to 911 communications.
2. Provide efficient, professional and cost effective responses to 311 communications.
3. Provide state-of-the-art emergency services.
4. Create and maintain a highly efficient and effective communication system.

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 “daily services” (ex. sanitation disposal), and long-term “key projects” that are high profile, one-time and span several years, (ex. redevelopment of Walter Reed Army Medical Center). Many agencies will mostly have daily services, whereas some agencies that have more of their budget come from capital funding will have several key projects.

1. Provide efficient, professional and cost effective responses to 911 communications. (2 Activities)

Activity Title	Activity Description	Type of Activity
Answers all incoming 911 calls	The 911 Operations Division receives all 911 calls in the District. Highly trained call takers utilize specialized telephony systems to answer calls and follow specific protocols to probe callers and ensure the most appropriate responses to their needs. In particular, call takers often provide crisis intervention services provide pre-arrival instructions for emergency medical calls. Call takers also enter caller provided information to create incident records and electronically transfer each incident record onsite to highly trained dispatchers. 911 call takers handle over 1.4 million calls annually.	Daily Service
Dispatches MPD and FEMS units/apparatus in response to 911 calls	Highly trained 911 dispatchers coordinate responses to incidents on behalf of MPD and FEMS. Using the Computer Aided Dispatch (CAD) system, dispatchers support and assist in the coordination of on-scene incident responses by first responder units and apparatus. Dispatchers are also responsible for monitoring units' availability in the field and communicating with on-scene first responders to keep them apprised of new information or changes and to coordinate support from additional units as necessary. The 911 Operations Division manages over 400,000 CAD events annually.	Daily Service



Chapters:

- 1. Introduction**
- 2. Financial Plan**
- 3. Revenue**
- 4. Operating Expenditures**
- 5. FY 2021 – FY 2026
Capital Improvements
Plan**

Introduction: FY 2021 Proposed Budget and Financial Plan

The Government of the District of Columbia navigates unique jurisdictional complexities while promoting all residents' health, safety, well-being, and prosperity. The District government provides a broad range of services, which elsewhere would be divided between state, county, and city governments. For example, while state governments usually manage Medicaid and county or city governments handle trash collection, the District government provides both services. The District's FY 2021 budget funds services as diverse as affordable housing preservation and development, education and career training, health services, transportation, voter registration, public safety, street cleaning, business licensing, and statehood initiatives.

The FY 2021 Budget and Financial Plan identifies resources (revenues) and uses (expenditures) and offers detailed spending plans for agency's programs and activities, including the types of funds that will be used and what services will be supported. It also provides a financial forecast that helps the District plan for the future. The FY 2021 Budget and Financial Plan marks the District of Columbia's 25th consecutive balanced budget and fifth adopted under local budget autonomy. The FY 2021 budget totals \$16.7 billion, or approximately \$24,000 budgeted for each of the jurisdiction's roughly 700,000 residents. It exceeds the FY 2020 Approved Budget by nearly \$1.3 billion, or 8.4 percent (including Enterprise Fund agencies but not intra-District funds). Excluding Enterprise Fund agencies, the gross budget in FY 2021 is \$13.7 billion. In addition, the FY 2021 budget preserves the District's 12 percent debt cap. Figure 1-1 shows the major source of gross funds for FY 2021, while Figure 1-2 shows Local funds revenue.

District of Columbia Fiscal Year 2021 Budget Policy and Priorities Focus

The **DC HOPE** Budget includes \$306 million for a state-of-the-art community hospital at St. Elizabeths and \$69 million ambulatory complex to support a stronger network of care in Wards 7 and 8. The budget also includes \$4.8 million to support the recommendations of the Mayor's Commission on Healthcare Systems Transformation, including investments to reduce reliance on emergency care and \$400,000 to improve pre-natal care. Through these investments, we can transform our health care system by promoting equity in care, access, and outcomes.

Despite the difficult circumstances we face, the District remains steadfast in its commitment to affordable housing. Thus, this budget includes a \$100 million investment in the Housing Production Trust Fund and a \$1

million commitment to the Housing Preservation Fund, which is leveraged with private investments to ensure we preserve critical affordable housing units.

The District will also continue its robust investments in education, with a 3 percent increase in the Uniform Per Student Funding Formula and \$1.4 billion in capital funds over the next six years for the continued modernization of our schools.

This budget also maintains critical investments in building a safer, stronger DC, including a \$1.7 million investment in our Cadet Program, which will provide 50 young District residents an opportunity to be a part of our Metropolitan Police Department.

Below are additional examples of important investments in the proposed FY 2021 Budget and Financial Plan that will help us build a more resilient and equitable DC.

Health and Human Services

The FY 2021 budget supports the health and well-being of District residents through the following investments:

- \$4.2 million in FY 2021 to support five Centers of Excellence at Howard University Hospital, which will strengthen the Howard University Hospital and improve the health outcomes of Washingtonians;
- \$12.8 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 96 new units for singles, 54 new units for families, and operating costs for our new short-term family housing shelters;
- \$5 million to continue funding for the Safe at Home program to meet program demands and \$250 thousand in grants for senior hearing aids;
- \$26 million to complete the Therapeutic Recreation Center in Ward 7 and \$8.9 million for the Ward 8 Senior Wellness Center project; and
- \$86 million in the capital budget to improve and expand public parks and recreational facilities.

Affordable Housing

Producing, preserving, and protecting affordable housing remains a top priority. The FY 2021 budget makes the following investments in affordable housing:

- \$100 million contribution to the Housing Production Trust Fund;
- \$1 million for the Housing Preservation Fund;
- \$76 million in capital funding to rehabilitate and modernize public housing units; and
- \$35.5 million to expand and renovate the District's permanent and temporary supportive housing.

High-Quality Education

Our community continues to recognize the important role our public schools play in creating opportunity and helping us build a more equitable city. We know that investments in our public schools were the driving force behind the renaissance of our city, and our steadfast commitment to our students, families, and educators remains strong. In the DC HOPE Budget, we continue to make education a top priority through a range of investments, including:

- a \$113.5 million increase in funding for K-12 public education;
- 3.0 percent increase to the base amount of the Uniform Per Student Funding Formula;
- more than \$1.4 billion for DC Public Schools (DCPS) to fund school modernizations, small capital projects, and school expansions to address overcrowding;
- \$80.2 million for the opening of Bard High School Early College, \$22.7 million for a new expansion at Barnard Elementary School, \$56 million for the development of a new Foxhall School, and \$2 million to support Excel Academy;
- \$75 million in capital funding to support 17 schools in the creation of 540 new early childcare seats and 180 pre-kindergarten seats across the District;
- \$20 million in funding for the Parkland Turner Library in Ward 8;

- a continued investment of \$90.3 million for the University of the District of Columbia, including \$6.5 million in investments for IT upgrades and an additional \$108 million in capital investments for university improvements; and
- \$1 million to support the operations of the new Martin Luther King Jr. Memorial Library.

Public Safety and Justice

Our work to build safer, stronger neighborhoods across all eight wards continues, and the FY 2021 budget includes critical investments that support our collective commitment to public safety and justice:

- \$2 million for an additional 30 corrections officers and \$48 million to address critical building needs at the DC Jail.
- \$327 thousand to provide critical Public Health Emergency resources to the Department of Forensic Sciences;
- \$200 thousand to implement a consumer case management system to improve code violation enforcement, as was recommended by the independent review of the 708 Kennedy Street fire; and
- \$86 million to upgrade our Fire and Emergency Medical Services fleet vehicles.

Transportation and the Environment

The FY 2021 budget makes key investments in transportation and infrastructure that will make moving throughout our city safer and provide more convenient access to transit options in underserved areas. The budget also includes investments that over time will make the District greener and more sustainable. Key investments in the District's transportation and environment include:

- \$1.7 billion to support capital infrastructure upgrades for the Washington Metro Area Transit Authority;
- \$6.5 million to support the continued improvement of our Circulator services and fund key wage components of our Circulator contract;
- \$56 million in safety and mobility investments and \$146 million in streetscapes as well as \$250 thousand in operating enhancements for new Vision Zero improvements to improve safety and reduce serious injuries and traffic fatalities;
- \$117 million to build the K Street Transitway by 2023, providing protected bus and bike lanes across the District's downtown core;
- \$1 million to install new electric vehicle charging stations at District agencies to support growing the District's electric fleet; and
- \$40 million to conduct hazardous material remediation as part of ongoing efforts to make the Anacostia River fishable and swimmable.

Jobs and Economic Opportunity

While recovery efforts for residents and businesses will be ongoing and include the use of local and federal funds, the FY 2021 budget builds on efforts to spread prosperity and support local businesses and entrepreneurs with:

- \$3.7 million for Main Streets and \$4.5 million for Clean Teams;
- \$250 thousand to help returning citizens start new businesses and launch careers;
- \$7 million to support business development across the city with a focus on mixed-use development in high-unemployment areas;
- the creation of an online marketplace that will digitize, simplify, and improve accountability of the third-party construction inspection process; and
- expanded access to our Opportunity Accounts program, allowing residents enrolled in the District's Opportunity Accounts program to use matched savings for medical emergencies not covered by insurance, as well as health insurance premiums in the event of a sudden loss of income.

Government Operations

The FY 2021 budget reflects a focus on streamlined and efficient government services that support our DC values, including:

- \$2.5 million for the Immigrant Justice Legal Services grant program;
- \$4.3 million to fully fund the Fair Elections Program;
- \$3.3 million to build a new animal shelter; and
- \$72 million to complete the modernization of the District's financial systems.

The FY 2021 budget is unique in that when the budget formulation process began, the world and the District were in a much different place than we are today. While our challenges are still great, Washington, DC is fortunate that we went into this crisis in strong financial standing – a place we got to through years of being responsible stewards of taxpayer dollars. The DC HOPE Budget, which was revised and updated in the midst of this crisis, continues to reflect our ongoing commitment to good government and fiscal responsibility without compromising our shared DC values.

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 2021 to FY 2024 revenue estimates, projection assumptions, and the estimated revenue impact of approved policy changes are provided in the Revenue chapter of this budget volume.

On March 27, 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act, which included the COVID-19 Relief Fund, provided approximately \$495.1 million in Federal funding for COVID-19 related expenses that is available for expenditure through December 31, 2020. For the FY 2021 budget, the District has budgeted \$37.7 million of the CARES Federal funding to help balance the FY 2021 budget in personal and nonpersonal services (Table 1-7).

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 \$16.7 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2021 Proposed Budget and Financial Plan is \$1.3 billion, or 8.4 percent, more than the FY 2020 approved budget of \$15.4 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Operations and Infrastructure appropriation title, formerly known as Public Works, includes the Department of Public Works, the District Department of Transportation, and the Department of Motor Vehicles. In the FY 2021 budget, the Mayor has realigned some agencies within appropriation titles. When comparing the FY 2020 and FY 2021 budgets in this chapter, the FY 2020 budget is adjusted so that agencies have been moved into their new 2021 appropriation titles, allowing a more consistent view of year-over-year budget growth by function. Therefore, the FY 2020 totals by Appropriation Title in these tables will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 1-1 shows the FY 2021 proposed gross funds expenditure budget by appropriation title and the change from FY 2020. Figure 1-3 shows the percentage distribution of FY 2021 gross funds expenditure

budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 49.4 percent of the District's proposed budget – meaning nearly one-half of every dollar generated is directed to these two areas.

As shown in Table 1-2a, the proposed Local funds budget by appropriation title (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2021 is \$8.5 billion, which is \$25.8 million, or 0.3 percent, less than the FY 2020 approved budget of \$8.6 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2021 is \$528 million, which is \$38.4 million, or 6.8 percent, less than the FY 2020 approved budget of \$566 million. The FY 2021 proposed Local funds budget includes approximately 106 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 2021 Local funds and Dedicated Tax budgets, respectively, by expense category.

A large expense category is personal services, totaling \$3.1 billion and representing 35.9 percent of the FY 2021 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 30,845 Local full-time equivalent (FTE) positions, an increase of 544 FTEs, or 1.8 percent, over FY 2020 (see Table 1-4). Including all fringe benefits but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2021 will cost \$94,150. The District's FY 2021 gross funds proposed budget, including Intra-District funds, supports 38,282 FTEs, an increase of 661 FTEs, or 1.8 percent, over FY 2020. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2021 Proposed Budget and Financial Plan

The FY 2021 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 – Executive Summary;
- Volumes 2, 3, and 4 – Agency Budget Chapters – provide summary information of each District agency's proposed operating budget;
- Volume 5 – FY 2021 – FY 2026 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 2021 Proposed Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2021 Budget Calendar

The FY 2021 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 approved revenues. These revenue estimates are binding on the Mayor and the Council for purposes of the annual budget to be submitted to Congress, except that the Mayor and the Council may base the budget on estimates of revenues that are lower than those prepared by the Chief Financial Officer. Under Section 442(a) (D.C. Official Code § 1-204.42(a)), the Mayor prepares and submits an 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.

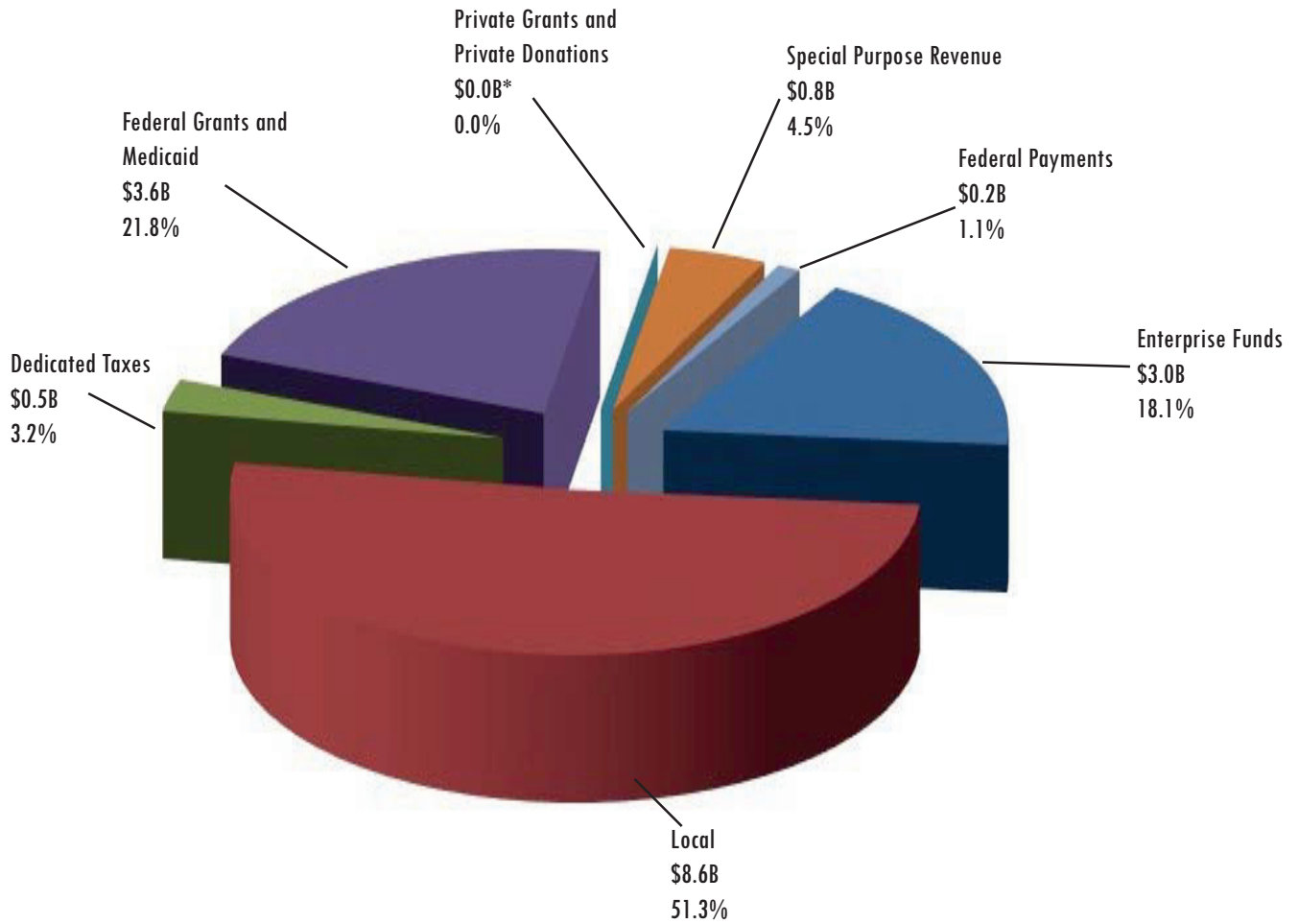
The Mayor may prepare a supplemental or deficiency budget plan under Home Rule Act Section 442(c) (D.C. Official Code § 1-204.42(c)), which authorizes the Mayor to submit budget recommendations that are, in his or her judgment, necessary on account of a law passed after budget transmission or otherwise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

The District of Columbia may obligate and expend an increase in the amount of funds authorized under Adjustments to Appropriations (D.C. Official Code § 47-369.01 et seq.) only where the Chief Financial Officer certifies (1) the increase in revenue; and (2) that the use of the amounts is not anticipated to have a negative impact on the long-term financial, fiscal, or economic health of the District. These funds may be increased (1) by an aggregate amount of not more than 25 percent, in the case of amounts approved to be allocated as “Other-Type Funds” in the annual Budget Request Act submitted to Congress; and (2) by an aggregate amount

of not more than 6 percent, in the case of any other amounts approved to be allocated in the Local Budget Act. The amounts shall be obligated and expended in accordance with laws enacted by the Council in support of each such obligation and expenditure, consistent with the requirements of this subchapter. The amounts may not be used to fund any agencies of the District government operating under court-ordered receivership. The amounts may not be obligated or expended unless the Mayor has notified the Committees on Appropriations of the House of Representatives and the Senate no fewer than 30 days in advance of the obligation or expenditure.

Figure 1-1

**Where the Money Comes From - Sources of Gross Funds for FY 2021
(\$16.7 Billion, Excluding Intra-District funds)**



*The amount from this source is \$4.8 million

Figure 1-2

Where the Money Comes From – Sources of Local Fund Revenue for FY 2021 (\$8.5 Billion, Excluding Dedicated Taxes)

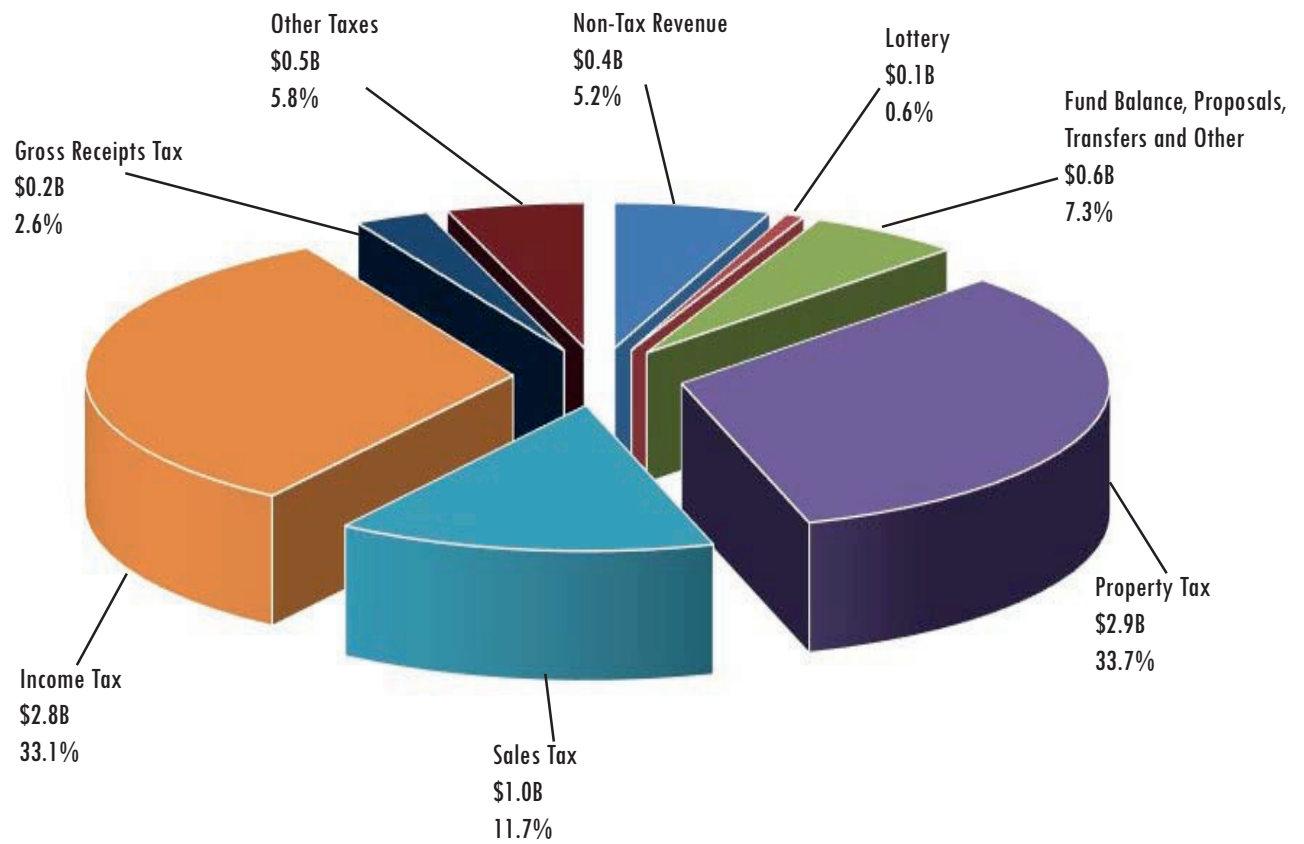
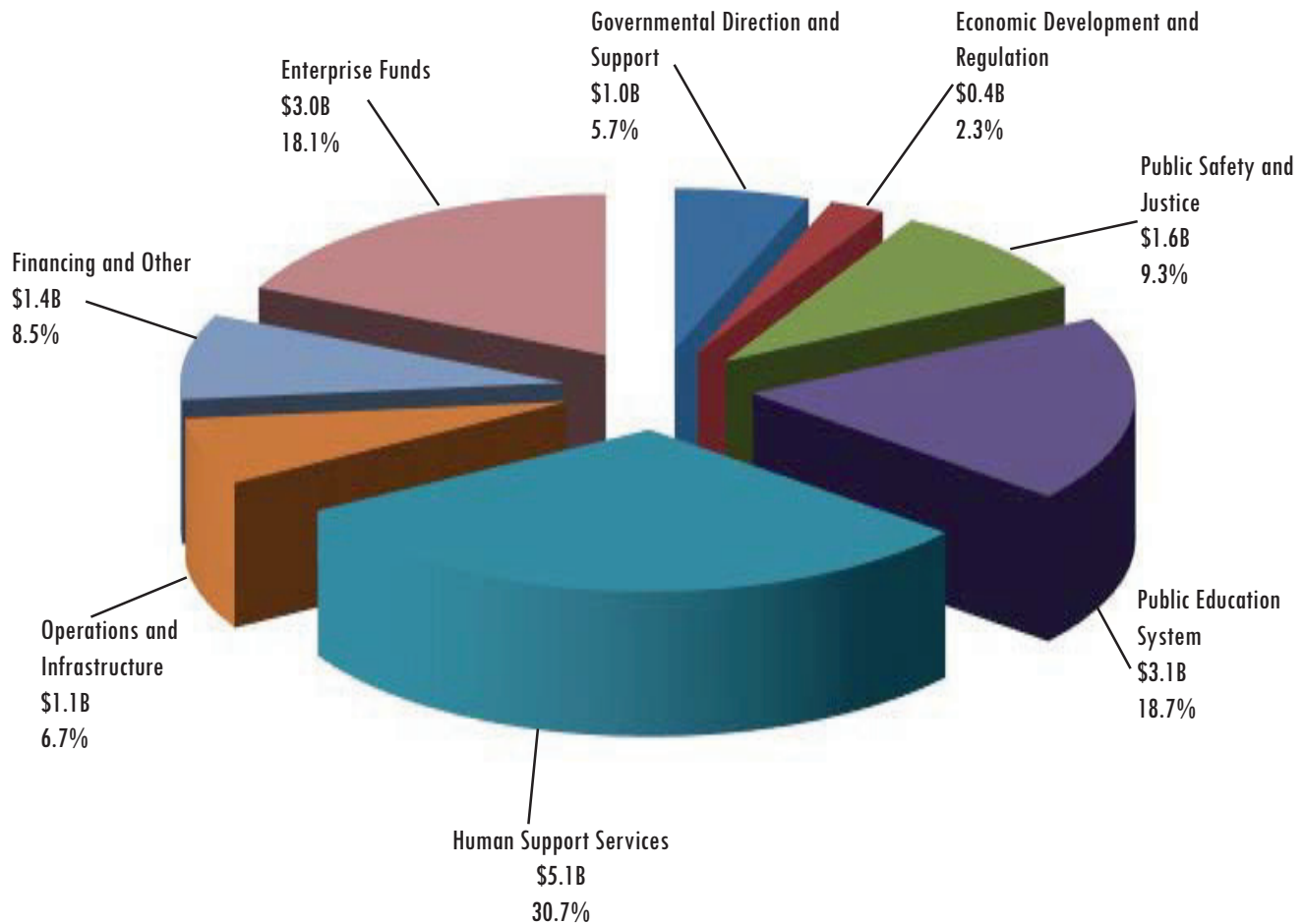


Figure 1-3

**Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2021
(\$16.7 Billion, Excluding Intra-District Funds)**



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

Table 1-1

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

(Dollars in Thousands)

	FY 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Governmental Direction and Support	952,698	952,891	192	0.0%
Economic Development and Regulation	470,214	392,164	-78,049	-16.6%
Public Safety and Justice	1,505,202	1,546,033	40,830	2.7%
Public Education System	3,025,003	3,112,028	87,025	2.9%
Human Support Services	4,760,993	5,113,670	352,676	7.4%
Operations and Infrastructure	1,151,096	1,116,185	-34,911	-3.0%
Financing and Other	1,522,285	1,415,387	-106,899	-7.0%
Subtotal, General Operating Funds	13,387,492	13,648,357	260,865	1.9%
Enterprise and Other Funds	1,993,707	3,019,373	1,025,666	51.4%
Total District of Columbia	15,381,199	16,667,730	1,286,531	8.4%

Notes:

- (1) Details may not sum to totals because of rounding.
- (2) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2020 totals by Appropriation Title will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 1-2a

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

(Dollars in Thousands)

	FY 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Governmental Direction and Support	837,704	835,816	-1,888	-0.2%
Economic Development and Regulation	286,497	243,119	-43,377	-15.1%
Public Safety and Justice	1,284,683	1,286,030	1,346	0.1%
Public Education System	2,501,886	2,612,901	111,015	4.4%
Human Support Services	1,948,377	1,968,301	19,924	1.0%
Operations and Infrastructure	695,396	698,232	2,835	0.4%
Financing and Other	1,013,315	897,642	-115,673	-11.4%
Total	8,567,859	8,542,041	-25,818	-0.3%

Notes:

- (1) Details may not sum to totals because of rounding.
- (2) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2020 totals by Appropriation Title will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 1-2b

Dedicated Taxes Expenditure Budget, by Appropriation Title

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Governmental Direction and Support	260	1,514	1,254	483.3%
Economic Development and Regulation	31,026	37,848	6,822	22.0%
Public Education System	5,520	4,372	-1,148	-20.8%
Human Support Services	81,732	98,395	16,663	20.4%
Operations and Infrastructure	85,640	78,489	-7,151	-8.3%
Financing and Other	362,134	307,333	-54,801	-15.1%
Total	566,311	527,952	-38,360	-6.8%

Notes:

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

(2) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2020 totals by Appropriation Title will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Regular Pay - Continuing Full Time	2,235,906	2,246,103	10,197	0.5%
Regular Pay - Other	200,655	155,124	-45,532	-22.7%
Additional Gross Pay	65,768	86,615	20,847	31.7%
Fringe Benefits - Current Personnel	488,090	502,835	14,745	3.0%
Overtime Pay	71,866	72,741	875	1.2%
Subtotal, PERSONAL SERVICES	3,062,285	3,063,418	1,133	0.0%
Supplies and Materials	48,491	42,197	-6,294	-13.0%
Energy, Communication, and Building Rentals	92,532	95,180	2,648	2.9%
Telecommunications	35,432	38,001	2,569	7.3%
Rentals — Land and Structures	151,045	171,213	20,168	13.4%
Janitorial Services	61	0	-61	-100.0%
Security Services	28,700	38,059	9,359	32.6%
Occupancy Fixed Costs	70,724	79,283	8,559	12.1%
Other Services and Charges	234,597	204,410	-30,186	-12.9%
Contractual Services — Other	469,177	438,403	-30,774	-6.6%
Subsidies and Transfers	3,520,995	3,523,284	2,290	0.1%
Equipment and Equipment Rental	32,992	39,317	6,324	19.2%
Debt Service	820,831	809,277	-11,554	-1.4%
Subtotal, NONPERSONAL SERVICES	5,505,575	5,478,624	-26,951	-0.5%
Total	8,567,859	8,542,041	-25,818	-0.3%

Notes:

(1) 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 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Regular Pay - Continuing Full Time	3,809	5,170	1,361	35.7%
Regular Pay - Other	614	479	-135	-22.0%
Fringe Benefits - Current Personnel	801	1,307	505	63.1%
Subtotal, PERSONAL SERVICES	5,225	6,956	1,731	33.1%
Supplies and Materials	12	32	20	165.2%
Telecommunications	3	18	15	500.0%
Other Services and Charges	303	1,413	1,110	366.5%
Contractual Services - Other	2,934	5,735	2,801	95.5%
Subsidies and Transfers	549,982	508,065	-41,917	-7.6%
Equipment and Equipment Rental	13	42	29	225.2%
Debt Service	7,839	5,691	-2,148	-27.4%
Subtotal, NONPERSONAL SERVICES	561,086	520,996	-40,090	-7.1%
Total	566,311	527,952	-38,360	-6.8%

Notes: (1) 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 2020 Approved Budget	FY 2021 Proposed Budget	Change from FY 2020	% Change from FY 2020
Governmental Direction and Support	3,438	3,428	-10	-0.3%
Economic Development and Regulation	334	333	-0	-0.1%
Public Safety and Justice	9,557	9,584	27	0.3%
Public Education System	11,370	11,873	503	4.4%
Human Support Services	3,141	3,166	24	0.8%
Operations and Infrastructure	2,461	2,461	0	0.0%
Subtotal, General Operating Local Fund	30,301	30,845	544	1.8%
Economic Development and Regulation	19	30	11	55.3%
Public Education System	25	25	1	3.0%
Human Support Services	6	6	0	0.0%
Subtotal, General Operating Dedicated Taxes	49	60	11	22.9%
Total, General Operating Local and Dedicated Tax Funds	30,351	30,906	555	1.8%

Notes: (1) Details may not sum to totals because of rounding.

(2) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2020 totals by Appropriation Title will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 1-5

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

Agency Name	FY 2020 Approved FTEs	FY 2021 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Human Resources	173	145	(27)	Returning the management of these FTE's back to DOES
Office of Contracting and Procurement	226	233	7	To align personal services with projected costs
Office of the Attorney General for the District of Columbia	644	680	36	To support professional services
Other Agencies	2,997	3,003	6	Net Change
Governmental Direction and Support	4,040	4,061	22	
Department of Small and Local Business Development	52	54	2	To align personal services with projected costs
Office of Cable Television, Film, Music, and Entertainment	52	57	5	To align personal services with projected costs
Office of the Deputy Mayor for Planning and Economic Development	89	91	2	To align personal services with projected costs
Other Agencies	343	344	1	Net Change
Economic Development and Regulation	536	546	10	
Department of Corrections	1,350	1,366	16	To support additional correctional officers with the aim of reducing overtime
Department of Youth Rehabilitation Services	579	574	(5)	To realize programmatic cost savings
District of Columbia National Guard	139	144	5	To align personal services with projected costs and programs
Homeland Security and Emergency Management Agency	136	142	6	To align the budget with projected grant awards across multiple programs
Metropolitan Police Department	4,754	4,796	42	To support the Police cadet initiatives
Other Agencies	3,179	3,177	(2)	Net Change
Public Safety and Justice	10,136	10,199	63	
Department of Employment Services	772	810	38	To reflect the realignment of positions from the Department of Human Resources
District of Columbia Public Schools	8,831	9,258	427	To align personal services with projected programs and initiatives
Office of the State Superintendent of Education	459	471	12	To support programmatic staffing adjustments
Special Education Transportation	1,362	1,388	27	To align the budget with projected staffing needs
Other Agencies	1,490	1,502	11	Net Change
Public Education System	12,914	13,429	515	

(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 2020 Approved FTEs	FY 2021 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Child and Family Services Agency	828	836	8	To align the budget with Foster Care and other grant awards
Department of Behavioral Health	1,398	1,390	(8)	Due to the expiration of four grants
Department of Health	614	665	51	To support programmatic staffing adjustments
Department of Human Services	1,323	1,304	(18)	Eliminated positions due to a change in the DCAS cost allocation plan
Other Agencies	898	897	(1)	Net Change
Human Support Services	5,060	5,092	32	
Alcoholic Beverage Regulation Administration	59	60	1	To align personal services with projected costs
Department of Consumer and Regulatory Affairs	474	475	1	To align personal services with projected costs
Department of Energy and Environment	448	451	2	To support programmatic staffing adjustments
Office of the People's Counsel	53	52	(1)	To partially offset personal services
Public Service Commission	86	90	4	To support programmatic staffing adjustments
Other Agencies	2,594	2,594	0	Net Change
Operations and Infrastructure	3,714	3,722	7	
Green Finance Authority	0	12	12	New agency
Office of Lottery and Gaming	77	89	12	To support programmatic staffing adjustments
University of the District of Columbia	968	948	(20)	To reflect the impact of decreased grant revenue
Other Agencies	176	184	8	Net Change
Enterprise and Other Funds	1,221	1,233	12	
Grand Total, District Government	37,621	38,282	661	

Notes: (1) Details may not sum to totals because of rounding.

(2) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2020 totals by Appropriation Title will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

How and When the FY 2021 Operating Budget was Prepared

Budget Guidance

July 2019 – September 2019

The FY 2021 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of new policy decisions. While the CSFL is not the starting point of the proposed budget, it reflects changes from the FY 2020 approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2020 Local funds approved budget was used as the starting point for the Mayor's FY 2021 proposed Local funds budget.

Agency Budget Request Development

October 2019 – December 2019

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 2021 budget requests.

Budget Analysis

October 2019 – April 2020

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 2020 – May 2020

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 2021 proposed budget was finalized for submission to the Council on May 18, 2020.

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

May 2020 – August 2020

During this period, the Council reviews, amends, and approves the Fiscal Year 2021 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 2021 Local Budget Act of 2020 approves all funding the District receives – except for Federal Payments that are unique to the District. The Fiscal Year 2021 Federal Portion Budget Request Act of 2020 requests the approval of the Federal Payments, previously submitted in the President's budget. The Fiscal Year 2021 Budget Support Act of 2020 reflects conforming changes to local law required to implement the budget.

Table 1-7

Federal Payments (COVID-19 Related) Proposed Expenditure Budget (Dollars)

Personal Services			
Agency	Regular Pay	Overtime Pay	Total Amount
FBO - (FEMS)	33,576,923	0	33,576,923
FLO - (DOC)	893,193	0	893,193
FXO - (OCME)	477,368	33,999	511,367
FRO - (DFS)	462,552	28,416	490,968
AMO - (DGS)	755,013	217,317	972,330
T00 - (OCTO)	206,370	7,778	214,148
Subtotal, Personal Services	36,371,418	287,510	36,658,928

Nonpersonal Services

Agency	Agency Support	Total Amount
T00 - (OCTO)	COVID Regular IT Consultant Support	18,088
T00 - (OCTO)	DOH Microsoft Licenses for Contract Tracing - 1200 E3 Office Suite	420,000
T00 - (OCTO)	New Webex Accounts created - 1360	360,000
T00 - (OCTO)	Contact Center Support Monthly Recurring Fees (AWS Instance)	186,500
T00 - (OCTO)	MRC for Indoor Wireless	195
T00 - (OCTO)	MRC for Outdoor Wireless	198
T00 - (OCTO)	MRC for Bandwidth	23,400
Subtotal, Nonpersonal Services		1,008,381

Total	37,667,310
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Notes: (1) Details may not sum to totals because of rounding.

Financial Plan

The Financial Plan projects the District's results of operations for three fiscal years beyond the proposed FY 2021 operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes, and Special Purpose Revenue funds) and the Federal and Private Resources funds (comprised of Federal Grants, Federal Payments, Federal Medicaid Payments, and Private Grants and Donations). The actual results for two prior fiscal years and the approved and revised budgets for the current fiscal year are also included as context for FY 2021 through FY 2024 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 2021 Proposed Budget and its impact on FY 2022 through FY 2024. It has four sections:

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

The numbering scheme noted below refers to the line numbers on Tables 2-1, 2-2, 2-3, and 2-4. The amounts in the FY 2018 and FY 2019 Actual columns are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2018 and FY 2019.

Revenues and Other Resources

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3o. Sports Wagering – Birth-to-Three for All. After the first \$200,000 of revenue from private sports wagering tax, the remaining revenue is divided equally between the Birth-to-Three and Neighborhood Safety and Engagement funds.

3p. General Sales Taxes transfer to WMATA – Capital. In FY 2020, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA annually. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2020.

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

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

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

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

8. Bond Proceeds for Issuance Costs. This is the portion of the bond proceeds that will be used to cover the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related expenditure is on line 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 2020. This reflects the reservation of fund balance in FY 2020 that is budgeted for use in future years.

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

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

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

12b. Transfer from Capital Fund Paygo. In Table 2-2, the amount shown is transferred into the General Fund from the Capital Improvements Fund. No bond proceeds can be transferred; only capital funds that were originally Pay-as-you-go (Paygo) capital funds can be transferred.

12c. Transfer from Cash Flow Reserve account, Reverse Paygo, HPTF. In Table 2-2, the amount shown is transferred into the General fund from the Cash Flow Reserve Account, Reverse Paygo, and the Housing Production Trust Fund (HPTF).

13. 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.

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

15. Line intentionally left blank.

Expenditures (by Appropriation Title)

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

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

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

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

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

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

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

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

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

30a. Transfer to Highway Trust Fund. This line in Table 2-3 reflects transfers of dedicated motor fuel tax revenues and in Table 2-4 reflects transfers of a portion of Rights-of-Way revenues to the Highway Trust Fund.

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

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

32. 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.

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

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

General Fund Balance (Table 2-1 only)

35. 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.

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

37. 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.

38. 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.

39. 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).

40. Line intentionally left blank.

Composition of Cash Reserves (Table 2-1 only)

42. 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.

43. 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.

44. 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.

45. Fiscal Stabilization Reserve (2.34 percent). The Fiscal Stabilization Reserve may be used by the Mayor for the same purposes for which the Contingency Reserve was established. The Fiscal Year 2017 Budget Support Act of 2016 authorized the Chief Financial Officer to use the Fiscal Stabilization Reserve for

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

46. Total Cash Reserves. This is the sum of lines 42 - 45.

Table 2-1

FY 2021 - FY 2024 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
1 Revenues								
2 Taxes	7,212,354	7,650,559	7,519,823	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
3 Dedicated Taxes	347,113	561,822	552,415	451,429	518,457	546,470	572,085	588,454
4 General Purpose Non-Tax Revenues	496,817	617,969	507,233	397,211	439,950	481,689	489,365	492,798
5 Special Purpose (O-type) Revenues	616,116	644,828	687,276	574,645	681,396	745,265	761,532	760,724
6 Transfer from Lottery	49,500	45,050	61,990	34,132	51,373	64,554	72,735	74,947
7 Subtotal, General Fund Revenues	8,721,900	9,520,229	9,328,738	8,756,235	9,116,260	9,661,997	10,014,756	10,341,137
8 Bond Proceeds for Issuance Costs	4,564	4,820	9,000	9,000	10,000	11,000	11,000	11,000
9 Fund Balance Use	0	0	399,530	833,877	613,499	30,263	1	0
10 Fund Balance Use from FY 2020	0	0	0	0	0	0	0	0
11 Central Services Cost Allocation from Federal Funds	500	500	954	954	954	954	954	954
12 Transfer from Enterprise and Other Funds	64,579	42,312	14,351	18,089	8,392	8,148	8,383	8,820
13 Revenue Proposals	0	0	154,351	25,000	78,117	79,089	39,534	39,894
14 Total General Fund Resources	8,791,543	9,567,861	9,906,925	9,643,156	9,827,223	9,791,451	10,074,629	10,401,805
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	845,793	876,090	921,367	955,386	920,109	905,362	906,302	920,578
18 Economic Development and Regulation	280,012	328,042	406,966	441,611	352,296	344,255	350,485	356,830
19 Public Safety and Justice	1,312,845	1,328,590	1,342,455	1,170,744	1,353,508	1,362,090	1,387,509	1,408,102
20 Public Education System	2,407,814	2,486,628	2,587,989	2,603,979	2,702,692	2,694,752	2,711,119	2,727,717
21 Human Support Services	1,851,383	1,957,929	2,069,044	1,997,972	2,123,831	2,024,407	2,054,673	2,085,220
22 Operations and Infrastructure	911,858	968,406	1,102,273	1,094,903	1,064,477	1,049,221	1,058,216	1,063,165
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	19,973	31,481	132,189	104,010	34,585	34,091	34,688	35,295
24 Bond Issuance Costs (ZBO)	5,571	5,210	9,000	9,000	10,000	11,000	11,000	11,000
25 Debt Service (DSO, ZAO, SMO, DTO, ZCO, ELO)	715,017	730,248	822,092	822,092	803,472	875,620	995,926	1,072,304
26 Subtotal, Operating Expenditures	8,350,266	8,712,623	9,393,376	9,199,695	9,364,969	9,300,799	9,509,920	9,680,211
27 Paygo Capital (PAO)	123,028	150,285	284,924	278,924	284,398	297,930	305,117	328,584
28 Transfer to Trust Fund for Post- Employment Benefits (RHO)	44,500	46,000	47,300	47,300	48,400	50,300	53,600	56,700
29 Repay Contingency Reserve Fund (SV0)	0	0	0	23,737	0	0	0	0
30 Transfer to Enterprise and Other Funds (KZO, EZ0)	169,514	182,092	179,525	89,745	127,000	141,922	161,142	167,423
31 Total Expenditures and Transfers	8,687,308	9,091,000	9,905,125	9,639,402	9,824,767	9,790,951	10,029,779	10,232,918
32 Operating Margin Before Reservations	104,234	476,862	1,800	3,754	2,456	500	44,850	168,887
33 Set-Aside for Replenishment of Reserves	0	0	0	0	0	0	44,350	168,380
34 Operating Margin After Reservations	104,234	476,862	1,800	3,754	2,456	500	500	507

(Continued on next page)

Table 2-1 (Continued)

FY 2021 - FY 2024 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Approved	Revised	Proposed	Projected	Projected	Projected
35 Beginning General Fund Balance	2,676,292	2,776,384	3,253,316	3,253,316	2,650,669	2,037,590	2,005,790	2,048,602
36 Operating Margin Before Reservations	104,234	476,862	1,800	3,754	2,456	500	44,850	168,887
37 Projected GAAP Adjustments (Net)	(4,142)	69	(2,036)	227,476	(2,036)	(2,036)	(2,036)	(2,036)
38 Fund Balance Use (see lines 9 and 10)	0	0	(399,530)	(833,877)	(613,499)	(30,263)	(1)	0
39 Ending General Fund Balance	2,776,384	3,253,316	2,853,549	2,650,669	2,037,590	2,005,790	2,048,602	2,215,453
40								
41 Composition of Cash Reserves								
42 Emergency Cash Reserve Balance (2%)	139,835	149,262	155,645	155,645	160,589	165,486	163,547	165,598
43 Contingency Cash Reserve Balance(4%)	279,670	298,525	311,290	311,290	321,177	330,972	327,094	331,196
44 Cash Flow Reserve Account (8.33%)	712,755	773,598	737,199	758,205	728,356	714,164	720,481	714,834
45 Fiscal Stabilization Reserve Account (2.34%)	203,283	212,729	231,780	212,729	0	0	44,350	212,729
46 Total Cash Reserves	1,335,542	1,434,115	1,435,915	1,437,870	1,210,122	1,210,622	1,255,472	1,424,358

(Numbers may not add due to rounding)

Notes:

- 1) In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.
- 2) Projected GAAP Adjustment in FY 2020 Revised includes repayment of Contingency Cash Reserve use in the amount of \$229,512,344 by shifting costs to available federal (COVID-19) funds.

Table 2-2

FY 2021 - FY 2024 GENERAL FUND - Local Funds Component

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
1 Revenues								
2 Taxes	7,212,354	7,650,559	7,519,823	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
4 General Purpose Non-Tax Revenues	496,817	617,969	507,233	397,211	439,950	481,689	489,365	492,798
6 Transfer from Lottery	49,500	45,050	61,990	34,132	51,373	64,554	72,735	74,947
7 Subtotal, Local Fund Revenues	7,758,670	8,313,579	8,089,047	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
8 Bond Proceeds for Issuance Costs	4,564	4,820	9,000	9,000	10,000	11,000	11,000	11,000
9 Fund Balance Use	0	0	337,733	605,170	532,326	30,263	1	0
10 Fund Balance Use from FY 2020	0	0	0	0	0	0	0	0
11 Central Services Cost Allocation from Federal Funds	500	500	954	954	954	954	954	954
12a Transfer from TIF/PILOT/Other	11,522	22,918	14,351	7,785	8,392	8,148	8,383	8,820
12b Transfer from Capital Fund Paygo	53,057	19,394	0	10,304	0	0	0	0
12c Transfer from Cashflow Reserve Account, Reverse Paygo, HPTF	0	0	0	0	0	0	0	0
13 Revenue Proposals	0	0	117,274	25,000	74,462	75,378	35,743	35,925
14 Total Local Fund Resources	7,828,313	8,361,211	8,568,359	8,388,376	8,542,541	8,496,005	8,737,220	9,048,658
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	806,960	828,035	837,704	865,273	835,816	826,667	821,659	829,835
18 Economic Development and Regulation	215,669	244,897	286,497	317,302	243,119	228,054	230,917	233,605
19 Public Safety and Justice	1,266,875	1,283,479	1,284,683	1,108,936	1,286,030	1,314,735	1,340,149	1,360,737
20 Public Education System	2,348,153	2,426,371	2,501,886	2,517,876	2,612,901	2,608,147	2,623,470	2,638,888
21 Human Support Services	1,734,491	1,838,669	1,948,377	1,873,549	1,968,301	1,882,315	1,910,060	1,938,183
22 Operations and Infrastructure	583,678	448,567	695,396	697,967	698,232	661,397	664,429	667,376
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	19,973	31,481	124,000	98,820	34,238	34,091	34,688	35,295
24 Bond Issuance Costs (ZBO)	5,571	5,210	9,000	9,000	10,000	11,000	11,000	11,000
25 Debt Service (DSO, ZAO, SMO, ZCO, ELO)	701,664	716,666	808,270	808,270	790,004	861,840	981,829	1,057,862
26 Subtotal, Operating Expenditures	7,683,034	7,823,375	8,495,814	8,296,994	8,478,641	8,428,248	8,618,201	8,772,781
27 Paygo Capital (PAO)	76,257	67,599	24,745	18,745	15,000	16,957	20,570	50,291
28 Transfer to Trust Fund for Post- Employment Benefits (RHO)	44,500	46,000	47,300	47,300	48,400	50,300	53,600	56,700
29 Repay Contingency Reserve Fund (SV0)	0	0	0	23,737	0	0	0	0
30b Transfer to Convention Center (EZ0)	300	350	0	1,100	0	0	0	0
31 Total Local Fund Expenditures and Transfers	7,804,092	7,937,324	8,567,859	8,387,876	8,542,041	8,495,505	8,692,371	8,879,771
32 Operating Margin Before Reservations	24,222	423,887	500	500	500	500	44,850	168,887
33 Set-Aside for Replenishment of Reserves	0	0	0	0	0	0	44,350	168,380
34 Operating Margins After Reservations	24,222	423,887	500	500	500	500	500	507

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

The following table details fund balance use, as shown in line 9 of the Local funds component of the financial plan (table 2-2). The source is the General Fund balance, as reported in the FY 2018 Comprehensive Annual Financial Report (CAFR). Some are displayed as specific lines in CAFR table N10-1 (note 10), while others are within broader categories displayed in that table.

Table 2-2a

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

(\$ thousands)

Fund Balance Use	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Agency Local Fund Balance Carryover	0	0	81,153	0	0	0	0
Contingency Cash Reserve Use	0	0	37,137	0	0	0	0
FY 2016 Carryover	0	53,318	53,318	0	0	0	0
FY 2017 Carryover	0	69,170	69,170	0	0	0	0
FY 2018 Assigned Funds	0	19,000	19,000	0	0	0	0
FY 2018 Carryover	0	104,978	119,307	3,679	0	0	0
FY 2019 Assigned Funds - Department of General Services	0	0	13,400	0	0	0	0
FY 2019 Assigned Funds - Workforce Investments	0	0	13,630	42,220	0	0	0
FY 2019 Carryover	0	0	0	23,030	2,978	1	0
FY 2019 Interfund Transfers from SPR and Other Funds	0	25,091	25,091	0	0	0	0
FY 2020 Sweeps	0	22,139	22,139	0	0	0	0
FY 2021 Sweeps	0	0	0	0	25,881	0	0
Fiscal Stabilization Reserve	0	0	0	212,729	0	0	0
HPTF Fund Balance	0	0	0	161,825	0	0	0
Paygo Fund Balance	0	0	88,961	72,864	0	0	0
Soccer Stadium Financing Fund	0	7,997	7,997	2,401	0	0	0
Workforce Fund Balance Use	0	2,560	21,388	2,807	1,403	0	0
Workforce Investments - FY 2017/2018 Carryover	0	33,478	33,478	10,772	0	0	0
Total	0	337,733	605,170	532,326	30,263	1	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 2-3

FY 2021 - FY 2024 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
1 Revenues								
3a Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service	7,822	7,829	7,839	7,839	5,691	5,691	5,685	5,693
3b Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	16,800	14,338	15,035	15,345	15,652	15,965	16,285	16,610
3c General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund	47,948	48,731	47,788	49,665	55,039	56,371	57,773	58,955
3d ICF-IDD Assessment transfer to Stevie Sellows Fund	5,752	4,864	5,077	5,077	5,077	5,077	5,077	5,077
3e Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund	14,459	13,797	0	15,487	15,127	15,296	15,469	15,644
3f General Sales Taxes transfer to WMATA - Parking Taxes	78,506	258,282	84,470	58,558	77,295	81,101	84,043	85,222
3g General Sales Taxes transfer to Convention Center	141,448	147,633	149,497	66,405	93,145	105,389	119,297	125,262
3h Motor Fuel Tax transfer to Highway Trust Fund	26,268	27,935	26,298	18,510	24,642	27,227	27,445	27,664
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	4,666	4,354	4,266	5,110	5,110	5,110	5,110	5,110
3k Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund	2,275	294	260	287	1,493	301	211	218
3l General Sales Tax - Commission on the Arts and Humanities	0	31,956	30,503	29,475	34,960	38,201	39,268	40,725
3m Sports Wagering - DBH Gambling Addiction Treatment Program	0	0	200	0	200	200	200	200
3n Sports Wagering - Neighborhood Safety and Engagement Fund	0	0	756	0	0	0	0	0
3o Sports Wagering - Birth -to-Three for All	0	0	756	0	0	0	0	0
3p General Sales Taxes transfer to WMATA - Capital	0	639	178,500	178,500	183,855	189,371	195,052	200,903
7 Subtotal, Dedicated Taxes	347,113	561,822	552,415	451,429	518,457	546,470	572,085	588,454
9 Fund Balance Use	0	0	1,876	5,007	8,602	0	0	0
13 Revenue Proposals	0	0	13,320	0	2,849	2,898	2,969	3,143
14 Total Dedicated Taxes	347,113	561,822	567,611	456,436	529,908	549,368	575,054	591,597
15								

(Continued on next page)

Table 2-3 (continued)

FY 2021 - FY 2024 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	175	173	260	260	1,514	301	211	218
18 Economic Development and Regulation	0	27,068	31,026	31,026	37,848	38,201	39,268	40,725
19 Public Safety and Justice	0	0	0	0	0	0	0	0
20 Public Education System	5,394	5,658	5,520	5,520	4,372	5,110	5,110	5,110
21 Human Support Services	82,435	81,015	81,732	82,838	98,395	95,733	97,692	99,543
22 Operations and Infrastructure	85,723	259,635	85,640	62,285	78,489	82,345	85,293	86,479
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	0	0	0	0	0	0	0	0
25 Debt Service (DT0)	7,822	7,829	7,839	7,839	5,691	5,691	5,685	5,693
26 Subtotal, Operating Expenditures	181,549	381,377	212,016	189,767	226,310	227,381	233,260	237,768
27 Paygo Capital (PA0)	0	639	178,500	178,500	183,855	189,371	195,052	200,903
30a Transfer to Highway Trust Fund (KZ0)	26,268	27,935	26,298	18,510	24,642	27,227	27,445	27,664
30b Transfer to Convention Center (EZ0)	141,448	147,633	149,497	66,405	93,145	105,389	119,297	125,262
31 Total Dedicated Taxes Expenditures and Transfers	349,264	557,585	566,311	453,181	527,952	549,368	575,054	591,597
32 Operating Margin	(2,151)	4,237	1,300	3,254	1,956	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Table 2-4

FY 2021 - FY 2024 General Fund - Special Purpose Revenue Component

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
1 Revenues								
5 Special Purpose (O-Type) Revenues	616,116	644,828	687,276	574,645	681,396	745,265	761,532	760,724
7 Subtotal, Special Purpose Revenue Funds	616,116	644,828	687,276	574,645	681,396	745,265	761,532	760,724
9 Fund Balance Use	0	0	63,226	111,535	74,560	0	0	0
9a Certified Resources not used	0	0	(3,305)	112,165	(1,988)	0	0	0
12a Transfer from TIF/PILOT/Other	0	0	0	0	0	0	0	0
12b Transfer from Capital Fund Paygo	0	0	0	0	0	0	0	0
13 Revenue Proposals	0	0	23,757	0	806	813	822	826
14 Total Special Purpose Revenue Funds	616,116	644,828	770,954	798,344	754,774	746,078	762,354	761,550
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	38,658	47,883	83,404	89,854	82,779	78,394	84,432	90,525
18 Economic Development and Regulation	64,343	56,077	89,443	93,282	71,328	78,000	80,300	82,500
19 Public Safety and Justice	45,971	45,111	57,771	61,807	67,479	47,355	47,360	47,365
20 Public Education System	54,267	54,599	80,583	80,583	85,418	81,495	82,539	83,719
21 Human Support Services	34,456	38,244	38,936	41,586	57,135	46,359	46,921	47,494
22 Operations and Infrastructure	242,457	260,204	321,237	334,651	287,756	305,479	308,493	309,310
23 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	0	0	8,189	5,189	347	0	0	0
25 Debt Service (DSO)	5,531	5,753	5,983	5,983	7,777	8,089	8,412	8,749
26 Subtotal, Operating Expenditures	485,683	507,871	685,545	712,935	660,018	645,170	658,459	669,663
27 Paygo Capital (PAO)	46,771	82,046	81,679	81,679	85,543	91,603	89,495	77,390
30a Transfer to Highway Trust Fund (KZO)	0	2,758	0	0	5,000	5,000	10,000	10,000
30b Transfer to Convention Center (EZO)	1,498	3,415	3,730	3,730	4,213	4,306	4,400	4,497
31 Total Special Purpose Revenue Expenditures and Transfers	533,952	596,090	770,954	798,344	754,774	746,078	762,354	761,550
32 Operating Margin	82,164	48,738	0	(0)	0	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

Federal and Private Resources Fund

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

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

- F2. Federal Grants.** Federal grant awards received by District agencies.
- F3. Federal Payments.** Funding contributed by the federal government for specific projects. These funds are restricted in use by the federal government.
- F4. Private Grants and Donations.** Revenues received from private grants and donations.
- F5. Subtotal, Federal and Private Resources.** This line is the sum of lines F2 through F4.
- F6. Fund Balance Use.** This reflects the reservation of fund balance in prior years that is budgeted for use in future years.
- 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 2021 - FY 2024 Federal and Private Resources Financial Plan

(\$ thousands)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2020 Revised	FY 2021 Proposed	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
F1 Revenues								
F2 Federal Grants	3,016,307	3,151,280	3,338,254	3,529,165	3,637,473	3,701,764	3,767,201	3,833,803
F3 Federal Payments	65,467	63,789	136,718	587,532	182,317	182,317	182,317	182,317
F4 Private Grants and Donations	8,522	11,958	8,350	21,783	4,755	4,842	4,929	5,019
F5 Subtotal, Federal and Private Resources	3,090,295	3,227,026	3,483,321	4,138,480	3,824,545	3,888,923	3,954,447	4,021,139
F6 Fund Balance Use	0	0	0	0	0	0	0	0
F7 Transfer to General Fund	(500)	(500)	(954)	(954)	(954)	(954)	(954)	(954)
F8 Total Federal and Private Resources	3,089,795	3,226,526	3,482,367	4,137,526	3,823,591	3,887,969	3,953,493	4,020,184
F9								
F10 Expenditures (by Appropriation Title)								
F11 Governmental Direction and Support	28,585	28,808	31,331	39,550	32,782	33,391	34,011	34,643
F12 Economic Development and Regulation	32,177	35,426	63,247	76,520	39,868	40,578	41,300	42,035
F13 Public Safety and Justice	90,990	83,877	162,748	141,587	192,524	195,896	199,329	202,823
F14 Public Education System	312,806	284,668	437,015	451,112	409,337	415,067	420,900	426,839
F15 Human Support Services	2,556,317	2,710,688	2,691,949	2,877,478	2,989,839	3,042,536	3,096,167	3,150,751
F16 Operations and Infrastructure	29,892	29,278	48,822	55,643	51,708	52,646	53,601	54,574
F17 Financing and Other - Selected Agencies (DOO, EPO, UPO, ZHO, ZZO)	16,405	14,026	28,790	477,171	89,067	89,067	89,067	89,067
F18 Debt Service (DSO)	17,951	17,525	18,465	18,465	18,465	18,788	19,117	19,451
F19 Total Federal & Private Expenditures	3,085,124	3,204,297	3,482,367	4,137,526	3,823,591	3,887,969	3,953,493	4,020,184
F20 Operating Margin	4,671	22,229	0	0	0	0	0	0

(Numbers may not add due to rounding)

Note: In the FY 2021 Budget, the Mayor has realigned some agencies within appropriation titles. Therefore, the FY 2018 and FY 2019 Actuals and the FY 2020 Approved total expenditures (by Appropriation Title) will not tie to the totals by Appropriation Title that were in the FY 2020 Budget.

General Fund

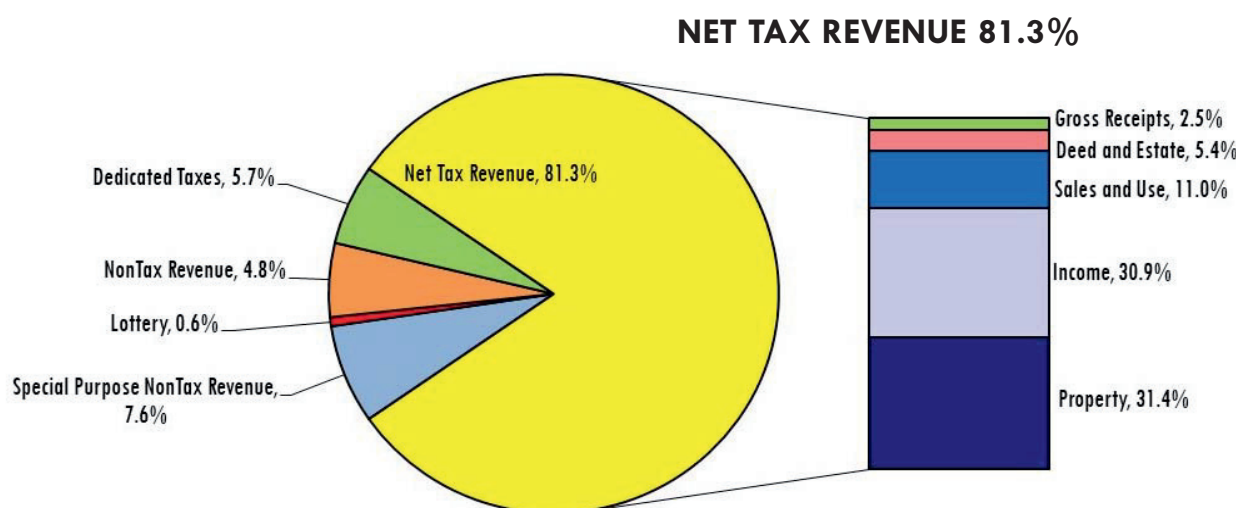
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The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

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

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

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2021



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2020 to FY 2024. 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 2020 baseline estimate of \$7.73 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is \$584.7 million (7.0%) lower than FY 2019 revenue. (See Table 3-1.) The \$7.92 billion estimate for FY 2021 is an increase of \$186.2 million (2.4%) from FY 2020.

Including dedicated and special purpose revenues and policy initiatives, total FY 2020 general fund revenue in the financial plan is \$8.78 billion, \$739.5 million less than in FY 2019 and \$9.19 billion in FY 2021, \$413.1 million more than FY 2020.

Various policy initiatives increase general fund revenue in FY 2021 by \$78.1 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 2019-2024

(Dollars in Thousands)

Type of Revenue	FY 2019 Actual	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Local Fund - Baseline	8,314,850	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
<i>Level Change</i>		-584,688	186,245	453,855	310,877	310,820
<i>% Change Annual</i>		-7.0%	2.4%	5.7%	3.7%	3.6%
Taxes	7,650,559	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
General Purpose Non-Tax Revenues	619,241	397,211	439,950	481,689	489,365	492,798
Transfer from Lottery	45,050	34,132	51,373	64,554	72,735	74,947
Dedicated/Special Purpose - Baseline	1,205,879	1,026,073	1,199,853	1,291,735	1,333,617	1,349,178
<i>Level Change</i>		-179,806	173,780	91,882	41,882	15,561
<i>% Change Annual</i>		-14.9%	16.9%	7.7%	3.2%	1.2%
Dedicated Taxes	561,050	451,429	518,457	546,470	572,085	588,454
Special Purpose (O-Type) Revenues	644,828	574,645	681,396	745,265	761,532	760,724
Total Revenue - Baseline	9,520,729	8,756,235	9,116,260	9,661,997	10,014,756	10,341,137
<i>Level Change</i>		-764,494	360,025	545,737	352,759	326,381
<i>% Change Annual</i>		-8.0%	4.1%	6.0%	3.7%	3.3%
Revenue Policy Proposals		25,000	78,117	79,089	39,534	39,894
Total Revenue with Proposals	9,520,729	8,781,235	9,194,377	9,741,086	10,054,290	10,381,031
<i>Level Change</i>		-739,494	413,142	546,709	313,204	326,741
<i>% Change Annual</i>		-7.8%	4.7%	5.9%	3.2%	3.2%
<i>Addendum:</i>						
<i>Dedicated tax revenue to enterprise funds</i>	<i>243,798</i>	<i>201,664</i>	<i>226,815</i>	<i>242,842</i>	<i>270,969</i>	<i>281,140</i>

ECONOMIC OUTLOOK

The outlook is for a severe recession beginning in the quarter ending March 2020 with District real gross domestic product not regaining its prior peak until the end of 2021. Like other state and local governments throughout the United States, in mid-March, the District government closed schools, stores, hotels, restaurants and other workplaces, and placed severe restrictions on travel and social gatherings to control the spread of COVID-19. Initial District unemployment claims have surged as hotels, restaurants, other retail, and personal service establishments have either closed or sharply reduced operations. This revenue forecast assumes that the restrictions on social gatherings and other activities will continue through Spring and that District economic activities will then begin to return slowly over subsequent months. It assumes that District jobs, wages, and the stock market will decline sharply in the current quarter and then recover slowly over the next 18 months.

There is a high degree of uncertainty around the forecast because the rapid spread of the virus and the measures to control it are without precedent in recent history. One source of uncertainty is how and when restrictions will be lifted both locally and nationally--and how the public and business entities will respond when the restrictions are lifted. Another source of uncertainty is the severity of the disruption to the national economy, which has already experienced a steep rise in unemployment and a 34% decline in stock prices in the first few weeks of the public health emergency. Although stock prices have staged a partial recovery recently, they have been characterized by large daily price swings. Another recent development adversely affecting the national economy is the collapse of oil prices. While the federal government has enacted several measures designed to aid individuals and businesses, it is unclear how successful these measures will be in stabilizing the economy and encouraging meaningful recovery. This estimate will be revisited in August at which time more information will be available.

All revenue sources are affected by the current downturn. The largest impact is on sales tax revenue, reflecting the decline in revenue from hotels, restaurants, and on-premise retail. As residents stay home and commuting is significantly curtailed, people are concerned about their personal health and safety, the duration of the restrictions, and possible job losses. As a result, consumers have reduced their spending significantly, and while there is more spending online and for takeout or delivery, overall spending has declined.

This economic outlook is based on a number of sources, including: cash collection reports; federal data on District population, employment and income; private data sources on housing, commercial real estate and hotels; and forecasts of the U.S. economy prepared by the Congressional Budget Office, and private-sector economists, including the Blue Chip consensus forecast of 50 private sector economists and two private-sector firms (IHS Markit and Moody's Analytics) that also prepare forecasts of the District's economy.

National Economy

The national economy's pattern of steady growth lasted for more than 10 years from the end of the Great Recession in 2009 up to December 2019. In the year ending December 2019 real U.S. gross domestic product (GDP) was 2.3 percent higher than a year earlier, and in nominal terms, growth was 4.0 percent higher. Employment was increasing, and the unemployment rate and inflation remained low. However, the spread of COVID-19 around the globe brought the pattern of steady growth in the national economy to an abrupt halt, in March 2020, ending the expansion. The economy is now contracting at an unprecedented rate. In April 2020, the Blue Chip Economic Indicators consensus forecast estimated that by June 2020, real GDP would be 6.7% below what it was a year earlier. This decline is greater, and occurring faster, than the 4% drop that occurred over an eighteen-month period during the Great Recession. Most routinely reported data has not yet caught up with the current developments.

Economic Forecast for D.C.

The economic outlook for the District's economy is for a three-quarter recession beginning in the quarter ending March 2020. This outlook is consistent with the baseline forecast for the U.S. economy by the Congressional Budget Office and with the national and D.C. forecasts prepared by IHS Markit and Moody's Analytics. Employment located in the District of Columbia, resident employment, and measures of income all

increased in FY 2019 but will decrease substantially in the quarter ending June 2020. The District's population is expected to grow more slowly in the coming years than it has over much of the past decade because net migration into the city has declined even as residential housing markets show continued strength. Over the past year, the District added about 5,690 new apartment and condominium units, occupancy of apartments almost kept up with increased inventory and rents grew a little faster than inflation. Construction of new units is expected to pause during the pandemic shutdown period and recovery.

Economic Assumptions for the Revenue Estimate

The outlook is for steep declines in jobs and income. Although the federal government still has a central role, the ongoing diversification of the District economy has left it more exposed to recessions. Recent gains concentrated in professional and technical services, a source of higher paying jobs which have supported the strong economy but now may be a risk if economic disruption spreads to these industries. The outlook includes:

- **DC's Personal Income.** DC Personal Income growth grew 3.8 percent in FY 2019 and is expected to grow only 0.2 percent in FY 2020 and fall 0.5 percent in FY 2021, marking the first annual decline in the District since 1969.
- **Jobs located in DC.** Jobs decline by 5.1 percent in FY 2020, primarily in the hospitality and retail sectors, and grow 0.5 percent in FY 2021. The level of jobs in the District won't regain 2019 levels until 2023.
- **Population.** Population growth continues with 9,300—1.3 percent—added over the three fiscal years 2020 through 2022. This pace is slower than the 3.4 percent growth from FY 2016 to FY 2019.
- **Resident employment.** Resident employment declines by 5.1 percent in FY 2020, shedding almost 20,000 net jobs over the year. Jobs for DC residents grow slowly reaching the FY 2019 level of 385,000 in FY 2023.

Looking further ahead to FY 2022 through FY 2024, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic growth from the COVID-19 recession, both nationally and in the District of Columbia. Growth in nominal gross domestic product in DC is expected to be 5.0 percent in FY 2022 as recovery takes hold and average about 3.7 percent per year for FY 2023 and FY 2024. Similarly, personal income will increase at about 5.2 percent in FY 2022 and 3.7 percent in FY 2023 and FY 2024. Inflation is expected to hover around 2 percent through FY 2024, and interest rates remain low, well below the 2018 high of 2.7 percent. In FY 2024, the rate on the 10-year U.S. Treasury will be 1.7 percent. The stock market is expected to rebound from FY 2020's collapse in FY 2021 and FY 2022 but then grow at a relatively slow pace, gaining about 6 percent over the 3-year period from FY 2022 to FY 2024. In the years 2022 through 2024, 7,900 new housing starts are anticipated, and an additional 4,600 households are expected. During this period, the number of housing sales is expected to rise slowly while average prices rise each year at a rate comparable to the rate of growth in Personal Income. By FY 2024 the average home sale price is estimated to be over \$1 million.

Risks

There is an unusual amount of uncertainty associated with this forecast. Uncertainties include:

- When COVID-19 health concerns will subside;
- when and how social distancing and other restrictions will be relaxed;
- how people and businesses will respond when those requirements are relaxed;
- how much of a recession will occur in the national economy;
- how the stock market and other financial markets will be affected by the economy and efforts taken by the United States government and governments around the world to cope with related health and economic difficulties; and
- the depth and duration of damage to DC's economy and revenue base.

The list of uncertainties is long and we cannot assume, given the extensive disruptions to the economy, that things will quickly return to the way they used to be. There could be lingering effects on shopping, work, and travel patterns, along with changes in the interest people have in moving to and working in the District of Columbia or other cities. There could also be changes in demand for office space, as well as people's desire to gather in bars, restaurants or movies.

The forecast assumes it will take most of calendar year 2021 for the economy to recover the ground that has been lost. Recovery in the national economy may, however, occur more quickly, particularly if it becomes clear that the spread of illness is being reliably contained or if progress is being made in developing effective treatments and vaccines. Were this scenario to occur, hotels and restaurants in the District of Columbia will fill more rapidly with customers and revenue growth will be greater than assumed in the forecast.

There are, however, also many down-side risks to the forecast. Infection rates from the virus may increase as restrictions are relaxed or the weather gets colder in the fall. Problems in the national economy and financial markets may turn out to be more severe than assumed here. Were these possibilities to occur, revenues over the period of the financial plan will be less than estimated here.

Focusing on the larger economic and health issues, the federal government's important role in the District's economy should not be overlooked and changes in federal spending policies constitute a major risk to the revenue forecast. The federal CARES Act and other special measures to counteract the health emergency and stabilize the economy are resulting in large increases in federal spending, but it remains to be seen what impact, if any, this will have on funding for the operations of the federal government and for the purchase of goods and services that are important elements in the District's economy. The federal government's FY 2021 budget will also be negotiated during a contentious election year, raising the risk of disruption in FY 2021. As always, possible disruptions arising from uncertainties around the world and potential national security events are a continuing source of risk.

Experience has shown that three of the District's most volatile revenue sources—deed taxes, corporate profits and individual capital gains—can be quickly affected by adverse developments in the nation's economy and capital markets. In the current environment, disruption to the hospitality industry will also be evident in sales tax receipts. We will continue to closely watch the key economic indicators for deviations from this forecast that might impact the financial plan.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2018-2024

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate
Gross State Product (nominal, billions of \$)	138.9	144.8	141.4	145.9	153.2	158.8	164.8
	4.5%	4.2%	-2.4%	3.2%	5.0%	3.6%	3.8%
Personal Income (billions of \$)	57.0	59.2	59.3	59.0	62.1	64.4	66.8
	4.6%	3.8%	0.2%	-0.5%	5.2%	3.7%	3.7%
Wages and Salaries of DC Residents (billions of \$)	28.3	29.3	28.8	29.0	30.8	32.1	33.4
	5.2%	3.5%	-1.6%	0.7%	5.9%	4.4%	4.0%
Population (thousands)	700.6	705.2	709.7	714.3	719.0	723.8	728.7
	1.0%	0.7%	0.6%	0.6%	0.7%	0.7%	0.7%
Households (thousands)	309.4	311.5	313.6	315.7	317.9	320.2	322.5
	1.3%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
At-Place Employment (thousands)	791.0	796.5	755.9	759.5	781.2	798.5	805.7
	1.1%	0.7%	-5.1%	0.5%	2.9%	2.2%	0.9%
Civilian Labor Force (thousands)	404.5	407.5	413.1	416.4	419.9	423.4	426.3
	1.1%	0.7%	1.4%	0.8%	0.8%	0.8%	0.7%
Resident Employment (thousands)	381.4	385.0	365.2	367.4	379.5	389.2	393.8
	1.5%	0.9%	-5.1%	0.6%	3.3%	2.6%	1.2%
Unemployment Rate (%)	5.7	5.5	11.6	11.8	9.6	8.1	7.6
Housing Starts	4,521	6,416	4,057	3,351	2,878	2,613	2,394
Housing Stock (thousands)	343	346	349	352	355	357	360
	1.4%	1.1%	0.9%	0.9%	0.7%	0.7%	0.7%
Sale of Housing Units	8,957	8,434	8,603	8,689	8,732	8,758	8,776
	4.2%	-5.8%	2.0%	1.0%	0.5%	0.3%	0.2%
Average Housing Price (thousands of \$)	835	864	881	885	932	966	1,002
	1.2%	3.4%	2.0%	0.5%	5.2%	3.7%	3.7%
Washington Area CPI (% change from prior year)	1.9%	1.3%	1.1%	1.4%	1.7%	2.1%	2.2%
Interest Rate on 10-year Treasury Notes (%)	2.7	2.5	1.1	0.6	0.9	1.3	1.7
Change in S&P 500 Index of Common Stock (%)*	3.3%	14.7%	-15.0%	26.0%	7.2%	1.6%	2.9%

* 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 2018 is the percent change from CY 2017.4 to CY 2018.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit Global Insight (March and April 2020) and Moody's Analytics (March 2020); forecasts of the national economy prepared by the Congressional Budget Office (April 2020) and Blue Chip Economic Indicators (March 2020); BLS labor market information from February 2020; the Census Bureau estimates of the D.C. population (2019); Bureau of Economic Analysis estimates of D.C. Personal Income (December 2019); Metropolitan Regional Information System (MRIS) D.C. home sales data (March 2019), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); CoStar information on commercial office buildings and residential property in D.C. (December 2019); and Delta Associates commercial office buildings and apartments in DC (December 2019).

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 2020 to FY 2024, along with actual FY 2019 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 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	2,827,757	2,876,018	2,916,111	2,919,370	3,002,504	3,108,047
Real Property	2,710,080	2,782,625	2,811,365	2,803,559	2,884,594	2,987,348
Personal Property	78,997	64,753	70,917	75,375	76,863	78,380
Public Space Rental	38,680	28,640	33,829	40,436	41,048	42,320
<i>Dedicated to other funds</i>	<i>(52,642)</i>	<i>(49,745)</i>	<i>(46,368)</i>	<i>(48,213)</i>	<i>(58,755)</i>	<i>(62,698)</i>
PROPERTY (NET)	2,775,115	2,826,273	2,869,743	2,871,157	2,943,749	3,045,350
SALES AND EXCISE	1,707,223	1,340,582	1,489,262	1,611,990	1,727,941	1,805,151
General Sales	1,597,727	1,255,915	1,390,692	1,510,777	1,626,486	1,703,380
Alcohol	7,042	6,941	7,066	7,293	7,410	7,529
Cigarette	28,546	28,060	27,180	26,019	24,908	23,844
Motor Vehicle	45,973	31,156	39,682	40,674	41,691	42,734
Motor Fuel	27,935	18,510	24,642	27,227	27,445	27,664
<i>Dedicated to other funds</i>	<i>(533,623)</i>	<i>(409,274)</i>	<i>(481,604)</i>	<i>(511,963)</i>	<i>(550,628)</i>	<i>(568,399)</i>
SALES AND EXCISE(NET)	1,173,600	931,308	1,007,658	1,100,027	1,177,313	1,236,751
INCOME	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
Individual Income	2,299,326	2,311,489	2,271,640	2,461,314	2,564,112	2,666,235
Corporate Franchise	507,911	456,195	422,696	464,171	483,100	499,571
U.B. Franchise	134,745	134,622	129,973	133,896	136,215	138,573
INCOME (NET)	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
GROSS RECEIPTS	395,068	343,483	363,015	369,378	375,812	383,627
Public Utilities	156,274	117,961	130,707	134,328	138,058	141,900
Toll Telecommunications	41,899	35,269	35,657	35,301	34,948	34,598
Insurance Premiums	118,802	119,359	122,453	123,938	126,297	129,890
Ballpark Fee	45,096	34,985	37,400	37,400	37,400	37,400
Private Sports Wagering	0	0	942	2,072	2,279	2,507
Health Related Taxes	32,999	35,909	35,856	36,338	36,830	37,332
<i>Dedicated to other funds</i>	<i>(136,184)</i>	<i>(127,659)</i>	<i>(136,653)</i>	<i>(138,506)</i>	<i>(140,411)</i>	<i>(142,368)</i>
GROSS RECEIPTS (NET)	258,885	215,824	226,362	230,871	235,401	241,258

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
OTHER TAX	583,377	489,521	577,658	653,212	672,409	692,606
Estate	22,311	25,056	25,439	26,493	27,554	28,666
Deed Recordation	299,512	260,791	297,582	339,354	349,727	360,101
Deed Transfer	228,249	175,853	225,741	258,469	266,231	273,994
Economic Interest	33,306	27,821	28,896	28,896	28,896	29,845
<i>Dedicated to other funds</i>	<i>(82,399)</i>	<i>(66,415)</i>	<i>(80,646)</i>	<i>(90,629)</i>	<i>(93,260)</i>	<i>(96,129)</i>
OTHER TAX (NET)	500,977	423,107	497,012	562,582	579,149	596,477
TOTAL TAX (GROSS)	8,455,407	7,951,911	8,170,355	8,613,331	8,962,093	9,293,809
TOTAL TAX (NET)	7,650,559	7,298,818	7,425,083	7,824,019	8,119,039	8,424,215
NONTAX	619,241	397,211	439,950	481,689	489,365	492,798
Licenses & Permits	146,956	92,644	121,801	137,608	141,644	145,797
Fines & Forfeits	195,392	118,295	126,398	143,658	137,170	130,975
Charges for Services	77,487	70,893	73,323	76,256	80,718	84,658
Miscellaneous	199,407	115,379	118,428	124,166	129,833	131,367
NONTAX (NET)	619,241	397,211	439,950	481,689	489,365	492,798
LOTTERY	45,050	34,132	51,373	64,554	72,735	74,947
GROSS REVENUE	9,119,699	8,383,255	8,661,678	9,159,574	9,524,193	9,861,554
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	804,848	653,093	745,271	789,312	843,054	869,594
LOCAL FUND REVENUE	8,314,850	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Real Property	2,710,080	2,782,625	2,811,365	2,803,559	2,884,594	2,987,348
<i>Transfer to TIF</i>	<i>(17,944)</i>	<i>(18,058)</i>	<i>(18,284)</i>	<i>(19,280)</i>	<i>(24,134)</i>	<i>(27,041)</i>
<i>Transfer to PILOT</i>	<i>(34,698)</i>	<i>(31,687)</i>	<i>(28,085)</i>	<i>(28,933)</i>	<i>(34,621)</i>	<i>(35,657)</i>
Real Property (net)	2,657,438	2,732,880	2,764,996	2,755,345	2,825,838	2,924,650
Personal Property	78,997	64,753	70,917	75,375	76,863	78,380
Public Space Rental	38,680	28,640	33,829	40,436	41,048	42,320
Total Property (net)	2,775,115	2,826,273	2,869,743	2,871,157	2,943,749	3,045,350
Policy Proposals	0	0	935	958	982	807

Real Property Tax

In FY 2019, \$2.71 billion was collected before dedicated distributions, a 6.1 percent increase from FY 2018. The increase in collections was driven by growth in both residential property (Class 1) and commercial property (Class 2). Residential property tax collections increased by 6.3 percent, while commercial property tax collections increased by 6.7 percent in FY 2019 compared to FY 2018. The reason why overall collections increased by 6.1 percent in FY 2019 is that collections from vacant and blighted properties (Class 3 and Class 4) decreased by 64.7 percent in FY 2019. Although total taxable assessment value of all commercial properties in the District is almost as high as that of all commercial properties in FY 2019, commercial property collections have an out-sized impact on total real property tax collections. This is because the top commercial tax rate of \$1.89 per \$100 of assessment value in FY 2019 was more than double the residential rate of \$0.85 per \$100 of assessment value. In FY 2019, Class 2 tax collections account for approximately 66 percent of total real property tax collections and Class 1 collections account for approximately 34 percent.

Real property collections are expected to be affected by the COVID pandemic in two ways. First, there is likely going to be increased appeals over the 2020 assessments, billable in FY 2021, as net incomes of property owners reflect the period of shutdown. Second, assessed values on January 1, 2021, for billing in 2022 will reflect the recession impacts on real property values, particularly commercial.

Residential Property. DC's residential market showed relatively strong price appreciation in FY 2019, with average home prices increasing by 3.4 percent compared to FY 2018. Home prices are expected to continue to increase but at a slower pace in FY 2020 and FY 2021 due to the 2020 pandemic. Residential property (Class 1) tax collections are expected to grow by about 3.2 percent on average during the forecast period. New construction is expected to contribute only marginally to total residential property assessment value during the forecast period.

Commercial Property. Class 2 property taxes increased by 6.7 percent in FY 2019, which is considerably higher than the 0.7 percent in FY 2018. The relatively high growth in FY 2019 is due mainly to the increase in the top tier tax rate from \$1.85 to \$1.89 per \$100 of value on commercial properties implemented in FY 2019, but also due to higher growth in assessment values and higher collection rates of Class 2 properties in FY 2019 compared to FY 2018. The 2020 pandemic is expected to have a bigger impact on Class 2 property

taxes than on Class 1 property taxes. Class 2 property taxes are expected to increase by 2.7 percent in FY 2020, decrease by 0.5 percent in FY 2021 and by 2.3 percent in FY 2022, before returning to growth in FY 2023. The delayed impact of the pandemic on Class 2 tax collections is due to a time lag between reduced incomes earned by property owners and reduced assessments of properties. The negative growth in Class 2 tax collections FY 2021 – FY 2022 are particularly driven by reduced assessments of hotels, retail and restaurants – the industries mostly affected by the pandemic. Predicted growth in Class 2 tax revenues from FY 2020 to FY 2024 is averaging 1.3 percent annually.

General Obligation Bonds. In addition to providing revenue for government services, real property taxes support the District's general obligation bonds used for capital investment. For FY 2020, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 17.0 percent.

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

In order to provide additional financing security to selected TIF projects, the District created the Downtown TIF Area. Incremental revenue from the Downtown TIF Area is only used in the event project increment is not sufficient to cover debt service. Only those revenues required to address projected TIF project shortfalls are included in the Downtown TIF budget. Currently, Howard Theater is the only TIF project to require Downtown TIF funding to meet debt service.

In FY 2019, a net amount of \$52.6 million of real property tax collections were dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount is expected to decrease to \$49.7 million in FY 2020 and to \$46.4 million in FY 2021. Dedications to three TIF areas end during the financial plan and revenues dedicated to those areas will revert to local fund: Howard Theatre, Mandarin Oriental, and DOT PILOT.

Personal Property Tax

In FY 2019, gross total personal property tax collections totaled \$79 million. This increase of 17.2 percent from FY 2018, was mostly due to large prior year tax payments. Personal property taxes are expected to decline in FY 2020 to \$65 million as investment in new equipment is reduced during the COVID-19 recession. Growth from the FY 2020 level will be stronger, but the 2019 level will not be recovered in the financial plan.

Public Space Rental

In FY 2019 revenue from public space rentals amounted to \$38.7 million. FY 2020 revenue is projected to decrease to \$29 million as café and sidewalk space rental and excavation from construction activity is significantly reduced in spring and summer of 2020. Growth resumes in FY 2021.

Property Tax Policy Proposals:

- BSA Subtitle VII-A: Clarifies definition of tangible personal property.
- BSA Subtitle II-G: Provides a tax exemption for certain affordable housing projects.

General Sales and Use Taxes

In FY 2019, revenue from gross sales and use taxes was \$1.6 billion, an increase of 7 percent. Reduced economic activity from the federal government shutdown from December 22 to January 25 was offset by an expansion of the sales tax base and increases in tax rates for several categories of items: retail items (from 5.75 to 6 percent), alcoholic beverages for off-site consumption and rental vehicles (from 10.0 to 10.25 percent) and hotel accommodation (from 14.8 to 14.95 percent). The expansion of the sales tax base includes remote sellers with gross sales exceeding \$100,000 or 200 separate retail sales delivered into the District in a year, to collect and remit sales tax on retail sales, effective January 1, 2019 and marketplace facilitators (effective April 2019) had to collect and remit sales tax on behalf of its vendors. In FY 2019, remote and marketplace sales increased revenues by \$17 million adding two percentage points to growth.

Sales tax revenue has been strongly affected by health restrictions because of COVID 19. Hotel activity has been reduced to near zero, restaurants can only provide takeout and delivery have seen their activity fall by 85 to 90 percent. Non-essential brick and mortar stores have been closed, reducing sales tax revenue on retail sales. We also expect baseball to be cancelled until next year, reducing revenue from tickets, merchandise, food and parking at Nationals Park. Sales tax will decline 21.5 percent in FY 2020 from FY 2019, reflecting the restrictions.

Sales tax will recover in FY 2021 to \$1.4 billion, a growth rate of 10.7 percent as the economic activity returns and risks associated with public health concerns wear off. The growth rate in FY 2022 is projected to be 8.6 percent. Sales tax revenue does not fully return to FY 2019 levels until FY 2023. The growth rate for the period FY 2023 is projected to be 7.7 percent and is estimated to be 4.7 percent in FY 2024.

Total transfers from sales and use tax revenue are estimated to be \$391 million in FY 2020, or 31 percent of gross sales and use tax. This compared to \$506 million in FY 2019 (32 percent of gross sales and use tax). The transfer total from sales and use tax is estimated to be \$457 million in FY 2021.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
General Sales	1,597,727	1,255,915	1,390,692	1,510,777	1,626,486	1,703,380
<i>Transfer to Convention Center Fund/Events DC</i>	<i>(147,633)</i>	<i>(66,405)</i>	<i>(93,145)</i>	<i>(105,389)</i>	<i>(119,297)</i>	<i>(125,262)</i>
<i>Transfer to TIF</i>	<i>(30,732)</i>	<i>(25,928)</i>	<i>(29,613)</i>	<i>(31,230)</i>	<i>(44,717)</i>	<i>(47,053)</i>
<i>Transfer to PILOT</i>	<i>(14,340)</i>	<i>(11,228)</i>	<i>(12,455)</i>	<i>(13,548)</i>	<i>(14,602)</i>	<i>(15,302)</i>
<i>Transfer to Ballpark Revenue Fund</i>	<i>(16,150)</i>	<i>(13,250)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>	<i>(18,000)</i>
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(1,158)</i>	<i>(1,141)</i>	<i>(1,358)</i>	<i>(1,616)</i>	<i>(1,923)</i>	<i>(1,988)</i>
<i>Transfer to WMATA Operations (parking tax)</i>	<i>(79,782)</i>	<i>(58,558)</i>	<i>(77,295)</i>	<i>(81,101)</i>	<i>(84,043)</i>	<i>(85,222)</i>
<i>Transfer to WMATA Capital</i>	<i>(178,500)</i>	<i>(178,500)</i>	<i>(183,855)</i>	<i>(189,371)</i>	<i>(195,052)</i>	<i>(200,903)</i>
<i>Transfer to Healthy Schools Fund</i>	<i>(4,266)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</i>	<i>(5,110)</i>
<i>Transfer to ABRA Program</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>	<i>(1,170)</i>
<i>Transfer to Commission on Arts and Humanities</i>	<i>(31,956)</i>	<i>(29,475)</i>	<i>(34,960)</i>	<i>(38,201)</i>	<i>(39,268)</i>	<i>(40,725)</i>
General Sales (net)	1,092,038	865,151	933,730	1,026,041	1,103,303	1,162,645
Policy Proposals	0	0	2,631	2,022	2,075	2,138

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2019

(Dollars in Millions)

	Retail	Medical Marijuana**	Restaurants	Rental Vehicles	Liquor	Hotels	Parking	Transfers	Total
Base	11,538.2	19.3	4,467.9	418.3	152.8	2,135.3	443.2		
Rate	6.0%	6.0%	10.0%	10.25%	10.25%	14.95%	18.0%		
General Sales Tax Collections (gross)	692.3	1.2	446.8	42.9	15.7	319.2	79.8		1,597.8
<i>Convention Center Transfer</i>			44.7	1.5		101.4		147.6	147.6
<i>Transfer to TIF (includes Verizon Center)</i>								30.7	30.7
<i>Transfer to WMATA (parking tax)</i>							79.8	79.8	79.8
<i>Transfer to Baseball Project</i>								16.2	16.2
<i>Transfer to Healthy Schools</i>								4.3	4.3
<i>Transfer to ABRA</i>								1.2	1.2
<i>Transfer to Healthy DC</i>		1.2						1.2	1.2
<i>Transfer to PILOT</i>								14.3	14.3
<i>Transfer to WMATA</i>								178.5	178.5
<i>Transfer to Arts and Humanities</i>								32.0	32.0
<i>Transfer to St. E's **</i>								0.1	0.1
General Sales Tax Collections (net)	692.3	(0.0)	402.1	41.3	15.7	217.8	0.0	505.8	1,092.0

** The transfer to St. E's is included with Special Purpose Revenue in the FY 2019 CAFR, not Sales Tax.

Transfer to Convention Center Fund. In FY 2019, \$147.6 million was transferred to Events DC and Destination DC for convention center and tourism costs. The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector – hotels and restaurants. The hotel tax rate is 14.95 percent. Of this tax, 4.45 percent is dedicated to the Convention Center Fund and 0.3 percent to Destination DC. The remaining 10.2 percent of the hotel tax goes to the District's Local Fund. The 10 percent sales tax rate applied to restaurants and bars includes one percent dedicated to the Convention Center. The tax rate applied to rental cars, tickets for events and merchandise sold at both the Washington Nationals Baseball Stadium and the Capital One Arena was increased to 10.25 percent effective FY 2019. Except for sales at the Baseball Stadium and the Capital One Arena, the 10.25 percent rate includes 9.25 percent for the General Fund and one percent dedicated to the Convention Center Fund. Because COVID-19 mostly impacted hotels and restaurants, transfers, FY 2020 revenue from this source to the Convention Center and Destination DC is down \$81.2 million from FY 2019 or 55 percent. By FY 2024, revenue will still be 15 percent below the FY 2019 level, reflecting a slow recovery for hotels and restaurants.

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

The sum of TIF and PILOT dedications from sales taxes is estimated to be \$37 million in FY 2020 and grow to \$62.4 million in FY 2024. Sales tax dedications to several projects are expected to end during the forecast period. Forever 21 is estimated to end in FY 2020, and the Mandarin Hotel, and Howard Theatre end in FY 2021.

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. Because of restrictions on large gatherings, there are not expected to be any games or events at Nationals Park in 2020, reducing sales tax revenue to \$13.25 million, most of which is the result of the World Series victory in fall 2019. The estimate for FY 2021 is \$18 million as live games and other events are resumed. From FY 2022 to FY 2024 revenue is estimated at \$18 million annually.

Transfer to Healthy DC. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund. The transfer was \$1.16 million in FY 2019, \$1.14 in FY 2020, and \$1.4 million in FY 2021.

Transfer to WMATA. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent and is used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority (WMATA). The shelter-at-home and other restrictions have had a significant impact on parking garages in the District in 2020 and parking tax declines by 26 percent from FY 2019, rebounding in FY 2021. In FY 2019, \$178.5 million of sales tax revenue was dedicated to the long-term capital needs of WMATA. The dedicated revenue distributed to WMATA for capital increases 3 percent annually after FY 2020. The transfer in FY 2021 will be \$183.9 million.

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. Beginning in FY 2020, the amount dedicated per year increased to \$5.110 million.

Transfer to ABRA. Effective in FY 2012, off-premise alcohol retailers' hours were extended. Initially, \$460,000 of the revenue raised annually was dedicated to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA was increased to \$1.170 million annually.

Transfer to Commission on Arts and Humanities. Beginning in FY 2019, 5 percent of general retail sales tax revenue (taxed at 6 percent) collected and not necessary for debt service will be distributed to the D.C. Commission on the Arts and Humanities. The amount transferred in FY 2019 was \$31.96 million. The transfer will go down to reflect the recession but because of strength in remote sales and essential goods and services, the 8 percent decline is not as significant as the decline in other sales taxes. The estimated dedication in FY 2020 is \$29.5 million, increasing to \$35 million in FY 2021.

General Sales and Use Tax Policy Proposals:

- BSA Subtitle IV-H: Reduces the sales tax dedication to the Healthy Schools Fund.
- OTR Compliance Initiative: Additional MITS programming to identify taxpayers underreporting taxable sales.
- BSA Subtitle VI-F: Expands hours and scope of operations for bar and restaurant alcohol sales and for alcohol sold for off-premises consumption.

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 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Alcohol	7,042	6,941	7,066	7,293	7,410	7,529
Cigarette	28,546	28,060	27,180	26,019	24,908	23,844
Motor Vehicle	45,973	31,156	39,682	40,674	41,691	42,734
Motor Fuel Tax	27,935	18,510	24,642	27,227	27,445	27,664
<i>Transfer to Highway Trust Fund</i>	<i>(27,935)</i>	<i>(18,510)</i>	<i>(24,642)</i>	<i>(27,227)</i>	<i>(27,445)</i>	<i>(27,664)</i>
Total Selective Sales and Excise Taxes (net)	81,562	66,157	73,928	73,987	74,010	74,106
Policy Proposals	0	0	0	0	0	0

Alcoholic Beverage

In FY 2019, revenue from the alcoholic beverage tax was \$7 million, a 7.3 percent increase from revenue in FY 2018. We estimate slight contraction of -1.4 percent to revenue from alcohol sales in FY 2020 and return to a positive growth rate of 1.8 percent in FY 2021, with alcoholic beverage tax revenue at \$7.1 million. The growth rate is projected to be 3.2 percent in FY 2022.

Cigarette

Revenue in FY 2019 was \$28.5 million, a 2.1 percent increase over FY 2018. Cigarette tax collections are expected to be \$27.2 million in FY 2021. The growth rate for FY 2022 through FY 2024 is estimated to be negative 4.3 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled \$46 million in FY 2019; a growth rate of 4.4 percent compared to FY 2018. The impact of COVID 19 is expected to be reflected in a growth rate of negative 32 percent in FY 2020. We estimate a rebound in FY 2021 to \$24.6 million (27 percent).

Motor Fuel

Collections for the motor vehicle fuel tax in FY 2019 were \$27.9 million. The District's annual number of motor fuel gallons taxed has continued to trend upward since 2013, primarily due to increased population. Due to the reduced travel because of stay at home orders for all but essential services, we estimate motor fuel tax of \$18.5 million in FY 2020. We expect a rebound in FY 2021 to \$25 million.

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

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Individual Income	2,299,326	2,311,489	2,271,640	2,461,314	2,564,112	2,666,235
Corporate Franchise	507,911	456,195	422,696	464,171	483,100	499,571
Unincorporated Business Franchise	134,745	134,622	129,973	133,896	136,215	138,573
Total Income Taxes	2,941,982	2,902,306	2,824,309	3,059,381	3,183,427	3,304,379
Policy Proposals	0	0	12,100	13,981	13,725	13,556

Individual Income Tax

The non-withholding component, comprised of final payments, refunds, and estimated payments, experienced double-digit growth of 43.3 percent in FY 2019. The withholding component (taxes withheld from employee paychecks) experienced growth of 6.9 percent. In addition, the growth rate of wages earned by residents was lower in FY 2019 compared to FY 2018. The double-digit increase 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. For non-withholding, the strong growth in FY 2019 was influenced by a spike in extension payments which made FY 2019 total payments higher than anticipated. In addition, the stock market experienced growth of almost 15 percent resulting in increased tax collections from capital gains. However, the Standard and Poors 500 index has declined significantly in 2020 and is expected to be 15 percent lower in December 2020 than December 2019 because of the economic uncertainty related to COVID 19 pandemic.

For FY 2020 it is anticipated that total individual income tax revenue will increase by 0.5 percent. Withholding will be affected by the COVID restriction period but was strong through February. Nonwithholding is mostly based on strong calendar 2019 economic activity and capital gains from then. Most of the impact for individual income tax revenues will show up in FY 2021 which declines by 1.7 percent caused by weak District resident wages, a driver of withholding, and will reflect the investment environment in 2020 and reduced capital gains realizations. Growth recovers in FY 2022, increasing almost 10 percent, and is below trend for the remainder of the financial plan.

Business Franchise

Corporate franchise tax revenue grew by 16.4 percent in FY 2019 after growing 12.2 percent in FY 2018 while unincorporated franchise income tax declined 16.2 percent in FY 2018 and declined again in FY 2019, reflecting the different industrial compositions of these two business taxes. The federal TCJA impacted these taxes differently. Corporate franchise taxpayers likely had more taxable income from changes in the treatment in foreign income and in the calculation of certain deductions. Unincorporated franchise taxpayers, particularly partnerships, were more affected by changes specific to the real estate and financial industries, reducing taxable income for these taxpayers.

In FY 2020, based on quarterly estimated payments and year to date refunds, corporate franchise is expected to decline by 10.2 percent as one-time responses to TCJA fade and the full effects of the COVID-19 pandemic are not reflected in taxable income. The deferral of corporate filing adds uncertainty to the estimate as the bulk of the information about tax year 2019 won't be known until July when returns are due. Estimated payments for tax year 2020, the recession year, are expected to decline as corporations make initial safe-harbor payments (equivalent to their 2019 liability). The deferred returns also mean that many corporations, required

to make estimated payments on April 15, 2020, had not calculated final 2019 tax liability. In FY 2021, corporate tax collections decline 7.3 percent as the expected dismal earnings during 2020 are reflected. Unincorporated franchise will decline 0.1 percent in FY 2020 and decline 3.5 percent in FY 2021. Realized capital gains will fall for partnerships, particularly real estate partnerships, during the pandemic as markets adjust to the uncertainty.

Income Tax Policy Proposals:

- BSA Subtitle II-C: Restricts investments qualifying for opportunity zone capital gains deferral.
- BSA Subtitle VII-B: Clarifies that taxable income includes gains from a sale or other disposition of assets.
- OTR Compliance Initiatives: New initiatives to identify income tax non-filing and underreporting.

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Public Utility	156,274	117,961	130,707	134,328	138,058	141,900
<i>Transfer to Ballpark Revenue Fund</i>	<i>(8,180)</i>	<i>(6,399)</i>	<i>(7,325)</i>	<i>(7,691)</i>	<i>(8,075)</i>	<i>(8,479)</i>
Public Utility (net)	148,094	111,562	123,383	126,638	129,983	133,421
Toll Telecommunications	41,899	35,269	35,657	35,301	34,948	34,598
<i>Transfer to Ballpark Revenue Fund</i>	<i>(2,336)</i>	<i>(1,841)</i>	<i>(2,191)</i>	<i>(2,122)</i>	<i>(2,056)</i>	<i>(1,991)</i>
Toll Telecommunications (net)	39,562	33,428	33,466	33,178	32,892	32,607
Insurance Premiums	118,802	119,359	122,453	123,938	126,297	129,890
<i>Transfer to Healthy DC and Health Care Expansion Fund</i>	<i>(47,573)</i>	<i>(48,524)</i>	<i>(53,681)</i>	<i>(54,755)</i>	<i>(55,850)</i>	<i>(56,967)</i>
Insurance Premiums (net)	71,229	70,835	68,772	69,184	70,447	72,923
Ballpark Fee	45,096	34,985	37,400	37,400	37,400	37,400
<i>Transfer to Ballpark Revenue Fund</i>	<i>(45,096)</i>	<i>(34,985)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>	<i>(37,400)</i>
Private Sports Wagering	0	0	942	2,072	2,279	2,507
<i>Transfer to Dept. Behavioral Health (Gambling addiction)</i>	<i>0</i>	<i>0</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>	<i>(200)</i>
Private Sports Wagering (net)	0	0	742	1,872	2,079	2,307
Healthcare Provider Tax	14,338	15,345	15,652	15,965	16,285	16,610
<i>Transfer to Nursing Facility Quality of Care Fund</i>	<i>(14,338)</i>	<i>(15,345)</i>	<i>(15,652)</i>	<i>(15,965)</i>	<i>(16,285)</i>	<i>(16,610)</i>
Hospital Bed Tax	8,452	8,814	8,454	8,623	8,796	8,971
<i>Transfer to Hospital Fund</i>	<i>(8,452)</i>	<i>(8,814)</i>	<i>(8,454)</i>	<i>(8,623)</i>	<i>(8,796)</i>	<i>(8,971)</i>
Hospital Provider Fee	5,345	6,673	6,673	6,673	6,673	6,673
<i>Transfer to Hospital Provider Fee Fund</i>	<i>(5,345)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>	<i>(6,673)</i>
ICF-IDD Assessment	4,864	5,077	5,077	5,077	5,077	5,077
<i>Transfer to Stevie Sellows Quality Improvement Fund</i>	<i>(4,864)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>	<i>(5,077)</i>
Total Gross Receipts (net)	258,885	215,824	226,362	230,871	235,401	241,258
Policy Proposals	0	0	1,210	3,329	3,662	3,845

Public Utility Tax

Most of this tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Also included are the gross receipts from cable companies and, until January 1, 2019, digital television streaming services. As of January 1, 2019, digital television streaming services are taxed under the general sales tax with other digital goods. Gross revenue from the Public Utility Tax (before the transfer to the Ballpark Fund) is estimated to be \$118 million in FY 2020 and \$130.7 million in FY 2021. It is expected to grow at an average rate of 2.8 percent for FY 2022 through FY 2024.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2019, \$8.2 million was collected and transferred. In FY 2020 and FY 2021, \$6.4 million and \$7.3 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) was \$41.9 million in FY 2019 and is estimated to decrease to \$35.3 million in FY 2020 and leveling back to \$35.7 million in FY 2021. It is forecasted to decline by an average of 1% during the period FY 2022 to FY 2024.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2019, \$2.3 million was collected and transferred. The transfer is expected to decrease to \$1.8 million in FY 2020 while leveling back to \$2.2 million in FY 2021. In FY 2022 the transfer is estimated to be approximately \$2.1 million and remain \$2 million in FY 2023 and in FY 2024.

Insurance Premiums Tax

In FY 2019, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was \$118.8 million; net revenue (after the transfer) was \$71.2 million. Gross Insurance Premium collections are expected to increase by 0.5 percent to \$119.4 million in FY 2020. For the period FY 2021 to FY 2024, Insurance Premium Collections are estimated to grow by an average of 1.9 percent.

Transfer to Healthy DC Fund. Of the insurance premiums taxes generated by policies with health maintenance organizations (HMO), 75 percent is distributed to the Healthy DC Fund for the purposes of providing affordable health insurance to eligible individuals. For FY 2019, these amounted to \$47.6 million and are estimated to grow by 2 percent to \$48.5 million in FY 2020. In FY 2021, these transfers are projected to grow by 10.6 percent to \$53.7 million due to Department of Health Care Finance's (DHCF's) decision to move towards a fully managed Medicaid program over the next five years. For FY 2022 to FY 2024, they are projected to grow by an average of 2 percent.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over \$5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was \$45.1 million in FY 2019. Revenue is estimated to decrease to \$35 million in FY 2020 and then is expected to remain unchanged to FY 2024 at \$37.4 million.

Private Sports Wagering.

In 2018, the District enacted legislation to authorize sports wagering to be licensed at specific arenas and other privately-operated businesses, as well as to be conducted via mobile and a network of retailer locations run by the DC Office of Lottery and Gaming. The tax rate on gross gaming revenue (wagers after prize payouts) from privately-operated facilities is 10 percent. Due to a delay in implementation caused by litigation and other

operational issues, no revenue is reported from sports wagering in FY 2019. The estimated revenue for FY 2020 has been shifted due to the continued shelter-in-place restrictions that have been implemented to combat COVID-19 and the uncertainties as to when major sports league games will return. Absent any issues with licensing and regulatory compliance, tax revenue from the privately-operated facilities is expected to be \$942 thousand in FY 2021. Lottery-operated sports wagering is also discussed in the Non-Tax Revenue and Lottery section below.

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

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 2019 the revenue from the Healthcare Provider Tax was \$14.3 million. Revenue for FY 2020 is estimated to be \$15.3 million. It is projected to grow in FY 2021 through FY 2024 from \$15.7 million to \$16.6 million.

Inpatient Hospital Bed Tax (Transferred to Hospital Fund)

The Medicaid Hospital Inpatient Rate Supplement Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle E) authorized the District to continue to charge a fee on each hospital's inpatient net patient revenue in fiscal year 2020. The tax rate for FY 2020 (0.448% of total inpatient net patient revenue) was set to generate \$8.5 million in revenue. All revenues collected from fees are deposited into a non-lapsing Hospital Fund. The Fund must be used to fund District Medicaid inpatient fee-for-service. The subtitle expires on September 30, 2029.

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

The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2020 Budget Support Act of 2019, Subtitle V) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2020. All revenues collected from fees are deposited into a non-lapsing Hospital Provider Fee Fund. The Fund must be used to make Medicaid outpatient hospital access payments and refunds. The subtitle specifies that the Fund can be used to pay for administrative expenses incurred by the Department of Health Care Finance and limits the amount that can be used for this purpose to \$150,000. The subtitle expires on September 30, 2029. This fee generated \$5.3 million in FY 2019 and is estimated to generate an average of \$6.7 million annually for the period FY 2021 to FY 2024.

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 2019 and expected to generate \$5.1 million in FY 2020. For FY 2021 through FY 2024 revenue is expected to remain \$5.1 million.

Gross Receipts Tax Policy Proposals

- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle V-C: Increases the provider assessment rate paid by all intermediate-care facilities for the intellectually disabled.
- DHCF Initiative: Transition by Medicaid beneficiaries from fee-for-service to managed care contracts by the Department of Health Care Finance.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Estate	22,311	25,056	25,439	26,493	27,554	28,666
Deed Recordation	299,512	260,791	297,582	339,354	349,727	360,101
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(43,679)</i>	<i>(39,262)</i>	<i>(45,384)</i>	<i>(51,054)</i>	<i>(52,565)</i>	<i>(54,124)</i>
Deed Recordation (net)	255,833	221,529	252,198	288,301	297,163	305,977
Deed Transfer	228,249	175,853	225,741	258,469	266,231	273,994
<i>Transfer to HPTF/Bond Repayment/West End</i>	<i>(33,760)</i>	<i>(26,522)</i>	<i>(34,608)</i>	<i>(38,921)</i>	<i>(40,040)</i>	<i>(41,208)</i>
Deed Transfer (net)	194,489	149,332	191,133	219,548	226,191	232,786
Economic Interest	33,306	27,821	28,896	28,896	28,896	29,845
<i>Transfer to HPTF/Bond Repayment</i>	<i>(4,961)</i>	<i>(631)</i>	<i>(655)</i>	<i>(655)</i>	<i>(655)</i>	<i>(797)</i>
Economic Interest (net)	28,345	27,190	28,241	28,241	28,241	29,047
Total Other Taxes (net)	500,977	423,107	497,012	562,582	579,149	596,477
Policy Proposals	0	0	0	0	0	0

Estate Tax

For FY 2019, estate tax revenue was \$22.3 million, a decline of 37.5 percent from FY 2018. The Estate Tax Clarification Amendment Act of 2018 decoupled the District's estate tax exclusion threshold from that of the federal government and set the District's threshold to \$5.6 million. It is expected that in FY 2020 there will be growth of 12.3 percent before experiencing slower growth of 1.5 percent in FY 2021. FY 2022 through FY 2024 is expected to have an average annual growth rate of 4.1 percent.

Deed and Economic Interest Taxes

In FY 2019, deed recordation and transfer taxes, including economic interest, totaled \$561.1 million, which is a significant increase from the FY 2018 level of \$472.3 million and considerably higher than the previous record high of \$480.6 million in FY 2015. The exceptional result in FY 2019 is a consequence of the increased deed tax rate implemented in FY 2020 for commercial properties with consideration of \$2 million or above. The FY 2020 tax rate increase lead to a significant shift in transactions of high-valued commercial properties from October 2019 (FY 2020) to September 2019 (FY 2019) as a way to avoid higher tax payments. The pandemic will lead to a significant slow-down in transactions in FY 2020, causing total deed tax revenues to decrease to an expected \$464.5 million in FY 2020 despite the increased tax rate. Revenues are expected to bounce back to \$552.2 million in FY 2021 and \$626.7 million in FY 2022, and increase annually by 3.0 percent between FY 2022 and FY 2024.

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 \$82.2 million in FY 2019. The amount is reduced to \$66.1 million in FY 2020, because of the pandemic, and increased each year thereafter to \$95.9 million in 2024. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was \$88 thousand. Most of the condos were sold in FY 2018, resulting in \$2.3 million being distributed that year. Few condos were sold in FY 2019, with distribution dropping to about \$250

thousand. The sales are expected to remain low in FY 2020, with \$287 thousands being distributed. Most of the remaining condos are expected to sell in FY 2021, with a resulting \$1.5 million being distributed. The amount will drop to about \$300 thousands in FY 2022, and to about \$200 thousand annually starting in FY 2023 reflecting turnover in condo ownership.

Non-Tax Revenue and Lottery

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

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Licenses and Permits	146,956	92,644	121,801	137,608	141,644	145,797
Fines and Forfeits	195,392	118,295	126,398	143,658	137,170	130,975
Charges for Services	77,487	70,893	73,323	76,256	80,718	84,658
Miscellaneous	199,407	115,379	118,428	124,166	129,833	131,367
TOTAL NON-TAX	619,241	397,211	439,950	481,689	489,365	492,798
Lottery	45,050	34,132	51,373	64,554	72,735	74,947
Policy Proposals	0	25,000	57,586	55,088	15,299	15,579

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 2019 was up 24.6 percent from FY 2018 mainly due to the revenue from increased surtax on private for-hire vehicles and a one-time revenue transfer to the local fund from Washington Convention and Sports Authority (WCSA). The tax on for-hire vehicles was increased from 1 percent to 6 percent. Total non-tax revenue for FY 2020 expected to decline by 35.9 percent relative to FY 2019 mainly due to limited economic activity in the District as a result of the public health restrictions aimed at combating COVID-19.

Fines and forfeitures, which is mostly revenue from traffic fines, is expected to decline by 40 percent in FY 2020 mainly due to reduction in the number of commuters and a city-wide partial moratorium on parking enforcement. This revenue is expected to recover in FY 2021 and FY 2022 by 6.8 percent and 13.7 percent respectively as restrictions are lifted gradually. For FY 2023 and FY 2024, the revenue is expected to decline by an average of 4 percent. Licenses and permit revenue are expected to decline by 37 percent in FY 2020 due to a decline in year-to-date collection from building permit fees and limited in-person transactions due to restrictions mentioned above. This revenue is also expected to recover in FY 2021 by about 31.5 percent and 13 percent in FY 2022 as the economic activity rebounds; they are expected to grow by an average of 2.9 percent through the remainder of the financial planning period. Charges for Services is also expected to decline in FY 2020 by 8.5 percent whereas Miscellaneous revenue is expected to decline in FY 2020 from the FY 2019 level by 42.1 percent. This is due to a combined effect of the public health restrictions mentioned above and the impact of one-time revenue transactions in FY 2019.

Transfers from the District's Office of Lottery and Gaming (OLG) declined by 9 percent in FY 2019 due to initial expenses related to implementing lottery-operated sports wagering. Similar to Private Sports Wagering discussed earlier, estimated transfers from the implementation of lottery operated sports wagering through both mobile and through small retailers has been pushed to FY 2021 due to the shelter-in-place restrictions that have been implemented to combat COVID-19 and the uncertainties as to when major sports league games will return. The estimated lottery transfer also considers delays caused by litigation and actual implementation costs for compliance, training and marketing.

Presently, there are more than 150 general-purpose, non-tax revenue sources that provide operating support to District government agencies and programs. These revenue sources are listed in Table 3-15. A September 2015 DC Office of Revenue Analysis report (District of Columbia Non-Tax Revenue Report) provides detailed background information and relevant data about these general-purpose, non-tax revenues. The report is available under "Studies" in the "Reports" section of the Office of the Chief Financial Officer web site: http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachrments/Non-Tax%20Revenue%20Report%20_September%202015.pdf.

Non-Tax Revenue Policy Proposals:

- CCU Initiatives: Expand capabilities of the Central Collections Unit.
- Traffic Fine Amnesty: Limited period of amnesty for persons owing penalties on unpaid fines for certain traffic and parking tickets.
- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle VI-G: DCRA to develop a new online platform to regulate the hiring of third-party inspectors.
- BSA Subtitle VI-E: Restores three special purpose funds at the Department of Energy and the Environment.
- BSA Subtitle VII-C: Amends the allowed purposes for any revenue collected in the Ballpark Revenue Fund.
- BSA Subtitle VI-B: The subtitle re-directs certain vacant property fines into a non-lapsing special purpose revenue fund.

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 2021 the District is anticipating approximately \$681.4 million in revenue and use of fund balance of \$74.6 million for a total of \$756.0 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 2022 – FY 2024. 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:

- BSA Subtitle VI-C: Allows bars and restaurants to offer electronic games of skill.
- BSA Subtitle VI-E: Restores three special purpose funds at the Department of Energy and the Environment.
- BSA Subtitle VI-B: The subtitle re-directs certain vacant property fines into a non-lapsing special purpose revenue fund.

POLICY PROPOSALS

Following are changes that are included in the FY 2021 Budget Support Act of 2020 (BSA) along with other changes that affect revenue since the April revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2020-2024

(Dollars in Thousands)

Revenue Source	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Local Fund Revenue (April 2020 Estimates)	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
<i>plus</i> Local Fund Policy Proposals	25,000	74,462	75,378	35,743	35,925
PROPERTY TAXES	0	935	958	982	807
BSA Subtitle II-G: Tax exemption for affordable housing	-	0	0	0	(200)
BSA Subtitle VII-A: Personal property clarification	-	935	958	982	1,007
SALES / USE TAXES	0	2,631	2,022	2,075	2,138
BSA Subtitle IV-H: Healthy Schools dedication	-	844	844	844	844
OTR Compliance Initiatives	-	1,000	500	500	500
BSA Subtitle VI-F: Alcoholic beverage sales	-	787	678	731	794
INCOME TAXES	0	12,100	13,981	13,725	13,556
BSA Subtitle II-C: Opportunity zone capital gains	-	2,000	6,181	5,925	5,756
BSA Subtitle VII-B: Taxable income gains from sale	-	1,100	3,300	3,300	3,300
OTR Compliance Initiatives	-	9,000	4,500	4,500	4,500
GROSS RECEIPTS TAXES	0	1,210	3,329	3,662	3,845
BSA Subtitle VI-C: Games of Skill regulation	-	1,210	3,329	3,662	3,845
NONTAX REVENUES	25,000	57,586	55,088	15,299	15,579
CCU Initiatives	-	15,000	15,000	15,000	15,000
Limited amnesty for ticket fines and penalties	-	2,320	0	0	0
BSA Subtitle VI-C: Games of Skill regulation	-	(101)	(864)	(905)	(915)
BSA Subtitle VI-G: DCRA third-party inspection	-	1,096	1,681	1,933	2,223
BSA Subtitle VI-E: DOEE SPR reestablishment	-	(719)	(719)	(719)	(719)
BSA Subtitle VII-C: Ballpark excess revenue	25,000	40,000	40,000	0	0
BSA Subtitle VI-B: SPR accounts of DCRA	-	(10)	(10)	(10)	(10)
Local Fund Revenue With Policy Proposals	7,755,162	7,990,869	8,445,640	8,716,882	9,027,884
Dedicated Revenue	451,429	518,457	546,470	572,085	588,454
<i>plus</i> Dedicated Revenue Policy Proposals	0	2,849	2,898	2,969	3,143
BSA Subtitle IV-H: Healthy Schools dedication	-	(844)	(844)	(844)	(844)
BSA Subtitle VI-F: Alcoholic beverage sales	-	87	74	80	87
BSA Subtitle V-C: Assessments on ICF/IDD	-	462	462	462	462
DHCF Initiatives: Medicaid managed care	-	3,144	3,206	3,271	3,438
Dedicated Revenue with Policy Proposals	451,429	521,306	549,368	575,054	591,597

(Continued on next page)

Table 3-12 (Continued)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2020-2024

(Dollars in Thousands)

Revenue Source	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Special Purpose (O-Type) Revenue	574,645	681,396	745,265	761,532	760,724
<i>plus</i> Special Purpose Policy Proposals	0	806	813	822	826
BSA Subtitle VI-C: Games of Skill regulation	-	77	84	93	97
BSA Subtitle VI-E: DOEE SPR reestablishment	-	719	719	719	719
BSA Subtitle VI-B: SPR accounts of DCRA	-	10	10	10	10
Special Purpose Revenue with Policy Proposals	574,645	682,202	746,078	762,354	761,550
All Proposals	25,000	78,117	79,089	39,534	39,894
General Fund Revenue with Policy Proposals	8,781,235	9,194,377	9,741,086	10,054,290	10,381,031

Property Tax Policy Proposals:

- BSA Subtitle VII-A: The subtitle clarifies the definition of tangible personal property to include the value of prewritten and canned software integrated into business equipment.
- BSA Subtitle II-G: The subtitle provides a tax abatement for certain affordable housing projects located in an area the Mayor designates as a high-need affordability area and that meet other specified requirements. The value of the abatement is capped at \$200,000 in fiscal year 2024 and \$4 million annually thereafter.

Sales Tax Policy Proposals

- BSA Subtitle IV-H: The subtitle reduces a sales tax dedication to the Healthy Schools fund from \$5,110,000 to \$4,266,000, increasing sales tax revenue remaining in Local Funds.
- OTR Compliance Initiative: The Office of Tax and Revenue will implement additional programming in its Modernized Integrated Tax System to identify taxpayers underreporting taxable sales.
- BSA subtitle VI-F: The subtitle allows expanded hours and scope of operations for on-premise bars and restaurant alcohol sales, including allowing opening at 6 am, allowing an additional two weeks of special operations prior to the presidential inauguration, and allowing weekend period hour expansions for remaining holidays not already subject to special hours. The subtitle also expands hours of sales for alcohol sold for off-premises consumption.

Income Tax Policy Proposals

- BSA Subtitle II-C: This provision restricts investments qualifying for opportunity zone capital gains deferral for District tax purposes to investments in District opportunity zones meeting certain criteria.
- BSA Subtitle VII-B: The subtitle clarifies that taxable income includes gains from a sale or other disposition of assets, even if such sale results in the termination of an unincorporated business.
- OTR Compliance Initiatives: The Office of Tax and Revenue will implement a number of new initiatives to identify income tax non-filing and underreporting, including matching income information from commercial real property filings with business franchise returns; improving audit capability using data warehouse information; and auditing taxpayers claiming nonresidency.

Gross Receipts Tax Changes:

- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill and taxes gross machine revenue at 10 percent.

- BSA Subtitle V-C: The subtitle increases the rate of the provider assessment paid by all intermediate-care facilities for the intellectually disabled from 5.5 percent to 6.0 percent. The assessment revenue is dedicated to the Stevie Sellows Fund.
- DHCF Initiative: As the Department of Health Care Finance transitions Medicaid beneficiaries from fee-for-service to managed care contracts, the District will receive increased revenue from insurance gross receipts. These revenues are dedicated to the Healthy DC Fund.

Nontax Policy Proposals

- CCU Initiatives: The Central Collections Unit will expand its capabilities beginning in Fiscal Year 2021.
- Traffic Fine Amnesty: The Mayor will announce a limited period of amnesty for persons owing penalties on unpaid fines for certain traffic and parking tickets issued prior to January 2019.
- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill and the Office of Lottery and Gaming will incur additional costs to regulate such machines.
- BSA Subtitle VI-G: The Department of Consumer and Regulatory Affairs will develop a new online platform to regulate the hiring of third-party inspectors performing required inspection services.
- BSA Subtitle VI-E: The subtitle restores three special purpose funds at the Department of Energy and the Environment so that fines and fees previously collected in local funds will be directed to the special purpose funds.
- BSA Subtitle VII-C: The subtitle amends the allowed purposes for any revenue collected in the Ballpark Revenue Fund to include transfers to the District's General Fund in fiscal years 2020, 2021 and 2022, provided sufficient revenue is first collected for debt service due on the Ballpark Revenue Bonds.
- BSA Subtitle VI-B: The subtitle re-directs certain vacant property fines into a non-lapsing special purpose revenue fund.

Dedicated Tax Policy Proposals

- BSA Subtitle IV-H: The subtitle reduces a sales tax dedication to the Healthy Schools fund from \$5,100,000 to \$4,266,000, increasing sales tax revenue remaining in Local Funds.
- BSA subtitle VI-F: The subtitle allows expanded hours and scope of operations for on-premise bars and restaurant alcohol sales, including allowing opening at 6 am, allowing an additional two weeks of special operations prior to the presidential inauguration, and allowing weekend period hour expansions for remaining holidays not already subject to special hours. The subtitle also expands hours of sales for alcohol sold for off-premises consumption.
- BSA Subtitle V-C: The subtitle increases the rate of the provider assessment paid by all intermediate-care facilities for the intellectually disabled from 5.5 percent to 6.0 percent. The assessment revenue is dedicated to the Stevie Sellows Fund.
- DHCF Initiative: As the Department of Health Care Finance transitions Medicaid beneficiaries from fee-for-service to managed care contracts, the District will receive increased revenue from insurance gross receipts. These revenues are dedicated to the Healthy DC Fund.

Special Purpose Revenue Proposals

- BSA Subtitle VI-C: The subtitle allows bars and restaurants to offer electronic games of skill and taxes gross machine revenue at 10 percent.
- BSA Subtitle VI-E: The subtitle restores three special purpose funds at the Department of Energy and the Environment so that fines and fees previously collected in local funds will be directed to the special purpose funds.
- BSA Subtitle VI-B: The subtitle re-directs certain vacant property fines into a non-lapsing special purpose revenue fund.

ADDITIONAL INFORMATION ON DC REVENUES

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

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

Table 3-13

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2019-2024**

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	6.3%	1.7%	1.4%	0.1%	2.8%	3.5%
Real Property	6.1%	2.7%	1.0%	-0.3%	2.9%	3.6%
Personal Property	17.2%	-18.0%	9.5%	6.3%	2.0%	2.0%
Public Space Rental	2.8%	-26.0%	18.1%	19.5%	1.5%	3.1%
<i>Dedicated to other funds</i>	<i>17.9%</i>	<i>-5.5%</i>	<i>-6.8%</i>	<i>4.0%</i>	<i>21.9%</i>	<i>6.7%</i>
PROPERTY (NET)	6.1%	1.8%	1.5%	0.0%	2.5%	3.5%
SALES AND EXCISE	6.9%	-21.5%	11.1%	8.2%	7.2%	4.5%
General Sales	7.0%	-21.4%	10.7%	8.6%	7.7%	4.7%
Alcohol	7.3%	-1.4%	1.8%	3.2%	1.6%	1.6%
Cigarette	2.1%	-1.7%	-3.1%	-4.3%	-4.3%	-4.3%
Motor Vehicle	4.4%	-32.2%	27.4%	2.5%	2.5%	2.5%
Motor Fuel	6.3%	-33.7%	33.1%	10.5%	0.8%	0.8%
<i>Dedicated to other funds</i>	<i>70.2%</i>	<i>-23.3%</i>	<i>17.7%</i>	<i>6.3%</i>	<i>7.6%</i>	<i>3.2%</i>
SALES AND EXCISE (NET)	-8.6%	-20.6%	8.2%	9.2%	7.0%	5.0%
INCOME	11.4%	-1.3%	-2.7%	8.3%	4.1%	3.8%
Individual Income	11.2%	0.5%	-1.7%	8.3%	4.2%	4.0%
Corporate Franchise	16.4%	-10.2%	-7.3%	9.8%	4.1%	3.4%
U.B. Franchise	-2.5%	-0.1%	-3.5%	3.0%	1.7%	1.7%
INCOME (NET)	11.4%	-1.3%	-2.7%	8.3%	4.1%	3.8%
GROSS RECEIPTS	8.2%	-13.1%	5.7%	1.8%	1.7%	2.1%
Public Utilities	12.2%	-24.5%	10.8%	2.8%	2.8%	2.8%
Toll Telecommunications	5.4%	-15.8%	1.1%	-1.0%	-1.0%	-1.0%
Insurance Premiums	5.3%	0.5%	2.6%	1.2%	1.9%	2.8%
Ballpark Fee	24.5%	-22.4%	6.9%	0.0%	0.0%	0.0%
Private Sports Wagering				120.0%	10.0%	10.0%
Health Related Taxes	-10.8%	8.8%	-0.1%	1.3%	1.4%	1.4%
<i>Dedicated to other funds</i>	<i>4.2%</i>	<i>-6.3%</i>	<i>7.0%</i>	<i>1.4%</i>	<i>1.4%</i>	<i>1.4%</i>
GROSS RECEIPTS (NET)	10.5%	-16.6%	4.9%	2.0%	2.0%	2.5%
OTHER TAX	14.8%	-16.1%	18.0%	13.1%	2.9%	3.0%
Estate	-37.5%	12.3%	1.5%	4.1%	4.0%	4.0%
Deed Recordation	16.3%	-12.9%	14.1%	14.0%	3.1%	3.0%
Deed Transfer	13.8%	-23.0%	28.4%	14.5%	3.0%	2.9%
Economic Interest	136.1%	-16.5%	3.9%	0.0%	0.0%	3.3%
<i>Dedicated to other funds</i>	<i>16.1%</i>	<i>-19.4%</i>	<i>21.4%</i>	<i>12.4%</i>	<i>2.9%</i>	<i>3.1%</i>
OTHER TAX (NET)	14.6%	-15.5%	17.5%	13.2%	2.9%	3.0%
TOTAL TAX (GROSS)	8.8%	-6.0%	2.7%	5.4%	4.0%	3.7%
TOTAL TAX (NET)	6.1%	-4.6%	1.7%	5.4%	3.8%	3.8%

(Continued on next page)

Table 3-13 (Continued)

**Percentage Changes from Prior Fiscal Year in General Fund,
Local Revenue by Source, Fiscal Years 2019-2024**

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
NONTAX	24.6%	-35.9%	10.8%	9.5%	1.6%	0.7%
Licenses and Permits	48.9%	-37.0%	31.5%	13.0%	2.9%	2.9%
Fines & Forfeits	18.9%	-39.5%	6.8%	13.7%	-4.5%	-4.5%
Charges for Services	-11.6%	-8.5%	3.4%	4.0%	5.9%	4.9%
Miscellaneous	36.5%	-42.1%	2.6%	4.8%	4.6%	1.2%
NONTAX (NET)	24.6%	-35.9%	10.8%	9.5%	1.6%	0.7%
LOTTERY	-9.0%	-24.2%	50.5%	25.7%	12.7%	3.0%
GROSS REVENUE	9.6%	-8.1%	3.3%	5.7%	4.0%	3.5%
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	43.8%	-18.9%	14.1%	5.9%	6.8%	3.1%
LOCAL FUND REVENUE	7.2%	-7.0%	2.4%	5.7%	3.7%	3.6%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
PROPERTY	168,515	48,261	40,093	3,259	83,134	105,543
Real Property	155,851	72,545	28,740	(7,806)	81,035	102,754
Personal Property	11,600	(14,243)	6,164	4,458	1,488	1,517
Public Space Rental	1,064	(10,040)	5,190	6,607	612	1,272
<i>Dedicated to other funds</i>	<i>7,997</i>	<i>(2,897)</i>	<i>(3,377)</i>	<i>1,845</i>	<i>10,542</i>	<i>3,942</i>
PROPERTY (NET)	160,518	51,159	43,469	1,414	72,592	101,601
SALES AND EXCISE	109,818	(366,641)	148,680	122,728	115,950	77,210
General Sales	105,160	(341,811)	134,777	120,085	115,709	76,894
Alcohol	482	(102)	125	228	117	119
Cigarette	591	(486)	(880)	(1,161)	(1,111)	(1,064)
Motor Vehicle	1,918	(14,816)	8,526	992	1,017	1,042
Motor Fuel	1,668	(9,425)	6,132	2,585	218	219
<i>Dedicated to other funds</i>	<i>220,142</i>	<i>(124,349)</i>	<i>72,329</i>	<i>30,359</i>	<i>38,665</i>	<i>17,772</i>
SALES AND EXCISE (NET)	(110,324)	(242,292)	76,350	92,369	77,285	59,439
INCOME	300,396	(39,676)	(77,997)	235,073	124,046	120,952
Individual Income	232,484	12,163	(39,849)	189,675	102,798	102,123
Corporate Franchise	71,385	(51,715)	(33,499)	41,475	18,929	16,471
U.B. Franchise	(3,473)	(124)	(4,649)	3,923	2,319	2,358
INCOME (NET)	300,396	(39,676)	(77,997)	235,073	124,046	120,952
GROSS RECEIPTS	29,939	(51,585)	19,532	6,362	6,435	7,814
Public Utilities	16,978	(38,313)	12,746	3,621	3,730	3,842
Toll Telecommunications	2,129	(6,630)	388	(357)	(353)	(349)
Insurance Premiums	5,966	557	3,094	1,485	2,359	3,593
Ballpark Fee	8,878	(10,111)	2,415	0	0	0
Private Sports Wagering			942	1,130	207	228
Health Related Taxes	(4,012)	2,911	(53)	482	492	502
<i>Dedicated to other funds</i>	<i>5,442</i>	<i>(8,525)</i>	<i>8,994</i>	<i>1,853</i>	<i>1,905</i>	<i>1,958</i>
GROSS RECEIPTS (NET)	24,497	(43,061)	10,538	4,509	4,530	5,857
OTHER TAX	75,401	(93,855)	88,137	75,554	19,198	20,196
Estate	(13,397)	2,745	383	1,054	1,062	1,112
Deed Recordation	41,942	(38,720)	36,791	41,772	10,373	10,373
Deed Transfer	27,657	(52,395)	49,887	32,728	7,762	7,762
Economic Interest	19,198	(5,485)	1,076	0	0	948
<i>Dedicated to other funds</i>	<i>11,420</i>	<i>(15,985)</i>	<i>14,232</i>	<i>9,983</i>	<i>2,631</i>	<i>2,869</i>
OTHER TAX (NET)	63,980	(77,871)	73,905	65,571	16,567	17,327
TOTAL TAX (GROSS)	684,069	(503,496)	218,444	442,976	348,762	331,716
TOTAL TAX (NET)	439,067	(351,741)	126,265	398,936	295,020	305,176

(Continued on next page)

Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Revenue Source	FY 2019 Actual	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
NONTAX	122,404	(222,030)	42,739	41,738	7,676	3,433
Licenses and Permits	48,257	(54,311)	29,157	15,808	4,036	4,153
Fines and Forfeits	31,009	(77,097)	8,103	17,260	(6,488)	(6,195)
Charges for Services	(10,145)	(6,595)	2,431	2,933	4,462	3,940
Miscellaneous	53,283	(84,027)	3,049	5,738	5,667	1,534
NONTAX (NET)	122,404	(222,030)	42,739	41,738	7,676	3,433
LOTTERY	(4,450)	(10,918)	17,241	13,181	8,181	2,211
GROSS REVENUE	802,023	(736,444)	278,424	497,895	364,619	337,361
<i>DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)</i>	<i>245,002</i>	<i>(151,756)</i>	<i>92,179</i>	<i>44,040</i>	<i>53,742</i>	<i>26,540</i>
LOCAL FUND REVENUE	557,021	(584,688)	186,245	453,855	310,877	310,820

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Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Business Licenses and Permits							
3001	Depart of Insurance, Securities and Banking	Insurance Licenses	16,938	11,799	14,901	17,175	17,426	19,281
2003	Public Service Commission	Electric License	8	8	8	8	8	8
2004	Public Service Commission	Gas License	4	5	5	5	5	5
3007	Depart of Insurance, Securities and Banking	Securities Broker Dealer License	11,100	9,775	9,775	11,100	11,100	11,100
3010	Metropolitan Police Department	SOMB Security License Fees	2	2	2	2	2	2
3012	Dept. of Consumer and Regulatory Affairs	Building Structures and Equipment	38,212	21,128	25,234	28,631	28,602	28,898
3025	Dept. of Consumer and Regulatory Affairs	Capacity Placard Permit	3	3	3	3	3	3
3026	Dept. of Consumer and Regulatory Affairs	Demolition Permit	687	591	603	615	627	640
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	1	1	1	1	1	1
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	24	23	23	23	23	23
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	8	8	8	8	8	8
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	4	4	4	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	311	318	324	331	337	344
3034	Dept. of Consumer and Regulatory Affairs	Raze Permit	464	764	730	728	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	102	115	115	113	113	113
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	32	84	84	84	84	84
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	112	94	94	94	94	94
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	9	35	35	35	35	35
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	36	53	53	53	53	53
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	167	57	57	57	57	57
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	149	180	180	180	180	180
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	114	122	131	140	151	161
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	657	986	1,380	1,656	1,822	1,858
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	503	435	449	464	479	494
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	5,419	3,622	4,784	4,938	5,098	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,093	2,789	3,604	3,721	3,841	3,841
9201	Department of Behavioral Health	Other License Fees	17	17	17	17	17	17
3041	Department of Motor Vehicles	Chartered Bus Trip Permit	1	1	1	1	1	1
3053	Department of Motor Vehicles	Dealer Registration Application Fee	1	1	1	1	1	1
3086	Department of for-Hire Vehicles	Private Vehicle for Hire-Register AS DDS	31,495	18,086	27,853	29,466	32,515	34,147
	Total Business Licenses and Permits		110,675	71,107	90,459	99,655	103,405	107,270
	Nonbusiness Licenses and Permits							
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,900	3,975	4,969	5,712	5,752	5,792
3105	Department of Motor Vehicles	Cancel Road Test Fee	55	60	53	53	53	53
3106	Department of Motor Vehicles	Change of Address Fee	1	1	1	1	1	1
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	400	402	405	407	410	413
3108	Department of Motor Vehicles	Drivers License-Road Test	106	107	107	108	109	109
3120	Metropolitan Police Department	Boat Registration	127	128	128	118	87	61
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	592	599	602	605	608	611
3144	Department of Motor Vehicles	Digital Certificate Fee	2	2	2	2	2	2

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Nonbusiness Licenses and Permits (cont.)							
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	171	110	111	112	113	114
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	356	358	340	304	289	274
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	5	5	5	5	5
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	40	44	44	45	45	45
3151	Department of Motor Vehicles	Motor Vehicle Registration	28,104	15,229	24,059	29,965	30,250	30,530
3152	Department of Motor Vehicles	Out of State Registration Fee	(1)	(1)	(1)	(1)	(1)	(1)
3153	Department of Motor Vehicles	Record Searches - RSC 9100	(9)	(9)	(9)	(9)	(9)	(9)
3158	Department of Motor Vehicles	Breast Cancer Tag	7	7	7	7	7	7
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	7	4	3	3	3	3
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg./Over(Short)	425	517	517	517	517	517
9151	Department of Motor Vehicles	Mtr. Vh. Regis RSC 3051 Revenue Refund	(1)	(1)	(1)	(1)	(1)	(1)
	Total Nonbusiness Licenses and Permits		36,280	21,536	31,342	37,952	38,238	38,526
	Fines and Forfeitures							
5000	Department of for-Hire Vehicles	Hackers Fines	6	16	16	16	15	15
5010-15	Department of Motor Vehicles	Traffic Fines	68,433	50,376	52,894	60,349	56,923	50,636
5001	Metropolitan Police Department	Red Light Revenue	7,411	6,281	6,265	8,560	8,361	7,915
5002	Metropolitan Police Department	Stop Sign	-	-	-	-	-	-
5003	Metropolitan Police Department	No Thru Truck	44	24	44	44	44	44
5004	Metropolitan Police Department	Gridlock	0	0	0	0	0	0
5005	Metropolitan Police Department	Crosswalk	2,104	805	886	1,220	1,310	1,334
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	114,196	57,626	63,389	70,427	67,536	68,110
5020	Department of Public Works	Sale of Abandoned Property	7	7	7	6	6	6
9020	Department of Public Works	Refund for Sale of Abandon Property	6	10	9	9	9	9
5030	Department of Public Works	Booting Fees - RSC 1504	21	21	20	20	20	19
9030	Department of Public Works	Booting Fees - RSC 1504 - Revenue Refund	20	20	19	19	18	18
5040	Department of Public Works	Towing Fees - RSC 1505	195	184	181	177	174	170
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	29	29	29	28	27	27
5050	Department of Public Works	Impoundment Fees - RSC 1506	76	129	127	124	122	119
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	107	107	105	103	101	99
5060	Alcoholic Beverage Regulation Admin.	Fines and forfeitures - Other	545	578	467	555	544	533
5060	Depart of Insurance, Securities and Banking	Fines	584	474	464	455	446	437
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	7	5	5	5	5	5
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	292	288	282	277	271	266
3303	Department of Energy and Environment	Asbestos Certification and Abatement Fees	397	439	431	422	413	405
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enfor.	111	49	48	47	46	45
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	83	40	40	39	38	37
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	112	111	108	106	104	102
3309	Department of Energy and Environment	Hazardous Generator Fees	303	296	190	285	279	273
3310	Department of Energy and Environment	Hazardous Generator Fines	1	1	1	1	1	1
3311	Department of Energy and Environment	General Enforcement Fines and Fees	105	112	110	108	106	104
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	37	15	15	15	15	14

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Fines and Forfeitures (continued)							
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	1	1	1	1
3320	Department of Energy and Environment	Shut the Front Door Fines	1	1	1	1	1	1
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	1
3304	Department of Transportation	Adjudication Hearing-Traffic Control	147	146	143	141	138	135
5060	Metropolitan Police Department	Fines and forfeitures - Other	10	102	100	98	96	94
	Total Fines and forfeitures		195,392	118,295	126,398	143,658	137,170	130,975
	Charges for Services							
3200	Public Service Commission	TELECO Registration	4	3	4	5	6	7
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	119	119	119	119	119	119
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	109	82	109	109	109	109
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	5	5	5	5	5	5
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	2	2	2	2	2	2
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	824	618	834	840	846	852
3206	Metropolitan Police Department	Fingerprints, Photos	456	456	456	456	456	456
3207	Department of Corrections	Other Service Charges	1	1	1	1	1	1
3328	Department of Energy and Environment	Lead Certification / Accreditation Fees	15	15	15	15	15	15
3203	Department of Motor Vehicles	Expedited Service Fees	145	145	145	145	145	145
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	939	995	1,055	1,118	1,186	1,257
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	16	16	16	16	16	16
9204	Department of Behavioral Health	Medical Record Fees	1	1	1	1	1	1
3208	Department of for-Hire Vehicles	Copy of Reports Et Al	2	2	2	2	2	2
3208	Department of Motor Vehicles	Reproduction of Reports	4,197	3,148	3,222	3,247	3,273	2,955
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	30	30	30	30	30	30
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	0	0	0	0	0	0
3208	Metropolitan Police Department	Reproduction of Reports	67	67	67	67	67	67
3209	Fire and Emergency Medical Services	Emergency Ambulance	22,910	22,410	22,846	22,846	22,846	22,846
3210	Metropolitan Police Department	Transcription of Records	198	198	198	198	198	198
3251	Office of the Chief Financial Officer	Tax Certificates	289	289	289	289	289	289
3211	Metropolitan Police Department	Firearm User Fee	339	339	339	339	339	339
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	(0)	(0)	(0)	(0)	(0)	(0)
3216	Department of Motor Vehicles	Inspection Late Fee	0	0	0	0	0	0
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,221	2,110	2,570	2,327	2,343	2,960
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	381	509	512	515	518	521
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	209	209	210	211	213	214
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	689	731	775	821	870	923
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,133	6,590	6,986	6,605	7,465	8,320
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	16,169	13,743	14,544	14,988	16,867	16,636
3223	Department of General Services	Parking Permits and Fees	1,871	1,742	1,946	1,985	2,025	2,665
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,862	4,527	3,643	5,440	5,820	6,828
3230	Department of Health	Health Facility Fee	163	163	163	163	163	163
3234	DC Public Library	Other Charges for Services - Other	0	0	0	0	0	0

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Charges for Services (continued)							
9002	DC Public Library	Bookstore Sales	2	2	2	2	2	2
3234	Department of Motor Vehicles	Other Charges for Services	233	233	233	233	233	233
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	10	10	10	10	10	10
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	22	22	22	22	22	22
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	223	223	223	223	223	223
3281	Fire and Emergency Medical Services	FEMS Nontax - General	95	95	95	95	95	95
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	308	308	308	308	308	308
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	101	101	101	101	101	101
3234	Office of the Tenant Advocate	Other Charges for Services - Other	286	286	286	286	286	286
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	28	28	28	28	28	28
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	11	11	11	11	11
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	56	56	56	56	56	56
3242	Dept. of Consumer and Regulatory Affairs	Designation of A New Address	35	35	35	35	35	35
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	305	305	305	305	305	305
3247	Dept. of Consumer and Regulatory Affairs	Registration of Land Surveyors-Renewal	1	1	1	1	1	1
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	26	26	26	26	26	26
3250	Dept. of Consumer and Regulatory Affairs	Subdiv. of Land Plats (> 3 Usual Lots)	170	170	170	170	170	170
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	58	58	58	58	58	58
3253	Dept. of Consumer and Regulatory Affairs	Opt. Surveyors Prelim RVW-District Svyr.	0	0	0	0	0	0
3254	Dept. of Consumer and Regulatory Affairs	Optional Expedited Building Plats	15	15	15	15	15	15
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	77	77	77	77	77	77
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 - FPD Fire Watch	19	19	19	19	19	19
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	0	0	0	0	0	0
3296	Fire and Emergency Medical Services	FEMS SPR - FPD Apparatus Use	1	1	1	1	1	1
9120	Department of Behavioral Health	Patient Revenues-Medicare and 3rd Party	1	1	1	1	1	1
3320	Department of General Services	Rentals - Other	12,025	9,533	10,122	11,253	12,386	13,621
	Total Charges for Services		77,487	70,893	73,323	76,256	80,718	84,658
	Miscellaneous							
0638	Department of Health	Animal Control Dog License Fees	75	75	76	76	77	77
2538	DC Public Library	Library Book Fines	100	99	98	97	96	95
3450	Dept. of Housing and Community Development	Employers Assistance Housing Program	17	17	17	17	17	17
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	23,556	20,000	18,000	18,000	20,000	20,000
5600	Office of the Chief Financial Officer	Interest Income	37,331	22,095	25,409	26,680	30,682	33,897
6100	Metropolitan Police Department	Surplus Vehicle Revenue	709	760	760	760	760	760
6103	Office of the Chief Technology Officer	Reimbursements	16	16	16	16	16	16
6106	Depart of Insurance, Securities and Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	61	61	61	61	61	61
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,072	1,072	1,072	1,072	1,072	1,072
6105	Department of Transportation	Other Revenue - Freedom of Information	3	3	3	3	3	3

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Miscellaneous							
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	44	44	44	44	44	44
6106	Fire and Emergency Medical Services	Other Revenues	60	60	60	60	60	60
6106	Metropolitan Police Department	Other Revenues	56	56	56	56	56	56
6106	Office of Administrative Hearings	Other Revenues	2	2	2	2	2	2
6106	Office of Planning	Other Revenues	10	10	10	10	10	10
6106	Office of the Attorney General	Other/ Revenue	779	779	779	779	779	779
6106	Office of the Chief Financial Officer	Other Revenues	564	564	564	564	564	564
6106	Office of the Chief Medical Examiner	Other Revenues	273	273	273	273	273	273
6106	Office of the Chief Technology Officer	Other Revenues	4	4	4	4	4	4
6106	Office of Victim Services and Justice Grants	Other Revenues	36	36	36	36	36	36
6106	Office of Zoning	Other Revenues	1,035	1,035	1,035	1,035	1,035	1,035
6106	Repayment of Loans and Interest	Other Revenues	276	276	276	276	276	276
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	1,360	1,360	1,360	1,360	1,360	1,360
6107	Public Service Commission	Civil Infractions/Fines	207	207	207	207	207	207
6111	Board of Elections	Other Revenue - Other	1	1	1	1	1	1
6111	CAFR Reclass - Various Agencies	Other Revenue - Other	45,975	18,209	18,209	18,209	18,209	18,209
2538	DC Public Library	Library Book Fines	100	100	100	100	100	100
6111	Department of Employment Services	Other Revenue - Other	3	3	3	3	3	3
6111	Department of Energy and Environment	Other Revenue	6	6	6	6	6	6
6112	Department of Energy and Environment	DDOE Freedom of Information	1	2	1	1	1	1
6111	Department of General Services	Other Revenue - Other	887	887	887	887	887	887
0638	Department of Health	Animal Control Dog License Fees	75	75	75	75	75	75
6111	Department of Health	Other Revenue - Other	3	3	3	3	3	3
6321	Department of Health	Food Handlers Certification	275	275	275	275	275	275
6389	Department of Health	Rodent Control Div. Adjudicate	82	82	82	82	82	82
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	18	18	18	18	18	18
6111	Dept of Small and Local Business Development	Other Revenue - Other	83	83	83	83	83	83
2002	Dept. of Housing and Community Development	Appr HPAP Repay	50	50	50	50	50	50
2800	Dept. of Housing and Community Development	HPAP Loan Payoff	1,257	1,257	1,257	1,257	1,257	1,257
2810	Dept. of Housing and Community Development	HPAP Loan Remittance	425	425	425	425	425	425
3450	Dept. of Housing and Community Development	Employers Assistance Housing Program	17	17	17	17	17	17
6111	Deputy Mayor Greater Economic Opportunity	Other Revenue - Other	19	19	19	19	19	19
6111	District of Columbia Public Schools	Other Revenue - Other	11	11	11	11	11	11
6111	Housing Authority Subsidy- One Time	Other Revenue - Other	23,926					
6111	Medical Liability Captive Insurance Agency	Other Revenue - Other	315	315	315	315	315	315
6111	Office of Campaign Finance	Other Revenue - Other	21	21	21	21	21	21
6111	Office of Contracting and Procurement	Other Revenue - Other	594	594	594	594	594	594
6111	Office of Finance and Resource Management	Other Revenue - Other	6	6	8	8	8	8
6101	Office of Risk Management	Subrogation Revenue	49	49	49	49	49	49
6111	Office of the Chief Financial Officer-CCU	Other Revenue - Other	30,192	22,046	24,019	29,388	29,907	27,878

(Continued on next page)

Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2019-2024

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2019 Actual	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
	Miscellaneous (continued)							
9006	Office of the Chief Financial Officer	Other Revenue - Recorder of Deeds Surcharge	1	1	1	1	1	1
9011/6111	Office of the Chief Financial Officer	Other Revenue - Tax Collection Fees/Others	9,299	3,852	3,282	2,039	842	842
6111	Office of the Inspector General	Other Revenue - Other	22	22	22	22	22	22
6111	Office of the Mayor	Other Revenue - Other	4	4	4	4	4	4
6111	Pay Go - Capital	Other Revenue - Other	639	639	639	639	639	639
6111	Public Employee Relations Board	Other Revenue - Other	1	1	1	1	1	1
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,406	17,403	17,735	18,076	18,419	18,769
	Total Miscellaneous		199,407	115,379	118,428	124,166	129,833	131,367

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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 2021 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 2019. 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 2019 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 2019 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2020, 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 2021, 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 2022, FY 2023, and FY 2024. 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 2018 and FY 2019 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 2020-2024

	FY 2019									
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
TOTAL DEDICATED TAX REVENUE	315,675,051	653,092,597	5,007,305	658,099,902	745,271,349	27,497,323	772,768,672	789,311,721	843,054,053	869,594,485
West End Library / Firehouse Maintenance Fund (AM0 2225)	2,309,318	287,296	0	287,296	1,492,990	20,786	1,513,776	300,956	211,346	217,686
Deed Recordation Tax		143,648			746,495			150,478	105,673	108,843
Deed Transfer Tax		143,648			746,495			150,478	105,673	108,843
Commission on the Arts and Humanities (BX0 0110)	4,888,431	29,475,109	2,000,000	31,475,109	34,959,953	2,888,431	37,848,384	38,200,883	39,268,354	40,725,291
General Sales Tax		29,475,109			34,959,953			38,200,883	39,268,354	40,725,291
Alcoholic Beverage Regulation Administration (LQ0 0110)	238,794	1,170,000	0	1,170,000	1,170,000	23,826	1,193,826	1,170,000	1,170,000	1,170,000
General Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Healthy Schools Fund (GD0 0111)	515,997	5,110,000	409,765	5,519,765	5,110,000	106,232	5,216,232	5,110,000	5,110,000	5,110,000
General Sales Tax		5,110,000			5,110,000			5,110,000	5,110,000	5,110,000
Nursing Facility Quality of Care Fund (HT0 0110)	5,956,906	15,345,372	0	15,345,372	15,652,280	5,562,637	21,214,917	15,965,325	16,284,632	16,610,325
Healthcare Provider Tax		15,345,372			15,652,280			15,965,325	16,284,632	16,610,325
Healthy DC Fund (HT0 0111)	1,715,872	49,665,409	0	49,665,409	55,039,210	0	55,039,210	56,370,893	57,773,079	58,955,112
General Sales Tax		1,141,365			1,358,224			1,616,287	1,923,381	1,988,420
Insurance Premiums Tax		48,524,044			53,680,986			54,754,606	55,849,698	56,966,692
Stevie Sellows Quality Improvement Fund (HT0 0112)	1,412,695	5,077,086	40,021	5,117,107	5,077,086	0	5,077,086	5,077,086	5,077,086	5,077,086
ICF-IDD Assessment		5,077,086			5,077,086			5,077,086	5,077,086	5,077,086
Hospital Fund (HT0 0114)	98,580	8,814,004	0	8,814,004	8,454,037	0	8,454,037	8,623,118	8,795,581	8,971,492
Medicaid Hospital Inpatient Fee		8,814,004			8,454,037			8,623,118	8,795,581	8,971,492

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2020-2024

	FY 2019									
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
Hospital Provider Fee Fund (HT0 0115)	52,938	6,672,931	0	6,672,931	6,672,931	0	6,672,931	6,672,931	6,672,931	6,672,931
Medicaid Hospital Outpatient Fee		6,672,931			6,672,931			6,672,931	6,672,931	6,672,931
Gambling Addiction Treatment & Research (RMO 1118)	0	0	0	0	200,000	0	200,000	200,000	200,000	200,000
Sports Wagering		0			200,000			200,000	200,000	200,000
WMATA Operating (KE0 0110)	2,557,519	58,557,657	2,557,519	61,115,176	77,295,302	0	77,295,302	81,101,058	84,043,408	85,221,608
General Sales Tax (parking)		58,557,657			77,295,302			81,101,058	84,043,408	85,221,608
Repayment of Revenue Bonds (DT0 0110)	0	7,839,039	0	7,839,039	5,691,190	0	5,691,190	5,690,940	5,684,940	5,693,190
Deed Recordation Tax		2,860,383			2,076,650			2,076,564	2,074,375	2,077,385
Deed Transfer Tax		4,898,546			3,556,380			3,556,218	3,552,468	3,557,624
Economic Interest		80,110			58,160			58,158	58,097	58,181
Convention Center Fund (EZ0 0110)	0	66,404,683	0	66,404,683	93,144,816	0	93,144,816	105,389,044	119,297,157	125,262,015
General Sales Tax (Convention Center)		63,134,583			89,444,083			101,133,201	114,402,938	120,123,085
General Sales Tax (Destination DC)		3,270,100			3,700,733			4,255,843	4,894,219	5,138,930
Highway Transportation Fund (KZ0 0110)	0	18,510,000	0	18,510,000	24,642,000	0	24,642,000	27,227,000	27,445,000	27,664,000
Motor Fuel Tax		18,510,000			24,642,000			27,227,000	27,445,000	27,664,000
WMATA Capital (PA0 0110)	0	178,500,000	0	178,500,000	183,855,000	0	183,855,000	189,370,650	195,051,770	200,903,323
General Sales Tax		178,500,000			183,855,000			189,370,650	195,051,770	200,903,323
Sub Total - GENERAL FUND	19,747,051	451,428,586	5,007,305	456,435,891	518,456,797	8,601,912	527,058,707	546,469,884	572,085,284	588,454,059

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2020-2024

	FY 2019									
	End of	FY 2020	FY 2020	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024
	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
Ballpark Fund (BK0 0610)	0	56,475,477	0	56,475,477	64,915,922	0	64,915,922	65,213,143	65,530,848	65,869,886
General Sales Tax		13,250,000			18,000,000			18,000,000	18,000,000	18,000,000
Public Utility Tax		6,399,241			7,324,558			7,690,786	8,075,325	8,479,092
Toll Telecommunications Tax		1,841,177			2,191,364			2,122,357	2,055,523	1,990,794
Ballpark Fee		34,985,059			37,400,000			37,400,000	37,400,000	37,400,000
Tax Increment Financing Program										
(TX0 0610 / 6116)	65,953,000	43,986,068	0	43,986,068	47,897,148	8,443,110	56,340,258	50,510,063	68,851,083	74,093,216
Real Property Tax		18,058,101			18,283,663			19,280,292	24,134,234	27,040,613
General Sales Tax		25,927,967			29,613,485			31,229,771	44,716,849	47,052,603
Repayment of PILOT Financing										
(TY0 0610 / 6115)	87,035,000	42,914,227	0	42,914,227	40,539,317	10,452,301	50,991,618	42,481,194	49,223,019	50,959,137
Real Property Tax		31,686,712			28,084,557			28,932,973	34,621,175	35,657,113
General Sales Tax		11,227,515			12,454,760			13,548,221	14,601,844	15,302,024
Housing Production Trust Fund (UZ0 0610)	142,940,000	58,288,239	0	58,288,239	73,462,167	0	73,462,167	84,637,437	87,363,819	90,218,187
Deed Recordation Tax		36,258,314			42,560,627			48,826,553	50,384,750	51,937,746
Deed Transfer Tax		21,479,461			30,304,750			35,214,091	36,382,215	37,541,434
Economic Interest		550,464			596,790			596,793	596,854	739,007
Sub Total - ENTERPRISE FUND	295,928,000	201,664,011	0	201,664,011	226,814,554	18,895,411	245,709,965	242,841,837	270,968,769	281,140,426

Table 3-16A

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2018 and 2019**

	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	560,015,719	325,070,382	804,848,314	315,675,051
West End Library / Firehouse Maintenance Fund (AM0 2225)	2,253,999	2,187,869	249,231	2,309,318
Deed Recordation Tax	1,152,253		124,616	
Deed Transfer Tax	1,101,746		124,616	
Commission on the Arts and Humanities (BX0 0110)	0	0	31,955,975	4,888,431
General Sales Tax	0		31,955,975	
Alcoholic Beverage Regulation Administration (LQ0 0110)	1,170,000	336,968	1,170,000	238,794
General Sales Tax	1,170,000		1,170,000	
Healthy Schools Fund (GD0 0111)	4,666,000	2,520,384	4,266,000	515,997
General Sales Tax	4,666,000		4,266,000	
Nursing Facility Quality of Care Fund (HT0 0110)	16,799,611	6,420,420	14,337,865	5,956,906
Healthcare Provider Tax	16,799,611		14,337,865	
Healthy DC Fund (HT0 0111)	47,947,915	0	48,730,794	1,715,872
General Sales Tax	861,729		1,158,202	
Insurance Premiums Tax	47,086,187		47,572,592	
Stevie Sellows Quality Improvement Fund (HT0 0112)	5,752,319	1,954,627	4,863,693	1,412,695
ICF-IDD Assessment	5,752,319		4,863,693	
Hospital Fund (HT0 0114)	8,947,654	147,654	8,452,346	98,580
Medicaid Hospital Inpatient Fee	8,947,654		8,452,346	
Hospital Provider Fee Fund (HT0 0115)	5,511,350	69,577	5,344,929	52,938
Medicaid Hospital Outpatient Fee	5,511,350		5,344,929	
Gambling Addiction Treatment & Research (RM0 1118)	0	0	0	0
Sports Wagering	0		0	
WMATA Operating (KE0 0110)	78,505,982	3,231,882	79,782,382	2,557,519
General Sales Tax (parking)	78,505,982		79,782,382	

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Table 3-16A (Continued)

**Dedicated Tax Revenue Funds, Revenues and Fund Balances,
Fiscal Years 2018 and 2019**

	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
WMATA Capital (PA0 0110)	0	0	178,500,000	0
General Sales Tax	0		178,500,000	
Repayment of Revenue Bonds (DT0 0110)	7,822,389	0	7,828,539	0
Deed Recordation Tax	5,404,251		2,936,736	
Deed Transfer Tax	2,418,137		4,891,803	
Convention Center Fund (EZ0 0110)	141,448,103	0	147,633,377	0
General Sales Tax	141,448,103		147,633,377	
Highway Transportation Fund (KZ0 0110)	26,267,504	0	27,935,269	0
Motor Fuel Tax	26,267,504		27,935,269	
Sub Total - GENERAL FUND	347,092,827	16,869,382	561,050,400	19,747,051
Ballpark Fund (BK0 0610)	66,938,387	0	71,762,130	0
General Sales Tax	20,293,861		16,150,002	
Public Utility Tax	8,089,428		8,180,079	
Toll Telecommunications Tax	2,337,675		2,336,182	
Ballpark Fee	36,217,422		45,095,867	
Tax Increment Financing Program (TX0 0610 / 6116)	50,495,054	61,784,000	48,675,782	65,953,000
Real Property Tax	17,945,007		17,943,591	
General Sales Tax	32,550,047		30,732,191	
Repayment of PILOT Financing (TY0 0610 / 6115)	34,417,826	79,020,000	49,038,463	87,035,000
Real Property Tax	26,700,026		34,698,497	
General Sales Tax	7,717,800		14,339,967	
Housing Production Trust Fund (UZ0 0610)	61,071,625	167,397,000	74,321,539	142,940,000
Deed Recordation Tax	33,396,391		45,578,153	
Deed Transfer Tax	27,675,234		28,743,385	
Sub Total - ENTERPRISE FUND	212,922,891	308,201,000	243,797,914	295,928,000

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 2021 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 2019. 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 2019 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 2019 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2020, 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 2021, 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 2022, FY 2023, and FY 2024. 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 2018 and FY 2019 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 2020-2024

		FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
A. Governmental Direction and Support											
Council of the District of Columbia (AB0)		10,770	0	0	0	0	0	0	0	0	0
0629	Council Reimbursement Fund	10,770	0	0	0	0	0	0	0	0	0
Office of the City Administrator (AE0)		8,735	0	0	0	0	0	0	0	0	0
1243	Public-Private Partnership Admin Fund	8,735	0	0	0	0	0	0	0	0	0
Board of Ethics and Government Accountability (AG0)		243,155	150,000	3,487	153,487	150,000	31,384	181,384	190,453	199,971	209,975
0601	Board of Ethics and Accountability Fund (Fines)	27,355	60,000	0	60,000	60,000	0	60,000	63,000	66,150	69,458
0602	Lobbying Registration Fee Fund	215,800	90,000	3,487	93,487	90,000	31,384	121,384	127,453	133,821	140,517
Department of General Services (AM0)		253,210	6,094,274	0	6,094,274	5,129,566	100,000	5,229,566	8,396,513	8,396,513	8,396,513
1150	Utility Payments for Non-DC Agencies	0	3,900,199	0	3,900,199	4,194,333	0	4,194,333	4,592,977	4,592,977	4,592,977
1440	RFK & DC Armory Maintenance Fund	0	1,687,202	0	1,687,202	300,000	0	300,000	2,908,918	2,908,918	2,908,918
1460	Eastern Market Enterprise Fund	253,210	506,873	0	506,873	635,233	100,000	735,233	894,618	894,618	894,618
1500	Facilities Service Request Fund	0	0	0	0	0	0	0	0	0	0
Office of Finance and Resource Management (AS0)		0	273,210	0	273,210	300,351	0	300,351	300,351	300,351	300,351
1150	Utilities Payment for Non-DC Agencies	0	273,210	0	273,210	300,351	0	300,351	300,351	300,351	300,351
Office of the Chief Financial Officer (AT0)		8,786,089	26,705,688	0	26,705,688	45,339,334	0	45,339,334	45,696,991	51,098,153	56,446,153
0602	Payroll Service Fees	0	359,128	0	359,128	363,753	0	363,753	362,000	365,000	368,000
0603	Service Contracts	0	1,085,000	0	1,085,000	1,121,544	0	1,121,544	1,200,000	1,250,000	1,300,000
0605	Dishonored Check Fees	0	275,000	0	275,000	283,779	0	283,779	292,000	300,000	305,000
0606	Recorder of Deeds Surcharge	1,203,186	1,400,000	0	1,400,000	1,400,000	0	1,400,000	1,410,000	1,420,000	1,430,000
0608	Drug Pre-Trust	0	8,136	0	8,136	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	5,500,000	5,600,000	5,700,000
0611	Tax Collection Fees	0	2,500,000	0	2,500,000	13,916,665	0	13,916,665	14,000,000	14,200,000	14,300,000
0613	Unclaimed Property Contingency Fund	0	4,094,838	0	4,094,838	4,094,838	0	4,094,838	4,094,838	4,100,000	4,150,000
0614	Defined Contribution Plan Administration	0	342,584	0	342,584	343,720	0	343,720	355,000	365,000	375,000
0619	DC Lottery Reimbursement	0	1,666,002	0	1,666,002	1,699,322	0	1,699,322	1,700,000	1,710,000	1,725,000
0623	OPEB Trust Administration	0	650,000	0	650,000	1,630,017	0	1,630,017	1,630,017	1,630,017	1,630,017
0626	Tobacco Fund Reimbursement	0	140,000	0	140,000	142,560	0	142,560	145,000	150,000	155,000
6115	OFT Central Collections Unit (CCU) O Type	7,582,903	8,685,000	0	8,685,000	14,835,000	0	14,835,000	15,000,000	20,000,000	25,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
A. Governmental Direction and Support (continued)										
Office of the Secretary (BA0)	0	567,282	0	567,282	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
1243 Distribution Fees	0	567,282	0	567,282	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
D.C. Department of Human Resources (BE0)	0	526,750	0	526,750	601,830	0	601,830	619,884	638,481	657,635
0615 Defined Benefits Retirement Program	0	310,500	0	310,500	369,158	0	369,158	380,233	391,640	403,389
0639 Agreement with Independent Agencies	0	100,250	0	100,250	111,873	0	111,873	115,229	118,686	122,247
1555 Reimbursables from Other Governments	0	116,000	0	116,000	120,798	0	120,798	124,422	128,155	132,000
Office of the Attorney General (CB0)	20,413,387	8,800,000	10,174,977	18,974,977	8,900,000	8,490,584	17,390,584	8,900,000	8,900,000	8,900,000
0603 Child Support - TANF/AFDC Collections	9,274,501	2,500,000	3,874,977	6,374,977	2,500,000	3,890,584	6,390,584	2,500,000	2,500,000	2,500,000
0605 Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0615 Nuisance Abatement Fund	10,900	0	0	0	0	0	0	0	0	0
0616 Litigation Support Fund	10,924,374	5,300,000	6,300,000	11,600,000	5,400,000	4,600,000	10,000,000	5,400,000	5,400,000	5,400,000
0617 Attorney General Restitution Fund	201,185	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 (P00)	0	1,793,409	0	1,793,409	1,881,172	0	1,881,172	1,968,184	2,055,407	2,222,847
4010 DC Surplus Personal Property Sales Oper.	0	1,566,487	0	1,566,487	1,647,421	0	1,647,421	1,727,421	1,807,421	1,967,421
4011 Assessment from Independent Agencies	0	226,922	0	226,922	233,751	0	233,751	240,763	247,986	255,426
Captive Insurance Agency (RJ0)	1,322,803	3,729,568	115,934	3,845,502	551,568	115,934	667,502	773,000	773,000	773,000
0640 Subrogation Fund	696,489	678,000	0	678,000	500,000	0	500,000	678,000	678,000	678,000
1240 Captive Insurance Fund	626,314	3,051,568	115,934	3,167,502	51,568	115,934	167,502	95,000	95,000	95,000
Office of the Chief Technology Officer (T00)	2,756,519	10,100,000	1,200,000	11,300,000	10,153,707	0	10,153,707	10,443,216	10,965,377	11,513,646
0602 DC NET Services Support	2,756,519	10,100,000	1,200,000	11,300,000	9,981,870	0	9,981,870	10,262,787	10,775,927	11,314,723
1200 SERVUS Program	0	0	0	0	171,837	0	171,837	180,429	189,450	198,923
Office of Veterans' Affairs (VA0)	25,668	2,286	0	2,286	5,000	0	5,000	5,000	5,000	5,000
0600 Office of Veterans Affairs Fund	25,668	2,286	0	2,286	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Governmental Direction and Support	33,820,335	58,742,467	11,494,397	70,236,864	74,112,527	8,737,902	82,850,429	78,393,592	84,432,253	90,525,120

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

		FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		191,250	100,000	50,000	150,000	100,000	50,000	150,000	100,000	100,000	100,000
2001	Historic Landmark & Historic District Filing Fees	191,250	100,000	50,000	150,000	100,000	50,000	150,000	100,000	100,000	100,000
Commission on the Arts and Humanities (BX0)		332,754	0	133,000	133,000	0	0	0	0	0	0
0600	Special Purpose Revenue	332,754	0	133,000	133,000	0	0	0	0	0	0
Office of Cable TV, Film, Music, and Entertainment (C10)		1,698,482	11,954,041	1,698,482	13,652,523	11,595,419	0	11,595,419	13,200,000	13,200,000	13,200,000
0600	Special Purpose Revenue	1,698,482	11,954,041	1,698,482	13,652,523	11,595,419	0	11,595,419	13,200,000	13,200,000	13,200,000
Office of the Tenant Advocate (CQ0)		432,465	426,000	234,065	660,065	345,000	198,397	543,397	345,000	345,000	345,000
6000	Rental Unit Fee Fund	432,465	426,000	234,065	660,065	345,000	198,397	543,397	345,000	345,000	345,000
Dept. of Housing and Community Development (DB0)		5,254,247	2,659,417	336,000	2,995,417	3,700,000	0	3,700,000	4,300,000	4,300,000	4,300,000
0602	Home Purchase Assistance Program Repayment	378,323	1,165,698	336,000	1,501,698	1,300,000	0	1,300,000	1,800,000	1,800,000	1,800,000
0610	DHCD Unified Fund	4,875,924	1,493,719	0	1,493,719	2,400,000	0	2,400,000	2,500,000	2,500,000	2,500,000
Office of the Deputy Mayor for Econ. Develop. (EB0)		15,591,321	4,520,000	13,821,665	18,341,665	5,092,000	247,394	5,339,394	8,155,000	8,455,000	8,655,000
0419	H Street NE Retail Priority Area Grant Fund	324,764	0	0	0	0	0	0	0	0	0
0603	St. Elizabeth's Redevelopment Fund	60,041	0	0	0	0	0	0	855,000	855,000	855,000
0609	Industrial Revenue Bond Program	419,283	900,000	419,283	1,319,283	1,200,000	0	1,200,000	2,000,000	2,300,000	2,500,000
0616	Walter Reed Redevelopment Fund	2,169,712	900,000	1,269,711	2,169,711	900,000	0	900,000	900,000	900,000	900,000
0617	Walter Reed Reinvestment Fund	236,920	0	0	0	0	0	0	0	0	0
0632	AWC & NCRC Development (ED Special Account)	12,380,600	2,720,000	12,132,671	14,852,671	2,992,000	247,394	3,239,394	4,400,000	4,400,000	4,400,000
Dept. of Small and Local Business Development (EN0)		451,523	468,000	451,523	919,523	0	0	0	0	0	0
0632	Small Business Capital Access Fund	407,444	468,000	407,444	875,444	0	0	0	0	0	0
6160	Streetscape Loan Relief Fund	44,080	0	44,080	44,080	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)		0	22,500,000	0	22,500,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
2003	Business Improvement Districts (BIDS)	0	22,500,000	0	22,500,000	50,000,000	0	50,000,000	51,900,000	53,900,000	55,900,000
Sub-total: Economic Development and Regulation		23,952,042	42,627,458	16,724,736	59,352,193	70,832,419	495,791	71,328,210	78,000,000	80,300,000	82,500,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
C. Public Safety and Justice										
Metropolitan Police Department (FA0)	340,257	5,089,543	0	5,089,543	7,400,000	0	7,400,000	7,450,000	7,450,000	7,450,000
1555 Reimbursable from Other Governments	0	1,401,985	0	1,401,985	1,900,000	0	1,900,000	1,950,000	1,950,000	1,950,000
1614 Miscellaneous	0	3,687,558	0	3,687,558	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278 Asset Forfeiture	340,257	0	0	0	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FB0)	2,994,108	1,928,000	1,989,064	3,917,064	2,537,500	1,000,000	3,537,500	2,037,500	2,037,500	2,037,500
0601 FEMS Reform Fund	2,989,064	1,000,000	1,989,064	2,989,064	1,500,000	1,000,000	2,500,000	1,000,000	1,000,000	1,000,000
1200 Automated Ext Defib Reg Fee Fund	5,044	0	0	0	500	0	500	500	500	500
1555 Reimbursable from Other Governments	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
1613 Other Revenue (CPR Training)	0	28,000	0	28,000	37,000	0	37,000	37,000	37,000	37,000
6100 Special Events	0	400,000	0	400,000	500,000	0	500,000	500,000	500,000	500,000
District of Columbia National Guard (FK0)	147,514	150,000	0	150,000	147,513	0	147,513	147,513	147,513	147,513
1555 Reimbursable from Other Governments	147,514	150,000	0	150,000	147,513	0	147,513	147,513	147,513	147,513
Department of Corrections (FL0)	9,197,959	23,921,152	4,178,904	28,100,056	25,141,722	4,648,665	29,790,387	24,941,722	24,941,722	24,941,722
0600 Corrections Trustee Reimbursement	8,645,832	21,735,428	4,045,832	25,781,260	22,941,722	4,600,000	27,541,722	22,941,722	22,941,722	22,941,722
0601 Concession Income	119,697	2,003,000	0	2,003,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0602 Welfare Account	164,411	182,724	133,072	315,796	200,000	48,665	248,665	0	0	0
0605 Correction Reimbursement - Juveniles	268,020	0	0	0	0	0	0	0	0	0
Office of Victim Services and Justice Grants (FO0)	7,173,353	3,950,304	3,006,865	6,957,169	1,723,723	2,757,691	4,481,414	1,080,000	1,080,000	1,080,000
0620 Crime Victims Assistance Fund	7,148,830	3,950,304	2,982,342	6,932,646	1,723,723	2,757,691	4,481,414	1,080,000	1,080,000	1,080,000
0621 Dom. Violence Shelter & Transition Housing Fund	24,523	0	24,523	24,523	0	0	0	0	0	0
Office of Unified Communications (UC0)	30,552,783	11,704,100	9,223,418	20,927,518	11,593,700	11,277,437	22,871,137	11,698,500	11,703,405	11,708,457
1555 Reimbursable from Other Governments	0	154,100	0	154,100	158,700	0	158,700	163,500	168,405	173,457
1630 911 & 311 Assessments	30,147,998	11,000,000	9,223,418	20,223,418	11,000,000	11,277,437	22,277,437	11,000,000	11,000,000	11,000,000
1631 Prepaid Wireless 911 Charges	404,785	550,000	0	550,000	435,000	0	435,000	535,000	535,000	535,000
Sub-total: Public Safety and Justice	50,405,972	46,743,099	18,398,251	65,141,350	48,544,158	19,683,793	68,227,951	47,355,235	47,360,140	47,365,192

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
D. Public Education System										
District of Columbia Public Library (CEO)	360,966	1,020,000	110,000	1,130,000	1,030,000	200,000	1,230,000	1,130,000	1,130,000	1,130,000
0104 Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140 Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6150 SLD E-Rate Reimbursement	311,350	990,000	110,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160 Revenue Generating Activities	11,693	30,000	0	30,000	130,000	0	130,000	130,000	130,000	130,000
6170 Library Collections - Online Book Sales	24,742	0	0	0	0	0	0	0	0	0
Department of Employment Services (CFO)	19,451,217	40,729,800	5,503,364	46,233,164	53,132,919	4,715,353	57,848,273	56,599,647	56,599,647	56,599,647
0600 Special Purpose Revenue Fund	0	20,520	0	20,520	20,520	0	20,520	20,520	20,520	20,520
0610 Workers' Compensation Special Fund	11,455,578	0	2,000,000	2,000,000	0	2,300,000	2,300,000	0	0	0
0611 Workers' Compensation Administration Fund	0	15,896,423	0	15,896,423	20,205,864	0	20,205,864	20,084,592	20,084,592	20,084,592
0612 UI Interest/Penalties	2,848,823	3,099,875	1,000,000	4,099,875	3,018,299	0	3,018,299	3,250,000	3,250,000	3,250,000
0618 Wage Theft	327,360	200,000	178,205	378,205	250,000	46,077	296,077	250,000	250,000	250,000
0619 DC Jobs Trust Fund	125,000	125,000	0	125,000	150,000	0	150,000	150,000	150,000	150,000
0620 Universal Paid Leave Administration Fund	0	12,400,000	0	12,400,000	20,753,436	0	20,753,436	20,744,535	20,744,535	20,744,535
0624 UI Administrative Assessment	4,694,456	8,987,983	2,325,159	11,313,142	8,734,800	2,369,277	11,104,077	12,100,000	12,100,000	12,100,000
District of Columbia Public Schools (GAO)	14,713,377	5,149,019	7,309,016	12,458,035	8,385,294	3,651,779	12,037,073	9,445,726	10,390,338	11,469,764
0602 ROTC	1,472,791	897,709	0	897,709	833,081	0	833,081	861,406	890,694	920,978
0607 Custodial	0	116,300	0	116,300	467,009	0	467,009	491,760	517,823	545,268
0609 Security	0	326,206	0	326,206	1,086,674	0	1,086,674	1,218,978	1,379,883	1,562,027
0611 Cafeteria	0	1,095,169	0	1,095,169	1,305,250	0	1,305,250	1,435,774	1,579,352	1,737,287
0613 Vending Machine Sales	0	23,679	0	23,679	71,941	0	71,941	81,725	92,839	105,466
0621 Parking Fees	0	189,561	0	189,561	189,561	0	189,561	182,724	194,996	208,029
0633 DHHS Afterschool Program - Copayment	1,139,425	272,684	0	272,684	727,500	0	727,500	1,226,427	1,524,448	1,894,889
0634 E-Rate Education Fund	3,589,309	0	3,084,028	3,084,028	1,298,856	0	1,298,856	1,363,799	1,431,989	1,503,588
0640 DCPS Nonprofit School Fund Service	8,511,853	1,677,711	4,224,988	5,902,699	1,855,422	3,651,779	5,507,201	2,033,133	2,228,314	2,442,232
0641 DCPS School Facility Fund	0	550,000	0	550,000	550,000	0	550,000	550,000	550,000	550,000
District of Columbia Public Charter School Board (GB0)	5,003,007	9,143,799	1,073,994	10,217,793	9,437,606	649,646	10,087,252	9,574,430	9,574,430	9,574,430
6632 Administrative Fees	5,003,007	9,143,799	1,073,994	10,217,793	9,437,606	649,646	10,087,252	9,574,430	9,574,430	9,574,430

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
D. Public Education System (continued)										
Office of the State Superintendent of Education (GD0)	14,453,360	1,310,000	0	1,310,000	1,125,000	45,467	1,170,467	1,545,000	1,545,000	1,545,000
0603 State Superintendent of Education Fees	0	280,000	0	280,000	280,000	0	280,000	310,000	310,000	310,000
0610 Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0
0618 Student Residency Verification Fund	984,158	600,000	0	600,000	412,000	45,467	457,467	720,000	720,000	720,000
0620 Child Development Facilities Fund	165,358	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
6007 Site Evaluation	0	330,000	0	330,000	333,000	0	333,000	415,000	415,000	415,000
District of Columbia State Athletics Commission (GL0)	82,238	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0619 State Athletic Acts Program & Office Fund	82,238	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
Department of Parks and Recreation (HA0)	1,834,947	421,910	969,500	1,391,410	2,945,000	0	2,945,000	3,100,000	3,200,000	3,300,000
0602 Enterprise Fund Account	1,834,947	421,910	969,500	1,391,410	2,945,000	0	2,945,000	3,100,000	3,200,000	3,300,000
Sub-total: Public Education Systems	55,899,112	57,874,529	14,965,874	72,840,403	76,155,819	9,262,245	85,418,064	81,494,802	82,539,414	83,718,841
E. Human Support Services										
Department of Health (HC0)	12,707,267	22,544,509	3,112,125	25,656,634	24,609,533	6,523,385	31,132,918	25,266,881	25,769,219	26,281,603
0605 SHPDA Fees	360,358	1,534,854	0	1,534,854	1,208,439	313,007	1,521,446	1,232,608	1,257,260	1,282,406
0606 Vital Records Revenue	0	2,724,215	0	2,724,215	2,698,529	0	2,698,529	2,752,500	2,807,550	2,863,701
0632 Pharmacy Protection	2,127,541	3,202,799	0	3,202,799	2,578,024	1,841,425	4,419,449	2,629,584	2,682,176	2,735,819
0633 Radiation Protection	0	412,160	0	412,160	237,038	0	237,038	241,778	246,614	251,546
0641 Other Medical Licenses and Fees	0	744,318	0	744,318	596,724	0	596,724	608,659	620,832	633,249
0643 Board of Medicine	8,533,074	9,416,380	2,909,125	12,325,505	13,855,201	4,304,994	18,160,195	14,132,305	14,414,951	14,703,250
0655 SHPDA Admission Fee	(0)	545,000	0	545,000	464,646	0	464,646	473,939	483,417	493,086
0656 EMS Fees	0	164,000	0	164,000	207,165	0	207,165	211,308	215,534	219,845
0661 ICF/MR Fees and Fines	103,452	188,333	0	188,333	153,273	63,959	217,232	150,000	150,000	150,000
0662 Civic Monetary Penalties	1,575,845	0	203,000	203,000	0	0	0	0	0	0
0673 DOH - Regulatory Enforcement Fund	6,998	0	0	0	0	0	0	0	0	0
0676 Communicable and Chronic Disease Fund	0	3,612,451	0	3,612,451	2,610,494	0	2,610,494	2,834,200	2,890,884	2,948,701

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
E. Human Support Services (continued)										
Department of Health Care Finance (HT0)	3,499,804	3,343,696	591,865	3,935,561	4,527,918	2,068,792	6,596,710	5,127,806	5,138,127	5,148,526
0631 Medicaid Collections - 3rd Party Liability	1,910,675	1,941,754	0	1,941,754	2,500,000	1,526,083	4,026,083	2,500,000	2,500,000	2,500,000
0632 Bill of Rights - Grievance and Appeals	1,546,210	1,386,598	591,865	1,978,463	1,984,499	499,792	2,484,291	2,491,870	2,499,472	2,507,098
0634 Assessment Fund	42,918	15,344	0	15,344	43,419	42,918	86,337	135,936	138,655	141,428
Department of Human Services (JA0)	137,686	725,000	0	725,000	1,000,000	0	1,000,000	1,150,000	1,150,000	1,150,000
0603 SSI Payback	137,686	675,000	0	675,000	800,000	0	800,000	950,000	950,000	950,000
0613 Food Stamps Collection - Fraud	0	50,000	0	50,000	200,000	0	200,000	200,000	200,000	200,000
Department on Disabilities Services (JM0)	1,864,305	13,706,485	0	13,706,485	12,934,614	1,820,000	14,754,614	11,100,000	11,150,000	11,200,000
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	1,827,470	12,406,485	0	12,406,485	11,634,614	1,820,000	13,454,614	9,800,000	9,850,000	9,900,000
0616 Randolph Shepherd Unassigned Facilities	36,834	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Child and Family Services Agency (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)	343,129	2,486,671	0	2,486,671	2,719,520	0	2,719,520	2,714,080	2,714,080	2,714,080
0610 DMH Federal Beneficiary Reimbursement	0	1,903,997	0	1,903,997	2,125,320	0	2,125,320	2,189,080	2,189,080	2,189,080
0629 Agreements with Independent Agencies	36,943	0	0	0	0	0	0	0	0	0
0640 DMH Medicare and 3rd Party Reimbursement	306,186	569,200	0	569,200	569,200	0	569,200	500,000	500,000	500,000
0641 DMH Enterprise Fund	0	13,474	0	13,474	25,000	0	25,000	25,000	25,000	25,000
Sub-total: Human Support Services	18,552,190	43,806,361	3,703,990	47,510,351	46,791,585	10,412,178	57,203,763	46,358,767	46,921,425	47,494,209

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

		FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure											
Dept. of Consumer and Regulatory Affairs (CRO)		15,857,525	40,465,401	4,317,045	44,782,446	40,896,297	5,353,733	46,250,030	41,114,334	42,258,334	41,114,334
6006	Nuisance Abatement	3,237,232	5,825,431	1,874,569	7,700,000	6,052,100	1,362,613	7,414,713	6,052,100	6,052,100	6,052,100
6008	Real Estate Guarantee and Education Fund	1,394,298	500,000	350,000	850,000	150,000	230,250	380,250	150,000	150,000	150,000
6009	Real Estate Appraisal Fee	100,943	205,000	5,000	210,000	51,000	4,240	55,240	51,000	51,000	51,000
6010	OPLA - Special Account	1,050,546	6,118,192	8,080	6,126,272	5,384,000	969,873	6,353,873	5,384,000	5,384,000	5,384,000
6013	Basic Business License Fund	3,005,655	13,654,800	817,197	14,471,997	13,070,904	2,188,403	15,259,307	13,284,263	14,428,263	13,284,263
6021	DC Combat Sports Commission Fund	0	213,978	0	213,978	45,323	48,023	93,346	50,000	50,000	50,000
6030	Green Building Fund	1,179,466	1,953,000	562,199	2,515,199	2,051,963	537,466	2,589,429	2,051,963	2,051,963	2,051,963
6040	Corporate Recordation Fund	5,176,503	6,000,000	0	6,000,000	6,000,000	0	6,000,000	6,000,000	6,000,000	6,000,000
6045	Vending Regulations Fund	712,882	495,000	700,000	1,195,000	1,175,661	12,865	1,188,525	1,175,661	1,175,661	1,175,661
6050	Expedited Building Permit Review Program	0	5,500,000	0	5,500,000	6,915,347	0	6,915,347	6,915,347	6,915,347	6,915,347
Public Service Commission (DHO)		1,128,418	14,795,588	897,206	15,692,793	16,932,365	18,236	16,950,601	17,459,119	17,982,892	18,522,378
0631	Operating - Utility Assessment	1,090,181	14,795,588	878,970	15,674,557	16,932,365	0	16,932,365	17,459,119	17,982,892	18,522,378
0661	Allocation from PJM Settlement Fund	38,236	0	18,236	18,236	0	18,236	18,236	0	0	0
Office of the People's Counsel (DJO)		392,525	9,314,748	392,000	9,706,748	9,880,144	0	9,880,144	10,374,098	10,892,802	11,437,442
0631	Advocate for Consumers	392,525	9,314,748	392,000	9,706,748	9,880,144	0	9,880,144	10,374,098	10,892,802	11,437,442
District Department of Transportation (KA0)		31,522,086	16,440,187	1,500,000	17,940,187	18,813,000	0	18,813,000	23,083,000	23,083,000	23,083,000
6000	General "O" Type Revenue Sources	0	209,733	0	209,733	250,000	0	250,000	500,000	500,000	500,000
6030	DC Circulator Bus System	0	0	0	0	1,600,000	0	1,600,000	2,800,000	2,800,000	2,800,000
6031	DC Circulator Bus System - NPS Mall Route	945,449	1,545,449	0	1,545,449	300,000	0	300,000	1,200,000	1,200,000	1,200,000
6140	Tree Fund	1,921,085	848,000	0	848,000	1,048,000	0	1,048,000	1,048,000	1,048,000	1,048,000
6555	Mall Tunnel Lighting	0	235,000	0	235,000	235,000	0	235,000	235,000	235,000	235,000
6901	DDOT Enterprise Fund - Non-Tax Revenues	197,148	4,800,000	0	4,800,000	4,800,000	0	4,800,000	6,000,000	6,000,000	6,000,000
6903	Bicycle Sharing Fund	7,287,505	5,040,000	1,500,000	6,540,000	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	3,262,005	0	3,262,005	2,880,000	0	2,880,000	3,600,000	3,600,000	3,600,000
6909	Transportation Infrastructure Mitigation	231,951	0	0	0	0	0	0	0	0	0
6910	Vision Zero Pedestrian and Bicycle Safety	549,349	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6913	PEPCO Cost-Sharing Fund (DC PLUG)	20,389,599	0	0	0	0	0	0	0	0	0

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Table 3-17 (Continued)
Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)										
Washington Metropolitan Area Transit Authority (KE0)	7,303,870	22,000,000	0	22,000,000	38,400,000	0	38,400,000	48,000,000	48,000,000	48,000,000
0601 Parking Meter WMATA	7,303,870	22,000,000	0	22,000,000	38,400,000	0	38,400,000	48,000,000	48,000,000	48,000,000
Department of Energy and Environment (KG0)	61,649,229	76,555,890	26,245,644	102,801,534	70,099,761	13,143,865	83,243,626	96,870,000	96,870,000	96,870,000
0602 Air Quality Construction Permits	229,029	33,656	28,118	61,774	33,656	167,316	200,972	63,000	63,000	63,000
0603 Fishing License	171,072	40,000	54,137	94,137	80,000	116,936	196,936	120,000	120,000	120,000
0609 LUST Trust Fund	291,384	0	40,000	40,000	0	0	0	0	0	0
0634 Soil Erosion/Sediment Control	707,593	953,981	402,215	1,356,196	953,981	284,068	1,238,049	1,400,000	1,400,000	1,400,000
0645 Pesticide Product Registration	1,682,060	2,200,000	730,518	2,930,518	2,200,000	926,208	3,126,208	2,200,000	2,200,000	2,200,000
0646 Storm Water Fees	1,421,316	1,712,432	974,588	2,687,020	1,712,432	446,729	2,159,161	2,500,000	2,500,000	2,500,000
0647 Mold Assessment and Remediation Fund	109,269	23,721	19,883	43,604	23,721	20,000	43,721	22,000	22,000	22,000
0650 Product Stewardship Fund	53,871	91,328	14,445	105,773	90,000	39,426	129,426	140,000	140,000	140,000
0654 Storm Water Permit Review	17,821,077	11,235,777	4,168,463	15,404,240	10,157,414	5,000,000	15,157,414	12,500,000	12,500,000	12,500,000
0655 Storm Water In Lieu Fee	16,098	0	0	0	0	15,932	15,932	385,000	385,000	385,000
0662 Renewable Energy Development Fund	29,458,110	8,374,202	12,831,934	21,206,136	12,095,800	3,500,000	15,595,800	21,000,000	21,000,000	21,000,000
0663 Clean Land Fund/Brownfield Revitalization	1,035,123	30,000	495,702	525,702	30,000	400,486	430,486	100,000	100,000	100,000
0667 Wetlands Fund	1,471,856	585,000	909,562	1,494,562	300,000	562,294	862,294	300,000	300,000	300,000
0670 Anacostia River Clean Up Fund	2,225,633	1,700,000	907,455	2,607,455	2,200,000	1,318,178	3,518,178	2,200,000	2,200,000	2,200,000
0680 Payments from Independent Agencies	0	113,841	0	113,841	113,841	0	113,841	50,000	50,000	50,000
6201 Economy II	-17,765	43,030	0	43,030	43,030	0	43,030	45,000	45,000	45,000
6202 Residential Aid Discount (RAD)	-68,899	211,264	0	211,264	225,087	0	225,087	225,000	225,000	225,000
6203 Residential Essential Services (RES)	-68,899	211,264	0	211,264	225,087	0	225,087	220,000	220,000	220,000
6204 WASA Utility Discount Program	-68,778	211,264	0	211,264	225,087	0	225,087	225,000	225,000	225,000
6400 DC Municipal Aggregation Program	169,412	112,500	111,902	224,402	125,000	0	125,000	130,000	130,000	130,000
6500 Benchmarking Enforcement Fund	162,603	45,581	15,469	61,050	84,355	45,000	129,355	45,000	45,000	45,000
6700 Sustainable Energy Trust Fund	4,104,763	41,090,152	3,916,191	45,006,343	31,132,282	188,572	31,320,854	45,000,000	45,000,000	45,000,000
6800 Energy Assistance Trust Fund	729,946	4,544,733	617,225	5,161,958	5,048,988	112,721	5,161,709	5,000,000	5,000,000	5,000,000
6900 Special Energy Assessment Fund	13,353	2,992,164	7,836	3,000,000	3,000,000	0	3,000,000	3,000,000	3,000,000	3,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

		FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)											
Department of Public Works (KT0)		3,840,155	9,217,310	2,350,000	11,567,310	11,710,607	464,393	12,175,000	11,475,000	11,475,000	11,475,000
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	37,751	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6052	Solid Waste Diversion Fund	113,762	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	3,688,643	6,404,286	2,350,000	8,754,286	8,535,607	464,393	9,000,000	8,500,000	8,500,000	8,500,000
6591	Clean City Fund	0	1,838,024	0	1,838,024	2,200,000	0	2,200,000	2,000,000	2,000,000	2,000,000
Department of Motor Vehicles (KV0)		3,433,046	8,294,569	767,815	9,062,384	8,888,663	1,283,911	10,172,574	9,190,000	9,190,000	9,190,000
6000	General "O" Type Revenue Sources	0	2,814,118	0	2,814,118	2,915,000	0	2,915,000	2,915,000	2,915,000	2,915,000
6100	Fee - Out-of-State Vehicle Registration	0	31,314	0	31,314	24,526	0	24,526	25,000	25,000	25,000
6258	Motor Vehicle Inspection Station	3,433,046	5,449,138	767,815	6,216,952	5,949,137	1,283,911	7,233,048	6,250,000	6,250,000	6,250,000
Alcoholic Beverage Regulation Administration (LQ0)		6,968,858	5,004,000	2,953,758	7,957,758	5,007,028	3,703,932	8,710,960	5,700,000	5,700,000	5,700,000
6017	ABC - Import and Class License Fees	6,968,858	5,004,000	2,953,758	7,957,758	5,007,028	3,703,932	8,710,960	5,700,000	5,700,000	5,700,000
Department of Insurance, Securities, and Banking (SR0)		14,246,976	25,707,996	2,491,186	28,199,181	30,877,000	2,000,000	32,877,000	30,260,143	30,856,705	31,502,476
2100	HMO Assessment	254,204	904,961	153,165	1,058,126	1,275,008	0	1,275,008	1,287,118	1,325,732	1,365,504
2200	Insurance Assessment	909,151	8,175,769	338,021	8,513,789	9,998,752	0	9,998,752	10,086,342	10,388,933	10,488,933
2350	Securities and Banking Fund	0	13,651,018	0	13,651,018	16,744,936	0	16,744,936	15,996,377	16,246,476	16,746,476
2800	Captive Insurance	0	2,976,248	0	2,976,248	2,858,305	0	2,858,305	2,890,305	2,895,565	2,901,564
2910	Foreclosure Mediation Fund	29,650	0	0	0	0	0	0	0	0	0
2950	Capital Access Fund	4,376,364	0	0	0	0	0	0	0	0	0
2951	Loan Participation Fund	8,677,608	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2020-2024

	FY 2019 End of Year Fund Balance	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2023 Certified Revenues	FY 2024 Certified Revenues
F. Operations and Infrastructure (continued)										
Department of For-Hire Vehicles (TCO)	4,996,375	5,963,000	4,332,778	10,295,778	10,922,246	0	10,922,246	11,140,291	11,362,696	11,589,550
2100 Justice Department Fingerprints	0	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
2400 Public Vehicles for Hire Consumer Service	4,996,375	5,943,000	4,332,778	10,275,778	10,902,246	0	10,902,246	11,120,291	11,342,696	11,569,550
Sub-total: Operations and Infrastructure	151,339,064	233,758,688	46,247,430	280,006,118	262,427,112	25,968,070	288,395,181	304,665,984	307,671,429	308,484,180
G. Financing and Other										
DSO 6462 Public Space Rental Fees for Debt Service	0	5,983,000	0	5,983,000	7,777,000	0	7,777,000	8,089,000	8,412,000	8,749,000
EZO 6100 Convention Center Hotel Ground Lease Payment	0	3,729,981	0	3,729,981	4,212,863	0	4,212,863	4,305,546	4,400,269	4,497,074
KZO 6330 Transfer Dedicated Capital Revenue (ROW)	0	0	0	0	5,000,000	0	5,000,000	5,000,000	10,000,000	10,000,000
PAO 0632 DMPED Fund - Paygo	0	0	0	0	0	0	0	0	2,901,000	0
PAO 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000
PAO 6330 Local Transportation Revenue (ROW) - Paygo	0	45,326,991	0	45,326,991	40,252,510	0	40,252,510	40,252,510	35,252,510	35,252,510
PAO 6909 Transportation Infrastructure Mitigation	0	5,600,000	0	5,600,000	5,600,000	0	5,600,000	5,600,000	5,600,000	5,600,000
PAO 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	30,000,000	0	30,000,000	39,238,051	0	39,238,051	45,298,000	45,289,500	36,085,900
Sub-total: Financing and Other	0	91,091,972	0	91,091,972	102,532,424	0	102,532,424	108,997,056	112,307,279	100,636,484
District-Wide Total	333,968,717	574,644,573	111,534,678	686,179,251	681,396,045	74,559,978	755,956,023	745,265,437	761,531,941	760,724,026

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Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
Type						Classification			
GOVERNMENTAL DIRECTION AND SUPPORT						48,985,872	29,860,478	55,159,885	33,820,335
ABO	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non-Lapsing	Committed	5,080	7,945	2,825	10,770
AEO	OFFICE OF THE CITY ADMINISTRATOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	330,000		10,920	
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non-Lapsing	Committed	20,000		10,000	8,735
AGO	BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non-Lapsing	Committed	10,885	65,128	13,258	27,355
		0602	LOBBYING REGISTRATION FEE FUND	Non-Lapsing	Committed	109,252	102,078	115,301	215,800
AMO	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	3,844,177		4,213,341	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,500,649		2,232,283	
		1460	EASTERN MARKET ENTERPRISE FUND	Non-Lapsing	Committed	975,700	266,149	896,018	253,210
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	120,730			
ASO	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	227,131		226,581	
ATO	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	348,588		344,790	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,083,648		1,121,544	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	319,760		408,917	
		0606	RECORDER OF DEEDS SURCHARGE	Non-Lapsing	Committed	1,277,022	1,021,046	1,288,076	1,203,186
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	4,992		18,399	
		0610	BANK FEES	Lapsing	Not Applicable	3,138,794		4,976,504	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	1,017,327		727,788	
		0612	TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable	40,000		20,000	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	2,143,463		2,506,930	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	222,000		342,532	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	831,192		887,667	
		0623	OPEB TRUST ADMINISTRATION	Lapsing	Not Applicable			403,246	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	135,459		142,560	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Committed	9,024,165	7,582,903	6,295,993	7,582,903
BAO	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	1,105,805		1,097,540	
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	231,744		285,148	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	100,250		223,344	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	70,025		136,227	
CBO	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non-Lapsing	Committed	1,920,976	10,472,660	2,028,466	9,274,501
		0605	CHILD SPT - INTEREST INCOME	Non-Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT FUND	Semi Lapsing	Committed	2,000	2,000	8,900	10,900
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	4,011,337	4,552,235	10,813,836	10,924,374
		0617	ATTORNEY GENERAL RESTITUTION FUND	Non-Lapsing	Committed	867,800	135,412	253,686	201,185
POO	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	1,591,236		1,674,761	
		4011	ASSESSMENT FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable			25,676	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
						Type	Classification		
GOVERNMENTAL DIRECTION AND SUPPORT (continued)									
RJO	CAPTIVE INSURANCE AGENCY	0640	SUBROGATION FUND	Non-Lapsing	Committed	103,364	103,364	593,125	696,489
		1240	CAPTIVE INSURANCE FUND	Non-Lapsing	Committed	80,649	531,960	94,355	626,314
TOO	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non-Lapsing	Committed	11,034,959	4,998,048	10,448,725	2,756,519
		1200	SERVUS PROGRAM	Lapsing	Not Applicable	128,535		261,288	
VAO	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIRS FUND	Non-Lapsing	Committed	7,176	17,123	9,334	25,668
						63,350,772	29,956,219	56,675,416	23,952,042
BDO	OFFICE OF PLANNING	2001	HISTORIC LANDMARK & HISTORIC DISTRICT FILING FEES	Non-Lapsing	Committed	96,768	230,208	123,609	191,250
BXO	COMMISSION ON THE ARTS AND HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non-Lapsing	Committed		332,754		332,754
CIO	OFFICE OF CABLE TV, FILM, MUSIC & ENTERTAINMENT	0600	SPECIAL PURPOSE REVENUE	Non-Lapsing	Committed	11,714,338	2,308,089	12,359,200	1,698,482
CQO	OFFICE OF THE TENANT ADVOCATE	6000	RENTAL UNIT FEE FUND	Non-Lapsing	Committed	224,413	361,179	345,067	432,465
DBO	DEPT. OF HOUSING AND COMMUNITY DEVELOPMENT	0602	HOME PURCHASE ASSISTANCE PROGRAM REPAYMENT	Non-Lapsing	Committed	1,881,405	849,194	1,833,735	378,323
		0610	DHCB UNIFIED FUND	Non-Lapsing	Committed	4,580,635	939	6,589,355	4,875,924
EBO	OFFICE OF THE DEPUTY MAYOR FOR ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non-Lapsing	Committed	2,120,000	2,444,764		324,764
		0603	ST. ELIZABETHS REDEVELOPMENT FUND	Non-Lapsing	Committed			60,041	60,041
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non-Lapsing	Committed	1,898,645	1,156,637	1,290,705	419,283
		0616	WALTER REED REDEVELOPMENT FUND	Non-Lapsing	Restricted	1,102,080	1,102,080	1,067,632	2,169,712
		0617	WALTER REED REINVESTMENT FUND	Non-Lapsing	Restricted	73,000	73,000	163,920	236,920
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non-Lapsing	Committed	10,088,146	20,608,497	4,115,319	12,380,600
ENO	DEPT. OF SMALL AND LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non-Lapsing	Committed	220,758	220,758	989,012	407,444
		6160	STREETSCAPE LOAN RELIEF FUNDS	Non-Lapsing	Committed	268,121	268,121	44,080	44,080
IDO	BUSINESS IMPROVEMENTS DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	29,082,463		27,693,741	
						44,783,661	16,990,865	78,550,108	50,405,972
FAO	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	694,303		1,071,234	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,235,382		4,004,741	
		7278	ASSET FORFEITURE	Non-Lapsing	Restricted	778,036	1,711,468	8,500	340,257
FBO	FIRE AND EMERGENCY MEDICAL SERVICES DEPT.	0601	FEMS REFORM FUND	Non-Lapsing	Committed			2,989,064	2,989,064
		1200	AUTOMATED EXT DEFIB REG FEE FUND	Non-Lapsing	Committed		5,044		5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	127,658		169,770	
		1613	OTHER REVENUE	Lapsing	Not Applicable	32,200		37,001	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	408,833		243,853	
FKO	DISTRICT OF COLUMBIA NATIONAL GUARD	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Non-Lapsing	Committed			147,514	147,514

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018	FY 2018	FY 2019	FY 2019
						Actual	End of Year	Actual	End of Year
						Revenue	Fund Balance	Revenue	Fund Balance
						Type	Classification		
PUBLIC SAFETY AND JUSTICE (continued)									
FLO	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non-Lapsing	Committed	22,068,255	1,536,813	27,421,554	8,645,832
		0601	CONCESSION INCOME	Non-Lapsing	Committed	2,001,113	(14,811)	1,808,926	119,697
		0602	WELFARE ACCOUNT	Non-Lapsing	Committed	197,535	715,160	206,336	164,411
		0605	CORRECTIONS REIMBURSEMENT - JUVENILES	Non-Lapsing	Committed	43,729	268,020		268,020
FOO	OFFICE OF VICTIM SERVICES AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non-Lapsing	Restricted	2,008,620	5,137,552	4,062,612	7,148,830
		0621	DOM VIOLENCE SHELTER & TRANSITION HOUSING FUND	Non-Lapsing	Restricted		24,523		24,523
FWO	MOTOR VEHICLE THEFT PREVENTION COMMISSION	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	24,475			
UCO	OFFICE OF UNIFIED COMMUNICATIONS	1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	196,260		149,553	
		1630	911 & 311 ASSESSMENTS	Non-Lapsing	Committed	11,433,071	6,438,387	35,768,499	30,147,998
		1631	PREPAID WIRELESS 911 CHARGES	Non-Lapsing	Committed	534,191	1,168,711	460,951	404,785
PUBLIC EDUCATION SYSTEM						58,832,692	61,047,415	51,659,797	55,899,112
CEO	DISTRICT OF COLUMBIA PUBLIC LIBRARY	0104	GIFTS-DONATIONS	Non-Lapsing	Restricted		5,863		5,863
		0140	RESTRICTED GIFTS AND DONATIONS	Non-Lapsing	Restricted		7,318		7,318
		6108	COPIES AND PRINTING	Non-Lapsing	Committed	70,301	181,179	3,347	
		6150	SLD E-RATE REIMBURSEMENT	Non-Lapsing	Restricted	1,009,111	1,283,001	56,300	311,350
		6160	REVENUE GENERATING ACTIVITIES	Non-Lapsing	Committed	1,526		11,693	11,693
		6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non-Lapsing	Committed	20,793	20,793	3,949	24,742
CFO	DEPARTMENT OF EMPLOYMENT SERVICES	0600	SPECIAL PURPOSE REVENUE FUND	Lapsing	Not Applicable			59	
		0610	WORKERS' COMPENSATION SPECIAL FUND	Non-Lapsing	Restricted	5,809,176	13,184,950	635,375	11,455,578
		0611	WORKERS' COMPENSATION ADMINISTRATION FUND	Non-Lapsing	Restricted	13,858,792		13,112,943	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,483,305	2,796,617	4,078,782	2,848,823
		0618	WAGE THEFT	Non-Lapsing	Committed	215,435	336,545	145,946	327,360
		0619	DC JOBS TRUST FUND	Non-Lapsing	Committed	1,000	61,280	125,000	125,000
		0624	UI ADMINISTRATIVE ASSESSMENT	Non-Lapsing	Restricted	12,538,953	5,176,121	12,659,130	4,694,456
GAO	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non-Lapsing	Restricted	841,848	1,317,540	779,195	1,472,791
		0607	CUSTODIAL	Lapsing	Not Applicable	402,601		404,291	
		0609	SECURITY	Lapsing	Not Applicable	848,921		840,343	
		0611	CAFETERIA	Lapsing	Not Applicable	960,002		1,078,719	
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	38,116		55,747	
		0621	PARKING FEES	Lapsing	Not Applicable	151,885		150,419	
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non-Lapsing	Committed	415,011	1,139,425	638,599	1,139,425
		0634	E-RATE EDUCATION FUND	Non-Lapsing	Restricted	3,603,482	5,528,404	716,580	3,589,309
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non-Lapsing	Restricted	1,322,289	10,243,946	1,513,066	8,511,853

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
Type						Classification			
PUBLIC EDUCATION SYSTEM (continued)									
GBO	D.C. PUBLIC CHARTER SCHOOL BOARD	6632	ADMINISTRATIVE FEES	Non-Lapsing	Committed	9,563,289	4,791,077	9,613,893	5,003,007
GDO	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	318,573		307,325	
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non-Lapsing	Restricted	(24,363)	13,303,843		13,303,843
		0618	STUDENT RESIDENCY VERIFICATION FUND	Non-Lapsing	Committed	650,639	586,095	904,966	984,158
		0620	CHILD DEVELOPMENT FACILITIES FUND	Non-Lapsing	Committed	183,425	128,924	41,000	165,358
		6007	SITE EVALUATION	Lapsing	Not Applicable	372,515		411,981	
GLO	D.C. STATE ATHLETICS COMMISSION	0619	STATE ATHLETICS ACTIVITIES PROG. & OFFICE FUND	Non-Lapsing	Committed	80,625	82,238	86,132	82,238
HAO	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non-Lapsing	Committed	3,095,442	872,257	3,285,017	1,834,947
HUMAN SUPPORT SERVICES						32,742,110	12,690,615	46,469,368	18,552,190
HCO	DEPARTMENT OF HEALTH	0605	SHFDA FEES	Non-Lapsing	Committed	1,247,817	1,220,791	566,459	360,358
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,583,974		2,801,301	
		0612	FOOD HANDLERS CERTIFICATION	Lapsing	Not Applicable			125,729	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	194,235		497,154	
		0632	PHARMACY PROTECTION	Non-Lapsing	Committed	2,029,171	1,632,373	2,686,785	2,127,541
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	235,665		385,668	
		0638	ANIMAL CONTROL DOG LICENSE FEES	Lapsing	Not Applicable			20,779	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	731,460		551,950	
		0643	BOARD OF MEDICINE	Non-Lapsing	Committed	7,803,893	4,709,048	14,691,733	8,533,074
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non-Lapsing	Committed		29,419		
		0649	HEALTH FACILITY FEE	Lapsing	Not Applicable			1,506	
		0655	SHFDA ADMISSION FEE	Non-Lapsing	Committed	431,878	33,691	299,126	(0)
		0656	EMS FEES	Lapsing	Not Applicable	109,995		270,629	
		0661	ICF / MR FEES & FINES	Non-Lapsing	Committed	155,044	108,240	172,088	103,452
		0662	CIVIC MONETARY PENALTIES	Non-Lapsing	Restricted	91,729	1,412,616	163,228	1,575,845
		0673	DOH - REGULATORY ENFORCEMENT FUND	Non-Lapsing	Committed			6,998	6,998
		0676	COMMUNICABLE AND CHRONIC DISEASE FUND	Non-Lapsing	Committed	1,003,535		1,885,812	
HTO	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS - 3RD PARTY LIABILITY	Non-Lapsing	Committed	2,274,261	467,924	2,518,925	1,910,675
		0632	BILL OF RIGHTS - GRIEVANCE AND APPEALS	Non-Lapsing	Committed	1,371,378	600,944	1,927,263	1,546,210
		0634	ASSESSMENT FUND	Non-Lapsing	Committed	53,156	42,918	29,413	42,918
JAO	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non-Lapsing	Committed	817,296	17,363	952,753	137,686
		0613	FOOD STAMPS COLLECTION - FRAUD	Lapsing	Not Applicable	197,502		116,116	
JMO	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATIONAL REHAB. SERVICE REIMBURSEMENT	Lapsing	Not Applicable	69,366		38,985	
		0611	COST OF CARE - NON-MEDICAID CLIENTS	Non-Lapsing	Restricted	6,010,272	1,826,437	11,267,180	1,827,470
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non-Lapsing	Restricted	1,032,900	32,664	1,203,233	36,834

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance		
						Type	Classification				
HUMAN SUPPORT SERVICES (continued)											
RLO	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non-Lapsing	Restricted	1,384,123		932,853			
RMO	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	2,630,540		1,826,592			
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Non-Lapsing	Committed			36,943	36,943		
		0640	DMH MEDICARE AND 3RD PARTY REIMBURSEMENT	Non-Lapsing	Restricted	274,682	556,186	450,810	306,186		
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	8,239		41,357			
						313,620,667	168,295,804	262,340,745	151,339,064		
OPERATIONS AND INFRASTRUCTURE											
CRO	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non-Lapsing	Committed	5,825,417	2,801,276	6,058,705	3,237,232		
		6008	REAL ESTATE GUARANTEE AND EDUCATION FUND	Non-Lapsing	Committed	679,449	1,241,837	2,534,882	1,394,298		
		6009	REAL ESTATE APPRAISAL FEE	Non-Lapsing	Committed	205,155	96,460	59,035	100,943		
		6010	OPLA - SPECIAL ACCOUNT	Non-Lapsing	Committed	6,191,357	2,195,915	4,573,345	1,050,546		
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	39,642		33,726			
		6013	BASIC BUSINESS LICENSE FUND	Non-Lapsing	Committed	13,955,784	3,089,269	13,321,739	3,005,655		
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	146,682		113,943			
		6021	DC COMBAT SPORTS COMMISSION FUND	Non-Lapsing	Committed	52,973		117,029			
		6030	GREEN BUILDING FUND	Non-Lapsing	Committed	1,953,422	1,015,471	2,054,092	1,179,466		
		6040	CORPORATE RECORDATION FUND	Non-Lapsing	Committed	5,477,720	3,605,190	7,604,587	5,176,503		
		6045	VENDING REGULATIONS FUND	Non-Lapsing	Committed	1,153,607	803,437	1,000,263	712,882		
		6050	EXPEDITED BUILDING PERMIT REVIEW PROGRAM	Lapsing	Not Applicable			7,456,085			
		DHO	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non-Lapsing	Committed	13,657,598	1,437,489	13,918,941	1,090,181
				0661	ALLOCATION FROM PJM SETTLEMENT FUND	Non-Lapsing	Restricted		38,236		38,236
DJO	OFFICE OF THE PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Non-Lapsing	Committed	8,091,663	399,278	9,018,130	392,525		
KAO	DISTRICT DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	348,447		524,169			
		6030	DC CIRCULATOR BUS SYSTEM	Non-Lapsing	Committed	2,516,272					
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non-Lapsing	Committed	3,301,277	3,301,277	1,500,939	945,449		
		6140	TREE FUND	Non-Lapsing	Committed	1,279,537	721,645	1,772,190	1,921,085		
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	203,676		170,941			
		6901	DDOT ENTERPRISE FUND-NON-TAX REVENUES	Non-Lapsing	Committed	5,642,498		5,820,170	197,148		
		6903	BICYCLE SHARING FUND	Non-Lapsing	Restricted	7,673,264	4,498,410	7,036,933	7,287,505		
		6905	PARKING METER PAY BY PHONE TRANSACTION FEE	Lapsing	Not Applicable	3,206,191		3,580,636			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non-Lapsing	Committed	459,879	3,691,299	(547,611)	231,951		
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non-Lapsing	Committed	500,000	583,512	500,000	549,349		
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Non-Lapsing	Restricted	20,000,000	20,000,000	389,599	20,389,599		

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
						Type	Classification		
OPERATIONS AND INFRASTRUCTURE (continued)									
KEO	WASHINGTON METRO. AREA TRANSIT AUTHORITY	0601	PARKING METER WMATA	Non-Lapsing	Committed	46,621,920	2,621,919	48,931,951	7,303,870
KGO	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non-Lapsing	Restricted	63,952	35,258	256,716	229,029
		0603	FISHING LICENSE	Non-Lapsing	Restricted	80,858	125,797	93,080	171,072
		0609	LUST TRUST FUND	Non-Lapsing	Restricted		323,384		291,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non-Lapsing	Committed	1,335,963	800,114	1,210,930	707,593
		0645	PESTICIDE PRODUCT REGISTRATION	Non-Lapsing	Committed	2,530,099	1,946,602	2,523,698	1,682,060
		0646	STORM WATER FEES	Non-Lapsing	Committed	2,174,797	1,595,981	2,047,503	1,421,316
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non-Lapsing	Committed	19,277	40,752	69,894	109,269
		0650	PRODUCT STEWARDSHIP FUND	Non-Lapsing	Committed	87,500	50,954	138,360	53,871
		0654	STORM WATER PERMIT REVIEW	Non-Lapsing	Restricted	24,495,204	25,734,749	10,140,160	17,821,077
		0655	STORMWATER IN LIEU FEE	Non-Lapsing	Restricted	8,180	59	16,039	16,098
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non-Lapsing	Committed	27,275,351	40,390,058	11,246,683	29,458,110
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATION	Non-Lapsing	Restricted	104,750	1,688,823	232,516	1,035,123
		0667	WETLANDS FUND	Semi Lapsing	Restricted	301,000	1,585,542		1,471,856
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non-Lapsing	Committed	2,498,433	3,353,000	2,002,978	2,225,633
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	143,442		114,738	
		6201	ECONOMY II	Non-Lapsing	Committed	14,105	(25,998)	50,544	(17,765)
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Non-Lapsing	Restricted	175,527		117,219	(68,899)
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Non-Lapsing	Restricted	175,526		117,220	(68,899)
		6204	WASA UTILITY DISCOUNT PROGRAM	Non-Lapsing	Restricted	175,525		117,341	(68,778)
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non-Lapsing	Committed	133,628	190,264	111,094	169,412
		6500	BENCHMARKING ENFORCEMENT FUND	Non-Lapsing	Committed	45,579	139,299	66,405	162,603
		6700	SUSTAINABLE ENERGY TRUST FUND	Non-Lapsing	Committed	22,726,961	4,834,235	22,560,133	4,104,763
		6800	ENERGY ASSISTANCE TRUST FUND	Non-Lapsing	Committed	4,973,972	826,096	5,090,139	729,946
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non-Lapsing	Committed	715,382	7,838	1,514,117	13,353
KTO	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	490,250		909,315	
		6010	SUPER CAN PROGRAM	Non-Lapsing	Committed	157,825	9,163	169,858	37,751
		6052	SOLID WASTE DIVERSION FUND	Non-Lapsing	Committed	182,312	106,438	356,546	113,762
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	160,342			
		6082	SOLID WASTE DISPOSAL FEE FUND	Non-Lapsing	Committed	5,879,828	4,498,585	6,357,799	3,688,643
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	2,407,080		2,250,720	
KVO	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	2,809,252		2,936,806	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	30,283		25,000	
		6258	MOTOR VEHICLE INSPECTION STATION	Non-Lapsing	Committed	6,396,010	2,563,987	6,552,221	3,433,046
LQO	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non-Lapsing	Committed	5,774,152	5,416,238	8,428,108	6,968,858

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2018 and 2019

						FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance	FY 2019 Actual Revenue	FY 2019 End of Year Fund Balance
						Type	Classification		
OPERATIONS AND INFRASTRUCTURE (continued)									
SRO	DEPARTMENT OF INSURANCE, SECURITIES & BANKING	2100	HMO ASSESSMENT	Non-Lapsing	Committed	1,002,594	208,721	1,006,584	254,204
		2200	INSURANCE ASSESSMENT	Non-Lapsing	Committed	6,894,842	1,750,964	6,870,766	909,151
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	2,210,806		2,573,395	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	11,242,260		11,113,856	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	572,505		575,645	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,640,180		1,981,903	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,624,113		2,681,949	
		2910	FORECLOSURE MEDIATION FUND	Non-Lapsing	Committed	15,500	18,500	11,150	29,650
		2950	CAPITAL ACCESS FUND	Non-Lapsing	Restricted	4,614	4,321,579	54,785	4,376,364
TCO	DEPARTMENT OF FOR-HIRE VEHICLES	2951	LOAN PARTICIPATION FUND	Non-Lapsing	Restricted	555,363	8,672,668	4,940	8,677,608
		2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	4,163		2,430	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVICE	Non-Lapsing	Committed	11,127,954	4,944,231	10,095,046	4,996,375
FINANCING AND OTHER						53,800,226	0	93,972,979	0
DSO	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SERVICE	Lapsing	Not Applicable	5,531,000		5,753,000	
EZO	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PAYMENT	Lapsing	Not Applicable	1,498,341		3,415,469	
KZO	HIGHWAY TRANSPORTATION FUND - TRANSFER	6330	TRANSFER DEDICATED CAPITAL REVENUES	Lapsing	Not Applicable			2,758,180	
PAO	PAY GO - CAPITAL	0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable	1,000,000			
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable			3,000,000	
		0670	ANACOSTIA RIVER CLEAN UP FUND	Lapsing	Not Applicable			500,000	
		6140	TREE FUND (EST DC ACT 14-614)	Lapsing	Not Applicable			452,000	
		6330	LOCAL TRANSPORTATION REVENUE - PAYGO	Lapsing	Not Applicable	45,326,991		42,494,330	
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	443,895		5,600,000	
		6913	PEPCO COST SHARING FUND (DC PLUG)	Non-Lapsing	Restricted			30,000,000	
Grand Total						616,116,002	318,841,396	644,828,297	333,968,717

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 REVENUE (\$ in thousands)
REAL PROPERTY TAX	<p>All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value.</p> <p>The District of Columbia has four property classes:</p> <p>Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes</p> <p>Class 2 – commercial property</p> <p>Class 3 – vacant real property</p> <p>Class 4 – blighted real property</p> <p>D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A</p>	<p>Class 1 = \$0.85 per \$100 of assessed value</p> <p>Note: For Class 1 owner-occupied residential real property, the first \$73,350 of assessed value is exempt from tax.</p> <p>Class 2 = \$1.65 per \$100 for properties with assessed values less than \$5 million; \$1.77 per \$100 for properties with assessed values between \$5 million and \$10 million; and \$1.89 per \$100 for properties with assessed values greater than \$10 million.</p> <p>Class 3 = \$5.00 per \$100 of assessed value</p> <p>Class 4 = \$10.00 per \$100 of assessed value</p>	<p>\$2,657,438</p> <p>Amount is net of \$52,642 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>D.C. Code Citation: Title 47, Chapter 15.</p>	<p>\$3.40 per \$100 of assessed value</p> <p>Note: The first \$225,000 of taxable value is excluded from tax.</p>	<p>\$78,997</p>
SALES AND USE TAX	<p>Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District.</p> <p>Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax.</p> <p>The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction.</p> <p>D.C. Code Citation: Title 47, Chapters 20 and 22.</p>	<p>A five-tier rate structure is presently in effect:</p> <p>6% – General rate for tangible personal property and selected services</p> <p>6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund.</p> <p>8% – Soft drinks</p> <p>10% – Restaurant meals and liquor consumed on premises.</p> <p>10.25% – Liquor consumed off premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Capital One Arena, and merchandise sold at the Capital One Arena.</p> <p>14.95% – Hotels (transient accommodations)</p> <p>18% – Parking motor vehicles in commercial lots</p> <p>Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.75% from transient accommodations.</p> <p>Note: The 18% parking in commercial lots tax is dedicated to WMATA</p> <p>Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.</p>	<p>\$1,092,038</p> <p>Amount is net of transfers to: the Convention Center (\$147,633), TIF/Pilots Fund (\$45,072), the Ballpark Revenue Fund (\$16,150), WMATA (\$258,282), Healthy Schools Fund (\$4,266), ABRA (\$1,170), the Healthy D.C. Fund (\$1,158) and the Commission on Arts and Humanities (\$31,956)</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 REVENUE (\$ in thousands)
ALCOHOLIC BEVERAGE TAX	<p>Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license.</p> <p>D.C. Code Citation: Title 25, Chapter 9</p>	<p>Beer = \$2.79 per 31-gallon barrel</p> <p>Champagne/sparkling wine = \$0.45 per gallon</p> <p>Distilled Spirits = \$1.50 per gallon</p> <p>Light wine (alcohol content 14% or less) = \$0.30 per gallon</p> <p>Heavy wine (alcohol content above 14%) = \$0.40 per gallon</p>	\$7,042
CIGARETTE TAX	<p>Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt.</p> <p>D.C. Code Citation: Title 47, Chapter 24.</p>	<p>\$0.249 per cigarette (\$4.98 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a \$0.48 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>	\$28,546
MOTOR VEHICLE EXCISE TAX	<p>Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers.</p> <p>D.C. Code Citation: Title 50, Chapter 22.</p>	<p>Based on manufacturer's shipping weight:</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>	\$45,973
INDIVIDUAL INCOME TAX	<p>Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year.</p> <p>D.C. Code Citation: Title 47, Chapter 18.</p>	<p>First \$10,000 = 4.0%</p> <p>\$10,000 < \$40,000 = \$400 + 6.0% of excess above \$10,000</p> <p>\$40,000 < \$60,000 = \$2,200 + 6.5% of excess above \$40,000</p> <p>\$60,000 < \$350,000 = \$3,500 + 8.5% of excess above \$60,000</p> <p>\$350,000 < \$1,000,000 = \$28,150 + 8.75% of excess above \$350,000</p> <p>More than \$1,000,000 = \$85,025 + 8.95% of excess above \$1,000,000</p>	\$2,299,326
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>D.C. 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>	\$507,911

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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>D.C. 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>	\$134,745
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>D.C. 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>\$148,094</p> <p>Amount is net of \$8,180 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>D.C. 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>\$39,562</p> <p>Amount is net of \$2,336 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>D.C. 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 D.C. Fund.</p>	<p>\$71,229</p> <p>Amount is net of \$47,573 Healthy D.C. 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>D.C. Code Citation: Title 47, Chapter 37.</p>	<p>Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts.</p> <p>The estate tax threshold is \$5.6 million.</p>	\$22,311

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 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>D.C. 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>\$255,833</p> <p>Amount is net of transfers to: the Housing Production Trust Fund, Bond Repayment, West End (\$43,679).</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>D.C. 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>\$194,489</p> <p>Amount is net of transfers to: the Housing Production Trust Fund, Bond Repayment, West End (\$33,760).</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>\$982</p> <p>Amount is net of transfers to the HPTF and HPTF Debt Service (\$4,960)</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>\$27,363</p>
PUBLIC SPACE RENTAL	<p>Tax on the commercial use of publicly owned property between the property line and the street.</p> <p><i>D.C. 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>\$38,680</p>

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2020 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2020)	FY 2019 REVENUE (\$ in thousands)
HEALTHCARE PROVIDER	<p>ASSESSMENT Assessment on the net resident revenue of each nursing facility in the District.</p> <p>D.C. Code Citation: Title 47, Chapter 12C.</p>	<p>A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue.</p> <p>Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.</p>	<p>\$0</p> <p>Amount is net of \$14,338 Nursing Facility Quality of Care Fund transfer</p>
BALLPARK FEE	<p>A fee on annual District gross receipts. It is levied on District businesses with over \$5 million in gross receipts.</p> <p>D.C. Code Citation: Title 47, Chapter 27B.</p>	<p>Ballpark Fee Schedule: 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</p> <p>Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.</p>	<p>\$0</p> <p>Amount is net of \$45,096 Ballpark Revenue Fund transfer.</p>
MOTOR VEHICLE FUEL TAX	<p>The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles.</p> <p>DC Code Citation: Title 47, Chapter 23</p>	<p>\$0.235 per gallon based on annual certification of retail gas prices</p> <p>Note: All revenue from this tax is dedicated to the Highway Trust Fund.</p>	<p>\$0</p> <p>Amount is net of \$27,935 Highway Trust Fund transfer.</p>
ICF-IDD ASSESSMENT	<p>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.</p> <p>DC Code Citation: Title 47, Chapter 12D</p>	<p>5.5% of gross revenue</p> <p>Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.</p>	<p>\$0</p> <p>Amount is net of \$4,864 transfer to Stevie Sellows.</p>
MEDICAID HOSPITAL INPATIENT FEE	<p>Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee is in effect for the fiscal year beginning October 1, 2017, and expires September 30, 2029.</p> <p>D.C. Code Citation: Title 44, Chapter 6D</p>	<p>0.448% of the hospital's inpatient net patient revenue.</p> <p>Note: All revenue from this fee is dedicated to the Hospital Fund.</p>	<p>\$0</p> <p>Amount is net of \$8,452 Hospital Fund transfer.</p>
MEDICAID HOSPITAL OUTPATIENT FEE	<p>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, and expires September 30, 2029.</p> <p>D.C. Code Citation: Title 44, Chapter 6C</p>	<p>0.142% of the hospital's outpatient gross patient revenue.</p> <p>Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.</p>	<p>\$0</p> <p>Amount is net of \$5,345 Hospital Provider Fee Fund transfer.</p>

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2019.

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Tax Expenditure Budget

FY 2020 – FY 2023

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." This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2020 through 2023, 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 3 reports: 2015 District of Columbia Housing Tax Expenditure Review, the District of Columbia 2016 Tax Expenditure Review: Environment, Public Safety, Transportation, and Tax Administration and Equity Provisions, and the 2018 Review of Economic Development Tax

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.

Expenditures. The fourth report titled District of Columbia 2019 Tax Expenditure Review: Income Security and Social Policy Tax Provisions is expected to be published sometime in 2020.

Since the previous tax expenditure budget was published in 2018, policymakers have established nine new local tax expenditures. These involve: (1) Retailer property tax relief credit, (2) early learning child credit, (3) real property tax exemption to tax-exempt entities that uses its property to generate stormwater retention credits (4) real property tax exemption to nonprofit workforce housing properties (5) real property tax exemption to Alabama Avenue IHOP Property, (6) real property tax exemption to the International Campaign for Tibet, (7) real property tax exemption to Washington Parks and People (8) sales tax exemption on feminine hygiene and diaper products, and (9) electric Motor Vehicle Excise Tax Exemption. Since the previous report, policymakers repealed two local tax expenditures: sales tax exemption on certain sales to qualified high technology companies, and sales tax exemption on certain purchases to qualified high technology companies. 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 2020-FY 2023 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 2020 through 2023. 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 (27 tax expenditures), income security (16), education (11), 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 2020) 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. Health provisions rank second in revenue loss for federal conformity provisions, followed by economic development, international commerce, and housing. 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 most 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

five policy areas with the largest number of categorical tax expenditures are housing (34 tax expenditures), social policy (24), economic development (19), general law (15), and income security (11). 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 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, 50 individual tax expenditures have been identified, of which 27 are housing related. The total individual tax expenditure revenue forgone is \$22.3 million for the 2020 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 mortgage interest deduction, which is a part of the itemized deduction on Schedule A of the individual income tax return, and the standard deduction. If the mortgage interest deduction were abolished, more taxpayers might then claim the standard deduction.
- 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

⁴The estimated revenue loss in these calculations was for FY 2020.

⁵U.S. Government Accountability Office, Government Performance and Accountability: Tax Expenditures Represent a Substantial Federal Commitment and Need to Be Reexamined (G A0-05-960, 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 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 income, ORA's federal conformity estimates represent a District of Columbia portion of the nationwide tax expenditure estimates prepared by the JCT. 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 return."

Additionally, the tax expenditure estimates listed in the table below are based on data compiled prior to the shutdown of the economy due to the Coronavirus disease.

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 2020-2023

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 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions							
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1002, 1014, 1015, 1023, 1040, 1221, and 1222	\$37,319	\$39,965	\$42,063	\$44,071
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	\$1,714	\$3,750	\$4,500	\$6,321
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	\$4,968	\$4,176	\$3,907	\$3,893
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	\$2,216	\$1,994	\$2,206	\$2,431
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	\$112	\$112	\$112	\$112
6	Gain on like-kind exchanges	Economic development	1921	1031	\$11,828	\$11,506	\$11,185	\$10,971
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	\$607	\$607	\$683	\$683
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	\$458	\$458	\$458	\$458
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
10	Opportunity Zones	Economic development	2017	1400Z-2	1,830	1,830	1,728	1,674
11	Small business stock gains	Economic development	1993	1202	\$1,657	\$1,784	\$1,784	\$1,912
12	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	\$235	\$235	\$235	\$235
13	Earnings of Coverdell education savings accounts	Education	1998	530	\$118	\$118	\$118	\$118
14	Earnings of qualified tuition programs	Education	1997	529	\$2,837	\$3,119	\$3,437	\$3,814
15	Employer-provided education assistance	Education	1978	127	\$1,394	\$1,394	\$1,501	\$1,501
16	Employer-provided tuition assistance	Education	1984	117(d)	\$322	\$322	\$322	\$322
17	Interest on education savings bonds	Education	1988	135	\$23	\$30	\$30	\$30
18	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)	\$2,971	\$3,083	\$3,083	\$3,083
19	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	\$347	\$347	\$347	\$347

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**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 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions (continued)							
20	Scholarship and fellowship income	Education	1954	117	\$3,796	\$3,994	\$4,217	\$4,476
21	Cafeteria plan benefits	Employment	1974	125	\$46,431	\$51,150	\$56,833	\$61,444
22	Employee awards	Employment	1986	74(c) and 274(j)	\$429	\$429	\$429	\$536
23	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	\$4,345	\$4,571	\$4,798	\$5,143
24	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	\$5,580	\$5,772	\$5,984	\$6,207
25	Housing allowance for ministers	Employment	1921	107 and 265	\$751	\$858	\$858	\$965
26	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	\$9,115	\$9,544	\$9,973	\$10,294
27	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	(\$1,221)	(\$1,221)	(\$1,221)	(\$1,221)
28	Voluntary employees' beneficiary association income	Employment	1928	419, 419A, 501(a), 501(c)(9) and 4976	\$1,394	\$1,394	\$1,501	\$1,501
29	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
30	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	\$683	\$683	\$683	\$607
31	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	\$503	\$503	\$503	\$503
32	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	\$27,755	\$27,403	\$28,095	\$30,000
33	Employer contributions for medical insurance premiums and medical care	Health	1918	105, 106, and 125	\$186,476	\$204,062	\$216,930	\$230,441
34	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)	\$1,820	\$1,820	\$1,944	\$1,944
35	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	\$1,708	\$1,883	\$2,015	\$2,190

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

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 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions (Continued)							
36	Capital gain on sale of principal residence	Housing	1997	121	\$38,463	\$39,748	\$41,355	\$43,391
37	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 143, and 146	\$1,944	\$2,055	\$2,055	\$2,055
38	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	\$1,930	\$1,930	\$1,930	\$2,037
39	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
40	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	\$4,825	\$5,040	\$5,254	\$5,469
41	Employer contributions for premiums on group-term life insurance	Income security	1920	79	\$3,968	\$4,075	\$4,075	\$4,289
42	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	\$168,731	\$178,527	\$191,325	\$202,379
43	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(17)(A)	\$32	\$43	\$43	\$54
44	Public assistance cash benefits	Income security	1933	N.A./administrative	\$692	\$702	\$723	\$743
45	Roth IRA earnings and distributions	Income security	1997	219, 408 and 408A	\$4,259	\$4,518	\$4,934	\$5,401
46	Social Security and Railroad Retirement benefits	Income security	1938	86	\$18,901	\$20,061	\$21,269	\$22,575
47	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
48	Workers' compensation benefits	Income security	1918	104(a)(1)	\$3,002	\$3,002	\$2,681	\$2,681
49	Reduced tax rate on active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	\$109,580	\$114,459	\$120,175	\$126,309
50	Allowances for federal employees working abroad	International commerce	1943	912	\$4,091	\$4,363	\$4,363	\$4,636
51	Income earned abroad by U.S. citizens	International commerce	1926	911	\$8,249	\$8,657	\$9,088	\$9,541
52	Benefits, allowances, and certain pay for armed forces personnel	National defense	1925	112 and 134	\$5,383	\$5,566	\$5,931	\$6,205

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**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 2020	FY 2021	FY 2022	FY 2023
	Federal Exclusions (continued)							
53	Combat pay	National defense	1918	112	\$639	\$730	\$730	\$821
54	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	\$274	\$274	\$274	\$274
55	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
56	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
57	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	\$362	\$349	\$359	\$381
58	Employer-provided adoption assistance	Social policy	1996	23 and 137	\$429	\$429	\$429	\$429
59	Employer-provided dependent care	Social policy	1981	45F	\$24	\$24	\$24	\$24
60	Foster care payments	Social policy	1982	131	\$263	\$263	\$315	\$315
61	Employer-provided transportation assistance	Transportation	1992	132(f)	\$5,613	\$5,625	\$5,863	\$5,993
62	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	\$916	\$916	\$916	\$916
63	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	\$111	\$111	\$111	\$111
64	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	\$670	\$696	\$723	\$753
65	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	\$701	\$701	\$745	\$788

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

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 2020	FY 2021	FY 2022	FY 2023
	Federal Adjustments							
66	Interest on student loans	Education	1997	221	\$2,707	\$2,825	\$2,943	\$3,061
67	Contributions to health savings accounts	Health	2003	223	\$3,047	\$3,133	\$3,262	\$3,390
68	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	\$5,744	\$5,997	\$5,997	\$6,250
69	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E, and 457	\$80,992	\$89,128	\$97,721	\$106,344
70	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	\$9,816	\$10,335	\$11,062	\$11,685
71	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162(p)	\$44	\$44	\$44	\$44
	Federal Deductions							
72	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	(\$2,439)	(\$3,057)	(\$3,780)	(\$4,528)
73	Accelerated depreciation of equipment	Economic development	1954	167 and 168	\$40,049	\$40,049	\$40,049	\$40,049
74	Amortization of business start-up costs	Economic development	1980	195	\$269	\$269	\$269	\$269
75	Completed contract rules	Economic development	1986	460	\$1,372	\$1,117	\$1,117	\$1,259
76	Exception from passive loss rules for \$25,000 of rental real estate loss	Economic development	1986	469(i)	\$8,220	\$8,668	\$9,090	\$9,550
77	Expensing of depreciable small business property	Economic development	1958	179	\$17,611	\$15,402	\$12,429	\$11,354
78	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
79	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	\$5,740	\$5,853	\$6,068	\$6,294
80	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	\$2,928	\$2,928	\$2,928	\$3,067
81	Loss from sale of small business corporation stock	Economic development	1958	1244	\$89	\$89	\$89	\$89

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**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 2020	FY 2021	FY 2022	FY 2023
	Federal Deductions (continued)							
82	Pro-ration for property and casualty insurance companies	Economic development	1986	832(b)	\$279	\$279	\$279	\$279
83	Research and development expenditures	Economic development	1954	174 and 59 (e)	\$3,485	\$2,509	\$2,231	\$2,231
84	Classroom expenses of elementary and secondary school educators	Education	2002	62	\$98	\$98	\$103	\$98
85	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	\$495	\$495	\$495	\$371
86	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	\$124	\$124	\$124	\$124
87	Blue Cross and Blue Shield companies	Health	1986	833	\$558	\$558	\$558	\$558
88	Medical and dental care expenses	Health	1942	213	\$6,830	\$7,519	\$8,373	\$9,309
89	Accelerated depreciation of rental housing	Housing	1954	167 and 168	\$2,816	\$2,601	\$2,393	\$2,178
90	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	\$36,701	\$40,347	\$43,020	\$44,965
91	State and local property taxes on owner-occupied residences	Housing	1913	164	\$5,009	\$5,313	\$5,617	\$5,912
92	Additional standard deduction for the blind	Income security	1943	63(f)	\$19	\$19	\$19	\$19
93	Additional standard deduction for the elderly	Income security	1948	63(f)	\$2,557	\$2,746	\$2,973	\$3,137
94	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) - 165(k)	\$39	\$39	\$39	\$39
95	Deduction of foreign taxes instead of a credit	International commerce	1913	901	\$251	\$377	\$503	\$629
96	Financing income of certain controlled foreign corporations	International commerce	2017	953 and 954	\$3,346	\$3,904	\$4,182	\$4,322
97	Charitable contributions	Social policy	1917/1935	170 and 642(c)	\$45,275	\$46,671	\$48,208	\$49,604
98	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 2020-2023

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 2020	FY 2021	FY 2022	FY 2023
	Federal Special Rules							
99	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	\$1,179	\$1,179	\$1,286	\$1,405
100	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	\$2,231	\$2,231	\$2,231	\$2,370
101	Inventory accounting	Economic development	1938	475, 491-492	\$1,227	\$1,367	\$1,367	\$1,367
102	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	\$141	\$141	\$141	\$141
103	Interest-charge domestic international sales corporations	International commerce	1986	991-997	\$2,370	\$2,370	\$2,509	\$2,649

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	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)	\$2,239	\$2,309	\$2,380	\$2,454
2	Tax on capital gain from the sale or exchange of a qualified high technology company investment	Income security	2015	§1817.07(a)	\$13,000	\$13,000	\$13,000	\$13,000
	Subtractions from Federal Adjusted Gross Income							
3	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47-1803.3(a)(18)	\$320	\$337	\$355	\$374
4	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	\$2,535	\$2,535	\$2,535	\$2,535
5	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	\$57	\$57	\$57	\$57
6	Health insurance premiums paid for a same-sex spouse or domestic partner (personal income tax)	Health	1992	§47-1803.03(a)(15)	\$88	\$92	\$96	\$100
7	Health professional loan repayments	Health	2006	§ 7-751.01 - § 7-751.16	\$90	\$90	\$90	\$90
8	Housing relocation assistance	Housing	2002	§ 42-2851.05	minimal	minimal	minimal	minimal
9	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	\$3,840	\$4,006	\$4,172	\$4,346
10	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	\$25	\$27	\$28	\$29
11	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	\$618	\$645	\$672	\$700
12	Taxable amount of social security benefits and railroad retirement	Income security	1985	§ 47-1803.02(a)(2)(L)	\$34,307	\$35,790	\$37,274	\$38,824
13	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	included in #13	included in #13	included in #13	included in #13
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
15	Social Security benefits for survivors and dependents	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 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Subtractions from Federal Adjusted Gross Income (Continued)							
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	\$32	\$33	\$34	\$36
19	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	\$7	\$7	\$7	\$7
	Credits							
20	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	\$32,390	\$32,681	\$32,972	\$33,263
21	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	minimal	minimal	minimal	minimal
22	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	minimal	minimal	minimal	minimal
23	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	minimal	minimal	minimal	minimal
24	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	minimal	minimal	minimal	minimal
25	Small retailer property tax relief credit	Economic development	2018	§ 47-1807.14	\$14,996	\$15,535	\$16,095	\$16,675
26	First-time home purchase for D.C. government employees	Employment	2000	§ 42-2506	\$76	\$76	\$76	\$0
27	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 § 47-1806.09f	\$15	\$15	\$15	\$15
28	Property tax circuit-breaker (Schedule H)	Housing	1977	§ 47-1806.06	\$32,120	\$33,497	\$34,879	\$36,323
29	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	\$56,324	\$58,746	\$61,331	\$63,968
30	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	\$4,029	\$4,029	\$4,029	\$4,029
31	Early learning child credit	Social policy	2018	§ 47-1806.15	\$2,118	\$2,209	\$2,306	\$2,405
32	Alternative fuel vehicle conversion and infrastructure credit (personal income tax)	Transportation	2015	§ 47-1806.13 and § 47-1806.12	\$200	\$200	\$200	\$200
33	Alternative fuel vehicle conversion and infrastructure credit (business income tax)	Transportation	2015	§ 47-1807.10 and § 47-1807.11	minimal	minimal	minimal	minimal

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. REAL PROPERTY TAX							
	Abatements							
34	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 -§ 47-857.16	\$153	\$153	\$0	\$0
35	Qualified High Technology Companies: location incentives	Economic development	2015	§ 47-1817.01(5)	\$3,000	\$3,000	\$3,000	\$3,000
36	New residential developments	Housing	2002	§ 47-857.01 -§ 47-857.10	\$291	\$291	\$291	\$291
37	NoMA residential developments	Housing	2009	§ 47-859.01 § 47-859.05	\$5,000	\$5,000	\$5,000	\$5,000
38	Urban farming and good security	Social Policy	2014	§ 47-868	\$286	\$284	\$282	\$280
	Exemptions							
39	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	\$2,939	\$2,993	\$3,084	\$3,179
40	Educational institutions	Education	1942	§ 47-1002(10)	\$133,392	\$136,727	\$140,145	\$143,649
41	Libraries	Education	1942	§ 47-1002(7)	\$453	\$465	\$476	\$488
42	Higher education institutions	Education	2016	§ 47-1002(10A)	\$114	\$118	\$122	\$126
43	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	\$55,640	\$57,031	\$58,457	\$59,918
44	Federal government property	General law	1942	§ 47-1002(1)	\$1,056,159	\$1,082,563	\$1,109,627	\$1,137,367
45	District of Columbia government property	General law	1942	§ 47-1002(2)	\$293,724	\$301,068	\$308,594	\$316,309

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. REAL PROPERTY TAX							
	Exemptions (cont.)							
46	Miscellaneous exemptions	General law	multiple years	multiple code sections	\$142,977	\$146,551	\$150,215	\$153,970
47	Hospital buildings	Health	1942	§ 47-1002(9)	\$15,563	\$15,952	\$16,351	\$16,759
48	Historic property	Housing	1974	§ 47-842 - § 47-844	\$13	\$13	\$14	\$14
49	Homestead exemption	Housing	1978	§ 47-850	\$64,902	\$66,655	\$68,454	\$70,302
50	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	\$10,683	\$11,110	\$11,555	\$12,017
51	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	\$1,187	\$1,234	\$1,284	\$1,335
52	Nonprofit housing associations	Housing	1983	§ 47-3505	\$11,870	\$12,345	\$12,839	\$13,352
53	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	\$700	\$750	\$800	\$850
54	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	\$4,448	\$4,559	\$4,673	\$4,790
55	Art galleries	Social policy	1942	§ 47-1002(6)	\$2,662	\$2,729	\$2,797	\$2,867
56	Cemeteries	Social policy	1942	§ 47-1002(12)	\$7,376	\$7,560	\$7,749	\$7,943
57	Charitable organizations	Social policy	1942	§ 47-1002(8)	\$18,468	\$18,930	\$19,403	\$19,888
58	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(12)	\$71,151	\$72,930	\$74,753	\$76,622
59	Continuing Care Retirement Community	Social policy	2017	§ 47-1002(32)	\$3,779	\$3,849	\$3,966	\$4,087
60	Nonprofit stormwater infrastructure	Social policy	2018	§ 47-1005	\$21	\$22	\$23	\$24
61	Vault tax exemption	Social policy	2016	§ 10-1103.04(d) and § 47-1002(19)	\$41	\$42	\$43	\$44
62	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	\$12,338	\$12,646	\$12,962	\$13,286

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Credits							
63	Assessment increase cap	Housing	2001	§ 47-864	\$24,764	\$24,764	\$24,764	\$24,764
64	Credit for senior citizens and persons with disabilities	Housing	1986	§ 47-863	\$21,448	\$21,724	\$22,005	\$22,289
65	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	\$3,205	\$3,333	\$3,466	\$3,605
	Deferrals, Rebates, and Multiple Categories							
67	Public charter school tax rebate	Education	2005	§ 47-867	\$2,567	\$2,613	\$2,694	\$2,778
68	Low-income homeowners	Housing	2005	§ 47-845.02	\$109	\$113	\$118	\$123
69	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	\$100	\$104	\$108	\$112
70	Nonprofit workforce housing properties	Housing	2019	§ 47-1005.03	\$918	\$1,891	\$2,922	\$3,009
71	Public space permit fees	Social policy	2016	§ 10-1141.03a	\$30	\$30	\$30	\$30
	D.C. DEED RECORDATION AND TRANSFER TAX							
	Exemptions							
72	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$272	\$279	\$286	\$293
73	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$3,937	\$4,035	\$4,136	\$4,240
74	Federal government and DC government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	\$4,647	\$4,763	\$4,882	\$5,004
75	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(4) and § 47-902(3)	\$67,347	\$69,031	\$70,756	\$72,525
76	Cooperative housing associations	Housing	1983	§ 42-1102(14), § 47-3503(a)(2), § 47-3503(a)(3), § 47-902(11), and § 47-3503(b)(2)	\$148	\$152	\$155	\$159
77	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	\$112	\$112	\$123	\$135

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	DEED RECORDATION AND TRANSFER TAX							
	Exemptions (cont.)							
78	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and §47-3503(b)(1)	\$187	\$192	\$196	\$201
79	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3503(c), § 47-902(10) , and §47-3505(b)	\$635	\$650	\$667	\$683
80	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32) and § 47-902(25)	\$635	\$650	\$667	\$683
81	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
82	Exemption on security interest instrument	Housing	2015	§ 42-1102(33) and § 19-604.01	no estimate	no estimate	no estimate	no estimate
83	First Time Homebuyer Recordation Tax Benefit-local portion only	Housing	2018	§ 42-1101 and § 42-1103	\$2,841	\$2,912	\$2,985	\$3,059
84	Charitable entities	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$2,550	\$2,614	\$2,679	\$2,746
85	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	\$582	\$597	\$611	\$627

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. SALES AND EXCISE TAX							
	Exemptions							
86	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	\$491	\$526	\$547	\$568
87	Energy products used in manufacturing	General law	1949	§ 47-2005(11)	\$5,940	\$6,147	\$6,393	\$6,636
88	Internet access service	General law	1999	§ 47-2001(n)(2)(F)	\$10,458	\$10,822	\$11,255	\$11,683
89	Professional and personal services	General law	1949	§ 47-2001(n)(2)(B)	\$354,387	\$366,745	\$381,415	\$395,908
90	Transportation and communication services	General law	1949	§ 47-2001(n)(2)(A)	\$63,591	\$65,809	\$68,441	\$71,042
91	Federal and D.C. governments	General law	1949	§ 47-2005(1)	\$262,776	\$271,940	\$282,817	\$293,564
92	Medicine, pharmaceuticals, and medical devices	Health	1949	§ 47-2005(14) and (15)	\$2,871	\$2,971	\$3,089	\$3,207
93	Electric motor vehicle excise tax exemption	Natural resources and environment	2019	§ 50-2201(j)(3)(I)	\$1,259	\$1,276	\$1,291	\$1,307
94	Diapers	Social policy	2019	§ 47-2005 (39)	\$4,506	\$4,660	\$4,921	\$5,120
95	Female hygiene products	Social policy	2019	§ 47-2005 (39A)	\$419	\$436	\$453	\$471
96	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	minimal	minimal	minimal	minimal
97	Non-profit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	\$41,774	\$43,231	\$44,960	\$46,668
98	Semi-public institutions	Social policy	1949	§ 47-2005(3)	\$62,183	\$64,352	\$66,926	\$69,469
99	Miscellaneous	Tax administration and equity	1949	§ 47-2005	no estimate	no estimate	no estimate	no estimate
100	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
101	Electric Motor Vehicle Excise Tax Exemption	Transportation	2019	§ 50-2201(j)(3)(I)	\$1,259	\$1,276	\$1,291	\$1,307
102	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-l)	\$168	\$180	\$187	\$194

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. INSURANCE PREMIUMS TAX							
	Credits							
103	Tax credit for certified capital investment by insurance companies	Economic development	2004	§ 31-5233	\$346	\$0	\$0	\$0
	D.C. PERSONAL PROPERTY TAX							
	Exemptions							
104	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	\$646	\$662	\$679	\$696
105	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	\$312	\$304	\$297	\$304
106	Digital audio radio satellite companies	General law	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
107	Cogeneration Systems	Natural resources and environment	2013	§ 47-1508(a)(12)	\$1,370	\$1,370	\$1,370	\$1,370
108	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	\$6	\$6	\$6	\$6
109	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal
110	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	\$268	\$293	\$300	\$308
	Unused Local Income Tax Subtraction							
	Unused Local Income Tax Subtraction							
111	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	\$0	\$0	\$0	\$0
	Unused Local Income Tax Credits							
112	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	\$0	\$0	\$0	\$0
113	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08	no estimate	no estimate	no estimate	no estimate
114	D.C. low income housing tax credits	Housing	2015	§ 47-4801-§47- 4812	\$0	\$0	\$0	\$0
115	Employer-assisted home purchases	Housing	2002	§ 47-1807.07	minimal	minimal	minimal	minimal
116	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 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Unused Local Real Property Tax Abatements							
117	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	\$0	\$0	\$0	\$0
118	Improvements to low-income housing	Housing	2002	§ 47-866	\$0	\$0	\$0	\$0
119	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	\$0	\$0	\$0	\$0
120	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	\$0	\$0	\$0	\$0
121	Vacant rental housing	Housing	1985	§ 42-3508.02	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Exemptions							
122	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	\$0	\$0	\$0	\$0
123	Resident management corporations	Housing	1992	§ 47-1002(24)	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Credits							
124	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	\$0	\$0	\$0	\$0
	Unused Local Real Property Tax Deferrals, Rebates, and Multiple Categories							
125	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	\$0	\$0	\$0	\$0
126	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	\$0	\$0	\$0	\$0

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	Unused Local Deed Recordation and Transfer Tax Exemptions							
127	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	\$0	\$0	\$0	\$0
128	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	\$0	\$0	\$0	\$0
129	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
130	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
	Unused Local Personal Property Tax Exemptions							
131	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	\$0	\$0	\$0	\$0
132	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	\$0	\$0	\$0	\$0
	D.C. Individual Real Property Tax Abatements							
133	14W and The YMCA Anthony Bowen Project	Economic development	2009	§ 47-4627	\$521	\$530	\$546	\$563
134	Third & H Streets, NE Development Project	Economic development	2010	§ 47-4634	\$821	\$752	\$698	\$647
135	Walker Jones/Northwest One Unity Health Center	Health	2009	§ 47-4619	\$225	\$230	\$0	\$0
136	2323 Pennsylvania Avenue, S.E., redevelopment project.	Housing	2010	§ 47-4638	\$132	\$135	\$0	\$0
137	Eckington One	Housing	2009	§ 47-4618	\$1,741	\$0	\$0	\$0
138	Georgia Commons	Housing	2008	§ 47-4610	\$183	\$183	\$183	\$183
139	Parkside Parcel E and J Mixed-income Apartments	Housing	2013	§ 47-4658	\$204	\$207	\$214	\$220
140	International Spy Museum	Social policy	2018	§ 47-4666	\$1,284	\$1,349	\$1,588	\$0
141	The Pew Charitable Trusts	Social policy	2010	§ 47-4637	\$1,257	\$1,280	\$1,319	\$1,360
142	UNCF	Social policy	2010	§ 47-4635	\$427	\$438	\$449	\$460

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023**LOCAL TAX EXPENDITURE ESTIMATES**

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. Individual Real Property Tax Exemptions							
143	Alabama Avenue IHOP Property	Economic development	2018	§ 47-4650.01	\$26	\$28	\$29	\$30
144	Soccer Stadium	Economic development	2015	§ 47-4663	\$6,024	\$6,175	\$6,329	\$6,487
145	Walker Jones Real Property Tax Abatement	Economic development	2016	§ 47-4619	\$830	\$846	\$0	\$0
146	University of the District of Columbia, Lot 114, Square 676	Education	2018	§ 47-1099.03	\$849	\$865	\$891	\$91
147	Park Place at Petworth, Highland Park	Housing	2010	§ 47-4629	\$237	\$241	\$248	\$256
148	800 Kenilworth Avenue Northeast Redevelopment Project	Housing	2011	§ 47-4643	\$171	\$174	\$179	\$185
149	Central Union Mission	Housing	2011	§ 47-4651	\$405	\$412	\$425	\$438
150	Campbell Heights Project	Housing	2010	§ 47-4632	\$324	\$330	\$340	\$350
151	Golden Rule Rehabilitation Project	Housing	2008	§ 47-1079	\$530	\$539	\$556	\$573
152	Douglas Knoll, 1728 W Street And Wagner	Housing	2005	§ 47-1065	\$163	\$166	\$171	\$176
153	King Towers Residential Housing Rental Project	Housing	2009	§ 47-4639	\$335	\$342	\$352	\$363
154	Parkside Terrace Development Project	Housing	2006	§ 47-4607	\$330	\$337	\$347	\$357
155	St Martin's Apartments LP	Housing	2009	§ 47-4620	\$458	\$466	\$480	\$495
156	View 14 Investments LLC	Housing	2010	§ 47-4623	\$1,001	\$1,019	\$1,050	\$1,082
157	The Elizabeth Ministry, Inc.	Housing	2013	§ 47-4657	\$19	\$20	\$20	\$21
158	Beulah Baptist Church, Dix Street Corridor Senior Housing LP	Housing	2011	§ 47-4654	\$45	\$0	\$0	\$0
159	4427 Hayes Street NE	Housing	2011	§ 47-4649	\$30	\$30	\$30	\$30
160	St. Paul Senior Living At Wayne Place	Housing	2011	§ 47-4642	\$62	\$63	\$65	\$67
161	Allen Chapel Ame Senior Residential Rental Project	Housing	2011	§ 47-4641	\$2	\$2	\$2	\$2
162	Carver 2000 Low-income And Senior Housing Project	Housing	2005	§ 47-4605	\$249	\$253	\$261	\$269
163	Affordable Housing Opportunities, Inc. Project	Housing	2010	§ 47-1084	\$67	\$69	\$71	\$73
164	SOME, Inc. & Affiliates	Housing	2008	§ 47-1078	\$6	\$6	\$7	\$7
165	Jubilee Housing Residential Rental Project	Housing	2010	§ 47-4633	\$299	\$304	\$313	\$323

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Table 3-19 (Continued)

District of Columbia Tax Expenditure Estimates for FY 2020-2023

LOCAL TAX EXPENDITURE ESTIMATES

No.	Name of Tax Expenditure	Program Area	Year Enacted	DC Code Section	Revenue Forgone (\$ in thousands)			
					FY 2020	FY 2021	FY 2022	FY 2023
	D.C. Individual Real Property Tax Exemptions (cont.)							
166	Jubilee Ontario Apartments	Housing	2016	§ 47-1099	\$101	\$103	\$106	\$109
167	Israel Senior Residences	Housing	2013	§ 47-4659	\$86	\$87	\$90	\$93
168	Samuel J. Simmons NCBA Estates	Housing	2012	§ 47-4646	\$376	\$383	\$394	\$406
169	The Studio Theatre	Housing	2009	§ 47-1082	\$196	\$200	\$206	\$212
170	Wayne Place Senior Living	Housing	2011	§ 47-4642	\$62	\$63	\$65	\$67
171	Hyacinth's Place LLC and the Institute of Urban Living Inc.	Housing	2019	D.C. Act 22-638	\$26	\$0	\$0	\$0
172	Rosedale Conservancy, lot 817 in square 1954.	Natural resources and environment	2003	§ 47-1056	\$86	\$87	\$90	\$93
173	Triangle Community Garden; lot 58, square 1966.	Natural resources and environment	2006	§ 47-1073	\$0.7	\$0.7	\$0.7	\$0.7
174	Naval Lodge building	Social Policy	2015	§ 47-1097	\$125	\$127	\$131	\$135
175	Naval Lodge Building, Inc.	Social Policy	2018	§ 47-1097	\$125	\$127	\$131	\$135
176	Randall School development project	Social Policy	2009	§ 47-4626	\$571	\$582	\$600	\$618
177	United House of Prayer for All People	Social Policy	2012	§ 47-1086	\$115	\$117	\$121	\$125
178	Washington Parks and People	Social Policy	2019	§ 47-1099.04	\$67	\$0	\$0	\$0
179	Africare Real Property	Social Policy	2018	§ 47-1099.02	\$112	\$114	\$118	\$121
	D.C. Individual Real Property Tax Deferrals, Rebates, and Multiple Categories							
180	The Urban Institute	Social policy	2010	§ 47-4624	\$1,000	\$1,000	\$1,000	\$1,000
	Sales Tax Credits							
181	National Law Enforcement Museum	Social policy	2009	§ 47-4622	minimal	minimal	minimal	minimal

Operating Expenditures

In FY 2019, the District's Local funds expenditures, excluding Dedicated Taxes, increased by \$133.2 million, or 1.7 percent, over FY 2018. Since FY 2016, expenditures have increased by an average of 3.4 percent annually as depicted in Figure 4-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled \$557.6 million in FY 2019.

The \$133.2 million Local funds increase in FY 2019 was partly due to spending increases of \$22.7 million in the Housing Authority Subsidy, \$24.0 million in the Metropolitan Police Department, \$66.4 million in the Department of Health Care Finance, \$23.6 million in the Housing Production Trust Fund subsidy, \$22.1 million in the Department of Transportation, \$18.5 million in Repayment of Loans and Interest, and a net of \$68.8 million in the Public Education System agencies.

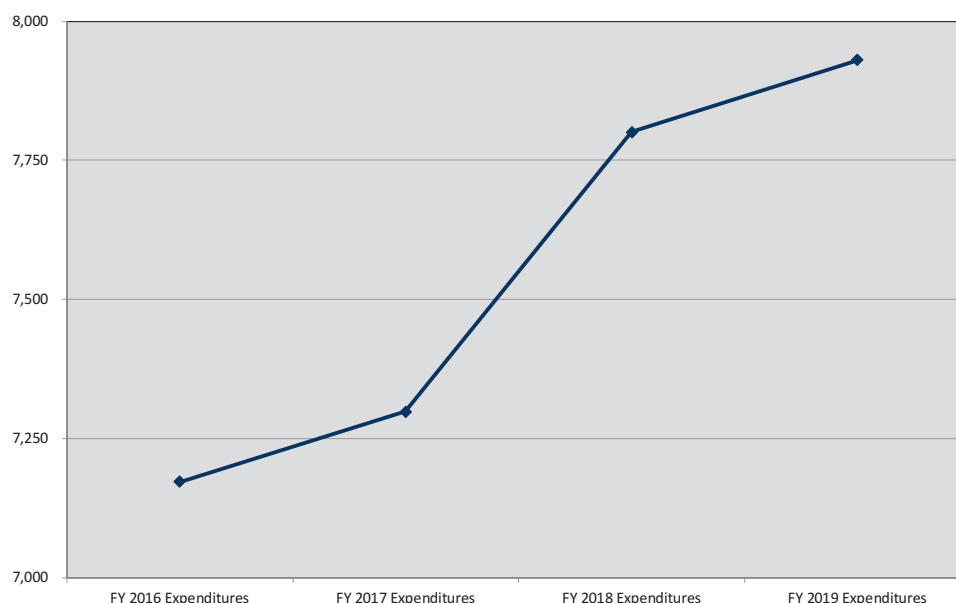
Major spending decreases included \$161.9 million in the Mass Transit Subsidy (WMATA), \$24.9 million in Community on Arts and Humanities, and \$14.5 million in the Police and Firefighters

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



Retirement System. The \$161.9 million decrease in Local funds in the Mass Transit Subsidy (WMATA) was funded with Dedicated Taxes instead in FY 2019.

On a gross operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 3.9 percent annually from FY 2016 to FY 2019 (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 2016 to FY 2019 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.

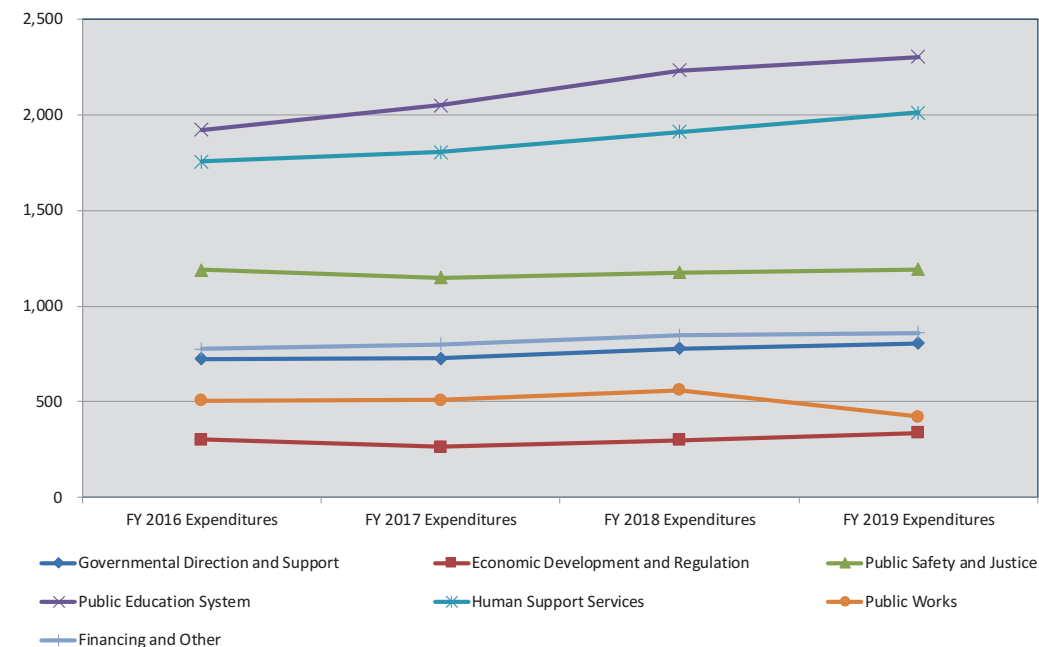
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2016 through FY 2019. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and gross funds (including federal and private funds) expenditures in the largest District agencies from FY 2016 through FY 2019. 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 2019 Local funds expenditures of \$2,010.6 million in this appropriation title reflect an increase of \$100.8 million, or 5.3 percent, over the FY 2018 expenditures of \$1,909.8 million. Local funds expenditures in the Human Support Services area increased by 4.6 percent (annual average) from FY 2016 to FY 2019. The two agencies in this appropriation title that have the largest average annual increases are the Department of Human Services (DHS) and the Department of Parks and Recreation (DPR), accounting for 21.3 percent of the expenditures of this appropriation title.

- **Department of Human Services (DHS)** – This is the second largest agency in the Human Support Services appropriation title based on annual expenditures. There was a Local funds average annual increase of 11.8 percent over the FY 2016 - FY 2019 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 second largest average annual increase. The Local funds average annual increase for DPR is 7.9 percent over the FY 2016 - FY 2019 period.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 6.2 percent (annual average) from FY 2016 to FY 2019. 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 2019, 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 funds expenditures surpassed DHCF expenditures in FY 2017. DCPS also employs more than one-fifth of all District employees.

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

- **District of Columbia Public Schools (DCPS)** – Expenditures in FY 2019 at DCPS increased by 1.7 percent over FY 2018. Enrollment increased by 1.8 percent from FY 2018 to FY 2019, and the foundation level for the UPSFF increased to \$10,658 in FY 2019, in accordance with the provisions of District of Columbia Official Code §38-2909.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2019 for DCPCS in Local funds increased by 1.8 percent over FY 2018. Enrollment increased by 1.4 percent from FY 2018 to FY 2019, and expenditures per enrolled student increased.
- **Office of the State Superintendent of Education (OSSE)** – As a result of the Public Education Reform Amendment Act of 2007, several functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed an increase of \$14.1 million, or 9.0 percent, in FY 2019 over FY 2018.
- **University of the District of Columbia (UDC)** – The District's subsidy to the University increased by 11.3 percent from \$80.0 million in FY 2018 to \$89.0 million in FY 2019.

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*
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
2018	48,622	\$843,093	43,623	\$871,862	92,245	\$1,714,955	\$18,591
2019	49,489	\$857,435	44,219	\$887,463	93,708	\$1,744,899	\$18,621
Annual Growth Rate (2016 - 2019)	0.7%	5.6%	4.4%	6.3%	2.4%	5.9%	3.5%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 2/15/20 from their website (<https://osse.dc.gov/node/1390091>) and may not match previous years reports.

Details may not sum due to rounding.

Source of student enrollment: <http://www.dcpesb.org/data/student-enrollment>

Public Safety and Justice

Local funds expenditures in the public safety area increased by 0.1 percent (annual average) from FY 2016 to FY 2019. 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 68.9 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department (MPD) and Fire and Emergency Medical Services Department (FEMS)** – Expenditures at MPD increased from FY 2016 to FY 2019 by an average of 3.0 percent annually. Expenditures for FEMS increased by 5.2 percent (annual average) from FY 2016 to FY 2019.
- **Department of Corrections** – This is the third largest agency in the Public Safety appropriation title based on annual expenditures. There was a Local funds average annual increase of 5.1 percent over the FY 2016 - FY 2019 period.
- **Police Officers' and Fire Fighters' Retirement System** – This is the fourth largest agency in the Public Safety appropriation title based on annual expenditures. Under the 1997 Revitalization Act, the Federal government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, salaries and the sizes of the FEMS and MPD workforce have increased. The pension contribution has fluctuated in recent years and has decreased by 12.4 percent overall between FY 2016 and FY 2019. The pension contribution had steady increases in FY 2016 and FY 2017. Expenditures dropped substantially in FY 2018 and FY 2019 leading to an overall percentage decrease from FY 2016 to FY 2019.

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 \$1.30 billion in Fiscal Year 2018. The District had approximately \$4.83 billion of General Obligation Bonds and approximately \$3.78 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2018. Repayment of Loans and Interest's expenditures increased annually from \$555.1 million in FY 2016 to \$698.0 million in FY 2019. The agency had a Local fund annual increase of \$149.9 million or 25.8 percent over the FY 2016 – FY 2019 period.

- **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. The District had \$275 million of BANs outstanding as of September 30, 2018. The Commercial Paper agency was created in FY 2018 and has increased in expenditures from \$2.9 million in FY 2018 to \$6.8 million in FY 2019 for an average annual increase of 135 percent.
- **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 \$16.05 million in principal outstanding as of September 30, 2018. This financing mechanism was replaced with the BAN program in FY 2018. The Master Equipment/Lease Purchase agency expenditures decreased from \$38.9 million in FY 2016 to \$11.8 million in FY 2019. The agency had a Local fund annual decrease of \$27.1 million, or 69.6 percent, over the FY 2016 – FY 2019 period.
- **Tax Increment Financing and Payments In Lieu of Taxes** – In addition to financing capital and equipment, the District established tax increment financing (TIF) and payments in lieu of taxes (PILOT) bond programs to encourage economic development within the District. TIF and PILOT Bonds are payable from incremental increases in certain dedicated real property (or payments in lieu of real property tax) and sales tax revenues. The District had approximately \$338.39 million of TIF and PILOT Bonds outstanding as of September 30, 2018. The TIF program steadily dropped each year from \$59.9 million in FY 2016 to \$44.5 million in FY 2019 resulting in an average annual decrease of 25.7 percent. Although TIF decreased each year, the PILOT program increased and decreased over the same period of time. The PILOT program decreased from \$21.9 million in FY 2016 to \$21.6 in FY 2017, while increasing to \$27.5 million in FY 2018 and decreasing again in FY 2019 to \$22.0 million in FY 2019. The average annual expenditures increased by \$0.15 million, or 0.7 percent, over the FY 2016 – FY 2019 period.
- **Other Tax-Supported Debt** – 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. The District had approximately \$444.35 million of these bonds outstanding as September 30, 2018. The Repayment of Revenue Bonds has held steady in the FY 2016 – FY 2019 period with an increase of \$6 thousand from FY 2016 through FY 2019.
- **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. Paygo expenditures declined steadily from \$88.0 million in FY 2016 to \$67.6 million in FY 2019. The agency had a Local fund annual decrease of \$20.4 million, or 23.2 percent, over the FY 2016 – FY 2019 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 3.6 percent annually from FY 2016 to FY 2019.

- **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 87.9 percent of the expenditures in this title in FY 2018. Local funds expenditures increased from FY 2016 to FY 2019 at an average rate of 3.9 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 2.3 percent, on average, annually from FY 2016 to FY 2019 for Local funds, and DDOT increased by 9.1 percent for Local funds. The subsidy to WMATA decreased by 20.9 percent, on average, annually from FY 2016 to FY 2019 for Local funds. The decrease in Local funds in the Mass Transit Subsidy (WMATA) was funded with Dedicated Taxes instead in FY 2019. Local funds expenditures in this appropriation title have shown an average decrease in growth at 5.8 percent annually from FY 2016 to FY 2019.

Summary of Local Funds Expenditure Growth by Agency and Function

All appropriation titles except Public Works experienced increases in total average annual expenditures since FY 2016. As shown in Table 4A-1, the average annual rate for all appropriation titles District-wide from FY 2016 through FY 2019 is 3.4 percent. Public Education, the largest appropriation title and comprising 29.0 percent of total Local funds expenditures, grew faster than average at an average annual rate of 6.2 percent. The second largest appropriation group, Human Support Services and comprising 25.3 percent share of total Local funds expenditures, grew at a faster-than-average rate at 4.6 percent. Financing and Other Funds and Public Safety and Justice also grew at a rate at 3.8 percent and 0.1 percent respectively, while Governmental Direction and Support and Economic Development and Regulation grew at 3.6 percent and 3.9 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 2019, the federal government appropriated a total of \$93.2 million in federal payments to the District that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2016 through FY 2019, 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 2019 the District spent \$14.0 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 2019 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 to the District by federal agencies.

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2016 through FY 2019 by agency. Overall, their annual growth rate was 2.0 percent. The Department of Health Care Finance received majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2016 to FY 2019

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 2016 through FY 2019. Since FY 2016, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment and equipment rental, subsidies and transfers (excluding select subsidies), and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs (Figure 4-3). The average annual growth rate from FY 2016 to FY 2019 for Locally funded personal services (PS) has increased 4.8 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2016 to FY 2019, 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 4.8 percent (see table 4A-7).

Table 4-2 shows overtime expenses from FY 2016 through FY 2019 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 88.0 percent of the total FY 2019 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2016 to FY 2019 for Local Funds nonpersonal expenditures, excluding retirement, is 3.0 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)

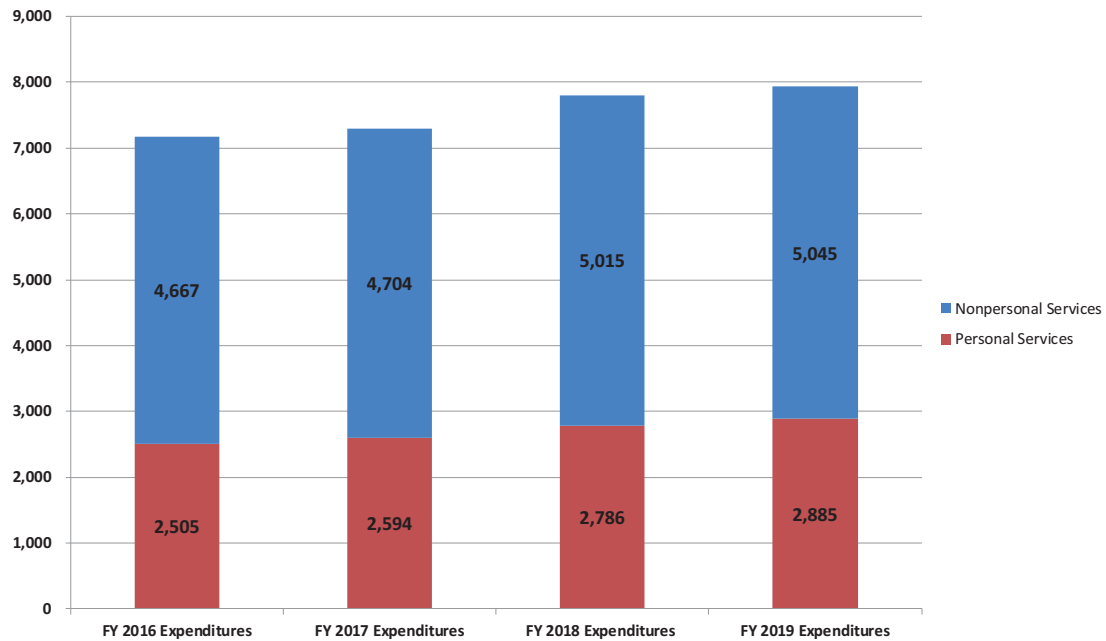


Table 4-2

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

(Dollars in thousands)

Agency Name	FY 2016	FY 2017	FY 2018	FY 2019
Fire and Emergency Medical Services Department	21,205	21,442	23,539	22,034
Metropolitan Police Department	19,014	23,872	25,026	18,165
Department of Corrections	9,684	15,062	19,728	13,746
Department of Public Works	7,164	8,341	7,448	7,886
Special Education Transportation	4,152	5,322	5,372	6,781
Department of General Services	6,559	4,756	5,098	4,786
Department of Behavioral Health	2,678	2,473	3,012	4,445
Department of Youth Rehabilitation Services	4,304	4,910	3,094	2,865
District of Columbia Public Schools	3,043	2,769	2,876	2,717
Department of Transportation	2,959	2,227	2,356	2,383
Office of Unified Communications	2,366	2,243	1,848	2,334
Department of Human Services	1,736	1,718	1,346	1,638
Child and Family Services Agency	1,304	1,387	1,450	1,374
Department of Parks and Recreation	961	991	1,177	848
Office of the Chief Financial Officer	479	312	353	383
Rest of the District	2,908	2,555	2,529	2,445
Total Local Funds	90,518	100,381	106,252	94,827

Notes:

- 1) The 15 selected agencies reflected overtime costs in excess of \$600,000 in any one year
- 2) The "Rest of the District" is comprised of the remaining 55 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 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Department of General Services	318,410	327,877	341,254	349,760	3.2%
Office of the Chief Financial Officer	118,045	124,908	130,130	135,246	4.6%
Office of the Chief Technology Officer	55,353	65,740	73,886	69,303	7.8%
Office of the Attorney General	53,937	56,616	64,926	66,740	7.4%
Office of Finance and Resource Management	20,800	23,230	23,970	26,480	8.4%
Council of the District of Columbia	21,174	22,289	24,064	25,765	6.8%
Office of Contracting and Procurement	58,338	22,664	22,764	23,252	-26.4%
Office of the Inspector General	12,591	13,807	12,288	13,384	2.1%
All Other Agencies	66,081	69,437	84,522	95,206	12.9%
Total, Governmental Direction and Support	724,729	726,567	777,804	805,136	3.6%
Housing Authority Subsidy	55,696	54,623	81,110	103,777	23.1%
Department of Employment Services	58,144	61,079	62,304	67,635	5.2%
Housing Production Trust Fund (Subsidy)	90,179	42,732	12,516	36,151	-26.3%
Deputy Mayor for Planning and Economic Development	17,171	16,461	32,590	34,078	25.7%
Department of Housing and Community Development	20,853	19,173	27,739	30,696	13.8%
Department of Consumer and Regulatory Affairs	17,222	19,317	23,150	24,821	13.0%
Department of Small and Local Business Development	9,122	10,554	14,465	15,348	18.9%
Office of Planning	9,116	9,106	9,744	10,428	4.6%
All Other Agencies	23,813	31,830	37,655	15,030	-14.2%
Total, Economic Development and Regulation	301,316	264,875	301,273	337,964	3.9%
Metropolitan Police Department	496,864	507,188	519,365	543,350	3.0%
Fire and Emergency Medical Services Department	239,097	248,566	285,257	278,332	5.2%
Department of Corrections	123,167	135,051	138,884	142,986	5.1%
Police and Firefighters' Retirement System	135,577	145,627	105,596	91,083	-12.4%
Office of Unified Communications	28,750	31,399	32,352	33,280	5.0%
Office of Victim Services and Justice Grants	20,442	22,831	28,750	33,032	17.3%
Department of Forensic Sciences	20,865	20,529	25,113	26,205	7.9%
Deputy Mayor for Public Safety and Justice	683	1,683	1,330	1,320	24.6%
Section 103 Judgements and Settlements - Public Safety and Justice	89,938	340	0	0	-100.0%
All Other Agencies	33,309	35,021	38,297	43,151	9.0%
Total, Public Safety and Justice	1,188,692	1,148,235	1,174,944	1,192,738	0.1%

(Continued on next page)

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 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Public Charter Schools	738,844	779,669	871,862	887,463	6.3%
District of Columbia Public Schools	728,787	777,577	843,093	857,435	5.6%
State Superintendent of Education (OSSE)	126,659	136,062	156,934	171,000	10.5%
Special Education Transportation	85,649	89,300	89,258	100,010	5.3%
University of the District of Columbia Subsidy	71,942	77,671	80,000	89,003	7.4%
Non-Public Tuition	66,092	64,752	61,395	61,813	-2.2%
District of Columbia Public Library	55,074	55,887	58,629	59,661	2.7%
Teachers' Retirement System	44,359	56,618	58,844	53,099	6.2%
Section 103 Judgements and Settlements - Public Education System	0	5,482	893	1,035	N/A
All Other Agencies	4,302	5,492	10,726	19,895	66.6%
Total, Public Education System	1,921,708	2,048,509	2,231,634	2,300,413	6.2%
Department of Health Care Finance	685,919	708,248	708,165	774,524	4.1%
Department of Human Services	268,511	293,589	362,995	375,404	11.8%
Department of Behavioral Health	228,301	231,904	236,814	248,557	2.9%
Child and Family Services Agency	155,353	163,432	157,641	156,747	0.3%
Department on Disability Services	113,829	115,430	121,586	123,037	2.6%
Department of Youth Rehabilitation Services	98,823	90,344	87,507	85,767	-4.6%
Department of Health	74,485	72,862	78,114	84,397	4.3%
Department of Parks and Recreation	42,537	44,083	49,062	53,369	7.9%
All Other Agencies	87,425	82,343	107,910	108,828	7.6%
Total, Human Support Services	1,755,182	1,802,236	1,909,793	2,010,630	4.6%
Department of Public Works	128,867	139,847	141,338	137,950	2.3%
Mass Transit Subsidies (WMATA)	248,489	246,901	284,880	123,014	-20.9%
Department of Transportation	81,680	70,155	83,892	105,971	9.1%
All Other Agencies	46,637	51,308	50,267	56,203	6.4%
Total, Public Works	505,672	508,211	560,379	423,137	-5.8%
Repayment of Loans and Interest	555,097	616,832	679,528	698,042	7.9%
Pay Go - Capital	88,043	76,410	76,257	67,599	-8.4%
District Retiree Health Contribution	29,000	31,000	44,500	46,000	16.6%
Settlements and Judgments Fund	32,953	21,292	15,959	21,825	-12.8%
Master Equipment Lease / Purchase Program	38,914	27,445	19,254	11,844	-32.7%
All Other Agencies	30,796	26,940	12,765	21,995	-10.6%
Total, Financing and Other	774,803	799,919	848,264	867,305	3.8%
Grand Total	7,172,102	7,298,551	7,804,092	7,937,323	3.4%

Notes:

- 1) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2019 expenditures.
- 2) Details may not sum due to rounding.

Table 4A-2:

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

Agency	FY 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Facilities	0	0	175	173	N/A
Total, Governmental Direction and Support Total	0	0	175	173	N/A
Commission on the Arts and Humanities	0	0	0	27,068	N/A
Alcoholic Beverage Regulation Administration	1,170	1,048	955	1,146	-0.7%
Economic Development and Regulation Total	1,170	1,048	955	28,214	188.9%
State Superintendent of Education (OSSE)	4,436	4,597	5,394	5,658	8.4%
Total, Public Education System Total	4,436	4,597	5,394	5,658	8.4%
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	15,117	12,711	14,414	14,801	-0.7%
Healthy DC Fund	36,619	45,744	49,981	47,015	8.7%
Hospital Assessment Tax	10,400	10,400	8,800	8,501	-6.5%
Stevie Sellow's	4,855	4,913	3,798	5,406	3.6%
DC Provider Fee	6,256	5,474	5,442	5,292	-5.4%
Total, Human Support Services Total	73,248	79,241	82,435	81,015	3.4%
Mass Transit Subsidies (WMATA)	68,809	74,429	84,768	258,489	55.5%
Total, Public Works Total	68,809	74,429	84,768	258,489	55.5%
Convention Center Transfer-Dedicated Tax	123,551	138,128	141,448	147,633	6.1%
Highway Transportation Fund — Transfers	25,332	26,099	26,268	27,935	3.3%
Total, Repayment of Revenue Bonds					
Housing Production Trust Fund	7,822	7,825	7,822	7,829	0.0%
Pay Go - Capital	0	0	0	639	
Total, Financing and Other Total	156,706	172,053	175,538	184,036	5.5%
Grand Total	304,368	331,367	349,264	557,585	22.4%

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 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Department of General Services	323,806	333,818	348,633	357,287	
Office of the Chief Financial Officer	136,916	139,958	146,112	154,222	
Office of the Attorney General	73,364	78,863	88,946	93,171	
Office of the Chief Technology Officer	64,532	72,531	81,203	81,790	
Office of Finance and Resource Management	21,037	23,450	24,194	26,706	
Council of the District of Columbia	21,276	22,329	24,144	25,765	
Office of Contracting and Procurement	58,635	23,036	24,104	24,790	
Office of the Mayor	11,043	13,478	14,902	16,083	
Office of the Inspector General	14,683	15,890	14,366	15,559	
All Other Agencies	62,932	64,163	78,614	86,627	
Total, Governmental Direction and Support	788,223	787,515	845,218	882,000	3.8%
Department of Employment Services	119,528	125,040	123,365	126,702	
Housing Authority Subsidy	55,696	54,623	81,110	103,777	
Department of Housing and Community Development	61,793	62,867	64,039	67,552	
Department of Consumer and Regulatory Affairs	48,385	50,830	57,126	59,452	
Deputy Mayor for Planning and Economic Development	32,634	34,498	48,505	45,084	
Housing Production Trust Fund (Subsidy)	90,179	42,732	12,516	36,151	
Commission on Arts and Humanities	15,135	20,604	28,468	30,590	
Business Improvement Districts Transfer	28,507	27,404	29,082	27,694	
Department of Insurance, Securities and Banking	20,565	19,813	22,530	20,994	
All Other Agencies	67,757	72,927	78,027	84,978	
Total, Economic Development and Regulation	540,179	511,338	544,767	602,973	3.7%
Metropolitan Police Department	506,869	515,962	528,086	552,728	
Fire and Emergency Medical Services Department	240,584	253,240	287,785	279,044	
Department of Corrections	140,999	154,955	163,726	165,953	
Police / Firefighters Retirement System	135,577	145,627	105,596	91,083	
Homeland Security/Emergency Management	60,738	97,998	69,626	63,456	
Office of Unified Communications	43,577	44,604	45,532	46,713	
Section 103 Judgements and Settlements - Public Safety and Justice	89,938	340	0	0	
All Other Agencies	89,126	97,194	111,306	122,473	
Total, Public Safety and Justice	1,307,408	1,309,920	1,311,658	1,321,450	0.4%
District of Columbia Public Schools	778,615	815,780	891,721	902,606	
Public Charter Schools	738,844	779,669	871,862	887,463	
State Superintendent of Education (OSSE)	348,729	358,369	404,480	397,475	
Special Education Transportation	85,649	89,300	89,258	100,010	
University of the District of Columbia Subsidy	71,942	77,671	80,000	89,003	
Non-Public Tuition	66,092	64,752	61,395	61,813	
All Other Agencies	105,138	125,121	140,921	145,565	
Total, Public Education System	2,195,010	2,310,662	2,539,637	2,583,935	5.6%

(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 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Department of Health Care Finance	2,834,778	2,958,961	2,955,188	3,121,376	
Department of Human Services	467,030	508,409	512,316	563,141	
Department of Behavioral Health	256,053	255,290	263,297	285,283	
Department of Health	206,124	208,453	206,857	225,718	
Child and Family Services Agency	216,299	222,129	219,592	208,057	
Department of Disability Services	158,767	164,661	171,242	179,073	
Department of Youth Rehabilitation Services	98,823	90,342	87,507	85,767	
All Other Agencies	140,472	138,232	170,659	174,776	
Total, Human Support Services	4,378,345	4,546,477	4,586,659	4,843,191	3.4%
Mass Transit Subsidies (WMATA)	359,097	368,014	418,728	425,753	
Department of Public Works	134,556	145,320	150,894	148,030	
Department of Transportation	101,603	99,923	105,181	130,346	
Department of Energy and Environment	83,213	100,244	106,504	127,649	
All Other Agencies	45,359	49,571	51,229	53,104	
Total, Public Works	723,828	763,072	832,537	884,882	6.9%
Repayment of Loans and Interest	578,572	640,283	703,010	721,320	
Convention Center Transfer-Dedicated Tax	131,916	141,802	143,246	151,399	
Pay Go - Capital	144,105	133,380	123,028	150,285	
District Retiree Health Contribution	29,000	31,000	44,500	46,000	
Highway Transportation Fund - Transfers	25,332	26,099	26,268	30,693	
Settlements and Judgements Fund	32,953	21,292	15,959	21,825	
Master Equipment Lease / Purchase Program	38,914	27,445	19,254	11,844	
All Other Agencies	44,534	75,691	36,692	43,498	
Total, Financing and Other	1,025,326	1,096,991	1,111,958	1,176,864	4.7%
Grand Total	10,958,319	11,325,975	11,772,434	12,295,295	3.9%

Notes:

- 1) Details may not sum due to rounding.
- 2) Selected large agencies in each appropriation title constitute at least 80 percent of each title's FY 2019 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 2016	FY 2017	FY 2018	FY 2019
DC Public Schools				
Expenditures, current AY and FY	717,674	777,577	832,778	846,928
PLUS: AY Expenditures in prior FY	12,697	11,113	0	10,315
EQUALS: Total AY expenditures	730,371	788,690	832,778	857,243
LESS: AY Expenditures in prior FY	(12,697)	(11,113)	0	(10,315)
PLUS: FY expenditures from following AY	11,113	0	10,315	10,507
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	728,787	777,577	843,093	857,435
DC Public Charter Schools				
Expenditures, current AY and FY	485,700	496,750	562,717	572,921
PLUS: AY Expenditures in prior FY	202,384	253,144	282,919	309,145
EQUALS: Total AY expenditures	688,084	749,894	845,636	882,066
LESS: AY Expenditures in prior FY	(202,384)	(253,144)	(282,919)	(309,145)
PLUS: FY expenditures from following AY	253,144	282,919	309,145	314,542
EQUALS: Total FY expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	738,844	779,669	871,862	887,463

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2016-2019

(Dollars in thousands)

Agency Name	FY 2016 Enacted	FY 2017 Enacted	FY 2018 Enacted	FY 2019 Enacted
DC National Guard	435	450	435	435
D.C. Public Schools	15,000	15,000	15,000	17,500
Emergency Planning and Security Costs	13,000	34,895	13,000	12,000
Criminal Justice Coordinating Council	1,900	2,000	2,000	2,150
Office of the State Superintendent of Education:				
Resident Tuition Assistance	40,000	40,000	40,000	40,000
Public Charter School Improvement/Expansion	15,000	15,000	15,000	17,500
Commission on Judicial Disabilities and Tenure	295	310	295	295
Judicial Nomination Commission	270	275	270	270
Department of Health	5,000	5,000	5,000	3,000
Total	90,900	112,930	91,000	93,150

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 2016 \$20m for DCPS was later transferred to Federal Grants.
- 3) The FY 2016 \$20m for OSSE was reduced to \$15m and later transferred to Federal Grants.
- 4) The FY 2017 \$20m for DCPS and OSSE was reduced to \$15m and later transferred to Federal Grants.
- 5) The FY 2017 \$35M Federal Payment for Emergency Planning and Security Costs includes \$20M for the Presidential Inauguration.
- 6) The FY 2018 \$15m for DCPS and OSSE was later transferred to Federal Grant.

Table 4A-6

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

Agency	FY 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Department of Health Care Finance	2,073,505	2,169,926	2,161,958	2,264,227	3.0%
Department of Human Services	197,652	212,808	147,840	186,794	-1.9%
State Superintendent of Education (OSSE)	180,472	183,495	204,152	185,664	0.9%
Department of Health	115,508	113,978	104,916	116,205	0.2%
Homeland Security and Emergency Management Agency	56,189	93,333	64,774	58,406	1.3%
Child and Family Services Agency	59,716	57,462	60,553	50,282	-5.6%
Department on Disability Services	38,311	42,681	42,486	43,532	4.4%
Department of Behavioral Health	24,669	20,284	23,170	34,005	11.3%
Department of Housing and Community Development	39,311	38,811	30,100	33,686	-5.0%
District of Columbia Public Schools	41,096	31,904	38,836	31,894	-8.1%
Department of Employment Services	26,801	26,727	25,594	26,648	-0.2%
Department of Energy and Environment	21,682	22,596	23,411	23,553	2.8%
Office of the Attorney General for the District of Columbia	17,991	18,393	18,320	19,245	2.3%
Repayment of Loans and Interest	18,361	18,132	17,951	17,525	-1.5%
Subtotal – Selected Agencies	2,911,263	3,050,530	2,964,061	3,091,664	2.0%
All other agencies	45,192	57,309	50,189	47,776	1.9%
Total General Operating Funds	2,956,454	3,107,839	3,014,250	3,139,440	2.0%

Details may not sum due to rounding.

Table 4A-7

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

(Dollars in thousands)

Selected Object Classes	FY 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Regular salaries and wages (0011, 0012, 0099)	1,903,928	2,001,924	2,143,257	2,237,744	5.5%
Extra pay and Overtime (0013, 0015)	224,129	187,881	205,590	194,328	-4.6%
Fringe Benefits (0014)	376,760	404,340	437,649	453,307	6.4%
Subtotal, PS	2,504,817	2,594,145	2,786,497	2,885,379	4.8%
FD0 – PS Paid by NPS (0050) – Police/Fire Fighters' Retirement	135,577	145,627	105,596	91,083	-12.4%
GX0 – PS Paid by NPS (0050) – Teachers' Retirement	44,359	56,618	58,844	53,099	6.2%
BG0 – PS Paid by NPS (0050) – Employees' Compensation Fund	13,987	8,235	(148)	(0)	-103.2%
BH0 – PS Paid by NPS (0050) – D.C. Unemployment Compensation Fund	4,508	5,326	5,153	4,955	3.2%
RH0 – PS Paid by NPS (0050) – District Retiree Health Contribution	29,000	31,000	44,500	46,000	16.6%
Subtotal, PS with Selected Subsidies and Transfers	227,431	246,806	213,946	195,136	-5.0%
Fixed Cost (0030-0035)	351,199	368,843	363,950	385,434	3.1%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	2,734,179	2,716,231	3,001,978	2,985,652	3.0%
Debt service (0080)	622,141	673,270	716,508	731,150	5.5%
Contractual services (0041)	398,018	410,990	430,526	467,748	5.5%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	334,317	288,268	290,687	286,826	-5.0%
Subtotal, NPS excluding Retirement	4,439,853	4,457,602	4,803,649	4,856,809	3.0%
Total Expenditures	7,172,102	7,298,551	7,804,092	7,937,323	3.4%

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 2016	FY 2017	FY 2018	FY 2019	Average Annual Growth Rate 2016-2019
Regular Salaries and Wages (0011, 0012)	1,056	1,608	2,078	3,782	53.0%
Extra Pay and Overtime (0013, 0015)	6	8	25	50	100.5%
Fringe Benefits (0014)	218	325	380	805	54.6%
Subtotal, PS	1,280	1,941	2,484	4,637	53.6%
Fixed Cost (0030-0035)	0	4	0	7	N/A
Subsidies and Transfers (0050)	290,414	318,396	337,794	541,682	23.1%
Debt Service (0080)	7,822	7,825	7,822	7,829	0.0%
Contractual Services (0041)	4,811	3,070	1,129	2,818	-16.3%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	41	130	36	612	146.9%
Subtotal, NPS	303,088	329,426	346,781	552,948	22.2%
Total Expenditures	304,368	331,367	349,265	557,585	22.4%

Details may not sum due to rounding.

FY 2021 – FY 2026

Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2021 – FY 2026 calls for financing \$1.660 billion of capital expenditures in FY 2021. The FY 2021 budget highlights are:

- \$516.8 million for the District Department of Transportation, to include \$25.4 million for Streetscapes and Beautification, \$41.2 million for the expansion of the Streetcar line, \$42.0 million for the Circulator, \$40 million for local streets rehabilitation, \$20.0 million for Sidewalks, \$26.5 million for Alleys, \$39.2 million for PEPCO Utility Lines Undergrounding, and \$18.7 million for the 11th Street Bridge Park;
- \$323.5 million for the Washington Metropolitan Transit Authority (WMATA), to include \$274.0 million for the inter-jurisdictional Capital Funding Agreement and \$49.5 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- \$252.9 million for DC Public Schools, to include \$128.8 million for renovation of elementary schools, \$53.0 million for renovation of high schools, \$23.9 million for renovation and capital maintenance of building components, and \$16.6 million for the swing space needed during construction;
- \$144.9 million for the Office of the Deputy Mayor for Planning and Economic Development, to include \$69.7 million for the Saint Elizabeths East Campus development, \$46.0 million for public housing structural transformation, \$19.8 million for McMillan Site Renovations, and \$9.4 million for infrastructure at Hill East;
- \$86.5 million for the Department of Parks and Recreation, to include \$59.3 million for recreation and community centers, \$13.5 million for pools, and \$3.1 million for playgrounds and athletic fields;
- \$42.3 million for the Department of Health Care Finance, to include \$36.8 million for the construction of the new St. Elizabeths Medical Center; and
- \$39.4 million for the Department of General Services, to include \$24.7 million for needed capital improvements in various municipal buildings.

The proposed capital budget calls for financing of general capital expenditures in FY 2021 from the following sources:

- \$831.7 million of tax-exempt General Obligation (G.O.) or Income Tax (I.T.) revenue bonds, \$223.3 million in short-term bonds, and \$82.8 million in taxable bonds;
- \$244.1 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;
- \$189.9 million of federal grants from Highway Trust Fund revenue;
- \$40.3 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue;
- \$29.6 million to support the Local Highway Trust Fund which includes \$24.6 million of motor fuel taxes revenue and \$5 million of Rights-of-Way revenue for the local match to support federal highway grants; and
- \$18.7 million of private grant funding.

Table 5-1

Overview

(Dollars in thousands)

Total number of projects receiving funding	254
Number of ongoing projects receiving funding	234
Number of new projects receiving funding	20
FY 2021 new budget allotments	\$1,660,342
Total FY 2021 to FY 2026 planned funding	\$7,909,292
Total FY 2021 to FY 2026 planned expenditures	\$7,909,292
FY 2021 Appropriated Budget Authority Request	\$1,444,124
FY 2021 Planned Debt Service (G.O./I.T. Bonds)	\$791,781
FY 2021-FY 2026 Planned Debt Service (G.O./I.T. Bonds)	\$6,038,945

This overview chapter summarizes:

- The District's proposed FY 2021 – FY 2026 capital budget and planned expenditures;
- Major capital efforts;
- Fund balance of the District's capital fund;
- An outline of this capital budget volume; and
- The District's policies and procedures on its capital budget and debt.

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

The Proposed FY 2021 – FY 2026 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 approved to receive different levels of funding than in the previous year's budget plan. New projects are added each year as well.

The CIP is used as the basis for formulating the District's annual capital budget. The Council adopts the budget as part of the District's overall six-year CIP. Inclusion of a project in an adopted capital budget and approval of requisite financing 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 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, Grant Anticipation Revenue Vehicles (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 while implementing the project. The District's appropriation consists of changes to budget authority for all projects in the CIP.
- Allotments are planned expenditure amounts on an annual basis. A multi-year project receives full budget authority in its first year but only receives an allotment in the amount that is projected to be spent in that first year. In later years, additional allotments are given annually. If a year's allotment would increase the total allotments above the current lifetime budget amount, an increase in budget authority is required to cover the difference.

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D of Volume 5, the Capital Improvements Plan). The FY 2021 to FY 2026 CIP reflects a net increase in budget authority of \$1,444 million during the next six fiscal years, consisting of an increase of \$2,324 million of new budget authority offset by \$880 million of rescissions (see Appendix A of Volume 5).

Planned capital expenditures from local sources in FY 2021 total \$1.5 billion to be funded primarily by bonds, Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow \$1,055 million in new tax-exempt G.O./I.T. bonds (long and short term), borrow \$82.8 million in taxable bonds, fund \$244.1 million using Paygo, use \$40.2 million in Local Transportation Fund special purpose revenue, use \$29.6 million for the local match to the federal grants from the Federal Highway Administration and use \$18.7 million in private grants. Proposed funding sources are shown in Figure 5-1 and proposed borrowing is shown in Table 5-7.

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

Figure 5-2 illustrates FY 2021 capital budget allotments by major agency. Funding for the District Department of Transportation constitutes the largest share of the planned expenditures. Large shares of funding also go toward the Washington Metropolitan Area Transit Authority and the District of Columbia Public Schools. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2021.

Table 5-2 summarizes planned expenditure amounts for FY 2021 and budget authority for FY 2021 – FY 2026. It includes local capital funds (G.O./I.T., taxable and short-term bonds, Paygo, and local transportation funds), federal grants and private grants.

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of this capital budget document include projects receiving new allotments in FY 2021 through FY 2026, as included in the pro forma, totaling \$1.660 billion in FY 2021.

Figure 5-1

FY 2021 Capital Budget Funding Sources

(Dollars in thousands)

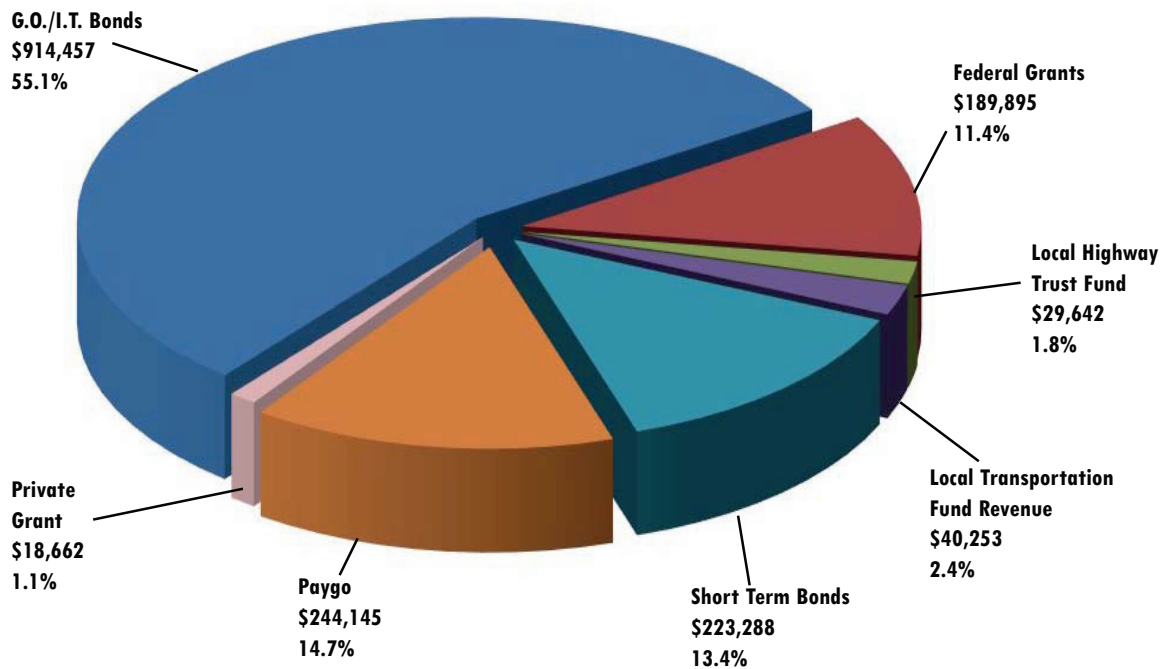


Table 5-2

FY 2021 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2021 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Bonds	\$914,457	
Paygo (transfer from the General Fund)	\$244,145	
Short-term Bonds	\$223,288	
Private Grants	\$18,662	
Subtotal	\$1,400,552	\$1,172,776
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees	\$40,253	\$17,546
Subtotal, Local Transportation Fund Revenue	\$40,253	\$17,546
Highway Trust Fund:		
Federal Highway Administration Grants	\$189,895	\$194,272
Local Match (from motor fuel tax)	\$29,642	\$59,531
Subtotal, Highway Trust Fund	\$219,537	\$253,803
Federal Payments	\$0	-
Total, District of Columbia	\$1,660,342	\$1,444,124

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6 Year Total	Percent of FY 2021 Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	\$831,657	\$726,904	\$606,761	\$562,984	\$457,732	\$393,730	\$3,579,769	50.1%
Short-Term Bonds	223,288	125,147	74,414	50,843	45,804	46,969	\$566,464	13.4%
G.O. / I.T. Bonds (Taxable)	82,800	156,650	138,350	87,900			\$465,700	5.0%
Local Highway Trust Fund	29,642	32,227	37,445	37,664	37,886	38,109	\$212,973	1.8%
Federal Grants	189,895	189,895	189,895	189,895	189,895	189,895	\$1,139,373	11.4%
Private Grants	18,662	19,747	-	-	-	-	\$38,409	1.1%
Local Funds Transfer								
Paygo	244,145	257,678	266,963	293,331	344,382	278,590	\$1,685,090	14.7%
Local Transportation Fund Revenue	40,253	40,253	35,253	35,253	35,253	35,253	\$221,515	2.4%
Total Local Funds Transfer	284,398	297,930	302,216	299,864	379,635	313,843	\$1,877,885	17.1%
Total Sources	\$1,660,342	\$1,548,500	\$1,349,081	\$1,257,870	\$1,110,953	\$982,547	\$7,909,293	100.0%
Uses:								
Department of Transportation	\$516,750	\$543,740	\$465,924	\$418,964	\$408,925	\$386,156	\$2,740,459	31.1%
<i>Local Transportation Fund</i>	<i>297,213</i>	<i>321,618</i>	<i>238,583</i>	<i>162,685</i>	<i>181,143</i>	<i>158,152</i>	<i>1,359,394</i>	
<i>Highway Trust Fund</i>	<i>219,537</i>	<i>222,122</i>	<i>227,340</i>	<i>256,279</i>	<i>227,781</i>	<i>228,004</i>	<i>1,381,066</i>	
Washington Metropolitan Area Transit Authority	323,500	277,000	279,000	281,000	283,000	291,460	\$1,734,960	19.5%
District of Columbia Public Schools	252,906	198,016	243,012	259,328	272,892	185,761	\$1,411,914	15.2%
Office of the Deputy Mayor for Planning and Economic Development	144,856	117,273	30,064	20,211	15,000	-	\$327,404	8.7%
Department of Parks and Recreation	86,497	34,100	50,526	64,309	5,100	5,100	\$245,632	5.2%
Department of Health Care Finance	42,300	114,300	126,000	87,900	-	-	\$370,500	2.5%
Department of General Services	39,394	8,702	7,935	8,035	7,439	6,350	\$77,855	2.4%
Department of Public Works	38,645	17,024	9,524	9,567	10,453	37,258	\$122,472	2.3%
Fire and Emergency Medical Services Department	38,450	48,741	30,570	18,841	12,612	13,854	\$163,068	2.3%
Office of Unified Communications	25,251	15,330	5,017	11,110	6,170	5,002	\$67,881	1.5%
Department of Corrections	24,968	12,000	7,000	2,000	7,000	-	\$52,968	1.5%
University of the District of Columbia	19,125	18,375	10,000	10,000	25,500	25,500	\$108,500	1.2%
Metropolitan Police Department	18,730	16,333	6,565	5,353	6,835	7,948	\$61,764	1.1%
Office of the Chief Financial Officer	13,383	31,194	27,991	4,504	-	-	\$77,072	0.8%
Office of the Chief Technology Officer	11,572	4,920	3,220	-	-	-	\$19,712	0.7%
Department of Behavioral Health	8,210	-	-	-	-	-	\$8,210	0.5%
Department of Aging and Community Living	8,900	-	-	-	-	-	\$8,900	0.5%
Child and Family Services Agency	7,169	8,278	4,035	1,416	-	-	\$20,898	0.4%
Department of Motor Vehicles	6,450	4,700	-	-	-	-	\$11,150	0.4%
Department of Human Services	5,777	29,682	-	-	-	-	\$35,459	0.3%
Department of Energy and Environment	5,055	6,055	4,667	3,500	16,000	11,000	\$46,277	0.3%
Department of Forensic Sciences	4,936	2,893	953	776	1,002	762	\$11,322	0.3%
Homeland Security Emergency Management	4,000	-	-	-	-	-	\$4,000	0.2%
Department of Health	3,300	250	250	-	-	-	\$3,800	0.2%
Office of State Superintendent of Education	2,919	-	-	-	-	-	\$2,919	0.2%
Department of Employment Services	2,000	31,924	14,255	-	-	-	\$48,179	0.1%
Department of Youth Rehabilitation Services	2,550	1,150	1,150	-	-	-	\$4,850	0.2%

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Table 5-3

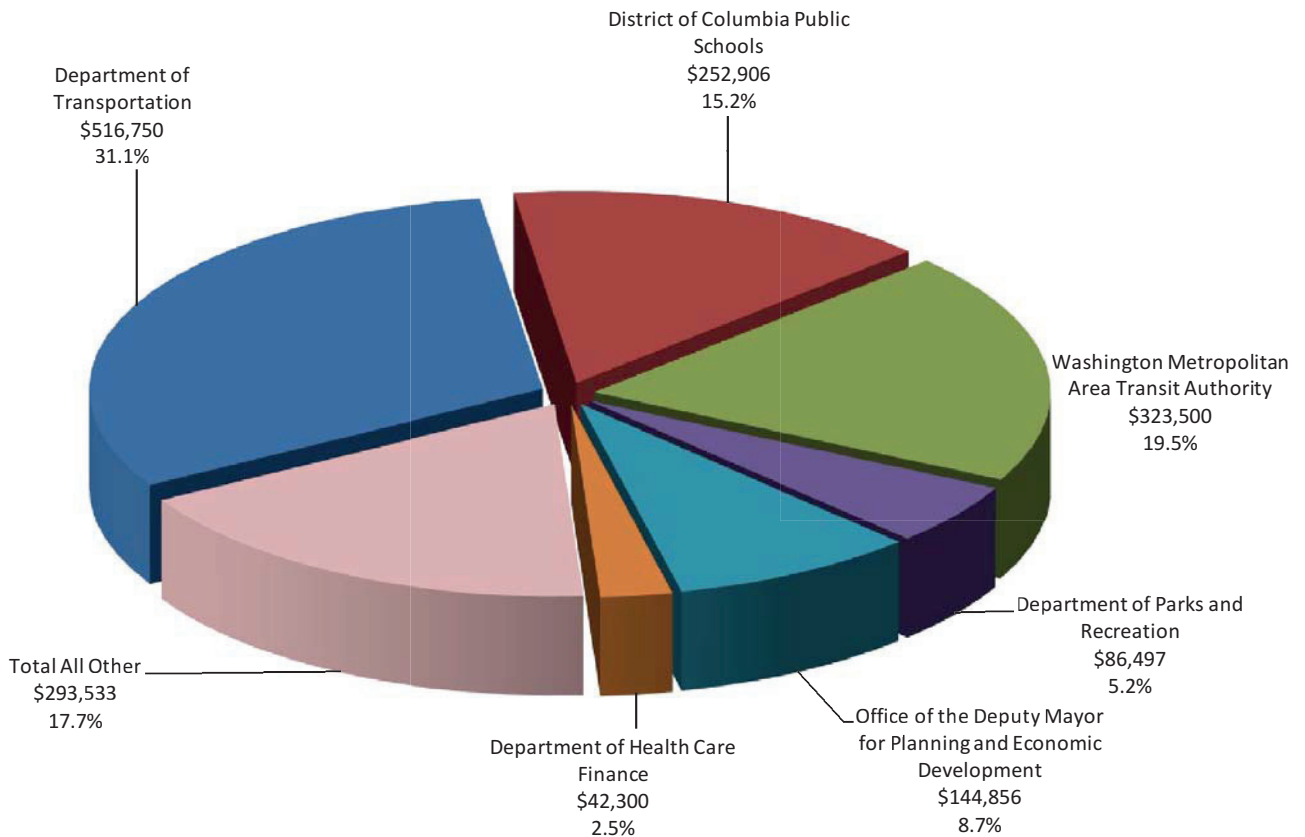
Capital Fund Pro Forma

(Dollars in thousands)

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6 Year Total	Percent of FY 2021 Total
Uses (continued):								
Office of the Chief Medical Examiner	2,030	784	268	-	-	-	\$3,082	0.1%
District of Columbia Public Library	-	2,555	18,593	21,253	750	-	\$43,151	0.0%
Department of Consumer and Regulatory Affairs	-	3,000	2,375	3,000	-	-	\$8,375	0.0%
Special Education Transportation	-	-	-	-	-	6,395	\$6,395	0.0%
Office of the Secretary	-	-	-	26,803	32,275	-	\$59,078	0.0%
Office of Small and Local Business Development	720	-	-	-	-	-	\$720	0.0%
Office of Zoning	-	180	186	-	-	-	\$366	0.0%
Total Uses	\$1,660,342	\$1,548,500	\$1,349,081	\$1,257,870	\$1,110,953	\$982,547	\$7,909,293	100.0%

Note: Details may not sum to totals due to rounding

Figure 5-2
FY 2021 Capital Budget Allotments, by Agency
 (Dollars in thousands)



FY 2021 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 2021 operating budget and financial plan.

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

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

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2021 – 2026 Debt Service Expenditure Projections

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Existing General Obligation (G.O.) and Income Tax Secured (I.T.)						
Bonds Debt Service (Agency DSO)	\$781,208,969	\$805,186,013	\$879,795,771	\$870,571,775	\$879,697,739	\$867,993,979
Prospective I.T./G.O. Bonds Debt Service						
FY 2021 (December 2020) Bond Sale (\$500M)	\$8,750,000	\$17,500,000	\$17,600,000	\$32,961,500	32,960,225	32,960,050
FY 2021 (June 2021) Bond Sale (\$554.7M)	\$-	\$22,198,000	\$22,198,000	\$22,298,000	38,394,000	38,396,000
FY 2022 (December 2021) Bond Sale (\$450M)	\$-	\$9,000,000	\$18,000,000	\$30,290,000	30,288,400	30,287,200
FY 2022 (June 2022) Bond Sale (\$404.4M)	\$-	\$-	\$16,082,200	\$16,182,200	27,053,200	27,054,200
FY 2023 (December 2022) Bond Sale (\$400M)	\$-	\$-	\$9,000,000	\$27,595,000	27,593,225	27,597,100
FY 2023 (June 2023) Bond Sale (\$301M)	\$-	\$-	\$-	\$12,752,875	19,388,375	19,390,075
FY 2024 (December 2023) Bond Sale (\$300M)	\$-	\$-	\$-	\$17,460,000	21,017,000	21,021,250
FY 2024 (June 2024) Bond Sale (\$313.8M)	-	-	-	-	22,266,500	22,267,750
FY 2025 (December 2024) Bond Sale (\$503.5M)	-	-	-	-	29,303,500	35,281,250
FY 2026 (Dec 2025) Bond Sale (\$440.7M)	-	-	-	-	-	25,647,500
St. Elizabeths Medical Center I.T. Bonds (Taxable) Debt Service						
FY 2021 Hospital I.T. Bonds (Taxable-Dec 2020) Debt Service (\$36.8M)	809,600	2,426,050	2,428,870	2,425,040	2,429,450	2,426,990
FY 2022 Hospital I.T. Bonds (Taxable-Dec 2021) Debt Service (\$115M)		2,800,350	7,927,268	7,927,463	7,931,533	7,929,233
FY 2023 Hospital I.T. Bonds (Taxable-Dec 2022) Debt Service (\$115M)			3,402,000	9,182,985	9,182,310	9,184,075
FY 2024 Hospital I.T. Bonds (Taxable-Dec 2023) Debt Service (\$75M)				2,593,050	6,724,343	6,723,025
DCHA I.T. Bonds (Taxable) Debt Service						
FY 2021 DCHA I.T. Bonds (Taxable - Dec. 2020) Debt Service (\$46M)	1,012,000	3,031,340	3,034,920	3,031,410	3,035,700	3,032,680
FY 2022 DCHA I.T. Bonds (Taxable - Dec. 2021) Debt Service (\$30M)		735,000	2,079,688	2,083,205	2,080,130	2,080,463
New Hospital I.T. Bonds (Taxable) Debt Service						
FY 2022 Ft. Dupont I.T. Bonds (Taxable-Dec 2021) Debt Service (\$12.4M)	-	302,575	858,780	855,795	857,198	857,865
FY 2023 Ft. Dupont I.T. Bonds (Taxable-Dec 2022) Debt Service (\$12.4M)	-	-	333,450	900,420	902,055	\$898,015
Total I.T./G.O. Bonds Debt Service (Agency DSO)	\$791,780,569	\$863,179,328	\$982,740,946	\$1,059,110,718	\$1,161,104,882	\$1,181,028,699
Housing Production Trust Fund (Agency DTO)	\$5,691,190	\$5,690,940	\$5,684,940	\$5,693,190	\$5,686,190	\$5,688,840
Total Long-Term Debt Service	\$797,471,759	\$868,870,268	\$988,425,886	\$1,064,803,908	\$1,166,791,072	\$1,186,717,539

(Continued on next page)

Table 5-4 (continued)

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2021 – 2026 Debt Service Expenditure Projections

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Commercial Paper (Agency ZC0)	6,000,000	6,750,000	7,500,000	7,500,000	7,500,000	7,500,000
Total Debt Service, General Fund Budget	\$803,471,759	\$875,620,268	\$995,925,886	\$1,072,303,908	\$1,174,291,072	\$1,194,217,539
Other (Non-General Fund) Debt Service *	128,052,314	119,507,872	96,575,383	96,765,007	98,874,211	114,823,001
Total Debt Service	\$931,524,071	\$995,128,140	\$1,092,501,270	\$1,169,068,914	\$1,273,165,282	\$1,309,040,540
Total Expenditures	\$9,956,571,867	\$9,910,702,079	\$10,143,877,059	\$10,319,946,232	\$10,653,774,748	\$10,995,013,007
Ratio of Debt Service to Total Expenditures	9.356%	10.041%	10.770%	11.328%	11.994%	11.969%
Balance of Debt Service Capacity	\$263,264,553	\$194,156,109	\$124,763,978	\$69,324,635	\$587,688	\$3,361,022

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

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2021 – FY 2026

Agency Code	Agency Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6-Year Total
ATO	Office of the Chief Financial Officer	8,678,537	8,678,537	8,678,537	8,678,537	8,678,537	8,678,537	52,071,222
KGO	Department of Energy and Environment	134,706	134,706	134,706	134,706	134,706	134,706	808,236
GDO	Office of the State Superintendent of Education	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
CEO	District of Columbia Public Library	15,000	15,000	15,000	15,000	15,000	15,000	90,000
TOO	Office of the Chief Technology Officer	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000	21,600,000
	Total	12,628,243	12,628,243	12,628,243	12,628,243	12,628,243	12,628,243	75,769,458

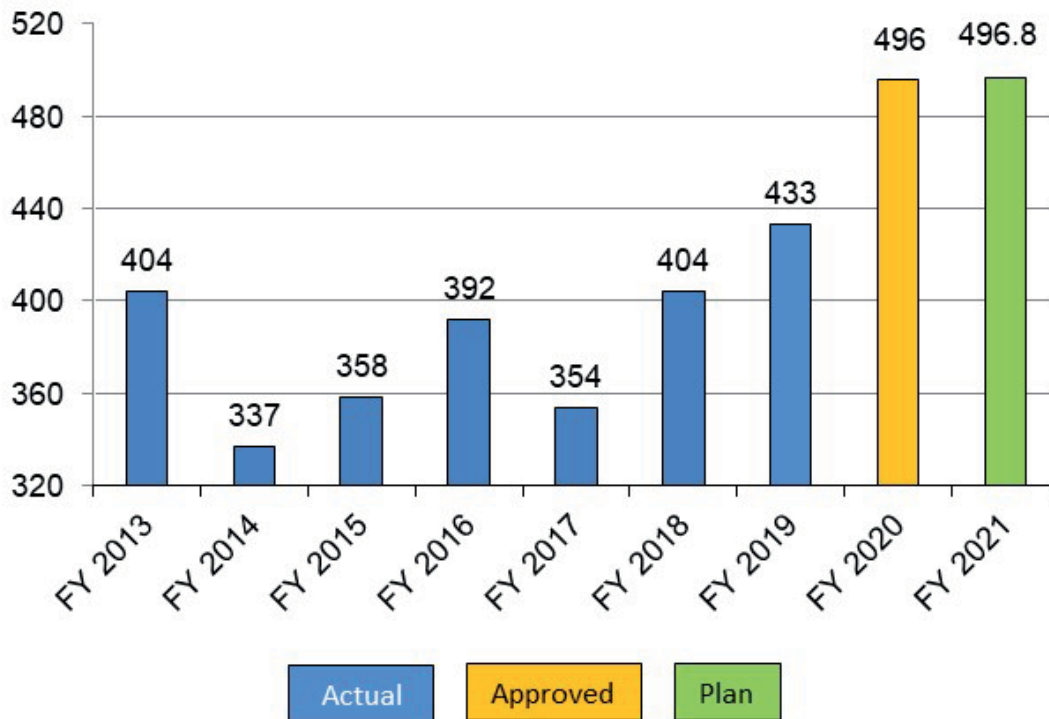
Note: The FY 2021 operating impacts for these agencies are already included in the Local funds budget

Table 5-6

FTE Data by Agency

Agency Code	Agency Name	FY 2019 Actual	FY 2020 Approved	FY 2021 Plan
AM0	Department of General Services	36.7	32.0	30.0
AT0	Office of the Chief Financial Officer	26.0	50.0	52.0
CE0	D.C. Public Library	5.0	5.0	3.0
BDO	Office of Planning	0.0	0.0	0.0
CF0	Department of Employment Services	16.0	16.0	16.0
GA0	District of Columbia Public Schools	0.0	10.0	10.0
GF0	University of the District of Columbia	5.0	5.0	5.0
HA0	Department of Parks and Recreation	1.0	2.0	1.0
KA0	Department of Transportation	340.3	366.8	378.8
PO0	Office of Contracting and Procurement	1.0	7.0	0.0
TO0	Office of the Chief Technology Officer	2.0	2.0	1.0
	Total	433.0	495.8	496.8

Figure 5-3

Number of Capital-Funded FTE Positions From FY 2013 to FY 2021

Capital-Funded Positions

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

Table 5-6 reflects capital-funded FTE data for each agency for FY 2018 through FY 2021. Additional details on the FY 2021 FTEs, including the specific number of FTEs proposed by project, can be found on the project pages in the “Project Description Forms” section of this volume. They are also summarized on the appropriate agency pages, for those agencies that have proposed FTEs. The table includes total FTEs proposed even if part of the funding is from prior capital project balances that remain available for use.

Figure 5-3 shows the total number of capital-funded positions between FY 2013 and FY 2019, the approved positions for FY 2020, and the planned positions in the CIP for FY 2021.

Table 5-7

Proposed Bond Borrowing, FY 2019 Through FY 2026

(Dollars in thousands)

Source	Actual FY 2019	Actual FY 2020	Plan FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed Total
G.O. and I.T Bond Borrowing Plan *	\$948,447	\$1,616,599	\$1,137,745	\$1,008,701	\$819,525	\$701,727	\$503,536	\$440,699	\$6,228,532
GARVEE Bond Borrowing Plan*	-	291,403	-	-	-	-	-	-	291,403
Total Bond Borrowing	\$948,447	\$1,908,002	\$1,137,745	\$1,008,701	\$819,525	\$701,727	\$503,536	\$440,699	\$6,519,934

*Actuals reflect bond proceeds

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

The District's proposed FY 2021 – FY 2026 capital budget includes several funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

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

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

- Federal Highway Administration grants, for Highway Trust Fund projects;
- GARVEE bonds, which are repaid from future federal funding;
- Dedicated motor fuel tax revenues and a portion of the Rights-of-Way Occupancy Fees for Highway Trust Fund projects (these provide the local match for the Federal Highway Administration grants); and
- Local Transportation Fund (a portion of the Rights-of-Way Occupancy Fees, Public Inconvenience Fees, 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 2021 – FY 2026 Capital Improvements Plan (CIP) provides for major investments in the following areas:

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

Transportation, Infrastructure, and the Environment

Metrorail and Metrobus. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes over \$1.7 billion for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system. These funds include an average of nearly \$280 million per year as part of the regional commitment to fund long-term Metro capital improvements at \$500 million annually region-wide.

Local Streets, Sidewalks, and Alleys. The 6-year capital budget also invests \$467 million of in the District's local roadways, alleys, curbs, and sidewalks across all eight wards to ensure they are safe, reliable, and functional.

South Capitol Street. The CIP includes \$107 million to continue construction over the Anacostia River to replace Frederick Douglass Bridge, and to fund 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.

K Street Transitway. A major investment that will transform one of the most congested arterials in the downtown core, the CIP maintains \$117 million to redesign K Street NW and introduce dedicated bus lanes. The improvements will dramatically speed up bus transit for the over 40,000 riders who travel through the corridor on over 17 Metrobus and Circulator routes each day. In addition, the project will improve pedestrian safety at key high-traffic intersections that see over 4,000 pedestrian crossings during peak periods.

Streetcar. The CIP provides \$113 million for the Streetcar project, including \$83 million to continue the Benning Road Extension. When complete, the streetcar will connect the Benning Road Metrorail station to Union Station, supporting increased economic development and increasing surface transit capacity through the H Street NE and Benning Road corridors.

Vision Zero. The Mayor’s Vision Zero plan is supported by over \$56 million in targeted roadway and intersection safety improvements, bike lanes, and trails, including implementation of a major redesign of the District’s most dangerous corridor, Alabama Ave SE, covering four miles from Ridge Road in Ward 7 to Randle Place in Ward 8.

Streetscapes, Tree Planting, and Urban Forestry. The 6-year capital budget plans for over \$199 million of investment in streetscapes, tree planting, and urban forestry. These projects include bike and pedestrian friendly redesigns that improve safety for people walking and biking, as well as protections and expansions of the District’s valuable tree canopy.

Power Line Undergrounding. The CIP includes nearly \$188 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.

Environmental Remediation and Watershed Clean-up. The six-year capital plan includes over \$60 million for hazardous material remediation of the Anacostia River, Poplar Point, and Kenilworth Park. Once a pristine river, the Anacostia has been degraded by generations worth of unchecked urban runoff. The river, the former Kenilworth landfill and Poplar Point are now the focus of large-scale restoration efforts by the District of Columbia. The District’s goal is to restore the Anacostia to a fishable and swimmable river by the year 2032.

Greening the Fleet and Energy Retrofitting. The CIP includes \$1 million for new electric vehicle charging stations at District agencies and the over \$251 million total investment in fleet supports the purchase of green vehicles wherever possible. The CIP also includes \$8 million to retrofit District buildings to improve energy efficiency.

Education

Early Childhood Education Centers. This CIP enhances the District’s investment in childcare and early childhood education, including an additional \$74 million to expand early childcare at 17 DCPS schools, adding 540 new 0-3 slots and 180 new Pre-K slots. The CIP also maintains prior investments in early childhood education centers including the Old Randle Highlands building in Ward 7, the Old Miner building in Ward 6, and the site of Thurgood Marshall Elementary in Ward 5.

Public Schools Modernization. Since 2008, over \$4 billion has been invested in the District’s comprehensive schools modernization initiative. As of Fall 2020, over 95 schools will have been modernized, including 59 elementary schools, 11 education campuses, 13 middle schools, and 14 high schools. This six-year capital budget commits to an investment of over \$1.4 billion over the next six years to modernize and expand 41 school facilities.

Parks and Libraries. The CIP includes nearly \$285 million for the District’s Parks, Recreation and Library projects, including two new libraries and 17 recreation facilities, aquatic centers, parks, and fields.

University Facilities. The University of the District of Columbia is making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP continues a \$108 million investment for University improvements.

Public Health and Wellness

Saint Elizabeths Medical Center. The District places a high priority on providing public health services to all District residents. The proposed CIP includes over \$383 million for construction of a new 136 bed, NICU level II hospital and ambulatory center at St. Elizabeths to help improve health care access to residents living in Ward 7 and 8. Services at the new hospital are designed to meet the specific needs of the community and will include: nephrology, cardiac and hypertension, orthopedic, cancer, and urology, just to name a few. The CIP also includes \$25 million to make improvements to infrastructure surrounding Howard University Hospital, which will transform into a new 225 bed, 600,000 square foot teaching hospital and level one trauma center by 2026.

Senior Wellness and Therapeutic Recreation. The CIP includes \$26 million to complete the Therapeutic Recreation Center in Ward 7 and \$8.9 million to fully fund the Ward 8 Senior Wellness Center project. Each of these new, state-of-the-art facilities will support the overall health and wellness of some of the District's most vulnerable residents.

Economic Development and Affordable Housing

Saint Elizabeths East Campus Infrastructure. The 183-acre lot will be transformed into a marketplace of ideas, innovation, and communication. The CIP provides \$122 million to design and build public infrastructure on the site.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site will be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises. The CIP provides \$75 million for site infrastructure and public amenities over the 6-year plan.

Public Housing. In a historic investment for the District of Columbia Public Housing Authority, the CIP includes \$76 million in capital funding to rehabilitate and modernize public housing units. The CIP also continues the District's commitment to temporary and permanent supportive housing with an additional \$35 million to expand and renovate facilities.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that first responders have reliable equipment. The CIP provides nearly \$86 million to FEMS for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional \$45 million is provided to MPD for replacement of police cruisers, motorcycles, and specialty/support vehicles.

DC Jail. Built over 40 years ago, the layout of the DC Jail does not support the needs of a modern criminal justice system. This CIP includes \$48 million for critical maintenance and safety upgrades at the DC Jail, and an additional \$5 million in FY 2025 to begin design of a new correctional facility.

Fund Balance of the Capital Fund

From FY 2008 through FY 2019, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit for six of the years in the General Capital Improvements Fund (the "capital fund") (see Table 5-8). The shortfalls reflect that capital expenditures had exceeded financing sources by that amount on a cumulative basis. The timing and amounts of borrowing for all the deficit years resulted in the temporary negative fund balance. The District's General Fund had advanced funds to the capital fund to cover the expenditures.

The FY 2019 CAFR reports a General Capital Improvements Fund deficit of \$378.4 million. This level represents a net fund balance increase of \$143.9 million from the FY 2018 ending negative fund balance of \$522.3 million. This change in the fiscal year-end fund balance is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2019 is representative of the activity in the fund as of that date. The District borrowed \$645 million long-term financing in the first quarter of FY 2020, thereby erasing that deficit. An additional long-term financing of \$570 million was closed in the second quarter of FY 2020.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2009-FY 2019

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
2009	406.9
2010	133.4
2011	5.0
2012	(116.3)
2013	102.4
2014	(114.2)
2015	35.8
2016	(228.9)
2017	(642.0)
2018	(522.3)
2019	(378.4)



Appendices

Appendix A:

D.C.

Comprehensive
Financial
Management
Policy

District of Columbia Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

Responsibility and Authorization

The District government will maintain, at all times, debt management policies that are fiscally prudent, consistent with District and federal laws, and reflect the District’s unique municipal status and limitations. Collectively, Title IV, Part E of the Home Rule Act and the Income Tax Secured Bond Authorization Act authorize the District to issue bonds, 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 comply with all its statutorily mandated debt limits, including: (a) a federally mandated limit that total debt service on long-term tax supported debt in any fiscal year not exceed 17 percent of General Fund revenue, and (b) a locally mandated limit that total debt service on long-term tax supported debt in the current fiscal year, or any of the five succeeding fiscal years as reflected in the financial plan and capital improvements plan, not exceed 12 percent of General Fund expenditures. Also, the District will maintain other debt ratios and practices that are prudent in light of industry standards, rating agencies' benchmarks and the District's long-term financial health. The District will seek to balance the need for improvements to its capital infrastructure with the need to maintain reasonable debt ratios and debt service expense levels in order to protect the District's credit ratings.

Timing and Amount of Long-Term Borrowing

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

Method of Bond Sale

Prior to 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 of the District of Columbia (Treasurer), to proceed with the sale method that is likely to yield a more favorable result for the District.

Composition of Debt Portfolio

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

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

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

Selection of Financial Consultants and Service Providers

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

Equipment Financing Program

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

Independent Agency/Instrumentality Debt Issuance

The CFO shall determine whether it is advisable for certain independent agencies or other instrumentalities of the District that have segregated revenue streams to pursue issuing bonds supported by such revenue streams. If the CFO determines that issuance of such bonds is advisable, the CFO shall, through the Mayor, submit a written request to the District Council for enactment of the necessary authorizing legislation. The CFO must approve the ultimate structure of any such bonds, and must approve the issuance or transaction (bond deal) itself. In the event such financing occurs, the independent agency or other instrumentality shall provide pertinent information and documents to the CFO related to such financing (including the project or program financed) on an ongoing basis and upon request.

Short-Term Borrowing

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

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

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

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

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

Disbursement of Public Funds Policy

All disbursements from District depository accounts shall be made by check, electronic transfer or pay cards. All District agencies shall comply with the OCFO's Financial Management and Control Orders No. 08-008, No. 07-004A*, and No. 98-16, which establish guidelines 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 requires the timely payment of public funds to vendors, suppliers, and contractors.

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

Collateralization Policy

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

Banking Services Policy

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

Electronic Benefit Transfer (EBT) Payment Policy

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

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

Internal Control Policy Related to Financial Assets

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

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

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

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

Investment of Debt Service Reserve Funds

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

Investment of Bond and Note Related Accounts

Amounts held in Bond and Note-related accounts shall be invested in accordance with applicable federal and District laws, stipulations in the respective bond or note documents as to how such funds are to be invested,

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

Investment of Statutory Reserve Funds

The District's statutory reserve funds (see Reserve Management Policy section) shall be invested in permitted investments in accordance with District law and policy.

Limits on Placement of Funds

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

Capital Asset Management Policy

Policy for Defining Capital Assets

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

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

General Capital Asset Policy

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

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

Capitalization Policy

- All land, land improvements and building additions must be capitalized regardless of cost.
- Building and leaseholder 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 include improvements other than those made to buildings and leased property. Betterments that cost less than \$5,000 should be classified as repairs and maintenance and not be capitalized.
- Equipment with a unit cost of less than \$5,000 shall be identified as controllable equipment of the agency and recorded in the FAS. The minimum unit cost level required to be identified as controllable equipment of the agency is \$1,000, except certain items. Equipment below \$1,000 may be tagged with a property identification number and recorded on a supplementary listing for stewardship and sensitivity reasons.

Controllable Property Policy

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

Physical Inventory Policy

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

Acquisition Policy

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

Valuation Policy

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

Document Retention Policy

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

Depreciation Policy

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

Property Control Policy

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

Disposal Policy

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

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

Reserve Management Policy

Emergency Reserve Fund Management

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

The Emergency Reserve Fund may only be used for unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity as defined by Section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Pub. L. 100-707, effective November 23, 1988) or unexpected obligation created by federal law. The Fund may not be used to fund any department, agency, or office of the District government administered by a receiver or other official appointed by a court, shortfalls in any projected reductions included in the budget proposed by the District government for the fiscal year, or settlements and judgments made by or against the District of Columbia government. Funds may only be allocated after an analysis has been prepared by the CFO and only after a projection by the CFO that the entire Contingency Reserve Fund (see next section) will be completely exhausted at the time of the allocation. Interest earned on the Emergency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a. For purposes of cash flow management, the CFO or his/her designee may borrow from the Emergency Reserve Fund as long as adherence to the terms of D.C. Official Code §1-204.50a is maintained.

The District shall budget and deposit sufficient funds in each fiscal year to maintain or replenish the Emergency Reserve Fund as required by D.C. Official Code §1-204.50a or move unassigned fund balance into

the Fund as needed. Replenishment of an allocation may also be made within the same fiscal year through a reprogramming of budget authority or a request for Supplemental Appropriation.

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

Background: The District is required to maintain an Emergency Reserve Fund equaling a minimum of 2 percent of the qualified operating expenditures based on the applicable Comprehensive Annual Financial Report (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 be reflected in the Policy.

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

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

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

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

Fiscal Stabilization Reserve and Cash Flow Reserve Funds

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

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

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

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

Fiscal Management Policy

Balanced Budget

Pursuant to the Home Rule Act, the District shall both create and operate under a balanced budget throughout the fiscal year. Proposed expenditures under the Mayor's budget proposal to the District Council, the local portion adopted by the District Council, and the District's federal portion proposal to Congress, must be balanced within estimated revenues and other resources as certified by the CFO (see Home Rule Act § 424(d)(5)(A); D.C. Code § 1-204.24d(5)(A)). During the year, if revenue forecasts change (see "Revenues" below) such that an unbalanced budget would result, the budget must be adjusted, following approved procedures, to re-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, any request for supplemental appropriations submitted to Congress during a fiscal year must be consistent with the CFO's most recent certified revenue estimate for the year, and the corresponding revised financial plan must be consistent with the revised revenue figures for future years in that same revenue estimate.

General Fund Balance

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

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

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

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

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

Background: The fund balance of the General Fund represents the difference between the Fund’s assets plus deferred outflows 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 government-wide Statement of Net Position and a government-wide 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.

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

An agency may have more than one fund within the Special Purpose Revenue category. Revenues will be estimated for each agency’s funds each year with submission of the budget.

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

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

The District 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 the delivery of services to residents.

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

Budget Authority for Grants: District agencies will spend grant funds for allowable costs only at such time as a grant award has been received, and to the extent they have budget authority to do so. Budget authority applies to a particular fiscal year. If a grant covers multiple fiscal years, the sum of the budget authority across those fiscal years should not exceed the grant award amount. Changes in budget authority will be made only

in accordance with the District's policies and procedures regarding budget modifications (increases or decreases in overall budget authority for a grant) or reprogrammings (increases or decreases in particular line items within a grant that leaves the overall budget authority unchanged). Spending grant funds without budget authority is a violation of the Anti-Deficiency Act. Agency updates to the spending plans required by the Anti-Deficiency Act should reflect all changes to grant budget authority.

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

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

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

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

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

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

Donated Funds Monitoring Policy

Donated funds shall be authorized and monitored pursuant to D.C. Official Code § 1-329.01, Mayor's Order 2010-167, effective October 15, 2010, and the related donation agreement with the respective donor. All donated funds shall be used for the specific purpose expressed in the respective donation agreement, deposited into the appropriate account, and shall be available for the intended purpose of the donation until expended or unless the donor, for valid reasons, requests a refund. The Office of the City Administrator (OCA) or a designee and the respective District agency or entity that receives the donation shall be responsible for monitoring the expenditure of the donated funds, in accordance with the applicable rules and regulations.

Capital

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

Anti-Deficiency Act

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

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

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

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

Economic Development Policy

Real Property Tax Exemptions

The Office of Tax and Revenue (OTR) implements real property tax exemptions in accordance with applicable law. Except for property exempted by specific legislation, immune from taxation by the District, or certified as exempt to OTR by another agency, 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 an abatement or exemption of a tax imposed under Title 47 or Section 42-1103 of the D.C. Official Code (other than abatements or exemptions of general applicability) before the bill can receive a hearing before the District Council. The TAFA includes a description of the abatement, its estimated value and any proposed community benefits to be provided by the grantee of the abatement, as well as an analysis of whether the grantee could meet its fiscal needs without the proposed abatement, or, in the case of a group of beneficiaries that cannot be identified, whether the abatement can be expected to achieve the proposed public policy goal. Finally, the District's fiscal impact analysis procedures require that the District budget incorporate any reductions in revenue that result from newly authorized tax abatements, prior to such abatements taking effect.

Debt Financing Tools

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

The primary economic development debt financing instruments used are:

- Tax Increment Financing (TIF) bonds or notes, in which incremental tax revenues from a project area are pledged to pay debt service on tax increment financing bonds or notes issued to finance a portion of a qualified project; and
- Payment In-Lieu-of-Taxes (PILOT) financing bonds and notes, in which the PILOT payments from a project area are pledged to pay debt service on PILOT bonds or notes issued to finance a portion of a qualified project. PILOT bonds or notes are used only for projects located on parcels that were previously exempt from the payment of real property taxes.

If the District Council approves the Downtown TIF Area as a secondary source of repayment for a TIF or PILOT bond, the OCFO shall require a dedicated reserve fund, available to pay any shortfalls between (a) the project's actual tax increment and (b) actual debt service costs.

In addition, the District assists private entities, primarily nonprofit organizations and owners of rental apartment complexes, by issuing private activity revenue bonds on their behalf. The District's Revenue Bond Program is administered by the Office of the Deputy Mayor for Planning and Economic Development, and housing development related bonds are issued by the District of Columbia Housing Finance Agency. The debt service on these bonds is payable solely from the revenue of the private entity and is not the District's obligation.

Appendix B:

**Basis of
Budgeting and
Accounting**

Basis of Budgeting and Accounting

The Government of the District of Columbia provides the following information regarding key tenets of its Basis of Budgeting and Accounting:

Background

Four basic differences between the basis of accounting and the basis of budgeting for state and local governments are:

- (1) **Basis Differences** – these differences arise when the basis of accounting used to develop and approve the budget differs from the basis of accounting required by Generally Accepted Accounting Principles (GAAP) for financial reporting. For example, the District uses the purchase method for budgetary purposes and the consumption method for GAAP basis accounting for inventories;
- (2) **Perspective Differences** – these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;
- (3) **Entity Differences** – these differences arise when the appropriated budget either includes or excludes organizations and programs that are within the reporting entity as defined by GAAP. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and
- (4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both “measurable” and “available,” whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

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

Accounting System

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

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

Internal Control

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

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

The concept of reasonable assurance recognizes that:

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

Basis of Budgeting

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

The budget is fully reconciled to the accounting system at the beginning of the fiscal year and in preparing the Comprehensive Annual Financial Report (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.

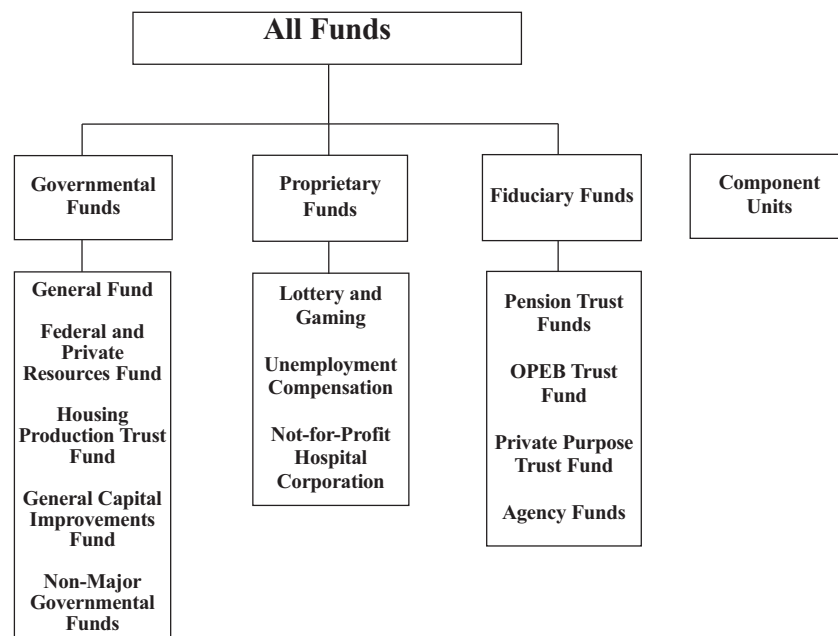
This appendix describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

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 seven non-major funds. The major governmental funds are:

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

The non-major governmental funds are:

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

General Fund

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

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

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

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

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2021 and the next three years, can be found in chapter 3 of this Executive Summary volume.

Federal and Private Resources Fund

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

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

Housing Production Trust Fund

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

General Capital Improvements Fund

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

Non-Major Governmental Funds

Special Revenue Funds account for specific revenue that is legally restricted to expenditures for particular purposes. The District has five Special Revenue Funds as follows:

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

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

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

Proprietary Funds

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

- The **Office of Lottery and Gaming**, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games all operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.
- The **Unemployment Compensation Fund**, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.
- The **Not-for-Profit Hospital Corporation**, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.

Fiduciary Funds

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

- The **Pension Trust Funds**, which account for resources accumulated and used for retirement annuity payments for police officers, firefighters, public school teachers and their survivors. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study. The funds are administered by a 13-member Retirement Board. The administrative costs of the board are accounted for in the funds.
- The **Other Post-Employment Benefits (OPEB) Trust Fund**, which accounts for resources accumulated and used for post-employment health insurance and life insurance premiums for former District employees.
- The **Private Purpose Trust Fund**, which accounts for the District's sponsored college tuition savings plan.
- The **Agency Funds**, which account for refundable deposits required of various licenses, include monies held in escrow as an agent for individuals, private organizations or other governments.

Component Units

Component units are legally separate organizations for which the District is financially accountable because their governing bodies are appointed by the Mayor, with the consent of the Council, or other District officials. The District has four discretely presented component units:

- The **Health Benefit Exchange Authority**, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- The **Washington Convention and Sports Authority**, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.

- The **Housing Finance Agency**, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- The **University of the District of Columbia**, which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The 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 2021, the District is publishing six budget volumes: this Executive Summary volume, four volumes covering the operating budget, and one volume covering the capital budget. The operating budget includes agencies whose revenues and expenditures are recorded in the General Fund and the Federal and Private Resources Fund. In addition, the operating budget includes certain agencies that operate outside these two funds. The capital budget includes agencies in the General Capital Improvements Fund and the Highway Trust Fund.

Operating Budget

The District's operating budget (volumes 2 through 4 and volume 6) includes all spending in the General Fund and the Federal and Private Resources Fund. All agencies described in volumes 2, 3, and 4 of the budget documents, except for those in the appropriation title "Enterprise and Other Funds" (part H of volume 4), are budgeted in, and make expenditures in, one of these two funds. These include the three General Fund revenue sources (Local, Dedicated Tax, and Special Purpose Revenue) and the five Federal and Private Resources revenue sources.

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

Fund Category	Agency
Governmental Funds - Major	• Housing Production Trust Fund
Governmental Funds - Non-Major	• Tax Increment Financing (TIF) Program • Repayment of PILOT Financing • Ballpark Revenue Fund • Universal Paid Leave Fund
Proprietary Funds	• Office of Lottery and Gaming • Unemployment Insurance Trust Fund • Not-for-Profit Hospital Corporation
Component Units	• Health Benefit Exchange Authority • Washington Convention and Sports Authority • Housing Finance Agency • University of the District of Columbia
Other	• Water and Sewer Authority (DC Water) • Washington Aqueduct • District of Columbia Retirement Board • Other Post-Employment Benefits Trust Administration

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

Capital Budget

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

Transfers Between Funds

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

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

- Dedicated tax revenues flow through the General Fund to two agencies: the Washington Convention and Sports Authority and the Highway Trust Fund. The revenues are in the Dedicated Tax appropriated fund, in the General Fund, and the operating budget includes a General Fund transfer agency that records an "expenditure" of these funds as the transfer is made. The budget for the Washington Convention and Sports Authority is included in part H of volume 4, and the budget for the Highway Trust Fund is in volume 5.
- Four allocations of dedicated taxes are not transferred through the General Fund – the tax revenues go directly to the agencies and are never considered part of General Fund revenue. These are the allocations

to the Tax Increment Financing Program, Repayment of PILOT Financing, the Ballpark Revenue Fund, and the Housing Production Trust Fund. The budgets for these four agencies are included in part H of volume 4.

In some cases, more dedicated tax revenue is allocated to these agencies than is needed. Specifically, revenues for the Ballpark Revenue Fund and for some projects in the Tax Increment Financing Program and Repayment of PILOT Financing have accumulated faster than needed for the purposes of these funds, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

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

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

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

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other long-term debt. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds. A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other long-term debt are recorded to the applicable budget and fund at the time the bonds are issued.

Intra-District Budgets

Note that each agency’s operating budget total may also include an intra-District budget. Intra-District budget represents an agreement between two agencies whereby one agency purchases services from the other. The buying agency makes expenditure against its own budget authority (Local, Dedicated Tax, Special Purpose Revenue, Federal, or Private) by transferring resources to the selling agency. The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service. An agency’s total “gross funds” budget includes its intra-District budget authority. Because such arrangements appear as expenditures twice, once in each agency, the intra-District totals are excluded from the District-wide calculations of the total “gross funds” budget. They also are excluded from the CAFR totals reported at the end of the year.

Appendix D:

**Recurring
Budget and
Current
Services
Funding Level
(CSFL)
Development**

Recurring Budget and Current Services Funding Level (CSFL) Development

Overview

Replacing the Current Services Funding Level (CSFL) in agency budget chapters is the Recurring Budget, which removes one-time costs included in the prior year budget so that they are not reflected in the proposed budget and the District's Five-Year Financial Plan. The removal of one-time items is an essential component of the Financial Plan and is a component of the CSFL. The CSFL provides a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions.

Methodology

Recurring Budget – The starting point in estimating the required level of programmatic funding for the upcoming fiscal year is the approved budget of the prior fiscal year. One-time costs are typically policy decisions that exist for only one year (e.g. funding for public art installations or certain equipment purchases). The prior year budget for these costs would be removed from consideration for the proposed budget, since they were assumed not to continue.

The Recurring Budget is found in all agency budget chapters with Local funds, even if the agency had no one-time funding items to remove, at the beginning of the “Approved Budget to Proposed Budget, by Revenue Type” table, also called Table 5

CSFL – The CSFL continues to be a tool that policymakers may use to view changes from the prior year approved budget to the proposed budget. It may also provide estimates to help determine how much it could cost for District agencies to continue current programs and operations.

The CSFL includes Recurring Budget actions, such as the removal of one-time items, and several other components that were considered basic to most agencies and required the application of a standard methodology. In these instances, the same calculations were applied across all District agencies; however, some calculations were restricted only to an agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as salaries, Fringe Benefits, contracts, or Fixed Costs. Finally, specific assumptions were applied to certain agencies, in some cases for known budget items that were likely to recur, and in other cases because characteristics were unique to the agency, such as debt service obligations.

General Assumptions Used to Develop the CSFL

The following are the general assumptions applied to nearly all District agencies:

1. **Fringe Benefit Rate Adjustments (By Agency):** The fringe benefit rate increase was calculated based on: 1) a four-year average of fringe data; 2) the percentage of health and other benefits.
2. **Impact of FY 2020 Pay Raises** – This shows the effect of pay raises on the budget, for the agencies that have approved compensation agreements in FY 2020.
3. **Impact of FY 2021 Pay Raises** – This shows the effect of pay raises on the budget, for the agencies that have approved compensation agreements in FY 2021.
4. **Consumer Price Index (CPI) Growth Factor:** A 1.7 percent year-over-year increase was applied to non-personal services (NPS) costs. Nonpersonal services costs cover a wide array of agency operational costs that include supplies, equipment, and contractual agreements.

Specific Assumptions Used to Develop the CSFL

The following are the specific assumptions that were applied only to certain CSGs within one particular agency or within specific groups of agencies.

1. **Removal of One-Time Items:** All one-time items were removed from the CSFL.
2. **BAUR:** Using the Budget Appropriation Utilization Rate (BAUR), OBP produced a numerical representation of Local fund Fixed Costs items based on actual agency expenditures across all commodities. The BAUR represents the percentage of the approved budget an agency expended over a period, typically the most recent three years. Certain components of the BAUR used or compared initial cost estimates provided by the District's central fixed cost agencies. The Office of Finance and Resource Management provided telecommunication estimates and the Department of Public Works provided fleet estimates. Estimates for Fixed Costs commodities such as Rent, Energy, Water, Natural Gas, Security, and Custodial services were provided by the Department of General Services.
3. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
4. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.
5. **Other Adjustments:** These adjustments were unique to an agency and did not meet the criteria of the other adjustment scenarios.

Appendix E:

**Agency
Performance
Plans**

Agency Performance Plans

Overview

In FY 2016, the Office of the City Administrator (OCA) developed a robust performance management program across the District. This includes several updates to the format and submission process for annual agency performance plans.

First drafts of the high-level components of each agency's performance plan (objectives, key performance indicators, workload measures and operations) are published with the Mayor's annual budget submission, which includes the first draft of agencies' FY 2021 plans. Current fiscal year plans are posted at www.oca.dc.gov.

The following provides a background of annual performance plans and their uses, a description of the major components of each plan, and a summary of the performance management timeline.

Background

Annual performance plans help:

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

I. Components

Below is a summary of each component in the annual performance plan.

- **Strategic Objectives.** Strategic objectives describe what the agency will do, at a high level, to achieve its mission. These are actions that define what an agency does for its customers, whether the customers are residents or other District agencies.
- **Key Performance Indicators.** Key performance indicators measure how well an agency is achieving its strategic objectives. They are outcome-oriented and should be used to answer the question, "What does the agency need to measure to determine success?"
- **Operations.** Operations include the work that happens daily to help achieve the agency's strategic objectives. This is further divided into Daily Services, such as sanitation disposal, and long-term Key Projects that are high profile, and/or span several years, such as the modernization of schools throughout the District.
- **Workload Measures.** Workload measures cover inputs and outputs of operations such as the number of driver's licenses issued. Workload measures include information about an agency's work that assists in making progress toward the strategic objective.

Available in the final draft to be published on the OCA website (www.oca.dc.gov) in November 2020:

- **Strategic Initiatives.** Strategic initiatives are defined as changes and/or enhancements to operations that will help make progress on the strategic objective. Strategic initiatives are typically completed or implemented in one or two years. Strategic initiatives may affect more than one operational function.

A Strategic Initiative can encompass several areas:

1. How an agency will improve a daily service, for example, by streamlining the intake process for customers accessing an agency's service.
2. How an agency will implement a new component to a current daily service, for example, by distributing body-worn cameras for police officers on patrol.
3. How an agency will implement the current phase and expected progress for long-term key projects, for example, by completing the initial design work for construction of a new District facility. Daily services may not always have a corresponding strategic initiative but the 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 to assess progress on the performance plan. These meetings can help identify areas where progress is stalled and to help determine what adjustments and assistance are needed to help move forward. In addition, the meetings also serve as a way to monitor that the agency continues to remain focused on service delivery and meeting its mission and objectives. For example, adjustments may be needed resulting from new laws, regulations or new potential focus areas that arise after the performance plan is published. These changes are communicated in a transparent way where the public can see why a focus area changed.

Appendix F, G, H and I:

Summary Tables: FY 2021 Proposed Budget and Financial Plan

F: FY 2021 Proposed Budget - *General Fund*

G: FY 2021 Proposed Budget - *Gross Funds*

H: FY 2021 Proposed Full-Time Equivalent
Employment Authority - *General Fund*

I: FY 2021 Proposed Full-Time Equivalent
Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2021 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
Governmental Direction and Support									
DL0	Board of Elections	9,020	10,892	9,608	9,417	0	0	9,417	-190
AG0	Board of Ethics and Government Accountability	2,112	2,307	2,778	2,614	0	181	2,795	17
RJ0	Captive Insurance Agency	2,487	3,401	3,041	3,744	0	668	4,412	1,371
AF0	Contract Appeals Board	1,485	1,550	1,824	1,762	0	0	1,762	-62
AB0	Council of the District of Columbia	24,064	25,765	28,217	28,910	0	0	28,910	693
AM0	Department of General Services	348,633	357,287	335,785	326,183	1,514	5,167	332,864	-2,921
BE0	Department of Human Resources	11,041	10,415	11,812	10,369	0	593	10,962	-849
BG0	Employees' Compensation Fund*	0	0	0	22,543	0	0	22,543	22,543
AA0	Executive Office of the Mayor	10,863	12,417	13,921	12,627	0	0	12,627	-1,293
PZ0	Expenditure Commission	0	0	1,000	0	0	0	0	-1,000
AH0	Mayor'S Office of Legal Counsel	1,327	1,326	1,657	1,638	0	0	1,638	-19
EA0	Metropolitan Washington Council of Governments	520	542	554	561	0	0	561	7
DX0	Office of Advisory Neighborhood Commissions	966	976	1,500	1,492	0	0	1,492	-8
CJ0	Office of Campaign Finance	2,722	3,536	7,533	8,185	0	0	8,185	652
PO0	Office of Contracting and Procurement	24,104	24,784	25,753	24,340	0	1,881	26,221	468
JR0	Office of Disability Rights	1,031	1,143	1,187	1,153	0	0	1,153	-34
CH0	Office of Employee Appeals	2,099	2,101	2,236	2,234	0	0	2,234	-1
AS0	Office of Finance and Resource Management	24,194	26,706	28,742	30,650	0	300	30,950	2,208
RK0	Office of Risk Management	5,065	3,971	4,713	4,266	0	0	4,266	-446
CB0	Office of the Attorney General for the District of Columbia	70,184	72,994	86,951	81,000	0	17,391	98,391	11,440
AT0	Office of the Chief Financial Officer	145,766	153,573	188,530	143,944	0	45,339	189,283	753
TO0	Office of the Chief Technology Officer	81,193	81,790	88,955	70,776	0	10,154	80,929	-8,026
AE0	Office of the City Administrator	8,449	9,117	10,968	9,729	0	0	9,729	-1,238
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	2,620	4,231	0	0	0	0	0	0
AC0	Office of the District of Columbia Auditor	5,945	5,415	5,552	5,653	0	0	5,653	100
AD0	Office of the Inspector General	12,288	13,384	16,120	15,849	0	0	15,849	-271

Government of the District of Columbia
FY 2021 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
BA0	Office of the Secretary	3,920	4,256	4,590	3,706	0	1,100	4,806	216
AI0	Office of the Senior Advisor	2,601	3,533	3,464	3,344	0	0	3,344	-120
VA0	Office of Veterans' Affairs*	0	0	0	808	0	5	813	813
AP0	Office on Asian and Pacific Islander Affairs*	0	0	0	1,335	0	0	1,335	1,335
BZ0	Office on Latino Affairs*	0	0	0	5,386	0	0	5,386	5,386
CG0	Public Employee Relations Board	1,235	1,160	1,321	1,296	0	0	1,296	-26
PX0	Purchase Card Transactions	0	0	0	0	0	0	0	0
AR0	Statehood Initiatives	324	245	245	241	0	0	241	-4
AL0	Uniform Law Commission	38	52	60	60	0	0	60	0
GS0	Section 103 Judgments - Governmental Direction and Support	10,336	12,914	0	0	0	0	0	0
Total, Governmental Direction and Support		816,632	851,787	888,615	835,816	1,514	82,779	920,109	31,494
Economic Development and Regulation									
LQ0	Alcoholic Beverage Regulation Administration*	7,580	7,945	9,128	0	0	0	0	-9,128
ID0	Business Improvement Districts Transfer	29,082	27,694	55,000	0	0	50,000	50,000	-5,000
BX0	Commission on the Arts and Humanities	27,758	29,883	34,155	0	37,848	0	37,848	3,693
CR0	Department of Consumer and Regulatory Affairs*	57,126	59,452	67,844	0	0	0	0	-67,844
CF0	Department of Employment Services*	95,063	98,629	110,181	0	0	0	0	-110,181
DB0	Department of Housing and Community Development	33,939	30,666	35,247	18,114	0	3,700	21,814	-13,433
SR0	Department of Insurance, Securities, and Banking*	21,963	20,497	27,773	0	0	0	0	-27,773
EN0	Department of Small and Local Business Development	14,465	16,150	15,953	15,214	0	0	15,214	-740
HY0	Housing Authority Subsidy	81,110	103,777	145,361	145,553	0	0	145,553	191
HP0	Housing Production Trust Fund Subsidy	12,516	36,151	38,645	17,538	0	0	17,538	-21,107
CI0	Office of Cable Television, Film, Music, and Entertainment	15,250	14,951	14,905	2,248	0	11,595	13,843	-1,062
BD0	Office of Planning	9,875	10,590	13,884	10,415	0	150	10,565	-3,319
EB0	Office of the Deputy Mayor for Planning and Economic Development	48,311	45,084	43,138	24,302	0	5,339	29,641	-13,496
DJ0	Office of the People's Counsel*	8,007	9,635	10,004	0	0	0	0	-10,004
CQ0	Office of the Tenant Advocate	3,140	5,237	4,184	3,351	0	543	3,894	-289
BJ0	Office of Zoning	2,855	2,882	3,311	3,232	0	0	3,232	-79

Government of the District of Columbia
FY 2021 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
DH0	Public Service Commission*	13,560	14,266	15,693	0	0	0	0	-15,693
DA0	Real Property Tax Appeals Commission	1,712	1,763	1,784	1,826	0	0	1,826	42
DR0	Rental Housing Commission	0	0	1,398	1,328	0	0	1,328	-70
EC0	Section 103 Judgments - Economic Development and Regulation	0	14	0	0	0	0	0	0
Total, Economic Development and Regulation		483,311	535,267	647,589	243,119	37,848	71,328	352,296	-295,293
Public Safety and Justice									
DQ0	Commission on Judicial Disabilities and Tenure	8	9	35	35	0	0	35	0
FI0	Corrections Information Council	581	627	736	732	0	0	732	-4
MA0	Criminal Code Reform Commission	646	687	723	375	0	0	375	-349
FJ0	Criminal Justice Coordinating Council	1,217	1,573	1,474	1,376	0	0	1,376	-97
FL0	Department of Corrections	163,626	165,730	178,527	149,820	0	29,790	179,610	1,083
FR0	Department of Forensic Sciences	25,113	26,205	28,057	28,477	0	0	28,477	420
JZ0	Department of Youth Rehabilitation Services*	0	0	0	84,376	0	0	84,376	84,376
FK0	District of Columbia National Guard	4,790	4,586	4,938	5,088	0	148	5,236	297
FZ0	District of Columbia Sentencing Commission	1,067	1,178	1,267	1,248	0	0	1,248	-19
FB0	Fire and Emergency Medical Services Department	285,784	278,759	281,520	261,552	0	3,485	265,037	-16,483
BN0	Homeland Security and Emergency Management Agency	4,852	5,050	5,497	5,531	0	0	5,531	34
FT0	Homeland Security Grants	0	0	0	0	0	0	0	0
DV0	Judicial Nomination Commission	0	0	8	8	0	0	8	0
FA0	Metropolitan Police Department	525,083	549,805	522,760	532,854	0	7,400	540,254	17,494
FS0	Office of Administrative Hearings	8,536	9,244	10,285	10,210	0	0	10,210	-75
HM0	Office of Human Rights*	0	0	0	5,492	0	0	5,492	5,492
NS0	Office of Neighborhood Safety and Engagement	2,395	5,719	7,579	6,716	0	0	6,716	-863
FH0	Office of Police Complaints	2,559	2,461	2,791	2,613	0	0	2,613	-178
FX0	Office of the Chief Medical Examiner	11,646	12,016	12,945	12,107	0	0	12,107	-839
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,330	1,320	1,571	1,678	0	0	1,678	107
UC0	Office of Unified Communications	45,532	46,713	52,251	30,373	0	22,871	53,244	993
FO0	Office of Victim Services and Justice Grants	30,553	35,084	40,874	35,436	0	3,784	39,221	-1,653

Government of the District of Columbia
FY 2021 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
FD0	Police Officers' and Firefighters' Retirement System	105,596	91,083	93,061	109,933	0	0	109,933	16,872
Total, Public Safety and Justice		1,220,914	1,237,848	1,246,901	1,286,030	0	67,479	1,353,508	106,608

Public Education System

CF0	Department of Employment Services*	0	0	0	54,416	0	57,848	112,264	112,264
HA0	Department of Parks and Recreation*	0	0	0	53,806	0	2,945	56,751	56,751
GB0	District of Columbia Public Charter School Board	9,573	9,330	11,959	0	0	10,087	10,087	-1,872
GC0	District of Columbia Public Charter Schools	871,862	887,463	904,769	940,569	0	0	940,569	35,800
CE0	District of Columbia Public Library	59,843	60,869	66,131	65,472	0	1,230	66,702	571
GA0	District of Columbia Public Schools	849,406	867,128	917,761	979,392	0	12,037	991,429	73,668
GL0	District of Columbia State Athletics Commission	0	1,275	1,300	1,186	0	100	1,286	-14
GN0	Non-Public Tuition	61,395	61,813	60,010	59,238	0	0	59,238	-772
GW0	Office of the Deputy Mayor for Education	9,035	16,967	21,309	18,744	0	0	18,744	-2,565
GD0	Office of the State Superintendent of Education	163,412	177,619	185,648	160,686	4,372	1,170	166,229	-19,419
GO0	Special Education Transportation	89,258	100,010	94,546	111,123	0	0	111,123	16,577
GE0	State Board of Education	1,691	1,738	2,160	2,007	0	0	2,007	-152
GX0	Teachers' Retirement System	58,844	53,099	58,888	70,478	0	0	70,478	11,590
BH0	Unemployment Compensation Fund*	0	0	0	5,480	0	0	5,480	5,480
GG0	University of the District of Columbia Subsidy Account	80,000	89,003	90,303	90,303	0	0	90,303	0
PE0	Section 103 Judgments-Public Education System	893	1,035	0	0	0	0	0	0
Total, Public Education System		2,255,212	2,327,348	2,414,785	2,612,901	4,372	85,418	2,702,692	287,907

Human Support Services

RL0	Child and Family Services Agency	159,025	157,680	161,315	151,789	0	1,000	152,789	-8,526
BY0	Department of Aging and Community Living	37,868	39,979	41,999	40,485	0	0	40,485	-1,514
RM0	Department of Behavioral Health	239,723	250,846	269,292	262,353	200	2,650	265,204	-4,089
HC0	Department of Health	96,996	104,362	109,763	91,194	0	31,133	122,326	12,564
HT0	Department of Health Care Finance	793,230	857,149	915,575	868,284	98,195	6,597	973,076	57,501
JA0	Department of Human Services	364,476	374,778	401,124	406,032	0	1,000	407,032	5,908
HA0	Department of Parks and Recreation*	52,386	55,691	57,542	0	0	0	0	-57,542

Government of the District of Columbia
FY 2021 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
JZ0	Department of Youth Rehabilitation Services*	87,507	85,767	89,907	0	0	0	0	-89,907
JM0	Department on Disability Services	128,756	135,541	145,961	131,048	0	14,755	145,803	-159
BG0	Employees' Compensation Fund*	24,579	18,042	25,552	0	0	0	0	-25,552
HX0	Not-for-Profit Hospital Corporation Subsidy	28,594	34,261	22,137	15,000	0	0	15,000	-7,137
HM0	Office of Human Rights*	4,425	4,975	5,647	0	0	0	0	-5,647
HG0	Office of the Deputy Mayor for Health and Human Services	1,714	1,763	1,878	2,116	0	0	2,116	238
VA0	Office of Veterans' Affairs*	470	608	843	0	0	0	0	-843
AP0	Office on Asian and Pacific Islander Affairs*	867	870	904	0	0	0	0	-904
BZ0	Office on Latino Affairs*	3,245	3,376	5,453	0	0	0	0	-5,453
BH0	Unemployment Compensation Fund*	5,153	4,955	5,480	0	0	0	0	-5,480
HS0	Section 103 Judgments-Human Services	1,000	0	0	0	0	0	0	0
Total, Human Support Services		2,030,015	2,130,643	2,260,374	1,968,301	98,395	57,135	2,123,831	-136,543
Operations and Infrastructure									
LQ0	Alcoholic Beverage Regulation Administration*	0	0	0	0	1,194	8,711	9,905	9,905
CR0	Department of Consumer and Regulatory Affairs*	0	0	0	27,533	0	46,047	73,580	73,580
KG0	Department of Energy and Environment	82,582	103,407	146,672	22,918	0	82,809	105,727	-40,945
TC0	Department of for-Hire Vehicles	13,090	15,837	19,119	5,889	0	10,922	16,812	-2,308
SR0	Department of Insurance, Securities, and Banking*	0	0	0	0	0	32,877	32,877	32,877
KV0	Department of Motor Vehicles	37,999	37,113	44,731	37,592	0	10,173	47,765	3,033
KT0	Department of Public Works	150,894	148,030	160,077	149,398	0	12,173	161,571	1,495
KA0	District Department of Transportation	100,187	126,318	132,149	110,625	0	18,813	129,438	-2,711
KB0	Green Finance Authority	0	0	0	0	0	0	0	0
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0	0	1,304	1,298	0	0	1,298	-6
DJ0	Office of the People's Counsel*	0	0	0	689	0	9,880	10,569	10,569
DH0	Public Service Commission*	0	0	0	0	0	16,951	16,951	16,951
KE0	Washington Metropolitan Area Transit Authority	418,728	425,753	467,622	342,124	77,295	38,400	457,819	-9,803
KC0	Washington Metropolitan Area Transit Commission	141	151	158	165	0	0	165	8
Total, Operations and Infrastructure		803,621	856,610	971,831	698,232	78,489	287,756	1,064,477	92,645

**Government of the District of Columbia
FY 2021 Proposed Budget
General Fund**

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2018 Actuals General Fund	FY 2019 Actuals General Fund	FY 2020 Approved General Fund	FY 2021 Proposed Local Funds	FY 2021 Proposed Dedicated Taxes	FY 2021 Proposed Other Funds	Total, FY 2021 Proposed General Fund	Change from FY 2020 Approved General Fund
Financing and Other									
EZ0	Convention Center Transfer	143,246	151,399	153,227	0	93,145	4,213	97,358	-55,869
RH0	District Retiree Health Contribution	44,500	46,000	47,300	48,400	0	0	48,400	1,100
EP0	Emergency Planning and Security Fund	0	5,400	0	0	0	0	0	0
KZ0	Highway Transportation Fund - Transfers	26,268	30,693	26,298	0	24,642	5,000	29,642	3,344
ZZ0	John A. Wilson Building Fund	4,014	4,256	3,807	4,464	0	0	4,464	657
ELO	Master Equipment Lease/Purchase Program	19,254	11,844	4,486	0	0	0	0	-4,486
DO0	Non-Departmental Account	0	0	11,289	1,750	0	347	2,097	-9,192
PA0	Pay-As-You-Go Capital Fund	123,028	150,285	284,924	15,000	183,855	85,543	284,398	-527
DS0	Repayment of Loans and Interest	685,059	703,795	799,767	784,004	0	7,777	791,781	-7,987
DT0	Repayment of Revenue Bonds	7,822	7,829	7,839	0	5,691	0	5,691	-2,148
ZB0	Debt Service - Issuance Costs	5,571	5,210	9,000	10,000	0	0	10,000	1,000
ZC0	Commercial Paper Program	2,881	6,779	10,000	6,000	0	0	6,000	-4,000
ZH0	Settlements and Judgments	15,959	21,825	28,025	28,025	0	0	28,025	0
UP0	Workforce Investments Account	0	0	89,068	0	0	0	0	-89,068
Total, Financing and Other		1,077,603	1,145,315	1,475,030	897,642	307,333	102,880	1,307,854	-167,176
TOTAL GENERAL OPERATING FUNDS		8,687,308	9,084,819	9,905,125	8,542,041	527,952	754,774	9,824,767	-80,359

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

**These agencies do not use the District's financial system for their actual expenditure transactions.

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the General Fund level.

Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
Governmental Direction and Support															
DL0	Board of Elections	10,415	11,615	9,608	9,417	0	0	9,417	0	0	0	0	9,417	0	9,417
AG0	Board of Ethics and Government Accountability	2,112	2,307	2,778	2,614	0	181	2,795	0	0	0	0	2,795	0	2,795
RJ0	Captive Insurance Agency	2,673	3,487	3,041	3,744	0	668	4,412	0	0	0	0	4,412	0	4,412
AF0	Contract Appeals Board	1,485	1,550	1,824	1,762	0	0	1,762	0	0	0	0	1,762	0	1,762
AB0	Council of the District of Columbia	24,144	25,765	28,252	28,910	0	0	28,910	0	0	0	0	28,910	0	28,910
AM0	Department of General Services	493,346	503,276	476,153	326,183	1,514	5,167	332,864	0	0	0	0	332,864	180,360	513,224
BE0	Department of Human Resources	20,149	21,604	19,594	10,369	0	593	10,962	0	0	0	0	10,962	7,347	18,309
BG0	Employees' Compensation Fund*	0	0	0	22,543	0	0	22,543	0	0	0	0	22,543	0	22,543
AA0	Executive Office of the Mayor	15,869	17,090	18,821	12,627	0	0	12,627	5,397	0	0	0	18,024	811	18,835
PZ0	Expenditure Commission	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
AH0	Mayor's Office of Legal Counsel	1,347	1,346	1,657	1,638	0	0	1,638	0	0	0	0	1,638	0	1,638
EA0	Metropolitan Washington Council of Governments	520	542	554	561	0	0	561	0	0	0	0	561	0	561
DX0	Office of Advisory Neighborhood Commissions	966	976	1,500	1,492	0	0	1,492	0	0	0	0	1,492	0	1,492
CJ0	Office of Campaign Finance	2,722	3,536	7,533	8,185	0	0	8,185	0	0	0	0	8,185	0	8,185
PO0	Office of Contracting and Procurement	26,917	27,792	28,890	24,340	0	1,881	26,221	0	0	0	0	26,221	3,763	29,984
JR0	Office of Disability Rights	1,675	1,954	2,131	1,153	0	0	1,153	660	0	0	0	1,813	293	2,106
CH0	Office of Employee Appeals	2,099	2,101	2,236	2,234	0	0	2,234	0	0	0	0	2,234	0	2,234
AS0	Office of Finance and Resource Management	32,631	35,797	39,138	30,650	0	300	30,950	0	0	0	0	30,950	9,954	40,904
RK0	Office of Risk Management	5,100	3,999	4,713	4,266	0	0	4,266	0	0	0	0	4,266	0	4,266
CB0	Office of the Attorney General for the District of Columbia	92,813	97,358	114,046	81,000	0	17,391	98,391	22,651	563	0	0	121,604	3,568	125,172
AT0	Office of the Chief Financial Officer	153,661	164,603	199,839	143,944	0	45,339	189,283	450	0	0	0	189,733	9,199	198,932
TO0	Office of the Chief Technology Officer	123,508	123,738	120,647	70,776	0	10,154	80,929	0	0	0	0	80,929	38,202	119,132
AE0	Office of the City Administrator	10,214	9,947	10,968	9,729	0	0	9,729	0	0	0	0	9,729	0	9,729
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	4,711	5,341	0	0	0	0	0	0	0	0	0	0	0	0
AC0	Office of the District of Columbia Auditor	5,945	5,415	5,552	5,653	0	0	5,653	0	0	0	0	5,653	0	5,653
AD0	Office of the Inspector General	14,366	15,559	19,194	15,849	0	0	15,849	3,062	0	0	0	18,911	0	18,911
BA0	Office of the Secretary	4,788	4,443	4,590	3,706	0	1,100	4,806	0	0	0	0	4,806	0	4,806
AI0	Office of the Senior Advisor	2,601	3,533	3,464	3,344	0	0	3,344	0	0	0	0	3,344	0	3,344

Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
VA0	Office of Veterans' Affairs*	0	0	0	808	0	5	813	0	0	0	0	813	0	813
AP0	Office on Asian and Pacific Islander Affairs*	0	0	0	1,335	0	0	1,335	0	0	0	0	1,335	0	1,335
BZ0	Office on Latino Affairs*	0	0	0	5,386	0	0	5,386	0	0	0	0	5,386	0	5,386
CG0	Public Employee Relations Board	1,235	1,160	1,321	1,296	0	0	1,296	0	0	0	0	1,296	0	1,296
PX0	Purchase Card Transactions	34,157	37,935	36,000	0	0	0	0	0	0	0	0	0	39,000	39,000
AR0	Statehood Initiatives	345	302	245	241	0	0	241	0	0	0	0	241	0	241
AL0	Uniform Law Commission	38	52	60	60	0	0	60	0	0	0	0	60	0	60
GS0	Section 103 Judgments - Governmental Direction and Support	10,336	12,914	0	0	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support		1,102,888	1,147,039	1,165,348	835,816	1,514	82,779	920,109	32,219	563	0	0	952,891	292,496	1,245,387
Economic Development and Regulation															
LQ0	Alcoholic Beverage Regulation Administration*	7,580	7,945	9,128	0	0	0	0	0	0	0	0	0	0	0
ID0	Business Improvement Districts Transfer	29,082	27,694	55,000	0	0	50,000	50,000	0	0	0	0	50,000	0	50,000
BX0	Commission on the Arts and Humanities	28,617	30,742	35,029	0	37,848	0	37,848	719	0	0	0	38,567	159	38,726
CR0	Department of Consumer and Regulatory Affairs*	57,154	59,956	67,844	0	0	0	0	0	0	0	0	0	0	0
CF0	Department of Employment Services*	126,372	129,871	147,242	0	0	0	0	0	0	0	0	0	0	0
DB0	Department of Housing and Community Development	212,407	212,510	115,682	18,114	0	3,700	21,814	38,045	0	0	0	59,860	22,167	82,026
SR0	Department of Insurance, Securities, and Banking*	22,657	21,113	28,045	0	0	0	0	0	0	0	0	0	0	0
EN0	Department of Small and Local Business Development	15,635	16,772	16,425	15,214	0	0	15,214	559	0	0	0	15,772	0	15,772
HY0	Housing Authority Subsidy	82,510	103,777	145,361	145,553	0	0	145,553	0	0	0	0	145,553	0	145,553
HP0	Housing Production Trust Fund Subsidy	12,516	36,151	38,645	17,538	0	0	17,538	0	0	0	0	17,538	0	17,538
CI0	Office of Cable Television, Film, Music, and Entertainment	15,252	15,078	14,905	2,248	0	11,595	13,843	0	0	0	0	13,843	0	13,843
BD0	Office of Planning	10,628	11,205	14,419	10,415	0	150	10,565	535	10	0	0	11,110	0	11,110
EB0	Office of the Deputy Mayor for Planning and Economic Development	49,594	45,100	43,138	24,302	0	5,339	29,641	0	0	0	0	29,641	0	29,641
DJ0	Office of the People's Counsel*	8,007	9,645	10,004	0	0	0	0	0	0	0	0	0	0	0
CQ0	Office of the Tenant Advocate	3,140	5,237	4,184	3,351	0	543	3,894	0	0	0	0	3,894	0	3,894
BJ0	Office of Zoning	2,871	2,901	3,335	3,232	0	0	3,232	0	0	0	0	3,232	24	3,256
DH0	Public Service Commission*	13,969	14,765	16,286	0	0	0	0	0	0	0	0	0	0	0
DA0	Real Property Tax Appeals Commission	1,712	1,763	1,784	1,826	0	0	1,826	0	0	0	0	1,826	0	1,826
DR0	Rental Housing Commission	0	0	1,398	1,328	0	0	1,328	0	0	0	0	1,328	0	1,328

Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)				FY 2021 Proposed Budget by Type of Funding											
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
EC0	Section 103 Judgments - Economic Development and Regulation	0	14	0	0	0	0	0	0	0	0	0	0	0	0
Total, Economic Development and Regulation		699,704	752,239	767,852	243,119	37,848	71,328	352,296	39,858	10	0	0	392,164	22,349	414,513
Public Safety and Justice															
DQ0	Commission on Judicial Disabilities and Tenure	320	298	360	35	0	0	35	278	0	0	0	313	0	313
FI0	Corrections Information Council	603	627	736	732	0	0	732	0	0	0	0	732	0	732
MA0	Criminal Code Reform Commission	646	687	723	375	0	0	375	0	0	0	0	375	0	375
FJ0	Criminal Justice Coordinating Council	3,694	3,711	3,891	1,376	0	0	1,376	1,880	0	0	0	3,256	140	3,396
FL0	Department of Corrections	164,139	167,050	179,066	149,820	0	29,790	179,610	0	0	0	0	179,610	770	180,380
FR0	Department of Forensic Sciences	27,426	29,708	30,105	28,477	0	0	28,477	188	0	0	0	28,665	1,673	30,339
JZ0	Department of Youth Rehabilitation Services*	0	0	0	84,376	0	0	84,376	0	0	0	0	84,376	344	84,720
FK0	District of Columbia National Guard	12,827	13,626	14,563	5,088	0	148	5,236	10,006	0	0	0	15,241	0	15,241
FZ0	District of Columbia Sentencing Commission	1,067	1,178	1,267	1,248	0	0	1,248	0	0	0	0	1,248	0	1,248
FB0	Fire and Emergency Medical Services Department	293,014	284,040	281,737	261,552	0	3,485	265,037	0	0	0	0	265,037	575	265,612
BN0	Homeland Security and Emergency Management Agency	70,200	63,854	137,484	5,531	0	0	5,531	164,104	0	0	0	169,636	0	169,636
FT0	Homeland Security Grants	5,197	3,826	1,323	0	0	0	0	0	0	0	0	0	1,415	1,415
DV0	Judicial Nomination Commission	229	287	298	8	0	0	8	254	0	0	0	262	0	262
FA0	Metropolitan Police Department	570,087	591,314	559,527	532,854	0	7,400	540,254	3,975	0	0	0	544,229	33,840	578,069
FS0	Office of Administrative Hearings	10,464	11,259	12,308	10,210	0	0	10,210	150	0	0	0	10,360	1,816	12,176
HM0	Office of Human Rights*	0	0	0	5,492	0	0	5,492	339	0	0	0	5,831	0	5,831
NS0	Office of Neighborhood Safety and Engagement	2,395	5,736	7,579	6,716	0	0	6,716	0	0	0	0	6,716	0	6,716
FH0	Office of Police Complaints	2,559	2,461	2,791	2,613	0	0	2,613	0	0	0	0	2,613	0	2,613
FX0	Office of the Chief Medical Examiner	12,419	14,079	13,543	12,107	0	0	12,107	0	62	0	0	12,169	1,756	13,925
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,330	1,320	1,571	1,678	0	0	1,678	0	0	0	0	1,678	0	1,678
UC0	Office of Unified Communications	47,567	49,167	53,235	30,373	0	22,871	53,244	0	0	0	0	53,244	993	54,238
FO0	Office of Victim Services and Justice Grants	39,912	44,607	54,174	35,436	0	3,784	39,221	11,288	0	0	0	50,509	0	50,509
FD0	Police Officers' and Firefighters' Retirement System	105,596	91,083	93,061	109,933	0	0	109,933	0	0	0	0	109,933	0	109,933
Total, Public Safety and Justice		1,371,692	1,379,916	1,449,343	1,286,030	0	67,479	1,353,508	192,462	62	0	0	1,546,033	43,323	1,589,355
Public Education System															
CF0	Department of Employment Services*	0	0	0	54,416	0	57,848	112,264	42,084	260	0	0	154,608	1,574	156,182

Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
HA0	Department of Parks and Recreation*	0	0	0	53,806	0	2,945	56,751	0	0	0	0	56,751	3,247	59,999
GB0	District of Columbia Public Charter School Board	9,573	9,330	11,959	0	0	10,087	10,087	0	0	0	0	10,087	0	10,087
GC0	District of Columbia Public Charter Schools	871,862	887,463	904,769	940,569	0	0	940,569	0	0	0	0	940,569	0	940,569
CE0	District of Columbia Public Library	61,883	63,168	67,352	65,472	0	1,230	66,702	1,130	17	0	0	67,849	117	67,966
GA0	District of Columbia Public Schools	1,002,095	1,012,125	1,072,505	979,392	0	12,037	991,429	23,379	308	0	0	1,015,117	112,032	1,127,149
GL0	District of Columbia State Athletics Commission	0	1,275	1,300	1,186	0	100	1,286	0	0	0	0	1,286	0	1,286
GN0	Non-Public Tuition	61,395	61,813	61,010	59,238	0	0	59,238	0	0	0	0	59,238	1,000	60,238
GW0	Office of the Deputy Mayor for Education	9,035	17,181	21,856	18,744	0	0	18,744	0	60	0	0	18,804	1,402	20,206
GD0	Office of the State Superintendent of Education	443,515	436,707	576,723	160,686	4,372	1,170	166,229	341,968	130	0	0	508,328	39,667	547,994
GO0	Special Education Transportation	101,970	114,168	106,546	111,123	0	0	111,123	0	0	0	0	111,123	9,500	120,623
GE0	State Board of Education	1,691	1,738	2,160	2,007	0	0	2,007	0	0	0	0	2,007	0	2,007
GX0	Teachers' Retirement System	58,844	53,099	58,888	70,478	0	0	70,478	0	0	0	0	70,478	0	70,478
BH0	Unemployment Compensation Fund*	0	0	0	5,480	0	0	5,480	0	0	0	0	5,480	0	5,480
GG0	University of the District of Columbia Subsidy Account	80,000	89,003	90,303	90,303	0	0	90,303	0	0	0	0	90,303	0	90,303
PE0	Section 103 Judgments-Public Education System	893	1,035	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Education System		2,702,755	2,748,105	2,975,371	2,612,901	4,372	85,418	2,702,692	408,561	775	0	0	3,112,028	168,539	3,280,568
Human Support Services															
RL0	Child and Family Services Agency	221,302	209,932	220,273	151,789	0	1,000	152,789	64,006	360	0	0	217,155	2,334	219,489
BY0	Department of Aging and Community Living	48,830	50,225	54,367	40,485	0	0	40,485	11,092	0	0	0	51,576	229	51,805
RM0	Department of Behavioral Health	276,426	298,707	322,699	262,353	200	2,650	265,204	18,126	607	0	0	283,937	14,059	297,996
HC0	Department of Health	208,488	231,088	257,266	91,194	0	31,133	122,326	142,161	71	0	0	264,559	860	265,418
HT0	Department of Health Care Finance	3,062,328	3,223,861	3,232,350	868,284	98,195	6,597	973,076	2,519,813	0	0	0	3,492,889	138,716	3,631,605
JA0	Department of Human Services	515,208	564,253	590,326	406,032	0	1,000	407,032	185,856	0	0	0	592,888	3,364	596,253
HA0	Department of Parks and Recreation*	54,352	57,441	60,734	0	0	0	0	0	0	0	0	0	0	0
JZ0	Department of Youth Rehabilitation Services*	88,083	86,659	90,251	0	0	0	0	0	0	0	0	0	0	0
JM0	Department on Disability Services	171,512	179,381	190,391	131,048	0	14,755	145,803	47,746	0	0	0	193,549	0	193,549
BG0	Employees' Compensation Fund*	24,579	18,042	25,552	0	0	0	0	0	0	0	0	0	0	0
HX0	Not-for-Profit Hospital Corporation Subsidy	28,594	34,261	22,137	15,000	0	0	15,000	0	0	0	0	15,000	0	15,000
HM0	Office of Human Rights*	4,791	5,346	6,213	0	0	0	0	0	0	0	0	0	0	0

Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
HG0	Office of the Deputy Mayor for Health and Human Services	1,714	2,528	1,878	2,116	0	0	2,116	0	0	0	0	2,116	0	2,116
VA0	Office of Veterans' Affairs*	530	608	843	0	0	0	0	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs*	1,306	1,798	904	0	0	0	0	0	0	0	0	0	0	0
BZ0	Office on Latino Affairs*	3,748	4,307	5,653	0	0	0	0	0	0	0	0	0	0	0
BH0	Unemployment Compensation Fund*	5,153	4,955	5,480	0	0	0	0	0	0	0	0	0	0	0
HS0	Section 103 Judgments-Human Services	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total, Human Support Services		4,717,944	4,973,392	5,087,320	1,968,301	98,395	57,135	2,123,831	2,988,800	1,039	0	0	5,113,670	159,562	5,273,231
<u>Operations and Infrastructure</u>															
LQ0	Alcoholic Beverage Regulation Administration*	0	0	0	0	1,194	8,711	9,905	0	0	0	0	9,905	0	9,905
CR0	Department of Consumer and Regulatory Affairs*	0	0	0	27,533	0	46,047	73,580	0	0	0	0	73,580	149	73,729
KG0	Department of Energy and Environment	108,664	129,901	182,667	22,918	0	82,809	105,727	31,470	2,292	0	0	139,489	2,624	142,112
TC0	Department of for-Hire Vehicles	13,989	16,618	19,949	5,889	0	10,922	16,812	0	0	0	0	16,812	1,016	17,828
SR0	Department of Insurance, Securities, and Banking*	0	0	0	0	0	32,877	32,877	139	0	0	0	33,016	133	33,149
KV0	Department of Motor Vehicles	44,165	43,773	44,766	37,592	0	10,173	47,765	0	0	0	0	47,765	600	48,365
KT0	Department of Public Works	174,984	178,418	187,424	149,398	0	12,173	161,571	0	0	0	0	161,571	29,055	190,626
KA0	District Department of Transportation	105,181	130,422	146,658	110,625	0	18,813	129,438	17,212	0	0	0	146,650	0	146,650
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0	0	1,304	1,298	0	0	1,298	0	0	0	0	1,298	0	1,298
DJ0	Office of the People's Counsel*	0	0	0	689	0	9,880	10,569	0	0	0	0	10,569	0	10,569
DH0	Public Service Commission*	0	0	0	0	0	16,951	16,951	581	14	0	0	17,546	0	17,546
KE0	Washington Metropolitan Area Transit Authority	418,728	425,753	467,622	342,124	77,295	38,400	457,819	0	0	0	0	457,819	0	457,819
KC0	Washington Metropolitan Area Transit Commission	141	151	158	165	0	0	165	0	0	0	0	165	0	165
Total, Operations and Infrastructure		865,853	925,036	1,050,548	698,232	78,489	287,756	1,064,477	49,402	2,306	0	0	1,116,185	33,576	1,149,761
<u>Financing and Other</u>															
EZ0	Convention Center Transfer	143,246	151,399	153,227	0	93,145	4,213	97,358	0	0	0	0	97,358	0	97,358
RH0	District Retiree Health Contribution	44,500	46,000	47,300	48,400	0	0	48,400	0	0	0	0	48,400	0	48,400
EP0	Emergency Planning and Security Fund	16,405	19,426	28,790	0	0	0	0	51,400	0	0	0	51,400	0	51,400
KZ0	Highway Transportation Fund - Transfers	26,268	30,693	26,298	0	24,642	5,000	29,642	0	0	0	0	29,642	0	29,642
ZZ0	John A. Wilson Building Fund	4,014	4,256	3,807	4,464	0	0	4,464	0	0	0	0	4,464	0	4,464
ELO	Master Equipment Lease/Purchase Program	19,254	11,844	4,486	0	0	0	0	0	0	0	0	0	0	0

**Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds**

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
DO0	Non-Departmental Account	0	0	11,289	1,750	0	347	2,097	37,667	0	0	0	39,764	0	39,764
PA0	Pay-As-You-Go Capital Fund	123,028	150,285	284,924	15,000	183,855	85,543	284,398	0	0	0	0	284,398	0	284,398
DS0	Repayment of Loans and Interest	703,010	721,320	818,232	784,004	0	7,777	791,781	18,465	0	0	0	810,246	0	810,246
DT0	Repayment of Revenue Bonds	7,822	7,829	7,839	0	5,691	0	5,691	0	0	0	0	5,691	0	5,691
ZB0	Debt Service - Issuance Costs	5,571	5,210	9,000	10,000	0	0	10,000	0	0	0	0	10,000	0	10,000
ZC0	Commercial Paper Program	2,881	6,779	10,000	6,000	0	0	6,000	0	0	0	0	6,000	0	6,000
ZH0	Settlements and Judgments	15,959	21,825	28,025	28,025	0	0	28,025	0	0	0	0	28,025	0	28,025
UP0	Workforce Investments Account	0	0	89,068	0	0	0	0	0	0	0	0	0	0	0
Total, Financing and Other		1,111,959	1,176,866	1,522,285	897,642	307,333	102,880	1,307,854	107,532	0	0	0	1,415,387	0	1,415,387
TOTAL GENERAL OPERATING FUNDS		12,572,796	13,102,593	14,018,067	8,542,041	527,952	754,774	9,824,767	3,818,835	4,755	0	0	13,648,357	719,846	14,368,203
Enterprise and Other Funds															
BK0	Ballpark Revenue Fund	41,184	35,069	38,067	0	0	0	0	0	0	19,646	12,366	32,012	0	32,012
UV0	D.C. Department of Human Resources Agency Trust	0	-3,228	0	0	0	0	0	0	0	0	0	0	0	0
UW0	D.C. Public Library Agency Trust Fund	0	-26	0	0	0	0	0	0	0	0	0	0	0	0
DY0	District of Columbia Retirement Board**	0	0	42,836	0	0	0	0	0	0	0	44,099	44,099	0	44,099
LA0	District of Columbia Water and Sewer Authority**	0	0	614,523	0	0	0	0	0	0	0	642,663	642,663	0	642,663
KB0	Green Finance Authority	0	0	0	0	0	0	0	0	0	0	22,000	22,000	0	22,000
HI0	Health Benefit Exchange Authority	40,876	34,275	31,769	0	0	0	0	0	0	0	30,948	30,948	0	30,948
HF0	Housing Finance Agency**	0	0	13,582	0	0	0	0	0	0	0	14,281	14,281	0	14,281
UZ0	Housing Production Trust Fund	154,241	150,559	115,680	0	0	0	0	0	0	73,462	26,538	100,000	0	100,000
HW0	Not-for-Profit Hospital Corporation**	0	0	152,137	0	0	0	0	0	0	0	155,000	155,000	0	155,000
DC0	Office of Lottery and Gaming	210,708	213,366	211,974	0	0	0	0	0	0	0	507,308	507,308	0	507,308
UB0	Other Post-Employment Benefits Trust Administration	0	0	9,069	0	0	0	0	0	0	0	9,088	9,088	0	9,088
TY0	Repayment of Pilot Financing	27,519	22,043	57,965	0	0	0	0	0	0	50,992	0	50,992	0	50,992
TX0	Tax Increment Financing (Tif) Program	47,790	44,492	64,352	0	0	0	0	0	0	56,340	0	56,340	0	56,340
UI0	Unemployment Insurance Trust Fund	130,870	119,729	185,382	0	0	0	0	215,292	0	0	464,778	680,071	0	680,071
UL0	Universal Paid Leave Fund	0	0	0	0	0	0	0	0	0	0	271,370	271,370	0	271,370
GF0	University of the District of Columbia**	0	0	173,857	0	0	0	0	0	0	0	165,791	165,791	0	165,791
LB0	Washington Aqueduct**	0	0	68,712	0	0	0	0	0	0	0	73,139	73,139	0	73,139

**Government of the District of Columbia
FY 2021 Proposed Budget
Gross Funds**

Appropriation Title (thousands of dollars)					FY 2021 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2018 Actuals Gross Funds	FY 2019 Actuals Gross Funds	FY 2020 Approved Budget Gross Funds	Local Funds	Dedicated Taxes	Other Funds	Subtotal, General Fund	Federal Funds	Private Funds	Enterprise and Other-Dedicated Taxes	Enterprise and Other	Subtotal Gross Funds - Less Intra-District Funds	Intra-District Funds	Total FY 2021 Proposed Budget Gross Funds
ES0	Washington Convention and Sports Authority**	0	0	213,801	0	0	0	0	0	0	0	164,271	164,271	0	164,271
Total, Enterprise and Other Funds		653,188	616,279	1,993,707	0	0	0	0	215,292	0	200,440	2,603,640	3,019,373	0	3,019,373
GRAND TOTAL, DISTRICT GOVERNMENT		13,225,984	13,718,872	16,011,774	8,542,041	527,952	754,774	9,824,767	4,034,128	4,755	200,440	2,603,640	16,667,730	719,846	17,387,576

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

**These agencies do not use the District's financial system for their actual expenditure transactions.

Note: Agency budgets in this table are entered at the whole dollar but rounded to nearest thousands of dollars by funding type. This may cause rounding differences at the Gross Funds level.

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2018 Actuals General Fund FTEs	FY 2019 Actuals General Fund FTEs	FY 2020 Proposed General Fund FTEs	FY 2021 Proposed Local Funds FTEs	FY 2021 Proposed Dedicated Taxes FTEs	FY 2021 Proposed Other Funds FTEs	Total, FY 2021 Proposed General Fund FTEs	Change from FY 2020 Approved General Fund FTEs
Governmental Direction and Support									
DL0	Board of Elections	56.0	49.0	49.0	49.0	0.0	0.0	49.0	0.0
AG0	Board of Ethics and Government Accountability	13.0	15.3	17.5	16.5	0.0	1.0	17.5	0.0
RJ0	Captive Insurance Agency	4.0	4.0	4.0	4.0	0.0	2.0	6.0	2.0
AF0	Contract Appeals Board	10.0	10.0	11.0	11.0	0.0	0.0	11.0	0.0
AB0	Council of the District of Columbia	191.0	196.2	206.0	203.0	0.0	0.0	203.0	-3.0
AM0	Department of General Services	606.5	576.5	653.5	644.2	0.0	3.0	647.2	-6.4
BE0	Department of Human Resources	125.3	100.4	110.8	100.0	0.0	5.8	105.8	-5.0
BG0	Employees' Compensation Fund*	0.0	0.0	0.0	52.0	0.0	0.0	52.0	52.0
AA0	Executive Office of the Mayor	91.3	96.8	112.8	115.6	0.0	0.0	115.6	2.8
PZ0	Expenditure Commission	0.0	0.0	3.0	0.0	0.0	0.0	0.0	-3.0
AH0	Mayor's Office of Legal Counsel	8.6	9.2	10.0	10.0	0.0	0.0	10.0	0.0
DX0	Office of Advisory Neighborhood Commissions	3.5	3.5	4.5	4.5	0.0	0.0	4.5	0.0
CJ0	Office of Campaign Finance	25.0	34.4	35.0	35.0	0.0	0.0	35.0	0.0
PO0	Office of Contracting and Procurement	179.0	186.4	202.0	195.0	0.0	10.0	205.0	3.0
JR0	Office of Disability Rights	9.0	8.9	9.0	9.0	0.0	0.0	9.0	0.0
CH0	Office of Employee Appeals	15.0	15.0	15.0	15.0	0.0	0.0	15.0	0.0
AS0	Office of Finance and Resource Management	36.0	33.9	39.0	41.0	0.0	0.0	41.0	2.0
RK0	Office of Risk Management	34.0	34.0	34.0	32.0	0.0	0.0	32.0	-2.0
CB0	Office of the Attorney General for the District of Columbia	437.4	453.9	482.6	478.2	0.0	43.0	521.2	38.7
AT0	Office of the Chief Financial Officer	897.0	911.3	972.0	908.0	0.0	70.0	978.0	6.0
TO0	Office of the Chief Technology Officer	221.0	227.0	258.6	233.4	0.0	14.9	248.3	-10.3
AE0	Office of the City Administrator	53.0	57.1	72.0	66.0	0.0	0.0	66.0	-6.0

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2018 Actuals General Fund FTEs	FY 2019 Actuals General Fund FTEs	FY 2020 Proposed General Fund FTEs	FY 2021 Proposed Local Funds FTEs	FY 2021 Proposed Dedicated Taxes FTEs	FY 2021 Proposed Other Funds FTEs	Total, FY 2021 Proposed General Fund FTEs	Change from FY 2020 Approved General Fund FTEs
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	11.0	12.9	0.0	0.0	0.0	0.0	0.0	0.0
AC0	Office of the District of Columbia Auditor	30.4	30.5	31.6	31.8	0.0	0.0	31.8	0.2
AD0	Office of the Inspector General	74.1	92.1	94.8	94.8	0.0	0.0	94.8	0.0
BA0	Office of the Secretary	26.0	26.0	27.0	22.0	0.0	6.0	28.0	1.0
AI0	Office of the Senior Advisor	18.0	20.5	20.0	20.0	0.0	0.0	20.0	0.0
VA0	Office of Veterans' Affairs*	0.0	0.0	0.0	5.0	0.0	0.0	5.0	5.0
AP0	Office on Asian and Pacific Islander Affairs*	0.0	0.0	0.0	10.0	0.0	0.0	10.0	10.0
BZ0	Office on Latino Affairs*	0.0	0.0	0.0	11.0	0.0	0.0	11.0	11.0
CG0	Public Employee Relations Board	10.0	10.0	9.0	8.0	0.0	0.0	8.0	-1.0
AR0	Statehood Initiatives	1.0	0.9	1.0	3.0	0.0	0.0	3.0	2.0
Total, Governmental Direction and Support		3,186.0	3,215.7	3,484.5	3,427.9	0.0	155.7	3,583.6	99.1
Economic Development and Regulation									
LQ0	Alcoholic Beverage Regulation Administration*	55.5	52.3	59.0	0.0	0.0	0.0	0.0	-59.0
BX0	Commission on the Arts and Humanities	19.2	21.0	28.0	0.0	29.5	0.0	29.5	1.5
CR0	Department of Consumer and Regulatory Affairs*	409.4	414.2	474.0	0.0	0.0	0.0	0.0	-474.0
CF0	Department of Employment Services*	394.7	468.8	537.5	0.0	0.0	0.0	0.0	-537.5
DB0	Department of Housing and Community Development	65.1	67.9	64.3	62.9	0.0	0.0	62.9	-1.4
SR0	Department of Insurance, Securities, and Banking*	125.0	126.0	144.0	0.0	0.0	0.0	0.0	-144.0
EN0	Department of Small and Local Business Development	43.1	48.8	48.3	50.3	0.0	0.0	50.3	2.0
CI0	Office of Cable Television, Film, Music, and Entertainment	49.3	51.9	52.0	12.0	0.0	45.0	57.0	5.0
BD0	Office of Planning	68.5	69.2	72.5	72.5	0.0	0.0	72.5	0.0
EB0	Office of the Deputy Mayor for Planning and Economic Development	72.0	78.2	89.0	74.0	0.0	17.0	91.0	2.0
DJ0	Office of the People's Counsel*	39.0	49.4	53.4	0.0	0.0	0.0	0.0	-53.4

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2018 Actuals General Fund FTEs	FY 2019 Actuals General Fund FTEs	FY 2020 Proposed General Fund FTEs	FY 2021 Proposed Local Funds FTEs	FY 2021 Proposed Dedicated Taxes FTEs	FY 2021 Proposed Other Funds FTEs	Total, FY 2021 Proposed General Fund FTEs	Change from FY 2020 Approved General Fund FTEs
CQ0	Office of the Tenant Advocate	17.4	20.9	24.0	20.7	0.0	3.4	24.0	0.0
BJ0	Office of Zoning	18.0	17.7	21.0	21.0	0.0	0.0	21.0	0.0
DH0	Public Service Commission*	73.2	70.3	82.1	0.0	0.0	0.0	0.0	-82.1
DA0	Real Property Tax Appeals Commission	11.0	11.0	11.0	11.0	0.0	0.0	11.0	0.0
DR0	Rental Housing Commission	0.0	0.0	9.0	9.0	0.0	0.0	9.0	0.0
Total, Economic Development and Regulation		1,460.4	1,567.6	1,769.1	333.3	29.5	65.4	428.1	(1,341.0)
Public Safety and Justice									
DQ0	Commission on Judicial Disabilities and Tenure	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI0	Corrections Information Council	7.0	8.0	8.0	8.0	0.0	0.0	8.0	0.0
MA0	Criminal Code Reform Commission	5.0	5.0	5.0	5.0	0.0	0.0	5.0	0.0
FJ0	Criminal Justice Coordinating Council	3.3	5.0	4.3	5.3	0.0	0.0	5.3	1.0
FL0	Department of Corrections	1,190.2	1,346.2	1,346.0	1,122.0	0.0	240.0	1,362.0	16.0
FR0	Department of forensic Sciences	187.0	210.0	212.0	214.0	0.0	0.0	214.0	2.0
JZ0	Department of Youth Rehabilitation Services*	0.0	0.0	0.0	574.0	0.0	0.0	574.0	574.0
FK0	District of Columbia National Guard	36.3	33.3	36.5	45.2	0.0	0.0	45.2	8.7
FZ0	District of Columbia Sentencing Commission	6.0	6.0	7.0	7.0	0.0	0.0	7.0	0.0
FB0	Fire and Emergency Medical Services Department	2,071.0	2,059.0	2,197.0	2,185.0	0.0	1.0	2,186.0	-11.0
BN0	Homeland Security and Emergency Management Agency	26.0	28.4	30.5	29.5	0.0	0.0	29.5	-1.0
DV0	Judicial Nomination Commission	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FA0	Metropolitan Police Department	4,516.0	4,506.3	4,747.0	4,787.6	0.0	0.0	4,787.6	40.6
FS0	Office of Administrative Hearings	65.0	67.3	75.0	75.0	0.0	0.0	75.0	0.0
HMO	Office of Human Rights*	0.0	0.0	0.0	44.2	0.0	0.0	44.2	44.2
NS0	Office of Neighborhood Safety and Engagement	14.0	25.0	30.0	30.0	0.0	0.0	30.0	0.0
FH0	Office of Police Complaints	23.0	24.3	25.3	24.8	0.0	0.0	24.8	-0.5

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title									
Agency Code	Agency Name	FY 2018 Actuals General Fund FTEs	FY 2019 Actuals General Fund FTEs	FY 2020 Proposed General Fund FTEs	FY 2021 Proposed Local Funds FTEs	FY 2021 Proposed Dedicated Taxes FTEs	FY 2021 Proposed Other Funds FTEs	Total, FY 2021 Proposed General Fund FTEs	Change from FY 2020 Approved General Fund FTEs
FX0	Office of the Chief Medical Examiner	84.0	91.1	96.0	93.0	0.0	0.0	93.0	-3.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	8.0	9.0	10.0	11.0	0.0	0.0	11.0	1.0
UC0	Office of Unified Communications	320.0	361.0	383.5	305.0	0.0	80.0	385.0	1.5
FO0	Office of Victim Services and Justice Grants	12.7	14.6	19.8	19.0	0.0	2.0	21.0	1.2
Total, Public Safety and Justice		8,574.4	8,799.5	9,232.8	9,584.5	0.0	323.0	9,907.5	674.7
Public Education System									
CF0	Department of Employment Services*	0.0	0.0	0.0	248.5	0.0	325.5	574.0	574.0
HA0	Department of Parks and Recreation*	0.0	0.0	0.0	777.1	0.0	0.0	777.1	777.1
GC0	District of Columbia Public Charter Schools	1.0	1.1	1.0	1.0	0.0	0.0	1.0	0.0
CE0	District of Columbia Public Library	528.1	521.1	603.7	599.8	0.0	0.0	599.8	-3.9
GA0	District of Columbia Public Schools	8,239.5	7,564.8	8,051.5	8,472.6	0.0	62.7	8,535.3	483.8
GL0	District of Columbia State Athletics Commission	0.0	6.0	6.0	6.0	0.0	0.0	6.0	0.0
GN0	Non-Public Tuition	18.0	18.0	18.0	18.0	0.0	0.0	18.0	0.0
GW0	Office of the Deputy Mayor for Education	19.0	19.0	27.3	34.6	0.0	0.0	34.6	7.3
GD0	Office of the State Superintendent of Education	319.0	327.4	324.4	297.9	25.5	5.5	328.8	4.4
GO0	Special Education Transportation	1,362.3	1,385.9	1,361.5	1,388.3	0.0	0.0	1,388.3	26.8
GE0	State Board of Education	29.0	29.0	29.0	29.0	0.0	0.0	29.0	0.0
Total, Public Education System		10,515.9	9,872.2	10,422.4	11,872.7	25.5	393.7	12,291.8	1,869.4
Human Support Services									
RL0	Child and Family Services Agency	626.0	630.0	645.0	645.0	0.0	0.0	645.0	0.0
BY0	Department of Aging and Community Living	37.5	41.5	55.5	64.9	0.0	0.0	64.9	9.3
RM0	Department of Behavioral Health	1,198.6	1,245.4	1,229.3	1,222.7	0.0	16.3	1,238.9	9.6
HCO	Department of Health	244.0	285.8	315.5	155.2	0.0	155.3	310.6	-4.9

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

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Agency Code	Agency Name	FY 2018 Actuals General Fund FTEs	FY 2019 Actuals General Fund FTEs	FY 2020 Proposed General Fund FTEs	FY 2021 Proposed Local Funds FTEs	FY 2021 Proposed Dedicated Taxes FTEs	FY 2021 Proposed Other Funds FTEs	Total, FY 2021 Proposed General Fund FTEs	Change from FY 2020 Approved General Fund FTEs
HT0	Department of Health Care Finance	135.6	127.1	161.0	135.7	5.5	17.5	158.7	-2.3
JA0	Department of Human Services	548.3	649.5	694.7	721.1	0.0	0.0	721.1	26.4
HA0	Department of Parks and Recreation*	733.4	664.4	773.7	0.0	0.0	0.0	0.0	-773.7
JZ0	Department of Youth Rehabilitation Services*	567.5	552.9	578.5	0.0	0.0	0.0	0.0	-578.5
JM0	Department on Disability Services	202.5	199.4	211.9	208.3	0.0	0.0	208.3	-3.6
BG0	Employees' Compensation Fund*	47.0	52.0	52.0	0.0	0.0	0.0	0.0	-52.0
HM0	Office of Human Rights*	35.2	40.4	47.2	0.0	0.0	0.0	0.0	-47.2
HG0	Office of the Deputy Mayor for Health and Human Services	11.8	11.8	11.8	12.8	0.0	0.0	12.8	1.0
VA0	Office of Veterans' Affairs*	4.0	5.0	5.0	0.0	0.0	0.0	0.0	-5.0
AP0	Office on Asian and Pacific Islander Affairs*	5.0	6.2	6.0	0.0	0.0	0.0	0.0	-6.0
BZ0	Office on Latino Affairs*	10.0	11.0	11.0	0.0	0.0	0.0	0.0	-11.0
Total, Human Support Services		4,406.2	4,522.3	4,797.9	3,165.6	5.5	189.1	3,360.2	(1,437.7)
Operations and Infrastructure									
LQ0	Alcoholic Beverage Regulation Administration*	0.0	0.0	0.0	0.0	0.0	60.0	60.0	60.0
CR0	Department of Consumer and Regulatory Affairs*	0.0	0.0	0.0	203.5	0.0	270.5	474.0	474.0
KG0	Department of Energy and Environment	231.4	249.1	323.0	128.3	0.0	199.5	327.8	4.8
TC0	Department of for-Hire Vehicles	58.3	60.0	70.0	0.0	0.0	70.0	70.0	0.0
SR0	Department of Insurance, Securities, and Banking*	0.0	0.0	0.0	0.0	0.0	144.0	144.0	144.0
KV0	Department of Motor Vehicles	251.0	244.8	269.0	230.0	0.0	39.0	269.0	0.0
KT0	Department of Public Works	1,331.0	1,184.3	1,320.0	1,293.0	0.0	29.0	1,322.0	2.0
KA0	District Department of Transportation	552.0	533.0	604.4	592.4	0.0	12.0	604.4	0.0
KB0	Green Finance Authority	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0.0	0.0	8.0	8.0	0.0	0.0	8.0	0.0
DJ0	Office of the People's Counsel*	0.0	0.0	0.0	6.0	0.0	46.4	52.4	52.4

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
General Fund

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DH0	Public Service Commission*	0.0	0.0	0.0	0.0	0.0	86.4	86.4	86.4
Total, Operations and Infrastructure		2,423.7	2,271.2	2,594.4	2,461.2	0.0	956.8	3,417.9	823.5
Financing and Other									
Total, Financing and Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL OPERATING FUNDS		30,566.6	30,248.4	32,301.2	30,845.2	60.5	2,083.6	32,989.2	687.9

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

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

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
Gross Funds

					FY 2021 Employment Authority by Type of Funding										
Appropriation Title															
Agency Code	Agency Name	FY 2018 Actuals Gross Funds FTEs	FY 2019 Actuals Gross Funds FTEs	FY 2020 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 2021 Proposed Gross Funds FTEs
Governmental Direction and Support															
DL0	Board of Elections	56.0	49.0	49.0	49.0	0.0	0.0	49.0	0.0	0.0	0.0	0.0	49.0	0.0	49.0
AG0	Board of Ethics and Government Accountability	13.0	15.3	17.5	16.5	0.0	1.0	17.5	0.0	0.0	0.0	0.0	17.5	0.0	17.5
RJ0	Captive Insurance Agency	4.0	4.0	4.0	4.0	0.0	2.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
AF0	Contract Appeals Board	10.0	10.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
AB0	Council of the District of Columbia	193.0	196.2	206.0	203.0	0.0	0.0	203.0	0.0	0.0	0.0	0.0	203.0	0.0	203.0
AM0	Department of General Services	623.5	591.5	671.5	644.2	0.0	3.0	647.2	0.0	0.0	0.0	0.0	647.2	22.0	669.2
BE0	Department of Human Resources	209.3	151.6	172.8	100.0	0.0	5.8	105.8	0.0	0.0	0.0	0.0	105.8	39.6	145.4
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
AA0	Executive Office of the Mayor	101.0	111.5	123.5	115.6	0.0	0.0	115.6	3.1	0.0	0.0	0.0	118.7	7.4	126.0
PZ0	Expenditure Commission	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AH0	Mayor's Office of Legal Counsel	9.0	10.3	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
DX0	Office of Advisory Neighborhood Commissions	3.5	3.5	4.5	4.5	0.0	0.0	4.5	0.0	0.0	0.0	0.0	4.5	0.0	4.5
CJ0	Office of Campaign Finance	25.0	34.4	35.0	35.0	0.0	0.0	35.0	0.0	0.0	0.0	0.0	35.0	0.0	35.0
PO0	Office of Contracting and Procurement	201.0	218.2	226.0	195.0	0.0	10.0	205.0	0.0	0.0	0.0	0.0	205.0	28.0	233.0
JR0	Office of Disability Rights	12.0	11.9	12.0	9.0	0.0	0.0	9.0	3.0	0.0	0.0	0.0	12.0	0.0	12.0
CH0	Office of Employee Appeals	15.0	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
AS0	Office of Finance and Resource Management	43.0	41.0	45.0	41.0	0.0	0.0	41.0	0.0	0.0	0.0	0.0	41.0	6.0	47.0
RK0	Office of Risk Management	34.0	34.0	34.0	32.0	0.0	0.0	32.0	0.0	0.0	0.0	0.0	32.0	0.0	32.0
CB0	Office of the Attorney General for the District of Columbia	582.3	592.9	644.1	478.2	0.0	43.0	521.2	127.4	8.0	0.0	0.0	656.7	23.2	679.8
AT0	Office of the Chief Financial Officer	942.0	958.3	1,028.0	908.0	0.0	70.0	978.0	0.0	0.0	0.0	0.0	978.0	50.0	1,028.0
TO0	Office of the Chief Technology Officer	335.3	347.5	381.0	233.4	0.0	14.9	248.3	0.0	0.0	0.0	0.0	248.3	142.7	391.0
AE0	Office of the City Administrator	59.0	62.7	72.0	66.0	0.0	0.0	66.0	0.0	0.0	0.0	0.0	66.0	0.0	66.0
EM0	Office of the Deputy Mayor for Greater Economic Opportunity	15.0	17.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AC0	Office of the District of Columbia Auditor	30.4	30.5	31.6	31.8	0.0	0.0	31.8	0.0	0.0	0.0	0.0	31.8	0.0	31.8
AD0	Office of the Inspector General	88.4	109.4	112.0	94.8	0.0	0.0	94.8	17.3	0.0	0.0	0.0	112.0	0.0	112.0
BA0	Office of the Secretary	26.0	26.0	27.0	22.0	0.0	6.0	28.0	0.0	0.0	0.0	0.0	28.0	0.0	28.0
AI0	Office of the Senior Advisor	18.0	20.5	20.0	20.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	20.0	0.0	20.0
VA0	Office of Veterans' Affairs*	0.0	0.0	0.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
Gross Funds

				FY 2021 Employment Authority by Type of Funding											
Appropriation Title															
Agency Code	Agency Name	FY 2018 Actuals Gross Funds FTEs	FY 2019 Actuals Gross Funds FTEs	FY 2020 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 2021 Proposed Gross Funds FTEs
AP0	Office on Asian and Pacific Islander Affairs*	0.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
BZ0	Office on Latino Affairs*	0.0	0.0	0.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
CG0	Public Employee Relations Board	10.0	10.0	9.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
AR0	Statehood Initiatives	1.0	3.9	1.0	3.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	3.0	0.0	3.0
Total, Governmental Direction and Support		3,659.7	3,676.7	3,965.5	3,427.9	0.0	155.7	3,583.6	150.7	8.0	0.0	0.0	3,742.3	318.8	4,061.1
Economic Development and Regulation															
LQ0	Alcoholic Beverage Regulation Administration*	55.5	52.3	59.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BX0	Commission on the Arts and Humanities	25.9	27.0	34.0	0.0	29.5	0.0	29.5	5.5	0.0	0.0	0.0	35.0	0.0	35.0
CR0	Department of Consumer and Regulatory Affairs*	409.4	414.2	474.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CF0	Department of Employment Services*	630.1	760.9	772.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DB0	Department of Housing and Community Development	152.5	154.0	168.0	62.9	0.0	0.0	62.9	31.2	0.0	0.0	0.0	94.1	73.9	168.0
SR0	Department of Insurance, Securities, and Banking*	125.0	126.0	144.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EN0	Department of Small and Local Business Development	46.5	51.8	52.0	50.3	0.0	0.0	50.3	3.8	0.0	0.0	0.0	54.0	0.0	54.0
CI0	Office of Cable Television, Film, Music, and Entertainment	49.3	51.9	52.0	12.0	0.0	45.0	57.0	0.0	0.0	0.0	0.0	57.0	0.0	57.0
BD0	Office of Planning	72.0	72.6	76.0	72.5	0.0	0.0	72.5	3.5	0.0	0.0	0.0	76.0	0.0	76.0
EB0	Office of the Deputy Mayor for Planning and Economic Development	73.3	78.2	89.0	74.0	0.0	17.0	91.0	0.0	0.0	0.0	0.0	91.0	0.0	91.0
DJ0	Office of the People's Counsel*	39.0	49.4	53.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CQ0	Office of the Tenant Advocate	17.4	20.9	24.0	20.7	0.0	3.4	24.0	0.0	0.0	0.0	0.0	24.0	0.0	24.0
BJ0	Office of Zoning	18.0	17.7	21.0	21.0	0.0	0.0	21.0	0.0	0.0	0.0	0.0	21.0	0.0	21.0
DH0	Public Service Commission*	76.3	73.6	85.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DA0	Real Property Tax Appeals Commission	11.0	11.0	11.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
DR0	Rental Housing Commission	0.0	0.0	9.0	9.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	9.0	0.0	9.0
Total, Economic Development and Regulation		1,801.2	1,961.5	2,124.4	333.3	29.5	65.4	428.1	44.0	0.0	0.0	0.0	472.1	73.9	546.0
Public Safety and Justice															
DQ0	Commission on Judicial Disabilities and Tenure	2.0	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
FI0	Corrections Information Council	7.0	8.0	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
MA0	Criminal Code Reform Commission	5.0	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
FJ0	Criminal Justice Coordinating Council	19.0	20.0	20.0	5.3	0.0	0.0	5.3	14.0	0.0	0.0	0.0	19.3	0.7	20.0
FL0	Department of Corrections	1,192.0	1,354.0	1,350.0	1,122.0	0.0	240.0	1,362.0	0.0	0.0	0.0	0.0	1,362.0	4.0	1,366.0

Government of the District of Columbia
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Gross Funds

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FR0	Department of forensic Sciences	199.2	225.0	227.0	214.0	0.0	0.0	214.0	2.0	0.0	0.0	0.0	216.0	10.0	226.0
JZ0	Department of Youth Rehabilitation Services*	0.0	0.0	0.0	574.0	0.0	0.0	574.0	0.0	0.0	0.0	0.0	574.0	0.0	574.0
FK0	District of Columbia National Guard	128.0	129.1	139.0	45.2	0.0	0.0	45.2	98.8	0.0	0.0	0.0	144.0	0.0	144.0
FZ0	District of Columbia Sentencing Commission	6.0	6.0	7.0	7.0	0.0	0.0	7.0	0.0	0.0	0.0	0.0	7.0	0.0	7.0
FB0	Fire and Emergency Medical Services Department	2,071.0	2,069.0	2,197.0	2,185.0	0.0	1.0	2,186.0	0.0	0.0	0.0	0.0	2,186.0	10.0	2,196.0
BN0	Homeland Security and Emergency Management Agency	106.0	126.0	136.0	29.5	0.0	0.0	29.5	112.5	0.0	0.0	0.0	142.0	0.0	142.0
DV0	Judicial Nomination Commission	2.0	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
FA0	Metropolitan Police Department	4,524.0	4,519.1	4,754.0	4,787.6	0.0	0.0	4,787.6	2.4	0.0	0.0	0.0	4,790.0	6.0	4,796.0
FS0	Office of Administrative Hearings	75.0	77.3	85.0	75.0	0.0	0.0	75.0	0.0	0.0	0.0	0.0	75.0	10.0	85.0
HM0	Office of Human Rights*	0.0	0.0	0.0	44.2	0.0	0.0	44.2	1.9	0.0	0.0	0.0	46.0	0.0	46.0
NS0	Office of Neighborhood Safety and Engagement	14.0	25.0	30.0	30.0	0.0	0.0	30.0	0.0	0.0	0.0	0.0	30.0	0.0	30.0
FH0	Office of Police Complaints	23.0	24.3	25.3	24.8	0.0	0.0	24.8	0.0	0.0	0.0	0.0	24.8	0.0	24.8
FX0	Office of the Chief Medical Examiner	87.0	98.0	100.0	93.0	0.0	0.0	93.0	0.0	1.0	0.0	0.0	94.0	6.0	100.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	8.0	9.0	10.0	11.0	0.0	0.0	11.0	0.0	0.0	0.0	0.0	11.0	0.0	11.0
UC0	Office of Unified Communications	326.0	366.0	389.5	305.0	0.0	80.0	385.0	0.0	0.0	0.0	0.0	385.0	6.0	391.0
FO0	Office of Victim Services and Justice Grants	14.9	17.0	22.0	19.0	0.0	2.0	21.0	2.1	0.0	0.0	0.0	23.0	0.0	23.0
Total, Public Safety and Justice		8,809.1	9,081.8	9,508.8	9,584.5	0.0	323.0	9,907.5	237.5	1.0	0.0	0.0	10,146.0	52.7	10,198.8
Public Education System															
CF0	Department of Employment Services*	0.0	0.0	0.0	248.5	0.0	325.5	574.0	229.9	0.0	0.0	0.0	803.8	6.2	810.0
HA0	Department of Parks and Recreation*	0.0	0.0	0.0	777.1	0.0	0.0	777.1	0.0	0.0	0.0	0.0	777.1	27.4	804.5
GC0	District of Columbia Public Charter Schools	1.0	1.1	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	533.6	526.7	609.2	599.8	0.0	0.0	599.8	5.5	0.0	0.0	0.0	605.3	0.0	605.3
GA0	District of Columbia Public Schools	8,798.9	8,117.9	8,830.6	8,472.6	0.0	62.7	8,535.3	228.0	0.0	0.0	0.0	8,763.3	494.6	9,257.9
GL0	District of Columbia State Athletics Commission	0.0	6.0	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
GN0	Non-Public Tuition	18.0	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
GW0	Office of the Deputy Mayor for Education	19.0	19.0	31.0	34.6	0.0	0.0	34.6	0.0	0.0	0.0	0.0	34.6	3.4	38.0
GD0	Office of the State Superintendent of Education	459.9	468.4	458.8	297.9	25.5	5.5	328.8	136.8	1.0	0.0	0.0	466.6	4.4	471.0
GO0	Special Education Transportation	1,362.3	1,385.9	1,361.5	1,388.3	0.0	0.0	1,388.3	0.0	0.0	0.0	0.0	1,388.3	0.0	1,388.3
GE0	State Board of Education	29.0	29.0	29.0	29.0	0.0	0.0	29.0	0.0	0.0	0.0	0.0	29.0	0.0	29.0

Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
Gross Funds

				FY 2021 Employment Authority by Type of Funding											
Appropriation Title															
Agency Code	Agency Name	FY 2018 Actuals Gross Funds FTEs	FY 2019 Actuals Gross Funds FTEs	FY 2020 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 2021 Proposed Gross Funds FTEs
Total, Public Education System		11,221.7	10,571.9	11,345.1	11,872.7	25.5	393.7	12,291.8	600.2	1.0	0.0	0.0	12,893.0	536.0	13,429.0
Human Support Services															
RL0	Child and Family Services Agency	775.0	805.4	828.0	645.0	0.0	0.0	645.0	188.5	2.5	0.0	0.0	836.0	0.0	836.0
BY0	Department of Aging and Community Living	69.1	75.0	104.0	64.9	0.0	0.0	64.9	37.2	0.0	0.0	0.0	102.0	0.0	102.0
RM0	Department of Behavioral Health	1,424.8	1,413.9	1,397.9	1,222.7	0.0	16.3	1,238.9	82.6	0.0	0.0	0.0	1,321.5	68.9	1,390.4
HC0	Department of Health	511.3	608.2	613.8	155.2	0.0	155.3	310.6	349.4	0.0	0.0	0.0	660.0	4.8	664.8
HT0	Department of Health Care Finance	334.0	268.5	354.1	135.7	5.5	17.5	158.7	191.6	0.0	0.0	0.0	350.3	3.7	354.0
JA0	Department of Human Services	1,098.0	1,168.7	1,322.5	721.1	0.0	0.0	721.1	562.2	0.0	0.0	0.0	1,283.3	21.0	1,304.3
HA0	Department of Parks and Recreation*	755.0	676.1	796.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
JZ0	Department of Youth Rehabilitation Services*	567.5	552.9	578.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
JM0	Department on Disability Services	428.5	409.6	428.0	208.3	0.0	0.0	208.3	219.7	0.0	0.0	0.0	428.0	0.0	428.0
BG0	Employees' Compensation Fund*	47.0	52.0	52.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
HM0	Office of Human Rights*	37.1	42.3	49.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
HG0	Office of the Deputy Mayor for Health and Human Services	11.8	13.8	11.8	12.8	0.0	0.0	12.8	0.0	0.0	0.0	0.0	12.8	0.0	12.8
VA0	Office of Veterans' Affairs*	4.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
AP0	Office on Asian and Pacific Islander Affairs*	8.0	9.9	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BZ0	Office on Latino Affairs*	10.0	11.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total, Human Support Services		6,081.1	6,112.1	6,557.7	3,165.6	5.5	189.1	3,360.2	1,631.1	2.5	0.0	0.0	4,993.8	98.4	5,092.2
Operations and Infrastructure															
LQ0	Alcoholic Beverage Regulation Administration*	0.0	0.0	0.0	0.0	0.0	60.0	60.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
CR0	Department of Consumer and Regulatory Affairs*	0.0	0.0	0.0	203.5	0.0	270.5	474.0	0.0	0.0	0.0	0.0	474.0	1.0	475.0
KG0	Department of Energy and Environment	338.4	372.3	448.0	128.3	0.0	199.5	327.8	104.7	3.8	0.0	0.0	436.3	14.2	450.5
TC0	Department of for-Hire Vehicles	58.3	60.0	70.0	0.0	0.0	70.0	70.0	0.0	0.0	0.0	0.0	70.0	0.0	70.0
SR0	Department of Insurance, Securities, and Banking*	0.0	0.0	0.0	0.0	0.0	144.0	144.0	0.0	0.0	0.0	0.0	144.0	0.0	144.0
KV0	Department of Motor Vehicles	265.0	257.3	269.0	230.0	0.0	39.0	269.0	0.0	0.0	0.0	0.0	269.0	0.0	269.0
KT0	Department of Public Works	1,489.0	1,340.6	1,479.0	1,293.0	0.0	29.0	1,322.0	0.0	0.0	0.0	0.0	1,322.0	157.0	1,479.0
KA0	District Department of Transportation	570.0	533.0	624.4	592.4	0.0	12.0	604.4	20.0	0.0	0.0	0.0	624.4	0.0	624.4
KO0	Office of the Deputy Mayor for Operations and Infrastructure	0.0	0.0	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
DJ0	Office of the People's Counsel*	0.0	0.0	0.0	6.0	0.0	46.4	52.4	0.0	0.0	0.0	0.0	52.4	0.0	52.4

**Government of the District of Columbia
FY 2021 Proposed Full-Time Equivalent Employment Authority
Gross Funds**

				FY 2021 Employment Authority by Type of Funding											
Appropriation Title															
Agency Code	Agency Name	FY 2018 Actuals Gross Funds FTEs	FY 2019 Actuals Gross Funds FTEs	FY 2020 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 2021 Proposed Gross Funds FTEs
DH0	Public Service Commission*	0.0	0.0	0.0	0.0	0.0	86.4	86.4	3.3	0.0	0.0	0.0	89.6	0.0	89.6
Total, Operations and Infrastructure		2,720.7	2,563.3	2,898.4	2,461.2	0.0	956.8	3,417.9	128.0	3.8	0.0	0.0	3,549.7	172.2	3,721.9
Financing and Other															
Total, Financing and Other		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL GENERAL OPERATING FUNDS		34,293.5	33,967.1	36,399.9	30,845.2	60.5	2,083.6	32,989.2	2,791.5	16.3	0.0	0.0	35,797.0	1,252.1	37,049.0
Enterprise and Other Funds															
H10	D.C. Health Benefit Exchange Authority	101.0	97.1	101.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	109.0	109.0	0.0	109.0
DY0	District of Columbia Retirement Board**	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0	0.0	75.0
KB0	Green Finance Authority	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	12.0	12.0	0.0	12.0
DC0	Office of Lottery and Charitable Games	0.0	67.0	76.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	88.5	88.5	0.0	88.5
GF0	University of the District of Columbia**	0.0	0.0	968.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	948.4	948.4	0.0	948.4
Total, Enterprise and Other Funds		101.0	164.1	1,220.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,232.9	1,232.9	0.0	1,232.9
GRAND TOTAL, DISTRICT GOVERNMENT		34,394.5	34,131.2	37,620.8	30,845.2	60.5	2,083.6	32,989.2	2,791.5	16.3	0.0	1,232.9	37,029.9	1,252.1	38,281.9

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

**These agencies do not use the District's financial system for their actual expenditure transactions.

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

Appendix J:

**Glossary of
Budget Terms**

Glossary of Budget Terms

Accrual Basis of Accounting – An accounting method that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. Accordingly, revenues are recognized when they are earned and expenses when they are incurred, not when cash changes hands. Contrast this term to "modified accrual basis of accounting."

Activity – A component part of the District's program structure that is comprised of a set of services grouped around a common purpose or result.

Additional Gross Pay – Pay other than base compensation and premium pay. Examples include: Holiday Pay, Longevity Pay, Shift Differential, and Terminal Leave.

Agency Financial Operations Program (AFO) – A program within an agency's performance plan under Performance-Based Budgeting. AFO is used to track the funding and FTE count for all Office of the Chief Financial Officer (OCFO) FTEs assigned to the agencies. Although many of these employees work on-site at agency locations, all financial positions within District agencies report to the Chief Financial Officer. Under AFO, these costs fall within one of three activities: (1) Budget Operations, (2) Accounting Operations, (3) ACFO. Six Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of Chief Financial Officer and the Office of Budget and Performance Management, in the Office of the City Administrator, in managing agency finances. For budgetary purposes, funding for these positions assigned to the agencies is included in the various agency budgets. This funding is not duplicated in the budget for the OCFO.

Agency Management Program (AMP) – A program within an agency's performance plan under Performance-Based Budgeting. AMP is used to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within 15 activities: (1) Personnel, (2) Training and Employee Development, (3) Labor-Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Management, (8) Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, (13) Performance Management, (14) Language Access, and (15) Court-Ordered Supervision. Many agencies do not include all 15 of these activities.

Allocable Revenue – Revenue earned, collected, and used by the agency responsible for generating the revenue.

Allocation – The movement of budget from a central budget item, like a Reserve fund, to a specific budget location. In the case of the Highway Trust Fund, the movement of capital budget from a master project to a capital project authorized within the master project group.

Amendment – A proposed change to a budget that is not yet finally approved, but has been formally submitted by the executive to the legislative branch.

Annualization – A budget increase to provide full-year budget authority for a budgetary item that was only partially funded in the prior-year budget.

Appropriated Revenue – Authority to collect revenue by an agency on behalf of the District Treasury; such revenue is used to support the operations of all agencies.

Appropriation – Authority to spend funds appropriated by Congress and financed by general District revenues.

Appropriation Group (or Appropriation Title) – The eight broad areas into which the District categorizes services to the citizens of Washington D.C. They include Governmental Direction and Support, Economic Development and Regulation, Public Safety and Justice, Public Education System, Human Support Services, Operations and Infrastructure, Financing and Other, and Enterprise and Other Funds.

Arbitrage – With respect to tax-exempt municipal debt, arbitrage is the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the tax-exempt bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn arbitrage in connection with tax-exempt bonds or other federally tax-advantaged bonds.

Attrition – Voluntary employment losses, such as retirements and resignations.

Bond Anticipation Notes – Notes issued for capital projects, which are repaid from the proceeds of the issuance of long-term bonds.

Bonds – The written evidence of debt, which upon presentation entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest or states a formula for determining that rate and matures on a date certain. Generally, bonds are debt securities with a final maturity longer than the short-term range.

Bond Rating – A bond rating is an independent assessment of the creditworthiness of a bond issued by a state or municipality (including all short- and long-term indebtedness) rated by these agencies. The three primary rating agencies are Standard & Poor's Ratings Services (S & P), Moody's Investors Service, Inc. (Moody's), and Fitch Ratings, Inc. (Fitch). Bond ratings measure the probability of the timely repayment of principal and interest of a bond. Generally, a higher credit rating would lead to a more favorable effect on the marketability of a bond and lower cost of borrowing for the borrower. The long-term credit rating symbols for investment grade bonds range from the highest ratings of AAA, AA, and A to BBB-, the lowest investment grade ratings. Pluses are added to distinguish strength and minuses reflect weaknesses. Bonds rated below BBB- are referred to as speculative, low grade or junk bonds.

Budget – A plan of financial and operational intent embodying an estimate of proposed expenditures for a given period and proposed means of financing.

Budget Authority – Authority provided by law to enter into obligations that will result in expenditures. It may be classified by the period of availability (one-year, multiple-year, no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Establishment – The period immediately preceding the beginning of the budget fiscal year during which final budgets are prepared and entered into the formal accounting records of the District.

Budget Formulation – The budget planning and development process from the initial budget call up to and including final approval by Congress.

Budget Modification – A change in any portion of the budget during the fiscal year.

Budget Reserve – Funds that are earmarked to protect the District against shortfalls in revenue and unforeseen expenditures.

Build America Bonds (BABs) – Taxable municipal securities issued through December 31, 2010 under the American Recovery and Reinvestment Act of 2009. BABs entitle municipal issuers to receive direct pay subsidies from the federal government or entitle bondholders to receive a credit against federal income tax.

CAFR – State and local governments issue an annual financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR is prepared in accordance with U.S. generally accepted accounting principles (GAAP) for state and local governments as promulgated by the Government Accounting Standards Board (GASB) and is composed, at a minimum, of the following three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some of the principal users of the CAFR are credit or bond rating agencies (Fitch Ratings, Moody's Investors Service, Standard and Poor's Ratings Services), institutions that buy and sell bonds, and those charged with managing and governing the state or local government.

Capital Budget – The budget that provides for the acquisition of District-owned assets that help meet the District's long-term and infrastructure needs, as summarized in the Capital Improvements Program.

Capital Improvements Program (CIP) – A plan for initiating the development, improvement, or replacement of District-owned assets during a six-year period. As annually revised, this plan provides the basis for future-year capital budget requests.

Chart of Accounts – A listing of general ledger accounts used to record financial transactions incurred by District agencies.

Charter School – A private non-profit entity that accepts and educates public school students under the terms of a charter granted by the District's chartering authority. Charter Schools receive the same public funding as DC Public Schools pursuant to the District's uniform per-student funding formula; additionally, a facilities allowance is provided.

Collateral – Security pledged to a creditor to assure that the obligor of municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release the collateral.

Commercial Paper (CP) – Short-term obligations, backed by a line of credit with a bank, that mature within 270 days. Maturing principal of outstanding commercial paper is typically paid with newly issued commercial paper, referred to as a "roll over," thereby borrowing funds on a short-term basis for an extended time period. Rate reset periods may vary from one to 270 days and different portions of a single issue of commercial paper may simultaneously have different reset periods.

Component Unit – Legally separate organizations that meet the following criteria: (a) the primary government appoints a voting majority of the organization's board; and (b) there is a financial benefit/burden relationship between the primary government and the organization, or the primary government is able to impose its will on the organization.

Comptroller Object – This represents the lowest level of the General Ledger Account structure for operating statement District-wide accounting purposes. It includes revenue, expenditure, transfer, and statistical accounts.

Comptroller Source Group – This is used to group Comptroller Objects for reporting purposes. Also called Object Class.

Consolidated Plan – The U.S. Department of Housing and Urban Development requires a single or consolidated plan and submission for the following federal grant programs: Community Development

Block Grants (CDBG), HOME Investment Partnerships Program, Emergency Shelter Grants (ESG), and the Housing Opportunities for Persons with AIDS (HOPWA) grant.

Contractual Services – A budgetary classification of nonpersonal services that includes funds for contractual services.

Controllable Property – Non-capitalized tangible property with a value that is less than \$5,000 that is considered to be sensitive with a high risk of theft or loss; such property typically has an expected useful life of less than three years.

Current Services Funding Level (CSFL) – The CSFL is a Local funds only representation of the true cost of operating District agencies in the next budget year, without consideration of any new policy decisions.

Debt Capacity – Generally, the maximum principal amount of debt that an issuer is permitted to have outstanding at any time under constitutional, statutory or bond contract provisions. The District has two statutorily mandated debt limits. The Home Rule Act provides that the debt service on the District's outstanding and proposed debt in any fiscal year cannot exceed 17% of local-source District revenues. The Debt Ceiling Act imposes a further limit. Total debt service on all outstanding Tax-Supported Debt cannot exceed 12% of annual District General Fund expenditures and transfers during a given CIP period.

Debt Ratio – Comparative statistics showing the relationship between the issuer's outstanding debt and factors such as its tax base, income, or population.

Debt Service – The payment of principal and interest on outstanding bonds, the principal payment of maturing or redeemed bonds, and any required contributions to a sinking fund for term bonds. Generally principal is paid annually. Interest on fixed rate bonds is paid semi-annually, and interest on floating-rate bonds is paid monthly.

Dedicated Taxes – Tax revenues that are set aside by law to be used by a particular agency for a particular purpose. Dedicated Tax revenue is part of General Fund revenue.

Encumbrance – An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds – Budget and accounting units created for particular purposes, such as self-sustaining operations for which a fee is charged to external users for goods and services, to separate the revenue and financial control of such operations from the District's General Fund.

Entitlement – A service or grant that, under District or Federal law, must be provided to qualified applicants.

Equipment and Equipment Rental – The name of the object class used to allocate funds for such needs.

Escrow Agreement for Refunding Bonds – An agreement that typically provides for the deposit of funds or securities in an escrow account to refund outstanding debt. The agreement stipulates how funds are invested until their expenditure and the schedule of on-going debt service payments and redemptions.

Expenditure – A payment for goods or services received.

FMAP (Federal Medicaid Assistance Percentage) – The percentage of Medicaid expenditures that is reimbursed by the federal government. For the District, this percentage is generally 70 percent for most Medicaid functions.

Federal Funds

- **Federal Grants:** Funding provided by the federal government via a federal agency for a specific purpose with the conditions for the administration of the funding dictated by each grantor organization.
- **Federal Payments:** Funding specifically detailed in the Federal Funds portion of the District of Columbia Appropriations Act with the conditions for the administration of the funding found within the statute and federal appropriations law.
- **Federal Medicaid Payments:** Funding provided to pay for a portion of the health care costs of eligible individuals, with oversight performed by District and federal authorities.

Fixed Costs – Expenses that do not change in proportion to the activity of a business and are related to the everyday functioning of a business. In the District, fixed costs are categorized as: electricity, heating fuel, janitorial services, natural gas, occupancy, telecommunication, postage, rent, security services, steam, water and sewer, and fleet fuel and services. While the expense item is fixed, the costs do have variability. Rate fluctuations and consumption levels play a large part in determining the amount of fixed costs.

Fringe Benefits – Part of overall employee compensation costs, including life and health insurance and retirement and Social Security contributions.

Full-Time Equivalent (FTE) – An employment indicator that translates the total number of hours worked in a year by all employees, including part-time workers, to an equivalent number of work years. For example, one FTE generally equals 2,080 hours and 0.75 FTE equals 1,560 hours.

Fund – A budgeting and accounting practice used to establish accounts separating revenues and their related obligations and expenditures for one purpose from revenues, obligations, and expenditures for other purposes. It is a distinct accounting entity that has its own assets, liabilities, equity, revenues, and expenditures/expenses.

Fund Accounting – Method of organizing and maintaining accounting activities on a fund basis. Under this method, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources. The fund balance is cumulative over the life of the fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for accounting and financial reporting. GAAP includes the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The standard-setting body which establishes GAAP for governmental entities is the Governmental Accounting Standards Board (GASB).

GASB – Established in June 1984, the Governmental Accounting Standards Board (GASB) is the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. Although GASB standards do not have the force of law, governments are required to follow GASB standards in order to obtain unmodified (or clean) opinions from their auditors, and failure to comply with GASB standards can adversely affect a state or local government's bond ratings and thus, its attempts to issue bonds.

GFOA – The Government Finance Officers Association (GFOA) of the United States and Canada is the premier association of public finance professionals. Since its inception in 1906, originally as the Municipal Finance Officers Association, the organization has played a major role in the development and promotion of GAAP for state and local government. The GFOA has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. Under this program, governments that achieve the highest standards in financial reporting are awarded a prestigious

Certificate of Achievement. The GFOA also sponsors the Distinguished Budget Presentation Award Program, which recognizes governments whose budgets are deemed exemplary as policy documents, financial guides, operational guides, and communication devices. The GFOA also publishes Governmental Accounting, Auditing, and Financial Reporting (GAAFR), also known as “the Blue Book”.

GPRA (Government Performance and Results Act) – Legislation that requires the establishment of a direct relationship between the use of federal funds and the delivery of services by federal agencies. Many federal grants require GPRA performance measures as part of the reporting process.

General Fund – The principal operating fund of the District, which is used to account for all financial resources except those required to be accounted for in another fund. General Fund revenues consist of Local, Dedicated Tax, and Special Purpose Revenues.

General Obligation (G.O.) Bonds – Bonds issued directly by state or local governments or their agencies to meet essential government functions, such as schools and highway construction. These bonds are backed by the issuer’s pledge of its full faith, credit and taxing power to meet interest and principal payments.

Gift Funds – Financial donations to the District government, which may only be accepted on behalf of the District by the Mayor, and which may be earmarked for a specific purpose.

Grant – Contributions of assets (usually cash) by a government unit or private entity for specified purposes. The District government receives grants from the federal government (and occasionally from private entities) for a variety of purposes. District agencies also make grants to non-profit or other non-District government organizations. When the source of the District’s grant to a non-District government organization is itself a grant, the District’s grant is called a “subgrant.”

Grant Anticipation Revenue Vehicle (GARVEE) Bonds – Bonds used by state or state infrastructure agencies under the guidelines of the National Highway System Designation Act to finance major highway projects receiving federal funding. States must repay the bonds using federal funds expected to be received in the future; however, the federal government does not guarantee that the funds will be made available to repay the bonds.

Gross Budget – A total budget amount that includes resources from all funding sources.

Imprest Fund – A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

Income Tax Secured Revenue Bond – Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax revenue received by the District.

Indirect Costs – Administrative overhead costs incurred by the District in managing grant programs.

Industrial Revenue Bond – A bond issued by the District on behalf of a non-profit or other eligible entity to finance or refinance projects including housing, health facilities, transit, higher education, or other industrial or commercial development

Inflation – An increase in general price of goods or services resulting in a decline in the purchasing power of currently available money.

Infrastructure – Long-lived assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include such assets as highways, bridges, drainage systems, and water and sewer systems.

Interest Accrual – The interest that has accumulated on a bond since the last interest payment up to, but not including, the settlement date.

Intra-District – An accounting mechanism used to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Performance Indicators – Indicators that measure how well an agency is achieving its strategic objectives. They are outcome-oriented and should be used to answer the question, “What does the agency need to measure to determine success?”

Local Education Agency (LEA) – An education agency at the local level that exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district," "school system," and "local basic administrative unit."

Local Revenue – Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate – Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC (Maximum Allowable Request Ceiling) – The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Master Project – A designated capital project that receives the budget for a specific set of related projects, which then subsequently obtain budget(s) through an allocation process from the master project. Certain District capital projects are budgeted using this process.

Match – A locally provided cash or in-kind service contribution required to supplement or equal a grant or gift as a condition for receiving the funds.

Mission – A clear, concise statement of the purpose of the agency which focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting – A basis of accounting that recognizes revenues in the period they become measurable and available, and expenditures in the period in which governments in general normally liquidate the associated liability rather than when that liability is first incurred (if earlier).

Municipal Bond – A debt security issued by or on behalf of a state, local government, or an agency or instrumentality of a state or local government. Municipal bonds, for example, may be issued by states, cities, counties, special tax districts or special agencies or authorities of state or local governments. Generally, interest earned on municipal bonds is exempt from federal income taxes and state and local taxes in the state if the investor lives in the issuing state.

Nonpersonal Services (NPS) – A budget category that includes budget objects for reporting other than personnel-related expenditures. Nonpersonal services includes supplies, utilities, communications, rent, other services and charges, subsidies and transfers, equipment and equipment rental, and debt service.

Nonrecurring Expenditures – One-time expenditures for special items, such as a new fire truck or a computer system, that do not need to be budgeted for again in the year following their purchase.

Notice of Funding Availability (NOFA) – A public notice that an agency will issue a Request for Applications (RFA), informing interested parties when and where an RFA may be obtained.

Object Category – The category of object classes for which the District budgets in the operating budget. There are two object categories: Personal Services (salaries, fringe benefits, additional pay, and overtime) and Nonpersonal Services (all object classes that are not personal services).

Object Class – A budgetary classification that breaks down the object categories of personal services and nonpersonal services into more specific types of expenditure, such as fringe benefits (Object Class 14) or supplies (Object Class 20). Also called Comptroller Source Group.

Objectives – Measurable activities of a program that are sought to achieve the overall mission.

Obligations – The amount of expenditures already made as well as the cost of commitments requiring future payments.

Operating Budget – The budget that encompasses day-to-day District government activities. The operating budget includes employee salaries, supplies, and other non-personnel items related to current activities. The operating budget also includes debt service and overhead costs related to daily operations.

Other Services and Charges – A budgetary classification of nonpersonal services that includes funds for printing, postage, tuition, travel, conference, and membership dues.

Overtime Pay – Pay for full-time employees whose work hours exceed their regular tour of duty, generally, for hours of work authorized in excess of 40 hours in a pay status in a workweek in accordance with provisions of section 7 of the Fair Labor Standards Act of 1938 (FLSA), as amended (29 USC 207).

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

Personal Services (PS) – A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

Performance-Based Budgeting (PBB) – A budget framework in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers.

Performance Measures – Measures that describe the information managers and other decision-makers need in order to make good business decisions. Different types of measures include demand/input, output, result/outcome, and efficiency.

Performance Plan – An agency-level plan that contains the agency’s mission, summary of services, strategic objectives, key performance indicators and strategic initiatives for a set period of time.

Phase – A budgeted task (e.g. design, project management, construction) necessary to achieve the completion of a capital project.

Private Revenue – Funding from private grants to fund the intended purpose of the grant.

Program – A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, programs are organized as a sub-unit of an agency for accounting, budgeting, planning, and performance measurement purposes.

Program Structure – The delineation of programs, activities, and services that constitute the work of an agency.

Project – An operating project is a SOAR attribute used to isolate selected financial activity. A capital project is an investment in the infrastructure of the District that results in a new District-owned asset, increases the value of an existing District-owned asset, or increases the life of a District-owned asset by at least 2 years.

Proprietary Fund – Fund category that often emulates the private sector and focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. Expenditures are typically funded by user charges and fees. Governments may have two

types of proprietary funds: enterprise funds and internal service funds.

Qualified Zone Academy Bond (QZAB) – Municipal security issued to finance projects for certain eligible public schools in conjunction with private business contributions. At the election of the issuer, the issuer is entitled to receive a direct pay subsidy, or the bondholders are entitled to receive a federal tax credit in lieu of interest.

Real (Constant) Dollars – An adjusted value of currency used to compare dollar values from one period to another. Because of inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values across time periods, they can be converted from nominal (current) dollar values to constant dollar values.

Reallocation – 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 Full Time – Salary and wages for all continuing full-time employees.

Regular Pay – Other – Salary and wages for part-time, part-year, or temporary employees.

Reorganization – A change in the budget and reporting structures within an agency.

Reprogramming – Any budget modification for purposes other than those originally planned, which results in an offsetting reallocation of budget authority from one budget category to another, or from one capital project to another.

Request for Applications (RFA) – The document that describes the requirements for subgrant applications.

Request for Proposals (RFP) – A solicitation document requesting from prospective contractors to submit a business proposal with a detailed description of the manner in which they plan to achieve the goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's corporate and financial information, estimate of total cost, and required completion schedule.

Rescission – A legislative cancellation of budget authority previously approved by the Council and the Congress.

Revenue 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 non-tax revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes. Formerly called O-type or other revenue, Special Purpose Revenue is part of General Fund revenue.

Structural Balance – The degree to which revenues match expenditures over time.

Subgrant – The commitment of funds from a grant by a District government agency to a governmental or private organization to support specific services and operations. See D.C. Municipal Regulations, Title I, Chapter 50.

Subsidies and Transfers – The name of the object class used to allocate funds for a variety of public welfare and support costs and to transfer funds to other organizations, such as the Washington Metropolitan Area Transit Authority, providing services to District residents.

Supplemental Budget – An increase in the District’s budget during the course of the fiscal year, after the budget has first been approved. After approval by Council and signature by the Mayor, a Supplemental Budget must also go to Congress for review. Within certain limits, the District may implement a Supplemental Budget after a 30-day review by Congress, if Congress does not disapprove it.

Supplies and Materials – The names of the budgetary object class used to allocate funds for consumable materials.

System of Accounting and Reporting (SOAR) – The financial management system used by the District as its official accounting system of record.

Tax Abatement – A decrease in the amount of tax an entity owes, as legislated by the Council. The abatement could be in furtherance of an economic development strategy or to generally provide for tax relief. For financial reporting purposes, such abatements result from an agreement between the District and an individual or entity in which the District promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the District or its citizens.

Tax Increment Financing – A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur “but for” such assistance.

Tobacco Securitization – Securitization is a financing method whereby a party sells bonds backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies’ payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

Trust and Agency Funds – Fiduciary funds that are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Transfers – Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities – Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) – Funding formula used by the District that determines the annual appropriation of Local funds for the operation of DC Public Schools and DC Public Charter Schools based on the number of students, the grade level, and other student characteristics.

WAE (When-Actually-Employed) – A temporary appointment under which the employee serves on an intermittent basis.

Weighted Student Formula (WSF) – Funding formula used by the DC Public School system to annually fund each school. The formula is based on enrollment, grade level, special education needs, free and reduced-price lunch eligibility, and English as a Second Language characteristics.

Within-Grade (Step) Increase – A salary increase awarded to an employee based on longevity of service and acceptable performance.

FY 2021 Local Budget Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt the local portion of the budget of the District of Columbia government for the fiscal year ending September 30, 2021.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2021 Local Budget Act of 2020”.

Sec. 2. Adoption of the local portion of the Fiscal Year 2021 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, 2021.

**DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR
ENDING SEPTEMBER 30, 2021**

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2021 (“Fiscal Year 2021”), 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 1-204.50a), and provisions of this act, the total amount appropriated in this act for operating
2 expenses for the District of Columbia for Fiscal Year 2021 shall not exceed the lesser of the sum
3 of the total revenues of the District of Columbia for such fiscal year or \$16,667,730 (of which
4 \$8,542,041,000 shall be from local funds, \$527,952,000 shall be from dedicated taxes,
5 \$1,085,167,000 shall be from federal grant funds, \$2,551,351,000 shall be from Medicaid
6 payments, \$754,774,000 shall be from other funds, \$4,755,000 shall be from private funds,
7 \$397,610,000 shall be from funds requested to be appropriated by the Congress as federal
8 payments pursuant to the Fiscal Year 2021 Federal Portion Budget Request Act of 2020, enacted
9 on _____ (_____) (the “Fiscal Year 2021 Federal Portion Budget Request Act of
10 2020”) and federal payment funds for COVID relief, and \$2,603,640,000 shall be from
11 enterprise and other funds); provided further, that of the local funds, such amounts as may be
12 necessary may be derived from the General Fund balance; provided further, that of these funds
13 the intra-District authority shall be \$719,846,000; provided further, that amounts appropriated
14 under this act may be increased by proceeds of one-time transactions, which are expended for
15 emergency or unanticipated operating or capital needs; provided further, that such increases shall
16 be approved by enactment of local District law and shall comply with all reserve requirements
17 contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat.
18 774; D.C. Official Code § 1-201.01 *et seq.*); provided further, that local funds are appropriated,
19 without regard to fiscal year, in such amounts as may be necessary to pay vendor fees, including
20 legal fees, that are obligated in this fiscal year, to be paid as a fixed percentage of District
21 revenue recovered from third parties on behalf of the District under contracts that provide for
22 payment of fees based upon and from such District revenue as may be recovered by the vendor;
23 provided further, that amounts appropriated pursuant to this act as operating funds may be
24 transferred to enterprise and capital funds and such amounts, once transferred, shall retain
25 appropriation authority consistent with the provisions of this act; provided further, that there may
26 be reprogrammed or transferred for operating expenses any local funds transferred or
27 reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such
28 amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with
29 the provisions of this act, except, that there may not be reprogrammed for operating expenses
30 any funds derived from bonds, notes, or other obligations issued for capital projects; provided
31 further, that the local funds (including dedicated tax) and other funds appropriated by this act
32 may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of
33 the District of Columbia Official Code, or as otherwise provided by law, through November 15,
34 2021; provided further, that local funds and other funds appropriated under this act may be
35 expended by the Mayor for the purpose of providing food and beverages, not to exceed \$30 per
36 employee per day, to employees of the District of Columbia government while such employees
37 are deployed in response to or during a declared snow or other emergency; provided further, that
38 local funds and other funds appropriated under this act may be expended by the Mayor to
39 provide food and lodging, in amounts not to exceed the General Services Administration per
40 diem rates, for youth, young adults, and their parents or guardians who participate in a program

1 of the District of Columbia government that involves overnight travel outside the District of
2 Columbia; provided further, that funds appropriated under this act shall not be expended in a
3 manner inconsistent with the Balanced Budget and Financial Plan Freeze on Salary Schedules,
4 Benefits, and Cost-of-Living Adjustments Act of 2020, including emergency and temporary
5 versions of such act, except as authorized under the Revised Revenue Estimate heading of this
6 act; provided further, that notwithstanding any other provision of law, local funds are
7 appropriated, without regard to fiscal year, to the extent such funds are certified as available by
8 the Chief Financial Officer of the District of Columbia, to pay termination costs of multiyear
9 contracts entered into by the District of Columbia during this fiscal year, to design, construct,
10 improve, maintain, operate, manage, or finance infrastructure projects procured pursuant to the
11 Public-Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228; D.C.
12 Official Code § 2-271.01 *et seq.*), including by way of example and not limitation, a project for
13 the replacement and modernization of the District of Columbia's streetlight system and a project
14 for the rehabilitation and modernization of the Henry J. Daly Building, and such termination
15 costs may be paid from appropriations available for the performance of such contracts or the
16 payment of termination costs or from other appropriations then available for any other purpose,
17 not including the emergency cash reserve fund (D.C. Official Code § 1-204.50a(a)) or the
18 contingency cash reserve fund (D.C. Official Code § 1-204.50a(b)), which, once allocated to
19 these costs, shall be deemed appropriated for the purposes of paying termination costs of such
20 contracts and shall retain appropriations authority and remain available until expended; provided
21 further, that any unspent amount remaining in a non-lapsing fund described below at the end of
22 Fiscal Year 2020 is to be continually available, allocated, appropriated, and expended for the
23 purposes of such fund in Fiscal Year 2021 in addition to any amounts deposited in and
24 appropriated to such fund in Fiscal Year 2021; provided further, that the Chief Financial Officer
25 shall take such steps as are necessary to assure that the foregoing requirements are met, including
26 the apportioning by the Chief Financial Officer of the appropriations and funds made available
27 during Fiscal Year 2021.

28 29 **GOVERNMENTAL DIRECTION AND SUPPORT**

30 Governmental direction and support, \$952,891,000 (including \$835,816,000 from local
31 funds, \$1,514,000 from dedicated taxes, \$32,219,000 from federal grant funds, \$82,779,000 from
32 other funds, and \$563,000 from private funds), to be allocated as follows; provided, that any
33 program fees collected from the issuance of debt shall be available for the payment of expenses
34 of the debt management program of the District:

35 (1) Board of Elections. - \$9,417,000 from local funds;

36 (2) Board of Ethics and Government Accountability. - \$2,795,000 (including
37 \$2,614,000 from local funds and \$181,000 from other funds); provided, that all funds deposited,
38 without regard to fiscal year, into the following funds are authorized for expenditure and shall
39 remain available for expenditure until September 30, 2021: the Lobbyist Administration and
40 Enforcement Fund, the Open Government Fund, and the Ethics Fund;

1 (3) Captive Insurance Agency. - \$4,412,000 (including \$3,744,000 from local
2 funds and \$668,000 from other funds); provided, that all funds deposited, without regard to fiscal
3 year, into the following funds are authorized for expenditure and shall remain available for
4 expenditure until September 30, 2021: the Captive Trust Fund, the Medical Captive Insurance
5 Claims Reserve Fund, and the Subrogation Fund;

6 (4) Contract Appeals Board. - \$1,762,000 from local funds;

7 (5) Council of the District of Columbia. - \$28,910,000 from local funds; provided,
8 that not to exceed \$25,000 of this amount shall be available for the Chairman for official
9 reception and representation expenses and for purposes consistent with the Discretionary Funds
10 Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided
11 further, that all funds deposited, without regard to fiscal year, into the Council Technology
12 Projects Fund are authorized for expenditure and shall remain available for expenditure until
13 September 30, 2021;

14 (6) Department of General Services. - \$332,864,000 (including \$326,183,000
15 from local funds, \$1,514,000 of dedicated taxes, and \$5,167,000 from other funds); provided,
16 that all funds deposited, without regard to fiscal year, into the following funds are authorized for
17 expenditure and shall remain available for expenditure until September 30, 2021: the Eastern
18 Market Enterprise Fund and the West End Library and Fire Station Maintenance Fund;

19 (7) Department of Human Resources. - \$10,962,000 (including \$10,369,000 from
20 local funds and \$593,000 from other funds);

21 (8) Employees' Compensation Fund. - \$22,543,000 from local funds;

22 (9) Executive Office of the Mayor. - \$18,024,000 (including \$12,627,000 from
23 local funds and \$5,397,000 from federal grant funds); provided, that not to exceed \$25,000 of
24 such amount, from local funds, shall be available for the Mayor for official reception and
25 representation expenses and for purposes consistent with the Discretionary Funds Act of 1973,
26 approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that
27 all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized
28 for expenditure and shall remain available for expenditure until September 30, 2021;

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

30 (11) Metropolitan Washington Council of Governments. - \$561,000 from local
31 funds;

32 (12) Office of Advisory Neighborhood Commissions. - \$1,492,000 from local
33 funds; provided, that all funds deposited, without regard to fiscal year, into the Office of
34 Advisory Neighborhood Commission Security Fund are authorized for expenditure and shall
35 remain available for expenditure until September 30, 2021;

36 (13) Office of Campaign Finance. - \$8,185,000 from local funds; provided, that
37 all funds deposited, without regard to fiscal year, into the Fair Elections Fund are authorized for
38 expenditure and shall remain available for expenditure until September 30, 2021;

39 (14) Office of Contracting and Procurement. - \$26,221,000 (including
40 \$24,340,000 from local funds and \$1,881,000 from other funds);

1 (15) Office of Disability Rights. - \$1,813,000 (including \$1,153,000 from local
2 funds and \$660,000 from federal grant funds);

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

4 (17) Office of Finance and Resource Management. - \$30,950,000 (including
5 \$30,650,000 from local funds and \$300,000 from other funds);

6 (18) Office of Risk Management. - \$4,266,000 from local funds; provided, that all
7 funds deposited, without regard to fiscal year, into the Subrogation Fund are authorized for
8 expenditure and shall remain available for expenditure until September 30, 2021;

9 (19) Office of the Attorney General for the District of Columbia. - \$121,604,000
10 (including \$81,000,000 from local funds, \$22,651,000 from federal grant funds, \$17,391,000
11 from other funds, and \$563,000 from private funds); provided, that not to exceed \$25,000 of this
12 amount, from local funds, shall be available for the Attorney General for official reception and
13 representation expenses and for purposes consistent with the Discretionary Funds Act of 1973,
14 approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that
15 local and other funds appropriated under this act may be used to pay expenses for District
16 government attorneys at the Office of the Attorney General for the District of Columbia to obtain
17 professional credentials, including bar dues and court admission fees, that enable these attorneys
18 to practice law in other state and federal jurisdictions and appear outside the District in state and
19 federal courts; provided further, that all funds deposited, without regard to fiscal year, into the
20 following funds are authorized for expenditure and shall remain available for expenditure until
21 September 30, 2021: the Child Support-Temporary Assistance for Needy Families Fund, the
22 Child Support-Reimbursements and Fees Fund, the Child Support-Interest Income Fund, the
23 Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund, and the Litigation Support
24 Fund; provided further, that this amount may be further increased by amounts deposited into the
25 Attorney General Restitution Fund and the Vulnerable and Elderly Person Exploitation
26 Restitution Fund, which shall be continually available, without regard to fiscal year, until
27 expended;

28 (20) Office of the Chief Financial Officer. - \$189,733,000 (including
29 \$143,944,000 from local funds, \$450,000 from federal grant funds, and \$45,339,000 from other
30 funds); provided, that not to exceed \$10,600 of such amount, from local funds, shall be available
31 for the Chief Financial Officer for official reception and representation expenses and for
32 purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87
33 Stat. 509; D.C. Official Code § 1-333.10); provided further, that amounts appropriated by this act
34 may be increased by the amount required to pay banking fees for maintaining the funds of the
35 District of Columbia; provided further, that all funds deposited, without regard to fiscal year, into
36 the following funds are authorized for expenditure and shall remain available for expenditure
37 until September 30, 2021; the Recorder of Deeds Automation Fund and the Other Post-
38 Employment Benefits Fund;

39 (21) Office of the Chief Technology Officer. - \$80,929,000 (including
40 \$70,776,000 from local funds and \$10,154,000 from other funds); provided, that all funds

1 deposited, without regard to fiscal year, into the DC-NET Services Support Fund are authorized
2 for expenditure and shall remain available for expenditure until September 30, 2021;

3 (22) Office of the City Administrator. - \$9,729,000 from local funds; provided,
4 that not to exceed \$10,600 of such amount, from local funds, shall be available for the City
5 Administrator for official reception and representation expenses and for purposes consistent with
6 the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official
7 Code § 1-333.10);

8 (23) Office of the District of Columbia Auditor. - \$5,653,000 from local funds;

9 (24) Office of the Inspector General. - \$18,911,000 (including \$15,849,000 from
10 local funds and \$3,062,000 from federal grant funds);

11 (25) Office of the Secretary. - \$4,806,000 (including \$3,706,000 from local funds
12 and \$1,100,000 from other funds);

13 (26) Office of the Senior Advisor. - \$3,344,000 from local funds;

14 (27) Office of Veterans' Affairs. - \$813,000 (including \$808,000 from local funds
15 and \$5,000 from other funds); provided, that all funds deposited, without regard to fiscal year,
16 into the Office of Veterans Affairs Fund are authorized for expenditure and shall remain
17 available for expenditure until September 30, 2021;

18 (28) Office on Asian and Pacific Islander Affairs. - \$1,335,000 from local funds;

19 (29) Office on Latino Affairs. - \$5,386,000 from local funds;

20 (30) Public Employee Relations Board. - \$1,296,000 from local funds;

21 (31) Statehood Initiatives. - \$241,000 from local funds; provided, that all funds
22 deposited, without regard to fiscal year, into the New Columbia Statehood Fund are authorized
23 for expenditure and shall remain available for expenditure until September 30, 2021; and

24 (32) Uniform Law Commission. - \$60,000 from local funds.
25

26 **ECONOMIC DEVELOPMENT AND REGULATION**

27 Economic development and regulation, \$392,164,000 (including \$243,119,000 from local
28 funds, \$37,848,000 from dedicated taxes, \$39,858,000 from federal grant funds, \$71,328,000
29 from other funds, and \$10,000 from private funds), to be allocated as follows:

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

31 (2) Commission on the Arts and Humanities. - \$38,567,000 (including
32 \$37,848,000 from dedicated taxes and \$719,000 from federal grant funds); provided, that all
33 dedicated taxes shall be deposited into the Arts and Humanities Fund; provided, further that all
34 funds deposited, without regard to fiscal year, into the Arts and Humanities Fund are authorized
35 for expenditure and shall remain available for expenditure until September 30, 2021; provided
36 further, that funds in the available fund balance of the Arts and Humanities Fund may be
37 obligated in Fiscal Year 2021, pursuant to grant awards, through September 30, 2024, and that
38 such funds so obligated are authorized for expenditure and shall remain available for expenditure
39 until September 30, 2024;

40 (3) Department of Housing and Community Development. - \$59,860,000

(including \$18,114,000 from local funds, \$38,045,000 from federal grant funds, and \$3,700,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Negotiated Employee Affordable Housing Fund, the Department of Housing and Community Development Unified Fund, the Home Again Revolving Fund, the Home Purchase Assistance Program-Repayment Fund, and the Housing Preservation Fund; provided further, that all funds deposited, without regard to fiscal year, into the Rental Housing Registration Fund are authorized for expenditure by the Department of Housing and Community Development starting at the beginning of the applicable time period set forth section in 203c(d) of the Rental Housing Act of 1985, effective October 30, 2018 (D.C. Law 22-168, D.C. Code § 42-3502.03e(d)), and shall remain available for expenditure by the Department of Housing and Community Development until September 30, 2021;

(4) Department of Small and Local Business Development. - \$15,772,000 (including \$15,214,000 from local funds and \$559,000 from federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Small Business Capital Access Fund, the Streetscape Business Development Relief Fund, and the Ward 7 and Ward 8 Entrepreneur Grant Fund;

(5) Housing Authority Subsidy. - \$145,553,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the DCHA Rehabilitation and Maintenance Fund and the Tenant-Based Rental Assistance Fund;

(6) Housing Production Trust Fund Subsidy. - \$17,538,000 from local funds;

(7) Office of Cable Television, Film, Music, and Entertainment. - \$13,843,000 (including \$2,248,000 from local funds and \$11,595,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: Film, Television, and Entertainment Rebate Fund and the OCTFME Special Account;

(8) Office of Planning. - \$11,110,000 (including \$10,415,000 from local funds, \$535,000 from federal grant funds, \$150,000 from other funds, and \$10,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Historic Landmark-District Protection (Local) Fund and the Historical Landmark-District Protection (O-Type) Fund;

(9) Office of the Deputy Mayor for Planning and Economic Development. - \$29,641,000 (including \$24,302,000 from local funds and \$5,339,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Industrial Revenue Bond Account, the H Street Retail Priority Area Grant Fund, the Soccer Stadium Financing Fund, the Economic Development Special Account, the Walter Reed

1 Redevelopment Fund, the Walter Reed Reinvestment Fund, and the St. Elizabeth's East Campus
2 Redevelopment Fund;

3 (10) Office of the Tenant Advocate. - \$3,894,000 (including \$3,351,000 from
4 local funds and \$543,000 from other funds); provided, that all funds deposited, without regard to
5 fiscal year, into the Rental Housing Registration Fund are authorized for expenditure by the
6 Office of the Tenant Advocate until the end of the applicable time period set forth section in
7 203c(d) of the Rental Housing Act of 1985, effective October 30, 2018 (D.C. Law 22-168, D.C.
8 Code § 42-3502.03e(d)), and shall remain available for expenditure by the Office of the Tenant
9 Advocate until such time;

10 (11) Office of Zoning. - \$3,232,000 from local funds;

11 (12) Real Property Tax Appeals Commission. - \$1,826,000 from local funds; and

12 (13) Rental Housing Commission - \$1,328,000 from local funds.
13

14 **PUBLIC SAFETY AND JUSTICE**

15 Public safety and justice, \$1,546,033,000 (including \$1,286,030,000 from local funds,
16 \$189,562,000 from federal grant funds, \$150,000 from Medicaid payments, \$67,479,000 from
17 other funds, \$62,000 from private funds, and \$2,750,000 from federal payment funds, including
18 \$532,000 from federal payment funds requested to be appropriated by the Congress under the
19 heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2021 Federal Portion
20 Budget Request Act of 2020), \$413,000 requested to be appropriated by the Congress under the
21 heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2021
22 Federal Portion Budget Request Act of 2020, and \$1,805,000 from federal payment funds
23 requested to be appropriated by the Congress under the heading "Federal Payment to the
24 Criminal Justice Coordinating Council" in the Fiscal Year 2021 Federal Portion Budget Request
25 Act of 2020, to be allocated as follows:

26 (1) Commission on Judicial Disabilities and Tenure. - \$313,000 (including
27 \$35,000 from local funds and \$278,000 from federal payment funds requested to be appropriated
28 by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal
29 Year 2021 Federal Portion Budget Request Act of 2020);

30 (2) Corrections Information Council. - \$732,000 from local funds;

31 (3) Criminal Code Reform Commission. - \$375,000 from local funds;

32 (4) Criminal Justice Coordinating Council. - \$3,256,000 (including \$1,376,000
33 from local funds, \$75,000 from federal grant funds, and \$1,805,000 from federal payment funds
34 requested to be appropriated by the Congress under the heading "Federal Payment to the
35 Criminal Justice Coordinating Council" in the Fiscal Year 2021 Federal Portion Budget Request
36 Act of 2020);

37 (5) Department of Corrections. - \$179,610,000 (including \$149,820,000 from
38 local funds and \$29,790,000 from other funds); provided, that all funds deposited, without regard
39 to fiscal year, into the following funds are authorized for expenditure and shall remain available
40 for expenditure until September 30, 2021: the Correction Trustee Reimbursement Fund, the

1 Inmate Welfare Fund, and the Correction Reimbursement-Juveniles Fund;

2 (6) Department of Forensic Sciences. - \$28,665,000 (including \$28,477,000 from
3 local funds and \$188,000 from federal grant funds); provided, that all funds deposited, without
4 regard to fiscal year, into the Department of Forensic Sciences Laboratory Fund are authorized
5 for expenditure and shall remain available for expenditure until September 30, 2021;

6 (7) Department of Youth Rehabilitation Services. - \$84,376,000 from local funds;
7 provided, that of the local funds appropriated for the Department of Youth Rehabilitation
8 Services, \$12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;

9 (8) District of Columbia National Guard. - \$15,241,000 (including \$5,088,000
10 from local funds, \$9,593,000 from federal grant funds, \$148,000 from other funds, and \$413,000
11 from federal payment funds requested to be appropriated by the Congress under the heading
12 "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2021 Federal
13 Portion Budget Request Act of 2020); provided, that the Mayor shall reimburse the District of
14 Columbia National Guard for expenses incurred in connection with services that are performed
15 in emergencies by the National Guard in a militia status and are requested by the Mayor, in
16 amounts that shall be jointly determined and certified as due and payable for these services by
17 the Mayor and the Commanding General of the District of Columbia National Guard; provided
18 further, that such sums as may be necessary for reimbursement to the District of Columbia
19 National Guard under the preceding proviso shall be available pursuant to this act, and the
20 availability of the sums shall be deemed as constituting payment in advance for emergency
21 services involved;

22 (9) District of Columbia Sentencing Commission. - \$1,248,000 from local funds;

23 (10) Fire and Emergency Medical Services Department. - \$265,037,000
24 (including \$261,552,000 from local funds and \$3,485,000 from other funds); provided, that all
25 funds deposited, without regard to fiscal year, into the Fire and Emergency Medical Services
26 Department EMS Reform Fund are authorized for expenditure and shall remain available for
27 expenditure until September 30, 2021;

28 (11) Homeland Security and Emergency Management Agency. - \$169,636,000
29 (including \$5,531,000 from local funds and \$164,104,000 from federal grant funds);

30 (12) Judicial Nomination Commission. - \$262,000 (including \$8,000 from local
31 funds and \$254,000 from federal payment funds requested to be appropriated by the Congress
32 under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2021 Federal
33 Portion Budget Request Act of 2020);

34 (13) Metropolitan Police Department. - \$544,229,000 (including \$532,854,000
35 from local funds, \$3,975,000 from federal grant funds, and \$7,400,000 from other funds);
36 provided, that all funds deposited, without regard to fiscal year, into the Asset Forfeiture Fund
37 are authorized for expenditure and shall remain available for expenditure until September 30,
38 2021;

39 (14) Office of Administrative Hearings. - \$10,360,000 (including \$10,210,000
40 from local funds and \$150,000 from Medicaid payments);

1 (15) Office of Human Rights. - \$5,831,000 (including \$5,492,000 from local
2 funds and \$339,000 from federal grant funds);

3 (16) Office of Neighborhood Safety and Engagement. - \$6,716,000 from local
4 funds, provided, that the Office of Neighborhood Safety and Engagement is authorized to spend
5 appropriated funds for the purposes set forth in section 101 of the Neighborhood Engagement
6 Achieves Results Amendment Act of 2016, effective June 30, 2016 (D.C. Law 21-125; D.C.
7 Official Code § 7-2411);

8 (17) Office of Police Complaints. - \$2,613,000 from local funds;

9 (18) Office of the Chief Medical Examiner. - \$12,169,000 (including \$12,107,000
10 from local funds and \$62,000 from private funds);

11 (19) Office of the Deputy Mayor for Public Safety and Justice. - \$1,678,000 from
12 local funds;

13 (20) Office of Unified Communications. - \$53,244,000 (including \$30,373,000
14 from local funds, and \$22,871,000 from other funds); provided, that all funds deposited, without
15 regard to fiscal year, into the Emergency and Non-Emergency Number Telephone Calling
16 Systems Fund are authorized for expenditure and shall remain available for expenditure until
17 September 30, 2021;

18 (21) Office of Victim Services and Justice Grants. - \$50,509,000 (including
19 \$35,436,000 from local funds, \$11,288,000 from federal grant funds, and \$3,784,000 from other
20 funds); provided, that \$11,057,000 shall be made available to award a grant to the District of
21 Columbia Bar Foundation for the purpose of administering the Access to Justice Initiative and
22 the Civil Legal Counsel Projects Program, of which not less than \$300,000 shall be available to
23 fund the District of Columbia Poverty Lawyer Loan Repayment Assistance Program, and of
24 which not less than \$4,500,000 shall be available to fund the Civil Legal Counsel Projects
25 Program; provided further, that the funds authorized for expenditure for the District of Columbia
26 Poverty Lawyer Loan Repayment Assistance Program and the Civil Legal Counsel Projects
27 Program shall remain available for expenditure, without regard to fiscal year, until September 30,
28 2021; provided further, that all funds deposited, without regard to fiscal year, into the following
29 funds are authorized for expenditure and shall remain available for expenditure until September
30 30, 2021: the Crime Victims Assistance Fund, the Shelter and Transitional Housing for Victims
31 of Domestic Violence Fund, the Community-Based Violence Reduction Fund, and the Private
32 Security Camera Incentive Fund; and

33 (22) Police Officers' and Firefighters' Retirement System. - \$109,933,000 from
34 local funds.

35 36 **PUBLIC EDUCATION SYSTEM**

37 Public education system, \$3,112,028,000 (including \$2,612,901,000 from local funds,
38 \$4,372,000 from dedicated taxes, \$321,061,000 from federal grant funds, \$85,418,000 from
39 other funds, \$775,000 from private funds, and \$87,500,000 from federal payment funds
40 requested to be appropriated by the Congress under the heading "Federal Payment for School

Improvement” in the Fiscal Year 2021 Federal Portion Budget Request Act of 2020, to be allocated as follows:

(1) Department of Employment Services. - \$154,608,00 (including \$54,416,000 from local funds, \$42,084,000 from federal grant funds, \$57,848,000 from other funds, and \$260,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Workers’ Compensation Administration Fund, the Unemployment Insurance Administrative Assessment Tax Fund, the Unemployment Insurance Interest/Penalties Fund, the Workers’ Compensation Special Fund, the Reed Act Fund, and the Universal Paid Leave Implementation Fund;

(2) Department of Parks and Recreation. - \$56,751,000 (including \$53,806,000 from local funds and \$2,945,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the following funds are authorized for expenditure and shall remain available for expenditure until September 30, 2021: the Recreation Enterprise Fund and Department of Parks and Recreation Sponsorship and Advertisements Fund; provided further, that the Department of Parks and Recreation is authorized to spend appropriated funds from the Recreation Enterprise Fund for the purposes set forth in section 4 of the Recreation Act of 1994, effective March 23, 1995 (D.C. Law 10-246; D.C. Official Code § 10-303);

(3) District of Columbia Public Charter School Board. - \$10,087,000 from other funds;

(4) District of Columbia Public Charter Schools. - \$940,569,000 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, 2021 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, 2021, an amount equal to 35 percent, or for new charter school local education agencies that opened for the first time after December 31, 2020, 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 2022 (as adopted by the District), and the amount of such payment shall be chargeable against the final amount provided for such payments for Fiscal Year 2022; provided further, that the annual financial audit for the

1 performance of an individual District of Columbia public charter school shall be funded by the
2 charter school;

3 (5) District of Columbia Public Library. - \$67,849,000 (including \$65,472,000
4 from local funds, \$1,130,000 from federal grant funds, \$1,230,000 from other funds, and
5 \$17,000 from private funds); provided, that not to exceed \$8,500 of such amount, from local
6 funds, shall be available for the Chief Librarian of the District of Columbia Public Library for
7 official reception and representation expenses and for purposes consistent with the Discretionary
8 Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);
9 provided further, that all funds deposited, without regard to fiscal year, into the following funds
10 are authorized for expenditure and shall remain available for expenditure until September 30,
11 2021: the Copies and Printing Fund, the E-Rate Reimbursement Fund, the Library Collections
12 Account, the Books From Birth Fund, and the DCPL Revenue-Generating Activities Fund;

13 (6) District of Columbia Public Schools. - \$1,015,117,000 (including
14 \$979,392,000 from local funds, \$5,879,000 from federal grant funds, \$12,037,000 from other
15 funds, \$308,000 from private funds, and \$17,500,000 from federal payment funds requested to
16 be appropriated by the Congress under the heading “Federal Payment for School Improvement”
17 in the Fiscal Year 2021 Federal Portion Budget Request Act of 2020); provided, that not to
18 exceed \$10,600 of such local funds shall be available for the Chancellor for official reception
19 and representation expenses and for purposes consistent with the Discretionary Funds Act of
20 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided
21 further, that, notwithstanding the amounts otherwise provided under this heading or any other
22 provision of law, there shall be appropriated to the District of Columbia Public Schools on July
23 1, 2021, an amount equal to 10 percent of the total amount of the local funds appropriations
24 provided for the District of Columbia Public Schools in the proposed budget of the District of
25 Columbia for Fiscal Year 2022 (as adopted by the District), and the amount of such payment
26 shall be chargeable against the final amount provided for the District of Columbia Public Schools
27 for Fiscal Year 2022; provided further, that all funds deposited, without regard to fiscal year, into
28 the following funds are authorized for expenditure and shall remain available for expenditure
29 until September 30, 2021: the E-Rate Education Fund, the Reserve Officer Training Corps Fund,
30 the Afterschool Program-Copayment Fund, the At-Risk Supplemental Allocation Preservation
31 Fund, the District of Columbia Public Schools Sales and Sponsorship Fund, DCPS School
32 Facility Colocation Fund, and the District of Columbia Public Schools’ Nonprofit School Food
33 Service Fund; provided further, that the District of Columbia Public Schools is authorized to
34 spend appropriated funds consistent with section 105(c)(5) of the Public Education Reform
35 Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C. Official Code § 38-
36 174(c)(5));

37 (7) District of Columbia State Athletics Commission. - \$1,286,000 (including
38 \$1,186,000 from local funds and \$100,000 from other funds); provided, that all funds deposited,
39 without regard to fiscal year, into the State Athletic Activities, Programs, and Office Fund are
40 authorized for expenditure and shall remain available for expenditure until September 30, 2021;

1 (8) Non-Public Tuition. - \$59,238,000 from local funds;
2 (9) Office of the Deputy Mayor for Education. - \$18,804,000 (including
3 \$18,744,000 from local funds and \$60,000 from private funds); provided, that \$1,650,000 in
4 local funds shall be available for the Workforce Investment Council for activities consistent with
5 the Workforce Investment Implementation Act of 2000, effective July 18, 2000 (D.C. Law 13-
6 150; D.C. Official Code § 32-1601 *et seq.*), and consistent with the DC Central Kitchen Grants
7 Amendment Act of 2018, effective October 30, 2018 (D.C. Law 22-168; 65 DCR 9388), as
8 amended by the DC Central Kitchen Grants Extension Amendment Act of 2019, effective
9 September 11, 2019 (D.C. Law 23-16; 66 DCR 12631), \$500,000 shall remain available for that
10 grant until September 30, 2021;
11 (10) Office of the State Superintendent of Education. - \$508,328,000 (including
12 \$160,686,000 from local funds, \$4,372,000 from dedicated taxes, \$271,968,000 from federal
13 grant funds, \$1,170,000 from other funds, \$130,000 from private funds, \$70,000,000 from
14 federal payment funds requested to be appropriated by the Congress under the heading “Federal
15 Payment for School Improvement” in the Fiscal Year 2021 Federal Portion Budget Request Act
16 of 2020; provided, that of the amounts provided to the Office of the State Superintendent of
17 Education, \$1,000,000 from local funds shall remain available until June 30, 2021, for an audit
18 of the student enrollment of each District of Columbia public school and of each District of
19 Columbia public charter school; provided further, that all funds deposited, without regard to
20 fiscal year, into the following funds are authorized for expenditure and shall remain available for
21 expenditure until September 30, 2021: the Charter School Credit Enhancement Fund, the Student
22 Residency Verification Fund, the Community Schools Fund, the Special Education Enhancement
23 Fund, the Child Development Facilities Fund, the Access to Quality Child Care Fund, the
24 Common Lottery Board Fund, the Healthy Schools Fund, the Healthy Tots Fund, the Statewide
25 Special Education Compliance Fund, the School Safety and Positive Climate Fund, and the
26 Student Enrollment Fund;
27 (11) Special Education Transportation. - \$111,123,000 from local funds;
28 provided, that, notwithstanding the amounts otherwise provided under this heading or any other
29 provision of law, there shall be appropriated to the Special Education Transportation agency
30 under the direction of the Office of the State Superintendent of Education, on July 1, 2021, an
31 amount equal to 10 percent of the total amount of the local funds appropriations provided for the
32 Special Education Transportation agency in the proposed budget for the District of Columbia for
33 Fiscal Year 2022 (as adopted by the District), and the amount of such payment shall be
34 chargeable against the final amount provided for the Special Education Transportation agency
35 for Fiscal Year 2022; provided further, that amounts appropriated under this paragraph may be
36 used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer
37 students;
38 (12) State Board of Education. - \$2,007,000 from local funds;
39 (13) Teachers’ Retirement System. - \$70,478,000 from local funds;
40 (14) Unemployment Compensation Fund. - \$5,480,000 from local funds; and

1 (15) University of the District of Columbia Subsidy Account. - \$90,303,000 from
2 local funds; provided, that this appropriation shall not be available to subsidize the education of
3 nonresidents of the District at the University of the District of Columbia, unless the Board of
4 Trustees of the University of the District of Columbia adopts, for the fiscal year ending
5 September 30, 2021, a tuition-rate schedule that establishes the tuition rate for nonresident
6 students at a level no lower than the nonresident tuition rate charged at comparable public
7 institutions of higher education in the metropolitan area; provided further, that, notwithstanding
8 the amounts otherwise provided under this heading or any other provision of law, there shall be
9 appropriated to the University of the District of Columbia on July 1, 2021, an amount equal to 10
10 percent of the total amount of the local funds appropriations provided for the University of the
11 District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2022 (as
12 adopted by the District), and the amount of such payment shall be chargeable against the final
13 amount provided for the University of the District of Columbia for Fiscal Year 2022; provided
14 further, that not to exceed \$10,600 of such amount shall be available for the President of the
15 University of the District of Columbia for official reception and representation expenses and for
16 purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87
17 Stat. 509; D.C. Official Code § 1-333.10).

18 19 **HUMAN SUPPORT SERVICES**

20 Human support services, \$5,113,670,000 (including \$1,968,301,000 from local funds,
21 \$98,395,000 from dedicated taxes, \$434,599,000 from federal grant funds, \$2,551,201,000 from
22 Medicaid payments, \$57,135,000 from other funds, \$1,039,000 from private funds, and
23 \$3,000,000 from federal payment funds requested to be appropriated by the Congress under the
24 heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2021
25 Federal Portion Budget Request Act of 2020); to be allocated as follows:

26 (1) Child and Family Services Agency. - \$217,155,000 (including \$151,789,000
27 from local funds, \$64,006,000 from federal grant funds, \$1,000,000 from other funds, and
28 \$360,000 from private funds);

29 (2) Department of Aging and Community Living. - \$51,576,000 (including
30 \$40,485,000 from local funds, \$7,702,000 from federal grant funds, and \$3,389,000 from
31 Medicaid payments);

32 (3) Department of Behavioral Health. - \$283,937,000 (including \$262,353,000
33 from local funds, \$200,000 from dedicated taxes, \$15,135,000 from federal grant funds,
34 \$2,991,000 from Medicaid payments, \$2,650,000 from other funds, and \$607,000 from private
35 funds); provided, that all funds deposited, without regard to fiscal year, into the Addiction
36 Prevention and Recovery Administration-Choice in Drug Treatment (HCSN) Fund are
37 authorized for expenditure and shall remain available for expenditure until September 30, 2020;

38 (4) Department of Health. - \$264,559,000 (including \$91,194,000 from local
39 funds, \$139,161,000 from federal grant funds, \$31,133,000 from other funds, \$71,000 from
40 private funds, and \$3,000,000 from federal payment funds requested to be appropriated by the

1 Congress under the heading “Federal Payment for Testing and Treatment of HIV/AIDS” in the
2 Fiscal Year 2021 Federal Portion Budget Request Act of 2020); provided, that all funds
3 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
4 and shall remain available for expenditure until September 30, 2021: the Health Professional
5 Recruitment Fund (Medical Loan Repayment), the Board of Medicine Fund, the Pharmacy
6 Protection Fund, the State Health Planning and Development Agency Fees Fund, the Civil
7 Monetary Penalties Fund, the State Health Planning and Development Agency Admission Fee
8 Fund, the ICF/MR Fees and Fines Fund, the Human Services Facility Fee Fund, the
9 Communicable and Chronic Disease Prevention and Treatment Fund, and the Animal Education
10 and Outreach Fund;

11 (5) Department of Health Care Finance. - \$3,492,889,000 (including
12 \$868,284,000 from local funds, \$98,195,000 from dedicated taxes, \$6,068,000 from federal grant
13 funds, \$2,513,745,000 from Medicaid payments, and \$6,597,000 from other funds); provided,
14 that all funds deposited, without regard to fiscal year, into the following funds are authorized for
15 expenditure and shall remain available for expenditure until September 30, 2021: the Healthy DC
16 and Health Care Expansion Fund, the Nursing Facility Quality of Care Fund, the Stevie Sellows
17 Quality Improvement Fund, the Medicaid Collections-3rd Party Liability Fund, the Bill of Rights
18 (Grievance and Appeals) Fund, the Hospital Provider Fee Fund, the Hospital Fund, and the
19 Individual Insurance Market Affordability and Stability Fund;

20 (6) Department of Human Services. - \$592,888,000 (including \$406,032,000 from
21 local funds, \$169,294,000 from federal grant funds, \$16,562,000 from Medicaid payments, and
22 \$1,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year,
23 into the SSI Payback Fund are authorized for expenditure and shall remain available for
24 expenditure until September 30, 2021;

25 (7) Department of Disability Services. - \$193,549,000 (including \$131,048,000
26 from local funds, \$33,233,000 from federal grant funds, \$14,513,000 from Medicaid payments,
27 and \$14,755,000 from other funds); provided that all funds deposited, without regard to fiscal
28 year, into the following funds are authorized for expenditure and shall remain available for
29 expenditure until September 30, 2021: the Randolph Shepherd Unassigned Facilities Fund, the
30 Cost of Care-Non-Medicaid Clients Fund, and the Contribution to Costs of Supports Fund;

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

33 (9) Office of the Deputy Mayor for Health and Human Services. - \$2,116,000
34 from local funds.

35 **OPERATIONS AND INFRASTRUCTURE**

36 Public works, \$1,116,185,000 (including \$698,232,000 from local funds, \$78,489,000
37 from dedicated taxes, \$49,402,000 from federal grant funds, \$287,756,000 from other funds, and
38 \$2,306,000 from private funds), to be allocated as follows:

39 (1) Alcoholic Beverage Regulation Administration. - \$9,905,000 (including
40

1 \$1,194,000 from dedicated taxes and \$8,711,000 from other funds); provided, that all funds
2 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
3 and shall remain available for expenditure until September 30, 2021: the Alcoholic Beverage
4 Regulation Administration Fund, Medical Cannabis Administration Fund, and the Dedicated
5 Taxes Fund;

6 (2) Department of Consumer and Regulatory Affairs. - \$73,580,000 (including
7 \$27,533,000 from local funds and \$46,047,000 from other funds); provided, that all funds
8 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
9 and shall remain available for expenditure until September 30, 2021: the Basic Business License
10 Fund, the Green Building Fund, the Real Estate Guaranty and Education Fund, the Nuisance
11 Abatement Fund, the Occupational and Professional Licensing Administration Special Account,
12 the Corporate Recordation Fund, the Appraisal Fee Fund, the Vending Regulation Fund, and the
13 DC Combat Sports Commission Fund;

14 (3) Department of Energy and Environment. - \$139,489,000 (including
15 \$22,918,000 from local funds, \$31,470,000 from federal grant funds, \$82,809,000 from other
16 funds, and \$2,292,000 from private funds); provided, that all funds deposited, without regard to
17 fiscal year, into the following funds are authorized for expenditure and shall remain available for
18 expenditure until September 30, 2021: the Storm Water Permit Review Fund, the Sustainable
19 Energy Trust Fund, the Brownfield Revitalization Fund, the Anacostia River Clean Up and
20 Protection Fund, the District of Columbia Wetland Stream and Mitigation Trust Fund, the
21 Energy Assistance Trust Fund, the Leaking Underground Storage Tank Trust Fund, the Soil
22 Erosion and Sediment Control Fund, the Municipal Aggregation Fund, the Fishing License Fund,
23 the Renewable Energy Development Fund, the Special Energy Assessment Fund, the Air Quality
24 Construction Permits Fund, the WASA Utility Discount Program Fund, the Pesticide Product
25 Registration Fund, the Stormwater Fees Fund, the Stormwater In-Lieu Fee Payment Fund, the
26 Economy II Fund, the Residential Aid Discount Fund, the Residential Essential Services Fund,
27 the Benchmarking Enforcement Fund, the Product Stewardship Fund, the Rail Safety and
28 Security Fund, the Indoor Mold Assessment and Remediation Fund, Lead Poisoning Prevention
29 Fund, Underground Storage Tank Regulation Fund, Hazardous Waste and Toxic Chemical Source
30 Reduction Fund, and the Clean Rivers Impervious Area Charge Assistance Fund; provided
31 further, that funds in the available fund balance of the Renewable Energy Development Fund
32 may be obligated in Fiscal Year 2021, pursuant to grant awards, through September 30, 2024,
33 and that such funds so obligated are authorized for expenditure and shall remain available for
34 expenditure until September 30, 2024;

35 (4) Department of For-Hire Vehicles. - \$16,812,000 (including \$5,889,000 from
36 local funds, and \$10,922,000 from other funds); provided, that all funds deposited, without
37 regard to fiscal year, into the following funds are authorized for expenditure and shall remain
38 available for expenditure until September 30, 2021: the Taxicab Assessment Act Fund and the
39 Public Vehicles-for-Hire Consumer Service Fund;

40 (5) Department of Insurance, Securities, and Banking. - \$33,016,000 (including

1 \$139,000 from federal grant funds and \$32,877,000 from other funds); provided, that all funds
2 deposited, without regard to fiscal year, into the following funds are authorized for expenditure
3 and shall remain available for expenditure until September 30, 2021: the Insurance Regulatory
4 Trust Fund, the Foreclosure Mediation Fund, the Capital Access Fund, the Insurance Assessment
5 Fund, and the Securities and Banking Fund;

6 (6) Department of Motor Vehicles. - \$47,765,000 (including \$37,592,000 from
7 local funds and \$10,173,000 from other funds); provided, that all funds deposited, without regard
8 to fiscal year, into the Motor Vehicle Inspection Station Fund are authorized for expenditure and
9 shall remain available for expenditure until September 30, 2021;

10 (7) Department of Public Works. - \$161,571,000 (including \$149,398,000 from
11 local funds and \$12,173,000 from other funds); provided, that all funds deposited, without regard
12 to fiscal year, into the following funds are authorized for expenditure and shall remain available
13 for expenditure until September 30, 2021: the Solid Waste Disposal Cost Recovery Special
14 Account and the Super Can Program Fund;

15 (8) District Department of Transportation. - \$146,650,000 (including
16 \$110,625,000 from local funds, \$17,212,000 from federal grant funds, and \$18,813,000 from
17 other funds); provided, that all funds deposited, without regard to fiscal year, into the following
18 funds are authorized for expenditure and shall remain available for expenditure until September
19 30, 2021: the Bicycle Sharing Fund, the Performance Parking Program Fund, the Tree Fund, the
20 DDOT Enterprise Fund-Non Tax Revenues Fund, the Sustainable Transportation Fund, the
21 Vision Zero Pedestrian and Bicycle Safety Fund, the Transportation Infrastructure Project
22 Review Fund, Parking Meter and Transit Services Pay-by-Phone Transaction Fee Fund, and the
23 DC Circulator Fund; provided further, that there are appropriated any amounts received, or to be
24 received, without regard to fiscal year, from the Potomac Electric Power Company, or any of its
25 related companies, successors, or assigns, for the purpose of paying or reimbursing the District
26 Department of Transportation for the costs of designing, constructing, acquiring, and installing
27 facilities, infrastructure, and equipment for use and ownership by the Potomac Electric Power
28 Company, or any of its related companies, successors, or assigns, related to or associated with
29 the undergrounding of electric distribution lines in the District of Columbia, and any interest
30 earned on those funds, which amounts and interest shall not revert to the unrestricted fund
31 balance of the General Fund at the end of a fiscal year or at any other time, but shall be
32 continually available without regard to fiscal year limitation until expended for the designated
33 purposes;

34 (9) Office of the Deputy Mayor for Operations and Infrastructure. - \$1,298,000
35 from local funds;

36 (10) Office of the People's Counsel. - \$10,569,000 (including \$689,000 from
37 local funds and \$9,880,000 from other funds); provided, that all funds deposited, without regard
38 to fiscal year, into the Office of People's Counsel Agency Fund are authorized for expenditure
39 and shall remain available for expenditure until September 30, 2021;

40 (11) Public Service Commission. - \$17,546,000 (including \$581,000 from federal

1 grant funds, \$16,951,000 from other funds, and \$14,000 from private funds); provided, that all
2 funds deposited, without regard to fiscal year, into the following funds are authorized for
3 expenditure and shall remain available for expenditure until September 30, 2021: the Public
4 Service Commission Agency Fund and the PJM Settlement Fund;

5 (12) Washington Metropolitan Area Transit Authority. - \$457,819,000 (including
6 \$342,124,000 from local funds, \$77,295,000 from dedicated taxes, and \$38,400,000 from other
7 funds); provided, that all funds deposited, without regard to fiscal year, into the following funds
8 are authorized for expenditure and shall remain available for expenditure until September 30,
9 2021: the Dedicated Taxes Fund and the Parking Meter WMATA Fund; provided further, that all
10 funds budgeted without regard to fiscal year for the adult learner transit subsidy program
11 established by section 2(i) of the School Transit Subsidy Act of 1978, effective March 6, 1979
12 (D.C. Law 2-152; D.C. Official Code § 35-233(i)), are authorized for expenditure and shall
13 remain available for expenditure until September 30, 2021; provided further, that there are
14 appropriated any amounts deposited, or to be deposited, without regard to fiscal year, into the
15 Washington Metropolitan Area Transit Authority Dedicated Financing Fund for the purpose of
16 funding WMATA capital improvements, which amounts shall not revert to the unrestricted fund
17 balance of the General Fund at the end of a fiscal year or at any other time, but shall be
18 continually available until expended for the designated purposes; and

19 (13) Washington Metropolitan Area Transit Commission. - \$165,000 from local
20 funds.

21 22 **FINANCING AND OTHER**

23 Financing and Other, \$1,415,387 (including \$897,642,000 from local funds,
24 \$307,333,000 from dedicated taxes, \$18,465,000 from federal grant funds, \$102,880,000 from
25 other funds, \$89,067,000 from federal payment funds requested to be appropriated by the
26 Congress under the heading "Federal Payment for Emergency Planning and Security Costs in the
27 District of Columbia" in the Fiscal Year 2021 Federal Portion Budget Request Act of 2020 and
28 federal payment funds for COVID relief), to be allocated as follows:

29 (1) Commercial Paper Program. - \$6,000,000 from local funds;

30 (2) Convention Center Transfer. - \$97,358,000 (including \$93,145,000 from
31 dedicated taxes and \$4,213,000 from other funds);

32 (3) Debt Service - Issuance Costs. - \$10,000,000 from local funds for the payment
33 of debt service issuance costs;

34 (4) District Retiree Health Contribution. - \$48,400,000 from local funds for a
35 District Retiree Health Contribution;

36 (5) Emergency Planning and Security Fund. - \$51,400,000 from federal payment
37 funds requested to be appropriated by the Congress under the heading "Federal Payment for
38 Emergency Planning and Security Costs in the District of Columbia" in the Fiscal Year 2021
39 Federal Portion Budget Request Act of 2020; provided, that, notwithstanding any other law,
40 obligations and expenditures that are pending reimbursement under the heading "Federal

1 Payment for Emergency Planning and Security Costs in the District of Columbia” may be
2 charged to this appropriations heading;

3 (6) District of Columbia Highway Transportation Fund. - Transfers. - \$29,642,000
4 (including \$24,642,000 from dedicated taxes and \$5,000,000 from other funds);

5 (7) John A. Wilson Building Centennial Fund. - \$4,464,000 from local funds for
6 expenses associated with the John A. Wilson building;

7 (8) Non-Departmental Account. - \$39,764,000 (including \$1,750,000 from local
8 funds, \$347,000 from other funds, and \$37,667,000 from federal payment funds for COVID
9 relief) to be transferred by the Mayor of the District of Columbia within the various
10 appropriations headings in this act, to account for anticipated costs that cannot be allocated to
11 specific agencies during the development of the proposed budget;

12 (9) Pay-As-You-Go Capital Fund. - \$284,398,000 (including \$15,000,000 from
13 local funds, \$183,855,000 from dedicated taxes, and \$85,543,000 from other funds) to be
14 transferred to the Capital Fund, in lieu of capital financing;

15 (10) Repayment of Loans and Interest. - \$810,246,000 (including \$784,004,000
16 from local funds, \$18,465,000 from federal grant funds, and \$7,777,000 from other funds), for
17 payment of principal, interest, and certain fees directly resulting from borrowing by the District
18 of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and
19 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774;
20 D.C. Official Code §§ 1-204.62, 1-204.75, and 1-204.90);

21 (11) Repayment of Revenue Bonds. - \$5,691,000 from dedicated taxes for the
22 repayment of revenue bonds; and

23 (12) Settlements and Judgments.- \$28,025,000 from local funds for making
24 refunds and for the payment of legal settlements or judgments that have been entered against the
25 District of Columbia government; provided, that this amount may be increased by such sums as
26 may be necessary for making refunds and for the payment of legal settlements or judgments that
27 have been entered against the District of Columbia government and such sums may be paid from
28 the applicable or available funds of the District of Columbia.

29 30 **ENTERPRISE AND OTHER**

31 The amount of \$3,019,373,000 (including \$2,603,640,000 from enterprise and other
32 funds, \$200,440,000 from enterprise and other funds - dedicated taxes, and \$215,292,000 from
33 federal payment funds for COVID relief), shall be provided to enterprise funds as follows;
34 provided, that, in the event that revenue dedicated by local law to an enterprise fund exceeds the
35 amount set forth as follows, the General Fund budget authority may be increased as needed to
36 transfer all such revenue, pursuant to local law, to the enterprise fund:

37 (1) Ballpark Revenue Fund. - \$32,012,000 (including \$12,366,000 from enterprise
38 and other funds and \$19,646,000 from enterprise and other funds - dedicated taxes);

39 (2) District of Columbia Retirement Board. - \$44,099,000 from the earnings of
40 the applicable retirement funds to pay legal, management, investment, and other fees and

1 administrative expenses of the District of Columbia Retirement Board;

2 (3) District of Columbia Water and Sewer Authority. - \$642,663,000 from
3 enterprise and other funds; provided, that not to exceed \$25,000 of this amount shall be available
4 for representation; provided further, that not to exceed \$15,000 of this amount shall be available
5 for official meetings. For construction projects, \$4,997,790,000, to be distributed as follows:
6 \$971,716,000 for Wastewater Treatment; \$1,183,989,000 for the Sanitary Sewer System;
7 \$1,073,949,000 for the Water System; \$95,413,000 for Non Process Facilities; \$1,139,930,000
8 for the Combined Sewer Overflow Program; \$179,663,000 for the Washington Aqueduct;
9 \$51,821,000 for the Stormwater Program; and \$301,309,000 for the capital equipment program;

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

12 (5) Health Benefit Exchange Authority. - \$30,948,000 from enterprise and other
13 funds;

14 (6) Housing Finance Agency. - \$14,281,000 from enterprise and other funds;
15 provided, that all funds budgeted without regard to fiscal year for the Reverse Mortgage
16 Foreclosure Prevention Program are authorized for expenditure and shall remain available for
17 expenditure until September 30, 2021; provided further, that all funds budgeted without regard to
18 fiscal year for the Public Housing Credit-Building Pilot Program are authorized for expenditure
19 and shall remain available for expenditure until September 30, 2022;

20 (7) Housing Production Trust Fund. - \$100,000,000 (including \$26,538,000 from
21 enterprise and other funds and \$73,462,000 from enterprise and other funds - dedicated taxes);
22 provided, that all funds deposited, without regard to fiscal year, into the Housing Production
23 Trust Fund are authorized for expenditure and shall remain available for expenditure until
24 September 30, 2021; provided further, that if at the close of a fiscal year, the District has fully
25 funded the Emergency, Contingency, Fiscal Stabilization, and Cash Flow Reserves, 50% of the
26 additional uncommitted amounts in the unrestricted fund balance of the General Fund of the
27 District of Columbia as certified by the Comprehensive Annual Financial Report shall be
28 deposited into the Housing Productions Trust Fund, and that such funds are authorized for
29 expenditure and shall remain available until expended;

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

32 (9) Office of Lottery and Gaming. - \$507,308,000 from enterprise and other
33 funds; provided, that, after notification to the Mayor, amounts appropriated herein may be
34 increased by an amount necessary for the Lottery, Gambling, and Gaming Fund to make
35 transfers to the General Fund and to cover prizes, agent commissions, and gaming-related fees
36 directly associated with unanticipated excess lottery revenues not included in this appropriation;

37 (10) Other Post-Employment Benefits Trust Administration. - \$9,088,000 from
38 enterprise and other funds;

39 (11) Repayment of PILOT Financing. - \$50,992,000 enterprise and other funds -
40 dedicated taxes;

1 (12) Tax Increment Financing (TIF) Program. - \$56,340,000 from enterprise and
2 other funds - dedicated taxes;
3 (13) Unemployment Insurance Trust Fund. - \$680,071,000 (including
4 \$464,778,000 from enterprise and other funds and \$215,292,000 from federal payment funds for
5 COVID relief);
6 (14) Universal Paid Leave Fund. - \$271,370,000 from enterprise and other funds;
7 (15) University of the District of Columbia. - \$165,791,000 from enterprise and
8 other funds; provided, that these funds shall not revert to the General Fund at the end of a fiscal
9 year or at any other time, but shall be continually available for expenditure until September 30,
10 2021, without regard to fiscal year limitation; provided further, that all funds deposited, without
11 regard to fiscal year, into the Higher Education Incentive Program Fund are authorized for
12 expenditure and shall remain available for expenditure until September 30, 2021;
13 (16) Washington Aqueduct. - \$73,139,000 from enterprise and other funds; and
14 (17) Washington Convention and Sports Authority. - \$164,271,000 from
15 enterprise and other funds.
16

17 **RESERVE ACCOUNTS**

18 (1) Cash Flow Reserve Account. - All funds deposited, without regard to fiscal
19 year, into the Cash Flow Reserve Account, established pursuant to D.C. Official Code § 47-
20 392.02(j-2), are authorized for expenditure and shall remain available for expenditure until
21 September 30, 2021.

22 (2) Fiscal Stabilization Reserve Account. - All funds deposited, without regard to
23 fiscal year, into the Fiscal Stabilization Reserve Account, established pursuant to D.C. Official
24 Code § 47-392.02(j-1), are authorized for expenditure and shall remain available for expenditure
25 until September 30, 2021.
26

27 **REVISED REVENUE ESTIMATE**

28 (a) The amount appropriated as local funds in this act shall be increased by the amount
29 the August 2020 or later revised revenue estimate for Fiscal Year 2021 exceeds the revenue
30 estimate of the Chief Financial Officer of the District of Columbia dated April 24, 2020, in an
31 amount of up to \$50,000,000.

32 (b) The funds appropriated by this section shall be deposited in the Workforce Investment
33 account, to be available, at the discretion of the Mayor, to be expended to increase salaries or
34 benefits otherwise frozen by the Balanced Budget and Financial Plan Freeze on Salary
35 Schedules, Benefits, and Cost-of-Living Adjustments Act of 2020.
36

37 **CAPITAL OUTLAY**

38 For capital construction projects, an increase of \$2,324,022,000 of which \$1,850,773,000
39 shall be from local funds, \$38,409,000 shall be from private grant funds, \$45,253,000 shall be
40 from local transportation funds, \$97,430,000 shall be from the District of Columbia Highway

1 Trust Fund, and \$292,157,000 shall be from federal grant funds, and a rescission of
2 \$879,775,000 of which \$712,584,000 shall be from local funds, \$3,700,000 shall be from private
3 grant funds, \$27,708,000 shall be from local transportation funds, \$37,899,000 shall be from the
4 District of Columbia Highway Trust Fund, and \$97,885,000 shall be from federal grant funds
5 appropriated under this heading in prior fiscal years, for a net amount of \$1,444,247,000, to
6 remain available until expended; provided, that all funds provided by this act shall be available
7 only for the specific projects and purposes intended; provided further, that amounts appropriated
8 under this act may be increased by the amount transferred from funds appropriated in this act as
9 Pay-AsYou-Go Capital funds.

10
11 Sec. 3. Local portion of the budget.

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

15
16 Sec. 4. Fiscal impact statement.

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

20
21 Sec. 5. Effective date.

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

FY 2021 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, 2021.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Fiscal Year 2021 Federal Portion Budget Request Act of 2020”.

Sec. 2. Adoption of the federal portion of the Fiscal Year 2021 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, 2021.

DISTRICT OF COLUMBIA FEDERAL FUNDS APPROPRIATION REQUEST

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, \$267,838,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$14,887,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$129,726,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$79,155,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$44,070,000, to remain available until September 30, 2022, 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), \$46,005,000, to remain available until expended; Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia; Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, \$90,000,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112–10), as amended; Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112–10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year; Provided further, That within funds provided for opportunity scholarships up to \$3,200,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of such Act.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, \$1,805,000, 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, 2022, to the Commission on Judicial Disabilities and Tenure, \$278,000, and for the Judicial Nomination Commission, \$254,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, \$413,000, 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, \$3,000,000.

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, \$51,400,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

Sec. 3. 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 the greater of:

“(i) A rate such that the total amount of compensation paid during any calendar year is equal to the limit on total pay which 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; or

“(ii) A rate established in law by the District of Columbia; provided, that any rate established pursuant to this clause which is applicable to any individual serving as the Chief Financial Officer shall not be reduced during any period of that individual’s service as Chief Financial Officer.”.

Sec. 4. 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 2021 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. 5. 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. 6. 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