GOVERNMENT OF THE DISTRICT OF COLUMBIA

FY 2020 PROPOSED BUDGET AND FINANCIAL PLAN

VOLUME 1 | EXECUTIVE SUMMARY

A FAIR SHOT

Submitted to the
COUNCIL OF THE DISTRICT OF COLUMBIA
March 20, 2019

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

Government of the District of Columbia

FY 2020 Proposed Budget and Financial Plan

A FAIR SHOT

Volume 1
Executive Summary

Submitted to the

Council of the District of Columbia

by

Muriel Bowser, Mayor

March 20, 2019

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2017

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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, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is the eighteenth in the history of the District of Columbia.

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

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and Deputy Mayor for Public Safety and Justice

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Sandra M. Pinder, Director
Narayan Ayyagari, IT Manager

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Capital Budget Technician
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District of Columbia
Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

RESIDENTS

LEGISLATIVE BRANCH

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

EXECUTIVE BRANCH

MAYOR

- Office of the Chief Financial Officer
  - Office of Budget and Planning
  - Office of Revenue Analysis
  - Office of Tax and Revenue
  - Office of Financial Operations and Systems
  - Office of Finance and Treasury
  - Office of Lottery and Charitable Games
- Office of the Inspector General
- Office of the Attorney General
- City Administrator
  - Office for East of the River Services
  - Office of Budget and Performance Management
- Mayor's Office of Legal Counsel
- Office of the Senior Advisor
  - Office of Policy and Legislative Affairs
  - Office of Federal and Regional Affairs
  - Office of the Secretary
  - New Columbia Statehood Commission‡
  - Office of the Statehood Delegation
- Executive Office of the Mayor
  - Office of the General Counsel
  - Office of Communications: Mayor's Correspondence Unit
  - Mayor's Office of Talent and Appointments
  - Office of Scheduling and Advance
  - Mayor's Office of Policy
  - Mayor's Office of Community Affairs: Mayor's Office of Community Relations and Services
  - Mayor's Office of Nightlife and Culture
  - Office of the Clean City ServeDC
  - Mayor's Office on African Affairs
  - Mayor's Office on Asian and Pacific Islander Affairs
  - Mayor's Office of LGBTQ Affairs
  - Mayor's Office on Latino Affairs
  - Mayor's Office of Veterans Affairs
  - Mayor's Office on Returning Citizens Affairs
  - Mayor's Office on Women's Policy and Initiatives
  - Mayor's Office of Religious Affairs
  - Commission on Fathers, Men, and Boys
  - Mayor's Office of African American Affairs
  - Mayor's Special Events Task Group
- Internal Services
  - Department of General Services
  - Office of the Chief Technology Officer
  - Office of Contracting and Procurement
  - Department of Human Resources
  - Office of Risk Management
  - Office of Disability Rights
  - Office of Labor Relations and Collective Bargaining
  - Board of Elections* (including the Office of Campaign Finance)
  - Board of Ethics and Government Accountability (including the Office of Open Government)
  - Contract Appeals Board
  - DC Retirement Board
  - Office of Administrative Hearings
  - Office of Employee Appeals
  - Public Employee Relations Board
- Deputy Mayor for Operations and Infrastructure
  - Department of Transportation
  - Department of Public Works
  - Department of For-Hire Vehicles
  - Department of Consumer and Regulatory Affairs
  - Department of Energy and Environment
  - Department of Motor Vehicles
  - Department of Insurance, Securities, and Banking
  - Office of the People's Counsel
  - Alcoholic Beverage Regulation Administration
  - DC Water
  - Public Service Commission*
- Deputy Mayor for Health and Human Services
  - Department of Health
  - Department of Human Services
  - Child and Family Services Agency
  - Department of Disability Services
  - Department of Behavioral Health
  - Department of Health Care Finance
  - Office on Aging
  - Thrive by Five Coordinating Council
  - Health Benefit Exchange Authority
  - Not-for-Profit Hospital Corporation
- Deputy Mayor for Planning and Economic Development
  - Department of Housing and Community Development
  - Office of Planning
  - Office of Cable Television, Film, Music, and Entertainment
  - Commission on the Arts and Humanities
  - Department of Small and Local Business Development
  - Office of Public-Private Partnerships
  - DC Housing Authority
  - Housing Finance Agency
  - Office of the Tenant Advocate
  - Office of Zoning
  - Real Property Tax Appeals Commission
  - Washington Convention and Sports Authority
  - Zoning Commission*
- Deputy Mayor for Education
  - DC Public Schools
    - Office of the State Superintendent of Education
    - Department of Parks and Recreation
    - Department of Employment Services
    - Workforce Investment Council
    - DC Public Library
    - Public Charter School Board
    - Public Charter Schools**
    - State Board of Education
    - University of the District of Columbia (including UDC Community College)
- Deputy Mayor for Public Safety and Justice
  - Metropolitan Police Department
    - Fire and Emergency Medical Services Department
    - Homeland Security and Emergency Management Agency
    - Department of Corrections
    - Department of Forensic Sciences
    - Office of Unified Communications
    - Office of the Chief Medical Examiner
    - Office of Victim Services and Justice Grants
    - Office of Neighborhood Safety and Engagement
    - Office of Human Rights
    - Department of Youth Rehabilitation Services
    - DC National Guard (DC)
    - Corrections Information Council
    - Criminal Justice Coordinating Council
    - Office of Police Complaints
    - Uniform Law Commission

JUDICIAL BRANCH

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

REGIONAL BODIES

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

NOTES

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

* Agencies marked with an asterisk are Charter independent agencies.

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

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

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MURIEL BOWSER
MAYOR

March 20, 2019

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 2020 Budget and Financial Plan, *"A Fair Shot."* Included in this submission, you will find the "Fiscal Year 2020 Local Budget Act of 2019," the "Fiscal Year 2020 Federal Portion Budget Request Act of 2019," the "Fiscal Year 2020 Budget Support Act of 2019," the "Fiscal Year 2019 Revised Local Budget Adjustment Emergency Act of 2019," the "Fiscal Year 2019 Revised Local Budget Adjustment Temporary Act of 2019," and the "Fiscal Year 2019 Revised Local Budget Adjustment Emergency Declaration Resolution of 2019".

The Fiscal Year 2020 budget proposal makes significant investments in District residents by providing a broad range of services and programs to ensure that, as we continue to grow, Washingtonians continue to get the fair shot they deserve. For the fifth consecutive year, I heard from residents before I finalized my budget; through a series of budget engagement forums, residents shared their ideas and concerns about affordable housing, education, public safety, jobs and economic development, and health and human services. We also convened a telephone town hall to hear directly from seniors about their concerns and budget priorities and a telephone town hall for DC Government employees to share their ideas on how we can more effectively and efficiently deliver services to District residents. From these discussions, I finalized the proposed FY 2020 Budget and Financial Plan.

The budget before you reflects the ideas and priorities of District residents and delivers on my commitment to building more pathways to the middle class for Washingtonians in all eight wards. I have increased my commitment to affordable housing by proposing a $130 million investment in the Housing Production Trust Fund—by far, the highest commitment ever made to the Fund. We will continue our robust investments in education, and our capital plan allocates $1.3 billion over the next six years for the continued modernization of our schools. This budget also maintains critical investments to building a *safer, stronger* DC and continues our commitment to ensure our residents have access to job training programs that prepare them for high-paying jobs and careers that exist—and will exist— in our city. Below are a few of the key investments in the proposed FY 2020 Budget and Financial Plan.

Affordable Housing

Producing, preserving, and protecting affordable housing in Washington, DC is a top priority for my Administration. The FY 2020 budget demonstrates this commitment by making the following investments in affordable housing:

- $130 million contribution to the Housing Production Trust Fund, a $30 million increase over FY 2019;
- $16.6 million increase in the subsidies for affordable housing through the District of Columbia Housing Authority;
- $15 million for the housing preservation fund, so that long alongside new units we bring additional focus to ensuring that we are preserving existing affordable housing units in the District;
- $20 million for a new middle-income housing fund to help provide affordable housing to DC's middle-class; and
- Expanding the "Keep Housing Affordable Tax Credit" (previously known as Schedule H) which helps homeowners and renters, by increasing the income ceiling thresholds for all residents and increasing the maximum credit from $1,025 to $1,200.

High-Quality Education

My Administration is committed to ensuring that every child in Washington, DC has access to first-class public education. The FY 2020 budget makes significant investments in education, including the following:

- A $56.3 million increase in funding for K-12 public education;
- A 2.2 percent increase to the base amount of the Uniform Per Student Funding Formula;
- $1.6 million to stand up six new, community schools at Anacostia, Ballou, Cardozo, Eliot-Hine, Langley, and Sousa;

- $4.6 million to begin our Empowered Learners initiative, which will provide 1:1 laptops to our students starting in grades 3, 6, and 9;
- $8.8 million for the opening of Bard High School Early College, New North Middle School (on the campus of Coolidge High School), and Coolidge High School;
- $5 million in new child care provider rate increases to help providers meet rising costs and help families obtain high quality and affordable child care;
- Making the $1,000 refundable, "Keep Childcare Affordable Tax Credit" permanent and annually increasing the credit by the rate of inflation;
- $1.3 billion in investment in DCPS to fund school modernizations, small capital projects and school expansions to address overcrowding.
- Over $30 million to renovate Old Miner, Old Randle Highlands, and Thurgood Marshall into early childhood education centers;
- $8 million investment into early action pre-k initiatives that will allow DCPS to increase pre-kindergarten classrooms in our elementary schools; and
- $36.6 million to complete the Martin Luther King, Jr., and Southeast library modernizations.

Safer, Stronger DC

Washington, DC continues to be a safer city. But an increase in homicides means we must work even harder to further drive down violent crime by investment in our sworn officers, our violence interrupters, and in efforts to remove illegal guns from our streets. The FY 2020 budget includes the following investments to further our commitment to a safer, stronger DC:

- $3.5 million to add 4 ambulance units, including 45 firefighter paramedics or firefighter EMTs;
- $3 million to hire 70 police officers, on the path to reach 4,000 sworn officers by FY 2021;
- $2.5 million for community-based grants for violence interruption that will expand and deepen current services;
- $1.6 million to build three pilot sites for place-based trauma-informed care services, offering accessible therapeutic and referral services in target neighborhoods;
- $1.0 million to add 5 employees and additional support for the Firearms Examination Unit at the Department of Forensic Sciences;
- $500 thousand to increase community-based services provided to returning citizens; and
- $77.4 million to upgrade critical building systems at the DC jail and $5 million in our capital plan toward the design of a new jail.

Transportation and the Environment

A safe and efficient transportation network that serves residents in all eight wards is a key component of making sure all residents have a fair shot. The FY 2020 budget makes key

investments in transportation that will make our streets safer and will provide more convenient access to transit options in underserved areas. My budget also includes investments that over time will make DC greener and more sustainable. Key investments in DC's transportation and environment are:

- $3.1 million to continue the Free DC Circulator program and increase access to transit and $13 million for new Circulator buses including new expanded routes to Ward 7;
- $2 million for new Vision Zero improvements to improve safety and reduce serious injuries and traffic fatalities and $63 million in capital investments to make roadways and intersections safer and to increase bike lanes and expand trails;
- $2.8 million for additional towing and bike lane enforcement along 20 major corridors during morning and evening rush hours to support safer and more efficient commutes for both drivers and bikers;
- $188 million for the DC Streetcar to complete the extension to the Benning Road Metro Station;
- $122 million for the new K Street Transitway to include two center-running bus lanes along K Street, NW;
- $3 million to install electric vehicle charging stations at District agencies to support growing the District's electric fleet and $17 million to continue energy efficiency and smart building retrofits of District facilities; and
- Funding to support full implementation of the CleanEnergy DC Act.

Health and Human Services

Investing in the health and well-being of District residents remains a top priority of my Administration. This means ensuring more Washingtonians are able to provide for their families and connecting families with valuable care and supportive programs when they need it most. The FY 2020 budget creates critical supports and opportunities through the following investments:

- $26 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 260 new units for families, 345 new units for singles, and 68 new units for youths;
- $4.7 million for Families First DC, a family strengthening and stabilization plan that will integrate services across District agencies in a community based-approach aimed at meeting families' needs;
- An additional $2 million to the Safe at Home program to meet program demands and $500,000 in grants for senior dental health;
- Expedited funding for the Ward 8 Senior Wellness Center project. The newly proposed timeline starts this project in FY 2020, with a completion date of FY 2021;

- An additional investment of $6 million for an expansion of school mental health services, which continues the current project scope to provide mental health services within schools and expands services to 67 new schools for a total of 119 schools served;
- $500 thousand to fund the Mayor's 3rd Maternal and Infant Health Summit, continuing to bring public awareness to the critical issue of maternal and infant health; and
- $4.5 million to eliminate the sales tax on diapers.

Jobs and Economic Opportunity

Maintaining a strong, diverse, and resilient city requires that every resident has a fair shot, and a pathway to the middle class. We accomplish this by supporting our most vulnerable families and residents; providing job training that leads to real employment opportunities; and by nurturing our small businesses to help ensure their growth and success. The FY 2020 Budget makes the following investments to help achieve these goals:

- $2.5 million to ensure everyone is counted in the 2020 Census;
- $200 thousand to continue Dream Grants to support Ward 7 and 8 entrepreneurs and the growth of microbusinesses located in those wards;
- $7 million to leverage $19 million in private investment to provide cultural non-profits with access to large-scale credit to make capital upgrades, create innovative programming, and provide stopgap funding for rental costs;
- $250 thousand to help returning citizens start new businesses and launch careers;
- An additional $1 million in our Great Streets and Neighborhood Prosperity Fund, for a total of $8.3 million to support business development across the city with a focus on mixed-use development in high-unemployment areas; and
- Significant investments in improving the Department of Consumer and Regulatory Affairs, including $5.5 million to improve the customer experience at DCRA, $11.7 million to update and modernize DCRA's technology, and an additional $5 million to further build out DCRA's website that connects applications and adjudication processes under the One-Stop Business Portal.

Government Operations

We are building a government that works for the residents of the District, streamlines processes, and improves efficiency. The FY 2020 budget supports these improvements by making the following investments:

- A $1.6 million increase for the Immigrant Justice Legal Services grant program, bringing the total amount of funding to $2.5 million;
- $3.2 million to fully fund the fair elections program;
- $952 thousand to support the Statehood Campaign Initiative to help DC become the 51st state;

- $111 thousand for a new lead sexual harassment policy officer to ensure that all District agencies have the tools, training and resources they need to follow best practices in employee misconduct investigations as required by the Mayor's sexual harassment policy;
- $680 thousand for additional cybersecurity professionals to monitor and respond to threats to the District's network and $13.4 million in cybersecurity capital investments to ensure the District is prepared to counter evolving digital threats, safeguard sensitive data, and implement a modernized network user identity management system;
- $62 million to fully fund the new Archives Building on the campus of the University of the District of Columbia; and
- $208 million to move the District's financial and procurement operations to modern, highly efficient business platforms. These investments will streamline core administrative functions, allowing DC government to focus its time and energy on the programs and initiatives that address residents' top priorities.

This budget reflects our growing population of more than 700,000 residents and the benefits, needs, and stresses such growth entails. Most importantly, this budget means that Washingtonians will continue to get a fair shot at pathways to the middle class.

Sincerely,

Muriel Bowser
Mayor

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

Jeffrey S. DeWitt
Chief Financial Officer

March 20, 2019

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) 2020 Proposed Budget and Financial Plan. The FY 2020 Proposed Budget includes $8.6 billion in Local funds and $15.5 billion in Gross funds (excluding Intra-District funds).

The Office of the Chief Financial Officer (OCFO) worked closely with your executive leadership team, the City Administrator's Office of Budget and Performance Management staff, and agency program staff to produce a balanced budget and five-year financial plan. The FY 2020 policy budget reflects your administration's funding priorities and determinations.

After careful review, I certify that the FY 2020 – FY 2023 Budget and Financial Plan is balanced.

REVENUE OUTLOOK

The revenue outlook for the FY 2020 Budget and Financial Plan shows revenue growth that continues to be healthy but is expected to be slower than prior years. Population, employment and income growth will be positive over the financial plan but slower than previously anticipated due to uncertainties surrounding the federal government. The impact of the recent record-length federal government shutdown, outlined in detail in our revenue chapter, reminds us that the federal government remains a significant factor in the in the District's economy.

There is a high degree of uncertainty on what action Congress will take regarding discretionary spending caps that are set to return in FY 2020. Reductions in mandatory spending would adversely affect the District's economy. The federal tax reform legislation, which provided an immediate boost to economic growth last year, adds to the national debt that may impact interest rates in the future. Additional efforts to control domestic spending and possible major restructuring of federal agencies would also adversely impact federal spending in the District.

On a positive note, Amazon's decision to bring its second headquarters to the neighboring jurisdiction of Arlington, Virginia will have the likely effect of bringing related jobs and more residents to the District of Columbia. Based on our preliminary estimates, the projected slower growth is partially offset by benefits from this development. However, the exact timing and impact on the District of this development is uncertain, as the implementation will not begin until the end of this fiscal year.

Developments outside of the local economy also add some uncertainty to our revenue outlook. The increased tension in global trade will not affect the District directly, but could slow the national economy, and ultimately the District's economy. Volatility in the stock market, and other financial market issues such as tightening of Federal Reserve monetary policy measures, contribute to uncertainty. Other sources of uncertainty are possible economic disruptions arising from economic and political developments in other parts of the world as well as potential national security events. Experience has shown that three of the District's most volatile revenue sources—deed taxes, taxes on corporate profits, and individual capital gains—can be adversely affected quite quickly by developments in the nation's economy and capital markets.

Because of all these factors, our outlook is somewhat cautious, particularly as it relates to federal government spending policies and their impact on the District's economy and growth of total jobs and population in the city. We will continue to closely watch the key economic indicators for deviations from this forecast that might impact the financial plan.

BUDGET OVERVIEW

The $8.1 billion estimate for FY 2020 Local Fund revenue, prior to policy proposals included in the budget, includes $16 million in higher revenue mainly from two major legislative changes, increasing revenue growth to 4 percent. These changes required remote vendors to collect sales tax on purchases made by District residents and the introduction of sports wagering in the District. Total General Fund revenue in FY 2020 is $9.3 billion, an increase of $332.1 million over FY 2018, before policy proposals.

Various policy initiatives increase General Fund revenue by $126.9 million in FY 2020, and by an average of $144.4 million annually through the remainder of the Financial Plan. A major initiative in this budget is the Deed Recordation and Transfer Taxes Amendment Act that increases each of these taxes from 1.45 percent to 2.5 percent for a total of 5 percent on commercial real estate transactions greater than $2 million. This will provide $90.8 million in additional revenue in FY 2020, $12.9 million of which is dedicated to the Housing Production Trust Fund.

Other policy proposals include the repeal of a reduction in the commercial property tax rate scheduled to take effect October 1, 2019, that was included as part of the Internet Sales Tax Act and the repeal of the dedication of a portion of the District's sales tax revenue to the Commission on the Arts and Humanities that took effect on October 1, 2018 making this revenue available to Local funds. The Proposed Budget and Financial Plan also funds several laws that were passed subject to appropriation, including an increase of the maximum credit and income limits for the Schedule H real property tax relief and making the early family credit permanent.

EXPENDITURES

Local Funds

The Mayor's Proposed FY 2020 Budget includes approximately $8,580.6 million in spending supported by $8,581.1 million of resources, with an operating margin of $0.5 million, as shown in Table 1.

Table 1	
FY 2020 Proposed Budget Summary	
Local Funds	
($ in millions)	
Taxes	$ 7,519.8
Non-Tax Revenues	507.2
Lottery	62.0
All Other Resources	24.3
Revenue Proposals	127.9
Fund Balance Use	339.9
Total Local Fund Resources	**$ 8,581.1**
Local Expenditures	**$ 8,580.6**
Projected FY 2020 Operating Margin	**$0.5**

Gross Funds

The proposed FY 2020 gross funds operating budget (excluding intra-District funds) is $15.5 billion, an increase of $872.6 million, or 6.0 percent, over the FY 2019 approved gross budget of $14.6 billion. The Local and non-Local funding components of the proposed FY 2020 gross budget and the changes from FY 2019 are summarized in Table 2 below.

Table 2 FY 2020 Gross Funds Budget by Fund Type ($ in millions)				
Fund Type	**FY 2019 Approved Budget**	**FY 2020 Mayor's Proposed**	**Change**	**% Change**
Local	$ 7,852.9	$ 8,580.6	$ 727.8	9.3%
Dedicated Tax	566.4	521.2	-45.2	-8.0%
Special Purpose	704.4	772.8	68.4	9.7%
Subtotal, General Fund	**$ 9,123.7**	**$ 9,874.7**	**$ 751.0**	**8.2%**
Federal	3,515.6	3,553.6	38.0	1.1%
Private	4.2	8.3	4.1	96.6%
Total, Operating Funds	**$ 12,643.5**	**$ 13,436.6**	**$ 793.1**	**6.3%**
Enterprise and Other Funds (including from Dedicated Taxes)	1,941.6	2,021.1	79.5	4.1%
Total Gross Funds	**$ 14,585.1**	**$ 15,457.8**	**$ 872.6**	**6.0%**

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

MAJOR COST DRIVERS – LOCAL FUNDS

Overall, the proposed FY 2020 Local funds budget increased by $727.8 million, or 9.3 percent, over FY 2019. One component of the increase in the Local funds is the shift of several functions – major portions of the budgets for the WMATA Subsidy and the Commission on the Arts and Humanities – from Dedicated Taxes, in FY 2019, to Local funds, in FY 2020. Table 3 provides a snapshot of major cost drivers for the increase.

Table 3	
Mayor's FY 2020 Proposed Budget	
Cost Drivers - Local Funds (in millions)	**Amount**
Major Changes:	
Washington Metropolitan Area Transit Authority	$ 224.5
Repayment of Loans and Interest	61.9
District of Columbia Public Schools	47.2
Department of Health Care Finance	46.7
Workforce Investments	37.8
Commission on the Arts and Humanities	30.6
Not-for-Profit Hospital Corp. Subsidy	30.0

Primary Cost Drivers

- **Washington Metropolitan Area Transit Authority:** $224.5 million increase over FY 2019, primarily due to (1) a transfer of $192.1 million of Dedicated Taxes, which funded the FY 2019 WMATA operating subsidy, to the WMATA capital subsidy in FY 2020, requiring increased expenditures in Local funds to restore the operating subsidy, (2) $22.3 million to accommodate the 3 percent subsidy growth rate, (3) $13.5 million for the Kids Ride Free program, and (4) additional funding for increased cost of debt service compared to FY 2019.
- **Repayment of Loans and Interest:** $61.9 million increase over FY 2019, due to borrowing for capital projects.
- **District of Columbia Public Schools:** $47.2 million increase over FY 2019, primarily due to a 2.2 percent increase to the student foundation level of $10,658 to the FY 2020 level of $10,891.
- **Department of Health Care Finance:** $46.7 million increase over FY 2019 supports over $8 million for a projected 4.3 percent increase in the childless adult population in the same year the federal match rate declines from 93 percent to 90 percent. In addition, enrollment of Children's Health Insurance Program (CHIP) beneficiaries is projected to grow by over 12 percent in FY 2020, and the federal match rate declines from 100 percent to 90.5 percent, which will have an impact of nearly $5 million. This additional funding also supports a 16.4 percent, or approximately $15 million, rate increase for the Alliance program to ensure the Alliance MCO rates are actuarially sound. Finally, the balance supports numerous other increases necessitated by the projected 3.7 percent increase in total Medicaid enrollment, and other increases associated with the increased cost of individual services provided to District residents.
- **Not-for-Profit Hospital Corporation Subsidy:** $30 million increase over the FY 2019 approved budget is primarily due to a continued decline in patient activity and census.

- **Workforce Investments**: $37.8 million increase is to support proposed union and nonunion pay agreements.
- **Commission on the Arts and Humanities:** $30.6 million increase is primarily due to a transfer of $28.1 million of Dedicated Taxes in FY 2019 to Local funding in FY 2020.

ITEMS TO MONITOR

- **Not-for-Profit Hospital Corporation Subsidy:** The FY 2020 proposed budget includes a subsidy amount of $40 million. An amount of $20 million is included in the financial plan for FY 2021 and FY 2022. The financial plan assumes that a new hospital will open in FY 2023 and therefore does not include a subsidy payment for that year. The reduced need for subsidy funding in FY 2021 and FY 2022 assumes that the hospital will fully execute its gap-closing plan and rightsize expenses with patient volumes and revenues.

- **Settlements and Judgments:** Over the past several years, the District has settled lawsuits that resulted in exceeding the historical annual appropriation of $21.8 million. As a result, the proposed FY 2020 budget for the Fund is $28 million, which is a $6.2 million increase over the FY 2019 approved budget. The OCFO will closely monitor these costs in FY 2020, which will include quarterly meetings with both the Office of the Attorney General and the City Administrator to discuss the timing and amounts of pending cases.

CAPITAL IMPROVEMENTS PLAN

The District is addressing its continuing infrastructure needs through its Capital Improvements Plan (CIP). The total proposed appropriation request for the FY 2020 through FY 2025 CIP is $8.4 billion from all sources. The majority of the capital budget will be financed with municipal bonds totaling $5.1 billion, along with Pay-As-You-Go (Paygo) transfers from the General Fund, Federal Grants, a local match to the grants from the Federal Highway Administration, and local transportation fund revenue. Beginning with FY 2020, the District will increase its capital contribution to WMATA by $178.5 million as its share of a region-wide commitment to increase capital funding by $500 million per year. The District's contribution grows by 3 percent annually thereafter. The additional contribution will provide the necessary annual revenue to WMATA to fund improvements for a state of good repair. This increased contribution to WMATA totals $1.2 billion through the FY 2025 CIP planning period.

The proposed capital budget for FY 2020 of $2.1 billion of planned capital expenditures will be financed by $1.3 billion in new I.T. or G.O. bonds, $284.9 million from new short-term bonds, $234.9 million in Paygo, $176.1 million in federal grants and payments, $27.6 million in the Local Match to the Federal Highway Administration grants, and $45.3 million from the Local Transportation Revenue fund. Debt service through the CIP period remains below the 12 percent debt cap.

MULTI-YEAR FINANCIAL PLAN

As in the past, the plan shows substantial growth in debt service costs during the plan period to support the $8.4 billion CIP through FY 2025. Because of the growth in these costs, labor costs and other non-capital cost growth must be constrained throughout the financial plan. Careful monitoring of these costs in the operating budget, as well as execution of the capital plan, is required to ensure the plan remains balanced in the future.

CONCLUSION

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

Sincerely,

Jeffrey S. DeWitt
Chief Financial Officer

How to Read the FY 2020 Proposed Budget and Financial Plan

How to Read the FY 2020 Proposed Budget and Financial Plan

The District of Columbia's FY 2020 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 2020 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 2020 to FY 2025 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 2020 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 2020.

Financial Plan

The Financial Plan summarizes actual and planned revenues and expenditures from FY 2017 through FY 2023. 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 2020 through FY 2023.

Operating Expenditures

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2015 and FY 2018, 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 2020 proposed operating budget table.

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

Financial and Program Information:
- Proposed Funding and Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Proposed Expenditure by Division/Program table;
- Division/Program descriptions;
- FY 2020 Proposed Budget Changes;
- FY 2019 Approved Budget to FY 2020 Proposed Budget reconciliation table and narrative; and
- Agency Performance Plan

FY 2020 Proposed Budget Changes

The FY 2020 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2019 Approved Budget to FY 2020 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 2020 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 stimate).
- **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 2019 approved budget to the FY 2020 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 2020 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 2020 - FY 2025 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 2020 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 2020 through FY 2025, 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 2020 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 2020 – FY 2025 Planned Expenditures from New Allotments table that summarizes the new allotments planned for FY 2020 – FY 2025 expenditures by agency and project;
  - The FY 2020 – FY 2025 Planned Funding table that summarizes the FY 2020 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 2019 approved budget;
  - FY 2019 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 2018)

Highway Trust Fund

This appendix covers the District's FY 2020 through FY 2025 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 2020 planning process;
- The **Project Description Forms,** which show planned allotments for FY 2020 through FY 2025 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 2019– FY 2025 Capital Improvements Plan.

Volume 6: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2017 and 2018 actual expenditures, the FY 2019 approved budget, the FY 2020 proposed budget, and the change from FY 2019 to FY 2020 (unless noted).

The following tables are provided:

Schedule 30-PBB – dollars summarized by program, activity, and governmental fund (governmental fund breakout is for FY 2020 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 2020 Proposed Budget only).

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

(CE0)

District of Columbia Public Lib

Agency budget code

www.dclibrary.org
Telephone: 202-727-1101

This shows the agency's FY 2017 and 2018 actual expenditures, FY 2019 approved budget, the FY 2020 proposed budget, and the percent variance from FY 2020 to FY 2019. This includes the agency's operating budget and FTEs.

Table CE0-1

Description	FY 2017 Actual	FY 2018 Actual			
OPERATING BUDGET	$58,229,669	$61,882,602	$64,318,925	$67,005,859	4.2
FTEs	537.9	533.6	564.8	604.2	7.0

The District of Columbia Public Library (DCPL) supports children, teens, and adults with services and materials that promote reading, success in school, lifelong learning, and personal growth.

This section describes the agency's mission and purpose.

Summary of Services

The District of Columbia Public Library (DCPL) is a dynam s, books an other library materials and services that improve the quality ges and that when combined with expert staff, help build a thriving city. The Library provides environments that invit reading, community conversation, creative inspiration and exploration, lectures, films, computer access an use, workforce and economic development, story times for children, and much more. The D.C. Public Libra includes a central library and 25 neighborhood libraries and also provides services in non-traditional setting outside of the library buildings. DCPL enriches and nourishes the lives and minds of all District residents provides them with the services and tools needed to transform lives, and builds and supports communit throughout the District of Columbia.

The agency's FY 2020 proposed budget is presented in the following tables:

FY 2020 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table CE0-2 contains the proposed FY 2020 budget by revenue type compared to the FY 2019 approved budget. It

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

Table CE
(dollars in t

	Dollars in Thousands						Full-Time Equivalents					
Appropriated Fund	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	% Change
GENERAL FUND												
Local Funds	55,887	58,629	61,816	64,630	2,814	4.6	532.4	528.1	559.3	598.7	39.4	7.0

Table CE0-2

(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
Appropriated Fund	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	% Change
Special Purpose Revenue Funds	702	1,214	1,356	1,155	-201	-14.8	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	**56,589**	**59,843**	**63,172**	**65,785**	**2,613**	**4.1**	**532.4**	**528.1**	**559.3**	**598.7**	**39.4**	**7.0**
FEDERAL RESOURCES												
Federal Grant Funds	940	1,040	1,113								0.0	0.0
TOTAL FOR FEDERAL RESOURCES	**940**	**1,040**	**1,113**								**0.0**	**0.0**
PRIVATE FUNDS												
Private Donations	0	0	17								0.0	N/A
TOTAL FOR PRIVATE FUNDS	**0**	**0**	**17**								**0.0**	**N/A**
INTRA-DISTRICT FUNDS												
Intra-District Funds	701	999	17	89	72	413.3	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR INTRA-DISTRICT FUNDS	**701**	**999**	**17**	**89**	**72**	**413.3**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**N/A**
GROSS F										2	**39.4**	**7.0**

Percent ch

This table presents the agency's total operating budget and Full-Time Equivalent (FTE) positions, comparing the FY 2017 and 2018 actuals, FY 2019 approved, FY 2020 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).

Note: If District agreement, lease re ed on the Office of he Chief

FY 2020 Proposed Operating Budget, by Comptroller Source Group

Table CE0-3 contains the proposed FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table CE0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	Percentage Change*
11 - Regular Pay - Continuing Full Time						10.2
12 - Regular Pay - Other						-5.9
13 - Additional Gross Pay						10.8
14 - Fringe Benefits - Current Personnel						14.4
15 - Overtime Pay						7.5
SUBTOTAL PERSONAL SERVICES (PS)						**10.2**
20 - Supplies and Materials						-0.7
31 - Telecommunications	132	130	137	137	0	0.0
32 - Rentals - Land and Structures	0	12	0	0	0	N/A
40 - Other Services and Charges	8,927	9,033	10,558	9,809	-749	-7.1

This table lists the agency's total operating expenditures for FY 2017 and FY 2018, the FY 2019 approved budget, and the FY 2020 proposed budget at the Comptroller Source Group level.

Table CE0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	Percentage Change*
41 - Contractual Services - Other	57	266	0	0	0	N/A
50 - Subsidies and Transfers	0	20	40	40	0	0.0
70 - Equipment and Equipment Rental	6,147	7,610	7,903	6,713	-1,190	-15.1
SUBTOTAL NONPERSONAL SERVICES (NPS)	**15,688**	**17,613**	**19,134**	**17,191**	**-1,942**	**-10.2**
GROSS FUNDS	**58,230**	**61,883**	**64,319**	**67,006**	**2,687**	**4.2**

*Percent change is based on whole dollars.

FY 2020 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table CE0-4 contains the proposed FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table CE0-4

(dollars in thousands)

	Dollars in Thousands					Full-Time Equivalents				
Division/Program and Activity	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019
(1000) AGENCY MANAGEMENT										
(1010) Personnel	808	792	1,074	1,124	50	[illegible]	8.5	9.0	9.0	0.0
(1015) Training and Employee Development	214	156	482	183	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1020) Contracting and Procurement	414	425	465	472	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1030) Property Management	1,282	1,371	1,368	1,358	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1040) Information Technology	1,330	1,310	1,454	1,423	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1060) Legal Services	522	523	585	595	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1070) Fleet Management	594	470	636	707	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1080) Communications	1,500	1,589	1,724	2,002	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1085) Customer Service	586	714	711	787	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1087) Language Access	10	10	15	14	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(1090) Performance Management	678	698	1,320	757	-562	2.9	2.8	6.0	3.0	-3.0
SUBTOTAL (1000) AGENCY MANAGEMENT	**7,939**	**8,059**	**9,833**	**9,422**	**-410**	**53.4**	**52.0**	**58.0**	**57.0**	**-1.0**
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	359	335	379	423	43	2.4	2.4	2.5	3.5	1.0
(120F) Accounting Operations	480	525	602	538	-63	4.4	4.3	5.5	4.5	-1.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	**839**	**860**	**981**	**961**	**-20**	**6.8**	**6.6**	**8.0**	**8.0**	**0.0**
(9960) YR END CLOSE										
No Activity Assigned	-24	0	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (9960) YR END CLOSE	**-24**	**0**	**0**	**0**	**0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2017 and 2018 actuals, the FY 2019 approved budget, and the FY 2020 proposed budget for specific programs (or divisions) and activities.

Table CE0-4
(dollars in thousands)

	Dollars in Thousands					Full-Time Equivalents				
Division/Program and Activity	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Proposed FY 2020	Chang from FY 201
(L200) CHIEF LIBRARIAN										
(L210) Intergovernmental Affairs	159	164	160	163	3	1.0	1.0	1.0	1.0	0.(
(L220) Executive Management Office	236	223	252	251	-1	1.0	1.0	1.0	1.0	0.(
SUBTOTAL (L200) CHIEF LIBRARIAN	**395**	**387**	**411**	**414**	**2**	**1.9**	**1.9**	**2.0**	**2.0**	**0.(**
(L300) LIBRARY SERVICES										
(L310) Children and Young Adult Services	5,378	5,890	6,260	6,435	175	54.3	54.9	55.0	56.0	1.(
(L320) Martin Luther King Jr Memorial Library	5,625	5,094	5,193	6,335	1,142	62.6	66.7	61.0	84.5	23.:
(L330) Neighborhood Libraries	16,346	17,728	16,265	19,510	3,245	228.3	222.1	242.3	258.3	16.(
(L335) Adult Services	620	688	772	749	-23	4.4	4.2	5.5	5.5	0.(
(L340) Adaptive Services	767	774	887	707	-180	9.7	9.5	10.0	8.0	-2.(
(L350) Literacy Resources	1,235	1,419	1,343	1,518	175	8.4	8.3	8.5	9.5	1.(
(L360) Teens of Distinction Program	17	38	72	66	-6	1.5	3.3	3.5	2.4	-1.
(L370) Volunteers	76	79	82	84	2	1.0	1.0	1.0	1.0	0.(
(L380) Collections	5,759	7,556	7,916	6,908	-1,008	19.4	18.9	20.0	19.0	-1.(
(L390) Library Program Information	60	44	60	57	-3	0.0	0.0	0.0	0.0	0.(
SUBTOTAL (L300) LIBRARY SERVICES	**35,883**	**39,310**	**38,849**	**42,368**	**3,519**	**389.5**	**388.9**	**406.8**	**444.2**	**37.**
(L400) BUSINESS OPERATIONS										
(L410) Custodial and Maintenance	6,289	6,259	6,325	5,987	-339	46.6	45.4	49.0	47.0	-2.(
(L420) Public Safety	2,576	2,645	2,744	3,161	417	27.2	26.5	28.0	33.0	5.(
(L430) Asset Management	92	25	118	119	1	1.0	1.0	1.0	1.0	0.(
(L440) 21st Century Capital Projects	493	601	888	706	-182	0.0	0.0	0.0	0.0	0.(
(L450) Public Service Technology	3,747	3,736	4,169	3,868	-301	11.6	11.4	12.0	12.0	0.(
SUBTOTAL (L400) BUSINESS OPERATIONS	**13,197**	**13,267**	**14,245**	**13,841**	**-404**	**86.3**	**84.2**	**90.0**	**93.0**	**3.(**
TOTAL PROPOSED OPERATING BUDGET	**58,230**	**61,883**	**64,319**	**67,006**	**2,687**	**537.9**	**533.6**	**564.8**	**604.2**	**39.**

(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 **Schedu 30-PBB Program Summary by Activity** in the **FY 2020 Operating Appendices** located on the Office of the Chief Financial Office website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Division Description

The District of Columbia Public Library operates through the following 5 divisions:

Office of the Chief Librarian – provides executive direction to the Chief Business Officer, the Director Public Services, and the Director of Communications. With the Board of Library Trustees, the Executiv Director develops and then implements the Libra long-range services and facilities.

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:

- **Intergovernmental Affairs –** performs liaison services on behalf of the Library to community groups, civic associations, Advisory Neighborhood Commissions, and elected officials; and
- **Executive Management Office** – coordinates with the Board of Library Trustees, tracks library transformation – the strategic changes to the operations of the Library to improve the way library services are delivered to District residents – and monitors innovation in library systems outside of the District.

Library Services – selects all books and other library materials available in libraries; manages all services to children, teens, and adults including programs like story time, summer reading, job support, and book clubs; provides information and research to residents; and provides training to use library resources and technology. This program also includes funds transferred in from the District of Columbia Public Library Trust Fund.

This division contains the following 10 activities:

- **Children and Young Adult Services** – promotes reading to children and teens from birth to age 19 to build a foundation of reading, a love of the library, and most importantly, a love of reading; encourages school retention and graduation through homework help and other educational supports; and instills in youth a lifelong love of learning;
- **Martin Luther King, Jr. Memorial Library** – serves as the central library; hosts District-wide programs of interest; and provides a broad range of books and library materials including the special collections on District of Columbia history, large meeting rooms for Library and public use, and more than 100 public access computers;
- **Neighborhood Libraries** – offers programs and services for residents in neighborhoods across the District including story times, summer reading, activities for children and teens, book clubs, and computer training assistance at 25 neighborhood libraries;
- **Adult Services** – provides library services and programs to adults 20 and older in areas of literacy, workforce development, techno o the inmates of the D.C. Jail;
- **Adaptive Services** – supports ly disabled, and provides support including acce e font computer screens, Braille, audio or record
- **Literacy Resources** – assists a and administers the practice General Equivalenc
- **Teens of Distinction Program** es 14 to 20;
- **Volunteer –** coordinates the ma d training;
- **Collections –** acquires all the books and magazines, media, and movies made available in the libraries to District residents; and
- **Library Program Information** – provides District residents with library cards and information about library services.

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.

Business Operations – provides effective support services that facilitate customers' access to materials, information, programs, and services that position the Library system as an employer of distinction. The division is committed to making a positive difference to District residents and has the responsibility to provide welcoming, clean and safe environments to attract residents to the libraries by building and maintaining state-of-the-art facilities with capacities for new and emerging technologies that help bridge the digital divide. The division also strives to position the D.C. Public Library as an employer of distinction through the hiring and training process, fiscal accountability, standards of excellence, and innovative business practices.

This division contains the following 5 activities:

- **Custodial and Maintenance** – supports all library locations (central and neighborhood libraries) by maintaining a clean and inviting environment for District residents;
- **Public Safety** – supports security staff that provides public oversight and accountability, resulting in improved safety in libraries;
- **Asset Management** – is accountable for all District government library properties, including their use and disposal;
- **21st Century Capital Projects** – is responsible for rebuilding and renovating all libraries in the District; and
- **Public Service Technology** – manages the network connecting the library's 26 facilities, maintains the library's online catalog and website, and creates new library applications for smartphones and other portable devices.

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. This division is standard for all agencies using performance-based budgeting.

Division Structure Change

The District of Columbia Public Library has no division structure changes in the FY 2020 proposed budget.

FY 2019 Approved Budget to FY 2020 Proposed Budget, by Revenue Type

Table CE0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 proposed budget. For a more comprehensive explanation of changes, please see the FY 2020 Proposed Budget Changes section, which follows the table.

Table CE0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2019 Approved Budget and FTE		**61,816**	**559.3**
Removal of One-Time Costs	Multiple Programs	-1,030	0.0
LOCAL FUNDS: FY 2020 Recurring Budget		**60,786**	**559.3**
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	2,843	-0.1
Decrease: To partially offset projected adjustments in personal services costs	Multiple Programs	-837	0.0
Enhance: To support staffing costs for the MLK Central and the Southwest Libraries	Multiple Programs	1,790	39.5
Enhance: To support operations at the Southwest Library	Multiple Programs	48	0.0
LOCAL FUNDS: FY 2020 Mayor's Proposed Budget		**64,630**	**598.7**
FEDERAL GRANT FUNDS: FY 2		**1,113**	**5.5**
Increase: To align budget with		6	0.0
Decrease: To align personal se		-3	0.0
FEDERAL GRANT FUNDS: FY 2		**1,115**	**5.5**
PRIVATE DONATIONS: FY 201		**17**	**0.0**
No Change		0	0.0
PRIVATE DONATIONS: FY 202		**17**	**0.0**

Typically referred to as Table 5, *the FY 2019 Approved Budget compared to FY 2020 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.

Table CE0-5
(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Approved Budget and FTE		**1,356**	**0.0**
Decrease: To align budget with projected revenues	Multiple Programs	-201	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Mayor's Proposed Budget		**1,155**	**0.0**
INTRA-DISTRICT FUNDS: FY 2019 Approved Budget and FTE		**17**	**0.0**
Increase: To align resources with operational spending goals	Agency Management	72	0.0
INTRA-DISTRICT FUNDS: FY 2020 Mayor's Proposed Budget		**89**	**0.0**
GROSS FOR CE0 - DISTRICT OF COLUMBIA PUBLIC LIBRARY		**67,006**	**604.2**

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

FY 2020 Proposed Budget Changes

The District of Columbia Public Library's (DCPL) proposed FY 2020 gross budget is $67,005,859, which represents a 4.2 percent increase over its FY 2019 approved gross budget of $64,318,925. The budget is comprised of $64,629,677 in Local funds, $1,115,382 in Federal Grant funds, $17,000 in Private Donations, $1,155,000 in Special Purpose Revenue funds, and $88,800 in Intra-District funds.

Recurring Budget

The FY 2020 budget for DCPL includes a reduction of $1,030,000 to account for removal of one-time funding appropriated in FY 2019. This funding included: $500,000 to support costs associated with general library collections, including the collections for the Martin Luther King Library Opening Day; $300,000 to support staff development costs; $150,000 to fund a study for the physical expansion of the Parklands-Turner Library; and $80,000 to support the modernization [illegible]s.

The FY 2020 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.

Mayor's Proposed Budget

Increase: In Local funds, DCPL proposes an inc[illegible]port projected salary step and Fringe Benefits adjustm[illegible]0.1 Full-Time Equivalent (FTE) to reflect the eliminati[illegible]

In Federal Grant funds, the proposed budget [illegible]ices division to align the budget with projected grant[illegible]e of $105,935 for professional services to support litera[illegible] for equipment costs.

In Intra-District funds, the budget includes an increase of $71,500 in the Agency Management division to support services for physically disabled persons through a Memorandum of Understanding agreement with the Department on Disability Services.

Decrease: In Local funds, DCPL proposes a decrease of $836,816 across multiple divisions to partially offset the projected adjustment in personal services costs. This adjustment includes reductions of $444,653 in professional service fees and $393,761 in reduced equipment costs, mainly books and furniture; and is partially offset by an increase of $1,598 in reduced supply costs.

In Federal Grant funds, the proposed budget includes a net reduction of $3,446 in the Library Services division to align the budget with projected personal services costs related to salary steps and Fringe Benefits.

In Special Purpose Revenue funds, the budget proposal includes a decrease of $200,878 across multiple divisions to align the budget with projected revenue. This adjustment includes reductions of $195,878 in equipment rental costs and $5,000 in supply costs.

Agency Performance Plan*

The District of Columbia Public Library (DCPL) has the following objectives for FY 2020:

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. Strengthen communities through services, programs, outreach, and increased utilization of the Library's physical campus.
2. Provide services and programs that
3. Connect residents to the city's past s in, and support for local history and culture.
4. Support digital citizenship through t
5. Create and maintain a highly efficie nt.

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

ACTIVITIES

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

1. Strengthen communities through services, programs, outreach, and increased utilization of the Library's physical campus. (3 Activities)

Activity Title	Activity Description	Type of Activity
Serve as a community hub:meeting and study spaces	The Library provides meeting and study spaces for the public at neighborhood libraries as well as at Martin Luther King Jr. Memorial Library.	Daily Service
Community Outreach	The Library serves the community by providing access to DCPL services and programs outside of our buildings.	Daily Service
Programs and services	The Library offers programs to users of all ages.	Daily Service

2. Provide services and programs that build and cultivate literacy and a love of reading. (5 Activities)

Activity Title	Activity Description	Type of Activity
Adult Literacy Services	DC Public Library offers adult literacy services through the Adult Literacy Resource Center.	Daily Service
Early Literacy Programs	The Library offers a range of services and programs to improve earl literacy, such as story time and Sing, Talk and Read programs.	Daily Service
Operate the Center for Accessibility	The Center for Accessibility (formerly Adaptive Services) helps the deaf community, visually impaired, older adults, veterans and injured service people to better use the Library.	Daily Service
Acquire books and other library materials	Through its collections, DCPL is a resource for printed and digital resources and information - such as books, e-books, databases, periodicals, etc.	Daily Service
Provide library services to students and educators	Offer programs, services and support for students and educators.	Daily Service

Chapters:

1. Introduction
2. Financial Plan
3. Revenue
4. Operating Expenditures
5. FY 2020 – FY 2025 Capital Improvements Plan

Introduction: FY 2020 Proposed Budget and Financial Plan

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

The challenge for the District is to navigate this jurisdictional complexity while facing increasing service needs. Totaling $15.5 billion, the gross budget in the FY 2020 Proposed Budget and Financial Plan is $873 million, or 6.0 percent, more than the FY 2019 Approved Budget of $14.6 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is $13.4 billion. Figure 1-1 shows the major source of gross funds for FY 2020. Figure 1-2 does the same for Local funds revenue.

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

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

District of Columbia Fiscal Year 2020 Budget Policy and Priorities Focus

The Fiscal Year 2020 Proposed Budget and Financial Plan marks the District of Columbia's 24th consecutive balanced budget – one that makes an unprecedented investment in affordable housing, a high-quality public education system, a safer, stronger District, robust transportation infrastructure, a strong social service system, job opportunities for District residents, and promotes economic growth. Additionally, this budget preserves the District's 12 percent debt cap. Investments in these priority areas will help ensure everyone in the District has a fair shot.

The budget before you reflect the ideas and priorities of District residents and delivers on my commitment to building more pathways to the middle class for Washingtonians in all eight wards. I have increased my commitment to affordable housing by proposing a $130 million investment in the Housing Production Trust Fund—by far, the highest commitment ever made to the Fund. We will continue our robust investments in education, and our capital plan allocates more than $1 billion over the next six years for the continued modernization of our schools. This budget also maintains critical investments to building a safer, stronger DC and continues our commitment to ensure our residents have access to job training programs that prepare them

for high-paying jobs and careers that exist—and will exist— in our city. Below are a few of the key investments in the proposed FY 2020 Budget and Financial Plan.

Affordable Housing

Producing, preserving, and protecting affordable housing in Washington, DC is a top priority for my Administration. The FY 2020 budget demonstrates this commitment by making the following investments in affordable housing:

- $130 million contribution to the Housing Production Trust Fund, a $30 million increase over FY 2019;
- $16.6 million increase in the subsidies for affordable housing through the District of Columbia Housing Authority;
- $15 million for the housing preservation fund, so that alongside new units we bring additional focus to ensuring that we are preserving existing affordable housing units in the District;
- $20 million for a new middle-income housing fund to help provide affordable housing to DC's middle-class; and
- Expanding the "Keep Housing Affordable Tax Credit" (previously known as Schedule H), which helps homeowners and renters by increasing the income ceiling thresholds for all residents and increasing the maximum credit from $1,025 to $1,200.

High-Quality Education

My Administration is committed to ensuring that every child in Washington, DC has access to first-class public education. The FY 2020 budget makes significant investments in education, including the following:

- A $56.3 million increase in funding for K-12 public education;
- A 2.2 percent increase to the base amount of the Uniform Per Student Funding Formula;
- $1.6 million to stand up six new, community schools at Anacostia, Ballou, Cardozo, Eliot-Hine, Langley, and Sousa;
- $4.6 million to begin our Empowered Learners initiative, which will provide 1:1 laptop to our students starting in grades 3, 6, and 9;
- $8.8 million for the opening of Bard High School Early College, New North Middle School (on the campus of Coolidge High School), and Coolidge High School;
- $5 million in new child care provider rate increases to help providers meet rising costs and help families obtain high quality and affordable child care;
- Making the $1,000 refundable, "Keep Childcare Affordable Tax Credit" permanent and annually increasing the credit by the rate of inflation;
- More than $1 billion in investment in DC Public Schools (DCPS) to fund school modernizations, small capital projects and school expansions to address overcrowding;
- Over $30 million to renovate Old Miner, Old Randle Highlands, and Thurgood Marshall into early childhood education centers;
- $8 million investment into early action pre-k initiatives that will allow DCPS to increase pre-kindergarten classrooms in our elementary schools; and
- $36.6 million to complete the Martin Luther King, Jr., and Southeast library modernizations.

Safer, Stronger DC

Washington, DC continues to be a safer city. But an increase in homicides means we must work even harder to further drive down violent crime by investment in our sworn officers, our violence interrupters, and in efforts to remove illegal guns from our streets. The FY 2020 budget includes the following investments to further our commitment to a safer, stronger DC:

- $3.5 million to add 4 ambulance units, including 45 firefighter paramedics or firefighter EMTs;
- $3 million to hire 70 police officers, on the path to reach 4,000 sworn officers by FY 2021;
- $2.5 million for community-based grants for violence interruption that will expand and deepen current services;
- $1.6 million to build three pilot sites for place-based trauma-informed care services, offering accessible therapeutic and referral services in target neighborhoods;
- $1 million to add 5 employees and additional support for the Firearms Examination Unit at the Department of Forensic Sciences;
- $500 thousand to increase community-based services provided to returning citizens; and
- $77.4 million to upgrade critical building systems at the DC Jail and $5 million in our capital plan toward the design of a new jail.

Transportation and the Environment

A safe and efficient transportation network that serves residents in all eight wards is a key component of making sure all residents have a fair shot. The FY 2020 budget makes key investments in transportation that will make our streets safer and will provide more convenient access to transit options in underserved areas. My budget also includes investments that over time will make DC greener and more sustainable. Key investments in DC's transportation and environment are:

- $3.1 million to continue the Free DC Circulator program and increase access to transit and $13 million for new Circulator buses including new expanded routes to Ward 7;
- $2 million for new Vision Zero improvements to improve safety and reduce serious injuries and traffic fatalities and $63 million in capital investments to make roadways and intersections safer and to increase bike lanes and expand trails;
- $2.8 million for additional towing and bike lane enforcement along 20 major corridors during morning and evening rush hours to support safer and more efficient commutes for both drivers and bikers;
- $188 million for the DC Streetcar to complete the extension to the Benning Road Metro Station;
- $122 million for the new K Street Transitway to include two center-running bus lanes along K Street, NW;
- $3 million to install electric vehicle charging stations at District agencies to support growing the District's electric fleet and $17 million to continue energy efficiency and smart building retrofits of District facilities; and
- Funding to support full implementation of the CleanEnergy DC Act.

Health and Human Services

Investing in the health and well-being of District residents remains a top priority of my Administration. This means ensuring more Washingtonians can provide for their families and connecting families with valuable care and supportive programs when they need it most. The FY 2020 budget creates critical supports and opportunities through the following investments:

- $26 million in Homeward DC to make homelessness rare, brief, and non-recurring, including 260 new units for families, 345 new units for singles, and 68 new units for youths;
- $4.7 million for Families First DC, a family strengthening and stabilization plan that will integrate services across District agencies in a community based-approach aimed at meeting families' needs;
- An additional $2 million to the Safe at Home program to meet program demands and $500 thousand in grants for senior dental health;
- Expedited funding for the Ward 8 Senior Wellness Center project. The newly proposed timeline starts this project in FY 2020, with a completion date of FY 2021;
- An additional investment of $6 million for an expansion of school mental health services, which continues the current project scope to provide mental health services within schools and expands services to 67 new

schools for a total of 119 schools served;
- $500 thousand to fund the Mayor's 3rd Maternal and Infant Health Summit, continuing to bring public awareness to the critical issue of maternal and infant health; and
- $4.5 million to eliminate the sales tax on diapers.

Jobs and Economic Opportunity

Maintaining a strong, diverse, and resilient city requires that every resident has a fair shot, and a pathway to the middle class. We accomplish this by supporting our most vulnerable families and residents; providing job training that leads to real employment opportunities; and by nurturing our small businesses to help ensure their growth and success. The FY 2020 Budget makes the following investments to help achieve these goals:

- $2.5 million to ensure everyone is counted in the 2020 Census;
- $200 thousand to continue Dream Grants to support Ward 7 and 8 entrepreneurs and the growth of microbusinesses located in those wards;
- $7 million to leverage $19 million in private investment to provide cultural non-profits with access to large-scale credit to make capital upgrades, create innovative programming, and provide stopgap funding for rental costs;
- $250 thousand to help returning citizens start new businesses and launch careers;
- An additional $1 million in our Great Streets and Neighborhood Prosperity Fund, for a total of $8.3 million to support business development across the city with a focus on mixed-use development in high-unemployment areas; and
- Significant investments in improving the Department of Consumer and Regulatory Affairs, including $5.5 million to improve the customer experience at DCRA, $11.7 million to update and modernize DCRA's technology, and an additional $5 million to further build out DCRA's website that connects applications and adjudication processes under the One-Stop Business Portal.

Government Operations

We are building a government that works for the residents of the District, streamlines processes, and improves efficiency. The FY 2020 budget supports these improvements by making the following investments:

- A $1.6 million increase for the Immigrant Justice Legal Services grant program, bringing the total amount of funding to $2.5 million;
- $3.2 million to fully fund the fair elections program;
- $952 thousand to support the Statehood Campaign Initiative to help DC become the 51st state;
- $111 thousand for a new lead sexual harassment policy officer to ensure that all District agencies have the tools, training and resources they need to follow best practices in employee misconduct investigations as required by the Mayor's sexual harassment policy;
- $680 thousand for additional cybersecurity professionals to monitor and respond to threats to the District's network and $13.4 million in cybersecurity capital investments to ensure the District is prepared to counter evolving digital threats, safeguard sensitive data, and implement a modernized network user identity management system;
- $62 million to fully fund the new Archives Building on the campus of the University of the District of Columbia; and
- $208 million to move the District's financial and procurement operations to modern, highly efficient business platforms. These investments will streamline core administrative functions, allowing DC government to focus its time and energy on the programs and initiatives that address residents' top priorities.

This budget reflects our growing population of more than 700,000 residents and the benefits, needs, and stresses such growth entails. Most importantly, this budget means that Washingtonians will continue to get a fair shot at pathways to the middle class.

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 2020 to FY 2023 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes are provided in the Revenue chapter of this budget volume.

How the Money is Allocated

To facilitate policy decisions concerning expenditures and to provide summary information for reporting expenditures, the District's budget is developed, presented, and executed along several dimensions. These include fund types, appropriation titles, agencies, programs, and expense categories. As with revenues, expenditures can be grouped by the source of funds. The total of these funds is referred to as "gross funds." Totaling $15.5 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2020 Proposed Budget and Financial Plan is $873 million, or 6.0 percent, more than the FY 2019 approved budget of $14.6 billion, as shown in Table 1-1.

For purposes of appropriating the District's proposed budget, agency budgets are grouped by appropriation title or function, such as public safety and justice or public education. Within the appropriation titles are the agencies that operate the programs, activities, and services provided to District citizens and businesses. For example, the Public Works appropriation title includes the Department of Public Works, the District Department of Transportation, and the Department of Motor Vehicles. Table 1-1 shows the FY 2020 proposed gross funds expenditure budget by appropriation title and the change from FY 2019. Figure 1-3 shows the percentage distribution of FY 2020 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 50.6 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

As shown in Table 1-2a, the proposed Local funds budget by appropriation title (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2020 is $8.6 billion, which is $728 million, or 9.3 percent, more than the FY 2019 approved budget of $7.9 billion. As shown in Table 1-2b, the proposed Dedicated Tax budget by appropriation title for FY 2020 is $521 million, which is $45.2 million, or 8.0 percent, less than the FY 2019 approved budget of $566 million. The FY 2020 proposed Local funds budget includes approximately 100 agencies receiving Local funds in seven appropriation titles.

To provide context as to the types of expenses for a particular program, information is presented by expense category. These same categories are used by all District agencies, and all agency chapters detail specific agency costs by expense category. Tables 1-3a and 1-3b break out the proposed FY 2020 Local funds and Dedicated Tax budgets, respectively, by expense category.

A large expense category is personal services, totaling $3.1 billion and representing 35.7 percent of the FY 2020 proposed Local funds budget, excluding Dedicated Taxes. This funding will support 30,279 Local full-time equivalent (FTE) positions, an increase of 692 FTEs, or 2.3 percent, over FY 2019 (see Table 1-4). Including all fringe benefits but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2020 will cost $96,630. The District's FY 2020 gross funds proposed budget, including Intra-District funds, supports 37,586 FTEs, an increase of 765 FTEs, or 2.1 percent, over FY 2019. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Organization of the FY 2020 Proposed Budget and Financial Plan

The FY 2020 Proposed Budget and Financial Plan is composed of the following volumes:

- Volume 1 – Executive Summary;
- Volumes 2, 3, and 4 – Agency Budget Chapters – provides summary information of each District agency's proposed budget;
- Volume 5 – FY 2020 – FY 2025 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 2020 Proposed Budget and Financial Plan may be found in the How to Read the Budget and Financial Plan chapter.

The FY 2020 Budget Calendar

The FY 2020 Proposed Budget and Financial Plan is the culmination of a year-long process. Some of the critical steps in the budget formulation process and their general schedule are described in Table 1-6.

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

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

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

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

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

The Council has 30 calendar days to reenact a disapproved item or provision by a two-thirds vote of the members of the Council present and voting. If an item or provision is reenacted, the Chairman submits it to Congress. If a disapproved item or provision is not returned to the Council in a timely manner, the Mayor shall be deemed to have approved the item or provision, and the Chairman will submit it to Congress.

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

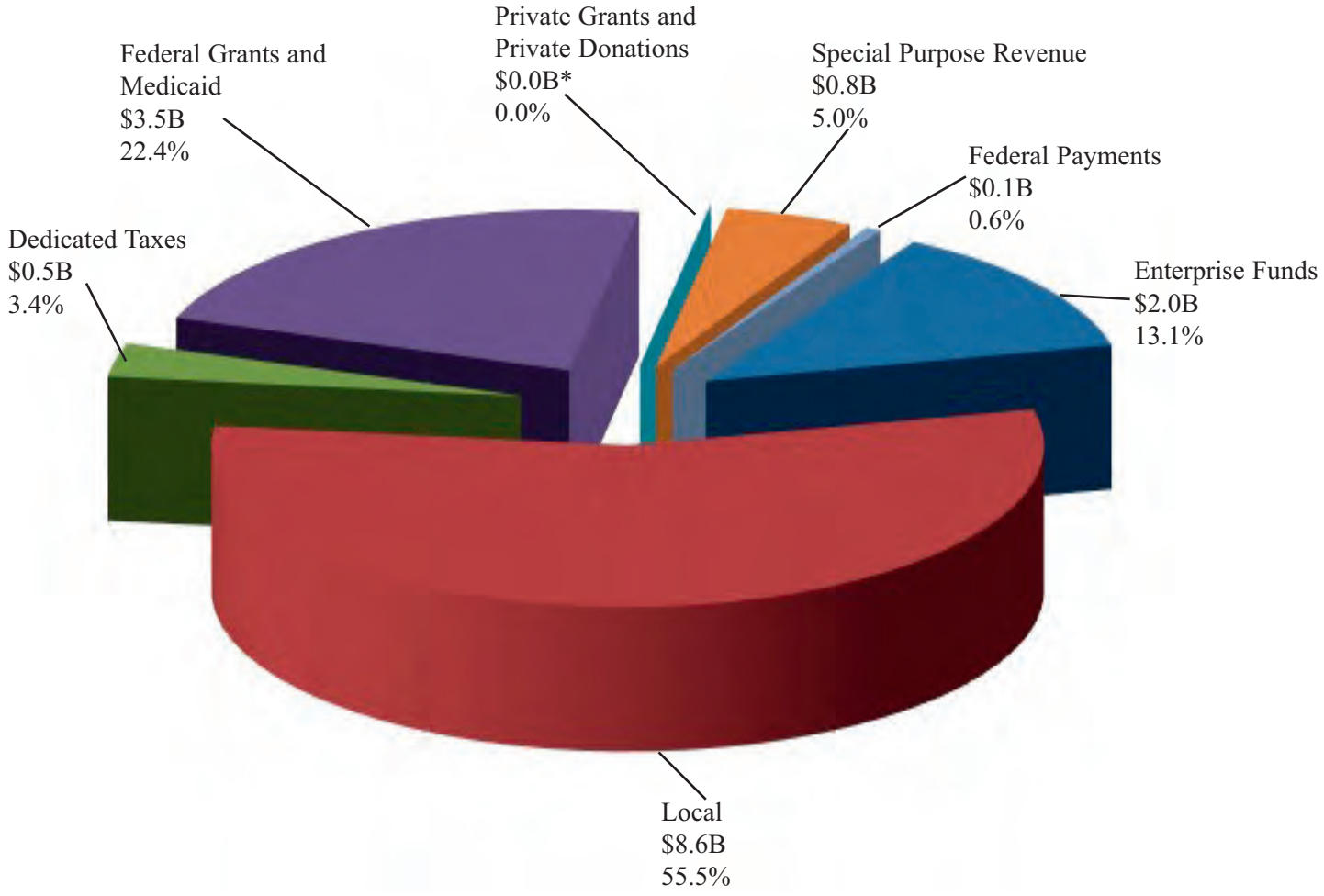
The Federal Portion Budget Request Act is submitted by the Mayor to the President for transmission to Congress. Unlike the Local Budget Act, the Federal Portion Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Ultimately,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

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

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

Figure 1-1

Where the Money Comes From – Sources of Gross Funds for FY 2020 ($15.5 Billion, Excluding Intra-District funds)



*The amount from this source is $8.4 million

Figure 1-2

Where the Money Comes From – Sources of Local Fund Revenue for FY 2020 ($8.6 Billion, Excluding Dedicated Taxes)

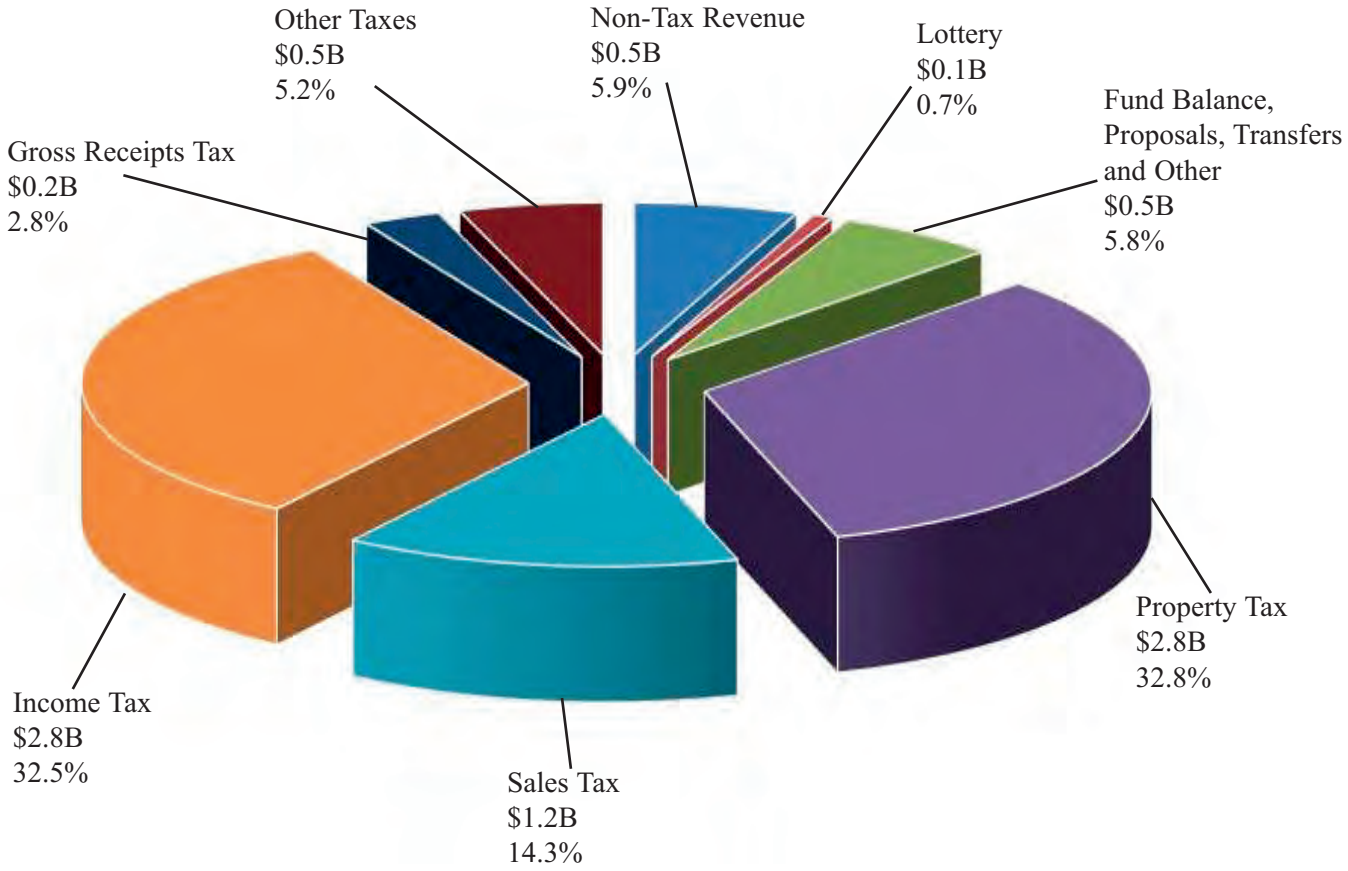


Figure 1-3

Where the Money Goes -
Gross Funds Expenditure Budget, by Appropriation Title for FY 2020
($15.5 Billion, Excluding Intra-District Funds)

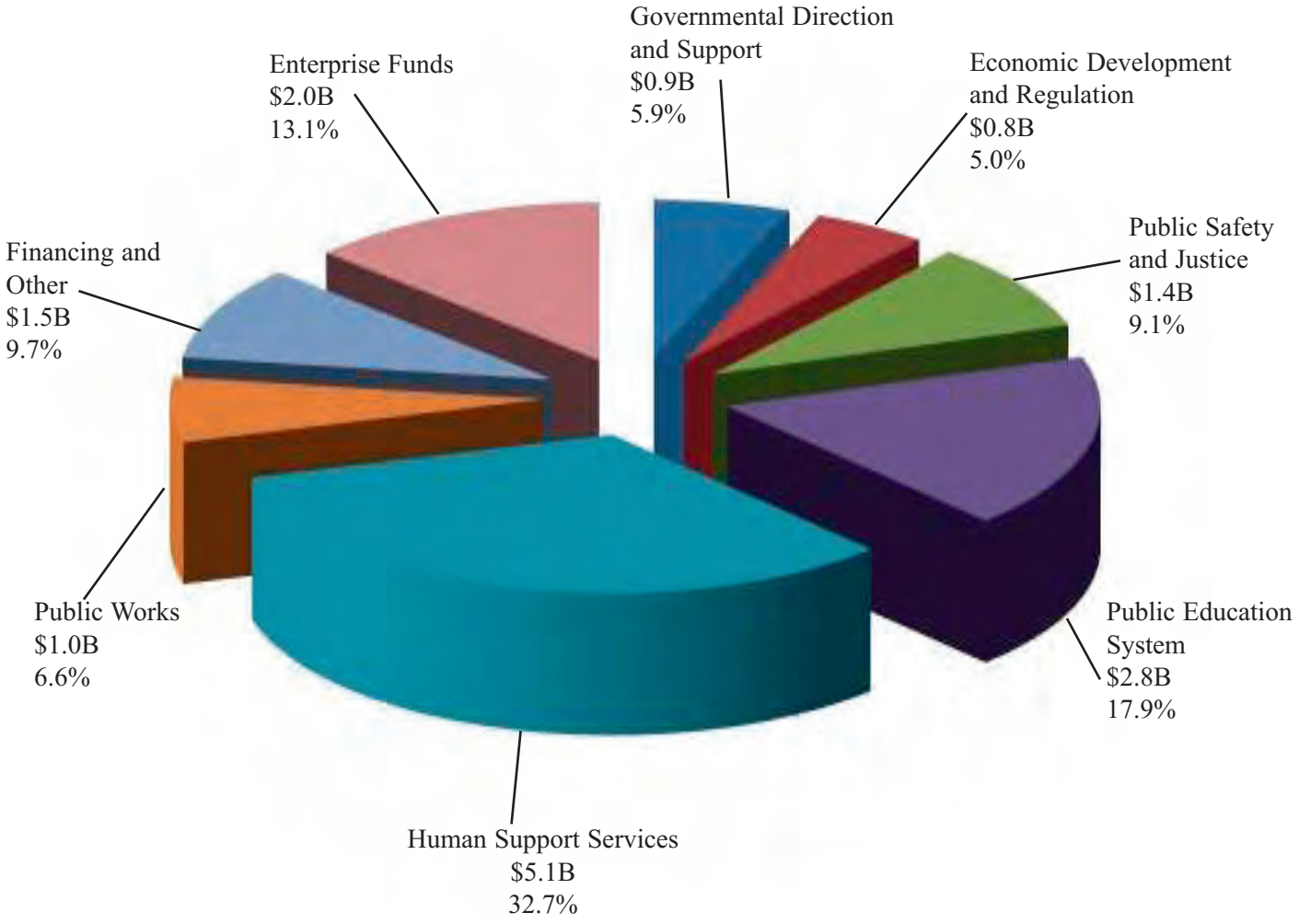


Table 1-1

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

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Governmental Direction and Support	869,000	917,670	48,670	5.6%
Economic Development and Regulation	684,007	766,077	82,070	12.0%
Public Safety and Justice	1,356,692	1,405,462	48,770	3.6%
Public Education System	2,658,963	2,763,166	104,204	3.9%
Human Support Services	4,960,714	5,063,284	102,570	2.1%
Public Works	901,369	1,022,586	121,217	13.4%
Financing and Other	1,212,761	1,498,395	285,634	23.6%
Subtotal, General Operating Funds	**12,643,505**	**13,436,640**	**793,135**	**6.3%**
Enterprise and Other Funds	1,941,645	2,021,148	79,504	4.1%
Total District of Columbia	**14,585,150**	**15,457,788**	**872,639**	**6.0%**

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

Table 1-2a

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

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Governmental Direction and Support	753,397	802,358	48,960	6.5%
Economic Development and Regulation	335,807	420,138	84,331	25.1%
Public Safety and Justice	1,143,355	1,185,732	42,377	3.7%
Public Education System	2,279,232	2,353,276	74,044	3.2%
Human Support Services	2,021,395	2,138,384	116,989	5.8%
Public Works	423,449	669,215	245,766	58.0%
Financing and Other	896,243	1,011,543	115,300	12.9%
Total	**7,852,879**	**8,580,647**	**727,768**	**9.3%**

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

Table 1-2b

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

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Governmental Direction and Support	1,350	260	-1,090	-80.8%
Economic Development and Regulation	29,430	1,385	-28,045	-95.3%
Public Education System	4,676	4,676	0	0.0%
Human Support Services	83,687	68,306	-15,380	-18.4%
Public Works	258,489	84,470	-174,019	-67.3%
Financing and Other	188,807	362,134	173,327	91.8%
Total	**566,439**	**521,231**	**-45,208**	**-8.0%**

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

Table 1-3a

Local Funds Proposed Expenditure Budget, by Category

(Excluding Dedicated Taxes and Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Regular Pay – Continuing Full Time	2,095,905	2,313,377	217,471	10.4%
Regular Pay – Other	193,465	204,368	10,903	5.6%
Additional Gross Pay	76,757	65,725	-11,032	-14.4%
Fringe Benefits - Current Personnel	457,501	408,095	-49,405	-10.8%
Overtime Pay	64,004	72,376	8,372	13.1%
Subtotal, PERSONAL SERVICES	**2,887,632**	**3,063,942**	**176,310**	**6.1%**
Supplies and Materials	47,862	47,681	-181	-0.4%
Energy, Communication, and Building Rentals	92,351	93,675	1,324	1.4%
Telecommunications	34,207	35,470	1,263	3.7%
Rentals – Land and Structures	129,350	151,045	21,695	16.8%
Janitorial Services	0	61	61	N/A
Security Services	25,014	28,810	3,796	15.2%
Occupancy Fixed Costs	73,028	73,363	335	0.5%
Other Services and Charges	204,947	230,429	25,482	12.4%
Contractual Services - Other	452,618	475,836	23,218	5.1%
Subsidies and Transfers	3,101,194	3,522,498	421,304	13.6%
Equipment and Equipment Rental	29,949	33,247	3,298	11.0%
Debt Service	774,727	824,591	49,864	6.4%
Subtotal, NONPERSONAL SERVICES	**4,965,247**	**5,516,705**	**551,458**	**11.1%**
Total	**7,852,879**	**8,580,647**	**727,768**	**9.3%**

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

Table 1-3b

Dedicated Taxes Proposed Expenditure Budget, by Category

(Excluding Enterprise and Other Funds)

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Regular Pay – Cont Full Time	3,569	2,785	-784	-22.0%
Regular Pay – Other	859	83	-776	-90.3%
Fringe Benefits – Current Personnel	989	651	-338	-34.2%
Subtotal, PERSONAL SERVICES	**5,417**	**3,519**	**-1,898**	**-35.0%**
Supplies and Materials	27	12	-15	-55.4%
Telecommunications	13	3	-10	-76.0%
Other Services and Charges	799	253	-546	-68.3%
Contractual Services – Other	5,236	2,013	-3,223	-61.6%
Subsidies and Transfers	547,068	507,579	-39,488	-7.2%
Equipment and Equipment Rental	42	13	-29	-69.4%
Debt Service	7,839	7,839	1	0.0%
Subtotal, NONPERSONAL SERVICES	**561,022**	**517,712**	**-43,310**	**-7.7%**
Total	**566,439**	**521,231**	**-45,208**	**-8.0%**

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

Table 1-4

Local Funds Proposed FTEs, by Appropriation Title

(Includes Dedicated Taxes and Excludes Enterprise Funds)

(Dollars in Thousands)

	FY 2019 Approved Budget	FY 2020 Proposed Budget	Change from FY 2019	% Change from FY 2019
Governmental Direction and Support	3,313	3,346	32	1.0%
Economic Development and Regulation	811	776	-35	-4.3%
Public Safety and Justice	8,845	8,928	83	0.9%
Public Education System	9,849	10,365	517	5.2%
Human Support Services	4,597	4,602	5	0.1%
Public Works	2,172	2,262	91	4.2%
Subtotal, General Operating Local Fund	**29,587**	**30,279**	**692**	**2.3%**
Economic Development and Regulation	27	0	-27	-100.0%
Public Education System	22	25	3	13.0%
Human Support Services	6	6	0	0.0
Subtotal, General Operating Dedicated Taxes	**54**	**30**	**-24**	**-44.4%**
Total, General Operating Local and Dedicated Tax Funds	**29,641**	**30,309**	**668**	**2.3%**

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

Table 1-5

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

Agency Name	FY 2019 Approved FTEs	FY 2020 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Office of the Mayor	108	122	14	To align personal services with projected costs
Deputy Mayor for Greater Economic Opportunity	21	0	(21)	The agency was eliminated
D.C. Department of Human Resources	153	171	18	To support additional FTEs to implement centralized HR processing in Peoplesoft and support for classification project
Office of the Attorney General for the District of Columbia	671	636	(34)	To align personal services with projected costs
Other Agencies	3,007	3,026	19	Net Change
Governmental Direction and Support	**3,959**	**3,955**	**(4)**	
Office of the Deputy Mayor for Planning and Economic Development	85	89	4	To support the Office of Public-Private Partnerships and the International Initiatives
Department of Employment Services	758	771	14	To align personal services with projected costs
Commission on the Arts and Humanities	27	38	11	To reallocate funding within the agency
Other Agencies	1,205	1,215	10	Net Change
Economic Development and Regulation	**2,075**	**2,113**	**39**	
Metropolitan Police Department program at DDOT	4,756	4,732	(24)	To support Automated Traffic Enforcement
Fire and Emergency Medical Services Department	2,153	2,197	44	To support additional basic life support units
Department of Corrections	1,306	1,350	44	To support additional FTEs in Inmate custody
Homeland Security and Emergency Management Agency	119	136	17	To align personal services with projected costs
Office of Neighborhood Safety and Engagement	26	57	31	To support Roving Leaders program
Office of Unified Communications	368	390	21	To support additional FTEs in the Technology Operations Division
Other Agencies	621	643	22	Net Change
Public Safety and Justice	**9,349**	**9,505**	**156**	
District of Columbia Public Schools	8,411	8,831	420	To align personal services with projected costs
District of Columbia Public Library	565	604	39	To support staffing costs for the MLK Central and the Southwest Libraries
Office of the Deputy Mayor for Education	19	28	9	FTEs transferred from Deputy Mayor for Greater Economic Opportunity
Other Agencies	1,872	1,876	5	Net Change
Public Education System	**10,866**	**11,339**	**473**	

(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 2019 Approved FTEs	FY 2020 Proposed FTEs	Increase (Decrease)	Explanation of Major FTE Changes
Department of Health	637	611	(26)	To align budget with projected grant awards
Department of Aging and Community Living	73	101	28	Transfer in from Department of Human Services to support the Adult Protective Services (APS) program
Department of Health Care Finance	351	363	12	To align personal services with projected costs
Other Agencies	5,483	5,474	(9)	Net Change
Human Support Services	**6,544**	**6,549**	**5**	
Department of Public Works	1,436	1,472	36	To support the Towing and Bike Enforcement Program
District Department of Transportation	619	641	22	To support Automated Traffic Enforcement program
Department of Energy and Environment	415	446	31	To align personal services with projected costs
Deputy Mayor for Operations and Infrastructure	0	8	8	To create the new agency
Other Agencies	337	337	0	Net Change
Public Works	**2,807**	**2,904**	**97**	
Office of Lottery and Charitable Games	77	77	0	No Change
University of the District of Columbia	968	968	0	No Change
Other Agencies	176	176	0	Net Change
Enterprise and Other Funds	**1,221**	**1,221**	**0**	
Grand Total, District Government	**36,821**	**37,586**	**765**	

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

Table 1-6

How and When the FY 2020 Operating Budget was Prepared

Budget Guidance
July 2018 – September 2018

The FY 2020 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 2019 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 2019 Local funds approved budget was used as the starting point for the Mayor's FY 2020 proposed Local funds budget.

Agency Budget Request Development
October 2018 – December 2018

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 2020 budget requests. Agencies submitted their FY 2020 proposed budget to OBP by:

Tier 1 – Submission Date, October 31, 2018
Tier 2 – Submission Date, November 7, 2018
Tier 3 – Submission Date, November 16, 2018

Budget Analysis
October 2018 – December 2018

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 2019 – March 2019

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 2020 proposed budget was finalized for submission to the Council on March 20, 2019.

Local Budget Act, Federal Portion Budget Request Act, and Budget Support Act
March 2019 – June 2019

During this period, the Council reviews, amends, and approves the Fiscal Year 2020 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 2020 Local Budget Act of 2019 approves all funding the District receives – except for Federal Payments that are unique to the District. The Fiscal Year 2020 Federal Portion Budget Request Act of 2019 requests the approval of the Federal Payments, previously submitted in the President's budget. The Fiscal Year 2020 Budget Support Act of 2019 reflects conforming changes to local law required to implement the budget.

Financial Plan

The Financial Plan projects the District's results of operations for three fiscal years beyond the proposed FY 2020 operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes, and Special Purpose Revenue funds) and the Federal and Private Resources funds (comprised of Federal Grants, Federal Payments, Federal Medicaid Payments, and Private Grants and Donations). The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2020 through FY 2023 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 2020 Proposed Budget and its impact on FY 2021 through FY 2023. 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 2017 and FY 2018 Actual columns are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2017 and FY 2018.

Revenues and Other Resources

2. Taxes. 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. In FY 2019, $178.5 million is transferred to WMATA to support operations.

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 – Department of Behavioral Health (DBH) Gambling Addiction Treatment Program. In 2018, the District enacted legislation to authorize, beginning in FY 2019, sports wagering 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 D.C. Office of Lottery and Gaming. The first $200,000 of revenue each year is dedicated to the Department of Behavioral Health.

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

3o. Sports Wagering – Birth-to-Three for All. After the first $200,000 of revenue from the private sports wager tax, the remaining revenue is divided equally between the Birth-to-Three and the 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 Charitable Games revenue that is transferred to the District's General Fund.

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

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

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

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

10. Fund Balance Use from FY 2019. This reflects the reservation of fund balance in FY 2019 that is budgeted for use in future years.

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

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

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

> **13a. Transfer from TIF/PILOT/Other.** In Table 2-2, the amount includes transfers into the General Fund from Tax Increment Financing (TIF), Payment in Lieu of Taxes (PILOT), and other outside (Enterprise) funds.
>
> **13b. Transfer from Capital Fund Paygo.** In Table 2-2, the amount shown is transferred into the General Fund from the Capital Improvements Fund. No bond proceeds can be transferred; only capital funds that were originally Pay-as-you-go (Paygo) capital funds can be transferred.

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

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

16. Line intentionally left blank.

Expenditures (by Appropriation Title)

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

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

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

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

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

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

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

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

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

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

32. Operating Impact of Capital Improvements Plan (CIP). This line in Tables 2-1 and 2-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 5, FY 2020 – FY 2025 Capital Improvements Plan, for details.

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

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

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

36. Reserved for Subsequent Years' Expenditures. This amount in FY 2019 reflects the total amount reserved for subsequent years.

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

Composition of Cash Reserves

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

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

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

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

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

43. Line intentionally left blank.

Composition of Cash Reserves

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

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

47. Cash Flow Reserve (8.33 percent). The cash flow reserve may be used by the District's CFO as needed to manage the District's cash flow. When a portion of the reserve is used to meet cash flow needs, this reserve must be replenished in the same fiscal year the amounts were used. At full funding, the Cash Flow Reserve must equal 8.33 percent of the General Fund operating budget for each fiscal year. This Account was

established by section 47-392.02(j-1) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end-of-year fund balance to be deposited in this account.

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

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

Table 2-1

FY 2020 - FY 2023 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
1	**Revenues**								
2	Taxes	6,944,891	7,212,354	7,335,593	7,227,949	7,519,823	7,779,548	8,044,264	8,306,075
3	Dedicated Taxes	332,837	347,113	367,285	560,668	552,415	569,273	585,069	601,402
4	General Purpose Non-Tax Revenues	474,380	496,817	429,995	506,578	507,233	507,272	500,168	499,118
5	Special Purpose (O-type) Revenues	548,367	616,116	639,887	660,809	691,394	689,849	695,307	700,565
6	Transfer from Lottery	45,600	49,500	45,000	44,710	61,990	72,221	72,788	74,355
7	**Subtotal, General Fund Revenues**	**8,346,074**	**8,721,900**	**8,817,760**	**9,000,714**	**9,332,856**	**9,618,163**	**9,897,596**	**10,181,514**
8	Bond Proceeds for Issuance Costs	5,565	4,564	8,000	8,000	9,000	6,000	6,000	6,000
9	Fund Balance Use	0	0	202,788	350,082	391,268	13,172	0	0
10	Fund Balance Use from FY 2019	0	0	0	0	0	12,410	0	0
11	Revenue Transfers from FY 2017	25,491	0	0	0	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	500	500	954	954	954	954	954	954
13	Transfer from Enterprise and Other Funds	32,960	64,579	14,493	18,134	14,351	20,143	11,229	11,675
14	Revenue Proposals	0	0	104,889	9,166	126,941	142,818	144,240	146,099
15	**Total General Fund Resources**	**8,410,591**	**8,791,543**	**9,148,884**	**9,387,050**	**9,875,370**	**9,813,661**	**10,060,019**	**10,346,243**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	759,770	816,632	835,768	876,120	886,339	884,386	908,177	914,314
19	Economic Development and Regulation	439,701	483,311	595,881	633,577	668,154	546,637	558,239	566,538
20	Public Safety and Justice	1,188,028	1,220,914	1,190,766	1,198,932	1,243,504	1,254,644	1,279,016	1,304,652
21	Public Education System	2,058,235	2,255,212	2,305,021	2,344,419	2,385,095	2,411,529	2,452,719	2,497,630
22	Human Support Services	1,914,422	2,030,015	2,151,728	2,159,521	2,248,552	2,232,440	2,272,978	2,294,277
23	Public Works	731,261	803,621	861,284	889,981	974,496	946,006	965,234	984,915
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	25,502	19,973	84,589	105,281	126,613	112,768	120,119	125,913
25	Bond Issuance Costs (ZB0)	5,721	5,571	8,000	8,000	9,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, DT0, ZC0, EL0)	670,943	715,017	771,045	771,045	825,852	899,741	973,823	1,108,992
27	**Subtotal, Operating Expenditures**	**7,793,583**	**8,350,266**	**8,804,083**	**8,986,875**	**9,367,605**	**9,294,152**	**9,536,305**	**9,803,231**
28	Paygo Capital (PA0)	133,380	123,028	86,467	86,467	280,240	281,924	283,407	289,001
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	31,000	44,500	46,000	46,000	47,300	48,400	50,300	50,300
30	Repay Contingency Reserve Fund (SV0)	0	0	0	47,598	0	0	0	0
31	Transfer to Enterprise and Other Funds (KZ0, EZ0)	167,901	169,514	187,134	172,423	179,525	184,751	189,080	202,681
32	Operating Impact of CIP	0	0	0	0	0	3,935	427	530
33	**Total Expenditures and Transfers**	**8,125,864**	**8,687,308**	**9,123,684**	**9,339,363**	**9,874,669**	**9,813,161**	**10,059,519**	**10,345,743**
34	**Operating Margin Before Reservations**	**284,726**	**104,234**	**25,200**	**47,686**	**701**	**500**	**500**	**500**
35	**Required Increases in Emergency, Contingency, and Debt Service Reserves**	**0**	**0**	**24,696**	**31,168**	**0**	**0**	**0**	**0**
36	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**0**	**12,410**	**0**	**0**	**0**	**0**
37	**Operating Margin After Reservations**	**284,726**	**104,234**	**503**	**4,108**	**701**	**500**	**500**	**500**

(Continued on next page)

Table 2-1 (Continued)

FY 2020 - FY 2023 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
38 Beginning General Fund Balance	**2,389,088**	**2,676,292**	**2,776,382**	**2,776,382**	**2,473,153**	**2,081,753**	**2,055,837**	**2,055,503**
39 Operating Margin Before Reservations	284,726	104,234	25,200	47,686	701	500	500	500
40 Projected GAAP Adjustments (Net)	2,477	(4,144)	(8,900)	(834)	(834)	(834)	(834)	(834)
41 Fund Balance Use (see lines 9 and 10)	0	0	(202,788)	(350,082)	(391,268)	(25,583)	0	0
42 Ending General Fund Balance	**2,676,292**	**2,776,382**	**2,589,894**	**2,473,153**	**2,081,753**	**2,055,837**	**2,055,503**	**2,055,170**
43								
44 Composition of Cash Reserves								
45 Emergency Cash Reserve Balance (2%)	137,967	139,835	149,262	149,262	156,702	165,730	164,024	167,379
46 Contingency Cash Reserve Balance (4%)	275,934	279,670	298,525	298,525	313,405	331,460	328,048	334,758
47 Cash Flow Reserve Account (8.33%)	592,346	712,755	674,764	673,321	639,176	614,033	613,887	597,623
48 Fiscal Stabilization Reserve Account (2.34%)	185,763	203,283	213,494	218,541	231,067	229,628	235,393	242,090
49 Total Cash Reserves	**1,192,010**	**1,335,542**	**1,336,046**	**1,339,650**	**1,340,351**	**1,340,851**	**1,341,351**	**1,341,851**

(Numbers may not add due to rounding)

Table 2-2

FY 2020 - FY 2023 GENERAL FUND - Local Funds Component

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
1	**Revenues**								
2	Taxes	6,944,891	7,212,354	7,335,593	7,227,949	7,519,823	7,779,548	8,044,264	8,306,075
4	General Purpose Non-Tax Revenues	474,380	496,817	429,995	506,578	507,233	507,272	500,168	499,118
6	Transfer from Lottery	45,600	49,500	45,000	44,710	61,990	72,221	72,788	74,355
7	**Subtotal, Local Fund Revenues**	**7,464,871**	**7,758,670**	**7,810,588**	**7,779,237**	**8,089,047**	**8,359,042**	**8,617,220**	**8,879,548**
8	Bond Proceeds for Issuance Costs	5,565	4,564	8,000	8,000	9,000	6,000	6,000	6,000
9	Fund Balance Use	0	0	119,403	256,192	339,903	13,172	0	0
10	Fund Balance Use from FY 2019	0	0	0	0	0	12,410	0	0
11	Revenue Transfers from FY 2017	25,491	0	0	0	0	0	0	0
12	Central Services Cost Allocation from Federal Funds	500	500	954	954	954	954	954	954
13a	Transfer from TIF/PILOT/Other	13,518	11,522	14,493	14,984	14,351	20,143	11,229	11,675
13b	Transfer from Capital Fund Paygo	19,442	53,057	0	3,150	0	0	0	0
14	Revenue Proposals	0	0	(75,363)	23,502	127,892	146,290	149,774	153,800
15	**Total Local Fund Resources**	**7,529,387**	**7,828,313**	**7,878,075**	**8,086,019**	**8,581,147**	**8,558,012**	**8,785,178**	**9,051,977**
16									
17	Expenditures (by Appropriation Title)								
18	Governmental Direction and Support	726,567	777,804	753,397	793,482	802,358	803,769	826,930	832,434
19	Economic Development and Regulation	264,876	301,273	335,807	361,205	420,138	327,829	333,773	339,828
20	Public Safety and Justice	1,148,235	1,174,943	1,143,355	1,148,468	1,185,732	1,197,782	1,221,756	1,246,975
21	Public Education System	2,048,509	2,231,634	2,279,232	2,309,132	2,353,276	2,380,609	2,423,707	2,467,340
22	Human Support Services	1,802,236	1,909,794	2,021,395	2,031,436	2,138,384	2,120,975	2,159,603	2,178,953
23	Public Works	508,211	560,379	423,449	431,284	669,215	654,627	671,508	687,884
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	25,502	19,973	80,368	103,109	123,152	112,768	120,119	125,913
25	Bond Issuance Costs (ZB0)	5,721	5,571	8,000	8,000	9,000	6,000	6,000	6,000
26	Debt Service (DS0, ZA0, SM0, ZC0, EL0)	657,799	701,664	757,454	757,454	812,030	884,128	957,896	1,092,750
27	**Subtotal, Operating Expenditures**	**7,187,656**	**7,683,034**	**7,802,458**	**7,943,571**	**8,513,286**	**8,488,487**	**8,721,293**	**8,978,077**
28	Paygo Capital (PA0)	76,410	76,257	4,421	4,421	20,061	16,690	12,657	22,570
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	31,000	44,500	46,000	46,000	47,300	48,400	50,300	50,300
30	Repay Contingency Reserve Fund (SV0)	0	0	0	47,598	0	0	0	0
31b	Transfer to Convention Center (EZ0)	3,486	300	0	350	0	0	0	0
32	Operating Impact of CIP	0	0	0	0	0	3,935	427	530
33	**Total Local Fund Expenditures and Transfers**	**7,298,553**	**7,804,092**	**7,852,879**	**8,041,940**	**8,580,647**	**8,557,512**	**8,784,678**	**9,051,477**
34	**Operating Margin Before Reservations**	**230,835**	**24,222**	**25,196**	**44,079**	**500**	**500**	**500**	**500**
35	**Required Increases in Emergency, Contingency, and Debt Service Reserves**	**0**	**0**	**24,696**	**31,168**	**0**	**0**	**0**	**0**
36	**Reserved for Subsequent Years' Expenditures**	**0**	**0**	**0**	**12,410**	**0**	**0**	**0**	**0**
37	Operating Margins After Reservations	230,835	24,222	500	500	500	500	500	500

(Numbers may not add due to rounding)

The following table details fund balance use, as shown in line 9 of the Local funds component of the financial plan (table 2-2). The source is the General Fund fund balance, as reported in the FY 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 (Continued)

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

($ thousands)

Fund Balance Use	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Agency Local Fund Balance Carryover	0	0	54,947	0	0	0	0
Commodity Cost Reserve (FY 2016 Value)	0	5,000	5,000	0	0	0	0
Enterprise and Other Funds	0	0	0	0	0	0	0
FY 2016 Carryover	0	0	0	53,318	0	0	0
FY 2017 Carryover	0	32,834	32,834	69,170	0	0	0
FY 2017/2018 Interfund Transfers from SPR and Other Funds	0	23,161	23,161	0	0	0	0
FY 2018 Assigned Funds	0	0	8,248	19,000	0	0	0
FY 2018 Carryover	0	0	0	122,985	0	0	0
FY 2018 Local Fund Reserves Sweep	0	0	9,096	0	0	0	0
FY 2019 Contingency Cash Reserve Use	0	0	64,498	0	0	0	0
FY 2019 Interfund Transfers from SPR and Other Funds	0	19,350	19,350	25,091	0	0	0
FY 2019/2020 Sweeps	0	0	0	8,862		0	0
Soccer Stadium Financing Fund	0	5,712	5,712	7,997	2,401	0	0
Workforce Investments - FY 2017/2018 Carryover	0	33,346	33,346	33,478	10,772	0	0
Total	**0**	**119,403**	**256,192**	**339,903**	**13,172**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-3

FY 2020 - FY 2023 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
1	**Revenues**								
3a	Deed Recordation and Deed Transfer Taxes transfer to HPTF for debt service	7,825	7,822	7,839	7,839	7,839	7,836	7,837	7,830
3b	Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	13,949	16,800	14,917	15,029	15,035	15,396	15,765	16,144
3c	General Sales Taxes and Insurance Premiums transfer to Healthy DC Fund	46,303	47,948	47,132	47,202	47,788	48,743	49,718	50,713
3d	ICF-IDD Assessment transfer to Stevie Sellows Fund	4,913	5,752	5,479	4,967	5,077	5,077	5,077	5,077
3e	Inpatient Hospital Bed Tax & Provider Fee transfer to Hospital Fund	15,928	14,459	0	14,107	0	0	0	0
3f	General Sales Taxes transfer to WMATA - Parking Taxes	74,167	78,506	104,164	255,725	84,470	88,362	91,628	95,941
3g	General Sales Taxes transfer to Convention Center	138,128	141,448	155,543	139,723	149,497	154,225	158,509	161,989
3h	Motor Fuel Tax transfer to Highway Trust Fund	26,099	26,268	25,426	26,184	26,298	26,313	26,265	26,292
3i	General Sales Taxes transfer to ABRA	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170
3j	General Sales Taxes transfer to Healthy Schools Fund	4,266	4,666	4,266	4,266	4,266	4,266	4,266	4,266
3k	Deed Recordation and Deed Transfer Taxes transfer to West End Library/Firehouse Maintenance Fund	88	2,275	1,350	1,617	260	199	205	211
3l	General Sales Tax - Commission on the Arts and Humanities	0	0	0	42,711	30,503	31,947	33,185	34,438
3m	Sports Wagering - DBH Gambling Addiction Treatment Program	0	0	0	130	200	200	200	200
3n	Sports Wagering - Neighborhood Safety and Engagement Fund	0	0	0	0	756	842	936	1,039
3o	Sports Wagering - Birth -to-Three for All	0	0	0	0	756	842	936	1,039
3p	General Sales Taxes transfer to WMATA - Capital	0	0	0	0	178,500	183,855	189,371	195,052
7	**Subtotal, Dedicated Taxes**	**332,837**	**347,113**	**367,285**	**560,668**	**552,415**	**569,273**	**585,069**	**601,402**
9	Fund Balance Use	0	0	536	536	1,032	0	0	0
14	Revenue Proposals	0	0	198,622	(14,336)	(32,015)	(33,630)	(35,057)	(36,517)
15	**Total Dedicated Taxes**	**332,837**	**347,113**	**566,443**	**546,868**	**521,432**	**535,642**	**550,012**	**564,885**
16									

(Continued on next page)

Table 2-3 (continued)

FY 2020 - FY 2023 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	0	175	1,350	1,617	260	199	205	211
19	Economic Development and Regulation	1,048	955	29,430	29,430	1,385	1,170	1,170	1,170
20	Public Safety and Justice	0	0	0	0	0	0	0	0
21	Public Education System	4,597	5,394	4,676	4,676	4,676	4,266	4,266	4,266
22	Human Support Services	79,241	82,435	83,687	81,438	68,306	69,416	70,761	72,133
23	Public Works	74,429	84,768	258,489	255,725	84,470	88,362	91,628	95,941
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	0	0	0	0	0	0	0	0
26	Debt Service (DT0)	7,825	7,822	7,839	7,839	7,839	7,836	7,837	7,830
27	**Subtotal, Operating Expenditures**	**167,140**	**181,549**	**385,470**	**380,724**	**166,936**	**171,249**	**175,867**	**181,552**
28	Paygo Capital (PA0)	0	0	0	0	178,500	183,855	189,371	195,052
31a	Transfer to Highway Trust Fund (KZ0)	26,099	26,268	25,426	26,184	26,298	26,313	26,265	26,292
31b	Transfer to Convention Center (EZ0)	138,128	141,448	155,543	139,723	149,497	154,225	158,509	161,989
33	**Total Dedicated Taxes Expenditures and Transfers**	**331,367**	**349,264**	**566,439**	**546,631**	**521,231**	**535,642**	**550,012**	**564,885**
34	**Operating Margin**	**1,470**	**(2,151)**	**4**	**236**	**201**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-4

FY 2020 - FY 2023 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
1	**Revenues**								
5	Special Purpose (O-Type) Revenues	548,367	616,116	639,887	660,809	691,394	689,849	695,307	700,565
7	**Subtotal, Special Purpose Revenue Funds**	**548,367**	**616,116**	**639,887**	**660,809**	**691,394**	**689,849**	**695,307**	**700,565**
9	Fund Balance Use	0	0	87,063	118,749	51,601	0	0	0
9a	Certified Resources not used	0	0	(4,213)	(25,395)	(1,267)	0	0	0
13a	Transfer from TIF/PILOT/Other	0	0	0	0	0	0	0	0
13b	Transfer from Capital Fund Paygo	0	0	0	0	0	0	0	0
14	Revenue Proposals	0	0	(18,370)	0	31,064	30,158	29,522	28,816
15	**Total Special Purpose Revenue Funds**	**548,367**	**616,116**	**704,367**	**754,163**	**772,791**	**720,007**	**724,829**	**729,381**
16									
17	**Expenditures (by Appropriation Title)**								
18	Governmental Direction and Support	33,203	38,653	81,021	81,021	83,722	80,417	81,041	81,668
19	Economic Development and Regulation	173,778	181,083	230,644	242,942	246,630	217,639	223,296	225,540
20	Public Safety and Justice	39,793	45,971	47,410	50,464	57,771	56,863	57,260	57,677
21	Public Education System	5,129	18,185	21,113	30,612	27,144	26,654	24,746	26,024
22	Human Support Services	32,945	37,786	46,647	46,647	41,861	42,049	42,615	43,191
23	Public Works	148,621	158,475	179,346	202,971	220,810	203,017	202,098	201,089
24	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	0	0	4,222	2,172	3,461	0	0	0
26	Debt Service (DS0)	5,319	5,531	5,753	5,753	5,983	7,777	8,089	8,412
27	**Subtotal, Operating Expenditures**	**438,788**	**485,683**	**616,155**	**662,580**	**687,382**	**634,415**	**639,145**	**643,601**
28	Paygo Capital (PA0)	56,970	46,771	82,046	82,046	81,679	81,379	81,379	71,379
31a	Transfer to Highway Trust Fund (KZ0)	0	0	2,750	2,750	0	0	0	10,000
31b	Transfer to Convention Center (EZ0)	187	1,498	3,415	3,415	3,730	4,213	4,306	4,400
33	**Total Special Purpose Revenue Expenditures and Transfers**	**495,945**	**533,952**	**704,367**	**750,792**	**772,791**	**720,007**	**724,829**	**729,381**
34	Operating Margin	52,422	82,164	0	3,371	0	(0)	(0)	(0)

(Numbers may not add due to rounding)

Federal and Private Resources Fund

- Federal Grants are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.

- Federal Payments are direct appropriations from the Congress to the District, usually to a particular District agency for a particular purpose.

- Federal Medicaid Payments are the federal share of the District's Medicaid costs. Generally, the federal government pays 70 percent of the cost of Medicaid while the District pays 30 percent, although the proportions differ in certain circumstances.

- Private Grants and donations are grants or donations the District receives from non-federal sources.

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

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

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

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

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

F6. **Fund Balance Use.** In Table 2-5, this line shows $11.9 million of fund balance use in FY 2017 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.

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

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

F9. Line intentionally left blank.

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

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

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

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

Table 2-5

FY 2020 - FY 2023 Federal and Private Resources Financial Plan

($ thousands)

		FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Proposed	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
F1	**Revenues**								
F2	Federal Grants	3,087,994	3,016,307	3,423,378	3,509,088	3,460,671	3,521,861	3,584,141	3,647,530
F3	Federal Payments	88,975	65,467	93,150	116,829	93,905	93,905	93,905	93,905
F4	Private Grants and Donations	11,731	8,522	4,247	11,577	8,350	8,499	8,652	8,807
F5	**Subtotal, Federal and Private Resources**	**3,188,700**	**3,090,295**	**3,520,775**	**3,637,495**	**3,562,925**	**3,624,265**	**3,686,697**	**3,750,242**
F6	Fund Balance Use	11,912	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**	**3,200,112**	**3,089,795**	**3,519,821**	**3,636,540**	**3,561,971**	**3,623,310**	**3,685,743**	**3,749,288**
F9									
F10	**Expenditures (by Appropriation Title)**								
F11	Governmental Direction and Support	27,746	28,586	33,232	38,331	31,331	31,913	32,507	33,112
F12	Economic Development and Regulation	71,636	61,456	88,126	101,538	97,923	99,695	101,500	103,338
F13	Public Safety and Justice	121,892	90,743	165,926	137,950	161,958	164,795	167,682	170,622
F14	Public Education System	252,426	284,425	353,941	387,831	378,071	383,429	388,883	394,434
F15	Human Support Services	2,632,057	2,556,644	2,808,986	2,897,781	2,814,732	2,864,326	2,914,800	2,966,171
F16	Public Works	31,811	28,916	40,085	41,558	48,090	48,964	49,853	50,759
F17	Financing and Other - Selected Agencies (DO0, UP0, ZH0, ZZ0)	44,412	16,405	12,000	14,026	11,400	11,400	11,400	11,400
F18	Debt Service (DS0)	18,132	17,951	17,525	17,525	18,465	18,788	19,117	19,451
F19	**Total Federal and Private Expenditures**	**3,200,112**	**3,085,126**	**3,519,821**	**3,636,540**	**3,561,971**	**3,623,310**	**3,685,743**	**3,749,288**
F20	Operating Margin	0	4,669	0	0	0	(0)	(0)	(0)

(Numbers may not add due to rounding)

General Fund

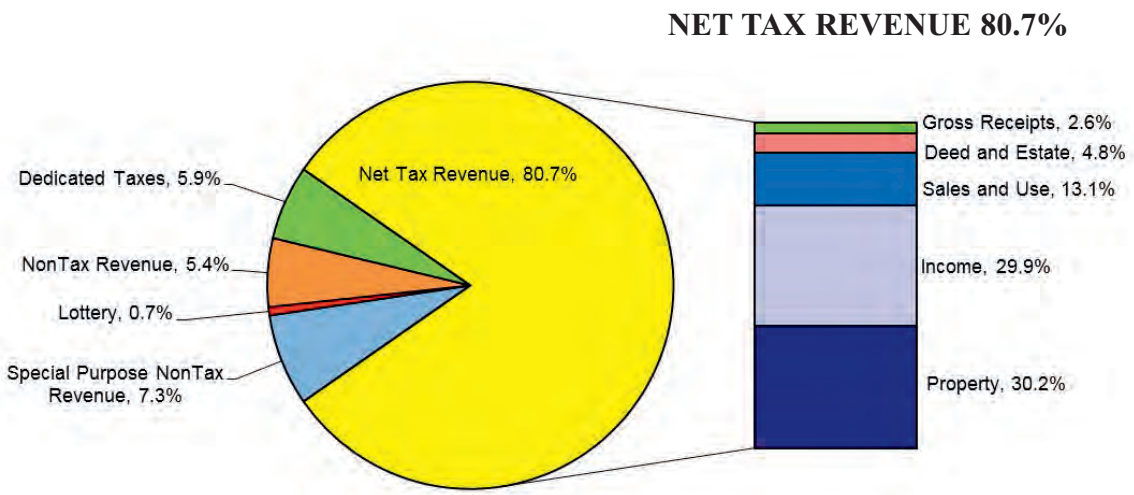
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The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

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

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

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2020



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2019 to FY 2023. The chapter is divided into four broad sections:

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

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

SUMMARY

The FY 2019 baseline estimate of $7.78 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $22.1 million (0.3%) higher than FY 2018 revenue. (See Table 3-1.) The $8.09 billion estimate for FY 2020 is an increase of $309.8 million (4.0%) from FY 2019.

Including dedicated and special purpose revenues and policy initiatives, total FY 2019 general fund revenue in the financial plan is $9.01 billion, $289.4 million more than in FY 2018 and $9.46 billion in FY 2020, $449.9 million more than FY 2019.

Various policy initiatives increase general fund revenue in FY 2020 by $104.9 million. The policy initiatives are summarized in Table 3-12 and are discussed in the context of the specific revenue item for each proposal.

Table 3-1

General Fund Revenues, FY 2018-2023

(Dollars in Thousands)

Type of Revenue	FY 2018 Actual	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Local Fund - Baseline	**7,757,132**	**7,779,237**	**8,089,047**	**8,359,042**	**8,617,220**	**8,879,548**
Level Change		*22,106*	*309,810*	*269,994*	*258,178*	*262,328*
% Change Annual		*0.3%*	*4.0%*	*3.3%*	*3.1%*	*3.0%*
Taxes	**7,210,794**	**7,227,949**	**7,519,823**	**7,779,548**	**8,044,264**	**8,306,075**
General Purpose Non-Tax Revenues	**496,838**	**506,578**	**507,233**	**507,272**	**500,168**	**499,118**
Transfer from Lottery	**49,500**	**44,710**	**61,990**	**72,221**	**72,788**	**74,355**
Dedicated/Special Purpose - Baseline	**963,209**	**1,221,477**	**1,243,809**	**1,259,122**	**1,280,376**	**1,301,966**
Level Change		*258,268*	*22,331*	*15,313*	*21,254*	*21,590*
% Change Annual		*26.8%*	*1.8%*	*1.2%*	*1.7%*	*1.7%*
Dedicated Taxes	**347,093**	**560,668**	**552,415**	**569,273**	**585,069**	**601,402**
Special Purpose (O-Type) Revenues	**616,116**	**660,809**	**691,394**	**689,849**	**695,307**	**700,565**
Total Revenue - Baseline	**8,720,340**	**9,000,714**	**9,332,856**	**9,618,163**	**9,897,596**	**10,181,514**
Level Change		*280,374*	*332,141*	*285,308*	*279,433*	*283,918*
% Change Annual		*3.2%*	*3.7%*	*3.1%*	*2.9%*	*2.9%*
Revenue Policy Proposals		**9,166**	**126,941**	**142,818**	**144,240**	**146,099**
Total Revenue with Proposals	**8,720,340**	**9,009,880**	**9,459,796**	**9,760,981**	**10,041,836**	**10,327,613**
Level Change		*289,540*	*449,916*	*301,185*	*280,855*	*285,777*
% Change Annual		*3.3%*	*5.0%*	*3.2%*	*2.9%*	*2.8%*
Addendum: Dedicated tax revenue to enterprise funds	*212,754*	*224,932*	*241,159*	*246,479*	*244,373*	*258,475*

ECONOMIC OUTLOOK

The economic outlook for the FY 2020 Budget and Financial Plan is similar to last year's, with additional population, employment, and income expected over the next several fiscal years. This assessment 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. In addition, comments were received from recent meetings of three advisory groups consisting of external subject-matter experts. These discussions focused on general business conditions and real estate market developments in the District, and how the Congressional Budget Office, the states of Maryland and Virginia, and neighboring counties have all dealt with issues such as the impact of the recent federal tax law on the amount and timing of individual and business income tax revenues.

Federal Spending

The federal government remains the major engine of the District's economy and uncertainty in the outlook for this sector is of great concern. The recent record-length federal government shutdown reduced FY 2019 revenue by an estimated $47.4 million, or about one-half of one percent, and was a reminder that despite the diversification of the District's economy over the last several years the federal government is still an important driver of employment and economic activity in the District. Federal civilian employment accounts for about 25 percent of all jobs located in the District of Columbia and 32 percent of the wages and salaries that are generated in the city. Also, approximately 13 percent of employed DC residents work for the federal government. Federal contracting accounts for additional jobs and income. Because the federal government is such a dominant presence in the District's economy, trends in federal spending have a major impact on the District of Columbia's economy and revenues.

The bipartisan budget resolution enacted in 2013 increased the FY 2018 and FY 2019 ceilings for discretionary spending. However, unless Congress takes specific action, spending caps on discretionary spending contained in the Budget Control Act of 2011 are set to return for Fiscal Year 2020. Those caps would impose a 3.1 percent reduction in all mandatory spending which would adversely affect the District's economy.

The Congressional Budget Office noted in its Budget and Economic Outlook Report for 2019 that Congress has demonstrated a willingness to change spending caps, as they did in 2013. That report presented an illustrative alternative fiscal policy in which discretionary spending increases with inflation for FY 2020 and subsequent years. The February 2019 revenue estimate assumed that federal spending will be more in line with this alternative policy. Possible major restructuring of federal agencies also adds uncertainty. Furthermore, although the federal tax reform legislation provided a temporary boost to economic growth, it also adds to the national debt and may eventually lead to additional efforts to control domestic spending. This spring or summer, the federal government will run out of temporary options for the debt ceiling, which is another factor that could adversely impact federal spending in the District of Columbia.

National Economy

The national economy has continued its pattern of steady growth that has now lasted almost 10 years. Real GDP was 2.7 percent higher in FY 2018 than a year earlier, and in nominal terms was 5.0 percent higher. Employment is increasing, and the unemployment rate and inflation remain low. The stock market, quite volatile over the past six months and down at the end of 2018, has risen since the beginning of 2019.

The outlook is for continued solid growth in the national economy for the next several years. In February 2019, the Blue Chip Economic Indicators consensus forecast was that national real GDP growth would rise slightly to 2.8 percent in FY 2019, up from the 2.7 percent rate of FY 2018, then fall back to 2.0 percent in FY 2020. Nominal growth is expected to be 4.9 percent in FY 2019 and 4.2 percent in FY 2020.

- The U.S. economy added 2.6 million jobs (1.8%) from December 2017 to December 2018.
- The U.S. unemployment rate (seasonally adjusted) was 3.9 percent in December 2018, down from 4.1 percent a year earlier.
- U.S. Personal Income in the year ending December 2018 was 4.4 percent above a year ago.
- The S&P 500 stock market index average for December 2018 was 11.2 percent below the level of three months earlier, and 3.6 percent below December 2017. Thus far in 2019, however, the market has gained some ground lost at the end of the year. On February 15th of this year, the market was up 9.1 percent from the last day of December.
- Employment in the Washington metropolitan area has increased during the past year. In the three-month period ending December, wage and salary jobs in the region grew by 54,700 (1.7%) compared to a year earlier. The District of Columbia accounted for only about 2 percent of the increase in area employment.
- The DC metropolitan area unemployment rate was 2.9 percent in December (not seasonally adjusted), down from 3.3 percent a year earlier.

The District of Columbia Economy

In recent months, job growth in the District slowed considerably. The latest data from the U.S Bureau of the Census and the Bureau of Economic Analysis, respectively, indicates that population growth and personal income growth in DC was slower last year. Hotel stays are about the same as last year, but room rates are down.

- In the three months ending December 2018, there were 1,067 (0.1%) more wage and salary jobs located in the District than a year earlier. (In 2017, job growth in the comparable period had been 7,800.)
- Federal government jobs in December were down by 3,533 (1.8%) from a year earlier, and private sector jobs increased by 3,233 (0.6%).
- The largest increases in private-sector jobs in December over the prior year were in finance and information. Employment declined in education, health, business services, and retail.
- District resident employment in the three months ending December 2018 increased by 4,263 (1.1%) compared to a year earlier. (In 2017, growth in resident employment in the comparable period had been 5,414.)
- The December unemployment rate was 5.5 percent (seasonally adjusted), down from 5.9 percent a year ago.
- In the three months ending December 2018, initial claims for unemployment rose 42.2 percent from a year earlier.
- Wages earned in the District grew 2.2 percent in the September 2018 quarter, compared to the prior year. DC Personal Income was 3.5 percent higher.
- Single-family home sales for the three-month period ending December 2018 were down 16.7 percent from a year ago, with the average selling price up 5.2 percent. Condominium sales were down 12.3 percent, while the average selling price was 2.6 percent higher. The value of all home sale settled contracts for the three-month period ending December 2018 was 11.5 percent less than a year ago. For the past 12 months, the value of all sales fell 1.4 percent.
- For the 12-month period ending November 2018, 4,070 housing permits were issued, down 27.1 percent from a year ago; for the 3-month total, 1,913 was 26.0 percent less than in the same period of 2017.
- According to CoStar, a real estate information firm, occupied apartment units increased by 4,859 (3.7%) in 2018. The vacancy rate fell to 6.3 percent (from 7.4 percent in 2017) and the average effective rent increased 2.3 percent.
- According to CoStar, occupied commercial office space in 2018 was up 0.8 percent from a year ago, while the vacancy rate fell slightly over the past year from 10.7 percent in the December quarter of 2017 to 10.4 percent in the December quarter of this year. Average rents were 2.9 percent higher in the December quarter than a year earlier.
- The market value of real property transfers subject to the deed transfer and economic interest taxes can be

quite volatile. The value was 13.0 percent higher than a year earlier for the 12 months ending December 2018. For the last three months, the value was 37.2 percent more than a year earlier.

- Hotel room-days sold for the three months ending December 2018 did not increase from the prior year, and hotel room revenues were down 4.7 percent due to decline in the average room rate.

Economic Forecast for D.C.

The economic forecasting services IHS Markit and Moody's Analytics have different views about what is likely to happen in the District's economy over the next two years. IHS expects employment and income to be higher in FY 2020 than they were in FY 2018, while Moody's says they will be lower. They agree, however, that the federal sector will play a smaller role in the economy and the annual increase in population will be slower in coming years. This financial plan anticipates continued growth in jobs, population, and income, with the fastest growth in personal income expected to be in FY 2020 when the full impact of federal tax cuts will be felt in the economy.

Economic Assumptions for the Revenue Estimate

In this estimate, the slowing that appears to be developing in the District's economy is mostly offset by the spinoff benefits from the decision by Amazon to locate in Arlington, Virginia. This revenue estimate anticipates continued growth in jobs, population and income. Although the federal government still has a central role in the District's economy, the diversification of the District's economy continues. Even with uncertainty in the federal sector, income growth in the District of Columbia is still expected to be about equal to the 10-year average growth rate. The outlook includes:

- ***DC's Gross Domestic Product.*** Growth rates in DC Gross Domestic Product (GDP-DC), a measure of economic activity in DC, are projected to be 4.3 percent and 4.5 percent, respectively, in FY 2019 and FY 2020. Real GDP-DC, adjusted for inflation, is expected to grow 1.7 percent in FY 2019 and 1.9 percent in FY 2020.
- ***DC's Personal Income***. The growth rate in Personal Income, which is mostly wages, salaries, proprietors' income, and benefits, but which also includes investment income and transfer payments, is expected to be 4.3 percent in FY 2019, and 4.5 percent in FY 2020. Increases in the number of persons and households residing in DC contribute to the District's higher Personal Income levels.
- ***Jobs located in DC***. The number of jobs in the District is expected to show a net increase of 3,800 (0.5%) in FY 2019 and 6,000 (0.8%) in FY 2020.
- ***Households and population***. The Financial Plan assumes an estimated 311,500 households in FY 2019, up 2,800 (0.9%) from FY 2018, and 314,400 in FY 2020 (an increase of 2,900 or 0.9%). Population rises 5,600 in FY 2019 to 707,200; in FY 2020 it reaches 713,900, a gain of 6,700 (0.9%).
- ***Resident employment***. In FY 2019, the DC labor force is expected to increase by 3,700 (0.9%) and rise by 3,800 (0.9%) in FY 2020. Resident employment is expected to rise by 4.200 (1.1%) in FY 2019. For FY 2020, it is forecast to rise by 4,600 (1.2%) with an unemployment rate of 5.5 percent in that year.
- ***Home sales and prices.*** The number of housing sales (the combined total of single family and condominium units) is projected to fall by 2.0 percent in FY 2019, with prices increasing by 4.3 percent. Sales then show no increase over the prior year in FY 2020, with a 4.5 percent rise in average prices.
- ***Inflation.*** The Financial Plan assumes that the DC Consumer Price Index will rise 2.0 percent in FY 2019 and 2.4 percent in FY 2020. The rate in FY 2018 was 2.1 percent.

Looking further ahead to FY 2021 through FY 2023, the expectation for the Budget and Financial Plan is that this will be a period of continued moderate economic growth, both nationally and in the District of Columbia. Growth in nominal GDP-DC is expected to average about 4.4 percent per year during the FY 2021 through FY 2023 period, and personal income will increase at about 4.2 percent per year; close to 6,000 additional jobs will be added each year. Inflation is expected to remain at 2.4 through FY 2023, and interest

rates rise slightly rise (to a 3.8 percent rate for 10-year Treasury securities in FY 2023). The stock market is expected to grow at a steady, relatively slow pace after the large increases over the past year (a gain of about 10 percent over the 3-year period). In the years 2021 through 2023, 9,500 new housing starts are anticipated, and an additional 9,700 households are expected. During this period, the number of housing sales is expected to remain fairly steady, while average prices rise each year at a rate comparable to the rate of growth in Personal Income. In FY 2023 the average home sale price is estimated to be over $1 million.

Risks

As noted previously, a major risk to the revenue forecast is federal government spending policies and their impact on the District's economy. Another risk to the forecast is that the full amount of expected population growth and increased earnings of District residents may not materialize. The exact timing and impact on the District of Amazon's decision to locate in Northern Virginia is also subject to considerable uncertainty as the implementation of this development will not begin until the end of this fiscal year. Continued population growth of the magnitude included in this forecast assumes that in-migration continues to be a significant contributor to that growth. This expectation would not be met if the District became less able to attract new residents and retain existing ones.

The national economy is nearing the end of its 10th year of expansion and, while we are not predicting one, a recession may occur during the financial plan and adversely affect the District tax base. The Blue Chip consensus forecast put the odds of a recession at about one in four by 2019 and about one in three in 2020. The amount of the federal deficit will likely make it harder for increases in federal spending to offset some of a recession's impact on the District economy, as has happened in past recessions.

Developments outside of the local economy also create uncertainty to the forecast. The increased tension in global trade will not affect the District directly but could slow the national economy which would be felt here. Volatility in the stock market, increases in interest rates and other financial market problems, such as tightening of Federal Reserve monetary policy measures, contribute to uncertainty, along with possible disruptions arising from uncertainties around the world and potential national security events. Past experience has shown that three of the District's most volatile revenue sources—deed taxes, corporate profits and individual capital gains—can be adversely affected quite quickly by developments in the nation's economy and capital markets.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, Fiscal Years 2017-2023

	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
Gross State Product (nominal, billions of $)	134.54	139.54	145.59	152.13	158.29	165.41	173.35
	4.6%	3.7%	4.3%	4.5%	4.0%	4.5%	4.8%
Personal Income (billions of $)	54.93	56.93	59.35	61.99	64.73	67.47	70.16
	4.8%	3.6%	4.3%	4.5%	4.4%	4.2%	4.0%
Wages and Salaries of DC Residents (billions of $)	26.7	27.5	28.5	29.7	30.9	32.3	33.6
	4.4%	3.1%	3.5%	4.1%	4.3%	4.3%	4.1%
Population (thousands)	694.4	701.6	707.2	713.9	721.3	728.8	735.9
	1.4%	1.0%	0.8%	0.9%	1.0%	1.0%	1.0%
Households (thousands)	305.8	308.7	311.5	314.4	317.6	320.9	324.1
	1.2%	1.0%	0.9%	0.9%	1.0%	1.0%	1.0%
At-Place Employment (thousands)	788.6	794.8	798.6	804.6	810.3	815.8	822.9
	1.0%	0.8%	0.5%	0.8%	0.7%	0.7%	0.9%
Civilian Labor Force (thousands)	399.6	404.7	408.4	412.2	416.4	420.6	424.9
	1.6%	1.3%	0.9%	0.9%	1.0%	1.0%	1.0%
Resident Employment (thousands)	375.3	381.6	385.8	390.4	395.1	399.3	403.4
	1.8%	1.7%	1.1%	1.2%	1.2%	1.1%	1.0%
Unemployment Rate (%)	6.1%	5.7%	5.6%	5.5%	5.4%	5.4%	5.4%
Housing Starts	4,215	4,951	4,041	3,562	3,241	3,174	3,085
Housing Stock (thousands)	323.9	326.6	330.0	332.8	335.5	337.9	342.2
	1.1%	0.8%	1.0%	0.9%	0.8%	0.7%	1.2%
Sale of Housing Units	8,598	8,957	8,778	8,778	8,866	8,954	9,044
	3.1%	4.2%	-2.0%	0.0%	1.0%	1.0%	1.0%
Average Housing Price (thousands of $)	825	835	871	910	950	990	1,029
	3.8%	1.2%	4.3%	4.5%	4.4%	4.2%	4.0%
Washington Area CPI (% change from prior year)	2.1%	2.1%	2.0%	2.4%	2.4%	2.4%	2.4%
Interest Rate on 10-year Treasury Notes (%)	2.3%	2.7%	3.3%	3.6%	3.7%	3.7%	3.8%
Change in S&P 500 Index of Common Stock (%)*	19.2%	3.6%	3.1%	3.1%	3.1%	3.1%	3.1%

*Change in S&P 500 Index of Common Stock is the change from the 4th quarter to the 4th quarter on a calendar year (rather than fiscal year) basis. (For example, the value in FY 2018 is the percent change from CY 2017.4 to CY 2018.4)

Note: Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Markit (January 2019) and Moody's Analytics (Economy.com) (January 2019); forecasts of the national economy prepared by the Congressional Budget Office (January 2019) and Blue Chip Economic Indicators (February 2019); BLS labor market information from December 2018; the Census Bureau estimates of the D.C. population (2018); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2018); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2018), 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 2018); and Delta Associates commercial office buildings and apartments in D.C. (December 2018).

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 2019 to FY 2023, along with actual FY 2018 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 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
PROPERTY	**2,659,241**	**2,803,742**	**2,878,685**	**2,970,329**	**3,061,616**	**3,156,002**
Real Property	2,554,229	2,696,817	2,768,861	2,857,525	2,945,750	3,036,990
Personal Property	67,397	69,081	70,809	72,579	74,393	76,253
Public Space Rental	37,615	37,843	39,016	40,226	41,473	42,759
Dedicated to other funds	*(45,343)*	*(52,765)*	*(59,099)*	*(55,903)*	*(51,590)*	*(55,414)*
PROPERTY (NET)	**2,613,898**	**2,750,977**	**2,819,587**	**2,914,427**	**3,010,025**	**3,100,588**
SALES AND EXCISE	**1,597,405**	**1,661,371**	**1,775,817**	**1,846,105**	**1,911,183**	**1,980,824**
General Sales	1,492,567	1,551,117	1,664,498	1,735,179	1,800,679	1,870,598
Alcohol	6,560	6,675	6,795	6,918	7,035	7,148
Cigarette	27,956	32,725	31,435	30,212	29,007	27,850
Motor Vehicle	44,055	44,540	45,080	45,600	46,126	46,657
Motor Fuel	26,268	26,184	26,298	26,313	26,265	26,292
Private sports wagering	-	130	1,712	1,883	2,072	2,279
Dedicated to other funds	*(313,481)*	*(536,856)*	*(550,811)*	*(571,582)*	*(585,376)*	*(607,842)*
SALES AND EXCISE (NET)	**1,283,924**	**1,124,514**	**1,225,007**	**1,274,523**	**1,325,807**	**1,372,982**
INCOME	**2,641,586**	**2,676,987**	**2,786,431**	**2,883,762**	**2,983,070**	**3,091,974**
Individual Income	2,066,842	2,136,542	2,232,396	2,319,679	2,415,249	2,510,692
Corporate Franchise	436,526	400,777	412,694	421,463	423,853	435,645
U.B. Franchise	138,219	139,668	141,341	142,620	143,968	145,637
INCOME (NET)	**2,641,586**	**2,676,987**	**2,786,431**	**2,883,762**	**2,983,070**	**3,091,974**
GROSS RECEIPTS	**365,129**	**368,251**	**355,330**	**356,863**	**358,815**	**360,866**
Public Utilities	139,295	140,599	141,302	142,008	142,718	143,432
Toll Telecommunications	39,770	46,278	44,472	42,722	41,335	39,993
Insurance Premiums	112,836	113,972	116,144	118,359	120,619	122,920
Ballpark Fee	36,217	33,300	33,300	33,300	33,300	33,300
Health Related Taxes	37,011	34,102	20,112	20,473	20,842	21,221
Dedicated to other funds	*(130,742)*	*(124,069)*	*(111,089)*	*(112,718)*	*(113,944)*	*(115,636)*
GROSS RECEIPTS (NET)	**234,388**	**244,182**	**244,240**	**244,145**	**244,872**	**245,230**

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
OTHER TAX	**507,976**	**503,198**	**517,134**	**538,240**	**559,021**	**576,286**
Estate	35,708	20,473	20,923	21,799	22,739	23,686
Deed Recordation	257,570	264,610	273,164	284,280	295,201	304,361
Deed Transfer	200,591	204,008	208,939	218,053	226,973	234,131
Economic Interest	14,108	14,108	14,108	14,108	14,108	14,108
Dedicated to other funds	(70,979)	(71,910)	(72,575)	(75,549)	(78,531)	(80,985)
OTHER TAX (NET)	**436,997**	**431,288**	**444,559**	**462,690**	**480,490**	**495,301**
TOTAL TAX (GROSS)	**7,771,338**	**8,013,549**	**8,313,397**	**8,595,300**	**8,873,706**	**9,165,952**
TOTAL TAX (NET)	**7,210,794**	**7,227,949**	**7,519,823**	**7,779,548**	**8,044,264**	**8,306,075**
NONTAX	**496,838**	**506,578**	**507,233**	**507,272**	**500,168**	**499,118**
Licenses and Permits	98,699	132,989	132,109	134,868	134,833	138,117
Fines and Forfeits	164,382	162,877	164,769	158,943	153,483	148,385
Charges for Services	87,632	77,258	77,501	79,135	78,985	81,149
Miscellaneous	146,124	133,454	132,854	134,326	132,867	131,467
NONTAX (NET)	**496,838**	**506,578**	**507,233**	**507,272**	**500,168**	**499,118**
LOTTERY	**49,500**	**44,710**	**61,990**	**72,221**	**72,788**	**74,355**
GROSS REVENUE	**8,317,676**	**8,564,837**	**8,882,621**	**9,174,793**	**9,446,662**	**9,739,425**
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	**559,846**	**785,600**	**793,574**	**815,752**	**829,442**	**859,877**
LOCAL FUND REVENUE	**7,757,830**	**7,779,237**	**8,089,047**	**8,359,042**	**8,617,220**	**8,879,548**

Table 3-4

Property Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Real Property	2,554,229	2,696,817	2,768,861	2,857,525	2,945,750	3,036,990
Transfer to TIF/Pilot	*(45,343)*	*(52,765)*	*(59,099)*	*(55,903)*	*(51,590)*	*(55,414)*
Real Property (net)	2,508,886	2,644,052	2,709,762	2,801,622	2,894,159	2,981,577
Personal Property	67,397	69,081	70,809	72,579	74,393	76,253
Public Space Rental	37,615	37,843	39,016	40,226	41,473	42,759
Total Property (net)	**2,613,898**	**2,750,977**	**2,819,587**	**2,914,427**	**3,010,025**	**3,100,588**
Policy Proposals	**-**	**-**	**24,330**	**24,849**	**25,379**	**25,920**

Real Property Tax

In FY 2018, $2.6 billion was collected before dedicated distributions, a 3.3 percent increase from FY 2017. The increase in collections was driven primarily by growth in residential property (Class 1). Commercial property (Class 2) tax collections increased by 0.7 percent, while residential property tax collections increased by 7.6 percent in FY 2018 compared to FY 2017. Although growth in collections from residential properties has exceeded growth in collections from commercial properties for the last several years, commercial property collections still have an out-sized impact on total real property tax collections. This is because the top commercial tax rate of $1.85 per $100 of assessment value in FY 2018 was more than double the residential rate of $0.85 per $100 of assessment value. Since the total assessment value of all commercial properties in the District is almost as high as the total assessment value of all residential properties, Class 2 tax collections account for approximately 65 percent of total real property tax collections and Class 1 collections account for approximately 34 percent of total real property tax collections in FY 2018.

Residential Property. DC's residential market showed relatively weak price appreciation in FY 2018, with average home prices increasing by 1.2 percent compared to FY 2017. The pace of appreciation is expected to increase throughout the forecast period, with home prices rising by about 4.3 percent on average from FY 2018 to FY 2023. Residential property (Class 1) tax collections are expected to grow by about 4.4 percent on average throughout the forecast period, which is due to a combination of home price appreciation and anticipated new construction.

Commercial Property. Class 2 property taxes increased by 0.7 percent in FY 2018, which is considerably lower than the 4.5 percent in FY 2017. The reason for the relatively low growth in FY 2018 is a combination of lower than normal growth in assessment values and second-half billings, and lower than normal collection rates of Class 2 properties in FY 2018. The growth in assessment values and billings is expected to increase in FY 2019, and collection rates are expected to pick up as well. Class 2 property taxes are projected to increase by 6.4 percent in FY 2019. Some of this increase (2.3 percent) is due to the increase in the top tier tax rate from $1.85 to $1.89 per $100 of value implemented in FY 2019 as part of additional revenue to support Metro funding. Without this increase in tax rate, growth in FY 2019 is estimated at 4.1 percent. In FY 2020, due to legislation enacted in 2018 that uses additional revenue from remote seller sales tax to provide commercial property tax relief, the top rate on properties over $10 million falls to $1.86 per $100. The growth is expected to slow down in the remainder of the forecast period. Increased risk of recession, uncertainties in capital markets and expected increases in interest rates contribute to a more moderate predicted growth in Class 2 tax revenues from FY 2020 to FY 2023 averaging 2.2 percent annually.

Taking these factors into consideration, overall real property tax collections are expected to grow annually by 3.4 percent on average from FY 2018 to FY 2023.

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 2019, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 15.0 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 $52.8 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) bonds. This amount will increase to $59.1 million in FY 2020, and drop to $55.9 million in 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 2018, gross total personal property tax collections totaled $67.4 million. This increase of 6.5 percent from FY 2017, was likely due to increased capital investments stemming from the federal Tax Cuts and Jobs Act and additional hotel investment in the District. The federal legislation provided tax preferences to capital investment by allowing immediate expensing. Personal property taxes are expected to continue growing by about 2.5 percent annually from FY 2019 to FY 2023.

Public Space Rental

In FY 2018 revenue from public space rentals amounted to $37.6 million. FY 2019 revenue is projected to slightly increase to $37.8 million and increase approximately by 3.1 percent annually over the FY 2020 to FY 2023 financial planning period.

Property Tax Policy Proposals:

- BSA Subtitle VII-F: Internet Sales Tax Commercial Property Tax Rate Amendment Act
- BSA Subtitle VII-I: Fund Performing Arts Promotion Act

General Sales and Use Taxes

In FY 2018, revenue from gross sales and use taxes was $1.49 billion, an increase of 5.2 percent, slightly lower than the growth rate of 5.7 percent in FY 2017. The federal government shutdown in late 2018 and early 2019 reduced sales tax revenue by about $30 million, contributing to less robust growth of 3.9 percent in FY 2019; less than the growth seen in FY 2017 and FY 2018.

The growth rate in FY 2020 is expected to be very strong at 7.3 percent, reflecting the one-time weakness in FY2019 from the government shutdown and the full year of collection of remote sales taxes. Compliance

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
General Sales	1,492,567	1,551,117	1,664,498	1,735,179	1,800,679	1,870,598
Transfer to Convention Center Fund/ Events DC	*(141,448)*	*(139,723)*	*(149,497)*	*(154,225)*	*(158,509)*	*(161,989)*
Transfer to TIF/Pilot	*(40,268)*	*(47,969)*	*(55,397)*	*(60,546)*	*(59,878)*	*(67,364)*
Transfer to Ballpark Revenue Fund	*(20,294)*	*(18,100)*	*(18,100)*	*(18,100)*	*(18,100)*	*(18,100)*
Transfer to Healthy DC and Health Care Expansion Fund	*(862)*	*(879)*	*(897)*	*(914)*	*(933)*	*(951)*
Transfer to WMATA Operations (parking tax)	*(78,506)*	*(77,225)*	*(84,470)*	*(88,362)*	*(91,628)*	*(95,941)*
Transfer to WMATA Capital	*-*	*(178,500)*	*(178,500)*	*(183,855)*	*(189,371)*	*(195,052)*
Transfer to Healthy Schools Fund	*(4,666)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
Transfer to Commission on Arts and Humanities	*-*	*(42,711)*	*(30,503)*	*(31,947)*	*(33,185)*	*(34,438)*
General Sales (net)	**1,205,353**	**1,040,574**	**1,141,697**	**1,191,794**	**1,243,639**	**1,291,327**
Policy Proposals	**-**	**14,336**	**25,997**	**27,287**	**28,264**	**29,318 -**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2018

(Dollars in Millions)

	Retail	Medical Marijuana**	Restaurants	Liquor	Hotels	Parking	Transfers	Total
Base	10,773.9	14.4	4,134.2	692.3	2,107.5	436.1	-	-
Rate	5.75%	6.0%	10.0%	10.0%	14.8%	18.0%	-	-
General Sales Tax Collection (Gross)	619.5	0.9	413.4	69.2	311.9	78.5		1,493.4
Convention Center Transfer	-	-	41.3	-	100.1	-	141.4	141.4
Transfer to TIF (includes Verizon Center)	-	-	-	-	-	-	32.5	32.5
Transfer to WMATA (parking tax)	-	-	-	-	-	78.5	78.5	78.5
Transfer to Ballpark Fund	-	-	-	-	-	-	20.3	20.3
Transfer to Healthy Schools	-	-	-	-	-	-	4.7	4.7
Transfer to ABRA	-	-	-	-	-	-	1.2	1.2
Transfer to Healthy DC	-	0.9	-	-	-	-	0.9	0.9
Transfer to PILOT	-	-	-	-	-	-	7.7	7.7
General Sales Tax Collection (Net)	**619.5**	**(0.0)**	**372.1**	**69.2**	**211.8**	**0.0**	**(287.2)**	**1,206.2**

** Medical Marijuana tax and the transfer to the Healthy DC Fund are reported with Health Care Related Incomes, under Gross Receipts in the FY 2018 CAFR

in collecting and remitting sales taxes on online purchase to District residents is expected to be strong. The growth rates for the period FY 2021 to FY 2023 are estimated to be between 4.2 percent and 3.8 percent.

Total transfers from sales and use tax revenue are estimated to be $510.5 million in FY 2019. This is a large increase from total transfers in FY 2018 ($287.2 million) due to higher dedication to WMATA and a new dedication to the Commission on the Arts and Humanities. In FY 2020, the sum of transfers from sales and use taxes is estimated to be $522.8 million, 31 percent of gross sales tax revenue.

Transfer to Convention Center Fund. The formula financing the Convention Center Fund includes only taxes directly linked to the hospitality sector. The hotel tax rate is 14.95 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 1 percent dedicated to the Convention Center.

The tax rate applied to rental cars, tickets for events and merchandise sold at both the Baseball Stadium and the Verizon Center was increased to 10.25 percent effective FY 2019. Except for sales at the Baseball Stadium and the Verizon Center, the 10.25 percent rate includes 9.25 percent for the General Fund and 1 percent dedicated to the Convention Center Fund.

The federal shutdown is assumed to have had an immediate and one-time effect on hotel and restaurant revenue, reducing transfer amounts available to the Convention Center and Destination DC.

Transfer to Tax Increment Financing and Payment In Lieu of Taxes (PILOT). The District utilizes economic development tools called Tax Increment Financing (TIF) and Payment in Lieu of Taxes (PILOT) to assist in financing economic development projects. TIF and PILOT allow the incremental future revenue stream from a development project to be pledged to pay back bonds issued to help finance the development. Projects are listed above under Property Tax. TIF projects dedicate the amount collected above a baseline amount which varies by project. In March 2008, in order to service a loan to renovate the Verizon Center (now known as the Capital One Arena), merchandise and tickets for events at the Verizon 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 dedications from sales taxes is estimated to be $55.4 million in FY 2020 and grow to $67.4 million in FY 2023. Sales tax dedications to three 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. The estimate for FY 2020 to FY 2023 is $18.1 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 amount was $862,000 in FY 2018. It is estimated to be $879,000 in FY 2019.

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). We estimate revenue from sales tax on parking to be $84.5 million in FY 2020. For FY 2019 and 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.

Transfer to Healthy Schools. Effective in FY 2012, soft-drinks (non-alcoholic beverages not containing milk, or milk substitutes, non-carbonated fruit or vegetable juice, coffee, cocoa or tea) are no longer exempt from

sales tax. $4.266 million raised annually from taxing soft drinks goes to the Healthy Schools Fund. In FY 2018, an additional $400,000 was dedicated for one year only.

Transfer to ABRA. Effective in FY 2012, 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.

General Sales and Use Tax Policy Proposals:

- BSA Subtitle VII-G: Diaper Sales Tax Exemption Implementation Amendment Act
- BSA Subtitle VII-E: Internet Sales Tax Revenue Amendment Act
- BSA Subtitle V-C: Commission on Arts and Humanities Funding Structure Amendment Act

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Alcohol	6,560	6,675	6,795	6,918	7,035	7,148
Cigarette	27,956	32,725	31,435	30,212	29,007	27,850
Motor Vehicle	44,055	44,540	45,080	45,600	46,126	46,657
Motor Fuel Tax	26,268	26,184	26,298	26,313	26,265	26,292
Transfer to Highway Trust Fund	*(26,268)*	*(26,184)*	*(26,298)*	*(26,313)*	*(26,265)*	*(26,292)*
Private Sports Wagering	-	130	1,712	1,883	2,072	2,279
Transfer to DBH - Gambling addiction	-	*(130)*	*(200)*	*(200)*	*(200)*	*(200)*
Transfer to Birth to Three	-	-	*(756)*	*(842)*	*(936)*	*(1,039)*
Transfer to Neighborhood Safety and Engagement	-	-	*(756)*	*(842)*	*(936)*	*(1,039)*
Total Selective Sales and Excise Taxes (net)	**78,571**	**83,940**	**83,310**	**82,730**	**82,168**	**81,655**
Policy Proposals	**-**	**-**	**1,380**	**1,551**	**1,740**	**1,947**

Alcoholic Beverage

In FY 2018, revenue from the alcoholic beverage tax was $6.6 million, a 1.2 percent decrease from revenue in FY 2017. In recent years, there is a trend of slower growth; 1.2 percent decline follows growth rates of 3.6 percent and 2.7 percent growth for FY 2016 and FY 2017, respectively. We estimate growth of 1.8 percent in FY 2020 bringing alcoholic beverage tax revenue to $6.8 million. The growth rate is projected to be between 1.6 and 1.8 percent during the FY 2021 and FY 2023 period.

Cigarette
Revenue in FY 2018 was $27.96 million, a 5.3 percent decrease from FY 2017. Cigarette tax collections are expected to increase by 17.1 percent in FY 2019 to $32.7 million following an excise tax increase from $2.50 to $4.50 per pack of twenty cigarettes. Collections are expected to decrease 3.9 percent to $31.4 million in FY 2020. The growth rate for FY 2021 through FY 2023 is estimated to be between negative 3.9 percent and negative 4.0 percent annually, reflecting a continued decrease in tobacco consumption.

Motor Vehicle
Motor vehicle excise tax revenue totaled $44.1 million in FY 2018, which is a negative 4.1 percent growth rate from FY 2017 but is expected to grow 1.1 percent in FY 2019 to $44.5 million. Revenue is projected to increase at a rate of 1.2 percent to $45.1 million in FY 2020. The growth rate is projected to be 1.2 percent between FY 2021 and FY 2023 giving projected revenue of $45.6 million, $46.1 million and $46.7 million respectively.

Motor Fuel
Collections for the motor vehicle fuel tax in FY 2018 were $26.3 million. Based on year-to-date collection, we expect FY 2019 to slightly decrease to $26.2 million. The continued increase in the local population is expected to drive up fuel demand resulting in an increase of motor fuel tax revenue in the district by an average of 0.1 percent during the period FY 2020 to FY 2023.

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.

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. Privately-operated facilities are expected to start offering wagering beginning September 2019 and the Lottery-operated mobile and retail operations beginning January 2020. The privately-operated facilities will be taxed at 10 percent on the gross sports wagering revenue (wagers after prize payouts). All revenue from the private sports wager tax is dedicated to specific programs. Lottery-operated sports wagering is discussed in more detail 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 prevent and combat gambling addiction.

Transfers to the Birth-to-3 fund and the Neighborhood Safety and Engagement fund. After the first $200,000 of revenue, remaining revenue is divided equally between these two funds.

Selective Sales Tax Policy Proposals:
- BSA Subtitle VII-H: Repeal Dedication of Sports Gaming Excise Tax
- BSA Subtitle VI-G: Clean Energy Implementation: Electric Motor Vehicle Excise Tax Exemption

Income Taxes

Table 3-8

Income Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 20211 Projected	FY 2022 Projected	FY 2023 Projected
Individual Income	2,066,842	2,136,542	2,232,396	2,319,679	2,415,249	2,510,692
Corporate Franchise	436,526	400,777	412,694	421,463	423,853	435,645
Unincorporated Business Franchise	138,219	139,668	141,341	142,620	143,968	145,637
Total Income Taxes	**2,641,586**	**2,676,987**	**2,786,431**	**2,883,762**	**2,983,070**	**3,091,974**
Policy Proposals	**-**	**-**	**(4,537)**	**(6,433)**	**(7,121)**	**(7,412)**

Individual Income Tax

The non-withholding component experienced double-digit growth of 29.7 percent in FY 2018. The withholding component experienced slower growth of 2.9 percent, which could be attributed to the Tax Cuts and Jobs Act (TCJA) policy changes and the resultant under withholding by filers. In addition, the growth rate of wages earned by residents was lower in FY 2018 compared to FY 2017. 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 2018 was influenced by stock buy backs and increased capital gains due to TCJA tax policy changes.

The strong performance of the non-withholding component relative to the previous year, was influenced by a 23.3 percent growth in declarations (also referred to as estimated payments), which was compounded by a 1.3 percent increase in refunds and a 3.4 percent increase in final payments. The stock market experienced growth in FY 2018. But the Standard and Poor's 500 index for FY 2019 is forecasted to slow given the volatility of the financial markets and economic uncertainty.

For FY 2019 it is anticipated that revenue will increase by 3.4 percent. For the out years from FY 2020 to FY 2023, revenue will grow at an average rate of 4.1 percent. The federal shutdown is assumed to have reduced withholding by about $17 million, based on reduced wages for federal contractors and service industry workers affected by the shutdown. Federal workers were repaid following the shutdown. It is anticipated that the withholding component will grow at an average annual rate of 4.4 percent from FY 2020 to FY 2023.

For FY 2020 it is expected that the non-withholding component will grow by 1.6 percent, lower than the 5.8 percent expected in FY 2019. With the cautious and uncertain expectation of the stock market's performance the average annual growth for non-withholding for FY 2020 through FY 2023 is expected to be 1.7 percent.

Business Franchise

Corporate franchise tax revenue grew by 12.2 percent and unincorporated franchise income tax declined 16.2 percent in FY 2018 compared to FY 2017. 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.

Both revenues are expected to return to trend growth after the volatility of the last two years from the federal tax changes. Beginning FY 2022, credits for publicly traded companies affected by combined reporting will be available, reducing growth in that year.

Income Tax Policy Proposals:

- BSA Subtitle VII-C: Increased Schedule H Property Tax Relief Act
- BSA Subtitle VII-B: Extension of and Increase to the Keep Child Care Affordable Tax Credit Amendment Act
- Implement Efficiency Compliance Initiatives at Office of Tax and Revenue

Gross Receipts

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

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Public Utility	139,295	140,599	141,302	142,008	142,718	143,432
Transfer to Ballpark Revenue Fund	*(8,089)*	*(7,901)*	*(8,532)*	*(8,617)*	*(8,703)*	*(8,790)*
Public Utility (net)	131,206	132,698	132,770	133,391	134,016	134,642
Toll Telecommunications	39,770	46,278	44,472	42,722	41,335	39,993
Transfer to Ballpark Revenue Fund	*(2,338)*	*(2,443)*	*(2,254)*	*(2,499)*	*(2,313)*	*(2,565)*
Toll Telecommunications (net)	37,432	43,835	42,218	40,223	39,022	37,428
Insurance Premiums	112,836	113,972	116,144	118,359	120,619	122,920
Transfer to Healthy DC and Health Care Expansion Fund	*(47,086)*	*(46,323)*	*(46,891)*	*(47,829)*	*(48,785)*	*(49,761)*
Insurance Premiums (net)	65,750	67,649	69,253	70,531	71,834	73,159
Healthcare Provider Tax	16,800	15,029	15,035	15,396	15,765	16,144
Transfer to Nursing Facility Quality of Care Fund	*(16,800)*	*(15,029)*	*(15,035)*	*(15,396)*	*(15,765)*	*(16,144)*
Ballpark Fee	36,217	33,300	33,300	33,300	33,300	33,300
Transfer to Ballpark Revenue Fund	*(36,217)*	*(33,300)*	*(33,300)*	*(33,300)*	*(33,300)*	*(33,300)*
Hospital Bed Tax	8,948	8,600	-	-	-	-
Transfer to Hospital Fund	*(8,948)*	*(8,600)*	-	-	-	-
Hospital Provider Fee	5,511	5,507	-	-	-	-
Transfer to Hospital Provider Fee Fund	*(5,511)*	*(5,507)*	-	-	-	-
ICF-IDD Assessment	5,752	4,967	5,077	5,077	5,077	5,077
Transfer to Stevie Sellows Quality Improvement Fund	*(5,752)*	*(4,967)*	*(5,077)*	*(5,077)*	*(5,077)*	*(5,077)*
Total Gross Receipts (net)	**234,388**	**244,182**	**244,240**	**244,145**	**244,872**	**245,230**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

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 $140.6 million in FY 2019 and $141.3 million in FY 2020. It is expected to grow at an average rate of 0.5 percent for FY 2021 through FY 2023.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2018, $8.1 million was collected and transferred. In FY 2019 and FY 2020, $7.9 million and $8.5 million, respectively, are expected to be transferred to the Ballpark Fund.

Toll Telecommunication Tax

The gross revenue from the Toll Telecommunications Tax (before the 1 percent transfer of the gross receipts of non-residential customers for baseball stadium funding) is estimated to be approximately $46.3 million in FY 2019 and $44.5 million in FY 2020. It is forecasted to decline by an average of 3.5% during the period FY 2021 to FY 2023.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the baseball stadium. In FY 2018, $2.3 million was collected and transferred. The transfer is expected to slightly increase in FY 2019 to $2.4 million while leveling back to $2.3 million in FY 2020. In FY 2021 the transfer is estimated to be approximately $2.5 million, $2.3 million in FY 2022 and in FY 2022 it is expected to be around $2.6 million.

Insurance Premiums Tax

In FY 2018, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy DC and Health Care Expansion Fund was $112.8 million; net revenue (after the transfer) was $65.8 million. Gross Insurance Premium collections are expected to increase by 1 percent to $114.0 million in FY 2019. For the period FY 2020 to FY 2023, 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 $47.1 million and are estimated to grow by an average of 2 percent through the financial planning period.

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 2018 the revenue from the Healthcare Provider Tax was $16.8 million. Revenue for FY 2019 is estimated to be $15.0 million. It is projected to grow in FY 2020 through FY 2023 from $15.0 million to $16.1 million.

Ballpark Fee (Transferred to Ballpark Fund)

The Ballpark Fee is a gross receipts fee that is a multi-tiered fee levied on businesses within the District with over $5 million in gross receipts. The fees are due in a single payment on June 15th annually. Revenue from the Ballpark Fee was $36.2 million in FY 2018. Revenue is estimated to decrease to $33.3 million in FY 2019 and is expected to remain unchanged to FY 2023.

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 impatient net patient revenue in fiscal year 2019. The tax rate for FY 2019 (0.448% of total inpatient net patient revenue) was set to generate $8.6 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, 2019.

Medicaid Hospital Outpatient Tax (Transferred to Hospital Provider Fee Fund)
The Medicaid Hospital Outpatient Supplemental Payment Amendment Act (FY 2019 Budget Support Act of 2018, Subtitle D) authorized the District to continue to charge a fee on each hospital's outpatient gross patient revenue in fiscal year 2019. 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, 2019.

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 $5.8 million in FY 2018 and expected to generate $5.0 million in FY 2019. For FY 2020 through FY 2023 revenue is expected to remain $5.1 million.

Other Taxes

Table 3-10
Other Tax Revenue, Fiscal Years 2018-2023
(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Estate	35,708	20,473	20,923	21,799	22,739	23,686
Deed Recordation	257,570	264,610	273,164	284,280	295,201	304,361
Transfer to HPTF/Bond Repayment/West End	*(39,784)*	*(40,500)*	*(41,104)*	*(42,742)*	*(44,383)*	*(45,760)*
Deed Recordation (net)	217,786	224,110	232,060	241,538	250,819	258,601
Deed Transfer	200,591	204,008	208,939	218,053	226,973	234,131
Transfer to HPTF/Bond Repayment/West End	*(31,195)*	*(31,410)*	*(31,471)*	*(32,808)*	*(34,149)*	*(35,225)*
Deed Transfer (net)	169,396	172,598	177,468	185,245	192,825	198,906
Economic Interests	14,108	14,108	14,108	14,108	14,108	14,108
Total Other Taxes (net)	**436,997**	**431,288**	**444,559**	**462,690**	**480,490**	**495,301**
Policy Proposals	**-**	**9,166**	**77,956**	**95,302**	**98,152**	**101,002**

Estate Tax

For FY 2018, estate tax revenue was $35.7 million, a decline of 13.4 percent from FY 2017. In January 2018 the District's estate tax threshold conformed to the federal level where the threshold was doubled; however subsequently the District issued the Estate Tax Clarification Amendment Act of 2018 which decoupled the District's estate tax exclusion threshold from that of the federal government and set the District's threshold to $5.6 million in 2018. It is expected that in FY 2019 there will be another double-digit decline of 42.7 percent before stabilizing in FY 2020 with 2.2 percent growth. FY 2021 through FY 2023 is expected to have an average annual growth rate of 4.2 percent.

Deed and Economic Interest Taxes

In FY 2018, deed recordation and transfer taxes, including economic interest, totaled $472.3 million, which is an increase from the FY 2017 level of the $460.9 million but a decline from the record high of $480.6 million in FY 2015. The exceptional result in FY 2015 was driven in large part by an unprecedented volume of sales of commercial properties valued more than $200 million. Deed tax revenues are expected to continue to rise to an expected $482.7 million in FY 2019 and grow 3.4 percent annually on average from FY 2019 to FY2022.

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 $74.7 million in FY 2018 growing to $80.8 million in 2022. These amounts include the Revenue Bond repayments.

Transfer to West End. Beginning in FY 2017, the deed taxes from sale of West End Development condos (after the HPTF dedication) are distributed to the West End Library/Firehouse Maintenance fund. In FY 2017, the amount distributed was $88 thousand. Most of the condos were sold in FY 2018, resulting in $2.3 million being distributed that year. The remaining condos are expected to sell in FY 2019, with a resulting $1.6 million being distributed. Staring in FY 2020, the amount will drop down to about $200 thousand annually reflecting turnover in condo ownership.

Other Tax Revenue Policy Proposals:

- Subtitle VII-D: Deed Recordation and Transfer Taxes Amendment Act

Non-Tax Revenue and Lottery

Local non-tax revenue consists of Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (PILOTs), 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 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Licenses and Permits	98,699	132,989	132,109	134,868	134,833	138,117
Fines and Forfeitures	164,382	162,877	164,769	158,943	153,483	148,385
Charges for Services	87,632	77,258	77,501	79,135	78,985	81,149
Miscellaneous	146,124	133,454	132,854	134,326	132,867	131,467
Total Non-Tax	**496,837**	**506,578**	**507,233**	**507,272**	**500,168**	**499,118**
Lottery	49,500	44,710	61,990	72,221	72,788	74,355
Total Non-Tax Plus Lottery	**546,338**	**551,288**	**569,224**	**579,493**	**572,955**	**573,474**
Policy Proposals	**-**	**-**	**2,766**	**3,734**	**3,361**	**3,025**

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 2018 was up 2 percent from FY 2017 mainly due to stronger Interest Income following continued rate increases by the Federal Reserve Board and a one-time balloon payment the District received relating to a ground lease agreement. This revenue is expected to increase again in FY 2019 due primarily to a tax increase on private for-hire vehicles, from 1 percent to 6 percent, which is now reported as part of the local non-tax revenue. Almost all of the increase in non-tax in FY 2019 is resulting from two FY 2019 Budget Support Act provisions, the Securities and Banking Regulatory Trust Fund Amendment Act and Department of For-Hire Vehicles Establishment Amendment Act which added $34.1 million to the forecast.

Fines and forfeitures, which is mostly revenue from traffic fines, continued to decline in FY 2018, by about 1.8 percent and it is expected to decline again in FY 2019 by about 0.9 percent. Charges for Services and Miscellaneous revenue are both expected to decline in FY 2019 from the FY 2018 level by 11.8 percent and 8.7 percent respectively. This is due to the impact of two one-time revenue transactions reflected in FY 2018, i.e. one-time payment related to a ground lease stated earlier that boosted FY 2018 Charges for Services revenue and a one-time Sale of Real Property transaction reflected in Miscellaneous revenue categories.

Transfers from the District's Office of Lottery and Gaming (OLG) grew 8.6 percent FY 2018. In FY 2019, there will be some costs for implementing lottery-operated sports wagering, reducing the transfer in that year. Projected transfers for the period FY 2020 through FY 2023 reflect the implementation of sports wagering, both mobile and through small retailers, which is expected to start in January 2020. There is separate tax on privately-operated facilities that is discussed above in the Selective Sales and Use Tax section.

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

Non-Tax Revenue Policy Proposals:

- Expansion of Rush Hour and Bike Lane Parking Enforcement

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 2020 the District is anticipating approximately $691.4 million in revenue and use of fund balance of $51.6 million for a total of $743.0 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 2021 - FY 2023. 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:

- Subtitle III-D: Emergency and Non-Emergency Number Telephone Calling Systems Funding Amendment Act
- BSA Subtitle VI-G: Clean Energy Implementation: Sustainable Energy Surcharge Increases

POLICY PROPOSALS

Following are changes that are included in the FY 2020 Budget Support Act of 2019 (BSA) along with other changes that affect revenue since the February revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2019-2023

(Dollars in Thousands)

Revenue Source	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Local Fund Revenue (February 2019 Estimates)	**7,779,237**	**8,089,047**	**8,359,042**	**8,617,220**	**8,879,548**
plus Local Fund Policy Proposals	**23,502**	**127,892**	**146,290**	**149,774**	**153,800**
PROPERTY TAXES	**0**	**24,330**	**24,849**	**25,379**	**25,920**
BSA Subtitle VII-F: Internet Sales Tax Commercial Property Tax Rate Amendment Act	-	24,705	25,224	25,754	26,295
BSA Subtitle VII-I: Fund Performing Arts Promotion Act	0	(375)	(375)	(375)	(375)
SALES / EXCISE TAXES	**14,336**	**27,377**	**28,838**	**30,004**	**31,265**
BSA Subtitle VII-G: Diaper Sales Tax Exemption Implementation Amendment Act	-	(4,506)	(4,660)	(4,921)	(5,120)
BSA Subtitle VII-E: Internet Sales Tax Revenue Amendment Act	14,336	-	-	-	-
BSA Subtitle V-C: Commission on Arts and Humanities Funding Structure Amendment Act		30,503	31,947	33,185	34,438
BSA Subtitle VII-H: Repeal dedication of Sports Gaming Tax		1,512	1,683	1,872	2,079
BSA Subtitle VI-G: Clean Energy Implementation: Electric Motor Vehicle Excise Tax Exemption		(132)	(132)	(132)	(132)
INCOME TAXES	**0**	**(4,537)**	**(6,433)**	**(7,121)**	**(7,412)**
BSA Subtitle VII-C: Increased Schedule H Property Tax Relief Act	-	(5,273)	(5,484)	(5,704)	(5,932)
BSA Subtitle VII-B: Extension of and Increase to the Keep Child Care Affordable Tax Credit Amendment Act	-	(2,514)	(2,574)	(2,636)	(2,699)
Implement Efficiency Compliance Initiatives at Office of Tax and Revenue		3,250	1,625	1,219	1,219
DEED TAXES	**9,166**	**77,956**	**95,302**	**98,152**	**101,002**
Subtitle VII-D: Deed Recordation and Transfer Taxes Amendment Act	9,166	77,956	95,302	98,152	101,002
NONTAX REVENUES	**0**	**2,766**	**3,734**	**3,361**	**3,025**
Expansion of Rush Hour and Bike Lane Parking Enforcement	-	2,766	3,734	3,361	3,025
Local Fund Revenue With Policy Proposals	**7,802,739**	**8,216,939**	**8,505,332**	**8,766,994**	**9,033,348**
Dedicated Revenue	**560,668**	**552,415**	**569,273**	**585,069**	**601,402**
plus Dedicated Revenue Policy Proposals	**(14,336)**	**(32,015)**	**(33,630)**	**(35,057)**	**(36,517)**
BSA Subtitle VII-E: Internet Sales Tax Revenue Amendment Act	(14,336)	-	-	-	-
BSA Subtitle V-C: Commission on Arts and Humanities Funding Structure Amendment Act	-	(30,503)	(31,947)	(33,185)	(34,438)
BSA Subtitle VII-H: Repeal Dedication of Sports Gaming Excise Tax	-	(1,512)	(1,683)	(1,872)	(2,079)

(Continued on next page)

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2019-2023

(Dollars in Thousands)

Revenue Source	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Dedicated Revenue With Policy Proposals	**546,332**	**520,400**	**535,642**	**550,012**	**564,885**
Special Purpose (O-Type) Revenue	**660,809**	**691,394**	**689,849**	**695,307**	**700,565**
plus Special Purpose Policy Proposals	**0**	**31,064**	**30,158**	**29,522**	**28,816**
Subtitle III-D: Emergency and Non-Emergency Number Telephone Calling Systems Funding Amendment Act	-	7,299	7,606	8,003	8,420
BSA Subtitle VI-G: Clean Energy Implementation: Sustainable Energy Surcharge Increases	-	23,765	22,552	21,519	20,396
Special Purpose Revenue With Policy Proposals	**660,809**	**722,458**	**720,007**	**724,829**	**729,381**
All Proposals	**9,166**	**126,941**	**142,818**	**144,240**	**146,099**
General Fund Revenue with Policy Proposals	**9,009,880**	**9,459,796**	**9,760,981**	**10,041,836**	**10,327,613**
Addendum:					
Dedicated Tax Policy Proposals: Enterprise Funds					
Subtitle VII-D: Deed Recordation and Transfer Taxes Amendment Act	1,395	12,879	15,778	16,281	16,784

PROPERTY TAX CHANGES:

- **Reverse Class 2 real property tax rate reduction.** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes be used to reduce commercial (class 2) property tax rates on properties valued $10 million or more. ORA certified revenue sufficient to reduce the tax rate from $1.89 per $100 of taxable assessed value to $1.86. This provision reverses that reduction and the rate in FY 2020 will remain at $1.89 per $100 of taxable assessed value on properties valued $10 million or more.
- **Fund performing arts.** The bill creates a real property tax rebate for businesses that lease property and host live-performing artists. Qualifying businesses can receive up to $15,000 in rebate for their pro-rata share of real estate taxes paid on a lease. To qualify a business must host live performances by artists for a minimum of 48 hours per month and have seating capacity under 300 seats.

GENERAL SALES/USE TAX CHANGES:

- **Exempt diapers (adult and infant) from general retail sales tax.** This provision exempts sales of diapers and incontinence products from the retail sales tax effective 10/1/2019.
- **Repeal dedication of general retail sales tax to Commission on Arts/Humanities.** Beginning in FY 2019, five percent of retail sales tax revenue (sales taxed at 6 percent) is dedicated to the Commission on Arts and Humanities. This provision repeals that dedication.
- **Repeal dedication of FY 2019 remote sales tax collections to Commission on Arts/Humanities.** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes in FY 2019 be dedicated to the Commission on Arts and Humanities. This provision repeals that dedication and additional remote sales tax revenue will be deposited in the local fund.

SELECTIVE SALES/EXCISE TAX CHANGES:

- **Repeal dedication of private sports wagering tax revenue.** The 10 percent private sports wager tax levied on net wagers (total wagers after payout) at privately operated sports wagering facilities is dedicated to the Department of Behavioral Health gambling addiction program, the Birth to Three fund, and the Neighborhood Safety and Engagement fund. This provision repeals the latter two dedications and deposits all but $200,000 of tax revenue from private sports wagering in the local fund.
- **Electric motor vehicle excise tax exemption.** This subtitle implements CleanEnergy DC Omnibus Amendment Act of 2018. Implementation of this Act allows for a tax exemption for electric motor vehicles from the District's motor vehicle excise tax.

INCOME TAX CHANGES:

- **Increase and expand Schedule H property tax credit.** This provision expands the existing Schedule H property tax credit, available to owners and renters, from a maximum credit of $1,025 to $1,200 and increases eligibility to claimants with income up to $65,000 for non seniors (up from $52,000) and $80,000 for seniors (up from $70,000).
- **Make permanent Early Learning Credit.** This provision makes permanent the $1,000 early learning credit designed to offset some of the cost of child care at licensed child care facilities. The maximum credit amount will be indexed for inflation beginning 2021. The credit is also renamed Keep Child Care Affordable credit.
- **Implement efficiency compliance initiatives at Office of Tax and Revenue.** The Office of Tax and Revenue will take advantage of MITS (Modernized Integrated Tax System) efficiencies to implement three compliance programs: matching third party merchant payment information with reported sales, reconciling withholding remittances with W2 totals and reconciling reported sales with apportionment factors

DEED RECORDATION AND TRANSFER TAX AND ESTATE TAX CHANGES:

- **Increase non-residential property deed taxes.** This provision increases the deed recordation and transfer taxes to 2.5 percent respectively on sales of commercial and mixed-use property greater than $2 million. These sales will be subject to a combined 5 percent tax, up from the current 2.9 percent. Transfers of economic interest in commercial and mixed-use property greater than $2 million will also be subject to a 5 percent tax up from 2.9 percent.

NON-TAX REVENUE CHANGES:

- **Expansion of rush hour and bike lane parking enforcement.** The Mayor plans to hire forty additional parking enforcement personnel. Twenty of these enforcement officers will be dedicated to bike lane enforcement. The other twenty will be tow truck drivers and will be dedicated to keeping roadways with rush hour restrictions clear during rush hour. The dedication of these enforcement personnel will increase parking violation revenues and relocation tow revenues.

DEDICATED TAX REVENUE CHANGES:

- **Repeal dedication of general retail sales tax to Commission on Arts/Humanities.** Beginning in FY 2019, five percent of retail sales tax revenue (sales taxed at 6 percent) is dedicated to the Commission on Arts and Humanities. This provision repeals that dedication.
- **Repeal dedication of FY 2019 remote sales tax collections to Commission on Arts/Humanities.** The Internet Sales Tax Amendment of 2018 required any revenue estimate by ORA in February 2019 for additional revenue from new remote sales taxes in FY 2019 be dedicated to the Commission on Arts and Humanities. This provision repeals that dedication and additional remote sales tax revenue will be deposited in the local fund.

- **Repeal dedication of private sports wagering tax revenue.** The 10 percent private sports wager tax levied on net wagers (total wagers after payout) at privately operated sports wagering facilities is dedicated to the Department of Behavioral Health gambling addiction program, the Birth to Three fund, and the Neighborhood Safety and Engagement fund. This provision repeals the latter two dedications and deposits all but $200,000 of tax revenue from private sports wagering in the local fund

SPECIAL PURPOSE REVENUE CHANGES:

- **Emergency and non-emergency number telephone calling systems funding.** The subtitle imposes a new $0.80 tax per room or suite per night to support 911 and 311 programs in the District. All funds will be deposited into the Emergency and Non-Emergency Number Telephone Calling Systems Fund.
- **Increased sustainable energy surcharges.** This subtitle implements CleanEnergy DC Omnibus Amendment Act of 2018. Implementation of this Act will increase the District's sustainable energy surcharge revenues that are deposited into the Sustainable Energy Trust Fund. The Act increases the surcharges on electricity and natural gas consumption and imposes a new charge on fuel oil consumption

ADDITIONAL INFORMATION ON DC REVENUES

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

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

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Table 3-13

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
PROPERTY	**3.5%**	**5.4%**	**2.7%**	**3.2%**	**3.1%**	**3.1%**
Real Property	3.3%	5.6%	2.7%	3.2%	3.1%	3.1%
Personal Property	6.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Public Space Rental	15.9%	0.6%	3.1%	3.1%	3.1%	3.1%
Dedicated to Other Funds	*-0.5%*	*16.4%*	*12.0%*	*-5.4%*	*-7.7%*	*7.4%*
PROPERTY (NET)	3.6%	5.2%	2.5%	3.4%	3.3%	3.0%
SALES AND EXCISE	**4.6%**	**4.0%**	**6.9%**	**4.0%**	**3.5%**	**3.6%**
General Sales	5.2%	3.9%	7.3%	4.2%	3.8%	3.9%
Alcohol	-1.2%	1.7%	1.8%	1.8%	1.7%	1.6%
Cigarette	-5.3%	17.1%	-3.9%	-3.9%	-4.0%	-4.0%
Motor Vehicle	-4.1%	1.1%	1.2%	1.2%	1.2%	1.2%
Motor Fuel	0.6%	-0.3%	0.4%	0.1%	-0.2%	0.1%
Private sports wagering				10.0%	10.0%	10.0%
Dedicated to other funds	*6.4%*	*71.3%*	*2.6%*	*3.8%*	*2.4%*	*3.8%*
SALES AND EXCISE(NET)	4.1%	-12.4%	8.9%	4.0%	4.0%	3.6%
INCOME	**5.1%**	**1.3%**	**4.1%**	**3.5%**	**3.4%**	**3.7%**
Individual Income	5.5%	3.4%	4.5%	3.9%	4.1%	4.0%
Corporate Franchise	12.2%	-8.2%	3.0%	2.1%	0.6%	2.8%
U.B. Franchise	-16.2%	1.0%	1.2%	0.9%	0.9%	1.2%
INCOME (NET)	5.1%	1.3%	4.1%	3.5%	3.4%	3.7%
GROSS RECEIPTS	**0.9%**	**0.9%**	**-3.5%**	**0.4%**	**0.5%**	**0.6%**
Public Utilities	0.8%	0.9%	0.5%	0.5%	0.5%	0.5%
Toll Telecommunications	-19.7%	16.4%	-3.9%	-3.9%	-3.2%	-3.2%
Insurance Premiums	4.3%	1.0%	1.9%	1.9%	1.9%	1.9%
Ballpark Fee	16.4%	-8.1%	0.0%	0.0%	0.0%	0.0%
Health Related Taxes	6.4%	-7.9%	-41.0%	1.8%	1.8%	1.8%
Dedicated to other funds	*7.4%*	*-5.1%*	*-10.5%*	*1.5%*	*1.1%*	*1.5%*
GROSS RECEIPTS (NET)	-2.3%	4.2%	0.0%	0.0%	0.3%	0.1%
OTHER TAX	**1.2%**	**-0.9%**	**2.8%**	**4.1%**	**3.9%**	**3.1%**
Estate	-13.4%	-42.7%	2.2%	4.2%	4.3%	4.2%
Deed Recordation	2.7%	2.7%	3.2%	4.1%	3.8%	3.1%
Deed Transfer	6.3%	1.7%	2.4%	4.4%	4.1%	3.2%
Economic Interest	-33.9%	0.0%	0.0%	0.0%	0.0%	0.0%
Dedicated to other funds	*7.4%*	*1.3%*	*0.9%*	*4.1%*	*3.9%*	*3.1%*
OTHER TAX (NET)	0.2%	-1.3%	3.1%	4.1%	3.8%	3.1%
TOTAL TAX (GROSS)	**4.0%**	**3.1%**	**3.7%**	**3.4%**	**3.2%**	**3.3%**
TOTAL TAX (NET)	**3.8%**	**0.2%**	**4.0%**	**3.5%**	**3.4%**	**3.3%**

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Table 3-13 (Continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
NONTAX	**1.9%**	**2.0%**	**0.1%**	**0.0%**	**-1.4%**	**-0.2%**
Licenses and Permits	6.6%	34.7%	-0.7%	2.1%	0.0%	2.4%
Fines and Forfeits	-1.8%	-0.9%	1.2%	-3.5%	-3.4%	-3.3%
Charges for Services	7.7%	-11.8%	0.3%	2.1%	-0.2%	2.7%
Miscellaneous	-0.1%	-8.7%	-0.4%	1.1%	-1.1%	-1.1%
NONTAX (NET)	1.9%	2.0%	0.1%	0.0%	-1.4%	-0.2%
LOTTERY	**8.6%**	**-9.7%**	**38.7%**	**16.5%**	**0.8%**	**2.2%**
GROSS REVENUE	3.9%	3.0%	3.7%	3.3%	3.0%	3.1%
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	*6.2%*	*40.1%*	*1.0%*	*2.8%*	*1.7%*	*3.7%*
LOCAL FUND REVENUE	3.7%	0.3%	4.0%	3.3%	3.1%	3.0%

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
PROPERTY	**90,139**	**144,500**	**74,944**	**91,644**	**91,286**	**94,386**
Real Property	80,901	142,588	72,044	88,664	88,225	91,240
Personal Property	4,091	1,685	1,727	1,770	1,814	1,860
Public Space Rental	5,147	228	1,173	1,210	1,247	1,286
Dedicated to other funds	*244*	*(7,422)*	*(6,334)*	*3,196*	*4,312*	*(3,823)*
PROPERTY (NET)	90,383	137,079	68,610	94,840	95,599	90,563
SALES & EXCISE	**70,023**	**63,965**	**114,447**	**70,288**	**65,078**	**69,640**
General Sales	73,370	58,550	113,380	70,682	65,500	69,919
Alcohol	(81)	115	120	122	118	113
Cigarette	(1,575)	4,770	(1,290)	(1,222)	(1,205)	(1,157)
Motor Vehicle	(1,860)	485	540	520	526	532
Motor Fuel	169	(84)	114	15	(48)	27
Private sports wagering	-	130	1,582	171	188	207
Dedicated to other funds	*(18,949)*	*(223,375)*	*(13,954)*	*(20,771)*	*(13,795)*	*(22,466)*
SALES AND EXCISE(NET)	51,074	(159,410)	100,492	49,517	51,284	47,175
INCOME	**129,064**	**35,401**	**109,444**	**97,332**	**99,308**	**108,903**
Individual Income	108,565	69,700	95,854	87,283	95,570	95,443
Corporate Franchise	47,308	(35,749)	11,917	8,769	2,390	11,791
U.B. Franchise	(26,809)	1,450	1,673	1,280	1,347	1,669
INCOME (NET)	129,064	35,401	109,444	97,332	99,308	108,903
GROSS RECEIPTS	**3,353**	**3,121**	**(12,921)**	**1,534**	**1,952**	**2,051**
Public Utilities	1,171	1,304	703	707	710	714
Toll Telecommunications	(9,773)	6,508	(1,806)	(1,749)	(1,387)	(1,342)
Insurance Premiums	4,623	1,136	2,172	2,216	2,260	2,301
Ballpark Fee	5,110	(2,917)	-	-	-	-
Health Related Taxes	2,221	(2,909)	(13,990)	361	369	378
Dedicated to other funds	*(8,955)*	*6,673*	*12,979*	*(1,629)*	*(1,226)*	*(1,692)*
GROSS RECEIPTS (NET)	(5,602)	9,794	58	(95)	727	358
OTHER TAX	**5,904**	**(4,778)**	**13,935**	**21,106**	**20,782**	**17,265**
Estate	(5,507)	(15,235)	450	876	940	947
Deed Recordation	6,829	7,040	8,554	11,116	10,922	9,160
Deed Transfer	11,810	3,417	4,931	9,114	8,920	7,158
Economic Interest	(7,228)	-	-	-	-	-
Dedicated to other funds	*(4,881)*	*(931)*	*(665)*	*(2,974)*	*(2,982)*	*(2,454)*
OTHER TAX (NET)	1,023	(5,709)	13,270	18,132	17,799	14,811

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Table 3-14 (Continued)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
TOTAL TAX (GROSS)	**298,483**	**242,210**	**299,848**	**281,903**	**278,407**	**292,245**
TOTAL TAX (NET)	**265,942**	**17,155**	**291,874**	**259,725**	**264,716**	**261,810**
NONTAX	**9,324**	**9,741**	**655**	**39**	**(7,105)**	**(1,049)**
Licenses and Permits	6,150	34,290	(880)	2,759	(35)	3,284
Fines and Forfeits	(3,003)	(1,505)	1,892	(5,826)	(5,461)	(5,097)
Charges for Services	6,261	(10,374)	243	1,634	(150)	2,164
Miscellaneous	(84)	(12,670)	(600)	1,472	(1,459)	(1,400)
NONTAX (NET)	9,324	9,741	655	39	(7,105)	(1,049)
LOTTERY	**3,900**	**(4,790)**	**17,280**	**10,231**	**567**	**1,567**
GROSS REVENUE	311,706	247,161	317,784	292,172	271,869	292,763
DEDICATED TO OTHER FUNDS (See Table 3-16 for Details)	*32,541*	*225,055*	*7,974*	*22,178*	*13,690*	*30,435*
LOCAL FUND REVENUE	279,166	22,106	309,810	269,994	258,178	262,328

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	Business Licenses and Permits							
2003	Public Service Commission	Electric License	8	8	8	8	8	8
2004	Public Service Commission	Gas License	5	5	5	5	5	5
3001	Depart of Insurance, Securities & Banking	Insurance Licenses	14,962	26,978	26,978	26,978	26,978	26,978
3002	Public Service Commission	Electric License	1	1	1	1	1	1
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	33,385	34,135	32,603	32,550	32,047	32,055
3013	Dept. of Consumer and Regulatory Affairs	Certificate of Occupancy Fee	519	421	435	449	464	479
3014	Dept. of Consumer and Regulatory Affairs	Refrigeration and Plumbing Permit	5,532	4,489	4,633	4,784	4,938	5,098
3015	Dept. of Consumer and Regulatory Affairs	Electrical Permit	4,168	3,382	3,491	3,604	3,721	3,841
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	757	774	739	738	726	726
3027	Dept. of Consumer and Regulatory Affairs	Excavation Permit	0	0	0	0	0	0
3028	Dept. of Consumer and Regulatory Affairs	Fence Permit	23	23	22	22	22	22
3029	Dept. of Consumer and Regulatory Affairs	Foundation Permit	90	92	88	88	86	86
3030	Dept. of Consumer and Regulatory Affairs	Garage Permit	4	4	4	4	4	4
3031	Dept. of Consumer and Regulatory Affairs	Miscellaneous Permit	193	197	189	188	185	185
3034	Dept. of Consumer and Regulatory Affairs	RAZE Permit	747	764	730	728	717	717
3035	Dept. of Consumer and Regulatory Affairs	Retaining Wall Permit	118	121	115	115	113	113
3036	Dept. of Consumer and Regulatory Affairs	Shed Permit	5	6	5	5	5	5
3037	Dept. of Consumer and Regulatory Affairs	Sheeting and Shoring Permit	181	185	177	177	174	174
3038	Dept. of Consumer and Regulatory Affairs	Sign Permit	157	160	153	153	150	150
3039	Dept. of Consumer and Regulatory Affairs	Special Sign Permit	28	29	27	27	27	27
3040	Dept. of Consumer and Regulatory Affairs	Swimming Pool Permit	28	29	27	27	27	27
3041	Dept. of Consumer and Regulatory Affairs	Tenant Layout Permit	164	167	160	160	157	157
3042	Dept. of Consumer and Regulatory Affairs	Postcard Permit	193	197	188	188	185	185
3044	Dept. of Consumer and Regulatory Affairs	Public Space Sidewalk Cafe Permit	106	108	104	103	102	102
3048	Dept. of Consumer and Regulatory Affairs	Solar Permit	395	400	383	383	377	378
3053	Department of Motor Vehicles	Dealer Registration Application Fee	2	2	2	2	2	2
3086	Department of for-Hire Vehicles	Private Vehicle for Hire-Register as DDS	-	23,018	23,777	24,539	25,372	26,209
	Total Business License and Permits		**61,775**	**95,701**	**95,050**	**96,032**	**96,599**	**97,741**
	Nonbusiness License and Permits							
3120	Metropolitan Police Department	Boat Registration	165	166	171	177	182	188
3101	Department of Motor Vehicles	Drivers License-First Time/Renewals	5,429	5,483	5,533	6,015	5,622	6,563
3105	Department of Motor Vehicles	Cancel Road Test Fee	62	63	63	64	64	65
3106	Department of Motor Vehicles	Change of Address Fee	2	2	2	2	2	2
3107	Department of Motor Vehicles	Drivers License-Knowledge Test	447	451	455	459	463	466
3108	Department of Motor Vehicles	Drivers License-Road Test	126	127	128	129	130	131
3144	Department of Motor Vehicles	Digital Certificate Fee	3	3	3	3	3	3
3145	Department of Motor Vehicles	Personalized Tags - RSC 9100	109	110	111	112	113	114
3147	Department of Motor Vehicles	DCTC Issuances - RSC 9100	438	442	446	450	453	457
3148	Department of Motor Vehicles	Temporary Dealer Tags	0	0	0	0	0	0
3149	Department of Motor Vehicles	Transfer of Tags - RSC 9100	40	41	41	42	42	42
3151	Department of Motor Vehicles	Motor Vehicle Registration	27,866	28,144	27,816	29,063	28,805	29,959

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	Nonbusiness Licenses and Permits (Cont.)							
3153	Department of Motor Vehicles	Record Searches - RSC 9100	(7)	(7)	(7)	(7)	(7)	(7)
3161	Department of Motor Vehicles	Associated Fee for Thirty (30) Days	3	4	4	4	4	4
3165	Department of Motor Vehicles	Destiny CC Time/No Chrg/Over (Short)	1,687	1,704	1,720	1,733	1,747	1,760
9151	Department of Motor Vehicles	Mtr Vh Regis RSC 3051 Revenue Refund	(4)	(4)	(4)	(4)	(4)	(4)
3141	Department of Motor Vehicles	Reciprocity Permit-Military/Congressional	557	559	577	596	615	635
3142	Department of Motor Vehicles	Reciprocity Permit-Student	0	0	0	0	0	0
	Total Nonbusiness License and Permits		**36,923**	**37,288**	**37,059**	**38,836**	**38,234**	**40,376**
	Fines and Forfeitures							
5030	Department of Public Works	Booting Fees - RSC1504	21	24	28	32	37	43
9030	Department of Public Works	Booting Fees - RSC1504 - Revenue Refund	33	39	44	51	59	68
3301	Department of Energy and Environment	Underground Storage Tank Fines Only	4	4	5	5	6	7
3302	Department of Energy and Environment	Underground Storage Tank Fines and Fees	282	325	375	431	497	573
3303	Department of Energy and Environment	Asbestos Certification & Abatement Fees	325	375	431	497	573	659
3304	Department of Transportation	Adjudication Hearing-Traffic Control	119	137	158	182	210	242
3305	Department of Energy and Environment	Adjudication Hearing (Air Quality) Enforce	71	82	94	108	125	144
3306	Department of Energy and Environment	Adjudication Hearing (Water Quality)	43	50	57	66	76	87
3308	Department of Energy and Environment	Lead Poisoning Prevention Fund	112	129	149	171	197	227
3309	Department of Energy and Environment	Hazardous Generator Fees	312	360	414	477	550	633
3310	Department of Energy and Environment	Hazardous Generator Fines	1	2	2	2	2	3
3311	Department of Energy and Environment	General Enforcements Fines and Fees	83	95	110	127	146	168
3315	Department of Energy and Environment	Lead Poisoning Prevention Fines and Fees	20	23	26	30	35	40
3316	Department of Energy and Environment	Wildlife Control Operator Fees	1	1	2	2	2	2
3515	Department of Energy and Environment	Apiculture Registration Fee	1	1	1	1	1	2
5060	Alcoholic Beverage Regulation Admin.	Fines and Forfeitures - Other	482	555	639	736	848	977
5060	Depart of Insurance, Securities & Banking	Fines	157	180	208	239	276	318
5060	Metropolitan Police Department	Fines and Forfeitures - Other	112	129	149	171	197	227
9215	Department of Behavioral Health	Fines for CFT Violations	1	1	1	1	1	1
5000	Department of For-Hire Vehicles	Hackers Fines	13	15	17	19	22	26
5050	Department of Public Works	Impoundment Fees - RSC 1506	118	136	157	180	208	239
9050	Department of Public Works	Impoundment Fees - RSC 1506 - Rev Refund	123	142	163	188	217	250
5020	Department of Public Works	Sale of Abandoned Property	3	4	5	5	6	7
9020	Department of Public Works	Refund for Sale of Abandon Property	9	10	12	14	16	18
5040	Department of Public Works	Towing Fees - RSC 1505	154	177	204	236	271	313
9040	Department of Public Works	Towing Fees - RSC 1505 - Revenue Refund	43	50	58	66	76	88
5001	Metropolitan Police Department	Red Light Revenue	6,598	5,404	7,034	6,682	6,348	6,030
5002	Metropolitan Police Department	Stop Sign	0	0	0	0	0	0
5003	Metropolitan Police Department	No Thru Truck	75	84	80	76	72	69
5005	Metropolitan Police Department	Crosswalk	2,378	2,668	2,535	2,408	2,288	2,173
5012	Metropolitan Police Department	Photo Radar O/T Reimbursements	88,925	94,289	94,799	90,059	85,556	81,278
5010	Department of Motor Vehicles	Traffic Fines - RSC 1501	60,131	54,118	53,577	52,505	51,455	50,426
5015	Department of Motor Vehicles	Traffic Fines - Timing Difference	3,952	3,557	3,521	3,451	3,382	3,314
9010	Department of Motor Vehicles	Traffic Fines - Rsc 1501 - Rev Refund	(319)	(287)	(284)	(279)	(272)	(268)
	Total Fines and Forfeitures		**164,382**	**162,877**	**164,769**	**158,943**	**153,483**	**148,385**

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	Miscellaneous							
5701	Office of the Chief Financial Officer	Unclaimed Property Receipt	18,541	20,000	20,000	20,000	20,000	20,000
5600	Office of the Chief Financial Officer & Others	Interest Income	24,726	29,000	30,000	33,000	33,000	33,000
0638	Department of Health	Animal Control Dog License Fees	73	71	68	65	63	61
2002	Dept. of Housing and Comm. Development	Appr HPAP Repay	1,281	1,233	1,187	1,143	1,100	1,059
2538	DC Public Library	Library Book Fines	91	88	85	82	79	76
3317	Department of Transportation	Child Safety Seat Program	5	5	5	5	4	4
3318	Department of Transportation	Citizen Light and Traffic Control Project	38	37	35	34	33	32
3450	Dept. of Housing and Comm. Development	Employers Assistance Housing Program	29	28	27	26	25	24
6100	Metropolitan Police Department	Surplus Vehicle Revenue	852	820	789	760	731	704
6101	Metropolitan Police Department	Subrogation Revenue	131	126	121	117	112	108
6101	Office of Planning	Planning Map Sales	1	1	1	0	0	0
6101	Office of Risk Management	Subrogation Revenue	107	103	99	95	92	88
6101	Office of the Chief Financial Officer	Bus Shelter Advertisement	0	0	0	0	0	0
6103	Office of the Chief Technology Officer	Reimbursements	23	22	21	20	20	19
6105	Department of Transportation	Other Revenue - Freedom of Information	9	8	8	8	7	7
6106	Depart of Insurance, Securities & Banking	Service Fees	1	1	1	1	1	1
6106	Department of Corrections	Other Revenues	138	132	128	123	118	114
6106	Department of Forensic Sciences	Other Revenues	0	0	0	0	0	0
6106	Dept. of Consumer and Regulatory Affairs	Other Revenue	43	41	40	38	37	35
6106	Fire and Emergency Medical Services	Other Revenues	34	33	32	31	29	28
6106	Metropolitan Police Department	Other Revenues	210	202	194	187	180	173
6106	Office of Administrative Hearings	Other Revenues	8	8	8	7	7	7
6106	Office of Planning	Other Revenues	3	3	3	3	3	3
6106	Office of the Attorney General	Other/ Revenue	147	141	136	131	126	121
6106	Office of the Chief Financial Officer	Other Revenues	3,860	3,716	3,577	3,443	3,314	3,190
6106	Office of the Chief Medical Examiner	Other Revenues	280	270	260	250	241	232
6106	Office of Zoning	Other Revenues	1,000	1,000	1,000	1,000	1,000	1,000
6106	Repayment of Loans and Interest	Other Revenues	277	266	256	247	238	229
6106	The Innovation Fund	Other Revenues	300	289	278	268	258	248
6107	Department of Public Works	Other Revenue - Fleet Auto Auction	1,377	1,377	1,377	1,377	1,377	1,377
6107	Dept. of Consumer and Regulatory Affairs	Civil Infraction Fees	2,074	5,045	4,087	3,164	2,276	1,422
6107	Public Service Commission	Civil Infractions/Fines	256	247	238	229	220	212
6111	Board of Elections	Other Revenue - Other	3	2	2	2	2	2
6111	CAFR Reclass - Office of CFO	Other Revenue - Other	18,209	18,209	18,209	18,209	18,209	18,209
6111	D.C. Department of Human Resources	Other Revenue - Other	5	5	5	4	4	4
6111	Department of Employment Services	Other Revenue - Other	27	26	25	24	23	23
6111	Department of Energy and Environment	Other Revenue	(0)	(0)	(0)	(0)	(0)	(0)
6111	Department of General Services	Other Revenue - Other	370	356	343	330	318	306
6111	Department of Motor Vehicles	Other Revenue	147	141	136	131	126	121
6111	Department of Public Works	Other Revenue	266	256	247	238	229	220
6111	Department of Transportation	Other Revenue	5	4	4	4	4	4
6111	Dept of Small & Local Business Developmt	Other Revenue - Other	15	14	14	13	13	12
6111	Dept. of Housing and Comm. Development	Appr HPAP Repay	1	1	1	1	1	1
6111	Office of Campaign Finance	Other Revenue - Other	72	69	67	64	62	60

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	Miscellaneous (Continued)							
6111	Office of Contracting and Procurement	Other Revenue - Other	588	566	544	524	504	486
6111	Office of Finance and Resource Mgmt.	Other Revenue - Other	27	26	25	24	23	22
6111	Office of Risk Management	Other Revenue - Other	9	9	8	8	8	7
6111	Office of the Chief Financial Officer	Other Revenue - Other-CCU	33,531	31,474	30,894	30,326	29,770	29,224
6111	Office of the Chief Technology Officer	Other Revenue-Other	16	16	15	15	14	14
6111	Office of the Inspector General	Other Revenue - Other	434	418	402	387	373	359
6112	Department of Energy and Environment	DDOE Freedom of Information	1	1	1	1	1	1
6321	Department of Health	Food Handlers Certification	440	423	407	392	378	363
6389	Department of Health	Rodent Control Div. Adjudicate	28	27	26	25	24	23
6653	Department of Health Care Finance	DC General Collections	0	0	0	0	0	0
9004	DC Public Library	Inter Library Loan Fees	0	0	0	0	0	0
9005	Department of Motor Vehicles	Other Revenue - Dishonored Check Fees	16	15	14	14	13	13
9007	Office of the Chief Financial Officer	Other Revenue - Miscellaneous	0	0	0	0	0	0
5300	Office of the Chief Financial Officer	Pay-In-Lieu-Tax Private	17,081	17,081	17,403	17,735	18,076	18,419
6601	Deputy Mayor for Planning and Economic Development	Sale of Real Property - Other (Non CDBG)-One Time	18,917					
	Total Miscellaneous		**146,124**	**133,454**	**132,854**	**134,326**	**132,867**	**131,467**
	Other Charges for Services							
3200	Public Service Commission	Telecom Registration	3	3	3	3	3	3
3201	Dept. of Consumer and Regulatory Affairs	Home Occupation License	112	115	117	119	122	124
3202	Dept. of Consumer and Regulatory Affairs	Boiler Inspection Permit	152	155	158	161	165	168
3203	Department of Motor Vehicles	Expedited Service Fees	79	81	82	84	86	88
3203	Dept. of Consumer and Regulatory Affairs	Welding Certificate	2	3	3	3	3	3
3204	Dept. of Consumer and Regulatory Affairs	Elevator Inspection License	793	793	793	793	793	793
3206	Dept. of Consumer and Regulatory Affairs	Commission Certificate	4	4	4	4	4	4
3206	Metropolitan Police Department	Fingerprints, Photos	465	465	465	465	465	465
3207	Department of Corrections	Other Service Charges	7	7	7	8	8	8
3207	Department of Motor Vehicles	Reinstatement/ Insurance Lapse Fees	1,450	1,450	1,450	1,450	1,450	1,450
3208	Department of For-Hire Vehicles	Copy of Reports Et Al	0	0	0	0	1	1
3208	Department of Motor Vehicles	Reproduction of Reports	3,992	3,992	3,992	3,992	3,992	3,992
3208	Dept. of Consumer and Regulatory Affairs	Reproduction of Reports	47	48	49	50	51	52
3208	Metropolitan Police Department	Reproduction of Reports	69	70	72	73	75	76
3209	Dept. of Consumer and Regulatory Affairs	FOIA for DCRA	1	1	1	1	1	1
3209	Fire and Emergency Medical Services	Emergency Ambulance	22,748	23,073	23,073	23,073	23,073	23,073
3210	Metropolitan Police Department	Transcription of Records	221	221	221	221	221	221
3211	Metropolitan Police Department	Firearm User Fee	207	207	207	207	207	207
3214	Department of Motor Vehicles	Motor Vehicle Inspection - RSC 1258	(0)	(0)	(0)	(0)	(0)	(0)
3215	Department of Motor Vehicles	Motor Vehicle Titles - RSC 1259	2,201	2,201	2,201	2,201	2,201	2,201
3217	Department of Motor Vehicles	Re-Inspection Fee	0	0	0	0	0	0
3218	Department of Motor Vehicles	Inspection Sticker Replacement Fee	0	0	0	0	0	0
3219	Department of Motor Vehicles	Courtesy Sticker Fee	0	0	0	0	0	0
3219	Dept. of Consumer and Regulatory Affairs	Wharves and Markets	427	436	445	454	464	473

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Table 3-15 (Continued)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2018-2023

(Dollars in Thousands)

Agency Object Code	Agency	Revenue Object Title	FY 2018 Actual	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection	FY 2023 Projection
	Other Charges for Services (Continued)							
3220	Dept. of Consumer and Regulatory Affairs	Surveyor Fees	294	300	306	313	319	326
3221	Department of Motor Vehicles	Recordation Fee - RSC 1275	177	181	185	189	192	196
3221	Office of the Chief Financial Officer	Deed Recordation Fee	6,072	6,125	6,125	6,186	6,248	6,310
3222	Dept. of Consumer and Regulatory Affairs	Corporate Recordation Fee	14,791	15,122	14,818	15,834	15,055	16,579
3223	Department of General Services	Parking Permits and Fees	1,981	1,981	1,981	1,981	1,981	1,981
3223	Department of Motor Vehicles	Residential Parking Permits and Fees	4,535	3,487	3,830	4,181	4,539	4,905
3224	Department of Motor Vehicles	Street & Gutter Assessments - RSC 1319	1	1	1	1	1	1
3227	Dept. of Consumer and Regulatory Affairs	Condo/Coop Certificate Fee	0	0	0	0	0	0
3230	Department of Health	Health Facility Fee	167	170	174	177	181	185
3234	DC Public Library	Other Charges for Services - Other	1	1	1	1	1	1
3234	Department of Motor Vehicles	Other Charges for Services	909	909	909	909	909	909
3234	Dept. of Consumer and Regulatory Affairs	Other Charges for Services - Other	61	62	64	65	66	68
3234	Office of the Tenant Advocate	Other Charges for Services - Other	679	679	679	679	679	679
3234	State Superintendent of Education (OSSE)	Other Charges for Services - Other	(25)	(26)	(26)	(27)	(28)	(28)
3235	Dept. of Consumer and Regulatory Affairs	Special Purpose Revenues	(0)	(0)	(0)	(0)	(0)	(0)
3236	Dept. of Consumer and Regulatory Affairs	Re-Inspection Fees	33	33	34	35	36	36
3237	Department of Motor Vehicles	Business - Insurance Lapse Fee	56	57	59	60	61	62
3240	Dept. of Consumer and Regulatory Affairs	Suppression Systems for Hoods and Ducts	11	12	12	12	12	13
3241	Dept. of Consumer and Regulatory Affairs	Modification and Variance Requests	76	78	80	81	83	85
3242	Dept. of Consumer and Regulatory Affairs	Designation of a New Address	23	23	24	24	25	25
3246	Dept. of Consumer and Regulatory Affairs	Building Plats (Up To 3 Usual Shaped Lots	285	291	297	303	309	316
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	14	14	14	14	15	15
3250	Dept. of Consumer and Regulatory Affairs	Subdiv of Land Plats (> 3 Usual Lots)	183	187	191	195	199	203
3251	Dept. of Consumer and Regulatory Affairs	Private Surveyor Plan-Filing Wall Exam	63	64	65	67	68	69
3251	Office of the Chief Financial Officer	Tax Certificates	157	160	164	167	171	174
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	14	14	14	15	15	15
3255	Dept. of Consumer and Regulatory Affairs	Optional Electronic Building Plats	67	69	70	72	73	75
3258	Dept. of Consumer and Regulatory Affairs	Certificate of Inclusionary Zoning	24	24	25	25	26	26
3259	Dept. of Consumer and Regulatory Affairs	EISF Review Fees	335	342	349	357	364	372
3281	Fire and Emergency Medical Services	FEMS Nontax - General	104	106	108	110	113	115
3282	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Hazard	253	259	264	270	275	281
3283	Fire and Emergency Medical Services	FEMS Nontax - FPD Permit - Pub. Assembly	57	58	60	61	62	64
3293	Fire and Emergency Medical Services	FEMS SPR - Special Events - General	4	4	4	4	4	4
3294	Fire and Emergency Medical Services	FEMS SPR - FPD Fire Watch	2	2	2	2	2	2
3295	Fire and Emergency Medical Services	FEMS SPR - FPD Evacuation Review	0	0	0	0	0	0
9204	Department of Behavioral Health	Medical Record Fees	0	0	0	0	0	0
9120	Department of Behavioral Health	Patient Revenues-Medicare & 3rd Party	9	9	9	9	9	9
3320	Department of General Services	Rentals - Other	23,241	13,135	13,267	13,400	13,534	13,670
	Total Charges for Services		**87,632**	**77,258**	**77,501**	**79,135**	**78,985**	**81,149**

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

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

Table 3-16: Dedicated Tax Fund Revenue

Table 3-16, which follows, reports the certified revenues and fund balance use for the District's Dedicated Tax funds. The revenues reported in this table are those Office of Revenue Analysis (ORA) projections based on current law. They do not include any policy proposals affecting revenues or fund balances included in this FY 2020 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 2018. 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 2018 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 2018 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2019, 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 2020, 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 2021, FY 2022, and FY 2023. 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 2017 and FY 2018 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 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
TOTAL DEDICATED TAX REVENUE	**325,070,382**	**785,599,832**	**535,615**	**786,135,447**	**793,573,595**	**1,031,632**	**794,605,227**	**815,751,578**	**829,441,894**	**859,877,142**
West End Library / Firehouse Maintenance Fund (AM0 2225)	**2,187,869**	**1,617,318**	**0**	**1,617,318**	**259,520**	**0**	**259,520**	**199,214**	**205,190**	**211,346**
Deed Recordation Tax		808,659			129,760			99,607	102,595	105,673
Deed Transfer Tax		808,659			129,760			99,607	102,595	105,673
Commission on the Arts and Humanities (BX0 0110)	**0**	**42,710,548**	**0**	**42,710,548**	**30,503,247**	**0**	**30,503,247**	**31,946,653**	**33,185,228**	**34,438,143**
General Sales Tax		42,710,548			30,503,247			31,946,653	33,185,228	34,438,143
Alcoholic Beverage Regulation Administration (LQ0 0110)	**336,968**	**1,170,000**	**122,000**	**1,292,000**	**1,170,000**	**214,968**	**1,384,968**	**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
Neighborhood Safety and Engagement Fund	**0**	**0**	**0**	**0**	**756,085**	**0**	**756,085**	**841,694**	**935,863**	**1,039,450**
Sports Wagering		0			756,085			841,694	935,863	1,039,450
Healthy Schools Fund (GD0 0111)	**2,520,384**	**4,266,000**	**409,765**	**4,675,765**	**4,266,000**	**409,765**	**4,675,765**	**4,266,000**	**4,266,000**	**4,266,000**
General Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Birth-to-Three for All Fund	**0**	**0**	**0**	**0**	**756,085**	**0**	**756,085**	**841,694**	**935,863**	**1,039,450**
Sports Wagering		0			756,085			841,694	935,863	1,039,450
Nursing Facility Quality of Care Fund (HT0 0110)	**6,420,420**	**15,028,536**	**3,850**	**15,032,386**	**15,034,873**	**366,878**	**15,401,751**	**15,395,710**	**15,765,207**	**16,143,572**
Healthcare Provider Tax		15,028,536			15,034,873			15,395,710	15,765,207	16,143,572
Healthy DC Fund (HT0 0111)	**0**	**47,202,133**	**0**	**47,202,133**	**47,787,607**	**0**	**47,787,607**	**48,743,359**	**49,718,227**	**50,712,591**
General Sales Tax		878,963			896,542			914,473	932,763	951,418
Insurance Premiums Tax		46,323,170			46,891,065			47,828,886	48,785,464	49,761,173
Stevie Sellows Quality Improvement Fund (HT0 0112)	**1,954,627**	**4,966,638**	**0**	**4,966,638**	**5,077,086**	**40,021**	**5,117,107**	**5,077,086**	**5,077,086**	**5,077,086**
ICF-IDD Assessment		4,966,638			5,077,086			5,077,086	5,077,086	5,077,086

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
Hospital Fund (HT0 0114)	**147,654**	**8,600,000**	**0**	**8,600,000**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Inpatient Fee		8,600,000			0			0	0	0
Hospital Provider Fee Fund (HT0 0115)	**69,577**	**5,506,862**	**0**	**5,506,862**	**0**	**0**	**0**	**0**	**0**	**0**
Medicaid Hospital Outpatient Fee		5,506,862			0			0	0	0
DBH Gambling Addiction Treatment & Research (RM0 1118)	**0**	**129,710**	**0**	**129,710**	**200,000**	**0**	**200,000**	**200,000**	**200,000**	**200,000**
Sports Wagering		129,710			200,000			200,000	200,000	200,000
WMATA Operating (KE0 0110)	**3,231,882**	**255,724,794**	**0**	**255,724,794**	**84,470,434**	**0**	**84,470,434**	**88,361,603**	**91,628,122**	**95,941,072**
General Sales Tax (parking)		255,724,794			84,470,434			88,361,603	91,628,122	95,941,072
Repayment of Revenue Bonds (DT0 0110)	**0**	**7,838,539**	**0**	**7,838,539**	**7,839,039**	**0**	**7,839,039**	**7,836,089**	**7,837,339**	**7,830,339**
Deed Recordation Tax		5,593,762			5,594,119			5,592,014	5,592,906	5,587,911
Deed Transfer Tax		2,244,777			2,244,920			2,244,075	2,244,433	2,242,428
Convention Center Fund (EZ0 0110)	**0**	**139,723,116**	**0**	**139,723,116**	**149,497,027**	**0**	**149,497,027**	**154,225,419**	**158,509,226**	**161,988,926**
General Sales Tax		139,723,116			149,497,027			154,225,419	158,509,226	161,988,926
Highway Transportation Fund (KZ0 0110)	**0**	**26,184,000**	**0**	**26,184,000**	**26,298,000**	**0**	**26,298,000**	**26,313,000**	**26,265,000**	**26,292,000**
Motor Fuel Tax		26,184,000			26,298,000			26,313,000	26,265,000	26,292,000
WMATA Capital (PA0 0110)	**0**	**0**	**0**	**0**	**178,500,000**	**0**	**178,500,000**	**183,855,000**	**189,370,650**	**195,051,770**
General Sales Tax		0			178,500,000			183,855,000	189,370,650	195,051,770
Sub Total - GENERAL FUND	**16,869,382**	**560,668,194**	**535,615**	**561,203,809**	**552,415,003**	**1,031,632**	**553,446,635**	**569,272,521**	**585,069,001**	**601,401,745**

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Table 3-16 (Continued)

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
Ballpark Fund (BK0 0610)	**0**	**61,743,400**	**0**	**61,743,400**	**62,186,269**	**0**	**62,186,269**	**62,516,413**	**62,416,021**	**62,754,445**
General Sales Tax		18,100,000			18,100,000			18,100,000	18,100,000	18,100,000
Public Utility Tax		7,900,654			8,532,322			8,617,127	8,702,920	8,789,566
Toll Telecommunications Tax		2,442,746			2,253,947			2,499,286	2,313,101	2,564,879
Ballpark Fee		33,300,000			33,300,000			33,300,000	33,300,000	33,300,000
Tax Increment Financing Program (TX0 0610 / 6116)	**61,784,000**	**53,026,787**	**0**	**53,026,787**	**57,282,758**	**0**	**57,282,758**	**64,105,017**	**64,941,294**	**74,956,039**
Real Property Tax		19,733,493			20,538,697			22,681,923	24,668,323	27,690,399
General Sales Tax		33,293,294			36,744,061			41,423,094	40,272,971	47,265,640
Repayment of PILOT Financing (TY0 0610 / 6115)	**79,020,000**	**47,707,290**	**0**	**47,707,290**	**57,213,138**	**0**	**57,213,138**	**52,343,787**	**46,526,725**	**47,821,396**
Real Property Tax		33,031,387			38,559,815			33,220,688	26,922,106	27,723,219
General Sales Tax		14,675,903			18,653,323			19,123,099	19,604,619	20,098,177
Housing Production Trust Fund (UZ0 0610)	**167,397,000**	**62,454,161**	**0**	**62,454,161**	**64,476,427**	**0**	**64,476,427**	**67,513,840**	**70,488,853**	**72,943,517**
Deed Recordation Tax		34,097,738			35,380,549			37,049,981	38,687,316	40,066,239
Deed Transfer Tax		28,356,423			29,095,878			30,463,859	31,801,537	32,877,278
Sub Total - ENTERPRISE FUND	**308,201,000**	**224,931,638**	**0**	**224,931,638**	**241,158,592**	**0**	**241,158,592**	**246,479,057**	**244,372,893**	**258,475,397**

Table 3-16A

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
TOTAL DEDICATED TAX REVENUE	**601,999,527**	**375,872,627**	**559,846,681**	**325,070,382**
West End Library / Firehouse Maintenance Fund (AM0 2225)	**87,988**	**87,988**	**2,253,999**	**2,187,869**
Deed Recordation Tax	43,994		1,152,253	
Deed Transfer Tax	43,994		1,101,746	
Commission on the Arts and Humanities (BX0 0110)	**74,167,134**	**0**	**0**	**0**
General Sales Tax	74,167,134		0	
Alcoholic Beverage Regulation Administration (LQ0 0110)	**1,170,000**	**122,317**	**1,170,000**	**336,968**
General Sales Tax	1,170,000		1,170,000	
Healthy Schools Fund (GD0 0111)	**4,266,000**	**3,251,683**	**4,666,000**	**2,520,384**
General Sales Tax	4,266,000		4,666,000	
Nursing Facility Quality of Care Fund (HT0 0110)	**13,949,205**	**4,035,269**	**16,799,611**	**6,420,420**
Healthcare Provider Tax	13,949,205		16,799,611	
Healthy DC Fund (HT0 0111)	**46,302,923**	**2,033,267**	**47,947,915**	**0**
General Sales Tax	835,482		861,729	
Insurance Premiums Tax	45,467,441		47,086,187	
Stevie Sellows Quality Improvement Fund (HT0 0112)	**4,912,684**	**4,196**	**5,752,319**	**1,954,627**
ICF-IDD Assessment	4,912,684		5,752,319	
Hospital Fund (HT0 0114)	**10,400,000**	**0**	**8,947,654**	**147,654**
Medicaid Hospital Inpatient Fee	10,400,000		8,947,654	
Hospital Provider Fee Fund (HT0 0115)	**5,528,182**	**204,261**	**5,511,350**	**69,577**
Medicaid Hospital Outpatient Fee	5,528,182		5,511,350	
WMATA Operating (KE0 0110)	**74,167,134**	**9,493,645**	**78,505,982**	**3,231,882**
General Sales Tax (parking)	74,167,134		78,505,982	
Repayment of Revenue Bonds (DT0 0110)	**7,825,339**	**0**	**7,822,389**	**0**
Deed Recordation Tax	5,603,138		5,404,251	
Deed Transfer Tax	2,222,200		2,418,137	
Convention Center Fund (EZ0 0110)	**138,128,188**	**0**	**141,448,103**	**0**
General Sales Tax	138,128,188		141,448,103	

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Table 3-16A (Continued)

Dedicated Tax Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
Highway Transportation Fund (KZ0 0110)	**26,098,974**	**0**	**26,267,504**	**0**
Motor Fuel Tax	26,098,974		26,267,504	
Sub Total - GENERAL FUND	**407,003,750**	**19,232,627**	**347,092,827**	**16,869,382**
Ballpark Fund (BK0 0610)	**59,293,567**	**0**	**66,938,387**	**0**
General Sales Tax	17,764,413		20,293,861	
Public Utility Tax	7,938,334		8,089,428	
Toll Telecommunications Tax	2,483,687		2,337,675	
Ballpark Fee	31,107,133		36,217,422	
Tax Increment Financing Program (TX0 0610 / 6116)	**51,862,385**	**48,711,000**	**50,495,054**	**61,784,000**
Real Property Tax	19,760,420		17,945,007	
General Sales Tax	32,101,965		32,550,047	
Repayment of PILOT Financing (TY0 0610 / 6115)	**25,826,105**	**70,941,000**	**34,417,826**	**79,020,000**
Real Property Tax	25,826,105		26,700,026	
General Sales Tax	0		7,717,800	
Housing Production Trust Fund (UZ0 0610)	**58,013,719**	**236,988,000**	**60,902,588**	**167,397,000**
Deed Recordation Tax	31,918,760		33,227,353	
Deed Transfer Tax	26,094,959		27,675,234	
Sub Total - ENTERPRISE FUND	**194,995,777**	**356,640,000**	**212,753,854**	**308,201,000**

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 2020 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 2018. 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 2018 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 2018 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2019, 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 2020, 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 2021, FY 2022, and FY 2023. 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 2017 and FY 2018 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%202 015.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 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
A. Governmental Direction and Support											
Council of the District of Columbia (AB0)		**7,945**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0629	Council Reimbursement Fund	7,945	0	0	0	0	0	0	0	0	0
Office of Open Government (AG0)		**167,206**	**155,000**	**65,101**	**220,101**	**161,500**	**0**	**161,500**	**161,500**	**160,000**	**160,000**
0601	Board of Ethics and Accountability Fund (Fines)	65,128	60,000	65,101	125,101	60,000	0	60,000	60,000	60,000	60,000
0602	Lobbying Registration Fee Fund	102,078	95,000	0	95,000	101,500	0	101,500	101,500	100,000	100,000
Department of General Services (AM0)		**266,149**	**8,376,988**	**0**	**8,376,988**	**9,271,385**	**0**	**9,271,385**	**9,262,823**	**9,262,823**	**9,262,823**
1150	Utility Payments for Non-DC Agencies	0	4,166,794	0	4,166,794	4,894,917	0	4,894,917	4,886,355	4,886,355	4,886,355
1440	RFK & DC Armory Maintenance Fund	0	2,837,133	0	2,837,133	2,902,577	0	2,902,577	2,902,577	2,902,577	2,902,577
1460	Eastern Market Enterprise Fund	266,149	1,088,061	0	1,088,061	1,188,890	0	1,188,890	1,188,890	1,188,890	1,188,890
1500	Facilities Service Request Fund	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,**000**
Office of Finance and Resource Management (AS0)		**0**	**472,147**	**0**	**472,147**	**273,210**	**0**	**273,210**	**278,675**	**284,248**	**289,933**
1150	Utilities Payment for Non-DC Agencies	0	472,147	0	472,147	273,210	0	273,210	278,675	284,248	289,933
Office of the Chief Financial Officer (AT0)		**8,603,948**	**45,033,771**	**785,922**	**45,819,693**	**43,823,636**	**0**	**43,823,636**	**43,823,636**	**43,823,636**	**43,823,636**
0602	Payroll Service Fees	0	365,000	0	365,000	360,000	0	360,000	360,000	360,000	360,000
0603	Service Contracts	0	1,200,000	0	1,200,000	1,085,000	0	1,085,000	1,085,000	1,085,000	1,085,000
0605	Dishonored Check Fees	0	275,000	0	275,000	275,000	0	275,000	275,000	275,000	275,000
0606	Recorder of Deeds Surcharge	1,021,046	1,485,315	785,922	2,271,237	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000
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	5,500,000	5,500,000
0611	Tax Collection Fees	0	13,916,665	0	13,916,665	13,950,000	0	13,950,000	13,950,000	13,950,000	13,950,000
0613	Unclaimed Property Contingency Fund	0	4,125,479	0	4,125,479	4,125,500	0	4,125,500	4,125,500	4,125,500	4,125,500
0614	Defined Contribution Plan Administration	0	902,093	0	902,093	345,000	0	345,000	345,000	345,000	345,000
0619	DC Lottery Reimbursement	0	1,772,583	0	1,772,583	1,800,000	0	1,800,000	1,800,000	1,800,000	1,800,000
0623	OPEB Trust Administration	0	348,500	0	348,500	0	0	0	0	0	0
0626	Tobacco Fund Reimbursement	0	135,000	0	135,000	140,000	0	140,000	140,000	140,000	140,000
6115	OFT Central Collections Unit (CCU) O Type	7,582,903	15,000,000	0	15,000,000	14,835,000	0	14,835,000	14,835,000	14,835,000	14,835,000
Office of the Secretary (BA0)		**0**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**0**	**1,100,000**	**1,100,000**	**1,100,000**	**1,100,000**
1243	Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
A. Governmental Direction and Support (continued)											
D.C. Department of Human Resources (BE0)		**0**	**558,056**	**0**	**558,056**	**448,232**	**0**	**448,232**	**492,361**	**522,687**	**552,069**
0615	Defined Benefits Retirement Program	0	345,004	0	345,004	262,168	0	262,168	295,815	318,456	339,521
0639	Agreement with Independent Agencies	0	100,250	0	100,250	100,250	0	100,250	106,000	109,000	112,000
1555	Reimbursables from Other Governments	0	112,802	0	112,802	85,814	0	85,814	90,546	95,231	100,548
Office of the Attorney General (CB0)		**15,164,735**	**8,510,000**	**4,309,443**	**12,819,443**	**8,500,000**	**3,874,977**	**12,374,977**	**8,500,000**	**8,500,000**	**8,500,000**
0603	Child Support - TANF/AFDC Collections	10,472,660	2,500,000	4,309,443	6,809,443	2,500,000	3,874,977	6,374,977	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	2,000	10,000	0	10,000	0	0	0	0	0	0
0616	Litigation Support Fund	4,552,235	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
0617	Attorney General Restitution Fund	135,412	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Office of Contracting and Procurement (PO0)		**0**	**1,551,764**	**0**	**1,551,764**	**1,605,498**	**0**	**1,605,498**	**1,685,773**	**1,770,062**	**1,858,565**
4010	DC Surplus Personal Property Sales Oper.	0	1,551,764	0	1,551,764	1,605,498	0	1,605,498	1,685,773	1,770,062	1,858,565
Medical Liability Captive Insurance Agency (RJ0)		**635,324**	**758,649**	**130,162**	**888,811**	**761,715**	**127,096**	**888,811**	**765,064**	**770,546**	**774,168**
0640	Subrogation Fund	103,364	678,000	0	678,000	678,000	0	678,000	678,000	680,000	680,000
1240	Captive Insurance Fund	531,960	80,649	130,162	210,811	83,715	127,096	210,811	87,064	90,546	94,168
Office of the Chief Technology Officer (TO0)		**4,998,048**	**10,095,222**	**4,187,000**	**14,282,222**	**13,847,281**	**0**	**13,847,281**	**14,347,281**	**14,847,281**	**15,347,281**
0602	DC NET Services Support	4,998,048	9,845,222	4,187,000	14,032,222	12,991,928	0	12,991,928	13,491,928	13,991,928	14,491,928
1200	SERVUS Program	0	250,000	0	250,000	855,353	0	855,353	855,353	855,353	855,353
Sub-total: Governmental Direction and Support		**29,843,355**	**76,611,599**	**9,477,628**	**86,089,226**	**79,792,458**	**4,002,073**	**83,794,531**	**80,417,113**	**81,041,284**	**81,668,475**

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		**280,208**	**100,000**	**150,000**	**250,000**	**100,000**	**100,000**	**200,000**	**100,000**	**100,000**	**100,000**
2001	Historic Landmark and Historic District Filing Fees	230,208	100,000	100,000	200,000	100,000	50,000	150,000	100,000	100,000	100,000
2002	Reimbursables from Other Governments	50,000	0	50,000	50,000	0	50,000	50,000	0	0	0
Commission on the Arts and Humanities (BX0)		**332,754**	**0**	**199,000**	**199,000**	**0**	**133,000**	**133,000**	**0**	**0**	**0**
0600	Special Purpose Revenue	332,754	0	199,000	199,000	0	133,000	133,000	0	0	0
Department of Employment Services (CF0)		**21,555,512**	**34,369,203**	**4,772,508**	**39,141,711**	**47,050,490**	**6,048,106**	**53,098,596**	**39,044,536**	**39,044,536**	**39,044,536**
0610	Workers' Compensation Special Fund	13,184,950	0	2,500,000	2,500,000	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0611	Workers' Compensation Administration Fund	0	18,949,203	0	18,949,203	21,524,536	0	21,524,536	21,524,536	21,524,536	21,524,536
0612	UI Interest/Penalties	2,796,617	2,600,000	0	2,600,000	2,600,000	1,000,000	3,600,000	2,500,000	2,500,000	2,500,000
0618	Wage Theft	336,545	200,000	0	200,000	205,954	172,251	378,205	200,000	200,000	200,000
0619	DC Jobs Trust Fund	61,280	20,000	0	20,000	20,000	0	20,000	20,000	20,000	20,000
0620	Universal Paid Leave Implementation Fund	0	0	0	0	10,000,000	0	10,000,000	0	0	0
0624	UI Administrative Assessment	5,176,121	12,600,000	2,272,508	14,872,508	12,700,000	2,875,855	15,575,855	12,800,000	12,800,000	12,800,000
Office of Cable TV, Film, Music, and Entertainment (CI0)		**2,308,089**	**13,000,000**	**2,308,089**	**15,308,089**	**13,205,913**	**0**	**13,205,913**	**13,200,000**	**13,300,000**	**13,400,000**
0600	Special Purpose Revenue	2,308,089	13,000,000	2,308,089	15,308,089	13,205,913	0	13,205,913	13,200,000	13,300,000	13,400,000
Office of the Tenant Advocate (CQ0)		**361,179**	**529,470**	**0**	**529,470**	**300,000**	**360,065**	**660,065**	**350,000**	**400,000**	**400,000**
6000	Rental Unit Fee Fund	361,179	529,470	0	529,470	300,000	360,065	660,065	350,000	400,000	400,000
Dept. of Consumer and Regulatory Affairs (CR0)		**14,848,856**	**38,346,104**	**6,177,208**	**44,523,312**	**38,417,000**	**3,720,434**	**42,137,434**	**36,245,000**	**38,315,000**	**36,360,000**
6006	Nuisance Abatement	2,801,276	5,000,000	2,473,607	7,473,607	6,200,000	300,000	6,500,000	6,000,000	6,000,000	6,000,000
6008	Real Estate Guarantee and Education Fund	1,241,837	2,500,000	600,000	3,100,000	750,000	100,000	850,000	2,500,000	800,000	2,600,000
6009	Real Estate Appraisal Fee	96,460	35,000	54,899	89,899	210,000	0	210,000	35,000	215,000	40,000
6010	OPLA - Special Account	2,195,915	4,189,000	1,876,487	6,065,487	6,000,000	0	6,000,000	3,190,000	6,000,000	3,200,000
6012	Boxing Commission Revolving Account	0	82,104	0	82,104	57,000	0	57,000	80,000	50,000	80,000
6013	Basic Business License Fund	3,089,269	13,300,000	752,272	14,052,272	14,000,000	1,421,997	15,421,997	13,000,000	14,000,000	13,000,000
6030	Green Building Fund	1,015,471	1,920,000	419,943	2,339,943	2,000,000	595,000	2,595,000	1,900,000	2,000,000	1,900,000
6040	Corporate Recordation Fund	3,605,190	5,000,000	0	5,000,000	5,500,000	500,000	6,000,000	5,000,000	5,000,000	5,000,000
6045	Vending Regulations Fund	803,437	1,520,000	0	1,520,000	1,200,000	803,437	2,003,437	1,540,000	1,250,000	1,540,000
6050	Expedited Building Permit Review Program	0	4,800,000	0	4,800,000	2,500,000	0	2,500,000	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 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Housing and Community Development (DB0)		**850,133**	**3,782,333**	**580,000**	**4,362,333**	**4,080,531**	**0**	**4,080,531**	**4,146,872**	**4,271,278**	**4,399,416**
0602	Home Purchase Assistance Program Repayment	849,194	1,596,951	580,000	2,176,951	1,579,000	0	1,579,000	1,626,481	1,675,275	1,725,533
0610	DHCD Unified Fund	939	2,185,382	0	2,185,382	2,501,531	0	2,501,531	2,520,391	2,596,003	2,673,883
Public Service Commission (DH0)		**1,475,726**	**13,845,219**	**1,318,236**	**15,163,455**	**15,674,557**	**18,236**	**15,692,793**	**16,090,796**	**16,572,956**	**17,070,144**
0631	Operating - Utility Assessment	1,437,489	13,845,219	1,300,000	15,145,219	15,674,557	0	15,674,557	16,090,796	16,572,956	17,070,144
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 (DJ0)		**399,278**	**8,970,586**	**0**	**8,970,586**	**9,314,748**	**0**	**9,314,748**	**9,574,772**	**9,957,772**	**10,257,772**
0631	Advocate for Consumers	399,278	8,970,586	0	8,970,586	9,314,748	0	9,314,748	9,574,772	9,957,772	10,257,772
Office of the Deputy Mayor for Econ. Develop. (EB0)		**25,384,977**	**12,580,546**	**15,356,167**	**27,936,713**	**8,953,323**	**7,598,883**	**16,552,206**	**7,705,000**	**7,855,000**	**7,955,000**
0419	H Street NE Retail Priority Area Grant Fund	2,444,764	0	2,120,000	2,120,000	0	0	0	0	0	0
0603	St. Elizabeth's Redevelopment Fund	0	855,000	0	855,000	855,000	0	855,000	855,000	855,000	855,000
0609	Industrial Revenue Bond Program	1,156,637	1,318,775	0	1,318,775	1,400,000	226,553	1,626,553	1,550,000	1,700,000	1,800,000
0616	Walter Reed Redevelopment Fund	1,102,080	6,000,000	0	6,000,000	900,000	0	900,000	900,000	900,000	900,000
0617	Walter Reed Reinvestment Fund	73,000	0	0	0	0	0	0	0	0	0
0632	AWC & NCRC Development (ED Special Account)	20,608,497	4,406,771	13,236,167	17,642,938	5,798,323	7,372,330	13,170,653	4,400,000	4,400,000	4,400,000
Department of Small and Local Business Development (EN0)		**488,879**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0632	Small Business Capital Access Fund	220,758	0	0	0	0	0	0	0	0	0
6160	Streetscap Loan Relief Fund	268,121	0	0	0	0	0	0	0	0	0
Business Improvements Districts Transfer (ID0)		**0**	**55,000,000**	**0**	**55,000,000**	**55,000,000**	**0**	**55,000,000**	**56,600,000**	**58,300,000**	**60,000,000**
2003	Business Improvement Districts (BIDS)	0	55,000,000	0	55,000,000	55,000,000	0	55,000,000	56,600,000	58,300,000	60,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**5,416,238**	**5,225,000**	**2,781,696**	**8,006,696**	**5,700,000**	**2,557,929**	**8,257,929**	**5,500,000**	**5,225,000**	**5,700,000**
6017	ABC - Import and Class License Fees	5,416,238	5,225,000	2,781,696	8,006,696	5,700,000	2,557,929	8,257,929	5,500,000	5,225,000	5,700,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
B. Economic Development and Regulation (continued)											
Dept. of Insurance, Securities, and Banking (SR0)		**14,972,433**	**24,837,975**	**3,958,109**	**28,796,084**	**28,634,596**	**2,000,000**	**30,634,596**	**29,081,634**	**29,954,083**	**30,852,705**
2100	HMO Assessment	208,721	973,288	208,721	1,182,009	1,213,232	0	1,213,232	1,249,629	1,287,118	1,325,732
2200	Insurance Assessment	1,750,964	6,944,214	1,749,388	8,693,602	9,507,345	0	9,507,345	9,792,565	10,086,342	10,388,933
2350	Securities and Banking Fund	0	14,309,518	0	14,309,518	15,267,827	0	15,267,827	15,313,862	15,773,278	16,246,476
2800	Captive Insurance	0	2,610,956	0	2,610,956	2,646,191	0	2,646,191	2,725,577	2,807,344	2,891,565
2910	Foreclosure Mediation Fund	18,500	0	0	0	0	0	0	0	0	0
2950	Capital Access Fund	4,321,579	0	0	0	0	0	0	0	0	0
2951	Loan Participation Fund	8,672,668	0	2,000,000	2,000,000	0	2,000,000	2,000,000	0	0	0
Sub-total: Economic Development and Regulation		**88,674,262**	**210,586,435**	**37,601,013**	**248,187,448**	**226,431,158**	**22,536,653**	**248,967,811**	**217,638,609**	**223,295,625**	**225,539,573**
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**1,711,468**	**7,400,000**	**1,711,468**	**9,111,468**	**7,400,000**	**0**	**7,400,000**	**7,400,000**	**7,400,000**	**7,400,000**
1555	Reimbursable from Other Governments	0	1,900,000	0	1,900,000	1,900,000	0	1,900,000	1,900,000	1,900,000	1,900,000
1614	Miscellaneous	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
7278	Asset Forfeiture	1,711,468	0	1,711,468	1,711,468	0	0	0	0	0	0
Fire and Emergency Medical Services Dept. (FB0)		**5,044**	**1,783,000**	**0**	**1,783,000**	**1,988,000**	**0**	**1,988,000**	**1,988,000**	**1,988,000**	**1,988,000**
0601	FEMS Reform Fund	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
1200	Automated Ext Defib Reg Fee Fund	5,044	0	0	0	0	0	0	0	0	0
1555	Reimbursable from Other Governments	0	255,000	0	255,000	460,000	0	460,000	460,000	460,000	460,000
1613	Other Revenue (CPR Training)	0	28,000	0	28,000	28,000	0	28,000	28,000	28,000	28,000
6100	Special Events	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
Department of Corrections (FL0)		**2,505,181**	**27,238,720**	**450,000**	**27,688,720**	**24,698,648**	**1,669,885**	**26,368,533**	**27,238,720**	**27,238,720**	**27,238,720**
0600	Corrections Trustee Reimbursement	1,536,813	25,040,072	0	25,040,072	22,500,000	1,536,813	24,036,813	25,040,072	25,040,072	25,040,072
0601	Concession Income	(14,811)	2,015,924	0	2,015,924	2,015,924	0	2,015,924	2,015,924	2,015,924	2,015,924
0602	Welfare Account	715,160	182,724	450,000	632,724	182,724	133,072	315,796	182,724	182,724	182,724
0605	Correction Reimbursement - Juveniles	268,020	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 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
C. Public Safety and Justice (continued)											
Office of Victim Services and Justice Grants (FO0)		**5,162,074**	**1,080,000**	**1,731,607**	**2,811,607**	**1,080,000**	**1,741,995**	**2,821,995**	**1,080,000**	**1,080,000**	**1,080,000**
0620	Crime Victims Assistance Fund	5,137,552	1,080,000	1,707,084	2,787,084	1,080,000	1,717,472	2,797,472	1,080,000	1,080,000	1,080,000
0621	Dom. Violence Shelter & Transition Housing Fund	24,523	0	24,523	24,523	0	24,523	24,523	0	0	0
Office of Unified Communications (UC0)		**7,607,098**	**11,550,000**	**4,152,074**	**15,702,074**	**11,550,000**	**1,351,418**	**12,901,418**	**11,550,000**	**11,550,000**	**11,550,000**
1630	911 & 311 Assessments	6,438,387	11,000,000	4,134,850	15,134,850	11,000,000	1,351,418	12,351,418	11,000,000	11,000,000	11,000,000
1631	Prepaid Wireless 911 Charges	1,168,711	550,000	17,224	567,224	550,000	0	550,000	550,000	550,000	550,000
Sub-total: Public Safety and Justice		**16,990,865**	**49,051,720**	**8,045,149**	**57,096,869**	**46,716,648**	**4,763,298**	**51,479,946**	**49,256,720**	**49,256,720**	**49,256,720**
D. Public Education System											
District of Columbia Public Library (CE0)		**1,498,153**	**955,000**	**381,179**	**1,336,179**	**955,000**	**200,000**	**1,155,000**	**1,110,000**	**1,110,000**	**1,110,000**
0104	Gifts-Donations	5,863	0	0	0	0	0	0	0	0	0
0140	Restricted Gifts & Donations	7,318	0	0	0	0	0	0	0	0	0
6108	Copies and Printing	181,179	0	181,179	181,179	0	0	0	0	0	0
6150	SLD E-Rate Reimbursement	1,283,001	900,000	200,000	1,100,000	900,000	200,000	1,100,000	1,000,000	1,000,000	1,000,000
6160	Revenue Generating Activities	0	55,000	0	55,000	55,000	0	55,000	110,000	110,000	110,000
6170	Library Collections - Online Book Sales	20,793	0	0	0	0	0	0	0	0	0
District of Columbia Public Schools (GA0)		**18,229,316**	**9,379,047**	**10,750,946**	**20,129,993**	**14,479,060**	**0**	**14,479,060**	**15,030,095**	**13,118,421**	**14,392,961**
0602	ROTC	1,317,540	868,191	1,317,540	2,185,731	897,709	0	897,709	928,232	959,791	992,424
0607	Custodial	0	443,503	0	443,503	467,009	0	467,009	491,760	517,823	545,268
0609	Security	0	959,959	0	959,959	1,086,674	0	1,086,674	1,230,115	1,392,490	1,576,298
0611	Cafeteria	0	995,608	0	995,608	1,095,169	0	1,095,169	1,204,686	1,325,154	1,457,670
0613	Vending Machine Sales	0	62,195	0	62,195	70,654	0	70,654	80,262	91,178	103,578
0621	Parking Fees	0	177,658	0	177,658	189,561	0	189,561	202,262	215,813	230,273
0633	DHHS Afterschool Program - Copayment	1,139,425	787,500	1,139,425	1,926,925	978,863	0	978,863	1,216,726	1,512,391	1,879,901
0634	E-Rate Education Fund	5,528,404	2,821,367	5,528,404	8,349,771	4,000,134	0	4,000,134	4,200,141	4,410,148	4,630,655
0640	DCPS Nonprofit School Fund Service	10,243,946	1,763,066	2,765,576	4,528,642	5,143,287	0	5,143,287	4,870,911	2,033,133	2,210,844
0641	DCPS School Facility Fund	0	500,000	0	500,000	550,000	0	550,000	605,000	660,500	766,050
Public Charter School Board (GB0)		**4,791,077**	**8,595,327**	**40,000**	**8,635,327**	**9,085,488**	**1,073,994**	**10,159,482**	**9,085,488**	**9,085,488**	**9,085,488**
6632	Administrative Fees	4,791,077	8,595,327	40,000	8,635,327	9,085,488	1,073,994	10,159,482	9,085,488	9,085,488	9,085,488

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
D. Public Education System (continued)											
Office of the State Superintendent of Education (GD0)		**14,018,863**	**1,175,974**	**128,924**	**1,304,898**	**1,325,000**	**0**	**1,325,000**	**1,328,500**	**1,332,070**	**1,335,711**
0603	State Superintendent of Education Fees	0	200,000	0	200,000	300,000	0	300,000	300,000	300,000	300,000
0610	Charter School Credit Enhancement Fund	13,303,843	0	0	0	0	0	0	0	0	0
0618	Student Residency Verification Fund	586,095	520,000	0	520,000	520,000	0	520,000	520,000	520,000	520,000
0620	Child Development Facilities Fund	128,924	175,000	128,924	303,924	175,000	0	175,000	178,500	182,070	185,711
6007	Site Evaluation	0	280,974	0	280,974	330,000	0	330,000	330,000	330,000	330,000
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
Sub-total: Public Education System		**38,619,646**	**20,205,349**	**11,301,049**	**31,506,397**	**25,944,548**	**1,273,994**	**27,218,542**	**26,654,083**	**24,745,979**	**26,024,160**
E. Human Support Services											
Department of Parks and Recreation (HA0)		**872,257**	**2,800,000**	**0**	**2,800,000**	**2,900,000**	**0**	**2,900,000**	**3,000,000**	**3,100,000**	**3,200,000**
0602	Enterprise Fund Account	872,257	2,800,000	0	2,800,000	2,900,000	0	2,900,000	3,000,000	3,100,000	3,200,000
Department of Health (HC0)		**9,146,178**	**23,219,181**	**5,010,483**	**28,229,664**	**22,444,721**	**409,125**	**22,853,847**	**22,893,616**	**23,351,488**	**23,818,521**
0605	SHPDA Fees	1,220,791	713,488	934,088	1,647,576	1,534,854	0	1,534,854	1,565,551	1,596,863	1,628,800
0606	Vital Records Revenue	0	2,717,433	0	2,717,433	2,732,215	0	2,732,215	2,786,859	2,842,596	2,899,448
0632	Pharmacy Protection	1,632,373	2,962,314	1,327,839	4,290,153	3,202,800	0	3,202,800	3,266,856	3,332,193	3,398,837
0633	Radiation Protection	0	742,924	0	742,924	412,160	0	412,160	420,403	428,811	437,387
0641	Other Medical Licenses and Fees	0	497,178	0	497,178	744,318	0	744,318	759,205	774,389	789,880
0643	Board of Medicine	4,709,048	11,320,638	2,748,556	14,069,194	9,416,380	409,125	9,825,505	9,604,707	9,796,801	9,992,737
0644	Spay and Neutering Fund	29,419	0	0	0	0	0	0	0	0	0
0655	SHPDA Admission Fee	33,691	384,171	0	384,171	468,068	0	468,068	477,429	486,977	496,717
0656	EMS Fees	0	98,925	0	98,925	133,144	0	133,144	135,807	138,523	141,293
0661	ICF/MR Fees and Fines	108,240	120,561	0	120,561	188,333	0	188,333	192,099	195,941	199,860
0662	Civic Monetary Penalties	1,412,616	0	0	0	0	0	0	0	0	0
0676	Communicable and Chronic Disease Fund	0	3,661,549	0	3,661,549	3,612,451	0	3,612,451	3,684,700	3,758,394	3,833,561
Department of Health Care Finance (HT0)		**1,111,787**	**2,955,610**	**0**	**2,955,610**	**3,459,011**	**591,865**	**4,050,875**	**4,098,359**	**4,107,078**	**4,115,870**
0631	Medicaid Collections - 3rd Party Liability	467,924	865,835	0	865,835	1,941,754	0	1,941,754	1,980,589	1,980,589	1,980,589
0632	Bill of Rights - Grievance and Appeals	600,944	1,972,445	0	1,972,445	1,386,598	591,865	1,978,463	1,984,499	1,990,553	1,996,626
0634	Assessment Fund	42,918	117,329	0	117,329	130,658	0	130,658	133,271	135,936	138,655

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
E. Human Support Services (continued)											
Department of Human Services (JA0)		**17,363**	**1,032,431**	**0**	**1,032,431**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
0603	SSI Payback	17,363	832,431	0	832,431	800,000	0	800,000	800,000	800,000	800,000
0613	Food Stamps Collection - Fraud	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
Department on Disabilities Services (JM0)		**1,859,101**	**7,300,000**	**1,816,147**	**9,116,147**	**7,700,000**	**0**	**7,700,000**	**7,700,000**	**7,700,000**	**7,700,000**
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	1,826,437	6,000,000	1,816,147	7,816,147	6,400,000	0	6,400,000	6,400,000	6,400,000	6,400,000
0616	Randolph Shepherd Unassigned Facilities	32,664	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)		**556,186**	**2,351,648**	**0**	**2,351,648**	**2,351,648**	**0**	**2,351,648**	**2,351,648**	**2,351,648**	**2,351,648**
0610	DMH Federal Beneficiary Reimbursement	0	1,826,648	0	1,826,648	1,826,648	0	1,826,648	1,826,648	1,826,648	1,826,648
0640	DMH Medicare and 3rd Party Reimbursement	556,186	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0641	DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
Office of Veterans Affairs (VA0)		**17,123**	**14,555**	**4,987**	**19,542**	**5,000**	**0**	**5,000**	**5,000**	**5,000**	**5,000**
0600	Office of Veterans Affairs Fund	17,123	14,555	4,987	19,542	5,000	0	5,000	5,000	5,000	5,000
Sub-total: Human Support Services		**13,579,994**	**40,673,424**	**6,831,617**	**47,505,041**	**40,860,380**	**1,000,990**	**41,861,369**	**42,048,622**	**42,615,214**	**43,191,039**
F. Public Works											
Department of Transportation (KA0)		**32,796,143**	**23,532,750**	**57,496**	**23,590,246**	**23,860,000**	**0**	**23,860,000**	**23,860,000**	**23,860,000**	**23,860,000**
6000	General "O" Type Revenue Sources	0	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
6030	DC Circulator Bus System	0	3,100,000	0	3,100,000	2,800,000	0	2,800,000	2,800,000	2,800,000	2,800,000
6031	DC Circulator Bus System - NPS Mall Route	3,301,277	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6140	Tree Fund	721,645	572,750	0	572,750	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
6555	Mall Tunnel Lighting	0	260,000	0	260,000	260,000	0	260,000	260,000	260,000	260,000
6901	DDOT Enterprise Fund - Non Tax Revenues	0	6,900,000	0	6,900,000	6,900,000	0	6,900,000	6,900,000	6,900,000	6,900,000
6903	Bicycle Sharing Fund	4,498,410	7,200,000	0	7,200,000	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	3,300,000	0	3,300,000	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
6909	Transportation Infrastructure Mitigation	3,691,299	0	0	0	0	0	0	0	0	0
6910	Vision Zero Pedestrian and Bicycle Safety	583,512	500,000	57,496	557,496	500,000	0	500,000	500,000	500,000	500,000
6913	PEPCO Cost-Sharing Fund (DC PLUG)	20,000,000	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 2019-2023

		FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
F. Public Works (continued)											
Washington Metropolitan Area Transit Authority (KE0)		**2,621,919**	**43,000,000**	**0**	**43,000,000**	**48,000,000**	**0**	**48,000,000**	**48,000,000**	**48,000,000**	**48,000,000**
0601	Parking Meter WMATA	2,621,919	43,000,000	0	43,000,000	48,000,000	0	48,000,000	48,000,000	48,000,000	48,000,000
District Dept. of Energy and the Environment (KG0)		**83,642,807**	**73,790,820**	**33,328,951**	**107,119,771**	**79,661,958**	**13,073,726**	**92,735,684**	**79,655,950**	**79,655,950**	**79,655,950**
0602	Air Quality Construction Permits	35,258	63,954	4,288	68,242	63,954	28,118	92,072	63,954	63,954	63,954
0603	Fishing License	125,797	80,761	27,256	108,017	80,761	54,138	134,899	80,761	80,761	80,761
0609	LUST Trust Fund	323,384	0	35,000	35,000	0	0	0	0	0	0
0634	Soil Erosion/Sediment Control	800,114	1,335,965	397,898	1,733,863	1,376,888	402,217	1,779,105	1,376,888	1,376,888	1,376,888
0645	Pesticide Product Registration	1,946,602	2,200,002	1,216,082	3,416,084	2,185,062	730,520	2,915,582	2,185,060	2,185,060	2,185,060
0646	Storm Water Fees	1,595,981	2,174,800	621,392	2,796,192	2,215,721	974,590	3,190,311	2,215,721	2,215,721	2,215,721
0647	Mold Assessment and Remediation Fund	40,752	22,002	20,867	42,869	20,815	19,885	40,700	20,815	20,815	20,815
0650	Product Stewardship Fund	50,954	87,502	36,509	124,011	94,480	14,445	108,925	94,480	94,480	94,480
0654	Storm Water Permit Review	25,734,749	12,925,123	5,359,609	18,284,732	12,925,123	4,168,463	17,093,586	12,925,123	12,925,123	12,925,123
0655	Storm Water In Lieu Fee	59	399,943	59	400,002	400,000	0	400,000	400,000	400,000	400,000
0662	Renewable Energy Development Fund	40,390,058	20,000,002	20,616,617	40,616,619	25,000,000	0	25,000,000	25,000,000	25,000,000	25,000,000
0663	Clean Land Fund/Brownfield Revitalization	1,688,823	104,752	1,002,900	1,107,652	104,752	495,704	600,456	104,752	104,752	104,752
0667	Wetlands Fund	1,585,542	301,002	215,752	516,754	301,002	909,562	1,210,564	301,002	301,002	301,002
0670	Anacostia River Clean Up Fund	3,353,000	2,498,435	2,445,619	4,944,054	2,498,435	607,455	3,105,890	2,498,435	2,498,435	2,498,435
0680	Payments from Independent Agencies	0	105,088	0	105,088	113,842	0	113,842	100,000	100,000	100,000
6201	Economy II	(25,998)	26,000	0	26,000	26,000	0	26,000	26,000	26,000	26,000
6202	Residential Aid Discount (RAD)	0	211,266	0	211,266	211,266	0	211,266	211,266	211,266	211,266
6203	Residential Essential Services (RES)	0	211,266	0	211,266	211,266	0	211,266	211,266	211,266	211,266
6204	WASA Utility Discount Program	0	211,266	0	211,266	211,857	0	211,857	211,857	211,857	211,857
6400	DC Municipal Aggregation Program	190,264	133,629	78,362	211,991	126,015	111,902	237,917	126,015	126,015	126,015
6500	Benchmarking Enforcement Fund	139,299	45,581	123,829	169,410	45,581	15,471	61,052	45,581	45,581	45,581
6700	Sustainable Energy Trust Fund	4,834,235	22,678,505	918,044	23,596,549	23,483,000	3,916,191	27,399,191	23,483,000	23,483,000	23,483,000
6800	Energy Assistance Trust Fund	826,096	4,973,974	208,868	5,182,842	4,973,974	617,227	5,591,201	4,973,974	4,973,974	4,973,974
6900	Special Energy Assessment Fund	7,838	3,000,002	0	3,000,002	2,992,164	7,838	3,000,002	3,000,000	3,000,000	3,000,000
Department of Public Works (KT0)		**4,614,186**	**9,178,500**	**2,300,000**	**11,478,500**	**8,672,563**	**700,000**	**9,372,563**	**8,775,000**	**8,775,000**	**8,775,000**
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	9,163	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6052	Solid Waste Diversion Fund	106,438	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	4,498,585	6,270,000	2,300,000	8,570,000	5,736,112	700,000	6,436,112	5,800,000	5,800,000	5,800,000
6591	Clean City Fund	0	1,933,500	0	1,933,500	1,961,451	0	1,961,451	2,000,000	2,000,000	2,000,000

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Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
F. Public Works (continued)										
Department of Motor Vehicles (KV0)	**2,563,987**	**9,065,771**	**1,014,681**	**10,080,452**	**8,802,614**	**1,250,000**	**10,052,614**	**8,802,614**	**8,802,614**	**8,802,614**
6000 General "O" Type Revenue Sources	0	2,922,614	0	2,922,614	2,922,614	0	2,922,614	2,922,614	2,922,614	2,922,614
6100 Fee - Out-of-State Vehicle Registration	0	161,975	0	161,975	130,000	0	130,000	130,000	130,000	130,000
6258 Motor Vehicle Inspection Station	2,563,987	5,981,182	1,014,681	6,995,863	5,750,000	1,250,000	7,000,000	5,750,000	5,750,000	5,750,000
Department of For-Hire Vehicles (TC0)	**4,944,231**	**11,147,953**	**700,000**	**11,847,953**	**11,259,233**	**3,000,000**	**14,259,233**	**11,371,625**	**11,485,141**	**11,599,793**
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	4,944,231	11,127,953	700,000	11,827,953	11,239,233	3,000,000	14,239,233	11,351,625	11,465,141	11,579,793
Sub-total: Public Works	**131,183,273**	**169,715,794**	**37,401,128**	**207,116,922**	**180,256,367**	**18,023,726**	**198,280,093**	**180,465,188**	**180,578,705**	**180,693,356**
G . Financing and Other										
DS0 6462 Public Space Rental Fees for Debt Service	0	5,753,000	0	5,753,000	5,983,000	0	5,983,000	7,777,000	8,089,000	8,412,000
EZ0 6100 Convention Center Hotel Ground Lease Payment	0	3,415,469	0	3,415,469	3,729,981	0	3,729,981	4,212,863	4,305,546	4,400,269
KZ0 6330 Transfer Dedicated Capital Revenues (ROW)	0	2,750,000	0	2,750,000	0	0	0	0	0	10,000,000
PA0 0654 Storm Water Permit Review - Paygo	0	3,000,000	0	3,000,000	0	0	0	0	0	0
PA0 0670 Anacostia River Clean Up Fund - Paygo	0	500,000	0	500,000	300,000	0	300,000	0	0	0
PA0 6140 Tree Fund - Paygo	0	452,000	0	452,000	452,000	0	452,000	452,000	452,000	452,000
PA0 6330 Local Transportation Revenue (ROW) - Paygo	0	42,494,121	0	42,494,121	45,326,991	0	45,326,991	45,326,991	45,326,991	35,326,991
PA0 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
PA0 6913 PEPCO Cost-Sharing Fund (DC PLUG)	0	30,000,000	0	30,000,000	30,000,000	0	30,000,000	30,000,000	30,000,000	30,000,000
Sub-total: Financing and Other	**0**	**93,964,590**	**0**	**93,964,590**	**91,391,972**	**0**	**91,391,972**	**93,368,854**	**93,773,537**	**94,191,260**
District-Wide Total	**318,891,396**	**660,808,910**	**110,657,583**	**771,466,493**	**691,393,530**	**51,600,734**	**742,994,264**	**689,849,190**	**695,307,063**	**700,564,583**

Table 3-17A

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
GOVERNMENTAL DIRECTION AND SUPPORT						**45,603,083**	**46,236,287**	**48,978,696**	**29,843,355**
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	0629	COUNCIL REIMBURSEMENT FUND	Non Lapsing	Committed	2,865	2,865	5,080	7,945
AE0	CITY ADMINISTRATOR / DEPUTY MAYOR	0602	INDEPENDENT AGENCIES	Lapsing	Not Applicable	330,000		330,000	
		1243	PUBLIC-PRIVATE PARTNERSHIP ADMIN FUND	Non Lapsing	Committed	50,000		20,000	
AG0	DC BD OF ETHICS AND GOVT ACCOUNTABILITY	0601	BOARD OF ETHICS AND ACCOUNTABILITY FUND	Non Lapsing	Committed	16,540	89,454	10,885	65,128
		0602	LOBBYING REGISTRATION FEE FUND	Non Lapsing	Committed	100,176	105,107	109,252	102,078
AM0	DEPARTMENT OF GENERAL SERVICES	1150	UTILITY PAYMENTS FOR NON-DC AGENCIES	Lapsing	Not Applicable	3,121,092		3,844,177	
		1440	RFK & DC ARMORY MAINTENANCE FUND	Lapsing	Not Applicable	2,055,456		2,500,649	
		1460	EASTERN MARKET ENTERPRISE FUND	Non Lapsing	Committed	941,795	630,420	975,700	266,149
		1500	FACILITIES SERVICE REQUEST FUND	Lapsing	Not Applicable	212,635		120,730	
AS0	OFFICE OF FINANCE & RESOURCE MGMT	1150	UTILITIES PAYMENT FOR NON-DC AGENCIES	Lapsing	Not Applicable	224,311		227,131	
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	0602	PAYROLL SERVICE FEES	Lapsing	Not Applicable	345,243		348,588	
		0603	SERVICE CONTRACTS	Lapsing	Not Applicable	1,081,409		1,083,648	
		0605	DISHONORED CHECK FEES	Lapsing	Not Applicable	22,062		319,760	
		0606	RECORDER OF DEEDS SURCHARGE	Non Lapsing	Committed	1,523,099	1,756,995	1,277,022	1,021,046
		0608	DRUG PRE TRUST	Lapsing	Not Applicable	5,928		4,992	
		0610	BANK FEES	Lapsing	Not Applicable	2,561,566		3,138,794	
		0611	TAX COLLECTION FEES	Lapsing	Not Applicable	1,706,051		1,017,327	
		0612	TAX INCREMENT FINANCING (TIF)	Lapsing	Not Applicable			40,000	
		0613	UNCLAIMED PROPERTY CONTINGENCY FUND	Lapsing	Not Applicable	1,827,846		2,143,463	
		0614	DEFINED CONTRIBUTION PLAN ADMINISTRATION	Lapsing	Not Applicable	517,633		222,000	
		0619	DC LOTTERY REIMBURSEMENT	Lapsing	Not Applicable	602,050		831,192	
		0626	TOBACCO FUND REIMBURSEMENT	Lapsing	Not Applicable	85,000		135,459	
		6115	OFT CENTRAL COLLECTION UNIT (CCU) O TYPE	Semi Lapsing	Semi Committed	13,134,928	26,621,444	9,024,165	7,582,903
BA0	OFFICE OF THE SECRETARY	1243	DISTRIBUTION FEES	Lapsing	Not Applicable	1,023,901		1,105,805	
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	0615	DEFINED BENEFITS RETIREMENT PROGRAM	Lapsing	Not Applicable	204,778		231,744	
		0639	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	168,590		100,250	
		1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	27,868		70,025	
CB0	OFFICE OF THE ATTORNEY GENERAL	0603	CHILD SPT - TANF/AFDC COLLECTIONS	Non Lapsing	Committed	2,392,664	12,010,011	1,920,976	10,472,660
		0604	CHILD SPT-REIMBURSEMENTS & FEES	Non Lapsing	Committed		188,408		
		0605	CHILD SPT - INTEREST INCOME	Non Lapsing	Committed		2,428		2,428
		0615	NUISANCE ABATEMENT	Semi Lapsing	Committed			2,000	2,000
		0616	LITIGATION SUPPORT FUND	Semi Lapsing	Committed	4,113,365	2,608,255	4,011,337	4,552,235
		0617	ATTORNEY GENERAL RESTITUTION FUND	Non Lapsing	Committed			867,800	135,412
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	4010	DC SURPLUS PERSONAL PROPERTY SALES OPER.	Lapsing	Not Applicable	459,741		1,591,236	
RJ0	MEDICAL LIABILITY CAPTIVE INS AGENCY	0640	SUBROGATION FUND	Non Lapsing	Committed			103,364	103,364
		1240	CAPTIVE INSURANCE FUND	Non Lapsing	Committed	77,584	460,147	80,649	531,960
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	0602	DC NET SERVICES SUPPORT	Non Lapsing	Committed	6,436,843	1,760,753	11,034,959	4,998,048
		1200	SERV US PROGRAM	Lapsing	Not Applicable	230,065		128,535	

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION						**201,832,355**	**98,720,264**	**200,224,830**	**88,674,262**
BD0	OFFICE OF PLANNING	2001	HIST. LANDMARK & HIST. DIST. FILING FEES	Non Lapsing	Committed	99,620	265,199	96,768	230,208
		2002	REIMBURSABLES FROM OTHER GOVERNMENTS	Non Lapsing	Committed	75,000	50,000		50,000
BX0	COMMISSION ON ARTS & HUMANITIES	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed		332,754		332,754
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	0610	WORKERS' COMPENSATION SPECIAL FUND	Non Lapsing	Restricted	6,892,039	9,601,123	5,809,176	13,184,950
		0611	WORKERS' COMPENSATION ADMIN.	Non Lapsing	Restricted	15,052,699		13,858,792	
		0612	U. I. INTEREST/PENALTIES	Semi Lapsing	Restricted	2,904,714	3,277,362	2,483,305	2,796,617
		0618	WAGE THEFT	Non Lapsing	Committed	171,110	121,110	215,435	336,545
		0619	DC JOBS TRUST FUND	Non Lapsing	Committed	60,280	60,280	1,000	61,280
		0624	UI ADMINISTRATIVE ASSESSMENT	Non Lapsing	Restricted	12,145,461	8,623,626	12,538,953	5,176,121
CI0	OFFICE OF CABLE TV,FILM,MUSIC & ENTNMENT	0600	SPECIAL PURPOSE REVENUE	Non Lapsing	Committed	13,471,179	3,783,129	11,714,338	2,308,089
		0610	PRODUCTION SUPPORT	Inactive-Lapsing	Not Applicable	87,540			
CQ0	OFFICE OF THE TENANT ADVOCATE	6000	RENTAL UNIT FEE FUND	Non Lapsing	Committed			224,413	361,179
CR0	DEPT. OF CONSUMER AND REGULATORY AFFAIRS	6006	NUISANCE ABATEMENT	Non Lapsing	Committed	6,531,288	3,991,371	5,825,417	2,801,276
		6008	R-E GUAR. & EDUC. FUND	Non Lapsing	Committed	2,497,673	4,697,730	679,449	1,241,837
		6009	R-E APPRAISAL FEE	Non Lapsing	Committed	35,400	4,781	205,155	96,460
		6010	OPLA - SPECIAL ACCOUNT /1	Non Lapsing	Committed	2,998,090	2,145,885	6,191,357	2,195,915
		6011	SPECIAL EVENTS REVOLVING	Lapsing	Not Applicable	38,394		39,642	
		6012	BOXING COMMISSION-REVOLVING ACCOUNT	Lapsing	Not Applicable	71,937		52,973	
		6013	BASIC BUSINESS LICENSE FUND	Non Lapsing	Committed	12,865,857	3,457,230	13,955,784	3,089,269
		6014	FIRE PROTECTION SPECIAL REVOLVING	Repealed	Not Applicable	115,118		146,682	
		6020	BOARD OF ENGINEERS FUND /1	Non Lapsing	Committed	189,202	126,443		
		6030	GREEN BUILDING FUND	Non Lapsing	Committed	1,896,147	1,148,255	1,953,422	1,015,471
		6040	CORPORATE RECORDATION FUND	Non Lapsing	Committed	5,115,631	3,095,452	5,477,720	3,605,190
		6045	VENDING REGULATION FUND	Non Lapsing	Committed	1,213,585	772,682	1,153,607	803,437
DB0	DEPT. OF HOUSING AND COMM. DEVELOPMENT	0602	HPAP - REPAY	Non Lapsing	Committed	1,435,435	588,049	1,881,405	849,194
		0610	DHCB UNIFIED FUND	Non Lapsing	Committed	1,999,771		4,580,635	939
DH0	PUBLIC SERVICE COMMISSION	0631	OPERATING - UTILITY ASSESSMENT	Non Lapsing	Committed	13,338,357	1,339,542	13,657,598	1,437,489
		0661	ALLOCATION FROM PJM SETTLEMENT FUND	Non Lapsing	Restricted		38,236		38,236
DJ0	OFFICE OF PEOPLE'S COUNSEL	0631	ADVOCATE FOR CONSUMERS	Non Lapsing	Committed	7,519,498	629,593	8,091,663	399,278

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
ECONOMIC DEVELOPMENT AND REGULATION (continued)									
EB0	DEPUTY MAYOR FOR PLANNING AND ECON DEV	0419	H ST RETAIL PRIORITY AREA GRANT FUND	Non Lapsing	Committed	8,330,918	2,911,287	2,120,000	2,444,764
		0602	SOCCER STADIUM FINANCING FUND	Non Lapsing	Committed				
		0609	INDUSTRIAL REVENUE BOND PROGRAM	Non Lapsing	Committed	1,394,080	1,325,938	1,898,645	1,156,637
		0616	WALTER REED REDEVELOPMENT FUND	Non Lapsing	Restricted			1,102,080	1,102,080
		0617	WALTER REED REINVESTMENT FUND	Non Lapsing	Restricted			73,000	73,000
		0632	AWC & NCRC DEVELOPMENT (ED SPECIAL ACCT)	Non Lapsing	Committed	9,113,359	24,671,373	10,088,146	20,608,497
EN0	DEPT OF SMALL & LOCAL BUSINESS DEVELOPMT	0632	SMALL BUSINESS CAPITAL ACCESS FUND	Non Lapsing	Committed	247,009	247,009	220,758	220,758
		6160	STREETSCAPE LOAN RELIEF FUND	Non Lapsing	Committed			268,121	268,121
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	2003	BUSINESS IMPROVEMENT DISTRICTS (BIDS)	Lapsing	Not Applicable	27,403,754		29,082,463	
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMIN.	6017	ABC - IMPORT AND CLASS LICENSE FEES	Non Lapsing	Committed	5,724,789	6,402,642	5,774,152	5,416,238
SR0	DEPART OF INSURANCE,SECURITIES & BANKING	2100	HMO ASSESSMENT	Non Lapsing	Committed	1,057,015	209,273	1,002,594	208,721
		2200	INSURANCE ASSESSMENT	Non Lapsing	Committed	6,009,683	1,607,157	6,894,842	1,750,964
		2300	SECURITIES BROKER/DEALER LICENSES	Lapsing	Not Applicable	3,693,562		2,210,806	
		2350	SECURITIES AND BANKING FUND	Lapsing	Not Applicable	9,144,611		11,242,260	
		2500	INVESTMENT ADVISORS LICENSES	Lapsing	Not Applicable	558,390		572,505	
		2600	SECURITIES REGISTRATION FEES	Lapsing	Not Applicable	13,523,064		13,640,180	
		2800	CAPTIVE INSURANCE	Lapsing	Not Applicable	2,241,946		2,624,113	
		2910	FORECLOSURE MEDIATION FUND	Non Lapsing	Committed	11,750	111,750	15,500	18,500
		2911	FORECLOSURE MEDIATION FUND (TEMPORARY)	Non Lapsing	Restricted		649,730		
		2950	CAPITAL ACCESS FUND	Non Lapsing	Restricted	14,999	4,316,966	4,614	4,321,579
		2951	LOAN PARTICIPATION FUND	Non Lapsing	Restricted	4,542,402	8,117,305	555,363	8,672,668
PUBLIC SAFETY AND JUSTICE						**38,680,145**	**18,564,474**	**44,783,661**	**16,990,865**
FA0	METROPOLITAN POLICE DEPARTMENT	1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	846,486		694,303	
		1614	MISCELLANEOUS	Lapsing	Not Applicable	4,121,877		4,235,382	
		7278	ASSET FORFEITURE	Non Lapsing	Restricted	675,587	2,042,812	778,036	1,711,468
FB0	FIRE AND EMERGENCY MEDICAL SERVICES	1200	AUTOMATED EXT DEFIB REG FEE FUND	Non Lapsing	Committed	100	5,044		5,044
		1555	REIMBURSABLE FROM OTHER GOVERNMENTS	Lapsing	Not Applicable	90,909		127,658	
		1613	OTHER REVENUE	Lapsing	Not Applicable	28,706		32,200	
		6100	SPECIAL EVENTS	Lapsing	Not Applicable	278,492		408,833	
FL0	DEPARTMENT OF CORRECTIONS	0600	CORRECTIONS TRUSTEE REIMBURSEMENT	Non Lapsing	Committed	17,507,444	1,734,222	22,068,255	1,536,813
		0601	CONCESSION INCOME	Non Lapsing	Committed	1,506,721		2,001,113	(14,811)
		0602	WELFARE ACCOUNT	Non Lapsing	Committed	315,973	751,722	197,535	715,160
		0605	CORRECTIONS REIMBURSEMENT -JUVENILES	Non Lapsing	Restricted	211,182	450,482	43,729	268,020
FO0	OFFICE OF VICTIM SVCS AND JUSTICE GRANTS	0620	CRIME VICTIMS ASSISTANCE FUND	Non Lapsing	Restricted	1,311,434	4,932,489	2,008,620	5,137,552
		0621	DOM VIOLENCE SHELTER&TRANS HOUSING FUND	Non Lapsing	Restricted		24,523		24,523
FW0	MOTOR VEHICLE THEFT PREVENTION COMM	0601	INSURANCE VIOLATION FINES	Repealed	Not Applicable	25,090		24,475	
UC0	OFFICE OF UNIFIED COMMUNICATIONS	1555	REIMBURSABLES FROM OTHER GOVERNMENTS	Lapsing	Not Applicable			196,260	
		1630	911 & 311 ASSESSMENTS	Non Lapsing	Committed	11,187,070	7,437,247	11,433,071	6,438,387
		1631	PREPAID WIRELESS 911 CHARGES	Non Lapsing	Committed	573,072	1,185,934	534,191	1,168,711

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
PUBLIC EDUCATION SYSTEM						**9,321,238**	**33,207,334**	**20,830,590**	**38,619,646**
CE0	DC PUBLIC LIBRARY	0104	GIFTS-DONATIONS	Non Lapsing	Restricted		5,863		5,863
		0140	RESTRICTED GIFTS AND DONATIONS	Non Lapsing	Restricted		7,318		7,318
		1601	ALBERT ATWOOD MEMORIAL FUND	Non Lapsing	Restricted	135	6,162		
		1602	THOMAS J BROWN MEMORIAL FUND	Non Lapsing	Restricted	133	5,551		
		1603	KATHLEEN DILLON FRAZE MEM TRUST FUND	Non Lapsing	Restricted	104	4,344		
		1604	FREDERICK MCREYNOLDS TRUCT FUND	Non Lapsing	Restricted	17	723		
		1605	MINER TRUST FUND	Non Lapsing	Restricted	69	2,903		
		1606	THEODORE W NOYES TRUST FUND	Non Lapsing	Restricted	456	19,070		
		1607	HENRY PASTOR MEMORIAL TRUST FUND	Non Lapsing	Restricted	4	167		
		1608	GEORGETOWN PEABODY	Non Lapsing	Restricted	30,596	1,276,751		
		1609	SOPHY CARR STANTON MEM TRUST FUND	Non Lapsing	Restricted	454	18,969		
		1610	HATTIE M STRONG TRUST FUND	Non Lapsing	Restricted	77	3,233		
		1611	WOMENS ANTROPOLOGICAL SOCIETY TRST-DCPL	Non Lapsing	Restricted	611	25,539		
		1612	MISCELLANEOUS	Non Lapsing	Restricted	7,695	321,061		
		1613	HENRIETTA WINANT TRUST FUND	Non Lapsing	Restricted	136	5,674		
		1614	MARION F. ROCKEFELLER GIFT	Non Lapsing	Restricted	10	429		
		6108	COPIES AND PRINTING	Non Lapsing	Committed	186,401	447,279	70,301	181,179
		6150	SLD E-RATE REIMBURSEMENT	Non Lapsing	Restricted	918,818	1,186,487	1,009,111	1,283,001
		6160	REVENUE GENERATING ACTIVITIES	Lapsing	Not Applicable	51,345		1,526	
		6170	LIBRARY COLLECTIONS - ONLINE BOOK SALES	Non Lapsing	Committed			20,793	20,793
GA0	DISTRICT OF COLUMBIA PUBLIC SCHOOLS	0602	ROTC	Non Lapsing	Restricted	814,413	1,126,249	841,848	1,317,540
		0607	CUSTODIAL	Lapsing	Not Applicable	402,270		402,601	
		0609	SECURITY	Lapsing	Not Applicable	773,245		848,921	
		0611	CAFETERIA	Lapsing	Not Applicable	869,603		960,002	
		0613	VENDING MACHINE SALES	Lapsing	Not Applicable	60,735		38,116	
		0621	PARKING FEES	Lapsing	Not Applicable	125,477		151,885	
		0633	DHHS AFTERSCHOOL PROG-COPAYMENT	Non Lapsing	Committed	721,243	731,696	415,011	1,139,425
		0634	E-RATE EDUCATION FUND	Non Lapsing	Restricted	2,821,367	2,912,790	3,603,482	5,528,404
		0640	DCPS NONPROFIT SCHOOL FOOD SERVICE	Non Lapsing	Restricted	324,534	11,187,023	1,322,289	10,243,946
GB0	D.C. PUBLIC CHARTER SCHOOL BOARD	6632	ADMINISTRATIVE FEES	Non Lapsing	Committed			9,563,289	4,791,077
GD0	STATE SUPERINTENDENT OF EDUCATION (OSSE)	0603	STATE SUPERINTENDENT OF EDUCATION FEES	Lapsing	Not Applicable	223,693		318,573	
		0610	CHARTER SCHOOL CREDIT ENHANCEMENT FUND	Non Lapsing	Restricted	24,363	13,328,207	(24,363)	13,303,843
		0618	STUDENT RESIDENCY VERTIFICATION FUND	Non Lapsing	Committed	358,131	434,515	650,639	586,095
		0619	STATE ATHLETIC ACTS PROG & OFFICE FUND (GL0)	Non Lapsing	Committed	96,229	149,333	80,625	82,238
		0620	CHILD DEVELOPMENT FACILITIES FUND	Non Lapsing	Committed			183,425	128,924
		6007	SITE EVALUATION	Lapsing	Not Applicable	331,699		372,515	
		6011	PRE-K PROGRAM ASSISTANCE FUND	Repealed	Not Applicable	177,175			

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
HUMAN SUPPORT SERVICES						**39,215,849**	**18,020,599**	**35,844,728**	**13,579,994**
HA0	DEPARTMENT OF PARKS AND RECREATION	0602	ENTERPRISE FUND ACCOUNT	Non Lapsing	Committed	2,772,584	1,651,761	3,095,442	872,257
HC0	DEPARTMENT OF HEALTH	0605	SHPDA FEES	Non Lapsing	Committed	871,730	935,033	1,247,817	1,220,791
		0606	VITAL RECORDS REVENUE	Lapsing	Not Applicable	2,616,023		2,583,974	
		0614	ADJUDICATION FINES	Lapsing	Not Applicable	97,755		194,235	
		0632	PHARMACY PROTECTION	Non Lapsing	Committed	2,892,628	2,296,946	2,029,171	1,632,373
		0633	RADIATION PROTECTION	Lapsing	Not Applicable	216,399		235,665	
		0641	OTHER MEDICAL LICENSES AND FEES	Repealed	Not Applicable	528,324		731,460	
		0643	BOARD OF MEDICINE	Non Lapsing	Committed	10,981,642	6,317,795	7,803,893	4,709,048
		0644	NON-LAPSING: SPAY AND NEUTERING FUND	Non Lapsing	Committed	16,606	29,419		29,419
		0655	SHPDA ADMISSION FEE	Non Lapsing	Committed	387,709	286	431,878	33,691
		0656	EMS FEES	Lapsing	Not Applicable	95,649		109,995	
		0661	ICF / MR FEES & FINES	Non Lapsing	Committed	135,541	50,602	155,044	108,240
		0662	CIVIC MONETARY PENALTIES	Non Lapsing	Restricted	489,517	1,320,887	91,729	1,412,616
		0673	DOH - REGULATORY ENFORCEMENT FUND	Partial Repealed	Restricted	28,275	128,275		
		0676	COMMUNICABLE AND CHRONIC DISEASE	Non Lapsing	Committed	2,303,840	1,459,438	1,003,535	
HT0	DEPARTMENT OF HEALTH CARE FINANCE	0631	MEDICAID COLLECTIONS-3RD PARTY LIABILITY	Non Lapsing	Committed	1,061,747	202,688	2,274,261	467,924
		0632	BILL OF RIGHTS-(GRIEVANCE & APPEALS)	Non Lapsing	Committed	793,477	606,957	1,371,378	600,944
		0634	ASSESSMENT FUND	Non Lapsing	Committed	58,053	42,918	53,156	42,918
		0653	DC GENERAL COLLECTIONS	Repealed	Not Applicable	420			
JA0	DEPARTMENT OF HUMAN SERVICES	0603	SSI PAYBACK	Non Lapsing	Committed	793,522	493,522	817,296	17,363
		0613	FOOD STAMPS COLLECTION-FRAUD	Lapsing	Not Applicable	245,377		197,502	
		0629	AGREEMENT WITH INDEPENDENT AGENCIES	Lapsing	Not Applicable	447,132			
JM0	DEPARTMENT ON DISABILITY SERVICES	0610	VOCATION REHAB SERVICE REIMBURSEMENT	Lapsing	Not Applicable	53,056		69,366	
		0611	COST OF CARE-NON-MEDICAID CLIENTS	Non Lapsing	Restricted	5,416,032	1,829,422	6,010,272	1,826,437
		0616	RANDOLPH SHEPHERD UNASSIGNED FACILITIES	Non Lapsing	Restricted	1,158,303	87,427	1,032,900	32,664
RL0	CHILD AND FAMILY SERVICES AGENCY	0601	H.U.M.N. - HUMAN RES. - ES	Non Lapsing	Restricted	1,200,000		1,384,123	
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	0610	DMH FEDERAL BENEFICIARY REIMBURSEMENT	Lapsing	Not Applicable	3,021,655		2,630,540	
		0640	DMH MEDICARE & 3RD PARTY REIMBURSEMENT	Non Lapsing	Restricted	508,838	552,288	274,682	556,186
		0641	DMH ENTERPRISE FUND	Lapsing	Not Applicable	18,426		8,239	
VA0	OFFICE OF VETERANS AFFAIRS	0600	OFFICE OF VETERANS AFFAIS FUND	Non Lapsing	Committed	5,590	14,934	7,176	17,123

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
PUBLIC WORKS						**151,238,142**	**83,034,713**	**211,653,270**	**131,183,274**
KA0	DEPARTMENT OF TRANSPORTATION	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	562,055		348,447	
		6140	TREE FUND	Non Lapsing	Committed	572,734	720,820	1,279,537	721,645
		6555	MALL TUNNEL LIGHTING	Lapsing	Not Applicable	236,283		203,676	
		6901	DDOT ENTERPRISE FUND-NON TAX REVENUES	Non Lapsing	Committed	6,028,875	2,432,298	5,642,498	
		6903	BICYCLE SHARING FUND	Non Lapsing	Committed	9,126,645	2,328,884	7,673,264	4,498,410
		6905	PARKING METER PAY BY PHONE TRANSN FEE	Lapsing	Not Applicable	5,800,000		3,206,191	
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Non Lapsing	Committed	100,000	3,231,421	459,879	3,691,299
		6910	VISION ZERO PEDESTRIAN & BICYCLE SAFETY	Non Lapsing	Committed	500,000	449,466	500,000	583,512
		6913	PEPCO COST-SHARING FUND (DC PLUG)	Non Lapsing	Restricted			20,000,000	20,000,000
KE0	MASS TRANSIT SUBSIDIES	0601	PARKING METER WMATA	Non Lapsing	Committed	42,907,195	2,563,863	46,621,920	2,621,919
		6030	WASH MET AREA TRANSIT AUTHORITY PROJECTS	Non Lapsing	Committed	1,898,196	56,168	2,516,272	
		6031	DC CIRCULATOR FUND - NPS MALL ROUTE	Non Lapsing	Committed	356,667	413,520	3,301,277	3,301,277
KG0	DEPARTMENT OF ENERGY AND ENVIRONMENT	0602	AIR QUALITY CONSTRUCTION PERMITS	Non Lapsing	Restricted	20,426	29,644	63,952	35,258
		0603	FISHING LICENSE	Non Lapsing	Restricted	96,705	149,029	80,858	125,797
		0609	LUST TRUST FUND	Non Lapsing	Restricted		323,384		323,384
		0634	SOIL EROSION/SEDIMENT CONTROL	Non Lapsing	Committed	1,280,367	424,447	1,335,963	800,114
		0645	PESTICIDE PRODUCT REGISTRATION	Non Lapsing	Committed	2,388,977	1,799,234	2,530,099	1,946,602
		0646	STORM WATER FEES	Non Lapsing	Committed	1,989,524	1,462,550	2,174,797	1,595,981
		0647	MOLD ASSESSMENT AND REMEDIATION FUND	Non Lapsing	Committed	42,867	50,354	19,277	40,752
		0650	PRODUCT STEWARDSHIP FUND	Non Lapsing	Committed	124,000	120,001	87,500	50,954
		0654	STORM WATER PERMIT REVIEW	Non Lapsing	Restricted	8,092,184	10,798,704	24,495,204	25,734,749
		0655	STORMWATER IN LIEU FEE	Non Lapsing	Restricted	8,034	38	8,180	59
		0662	RENEWABLE ENERGY DEVELOPMENT FUND	Non Lapsing	Committed	15,883,168	32,193,058	27,275,351	40,390,058
		0663	CLEAN LAND FUND/BROWNFIELD REVITALIZATIO	Non Lapsing	Committed	338,440	2,891,761	104,750	1,688,823
		0667	WETLANDS FUND	Semi Lapsing	Committed	501,000	1,701,817	301,000	1,585,542
		0670	ANACOSTIA RIVER CLEAN UP FUND	Non Lapsing	Committed	2,550,483	3,513,569	2,498,433	3,353,000
		0680	PAYMENTS FROM INDEPENDENT AGENCIES	Lapsing	Not Applicable	84,078		143,442	
		6201	ECONOMY II	Non Lapsing	Committed	25,882		14,105	(25,998)
		6202	RESIDENTIAL AID DISCOUNT (RAD)	Lapsing	Not Applicable	124,823		175,527	
		6203	RESIDENTIAL ESSENTIAL SERVICES (RES)	Lapsing	Not Applicable	124,823		175,526	
		6204	WASA UTILITY DISCOUNT PROGRAM	Lapsing	Not Applicable	124,823		175,525	
		6400	DC MUNICIPAL AGGREGATION PROGRAM	Non Lapsing	Committed	150,874	150,632	133,628	190,264
		6500	BENCHMARKING ENFORCEMENT FUND	Non Lapsing	Committed	54,462	93,720	45,579	139,299
		6700	SUSTAINABLE ENERGY TRUST FUND	Non Lapsing	Committed	21,687,493	4,009,859	22,726,961	4,834,235
		6800	ENERGY ASSISTANCE TRUST FUND	Non Lapsing	Committed	2,044,304	440,668	4,973,972	826,096
		6900	SPECIAL ENERGY ASSESSMENT FUND	Non Lapsing	Committed	125,470	5,411	715,382	7,838

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Table 3-17A (Continued)

Special Purpose (O-type) Revenue Funds, Revenues and Fund Balances, Fiscal Years 2017 and 2018

				Type	Classification	FY 2017 Actual Revenue	FY 2017 End of Year Fund Balance	FY 2018 Actual Revenue	FY 2018 End of Year Fund Balance
PUBLIC WORKS (continued)									
KT0	DEPARTMENT OF PUBLIC WORKS	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	353,050		490,250	
		6010	SUPER CAN PROGRAM	Non Lapsing	Committed	133,399	172,638	157,825	9,163
		6052	THE SOLID WASTE DIVERSION FUND	Non Lapsing	Committed			182,312	106,438
		6072	DISTRICT RECYCLE PROGRAM	Lapsing	Not Applicable	269,020		160,342	
		6082	SOLID WASTE DISPOSAL FEE FUND	Non Lapsing	Committed	4,469,226	6,105,787	5,879,828	4,498,585
		6591	CLEAN CITY FUND	Lapsing	Not Applicable	1,756,304		2,407,080	
KV0	DEPARTMENT OF MOTOR VEHICLES	6000	GENERAL "O" TYPE REVENUE SOURCES	Lapsing	Not Applicable	2,915,279		2,809,252	
		6100	FEE - OUT-OF-STATE VEHICLE REGISTRATION	Lapsing	Not Applicable	160,463		30,283	
		6258	MOTOR VEHICLE INSPECTION STATION	Non Lapsing	Committed	5,759,351	1,527,450	6,396,010	2,563,987
TC0	DEPARTMENT OF FOR-HIRE VEHICLES	2100	JUSTICE DEPARTMENT FINGERPRINTS	Lapsing	Not Applicable	6,336		4,163	
		2400	PUBLIC VEHICLES FOR HIRE CONSUMER SERVIC	Non Lapsing	Committed	9,463,856	2,874,521	11,127,954	4,944,231
FINANCING AND OTHER						**62,475,874**	**0**	**53,800,226**	**0**
DS0	REPAYMENT OF LOANS AND INTEREST	6462	PUBLIC SPACE RENTAL FEES FOR DEBT SRVC	Lapsing	Not Applicable	5,319,000		5,531,000	
EZ0	CONVENTION CENTER TRANSFER	6100	CONVENTION CENTER HOTEL GROUND LEASE PMT	Lapsing	Not Applicable	187,293		1,498,341	
PA0	PAY GO - CAPITAL	0600	SPECIAL PURPOSE REVENUE FUND	Inactive	Not Applicable			1,000,000	
		0609	IRB REVENUE FOR PAYGO	Lapsing	Not Applicable	737,570			
		0654	STORM WATER PERMIT REVIEW - PAYGO	Lapsing	Not Applicable	4,500,000			
		0667	WETLANDS 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	45,244,121		45,326,991	
		6901	DDOT ENTERPRISE FUND NON TAX REVENUES	Lapsing	Not Applicable	972,307			
		6909	TRANSPORTATION INFRASTRUCTURE MITIGATION	Lapsing	Not Applicable	4,563,584		443,895	
Grand Total						**548,366,686**	**297,783,671**	**616,116,002**	**318,891,396**

Notes:

1 CR0 Fund 6020 (Board of Engineers Fund) was repealed and brought into CR0 Fund 6010 (OPLA Special Account Fund) in FY 2018.

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2019

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE ($ in thousands)
REAL PROPERTY TAX	All real property, unless expressly exempted, is subject to the real property tax and is assessed at 100% of market value. The District of Columbia has four property classes: Class 1 – improved residential real property that is occupied and is used exclusively for non-transient residential dwelling purposes Class 2 – commercial property Class 3 – vacant real property Class 4 – blighted real property D.C. Code Citation: Title 47, Chapters 7-10, 13, 13A	Class 1 = $0.85 per $100 of assessed value Note: For Class 1 owner-occupied residential real property, the first $73,350 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for properties with assessed values less then $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. Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$2,508,886 Amount is net of $45,343 Tax Increment Financing (TIF/PILOT) transfer.
PERSONAL PROPERTY TAX	Tax on all tangible property, except inventories, used or available for use in a trade or business. Such property includes machinery, equipment, furniture, and fixtures. D.C. Code Citation: Title 47, Chapter 15.	$3.40 per $100 of assessed value Note: The first $225,000 of taxable value is excluded from tax.	$67,397
SALES AND USE TAX	Tax on all tangible personal property and certain selected services sold or rented to businesses or individuals at retail in the District. Groceries, prescription and non-prescription drugs, and residential utility services are among those items exempt from the sales tax. The use tax is imposed at the same rate as the sales tax on purchases made outside the District and then brought into the District to be used, stored or consumed, providing that the purchaser has not paid the sales tax on the purchases to another jurisdiction. D.C. Code Citation: Title 47, Chapters 20 and 22.	A five-tier rate structure is presently in effect: 6% – General rate for tangible personal property and selected services 6% – Medical Marijuana sales are taxed at a 6% rate and are dedicated to the Healthy D.C. Fund. 10% - Restaurant meals and liquor consumed on premises. 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. 14.95% – Hotels (transient accommodations) 18% – Parking motor vehicles in commercial lots Note: The following portions of the sales tax go to the Convention Center Fund: 1% from restaurant meals and 4.75% from transient accommodations. Note: The 18% parking in commercial lots tax is dedicated to WMATA Note: Stadium-related sales tax revenue is dedicated to the Ballpark Revenue Fund.	$1,205,353 Amount is net of transfers to: the Convention Center ($141,448), the Tax Increment Financing (TIF) Fund ($40,268), the Ballpark Revenue Fund ($20,294), WMATA ($78,506), Healthy Schools Fund ($2,666), ABRA ($1,170) and the Healthy D.C. Fund ($862)

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into D.C. by the holder of a wholesaler's license. D.C. Code Citation: Title 25, Chapter 9	Beer = $2.79 per 31-gallon barrel Champagne/sparkling wine = $0.45 per gallon Distilled Spirits = $1.50 per gallon Light wine (alcohol content 14% or less) = $0.30 per gallon Heavy wine (alcohol content above 14%) = $0.40 per gallon	$6,560
CIGARETTE TAX	Tax on the sale or possession of cigarettes in the District. Cigarettes sold to the military and to the federal government are exempt. D.C. Code Citation: Title 47, Chapter 24.	$0.247 per cigarette ($4.94 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.42 per pack surtax in lieu of a retail sales tax (for packs of 20 or fewer cigarettes). For more than 20 per pack, the surtax will be incrementally increased by $0.022 per each cigarette above 20. $0.75 per ounce on moist snuff (finely cut, ground, or powdered tobacco that is not intended to be smoked).	$27,956
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. D.C. Code Citation: Title 50, Chapter 22.	Based on manufacturer's shipping weight: 6% of fair market value – 3,499 lbs or less 7% of fair market value – 3,500 to 4,999 lbs 8% of fair market value – more than 5,000 lbs.	$44,055
INDIVIDUAL INCOME TAX	Tax on the taxable income of an individual who is domiciled in the District at any time during the tax year, or who maintains an abode in the District for 183 or more days during the year. D.C. Code Citation: Title 47, Chapter 18.	First $10,000 = 4.0% $10,000 < $40,000 = $400 + 6.0% of excess above $10,000 $40,000 < $60,000 = $2,200 + 6.5% of excess above $40,000 $60,000 < $350,000 = $3,500 + 8.5% of excess above $60,000 $350,000 < $1,000,000 = $28,150 + 8.75% of excess above $350,000 More than $1,000,000 = $85,025+ 8.95% of excess above $1,000,000	$2,066,842
CORPORATE FRANCHISE TAX	Tax on the net income of corporations having nexus in the District. All corporations engaging in a trade, business or profession in the District of Columbia must register. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$436,526

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE ($ in thousands)
UNINCORPORATED BUSINESS FRANCHISE TAX	Tax on the net income of unincorporated businesses with gross receipts more than $12,000. A 30% salary allowance for owners and a $5,000 exemption are deductible from net income to arrive at taxable income. A business is exempt if more than 80% of gross income is derived from personal services rendered by the members of the entity and capital is not a material income-producing factor. A trade, business or professional organization that by law, customs or ethics cannot be incorporated is exempt. D.C. Code Citation: Title 47, Chapter 18.	8.25% of taxable income $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$138,219
PUBLIC UTILITY TAX	The tax is imposed on the gross receipts of telephone, television, and radio companies, and on the units delivered to customers of natural gas, electricity, and heating oil. *D.C. Code Citation: Title 47, Chapter 25.*	Television, radio and telephone companies: 10% of gross charges – residential 11% of gross charges – nonresidential Heating oil utilities: $0.17 per gallon – residential $0.187 per gallon – nonresidential Natural gas utilities: $0.0707 per therm – residential $0.07777 per therm – nonresidential Electric distribution utilities: $0.0070 per kilowatt hour – residential $0.0077 per kilowatt hour – nonresidential Note: The additional surcharges on non-residential customers are dedicated to the Ballpark Revenue Fund.	$131,206 Amount is net of $8,089 Ballpark Revenue Fund transfer.
TOLL TELECOMMUNICATIONS TAX	Tax on gross receipts of companies providing toll telecommunication service in the District, including wireless telecommunication providers. *D.C. Code Citation: Title 47, Chapter 39.*	10% of gross charges – residential 11% of gross charges – nonresidential Note: 1% of nonresidential telecommunications tax revenue is dedicated to the Ballpark Revenue Fund.	$37,432 Amount is net of $2,338 Ballpark Revenue Fund transfer.
INSURANCE PREMIUMS TAX	Tax on gross insurance premiums received on risks in the District, less premiums received for reinsurance assumed, returned premiums and dividends paid to policy-holders. The tax is in lieu of all other taxes except real estate taxes and fees provided for by the District's insurance law. *D.C. Code Citation: Title 31; Title 47, Chapter 26.*	1.7% on policy and membership fees and net premium receipts; 2.0% on companies that issue accident and loss of health insurance (as of 10/1/08) and on HMOs (as of 1/1/09). Note: The 2.0% premium tax on health insurers and 75% of the 2.0% premium tax from HMOs is currently dedicated to the Healthy D.C. Fund.	$65,750 Amount is net of $47,086 Healthy D.C. Fund Transfer.
ESTATE TAX	Tax levied on the estate of every decedent dying while a resident of the District, and on the estate of every nonresident decedent owning property having a taxable status in the District at the time of his or her death. *D.C. Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the D.C. estate tax computation worksheet after computing the exempted amounts. The estate tax threshold is $5.6 million.	$35,708

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE ($ in thousands)
DEED RECORDATION TAX	Tax on the recording of all deeds to real estate in the District. The basis of the tax is the value of consideration given for the property. Where there is no consideration or where the consideration is nominal, the tax is imposed on the basis of the fair market value of the property. *D.C. Code Citation: Title 42, Chapter 11.*	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: Rate of 0.725% to elegible first-time homebuyers for properties purchased for less than $625,000. Note: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$217,786 Amount is net of transfers to: the Housing Production Trust Fund ($39,784).
DEED TRANSFER TAX	Tax on each transfer of real property at the time the deed is submitted for recordation. The tax is based upon the consideration paid for the transfer. Where there is no consideration or where the amount is nominal, the basis of the transfer tax is the fair market value of the property conveyed. D.C. Code Citation: Title 47, Chapter 9.	1.45% of consideration or fair market value Note: For residential properties under $400,000, the rate is 1.1% of consideration or fair market value. Note: 15% of the deed transfer tax is dedicated to the Housing Production Trust Fund.	$169,396 Amount is net of transfers to: the Housing Production Trust Fund ($31,195).
CO-OP RECORDATION	Every transfer of an interest in a cooperative housing association in connection with the grant, transfer, or assignment of a proprietary leasehold or other proprietary interest, in whole or in part, shall be a transfer of an economic interest, and subject to the Cooperative Recordation Tax. DC Code Citation: Title 42, Chapter 11.	2.9% of the consideration allocable to a deed that evidences a transfer of an economic interest in a cooperative housing association. For transfers of economic interests in cooperative housing associations where the consideration allocable to the real property is less than $400,000, the rate of the tax is 2.2%.	$5,090
ECONOMIC INTEREST TAX	This tax is triggered by either one of the following two elements: (1) 80% or more of the assets of a corporation consist of real property located in the District of Columbia; or (2) More than 50% of the gross receipts of the entity are derived from ownership or disposition of real property in DC. The consideration is not always equal to the assessed value of the property. The consideration is what is paid for the interest being transferred. If there is no tangible consideration, then the tax basis will be the assessed value of the property owned by the corporation. DC Code Citation: Title 42, Chapter 11.	2.9% of consideration or fair market value	$9,018
PUBLIC SPACE RENTAL	Tax on the commercial use of publicly owned property between the property line and the street. D.C. Code Citation: Title 10, Chapter 11.	Various rates exist for the following: Vault, Sidewalk (enclosed and unenclosed), Sidewalk Surface, and Fuel Oil Tank	$37,615

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2019 (Continued)

TAX	DESCRIPTION	RATE (As of 1/1/2019)	FY 2018 REVENUE ($ in thousands)
HEALTHCARE PROVIDER ASSESSMENT	Assessment on the net resident revenue of each nursing facility in the District. D.C. Code Citation: Title 47, Chapter 12C.	A uniform amount per licensed bed (as specified by rules issued by the Mayor) is assessed up to 6% of a nursing facility's net resident revenue. Note: All revenue from this assessment is dedicated to the Nursing Facility Quality of Care Fund.	$0 Amount is net of $16,800 Nursing Facility Quality of Care Fund transfer
BALLPARK FEE	A fee on annual District gross receipts. It is levied on District businesses with over $5 million in gross receipts. D.C. Code Citation: Title 47, Chapter 27B.	Ballpark Fee Schedule: District gross receipts $5 million - $8 million = $5,500 District gross receipts $8 million - $12 million = $10,800 District gross receipts $12 million - $16 million = $14,000 District gross receipts over $16 million = $16,500 Note: All revenue from this fee is dedicated to the Ballpark Revenue Fund.	$0 Amount is net of $36,217 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	$0.235 per gallon based on annual certification of retail gas prices Note: All revenue from this tax is dedicated to the Highway Trust Fund.	$0 Amount is net of $26,268 Highway Trust Fund transfer.
ICF-IDD ASSESSMENT	The tax is assessed on the gross revenue of each intermediate care facility for individuals with intellectual or developmental disabilities (ICF-IDD) in the District. DC Code Citation: Title 47, Chapter 12D	5.5% of gross revenue Note: All revenue from this tax is dedicated to the Stevie Sellows Quality Improvement Fund.	$0 Amount is net of $5,752 transfer to Stevie Sellows.
MEDICAID HOSPITAL INPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's inpatient net patient revenue. The fee is in effect for the fiscal year beginning October 1, 2017, and expires September 30, 2019. D.C. Code Citation: Title 44, Chapter 6D	0.448% of the hospital's inpatient net patient revenue. Note: All revenue from this fee is dedicated to the Hospital Fund.	$0 Amount is net of $8,948 Hospital Fund transfer.
MEDICAID HOSPITAL OUTPATIENT FEE	Hospitals in the District are charged a fee based on the hospital's outpatient gross patient revenue. The fee is in effect for the fiscal year beginning October 1, 2017, and expires September 30, 2019. D.C. Code Citation: Title 44, Chapter 6C	0.142% of the hospital's outpatient gross patient revenue. Note: All revenue from this fee is dedicated to the Hospital Provider Fee Fund.	$0 Amount is net of $5,511 Hospital Provider Fee Fund transfer.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report. Year Ended September 30, 2018.

Operating Expenditures

In FY 2018, the District's Local funds expenditures, excluding Dedicated Taxes, increased by $505.5 million, or 6.9 percent, over FY 2017. Since FY 2015, expenditures have increased by an average of 5.1 percent annually as depicted in Figure 4-1 and referenced in Table 4A-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled $349.3 million in FY 2018.

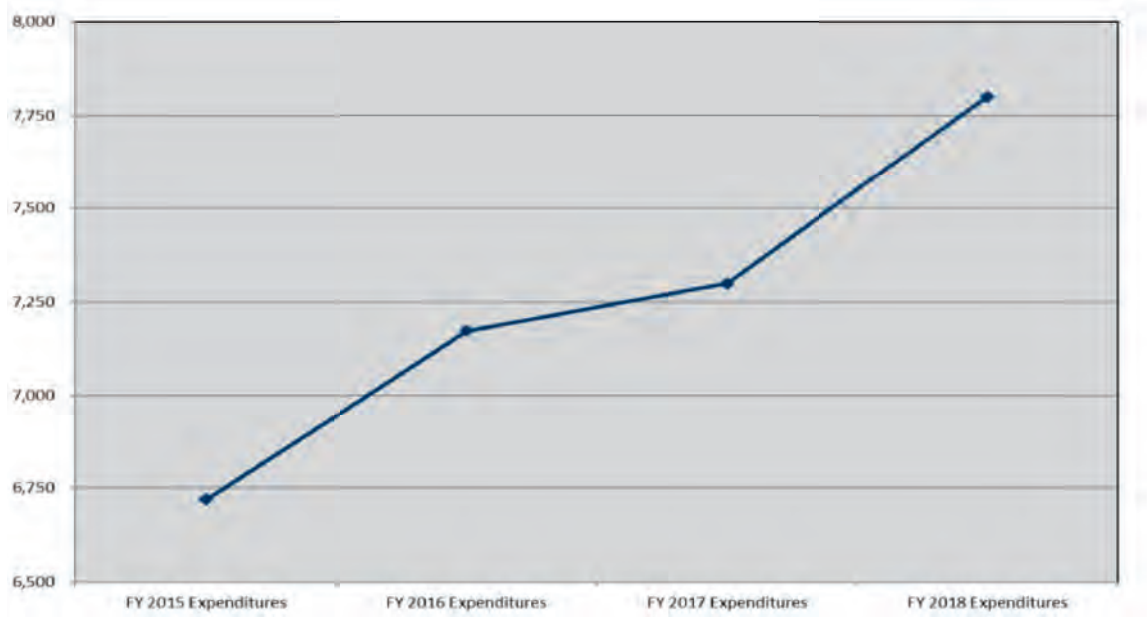
The $505.5 million Local funds increase in FY 2018 was partly due to spending increases of $26.5 million in the Housing Authority Subsidy, $36.7 million in the Fire and Emergency Medical Services Department, $69.4 million in the Department of Human Services, $26.6 million in the Not-For-Profit Hospital Corporation Subsidy, $38.0 million in the Mass Transit Subsidy (WMATA), $62.7 million in Repayment of Loans and Interest, and a net of $183.1 million in the Public Education System agencies. Major spending decreases included $40.0 million in the Police and Firefighters Retirement System in the

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does Not Include Enterprise and Other Funds

(Dollars in millions)



Public Safety and Justice area, and $30.2 million in the Housing Production Trust Fund subsidy.

On a gross operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 4.7 percent annually from FY 2015 to FY 2018 (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 2015 to FY 2018 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.

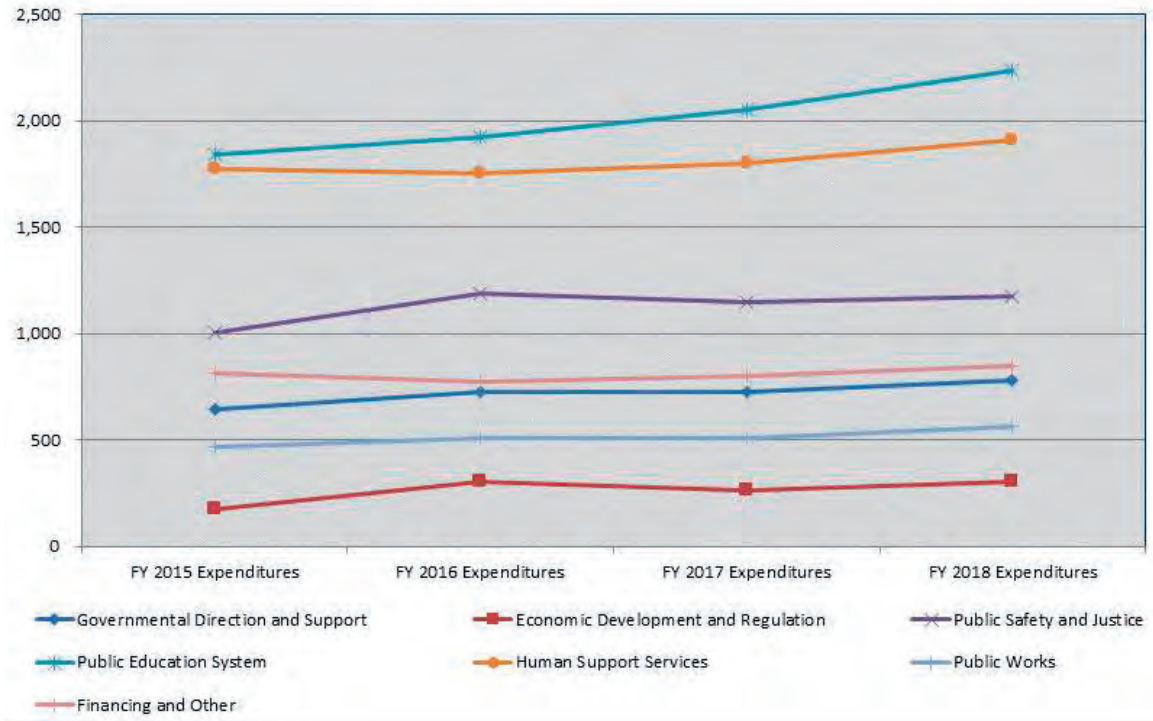
Figure 4-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2015 through FY 2018. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and gross funds (including federal and private funds) expenditures in the largest District agencies from FY 2015 through FY 2018. 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 2018 Local funds expenditures of $1,909.8 million in this appropriation title reflect an increase of $107.6 million, or 6.0 percent, over the FY 2017 expenditures of $1,802.2 million. Local funds expenditures in the Human Support Services area increased by 2.6 percent (annual average) from FY 2015 to FY 2018. The three agencies in this appropriation title that have the largest average annual increases are the Department of Human Services (DHS), the Department on Disability Services (DDS), and the Department of Parks and Recreation (DPR), accounting for 26.1 percent of the expenditures of this appropriation title.

- **Department of Health Care Finance (DHCF)** – Even though expenditures were fairly flat from FY 2015 to FY 2018, DHCF is the largest agency in the Human Support Services appropriation.
- **Department of Human Services (DHS)** – This is the second largest agency in the Human Support Services appropriation title based on annual expenditures. There was a Local funds average annual increase of 15.9 percent over the FY 2015 - FY 2018 period.
- **Department of Parks and Recreation (DPR)** – As the eighth largest agency in the Human Support Services appropriation title based on annual expenditures, DPR has the third largest average annual increase. The Local funds average annual increase for DPR is 8.0 percent over the FY 2015 - FY 2018 period.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 6.6 percent (annual average) from FY 2015 to FY 2018. 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 2018, when DCPCS expenditures surpassed DCPS. Although DCPCS enrollment is lower than that of DCPS, a facilities allowance is added to the DCPCS budget, making its total Local funds expenditures higher. The facilities allowance is added because the District supports DCPS, but not DCPCS, through its capital budget. DCPS Local fund expenditures surpassed DHCF expenditures in FY 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 2018 at DCPS increased by 8.4 percent over FY 2017. Enrollment increased by 0.1 percent from FY 2017 to FY 2018, and the foundation level for the UPSFF increased to $9,972 in FY 2018, in accordance with the provisions of District of Columbia Official Code §38-2909.
- **District of Columbia Public Charter Schools (DCPCS)** – Expenditures in FY 2018 for DCPCS in Local funds increased by 11.8 percent over FY 2017. Enrollment increased by 5.1 percent from FY 2017 to FY 2018, 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 $20.9 million, or 15.3 percent, in FY 2018 over FY 2017.

- **University of the District of Columbia (UDC)** – The District's subsidy to the University increased by 3.0 percent from $77.7 million in FY 2017 to $80.0 million in FY 2018.

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*
2015	47,548	$708,087	37,684	$661,074	85,232	$1,369,161	$16,064
2016	48,439	$728,787	38,905	$738,844	87,344	$1,467,630	$16,803
2017	48,555	$777,577	41,506	$779,669	90,061	$1,557,246	$17,291
2018	48,622	$843,093	43,623	$871,862	92,245	$1,714,955	$18,591
Annual Growth Rate (2015 - 2018)	0.7%	6.0%	5.0%	9.7%	2.7%	7.8%	5.0%

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

Details may not sum due to rounding.

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

Public Safety and Justice

Local funds expenditures in the public safety area increased by 5.3 percent (annual average) from FY 2015 to FY 2018. 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 68.5 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 2015 to FY 2018 by an average of 2.8 percent annually. Expenditures for FEMS increased by 9.6 percent (annual average) from FY 2015 to FY 2018.
- **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 5.7 percent over the FY 2015 - FY 2018 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 increased by 0.7 percent overall between FY 2015 and FY 2018. The pension contribution had steady increases from FY 2015 to FY 2017. Expenditures dropped substantially in FY 2018 leading to the small overall percentage increase from FY 2015 to FY 2018.

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.
- **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.
- **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.
- **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.
- **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.
- **Pay-As-You-Go (Paygo) Capital Fund** – Paygo capital financing is a transfer of funds from the General Fund to the Capital Improvements Fund to pay for capital project expenditures. Although Paygo is essentially cash financing, capital activities funded with Paygo dollars must be capital-eligible as defined by the Home Rule Act and OCFO policy. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.

Other Appropriation Titles

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

  This appropriation title funds agencies that manage overall government operations, including the Department of General Services, the Office of the Mayor, the Council of the District of Columbia, the Office of the City Administrator, the Office of the Chief Technology Officer, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local funds expenditures in this appropriation title have shown an average increase in growth at 6.6 percent annually from FY 2015 to FY 2018.

- **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 79.5 percent of the expenditures in this title in FY 2018. Local funds expenditures increased from FY 2015 to FY 2018 at an average rate of 19.2 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 4.2 percent, on average, annually from FY 2015 to FY 2018 for Local funds, and DDOT increased by 3.8 percent for Local funds. The subsidy to WMATA increased by 8.8 percent, on average, annually from FY 2015 to FY 2018 for Local funds. Local funds expenditures in this appropriation title have shown an average increase in growth at 6.3 percent annually from FY 2015 to FY 2018.

Summary of Local Funds Expenditure Growth by Agency and Function

All appropriation titles experienced increases in total average annual expenditures since FY 2015. As shown in Table 4A-1, the average annual rate for all appropriation titles District-wide from FY 2015 through FY 2018 is 5.1 percent. Public Education, the largest appropriation title and comprising 28.6 percent of total Local funds expenditures, grew faster than average at an average annual rate of 6.6 percent. The second largest appropriation group, Human Support Services and comprising 24.5 percent share of total Local funds expenditures, grew at a slower than average rate at 2.6 percent. Financing and Other Funds and Public Safety and Justice also grew at a slower rate at 1.3 percent and 5.3 percent respectively, while Governmental Direction and Support and Economic Development and Regulations grew faster at 6.6 percent and 19.2 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 2018, the federal government appropriated a total of $91.0 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 2015 through FY 2018, 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 2018 the District spent $16.4 million from the federal payment for Emergency

Planning and Security Costs. This payment was previously reimbursable, subject to the approval of the Office of Management and Budget (OMB). In FY 2009, this became a direct federal payment. The details of the FY 2018 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 4, Agency Budget Chapters.

Federal Grants Expenditures

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

Table 4A-6 of the Appendix shows federal grant expenditures from FY 2015 through FY 2018 by agency. Overall, their annual growth rate was 3.6 percent. The Department of Health Care Finance received majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2015 to FY 2018

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 2015 through FY 2018. Since FY 2015, 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 2015 to FY 2018 for Locally funded personal services (PS) has increased 6.0 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2015 to FY 2018, 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 6.0 percent (see table 4A-7).

Table 4-2 shows overtime expenses from FY 2015 through FY 2018 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 89.6 percent of the total FY 2018 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2015 to FY 2018 for Local Funds nonpersonal expenditures, excluding retirement, is 5.2 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)

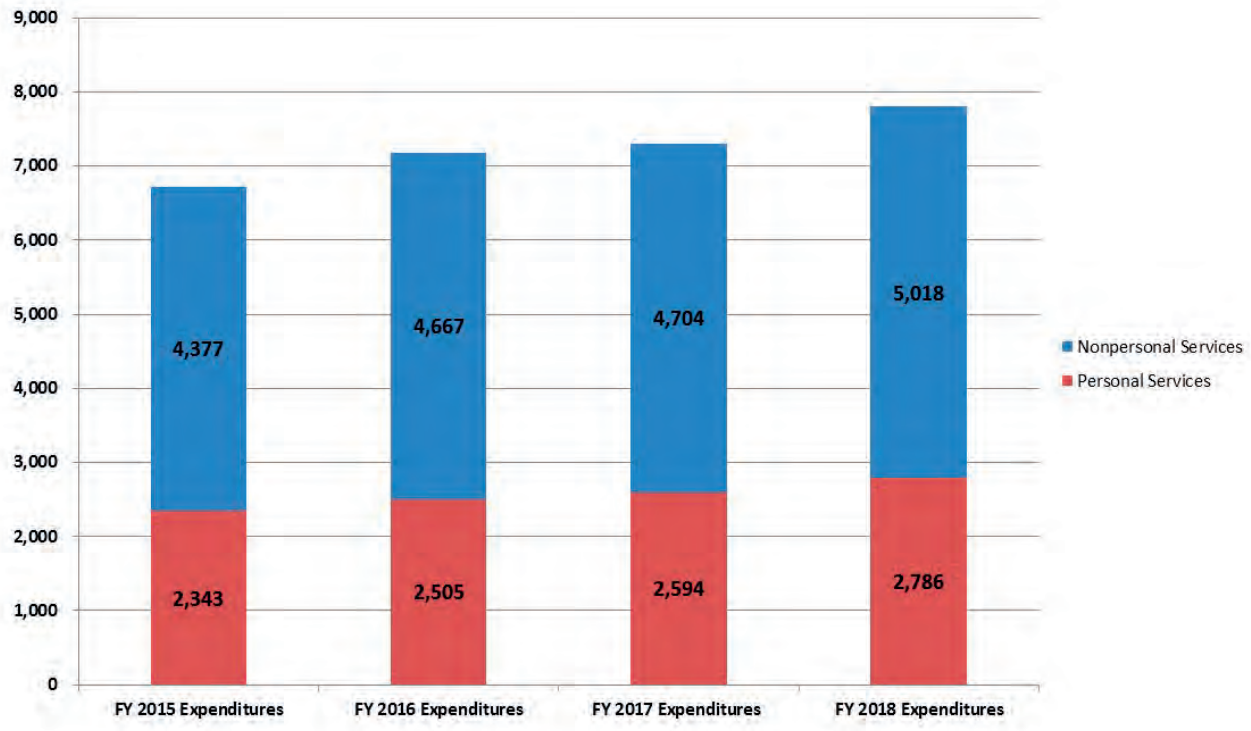


Table 4-2

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

(Dollars in thousands)

Agency Name	FY 2015	FY 2016	FY 2017	FY 2018
Metropolitan Police Department	20,849	19,014	23,872	25,026
Fire and Emergency Medical Services	10,451	21,205	21,442	23,539
Department of Corrections	4,225	9,684	15,062	19,728
Department of Public Works	6,190	7,164	8,341	7,448
Special Education Transportation	3,284	4,152	5,322	5,372
Department of Youth Rehabilitation Services	2,012	4,304	4,910	3,094
Department of General Services	4,744	6,559	4,756	5,098
District of Columbia Public Schools	3,447	3,043	2,769	2,876
Department of Behavioral Health	3,380	2,678	2,473	3,012
Office of Unified Communications	2,254	2,366	2,243	1,848
Department of Transportation	2,324	2,959	2,227	2,356
Department of Human Services	2,071	1,736	1,718	1,346
Child and Family Services Agency	1,326	1,304	1,387	1,450
Department of Parks and Recreation	564	961	991	1,177
Office of the Chief Financial Officer	638	479	312	353
Rest of District	2,253	2,908	2,555	2,529
Total Local Funds	**70,011**	**90,518**	**100,381**	**106,252**

Notes:

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

Table 4A-1

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

(Dollars in thousands)

Agency Name	FY 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Department of General Services	286,950	318,410	327,877	341,254	5.9%
Office of the Chief Financial Officer	113,840	118,045	124,908	130,130	4.6%
Office of the Chief Technology Officer	55,750	55,353	65,740	73,886	9.8%
Office of the Attorney General	64,039	53,937	56,616	64,926	0.5%
Office of Finance and Resource Management	18,999	20,800	23,230	23,970	8.1%
Office of Contracting and Procurement	16,123	58,338	22,664	22,764	12.2%
Council of the District of Columbia	19,511	21,174	22,289	24,064	7.2%
Office of the Inspector General	14,009	12,591	13,807	12,288	-4.3%
All Other Agencies	53,503	66,081	69,437	84,522	16.5%
Total, Governmental Direction and Support	**642,724**	**724,729**	**726,567**	**777,804**	**6.6%**
Department of Employment Services	56,819	58,144	61,079	62,304	3.1%
Housing Authority Subsidy	37,699	55,696	54,623	81,110	29.1%
Housing Production Trust Fund (Subsidy)	0	90,179	42,732	12,516	N/A
Commission on Arts and Humanities	13,639	14,336	19,884	27,758	26.7%
Department of Consumer and Regulatory Affairs	13,804	17,222	19,317	23,150	18.8%
Department of Housing and Community Development	10,472	20,853	19,173	27,739	38.4%
Deputy Mayor for Planning and Economic Development	20,186	17,171	16,461	32,590	17.3%
Department of Small and Local Business Development	8,524	9,122	10,554	14,465	19.3%
All Other Agencies	16,608	18,595	21,052	19,643	5.8%
Total, Economic Development and Regulation	**177,751**	**301,316**	**264,875**	**301,273**	**19.2%**
Metropolitan Police Department	478,360	496,864	507,188	519,365	2.8%
Fire and Emergency Medical Services	216,672	239,097	248,566	285,257	9.6%
Police and Firefighters' Retirement System	103,430	135,577	145,627	105,596	0.7%
Department of Corrections	117,540	123,167	135,051	138,884	5.7%
Office of Unified Communications	27,090	28,750	31,399	32,352	6.1%
Department of Forensic Sciences	15,205	20,865	20,529	25,113	18.2%
Deputy Mayor for Public Safety and Justice	19,517	683	1,683	1,330	-59.2%
Section 103 Judgements and Settlements — Public Safety and Justice	0	89,938	340	0	N/A
All Other Agencies	29,427	53,750	57,852	67,047	31.6%
Total, Public Safety and Justice	**1,007,241**	**1,188,692**	**1,148,235**	**1,174,944**	**5.3%**

(Continued on next page)

Table 4A-1 (continued)

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

(Dollars in thousands)

Agency	FY 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Public Charter Schools	661,074	738,844	779,669	871,862	9.7%
District of Columbia Public Schools	708,087	728,787	777,577	843,093	6.0%
State Superintendent of Education (OSSE)	137,856	126,659	136,062	156,934	4.4%
Special Education Transportation	86,222	85,649	89,300	89,258	1.2%
University of the District of Columbia Subsidy	73,458	71,942	77,671	80,000	2.9%
Non-Public Tuition	74,340	66,092	64,752	61,395	-6.2%
Teachers' Retirement System	39,443	44,359	56,618	58,844	14.3%
District of Columbia Public Library	56,206	55,074	55,887	58,629	1.4%
Section 103 Judgements and Settlements — Public Education System	0	0	5,482	893	N/A
All Other Agencies	3,841	4,302	5,492	10,726	40.8%
Total, Public Education System	**1,840,525**	**1,921,708**	**2,048,509**	**2,231,634**	**6.6%**
Department of Health Care Finance	739,256	685,919	708,248	708,165	-1.4%
Department of Human Services	233,116	268,511	293,589	362,995	15.9%
Department of Behavioral Health	227,869	228,301	231,904	236,814	1.3%
Child and Family Services Agency	164,796	155,353	163,432	157,641	-1.5%
Department on Disability Services	113,724	113,829	115,430	121,586	2.3%
Department of Youth Rehabilitation Services	94,967	98,823	90,344	87,507	-2.7%
Department of Health	77,647	74,485	72,862	78,114	0.2%
Department of Parks and Recreation	38,994	42,537	44,083	49,062	8.0%
All Other Agencies	78,919	87,425	82,343	107,910	11.0%
Total, Human Support Services	**1,769,285**	**1,755,182**	**1,802,236**	**1,909,793**	**2.6%**
Mass Transit Subsidies (WMATA)	221,317	248,489	246,901	284,880	8.8%
Department of Public Works	124,804	128,867	139,847	141,338	4.2%
Department of Transportation	75,050	81,680	70,155	83,892	3.8%
All Other Agencies	45,866	46,637	51,308	50,267	3.1%
Total, Public Works	**467,037**	**505,672**	**508,211**	**560,379**	**6.3%**
Repayment of Loans and Interest	538,214	555,097	616,832	679,528	8.1%
Pay Go - Capital	98,238	88,043	76,410	76,257	-8.1%
District Retiree Health Contribution	91,400	29,000	31,000	44,500	-21.3%
Master Equipment Lease / Purchase Program	43,778	38,914	27,445	19,254	-24.0%
Settlements and Judgments Fund	17,222	32,953	21,292	15,959	-2.5%
All Other Agencies	26,108	30,796	26,940	12,765	-21.2%
Total, Financing and Other	**814,961**	**774,803**	**799,919**	**848,264**	**1.3%**
Grand Total	**6,719,522**	**7,172,102**	**7,298,551**	**7,804,092**	**5.1%**

Notes:

1) Details may not sum due to rounding.
2) Selected large agencies in each appropriation title constitutes at least 80 percent of each title's FY 2018 expenditures

Table 4A-2:

Dedicated Taxes Funds Actual Expenditures by Fiscal Year by Agency Fund

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Facilities	0	0	0	175	N/A
Total, Governmental Direction and Support	**0**	**0**	**0**	**175**	**N/A**
Alcoholic Beverage Regulation Administration	925	1,170	1,048	955	1.1%
Total, Economic Development and Regulation	**925**	**1,170**	**1,048**	**955**	**1.1%**
State Superintendent of Education (OSSE)	4,848	4,436	4,597	5,394	3.6%
Public Education System	**4,848**	**4,436**	**4,597**	**5,394**	**3.6%**
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	12,854	15,117	12,711	14,414	3.9%
Healthy DC Fund	45,058	36,619	45,744	49,981	3.5%
Hospital Assessment Tax	0	10,400	10,400	8,800	N/A
Stevie Sellow's	4,866	4,855	4,913	3,798	-7.9%
DC Provider Fee	0	6,256	5,474	5,442	N/A
Total, Human Support Services	**62,778**	**73,248**	**79,241**	**82,435**	**9.5%**
Mass Transit Subsidies (WMATA)	71,648	68,809	74,429	84,768	5.8%
Total, Public Works	**71,648**	**68,809**	**74,429**	**84,768**	**5.8%**
Convention Center Transfer-Dedicated Tax	116,448	123,551	138,128	141,448	6.7%
Highway Transportation Fund - Transfers	25,256	25,332	26,099	26,268	1.3%
Repayment of Revenue Bonds					
Housing Production Trust Fund	7,829	7,822	7,825	7,822	0.0%
Total, Financing and Other	**149,533**	**156,706**	**172,053**	**175,538**	**5.5%**
Grand Total	**289,733**	**304,368**	**331,367**	**349,264**	**6.4%**

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 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Department of General Services	292,066	323,806	333,818	348,633	
Office of the Chief Financial Officer	128,909	136,916	139,958	146,112	
Office of the Attorney General	83,604	73,364	78,863	88,946	
Office of the Chief Technology Officer	64,673	64,532	72,531	81,203	
Office of Finance and Resource Management	19,190	21,037	23,450	24,194	
Office of Contracting and Procurement	16,427	58,635	23,036	24,104	
Council of the District of Columbia	19,511	21,276	22,329	24,144	
Office of the Inspector General	16,103	14,683	15,890	14,366	
Office of the Mayor	13,340	11,043	13,478	14,902	
All Other Agencies	46,095	62,932	64,163	78,614	
Total, Governmental Direction and Support	**699,918**	**788,223**	**787,515**	**845,218**	**6.5%**
Department of Employment Services	113,744	119,528	125,040	123,365	
Department of Housing and Community Development	42,570	61,793	62,867	64,039	
Housing Authority Subsidy	37,699	55,696	54,623	81,110	
Department of Consumer and Regulatory Affairs	41,623	48,385	50,830	57,126	
Housing Production Trust Fund (Subsidy)	0	90,179	42,732	12,516	
Deputy Mayor for Planning and Economic Development	34,039	32,634	34,498	48,505	
Business Improvement Districts Transfer	25,137	28,507	27,404	29,082	
Commission on Arts and Humanities	14,412	15,135	20,604	28,468	
Department of Insurance, Securities and Banking	18,416	20,565	19,813	22,530	
All Other Agencies	59,012	67,757	72,927	78,027	
Total, Economic Development and Regulation	**386,652**	**540,179**	**511,338**	**544,767**	**12.1%**
Metropolitan Police Department	485,308	506,869	515,962	528,086	
Fire and Emergency Medical Services	219,215	240,584	253,240	287,785	
Department of Corrections	136,250	140,999	154,955	163,726	
Police / Firefighters Retirement System	103,430	135,577	145,627	105,596	
Homeland Security/Emergency Management	74,971	60,738	97,998	69,626	
Office of Unified Communications	40,923	43,577	44,604	45,532	
Section 103 Judgements and Settlements — Public Safety and Justice	0	89,938	340	0	
All Other Agencies	77,021	89,126	97,194	111,306	
Total, Public Safety and Justice Total	**1,137,120**	**1,307,408**	**1,309,920**	**1,311,658**	**4.9%**
District of Columbia Public Schools	767,628	778,615	815,780	891,721	
Public Charter Schools	661,074	738,844	779,669	871,862	
State Superintendent of Education (OSSE)	365,986	348,729	358,369	404,480	
Special Education Transportation	86,222	85,649	89,300	89,258	
University of the District of Columbia Subsidy	73,458	71,942	77,671	80,000	
Office for Non-Public Tuition	74,340	66,092	64,752	61,395	
All Other Agencies	100,705	105,138	125,121	140,921	
Total, Public Education System	**2,129,413**	**2,195,010**	**2,310,662**	**2,539,637**	**6.0%**

(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 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Department of Health Care Finance	2,664,592	2,834,778	2,958,961	2,955,188	
Department of Human Services	386,217	467,030	508,409	512,316	
Department of Behavioral Health	255,872	256,053	255,290	263,297	
Child and Family Services Agency	228,683	216,299	222,129	219,592	
Department of Health	203,293	206,124	208,453	206,857	
Department of Disability Services	156,205	158,767	164,661	171,242	
Department of Youth Rehabilitation Services	94,967	98,823	90,342	87,507	
All Other Agencies	127,109	140,472	138,232	170,659	
Total, Human Support Services	**4,116,938**	**4,378,345**	**4,546,477**	**4,586,659**	**3.7%**
Mass Transit Subsidies (WMATA)	335,702	359,097	368,014	418,728	
Department of Public Works	130,681	134,556	145,320	150,894	
Department of Energy and Environment	78,443	83,213	100,244	106,504	
Department of Transportation	91,506	101,603	99,923	105,181	
All Other Agencies	42,611	45,359	49,571	51,229	
Total, Public Works	**678,943**	**723,828**	**763,072**	**832,537**	**7.0%**
Repayment of Loans and Interest	586,572	578,572	640,283	703,010	
Convention Center Transfer-Dedicated Tax	120,448	131,916	141,802	143,246	
Pay Go — Capital	136,245	144,105	133,380	123,028	
District Retiree Health Contribution	91,400	29,000	31,000	44,500	
Master Equipment Lease / Purchase Program	43,778	38,914	27,445	19,254	
Highway Transportation Fund — Transfers	40,210	25,332	26,099	26,268	
Settlements and Judgements Fund	17,222	32,953	21,292	15,959	
All Other Agencies	70,047	44,534	75,691	36,692	
Total, Financing and Other	**1,105,921**	**1,025,326**	**1,096,991**	**1,111,958**	**0.2%**
Grand Total	**10,254,906**	**10,958,319**	**11,325,975**	**11,772,434**	**4.7%**

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 2018 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 2015	FY 2016	FY 2017	FY 2018
DC Public Schools				
Expenditures, current AY and FY	695,390	717,674	777,577	832,778
PLUS: AY Expenditures in prior FY	9,237	12,697	11,113	0
EQUALS: Total AY expenditures	704,627	730,371	788,690	832,778
LESS: AY Expenditures in prior FY	(9,237)	(12,697)	(11,113)	0
PLUS: FY expenditures from following AY	12,697	11,113	0	10,315
EQUALS: Total Fiscal Year Expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	**708,087**	**728,787**	**777,577**	**843,093**
DC Public Charter Schools				
Expenditures, current AY and FY	458,690	485,700	496,750	562,717
PLUS: AY Expenditures in prior FY	201,283	202,384	253,144	282,919
EQUALS: Total AY expenditures	659,973	688,084	749,894	845,636
LESS: AY Expenditures in prior FY	(201,283)	(202,384)	(253,144)	(282,919)
PLUS: FY expenditures from following AY	202,384	253,144	282,919	309,145
EQUALS: Total Fiscal Year Expenditures (as shown in CAFR and Table 4-1 and 4A-1 above)	**661,074**	**738,844**	**779,669**	**871,862**

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2015-2018

(Dollars in thousands)

Agency Name	FY 2015 Approved	FY 2016 Approved	FY 2017 Approved	FY 2018 Approved
DC National Guard	435	435	450	435
DC Public Schools	15,000	15,000	20,000	15,000
Emergency Planning and Security Costs	12,500	13,000	34,895	13,000
Criminal Justice Coordinating Council	1,900	1,900	2,000	2,000
Office of the State Superintendent of Education:				
Resident Tuition Assistance	30,000	40,000	40,000	40,000
Public Charter School Improvement/Expansion	15,000	20,000	20,000	15,000
Commission on Judicial Disabilities and Tenure	295	295	310	295
Judicial Nomination Commission	270	270	275	270
Department of Health	5,000	5,000	5,000	5,000
Total	**80,400**	**95,900**	**122,930**	**91,000**

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 2015 $15m for DCPS and OSSE was later transferred to Federal Grants.

3) The FY 2016 $20m for DCPS was later transferred to Federal Grants.

4) The FY 2016 $20m for OSSE was reduced to $15m and later transferred to Federal Grants.

5) The FY 2017 $20m for DCPS and OSSE was reduced to $15m and later transferred to Federal Grants.

6) The FY 2017 $34,895 Federal Payment for Emergency Planning and Security Costs includes $19,995 for the Presidential Inauguration.

7) 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 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Department of Health Care Finance	1,859,296	2,073,505	2,169,926	2,161,958	5.2%
Department of Human Services	153,002	197,652	212,808	147,840	-1.1%
State Superintendent of Education (OSSE)	182,602	180,472	183,495	204,152	3.8%
Department of Health	109,299	115,508	113,978	104,916	-1.4%
Child and Family Services Agency	62,664	59,716	57,462	60,553	-1.1%
Homeland Security and Emergency Management Agency	71,246	56,189	93,333	64,774	-3.1%
District of Columbia Public Schools	51,520	41,096	31,904	38,836	-9.0%
Department of Housing and Community Development	29,048	39,311	38,811	30,100	1.2%
Department on Disability Services	37,371	38,311	42,681	42,486	4.4%
Department of Employment Services	33,901	26,801	26,727	25,594	-8.9%
Department of Behavioral Health	24,716	24,669	20,284	23,170	-2.1%
Department of Energy and Environment	19,972	21,682	22,596	23,411	5.4%
Repayment of Loans and Interest	18,440	18,361	18,132	17,951	-0.9%
Office of the Attorney General for the District of Columbia	17,925	17,991	18,393	18,320	0.7%
Subtotal - Selected Agencies	**2,671,002**	**2,911,263**	**3,050,530**	**2,964,061**	**3.5%**
All other agencies	42,248	45,192	57,309	50,189	5.9%
Total General Operating Funds	**2,713,249**	**2,956,454**	**3,107,839**	**3,014,250**	**3.6%**

Details may not sum due to rounding.

Table 4A-7

Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Dedicated Taxes, and Enterprise and Other Funds)

(Dollars in thousands)

Selected Object Classes	FY 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Regular salaries and wages (0011, 0012, 0099)	1,837,363	1,903,928	2,001,924	2,143,257	5.3%
Extra pay and Overtime (0013, 0015)	152,327	224,129	187,881	205,590	10.5%
Fringe Benefits (0014)	353,015	376,760	404,340	437,649	7.4%
Subtotal, PS	**2,342,706**	**2,504,817**	**2,594,145**	**2,786,497**	**6.0%**
FD0 - PS Paid by NPS (0050) — Police/Fire Fighters' Retirement	103,430	135,577	145,627	105,596	0.7%
GX0 - PS Paid by NPS (0050) — Teachers' Retirement	39,443	44,359	56,618	58,844	14.3%
BG0 - PS Paid by NPS (0050) — Employees' Compensation Fund	13,327	13,987	8,235	(148)	-122.3%
BH0 - PS Paid by NPS (0050) — D.C. Unemployment Compensation Fund	5,055	4,508	5,326	5,153	0.6%
RH0 - PS Paid by NPS (0050) — District Retiree Health Contribution	91,400	29,000	31,000	44,500	-21.3%
Subtotal, PS with Selected Subsidies and Transfers	**252,655**	**227,431**	**246,806**	**213,946**	**-5.4%**
Fixed Cost (0030-0035)	325,153	351,199	368,843	363,950	3.8%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	2,544,913	2,734,179	2,716,231	3,001,978	5.7%
Debt service (0080)	609,752	622,141	673,270	716,508	5.5%
Contractual services (0041)	386,382	398,018	410,990	430,526	3.7%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	257,961	334,317	288,268	290,687	4.1%
Subtotal, NPS excluding Retirement	**4,124,161**	**4,439,853**	**4,457,602**	**4,803,649**	**5.2%**
Total Expenditures	**6,719,522**	**7,172,102**	**7,298,551**	**7,804,092**	**5.1%**

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 2015	FY 2016	FY 2017	FY 2018	Average Annual Growth Rate 2015-2018
Regular Salaries and Wages (0011, 0012)	1,047	1,056	1,608	2,078	25.7%
Extra Pay and Overtime (0013, 0015)	20	6	8	25	7.7%
Fringe Benefits (0014)	222	218	325	380	19.6%
Subtotal, PS	**1,289**	**1,280**	**1,941**	**2,484**	**24.4%**
Fixed Cost (0030-0035)	1	0	4	0	-100.0%
Subsidies and transfers (0050)	278,370	290,414	318,396	337,794	6.7%
Debt Service (0080)	7,829	7,822	7,825	7,822	0.0%
Contractual Services (0041)	2,178	4,811	3,070	1,129	-19.7%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	67	41	130	36	-18.7%
Subtotal, NPS	**288,445**	**303,088**	**329,426**	**346,781**	**6.3%**
Total Expenditures	**289,734**	**304,368**	**331,367**	**349,265**	**6.4%**

Details may not sum due to rounding.

FY 2020 – FY 2025 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2020 – FY 2025 calls for financing $2.059 billion of capital expenditures in FY 2020. The FY 2020 budget highlights are:

- $646.7 million for the District Department of Transportation, to include $83.4 million for continued improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge, $61.8 million for Streetscapes and Beautification, $51.3 million for the expansion of the Streetcar line, $42.0 million for the Circulator, $38.3 million for local streets rehabilitation, $38.2 million for sidewalk and alley maintenance and rehabilitation, and $30.0 million for PEPCO Utility Lines Undergrounding;
- $361.1 million for DC Public Schools, to include $156.1 million for renovation of elementary schools, $91.5 million for renovation of high schools, $41.1 million for renovation of middle schools, $27.9 million for renovation and capital maintenance of building components, and $8.0 million for the swing space needed during construction;
- $320.0 million for the Washington Metropolitan Transit Authority (WMATA), to include $269.0 million for the inter-jurisdictional Capital Funding Agreement and $50.0 million for the Passenger Rail Investment and Improvement Act (PRIIA) Funding Agreement;
- $85.7 million for the Department of Parks and Recreation, to include $67.5 million for recreation and community centers and $18.2 million for parks and pools;
- $75.3 million for the Department of Human Services, to include $74.3 million for temporary housing;
- $64.1 million for the Health Care Finance Agency, to include $46.0 million to begin construction of a new Medical Center/hospital;
- $59.4 million for the Office of the Deputy Mayor for Planning and Economic Development, to include $20 million for New Communities and $20 million for the Saint Elizabeths East Campus development; and
- $54.7 million for the Department of General Services, to include $36.1 million for needed capital improvements in various municipal buildings.

The proposed capital budget calls for financing of general capital expenditures in FY 2020 from the following sources:

- $1,221.2 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds, $284.9 million in short-term bonds, and $69 million in taxable bonds;
- $176.1 million of federal grants from Highway Trust Fund revenue;
- $234.9 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;
- $45.3 million of Local Transportation Fund special purpose (Rights-of-Way occupancy fees) revenue; and
- $27.6 million of Local Highway Trust Fund revenue (motor fuel taxes) for the local match to support federal highway grants.

Table 5-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	250
Number of ongoing projects receiving funding	212
Number of new projects receiving funding	38
FY 2020 new budget allotments	$2,059,063
Total FY 2020 to FY 2025 planned funding	$8,447,481
Total FY 2020 to FY 2025 planned expenditures	$8,447,481
FY 2020 Appropriated Budget Authority Request	$1,894,392
FY 2020 Planned Debt Service (G.O./I.T. Bonds)	$803,528
FY 2020-FY 2025 Planned Debt Service (G.O./I.T. Bonds)	$6,087,114

This overview chapter summarizes:
- The District's proposed FY 2020 – FY 2025 capital budget and planned expenditures;
- Major capital efforts; and
- Fund balance of the District's capital fund.

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

The Proposed FY 2020 – FY 2025 Capital Budget and Planned Expenditures

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

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

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

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

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

The District uses two terms in describing budgets for capital projects:
- Budget authority is given to a project at its outset in the amount of its planned lifetime budget; later it can be

increased or decreased while implementing the project. The District's appropriation request consists of changes to budget authority for all projects in the CIP.

- Allotments are planned expenditure amounts on an annual basis. A multi-year project receives full budget authority in its first year but only receives an allotment in the amount that is projected to be spent in that first year. In later years, additional allotments are given annually. If a year's allotment would increase the total allotments above the current lifetime budget amount, an increase in budget authority is required to cover the difference.

Agencies may obligate funds up to the limit of (lifetime) budget authority for a project but cannot spend more than the total of allotments the project has received to date (see Appendix D in Volume 5). The FY 2020 to FY 2025 CIP proposes a net increase in budget authority of $1,894 million during the next six fiscal years (an increase of $2,344 million of new budget authority offset by $450 million of rescissions).

Planned capital expenditures from local sources in FY 2020 total $1,883 million to be funded primarily by bonds, Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow $1,290 million in new G.O./I.T. bonds (including $69 million in taxable bonds), borrow $285 million in short-term bonds, fund $235 million using Paygo, use $45 million in Local Transportation Fund Special Purpose Revenue, and use $28 million for the local match to the federal grants from the Federal Highway Administration. Proposed funding sources are shown in Figure 5-1 and proposed borrowing is shown in Table 5-7.

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

Figure 5-2 illustrates FY 2020 capital budget allotments by major agency. Funding for the District Department of Transportation constitutes the largest share of the planned expenditures. Large shares of funding also go toward the District of Columbia Public Schools and the Washington Metropolitan Area Transit Authority. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2020.

Table 5-2 summarizes planned expenditure amounts for FY 2020 and budget authority requests for FY 2020 – FY 2025. It includes local funds (G.O./I.T., taxable and short-term bonds, Paygo, and local transportation funds) and federal grants.

The capital fund pro forma, Table 5-3, summarizes sources and uses in the District's CIP. The Project Description Forms that constitute the detail of Volume 5 include projects receiving new allotments in FY 2020 through FY 2025, as included in the pro forma, totaling $2,059 million in FY 2020.

Figure 5-1

FY 2020 Capital Budget Funding Sources

(Dollars in thousands)

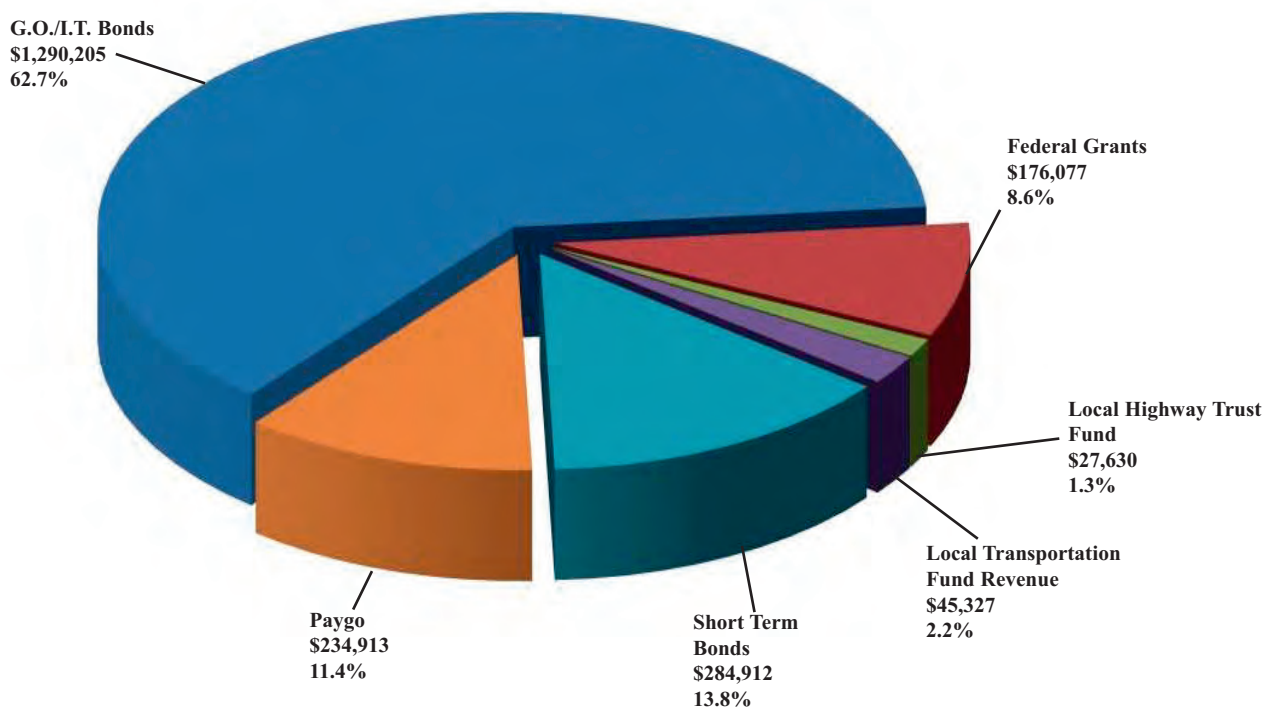


Table 5-2

FY 2020 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2020 Expenditures (Allotments)	Proposed Increase (Decrease) in Budget Authority
G.O./I.T. Bonds	$1,290,204	
Paygo (transfer from the General Fund)	$234,913	
Short-term Bonds	$284,912	
Subtotal	**$1,810,029**	**$1,619,431**
Local Transportation Fund		
Rights-of-Way (ROW) Occupancy Fees	$45,327	-
Subtotal, Local Transportation Fund Revenue	**$45,327**	**$49,427**
Highway Trust Fund:		
Federal Highway Administration Grants	$176,077	-
Local Match (from motor fuel tax)	$27,630	-
Subtotal, Highway Trust Fund	**$203,707**	**$225,535**
Federal Payments	$0	-
Total, District of Columbia	**$2,059,063**	**$1,894,392**

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

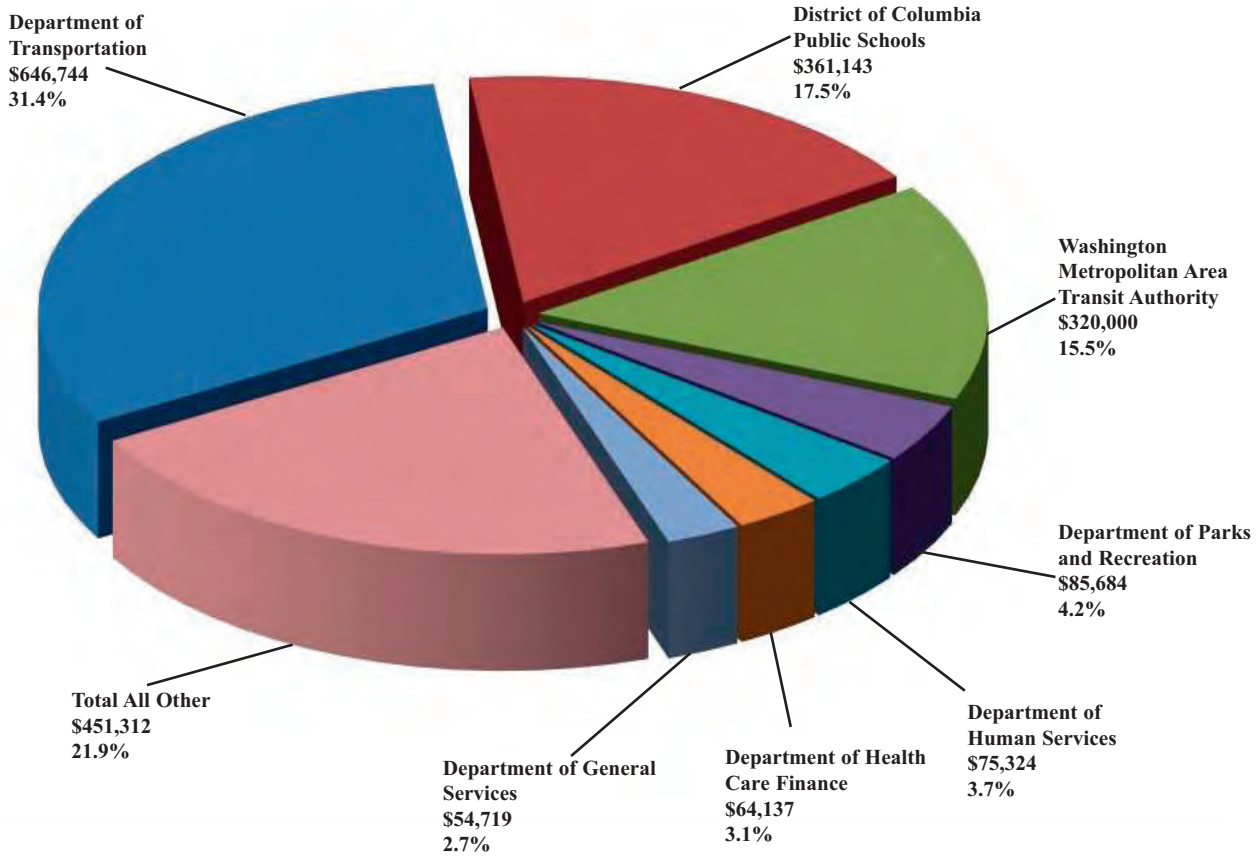
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	6 Year Total	Percent of FY 2020 Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	$1,221,204	$806,505	$610,340	$637,316	$472,067	$252,325	$3,999,757	59.3%
Short-Term Bonds	284,912	172,892	83,152	91,914	25,547	8,769	$667,186	13.8%
G.O. / I.T. Bonds (Taxable)	69,000	102,500	107,500	126,800	-	-	$405,800	3.4%
Local Highway Trust Fund	27,630	26,313	26,265	36,292	36,290	38,282	$191,072	1.3%
Federal Grants	176,077	180,256	184,534	188,915	193,401	197,996	$1,121,179	8.6%
Local Funds Transfer								
Paygo	234,913	236,597	238,080	256,575	443,443	412,918	$1,822,525	11.4%
Local Transportation Fund Revenue	45,327	45,327	45,327	35,327	35,327	33,327	$239,962	2.2%
Total Local Funds Transfer	***280,240***	***281,924***	***283,407***	***291,902***	***478,770***	***446,245***	***$2,062,487***	***13.6%***
Total Sources	**$2,059,063**	**$1,570,389**	**$1,295,198**	**$1,373,139**	**$1,206,075**	**$943,617**	**$8,447,481**	**100.0%**
Uses:								
Department of Transportation	$646,744	$526,141	$525,162	$543,658	$448,083	$402,455	$3,092,243	31.4%
Local Transportation Fund	*443,037*	*319,573*	*314,362*	*318,451*	*218,391*	*166,177*	*1,779,992*	
Highway Trust Fund	*203,707*	*206,569*	*210,799*	*225,207*	*229,692*	*236,278*	*1,312,251*	
District of Columbia Public Schools	361,143	225,511	135,237	207,403	252,822	182,610	$1,364,726	17.5%
Washington Metropolitan Area Transit Authority	320,000	274,000	277,000	279,000	281,000	283,000	$1,714,000	15.5%
Department of Parks and Recreation	85,684	78,087	19,350	57,426	69,559	6,600	$316,706	4.2%
Department of Human Services	75,324	36,722	-	-	-	-	$112,046	3.7%
Department of Health Care Finance	64,137	88,154	98,305	120,631	7,612	-	$378,839	3.1%
Office of the Deputy Mayor for Planning and Economic Dev.	59,370	70,000	63,000	27,000	31,748	10,000	$261,117	2.9%
Department of General Services	54,719	21,493	7,915	15,426	12,228	7,340	$119,120	2.7%
Fire and Emergency Medical Services Department	47,341	21,933	12,436	22,557	42,105	3,646	$150,017	2.3%
Office of the Chief Financial Officer	46,509	61,379	40,839	37,991	4,504	-	$191,222	2.3%
Department of Employment Services	42,553	7,450	-	-	-	-	$50,003	2.1%
District of Columbia Public Library	37,825	-	1,000	1,500	1,000	750	$42,075	1.8%
Office of the Secretary	35,275	26,803	-	-	-	-	$62,078	1.7%
Department of Public Works	30,064	17,335	7,833	15,975	8,247	4,316	$83,770	1.5%
Department of Energy and Environment	25,900	16,055	11,055	7,167	6,000	6,000	$72,177	1.3%
Department of Corrections	25,388	23,528	21,968	5,000	1,500	5,000	$82,383	1.2%
Office of Unified Communications	18,678	14,400	9,114	250	750	-	$43,192	0.9%
Metropolitan Police Department	13,145	7,450	7,450	6,200	6,200	6,200	$46,645	0.6%
Office of the Chief Technology Officer	12,689	9,450	3,920	4,720	6,500	-	$37,279	0.6%
University of the District of Columbia	12,000	8,000	40,000	10,000	25,000	25,000	$120,000	0.6%
Office of Contracting and Procurement	6,679	7,929	2,275	-	-	-	$16,883	0.3%
Department of Forensic Sciences	6,181	-	-	-	-	-	$6,181	0.3%
Special Education Transportation	5,100	1,600	-	700	700	700	$8,800	0.2%
Department of Consumer and Regulatory Affairs	4,800	5,000	2,875	4,000	-	-	$16,675	0.2%
Homeland Security Emergency Management	4,250	-	-	-	-	-	$4,250	0.2%
Child and Family Services Agency	3,899	7,169	8,278	4,035	517	-	$23,898	0.2%
Department of Behavioral Health	3,513	-	-	-	-	-	$3,513	0.2%
Department of Motor Vehicles	3,000	3,000	-	-	-	-	$6,000	0.1%
Department of Aging and Community Living	2,500	8,900	-	-	-	-	$11,400	0.1%
Department of Youth Rehabilitation Services	2,448	2,300	-	-	-	-	$4,748	0.1%
Office of State Superintendent of Education	1,581	419	-	2,500	-	-	$4,500	0.1%
Office of the Chief Medical Examiner	500	-	-	-	-	-	$500	0.0%
Office of Zoning	125	180	186	-	-	-	$491	0.0%
Total Uses	**$2,059,063**	**$1,570,389**	**$1,295,198**	**$1,373,139**	**$1,206,075**	**$943,617**	**$8,447,481**	**100.0%**

Note: Details may not sum to totals due to rounding

Figure 5-2

FY 2020 Capital Budget Allotments, by Agency

(Dollars in thousands)



FY 2020 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 2020 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 in Volume 5 show more details of the operating impact resulting from placing a particular newly completed project into service.

Table CA-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2020 – 2025 Debt Service Expenditure Projections

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Existing General Obligation (G.O.) and Income Tax (I.T.)						
Bonds Debt Service (Agency DS0)	**$779,838,032**	**$781,816,590**	**$800,220,526**	**$817,306,902**	**$800,025,845**	**$809,153,130**
Prospective I.T./G.O. Bonds Debt Service						
FY 2020 (December 2019) Bond Sale ($776.9M)	$16,509,975	$33,019,950	$33,119,950	$55,050,700	$55,049,213	$55,047,988
FY 2020 (June 2020) Bond Sale ($798.2M)	-	33,922,863	33,922,863	34,022,863	56,553,613	56,556,625
FY 2021 (December 2020) Bond Sale ($713.5M)	-	16,944,675	33,889,350	51,654,350	51,655,513	51,651,538
FY 2021 (June 2021) Bond Sale ($368.4M)	-	-	17,500,900	17,600,900	26,666,150	26,670,575
FY 2022 (Dec 2021) Bond Sale ($567.3M)	-	-	14,891,625	42,118,250	42,120,663	42,118,950
FY 2022 (June 2022) Bond Sale ($233.7M)	-	-	-	12,368,988	17,343,738	17,342,038
FY 2023 (Dec 2022) Bond Sale ($501.5M)	-	-	-	30,605,975	36,852,125	36,851,400
FY 2023 (June 2023) Bond Sale ($354.5M)	-	-	-	-	26,429,975	26,433,825
FY 2024(Dec 2023) Bond Sale ($200.0M)	-	-	-	-	12,205,000	14,696,225
FY 2024 (June 2024) Bond Sale ($297.6M)	-	-	-	-	-	22,188,825
FY 2025(Dec 2024) Bond Sale ($261.1M)	-	-	-	-	-	15,935,113
Taxable Bonds Debt Service	$7,179,630	$15,201,215	$20,872,761	$29,332,931	$29,326,383	$$29,327,254
Total I.T./G.O. Bonds Debt Service (Agency DS0)	**$803,527,637**	**$880,905,292**	**$954,417,974**	**$1,090,061,858**	**$1,154,228,215**	**$1,203,973,483**
Housing Production Trust Fund (Agency DT0)	**$7,839,039**	**$7,836,089**	**$7,837,339**	**$7,830,339**	**$7,835,089**	**$7,832,089**
Total Long-Term Debt Service	**$811,366,676**	**$888,741,380**	**$962,255,313**	**$1,097,892,197**	**$1,162,063,305**	**$1,211,805,573**
Commercial Paper (Agency ZC0)	**$10,000,000**	**$11,000,000**	**$12,000,000**	**$12,000,000**	**$12,000,000**	**$12,000,000**
Payments on Master Lease Equipment Purchases (Agency EL0)	**$4,485,688**	**-**	**-**	**-**	**-**	**-**
Total Debt Service, General Fund Budget	**$825,852,364**	**$899,741,380**	**$974,255,312**	**$1,109,892,197**	**$1,174,063,304**	**$1,223,805,572**
Other (Non-General Fund) Debt Service	**128,742,937**	**143,207,163**	**121,885,730**	**93,929,002**	**96,764,791**	**96,161,732**
Total Debt Service	**$954,595,301**	**$1,042,948,543**	**$1,096,141,042**	**$1,203,821,199**	**$1,270,828,095**	**$1,319,967,305**
Total Expenditures	**$10,007,508,810**	**$9,956,617,693**	**$10,181,719,824**	**$10,457,267,061**	**$10,746,078,275**	**$11,011,310,225**
Ratio of Debt Service to Total Expenditures	9.539%	10.475%	10.766%	11.512%	11.826%	11.987%
Balance of Debt Service Capacity	$246,305,756	$151,845,581	$125,665,336	$51,050,848	$18,701,298	$1,389,922

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2020 – FY 2025

Agency Code	Agency Name	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	6-Year Total
AT0	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
KG0	Department of Energy and Environment	-	134,706	137,400	140,148	142,951	145,810	701,015
HA0	Department of Parks and Recreation	-	200,000	200,000	200,000	200,000	200,000	1,000,000
CE0	District of Columbia Public Library	15,000	15,000	15,000	15,000	15,000	15,000	90,000
TO0	Office of the Chief Technology Officer	-	3,600,000	90,000	190,000	640,000	90,000	4,610,000
	Total	**$8,693,537**	**$12,628,243**	**$9,120,937**	**$9,223,685**	**$9,676,488**	**$9,129,347**	**$58,472,237**

Note: The FY 2020 operating impacts for these agencies are already included in the Local funds budget

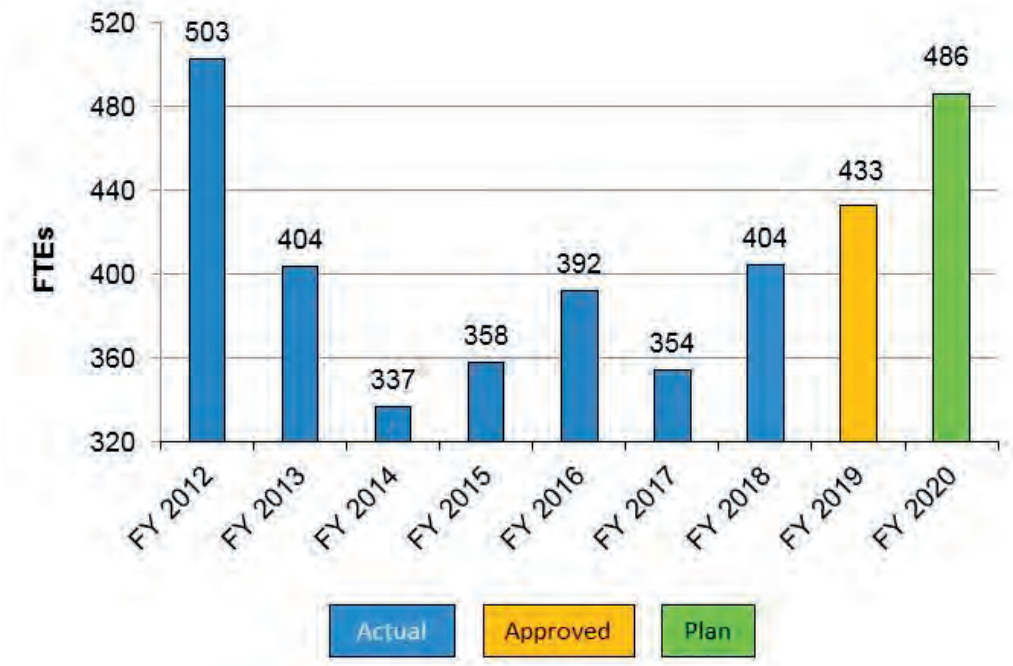
Table 5-6

FTE Data by Agency

Agency	FY 2018 Actual	FY 2019 Approved	FY 2020 Plan
AM0 – Department of General Services	28.9	36.7	32.0
AT0 – Office of the Chief Financial Officer	48.3	26.0	50.0
CE0 – D.C. Public Library	3.6	5.0	5.0
BD0 – Office of Planning	0.9	0.0	0.0
CF0 – Department of Employment Services	1.3	16.0	16.0
GF0 – University of the District of Columbia	4.1	5.0	5.0
HA0 – Department of Parks and Recreation	3.1	1.0	2.0
KA0 – Department of Transportation	311.3	340.3	366.8
PO0 – Office of Contracting and Procurement	0.0	1.0	7.0
TO0 – Office of the Chief Technology Officer	2.7	2.0	2.0
Total	**404.2**	**433.0**	**485.8**

Figure 5-3

Number of Capital-Funded FTE Positions From FY 2012 to FY 2020



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 2020. Additional details on the FY 2020 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of Volume 5. They are also summarized on the appropriate agency pages, for those agencies that have approved FTEs in Volume 5. The table includes total FTEs approved 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 2012 and FY 2018, the approved positions for FY 2019, and the planned positions in the CIP for FY 2020.

Table CA-7

Proposed Bond Borrowing, FY 2018 Through FY 2025

(Dollars in thousands)

Source	Actual FY 2018	Plan FY 2019	Proposed FY 2020	Proposed FY 2021	Proposed FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Total
G.O. and I.T Bond Borrowing Plan *	$948,447	$1,300,000	$1,575,117	$1,081,900	$801,000	$856,000	$497,614	$261,094	$6,372,725
GARVEE Bond Borrowing Plan	-	-	$266,100		-	-	-	-	266,100
Total Bond Borrowing	$948,447	$1,300,000	$1,841,217	$1,081,900	$801,000	$856,000	$497,614	$261,094	$6,638,825

*Includes BAN and CP

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

The District's proposed FY 2020 – FY 2025 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;
- Sale of assets;
- Federal Grants; and
- Private Grants.

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

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

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

Major Capital Efforts

The FY 2020 – FY 2025 Capital Improvements Plan (CIP) provides for major investments in the following areas:

- Transportation and Infrastructure;
- Education;
- Public Health and Wellness;
- Environmental and Recreational Investments;
- Economic Development;
- Good Government and Service Delivery; and
- Public Safety

Transportation Infrastructure

Metrorail and Metrobus. The continued growth and vitality of the city and region greatly relies on a safe, efficient, and reliable Metro system to transport residents and visitors alike. The CIP includes $1.7 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 over $275 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 over $468 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 $220 million to continue construction over the Anacostia River to replace the 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. In a new investment that will transform one of the most congested arterials in the downtown core, the CIP includes $122 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.

Circulator. The CIP includes over $71 million to support the creation of dedicated bus lanes along 16th St NW from Arkansas Ave NW to H Street NW, a new Ward 7 Circulator route, the purchase and retrofit of a new operations and maintenance facility, fleet maintenance, and bus stop ADA improvements.

Streetcar. The CIP provides $285 million for the Streetcar project, including $188 million to fund 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 $63 million in capital investments, including bike and pedestrian safety improvements, a crosstown bicycle lane, an expansion of the District's trail network, and 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 nearly $240 million of investment in streetscapes, tree planting, and urban forestry. The plan includes reconstruction of the Virtual Circle at the intersection of Florida Ave, New York Ave, and 1st Street NE, a bike and pedestrian friendly redesign of New York Ave NE and Florida Ave NE, and major improvements to the MLK Jr. Ave corridor.

Power Line Undergrounding. The CIP includes nearly $151 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.

Education

Early Childhood Education Centers. This CIP enhances the District's investment in childcare and early childhood education, including a $52 million investment to transform three vacant school properties into early childhood education centers: the Old Randle Highlands building in Ward 7, the Old Miner building in Ward 6, and the site of the 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 2019, over 90 schools will have been modernized, including 56 elementary schools, 11 education campuses, 11 middle schools, and 14 high schools. This six-year capital budget commits to an investment of over $1 billion over the next six years to renovate 23 school facilities.

21st Century Public Libraries. Completing efforts to fully modernize the Martin Luther King Jr. Memorial Library, the CIP includes a final installment of $18 million that will be used to finish the renovation and reconfiguration of this historic landmark. The result will be a world-class central library offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. The Southeast, Southwest, and Capitol View libraries also receive funds to complete renovations.

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 $120 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. Since taking control of the operations of the Not-for-Profit Hospital Corporation, commonly referred to as United Medical Center ("UMC"), in 2010, the District has invested hundreds of millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes nearly $13 million for additional improvements at that facility and over $316 million for construction of a new facility to continue the repositioning of the hospital in the marketplace.

Replacement of D.C. General Shelter. The CIP includes $86 million for the Department of Human Services for capital maintenance and construction of small scale emergency and temporary housing for families in all eight wards.

Ward 8 Senior Wellness Center. Maintaining an $11 million investment, the FY 2020 – 2025 CIP advances the construction of the Ward 8 Senior Wellness center, allowing it to open two years earlier than previously expected.

Environmental and Recreational Investments

Parks and Recreation Facilities. Public parks and recreation facilities enhance the quality of life and wellness of District residents. The District is committed to providing all residents of the District, and especially the District's youth, with access to quality recreation centers, athletic fields, swimming pools, tennis courts, playgrounds, and parks. This 6-year capital budget plans for $317 million for investments in parks and recreation facilities across the city, including renovations of the Therapeutic Recreation Center, the Douglass Community Center, the Brentwood Recreation Center, the Rosedale Pool, and the Takoma Aquatic Center.

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.

Economic Development

Saint Elizabeths East Campus Infrastructure. The 183-acre lot will be transformed into a marketplace of ideas, innovation, and communication. The CIP provides $90 million to design and build public infrastructure on the site.

New Communities. The CIP provides $75 million of budget that will be used to replace severely distressed housing and decrease concentrations of poverty by redeveloping public housing properties into mixed-use, mixed-income communities for current and future residents.

McMillan Redevelopment. The 25-acre former McMillan Reservoir Sand Filtration Plant site will be redeveloped into a mixed-use project that will include historic preservation, open space, residential, retail, office, and hotel uses. The goal is to create an architecturally distinct, vibrant, mixed-use development that provides housing, employment, retail, cultural, and recreational opportunities for District residents. The project will include affordable and workforce housing, and 35 percent of the local contracting opportunities must go to Certified Business Enterprises. The CIP provides $71 million for site infrastructure and public amenities over the 6-year CIP.

Good Government and Service Delivery

Financial and Procurement Systems Modernization. The Office of the Chief Financial Officer and the Office of Contracting and Procurement will complete a major overhaul of the District's financial and procurement systems, which interface with over 40 other District information technology systems. With additional support from the Office of the Chief Technology Officer, the $208 million investment will create modern functionality by supporting real-time financial management and increasing tax compliance and collections.

Service Delivery Modernizations. The District continues its investment in information technology with nearly $62 million to modernize its unemployment insurance system, build an application to implement the Paid Family Leave Act, and improve records management and service delivery at the Department of Consumer and Regulatory Affairs (DCRA).

Cybersecurity. As digital attacks on local governments become more and more prevalent, the District is increasing its capital investment in Cybersecurity with $22 million of critical information technology infrastructure upgrades.

Free Wifi in Wards 5, 7 and 8. In conjunction with its plan to upgrade all District streetlights to energy-efficient and "smart" LEDs, the CIP includes over $3 million to install the capability for free, high-speed wireless internet throughout Wards 5, 7 and 8.

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 $65 million to Fire and Emergency Medical Services (FEMS) for the purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional $37 million is provided to the Metropolitan Police Department (MPD) for the replacement of police cruisers 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 $77 million for critical maintenance and safety upgrades at the DC Jail, and an additional $5 million in FY 2025 to begin the design of a new correctional facility.

Fund Balance of the Capital Fund

From FY 2008 through FY 2017, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit for four 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 2018 CAFR reports a General Capital Improvements Fund deficit of $522 million. This level represents a net increase of $120 million from the FY 2017 ending negative fund balance of $642 million. This increase is due primarily to the difference in timing of revenues/borrowing and expenditures in the fund. The balance as of the end of FY 2018 is representative of the activity in the fund as of that date. The District borrowed $800 million long-term financing in February of 2019, thereby erasing the deficit, and plans for an additional borrowing of $500 million in commercial paper for summer of 2019 to cover ongoing capital expenditures and ensure the fund has a positive balance.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 2009-FY 2018

(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)

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

Timing and Amount of Long-Term Borrowing

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

Method of Bond Sale

Prior to coming to market, the District shall monitor and evaluate market conditions to determine which method of sale, competitive or negotiated, is optimal. A final determination will be made by the Chief Financial Officer (CFO), supported by a recommendation of the Treasurer 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 agency capital equipment with estimated useful lives of five to ten years. This program is part of the District's policy of matching the useful life of capital assets to the duration of the debt that finances them, identifying low-cost financing, and managing agency operating costs associated with equipment lease financing. The District is not currently purchasing new assets through the program but is obligated to pay outstanding debt until it is retired. New financings could resume if the CFO determines it is in the best interest of the District.

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

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

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

Financial Asset Management Policy

Authorization and Responsibility

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

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

Deposit of Cash Receipts Policy

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

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

Disbursement of Public Funds Policy

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

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

Collateralization Policy

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

Banking Services Policy

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

Electronic Benefit Transfer (EBT) Payment Policy

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

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

Internal Control Policy Related to Financial Assets

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

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

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

Capitalization Policy

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

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

- Outlays associated with the preliminary project stage should be expensed as incurred. Outlays related to the application development stage should be capitalized. Outlays in the post-implementation stage should be expensed. Training that is directly related to installation and testing should be capitalized. The cost of training after the system has been placed in service should be expensed as incurred. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.
- Computer hardware system costs shall be capitalized if the total cost including acquisition, installation, and

testing is $5,000 or more, and it provides a future economic benefit of three or more years. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the FAS. When the hardware system is ready for its intended use, the inventoried costs should be grouped and capitalized as one unit of property in the FAS. Upgrades and enhancements should only be capitalized if such costs significantly increase the life or functionality of the system by two years or more.

- Betterments shall be capitalized if the cost is $5,000 or more and the addition made to the capital asset is expected to prolong its life or increase its efficiency over and above that resulting from repairs or maintenance. The cost of the betterment is added to the book value of the asset. Betterments do not include building improvements. Betterments that cost less than $5,000 should be classified as repairs and maintenance and not 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 cash or cash equivalent cost of obtaining the asset and bringing it to the location and condition necessary for its intended use. Donated assets shall be recorded at acquisition value, defined as "the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date." Construction-in-progress represents capitalization of labor, material, and overhead costs of a capital project. When the project is completed, costs in the construction-in-progress balance sheet account shall be reclassified to one or more of the property and equipment accounts.

Valuation Policy

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

Document Retention Policy

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

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

Interest earned on the Emergency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a. For purposes of cash flow management, the CFO or his/her designee may borrow from the Emergency Reserve Fund as long as adherence to the terms of D.C. Official Code §1-204.50a is maintained.

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

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

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

Contingency Reserve Fund Management

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

The Contingency Reserve Fund may be used only for nonrecurring or unforeseen needs that arise during a fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected obligations created by federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred, or opportunities to achieve cost savings. The Fund may also be used, if needed, to cover revenue shortfalls experienced by the District government for 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 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, the CFO's certified revenue estimates shall be used as the basis for any request for supplemental appropriations

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

General Fund Balance

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

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

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

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

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

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

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

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

Expenditure Reporting

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

Accrual Accounting

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

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

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

Tax Expenditure Budget

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

Special Purpose Revenues

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

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

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

It is the policy of the District government that all program revenues generated by any agency belong to the District as a whole, unless otherwise required by law. As a general rule, all revenues should be allocated

through the budget and appropriations process. Dedicated funds limit the use of the District's general fund revenue by earmarking a portion of the revenue for special purposes.

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

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

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

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

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

Grants

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

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

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

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

Budget Authority for Grants: District agencies will spend grant funds for allowable costs only at such time as a grant award has been received, and to the extent they have budget authority to do so. Budget authority

applies to a particular fiscal year. If a grant covers multiple fiscal years, the sum of the budget authority across those fiscal years should not exceed the grant award amount. Changes in budget authority will be made only in accordance with the District's policies and procedures regarding budget modifications (increases or decreases in overall budget authority for a grant) or reprogrammings (increases or decreases in particular line items within a grant that leaves the overall budget authority unchanged). Spending grant funds without budget authority is a violation of the Anti-Deficiency Act. Agency updates to the spending plans required by the Anti-Deficiency Act should reflect all changes to grant budget authority.

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

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

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

Economic Development Policy

Real Property Tax Exemptions

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

Analysis of Proposed Tax Exemptions and Abatements

The OCFO must prepare a Tax Abatement Financial Analysis (TAFA) for any bill providing a tax abatement and exemption under Title 47 or Section 42-1103 of the D.C. Official Code (other than those of general applicability) before the bill can receive a hearing before the 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.

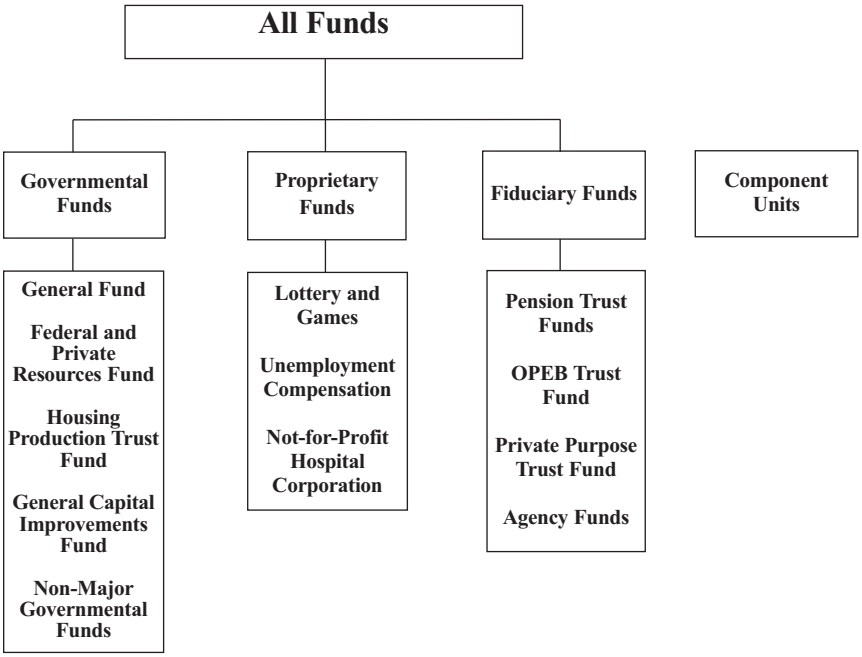
This section describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

Fund Structure

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

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

Fund Structure



Governmental Funds

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

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

The non-major governmental funds are:

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

General Fund

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

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

Descriptions of General Fund revenues, as well as historical data and estimates for FY 2020 and the next three years, can be found in chapter 3 of this Executive Summary volume

Federal and Private Resources Fund

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

- **Federal Grants** are grants the District receives from federal agencies, including block grants, formula grants, certain entitlements, and competitive grants.
- **Federal Payments** are direct appropriations from the Congress to the District, usually to a particular District agency for a particular purpose.

- **Federal Medicaid Payments** are the federal share of the District's Medicaid costs. Generally, the federal government pays 70 percent of the cost of Medicaid while the District pays 30 percent, although the proportions differ in certain circumstances.
- **Private Grants** are grants the District receives from non-federal sources.
- **Private Donations** are donations to District agencies from private individuals or organizations.

Housing Production Trust Fund

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

General Capital Improvements Fund

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

Non-Major Governmental Funds

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

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

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

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

Proprietary Funds

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

- **Office of Lottery and Charitable Games**, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for

revenue from lotteries and daily numbers games operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.

- **Unemployment Compensation Fund**, which accounts for funds used to pay benefits to unemployed former employees of the District, federal government, and private employers within the District. The fund is administered by the Department of Employment Services.
- **Not-for-Profit Hospital Corporation**, commonly known as United Medical Center and United Medical Nursing Center, which provides inpatient, outpatient, psychiatric, and emergency care and manages a skilled nursing facility.

Fiduciary Funds

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

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

Component Units

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

- **Health Benefit Exchange Authority**, which implements a health care exchange program in the District of Columbia in accordance with the Patient Protection and Affordable Care Act.
- **Washington Convention and Sports Authority**, which maintains and operates the Washington Convention Center for local public shows, civic events, and other activities; maintains and operates the National Guard Armory for nonmilitary events and the Robert F. Kennedy Memorial Stadium; and promotes the District as a sporting event site.
- **Housing Finance Agency**, which receives funds from public and private sources to alleviate the shortage of housing through greater supply and less expensive mortgage and construction loans.
- **University of the District of Columbia**, which accounts for resources received and used by the University of the District of Columbia. The unit contains four separate fund groups: Current Funds, Loan Fund, Endowment Fund, and Plant Funds. A budget is prepared for only the Current Funds.

The District established the District of Columbia Tobacco Settlement Financing Corporation (the "Tobacco Corporation") as a special purpose, independent instrumentality of the District government. The Tobacco Corporation is a blended component unit because it provides services exclusively to the District, and it is blended as a special revenue fund and listed in the non-major governmental funds section above.

The Not-for-Profit Hospital Corporation was established pursuant to the Not-for-Profit Hospital Corporation Establishment Emergency Amendment Act of 2010, effective July 7, 2010 (D.C. Act 18-476; 57 DCR 6937), to provide community-centered health care east of the Anacostia River. The Not-for-Profit

Hospital Corporation is a blended component unit pursuant to GASB Statement No. 80 because: (a) it is organized as a not-for-profit corporation and (b) the District is its sole owner. It is blended as a proprietary fund and listed in the proprietary funds section above.

Budget Structure and Relationship to Fund Structure

For FY 2020, the District is publishing six budget volumes: this Executive Summary volume, four volumes covering the operating budget, and one volume covering the capital budget. The operating budget includes agencies whose revenues and expenditures are recorded in the General Fund and the Federal and Private Resources Fund. In addition, the operating budget includes certain agencies that operate outside these two funds. The capital budget includes agencies in the General Capital Improvements Fund and the Highway Trust Fund.

Operating Budget

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

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

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

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

Capital Budget

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

Transfers Between Funds

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

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

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

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

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

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

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

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other long-term debt. These costs include (but are not limited to) expenses related to underwriting, credit enhancement, financial advisory, documentation, and credit ratings on the bonds.

A portion of the bond proceeds is used to pay these costs. Once bond proceeds are received for the General Obligation Bonds, or the Income Tax Secured Revenue Bonds, almost all of the proceeds are recorded in the General Capital Improvements Fund. The portion used to pay for issuance costs, however, is recorded directly in the General Fund. The issuance costs for other long-term debt are recorded to the applicable budget and fund at the time the bonds are issued.

Intra-District Budgets

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

Appendix D:

Recurring Budget and Current Services Funding Level (CSFL) Development

Recurring Budget and Current Services Funding Level (CSFL) Development

Overview

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

Methodology

Recurring Budget – The starting point in estimating the required level of programmatic funding for the upcoming fiscal year is the approved budget of the prior fiscal year. One-time costs are typically policy decisions that exist for only one year (e.g. funding for public art installations 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. The Recurring Budget is located at the beginning of each chapter that contains an "Approved Budget to Proposed Budget, by Revenue Type" table, also called Table 5.

CSFL – While the CSFL is no longer the starting point of the proposed budget or included in agency chapters, it continues to be a tool that policy makers use to view changes from the prior year approved budget to the proposed budget. It also provides estimates to determine how much it could cost for District agencies to continue current programs and operations.

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

General Assumptions Used to Develop the CSFL

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

1. **Fringe Benefit Rate Adjustments (By Agency):** The fringe benefit rate increase was calculated based on: 1) a four-year average of fringe data; 2) the percentage of health and other benefits.

2. **Consumer Price Index (CPI) Growth Factor:** A 1.7 percent Year-over-Year 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, but exclude Fixed Costs.

Specific Assumptions Used to Develop the CSFL

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

1. **Removal of One-Time Items:** All one-time items were removed from the CSFL.

2. **Prior Year Recurring Costs:** Where applicable, recurring budget items were identified to adjust CSGs 11 (Regular Pay - Continuing Full Time), 13 (Additional Gross Pay), 14 (Fringe Benefits – Current Personnel), 15 (Overtime Pay), 40 (Other Services and Charges), 41 (Contractual Services - Other), and 50 (Subsidies and Transfers).

3. **BAUR:** Using the Budget Appropriation Utilization Rate (BAUR), OBP produced a numerical representation of Local fund Fixed Costs items based on actual agency expenditures across all commodities. The BAUR represents the percentage of the approved budget an agency expended over a period of time, typically the most recent three years. Certain components of the BAUR used or compared initial cost estimates provided by the District's central fixed cost agencies. The Office of Finance and Resource Management provided telecommunication estimates and the Department of Public Works provided fleet estimates. Fixed Costs commodities such as Rent, Energy, Water, Natural Gas, Security, and Custodial services were provided by the Department of General Services.

4. **Medicaid Growth Factor:** The growth rate of 8.3 percent was provided by the Department of Health Care Finance and used to calculate baseline funding for Medicaid.

5. **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.

6. **Operating Impact of Capital:** Projected adjustments were provided by the respective agencies for completed capital projects that will have operating costs.

7. **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

Appendix E:

Agency Performance Plans

Agency Performance Plans

Overview

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

First drafts of the high-level components of each agency's performance plan (objectives, key performance indicators, workload measures and operations) are published with the Mayor's annual budget submission. The final performance plan, which also includes strategic initiatives, is posted online in November each year at www.oca.dc.gov.

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

Background:

Annual performance plans 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 2019:

- **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 once per quarter 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 2020 Proposed Budget and Financial Plan

F: FY 2020 Proposed Budget - *General Fund*
G: FY 2020 Proposed Budget - *Gross Funds*
H: FY 2020 Proposed Full-Time Equivalent Employment Authority - *General Fund*
I: FY 2020 Proposed Full-Time Equivalent Employment Authority - *Gross Funds*

Government of the District of Columbia
FY 2020 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2017 Actuals General Fund	FY 2018 Actuals General Fund	FY 2019 Approved General Fund	FY 2020 Proposed Local Funds	FY 2020 Proposed Dedicated Taxes	FY 2020 Proposed Other Funds	Total, FY 2020 Proposed General Fund	Change from FY 2019 Approved General Fund
Governmental Direction and Support									
AB0	Council of the District of Columbia	22,289	24,064	26,879	28,077	0	0	28,077	1,199
AC0	Office of the District of Columbia Auditor	4,669	5,945	6,229	5,613	0	0	5,613	-616
DX0	Advisory Neighborhood Commissions	851	966	1,146	1,203	0	0	1,203	57
AL0	Uniform Law Commission	47	38	60	60	0	0	60	0
AA0	Office of the Mayor	9,736	10,863	11,367	13,525	0	0	13,525	2,158
AH0	Mayor's Office of Legal Counsel	1,322	1,327	1,634	1,657	0	0	1,657	24
AI0	Office of the Senior Advisor	2,123	2,601	3,219	3,464	0	0	3,464	245
BA0	Office of the Secretary	3,690	3,920	4,157	3,490	0	1,100	4,590	433
AE0	Office of the City Administrator	7,224	8,449	8,919	10,968	0	0	10,968	2,048
EM0	Deputy Mayor for Greater Economic Opportunity	2,671	2,620	5,513	0	0	0	0	-5,513
RK0	D.C. Office of Risk Management	3,893	5,065	4,102	4,713	0	0	4,713	610
BE0	D.C. Department of Human Resources	10,066	11,041	9,428	11,119	0	448	11,567	2,139
JR0	Office of Disability Rights	1,041	1,031	1,133	1,187	0	0	1,187	54
RJ0	Captive Insurance Agency	1,869	2,487	2,306	2,352	0	889	3,241	935
AS0	Office of Finance and Resource Management	23,450	24,194	27,595	28,528	0	273	28,802	1,207
PO0	Office of Contracting and Procurement	23,036	24,104	24,945	24,450	0	1,605	26,055	1,110
TO0	Office of the Chief Technology Officer	72,488	81,193	80,131	76,480	0	13,846	90,326	10,195
AM0	Department of General Services	333,817	348,633	318,529	330,608	260	9,271	340,139	21,610
AF0	Contract Appeals Board	1,453	1,485	1,556	1,580	0	0	1,580	23
DL0	Board of Elections	7,662	9,020	10,666	9,448	0	0	9,448	-1,219
CJ0	Office of Campaign Finance	2,688	2,722	4,101	7,533	0	0	7,533	3,431
CG0	Public Employee Relations Board	1,279	1,235	1,509	1,526	0	0	1,526	17
CH0	Office of Employee Appeals	1,767	2,099	2,178	2,236	0	0	2,236	57
EA0	Metropolitan Washington Council of Governments	495	520	542	554	0	0	554	12
CB0	Office of the Attorney General for the District of Columbia	59,989	70,184	79,982	68,682	0	12,375	81,056	1,074
AG0	Board of Ethics and Government Accountability	2,166	2,112	2,450	2,464	0	153	2,618	168
AR0	Statehood Initiatives	240	324	242	245	0	0	245	2

Government of the District of Columbia
FY 2020 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2017 Actuals General Fund	FY 2018 Actuals General Fund	FY 2019 Approved General Fund	FY 2020 Proposed Local Funds	FY 2020 Proposed Dedicated Taxes	FY 2020 Proposed Other Funds	Total, FY 2020 Proposed General Fund	Change from FY 2019 Approved General Fund
AD0	Office of the Inspector General	13,807	12,288	15,943	16,120	0	0	16,120	177
AT0	Office of the Chief Financial Officer	139,596	145,766	179,307	144,478	0	43,760	188,238	8,930
GS0	Section 103 Judgments - Governmental Direction and Support	4,346	10,336	0	0	0	0	0	0
Total, Governmental Direction and Support		759,770	816,632	835,768	802,358	260	83,722	886,339	50,571
Economic Development and Regulation									
EB0	Office of the Deputy Mayor for Planning and Economic Development	31,364	48,311	42,602	24,108	0	16,552	40,660	-1,942
BD0	Office of Planning	9,231	9,875	10,431	13,684	0	200	13,884	3,452
EN0	Department of Small and Local Business Development	10,554	14,465	14,621	14,286	0	0	14,286	-335
CI0	Office of Cable Television, Film, Music, and Entertainment	15,559	15,250	14,678	1,699	0	13,206	14,905	228
BJ0	Office of Zoning	3,050	2,855	3,117	3,161	0	0	3,161	44
DB0	Department of Housing and Community Development	24,041	33,939	34,906	56,147	0	4,078	60,224	25,318
CF0	Department of Employment Services	98,052	95,063	108,984	59,689	0	53,099	112,787	3,803
DA0	Real Property Tax Appeals Commission	1,640	1,712	1,763	1,784	0	0	1,784	21
CR0	Department of Consumer and Regulatory Affairs	50,831	57,126	60,729	27,160	0	40,422	67,582	6,854
CQ0	Office of the Tenant Advocate	3,075	3,140	4,254	3,524	0	660	4,184	-71
BX0	Commission on the Arts and Humanities	19,884	27,758	31,199	33,499	0	133	33,632	2,433
LQ0	Alcoholic Beverage Regulation Administration	7,247	7,580	9,299	0	1,385	8,258	9,643	344
DH0	Public Service Commission	12,845	13,560	15,163	0	0	15,693	15,693	529
DJ0	Office of the People's Counsel	7,901	8,007	9,746	689	0	9,315	10,004	258
SR0	Department of Insurance, Securities, and Banking	19,668	21,963	28,565	0	0	30,015	30,015	1,450
HY0	Housing Authority Subsidy	54,624	81,110	111,489	128,064	0	0	128,064	16,575
HP0	Housing Production Trust Fund Subsidy	42,732	12,516	39,335	52,645	0	0	52,645	13,310
ID0	Business Improvement Districts Transfer	27,404	29,082	55,000	0	0	55,000	55,000	0
Total, Economic Development and Regulation		439,701	483,311	595,881	420,138	1,385	246,630	668,154	72,273
Public Safety and Justice									
FA0	Metropolitan Police Department	511,395	525,083	518,280	512,269	0	7,386	519,655	1,375
FB0	Fire and Emergency Medical Services Department	248,888	285,784	258,243	279,839	0	1,981	281,820	23,577
FD0	Police Officers' and Fire Fighters' Retirement System	145,627	105,596	92,322	93,061	0	0	93,061	739
FL0	Department of Corrections	154,987	163,626	164,937	154,463	0	25,591	180,054	15,117

Government of the District of Columbia
FY 2020 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2017 Actuals General Fund	FY 2018 Actuals General Fund	FY 2019 Approved General Fund	FY 2020 Proposed Local Funds	FY 2020 Proposed Dedicated Taxes	FY 2020 Proposed Other Funds	Total, FY 2020 Proposed General Fund	Change from FY 2019 Approved General Fund
FK0	District of Columbia National Guard	5,088	4,790	4,810	4,942	0	0	4,942	132
BN0	Homeland Security and Emergency Management Agency	4,665	4,852	5,153	5,497	0	0	5,497	344
DQ0	Commission on Judicial Disabilities and Tenure	0	8	0	0	0	0	0	0
FH0	Office of Police Complaints	2,276	2,559	2,538	2,575	0	0	2,575	36
FZ0	DC Sentencing Commission	948	1,067	1,186	1,124	0	0	1,124	-62
MA0	Criminal Code Reform Commission	659	646	724	367	0	0	367	-357
NS0	Office of Neighborhood Safety and Engagement	0	2,395	5,431	8,774	0	0	8,774	3,342
FX0	Office of the Chief Medical Examiner	11,316	11,646	12,352	12,863	0	0	12,863	511
FS0	Office of Administrative Hearings	9,060	8,536	10,135	10,063	0	0	10,063	-73
FJ0	Criminal Justice Coordinating Council	558	1,217	1,655	1,179	0	0	1,179	-476
UC0	Office of Unified Communications	44,604	45,532	48,310	32,560	0	19,991	52,551	4,242
FR0	Department of Forensic Sciences	20,529	25,113	26,101	28,257	0	0	28,257	2,157
FI0	Corrections Information Council	451	581	744	736	0	0	736	-8
FO0	Office of Victim Services and Justice Grants	24,954	30,553	36,248	35,592	0	2,822	38,414	2,167
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,683	1,330	1,596	1,571	0	0	1,571	-26
PJ0	Section 103 Judgments - Public Safety and Justice	340	0	0	0	0	0	0	0
Total, Public Safety and Justice		1,188,028	1,220,914	1,190,766	1,185,732	0	57,771	1,243,504	52,738
Public Education System									
GA0	District of Columbia Public Schools	780,970	849,406	857,867	894,974	0	14,479	909,453	51,586
GX0	Teachers' Retirement System	56,618	58,844	53,343	58,888	0	0	58,888	5,545
GD0	Office of the State Superintendent of Education	141,693	163,412	171,338	169,248	4,676	1,250	175,174	3,835
GC0	District of Columbia Public Charter Schools	779,669	871,862	889,379	898,494	0	0	898,494	9,116
GG0	University of the District of Columbia Subsidy Account	77,671	80,000	87,353	90,153	0	0	90,153	2,800
CE0	District of Columbia Public Library	56,589	59,843	63,172	64,630	0	1,155	65,785	2,613
GB0	District of Columbia Public Charter School Board	721	9,573	8,525	0	0	10,159	10,159	1,635
GN0	Non-Public Tuition	64,752	61,395	63,500	60,532	0	0	60,532	-2,968
GO0	Special Education Transportation	89,300	89,258	90,039	94,596	0	0	94,596	4,557
GE0	D.C. State Board of Education	1,267	1,691	1,850	1,969	0	0	1,969	119
GL0	District of Columbia State Athletics Commission	0	0	1,289	1,200	0	100	1,300	11

Government of the District of Columbia
FY 2020 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2017 Actuals General Fund	FY 2018 Actuals General Fund	FY 2019 Approved General Fund	FY 2020 Proposed Local Funds	FY 2020 Proposed Dedicated Taxes	FY 2020 Proposed Other Funds	Total, FY 2020 Proposed General Fund	Change from FY 2019 Approved General Fund
GW0	Office of the Deputy Mayor for Education	3,504	9,035	17,366	18,592	0	0	18,592	1,226
PE0	Section 103 Judgments-Public Education System	5,482	893	0	0	0	0	0	0
Total, Public Education System		2,058,235	2,255,212	2,305,021	2,353,276	4,676	27,144	2,385,095	80,074
Human Support Services									
JA0	Department of Human Services	295,601	364,476	384,529	393,096	0	1,000	394,096	9,567
RL0	Child and Family Services Agency	164,632	159,025	162,239	160,248	0	1,000	161,248	-991
RM0	Department of Behavioral Health	234,766	239,723	252,103	263,117	200	2,352	265,669	13,566
HC0	Department of Health	88,648	96,996	111,554	82,465	0	22,854	105,319	-6,235
HA0	Department of Parks and Recreation	47,072	52,386	53,423	52,609	0	2,900	55,509	2,086
BY0	Department of Aging and Community Living	31,426	37,868	38,391	40,982	0	0	40,982	2,591
BH0	Unemployment Compensation Fund	5,326	5,153	6,680	6,680	0	0	6,680	0
BG0	Employees' Compensation Fund	25,538	24,579	24,132	25,552	0	0	25,552	1,420
HM0	Office of Human Rights	4,035	4,425	5,000	5,149	0	0	5,149	149
BZ0	Mayor's Office on Latino Affairs	3,058	3,245	3,404	5,453	0	0	5,453	2,049
JY0	Children and Youth Investment Collaborative	4,920	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs	803	867	872	904	0	0	904	33
VA0	Office of Veterans' Affairs	404	470	622	838	0	5	843	221
JZ0	Department of Youth Rehabilitation Services	90,344	87,507	94,968	89,931	0	0	89,931	-5,037
JM0	Department on Disability Services	121,970	128,756	131,109	138,268	0	7,700	145,968	14,859
HT0	Department of Health Care Finance	789,035	793,230	870,919	831,002	68,106	4,051	903,160	32,241
HX0	Not-for-Profit Hospital Corporation Subsidy	2,000	28,594	10,000	40,000	0	0	40,000	30,000
HG0	Office of the Deputy Mayor for Health and Human Services	2,242	1,714	1,782	2,088	0	0	2,088	306
HS0	Section 103 Judgments-Human Services	2,600	1,000	0	0	0	0	0	0
Total, Human Support Services		1,914,422	2,030,015	2,151,728	2,138,384	68,306	41,861	2,248,552	96,824
Public Works									
KT0	Department of Public Works	145,320	150,894	147,564	150,029	0	9,310	159,339	11,775
KA0	District Department of Transportation	90,903	100,187	131,116	116,880	0	23,508	140,388	9,272
KV0	Department of Motor Vehicles	36,938	37,999	40,454	33,853	0	9,955	43,808	3,354
KG0	Department of Energy and Environment	77,453	82,582	112,225	25,944	0	116,277	142,221	29,997

Government of the District of Columbia
FY 2020 Proposed Budget
General Fund

Appropriation Title (thousands of dollars)

Agency Code	Agency Name	FY 2017 Actuals General Fund	FY 2018 Actuals General Fund	FY 2019 Approved General Fund	FY 2020 Proposed Local Funds	FY 2020 Proposed Dedicated Taxes	FY 2020 Proposed Other Funds	Total, FY 2020 Proposed General Fund	Change from FY 2019 Approved General Fund
TC0	Department of For-Hire Vehicles	12,494	13,090	17,600	5,895	0	13,760	19,656	2,056
KC0	Washington Metropolitan Area Transit Commission	139	141	151	158	0	0	158	7
KE0	Washington Metropolitan Area Transit Authority	368,014	418,728	412,175	335,152	84,470	48,000	467,622	55,448
KO0	Deputy Mayor for Operations and Infrastructure	0	0	0	1,304	0	0	1,304	1,304
Total, Public Works		731,261	803,621	861,284	669,215	84,470	220,810	974,496	113,212
Financing and Other									
DS0	Repayment of Loans and Interest	622,151	685,059	741,363	797,545	0	5,983	803,528	62,165
ZB0	Debt Service - Issuance Costs	5,721	5,571	8,000	9,000	0	0	9,000	1,000
SM0	Schools Modernization Fund	13,523	0	0	0	0	0	0	0
DT0	Repayment of Revenue Bonds	7,825	7,822	7,839	0	7,839	0	7,839	1
ZC0	Commercial Paper Program	0	2,881	10,000	10,000	0	0	10,000	0
ZH0	Settlements and Judgments	21,292	15,959	21,825	28,025	0	0	28,025	6,200
ZZ0	John A. Wilson Building Fund	4,210	4,014	4,726	3,807	0	0	3,807	-919
UP0	Workforce Investments	0	0	51,767	89,570	0	0	89,570	37,803
DO0	Non-Departmental	0	0	6,272	1,750	0	3,461	5,211	-1,060
ELO	Master Equipment Lease/Purchase Program	27,445	19,254	11,844	4,486	0	0	4,486	-7,359
PA0	Pay-As-You-Go Capital Fund	133,380	123,028	86,467	20,061	178,500	81,679	280,240	193,772
RH0	District Retiree Health Contribution	31,000	44,500	46,000	47,300	0	0	47,300	1,300
KZ0	Highway Transportation Fund - Transfers	26,099	26,268	28,176	0	26,298	0	26,298	-1,878
EZ0	Convention Center Transfer	141,802	143,246	158,959	0	149,497	3,730	153,227	-5,732
Total, Financing and Other		1,034,448	1,077,603	1,183,236	1,011,543	362,134	94,853	1,468,530	285,294
TOTAL GENERAL OPERATING FUNDS		8,125,864	8,687,308	9,123,684	8,580,647	521,231	772,791	9,874,669	750,985

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 2020 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)				FY 2020 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
Governmental Direction and Support															
AB0	Council of the District of Columbia	22,359	24,144	26,914	28,077	0	0	28,077	0	0	0	0	28,077	35	28,112
AC0	Office of the District of Columbia Auditor	4,669	5,945	6,229	5,613	0	0	5,613	0	0	0	0	5,613	0	5,613
DX0	Advisory Neighborhood Commissions	851	966	1,146	1,203	0	0	1,203	0	0	0	0	1,203	0	1,203
AL0	Uniform Law Commission	47	38	60	60	0	0	60	0	0	0	0	60	0	60
AA0	Office of the Mayor	14,453	15,869	16,133	13,525	0	0	13,525	4,093	0	0	0	17,618	807	18,425
AH0	Mayor's Office of Legal Counsel	1,322	1,347	1,634	1,657	0	0	1,657	0	0	0	0	1,657	0	1,657
AI0	Office of the Senior Advisor	2,123	2,601	3,219	3,464	0	0	3,464	0	0	0	0	3,464	0	3,464
BA0	Office of the Secretary	3,854	4,788	4,157	3,490	0	1,100	4,590	0	0	0	0	4,590	0	4,590
AE0	Office of the City Administrator	8,514	10,214	10,028	10,968	0	0	10,968	0	0	0	0	10,968	0	10,968
EM0	Deputy Mayor for Greater Economic Opportunity	4,160	4,711	6,429	0	0	0	0	0	0	0	0	0	0	0
RK0	D.C. Office of Risk Management	3,914	5,100	4,102	4,713	0	0	4,713	0	0	0	0	4,713	0	4,713
BE0	D.C. Department of Human Resources	18,591	20,149	16,528	11,119	0	448	11,567	0	0	0	0	11,567	7,782	19,349
JR0	Office of Disability Rights	1,666	1,675	2,064	1,187	0	0	1,187	651	0	0	0	1,838	293	2,131
RJ0	Captive Insurance Agency	2,001	2,673	2,306	2,352	0	889	3,241	0	0	0	0	3,241	0	3,241
AS0	Office of Finance and Resource Management	32,667	32,631	36,738	28,528	0	273	28,802	0	0	0	0	28,802	10,396	39,198
PO0	Office of Contracting and Procurement	61,638	26,917	28,594	24,450	0	1,605	26,055	0	0	0	0	26,055	3,753	29,808
PX0	Purchase Card Transactions	0	34,157	36,000	0	0	0	0	0	0	0	0	0	36,000	36,000
TO0	Office of the Chief Technology Officer	131,349	123,508	119,901	76,480	0	13,846	90,326	0	0	0	0	90,326	31,692	122,018
AM0	Department of General Services	469,342	493,346	454,987	330,608	260	9,271	340,139	0	0	0	0	340,139	140,368	480,507
AF0	Contract Appeals Board	1,453	1,485	1,556	1,580	0	0	1,580	0	0	0	0	1,580	0	1,580
DL0	Board of Elections	9,013	10,415	10,666	9,448	0	0	9,448	0	0	0	0	9,448	0	9,448
CJ0	Office of Campaign Finance	2,688	2,722	4,101	7,533	0	0	7,533	0	0	0	0	7,533	0	7,533
CG0	Public Employee Relations Board	1,279	1,235	1,509	1,526	0	0	1,526	0	0	0	0	1,526	0	1,526
CH0	Office of Employee Appeals	1,767	2,099	2,178	2,236	0	0	2,236	0	0	0	0	2,236	0	2,236
EA0	Metropolitan Washington Council of Governments	495	520	542	554	0	0	554	0	0	0	0	554	0	554
CB0	Office of the Attorney General for the District of Columbia	83,075	92,813	107,888	68,682	0	12,375	81,056	22,512	552	0	0	104,120	4,351	108,471
AG0	Board of Ethics and Government Accountability	2,166	2,112	2,450	2,464	0	153	2,618	0	0	0	0	2,618	0	2,618
AR0	Statehood Initiatives	240	345	242	245	0	0	245	0	0	0	0	245	0	245
AD0	Office of the Inspector General	15,890	14,366	18,763	16,120	0	0	16,120	3,073	0	0	0	19,194	0	19,194

Government of the District of Columbia
FY 2020 Proposed Budget
Gross Funds

Appropriation Title (thousands of dollars)					FY 2020 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
AT0	Office of the Chief Financial Officer	148,120	153,661	188,465	144,478	0	43,760	188,238	450	0	0	0	188,688	10,859	199,547
GS0	Section 103 Judgments - Governmental Direction and Support	4,346	10,336	0	0	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support		1,054,052	1,102,888	1,115,528	802,358	260	83,722	886,339	30,779	552	0	0	917,670	246,337	1,164,007
Economic Development and Regulation															
EB0	Office of the Deputy Mayor for Planning and Economic Development	35,332	49,594	42,602	24,108	0	16,552	40,660	0	0	0	0	40,660	0	40,660
BD0	Office of Planning	10,138	10,628	10,988	13,684	0	200	13,884	525	10	0	0	14,419	0	14,419
EN0	Department of Small and Local Business Development	12,113	15,635	15,089	14,286	0	0	14,286	471	0	0	0	14,757	0	14,757
CI0	Office of Cable Television, Film, Music, and Entertainment	15,559	15,252	14,678	1,699	0	13,206	14,905	0	0	0	0	14,905	0	14,905
BJ0	Office of Zoning	3,070	2,871	3,141	3,161	0	0	3,161	0	0	0	0	3,161	24	3,185
DB0	Department of Housing and Community Development	189,573	212,407	190,756	56,147	0	4,078	60,224	61,528	0	0	0	121,752	18,906	140,658
CF0	Department of Employment Services	126,535	126,372	143,661	59,689	0	53,099	112,787	33,253	690	0	0	146,731	3,117	149,848
DA0	Real Property Tax Appeals Commission	1,640	1,712	1,763	1,784	0	0	1,784	0	0	0	0	1,784	0	1,784
CR0	Department of Consumer and Regulatory Affairs	50,851	57,154	60,729	27,160	0	40,422	67,582	0	0	0	0	67,582	0	67,582
CQ0	Office of the Tenant Advocate	3,075	3,140	4,254	3,524	0	660	4,184	0	0	0	0	4,184	0	4,184
BX0	Commission on the Arts and Humanities	20,868	28,617	31,367	33,499	0	133	33,632	714	0	0	0	34,346	160	34,506
LQ0	Alcoholic Beverage Regulation Administration	7,247	7,580	9,299	0	1,385	8,258	9,643	0	0	0	0	9,643	0	9,643
DH0	Public Service Commission	13,331	13,969	15,751	0	0	15,693	15,693	581	12	0	0	16,286	0	16,286
DJ0	Office of the People's Counsel	7,901	8,007	9,746	689	0	9,315	10,004	0	0	0	0	10,004	0	10,004
SR0	Department of Insurance, Securities, and Banking	19,933	22,657	28,690	0	0	30,015	30,015	139	0	0	0	30,154	133	30,287
HY0	Housing Authority Subsidy	54,624	82,510	111,489	128,064	0	0	128,064	0	0	0	0	128,064	0	128,064
HP0	Housing Production Trust Fund Subsidy	42,732	12,516	39,335	52,645	0	0	52,645	0	0	0	0	52,645	0	52,645
ID0	Business Improvement Districts Transfer	27,404	29,082	55,000	0	0	55,000	55,000	0	0	0	0	55,000	0	55,000
Total, Economic Development and Regulation		641,925	699,704	788,338	420,138	1,385	246,630	668,154	97,211	712	0	0	766,077	22,340	788,417
Public Safety and Justice															
FA0	Metropolitan Police Department	555,012	570,087	553,543	512,269	0	7,386	519,655	3,662	0	0	0	523,317	33,105	556,422
FB0	Fire and Emergency Medical Services Department	258,311	293,014	258,502	279,839	0	1,981	281,820	0	0	0	0	281,820	217	282,037
FD0	Police Officers' and Fire Fighters' Retirement System	145,627	105,596	92,322	93,061	0	0	93,061	0	0	0	0	93,061	0	93,061
FL0	Department of Corrections	155,201	164,139	165,249	154,463	0	25,591	180,054	283	0	0	0	180,337	256	180,593
FK0	District of Columbia National Guard	12,576	12,827	14,425	4,942	0	0	4,942	9,625	0	0	0	14,567	0	14,567
BN0	Homeland Security and Emergency Management Agency	98,036	70,200	142,222	5,497	0	0	5,497	131,986	0	0	0	137,484	0	137,484

Government of the District of Columbia
FY 2020 Proposed Budget
Gross Funds

Appropriation Title	(thousands of dollars)				FY 2020 Proposed Budget by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
DQ0	Commission on Judicial Disabilities and Tenure	306	320	295	0	0	0	0	280	0	0	0	280	0	280
DV0	Judicial Nomination Commission	266	229	270	0	0	0	0	257	0	0	0	257	0	257
FH0	Office of Police Complaints	2,276	2,559	2,538	2,575	0	0	2,575	0	0	0	0	2,575	0	2,575
FZ0	DC Sentencing Commission	948	1,067	1,186	1,124	0	0	1,124	0	0	0	0	1,124	0	1,124
MA0	Criminal Code Reform Commission	659	646	724	367	0	0	367	0	0	0	0	367	0	367
NS0	Office of Neighborhood Safety and Engagement	0	2,395	5,431	8,774	0	0	8,774	0	0	0	0	8,774	0	8,774
FX0	Office of the Chief Medical Examiner	12,537	12,419	13,031	12,863	0	0	12,863	0	0	0	0	12,863	598	13,461
FS0	Office of Administrative Hearings	10,764	10,464	12,376	10,063	0	0	10,063	150	0	0	0	10,213	1,873	12,085
FJ0	Criminal Justice Coordinating Council	3,049	3,694	4,060	1,179	0	0	1,179	1,955	0	0	0	3,134	117	3,251
UC0	Office of Unified Communications	47,448	47,567	49,357	32,560	0	19,991	52,551	0	0	0	0	52,551	984	53,535
FT0	Homeland Security Grants	6,530	5,197	1,725	0	0	0	0	0	0	0	0	0	1,323	1,323
FR0	Department of Forensic Sciences	24,031	27,426	28,041	28,257	0	0	28,257	460	0	0	0	28,717	1,588	30,305
FI0	Corrections Information Council	527	603	744	736	0	0	736	0	0	0	0	736	0	736
FO0	Office of Victim Services and Justice Grants	35,181	39,912	48,116	35,592	0	2,822	38,414	13,300	0	0	0	51,715	0	51,715
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,727	1,330	1,596	1,571	0	0	1,571	0	0	0	0	1,571	0	1,571
PJ0	Section 103 Judgments - Public Safety and Justice	340	0	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Safety and Justice		1,371,352	1,371,692	1,395,753	1,185,732	0	57,771	1,243,504	161,958	0	0	0	1,405,462	40,060	1,445,522
Public Education System															
GA0	District of Columbia Public Schools	964,601	1,002,095	996,556	894,974	0	14,479	909,453	33,415	2,652	0	0	945,520	106,176	1,051,696
GX0	Teachers' Retirement System	56,618	58,844	53,343	58,888	0	0	58,888	0	0	0	0	58,888	0	58,888
GD0	Office of the State Superintendent of Education	401,199	443,515	527,521	169,248	4,676	1,250	175,174	340,707	105	0	0	515,985	37,764	553,749
GC0	District of Columbia Public Charter Schools	779,669	871,862	889,379	898,494	0	0	898,494	0	0	0	0	898,494	0	898,494
GG0	University of the District of Columbia Subsidy Account	77,671	80,000	87,353	90,153	0	0	90,153	0	0	0	0	90,153	0	90,153
CE0	District of Columbia Public Library	58,230	61,883	64,319	64,630	0	1,155	65,785	1,115	17	0	0	66,917	89	67,006
GB0	District of Columbia Public Charter School Board	721	9,573	8,525	0	0	10,159	10,159	0	0	0	0	10,159	0	10,159
GN0	Non-Public Tuition	64,752	61,395	63,500	60,532	0	0	60,532	0	0	0	0	60,532	1,000	61,532
GO0	Special Education Transportation	108,301	101,970	102,039	94,596	0	0	94,596	0	0	0	0	94,596	12,000	106,596
GE0	D.C. State Board of Education	1,267	1,691	1,850	1,969	0	0	1,969	0	0	0	0	1,969	0	1,969
GL0	District of Columbia State Athletics Commission	0	0	1,289	1,200	0	100	1,300	0	0	0	0	1,300	0	1,300
GW0	Office of the Deputy Mayor for Education	4,621	9,035	17,441	18,592	0	0	18,592	0	60	0	0	18,652	0	18,652

Government of the District of Columbia
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Gross Funds

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Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
PE0	Section 103 Judgments-Public Education System	5,482	893	0	0	0	0	0	0	0	0	0	0	0	0
Total, Public Education System		2,523,131	2,702,755	2,813,115	2,353,276	4,676	27,144	2,385,095	375,237	2,834	0	0	2,763,166	157,029	2,920,195
Human Support Services															
JA0	Department of Human Services	511,584	515,208	557,758	393,096	0	1,000	394,096	186,246	0	0	0	580,341	2,957	583,298
RL0	Child and Family Services Agency	223,594	221,302	224,279	160,248	0	1,000	161,248	57,159	5	0	0	218,412	1,795	220,207
RM0	Department of Behavioral Health	269,061	276,426	283,401	263,117	200	2,352	265,669	38,601	597	0	0	304,868	14,207	319,075
HC0	Department of Health	210,119	208,488	252,786	82,465	0	22,854	105,319	145,248	136	0	0	250,702	2,121	252,823
HA0	Department of Parks and Recreation	49,019	54,352	56,495	52,609	0	2,900	55,509	0	0	0	0	55,509	3,192	58,701
BY0	Department of Aging and Community Living	45,151	48,830	48,415	40,982	0	0	40,982	10,382	0	0	0	51,364	1,986	53,350
BH0	Unemployment Compensation Fund	5,326	5,153	6,680	6,680	0	0	6,680	0	0	0	0	6,680	0	6,680
BG0	Employees' Compensation Fund	25,538	24,579	24,132	25,552	0	0	25,552	0	0	0	0	25,552	0	25,552
HM0	Office of Human Rights	4,533	4,791	5,567	5,149	0	0	5,149	339	27	0	0	5,516	200	5,716
BZ0	Mayor's Office on Latino Affairs	3,428	3,748	3,604	5,453	0	0	5,453	0	0	0	0	5,453	200	5,653
JY0	Children and Youth Investment Collaborative	4,920	0	0	0	0	0	0	0	0	0	0	0	0	0
AP0	Office on Asian and Pacific Islander Affairs	1,787	1,306	872	904	0	0	904	0	0	0	0	904	0	904
VA0	Office of Veterans' Affairs	404	530	622	838	0	5	843	0	0	0	0	843	0	843
JZ0	Department of Youth Rehabilitation Services	90,803	88,083	95,312	89,931	0	0	89,931	0	0	0	0	89,931	344	90,275
JM0	Department on Disability Services	164,713	171,512	173,009	138,268	0	7,700	145,968	44,380	0	0	0	190,348	50	190,397
HT0	Department of Health Care Finance	3,057,636	3,062,328	3,345,428	831,002	68,106	4,051	903,160	2,331,612	0	0	0	3,234,772	107,580	3,342,352
HX0	Not-for-Profit Hospital Corporation Subsidy	2,000	28,594	10,000	40,000	0	0	40,000	0	0	0	0	40,000	0	40,000
HG0	Office of the Deputy Mayor for Health and Human Services	2,242	1,714	1,782	2,088	0	0	2,088	0	0	0	0	2,088	0	2,088
HS0	Section 103 Judgments-Human Services	2,600	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Total, Human Support Services		4,674,459	4,717,944	5,090,142	2,138,384	68,306	41,861	2,248,552	2,813,967	765	0	0	5,063,284	134,631	5,197,915
Public Works															
KT0	Department of Public Works	171,688	174,984	175,887	150,029	0	9,310	159,339	0	0	0	0	159,339	28,348	187,687
KA0	District Department of Transportation	99,923	105,181	142,590	116,880	0	23,508	140,388	14,509	0	0	0	154,897	0	154,897
KV0	Department of Motor Vehicles	43,034	44,165	46,661	33,853	0	9,955	43,808	0	0	0	0	43,808	35	43,843
KG0	Department of Energy and Environment	103,980	108,664	142,811	25,944	0	116,277	142,221	30,095	3,486	0	0	175,802	2,414	178,217
TC0	Department of For-Hire Vehicles	12,795	13,989	17,600	5,895	0	13,760	19,656	0	0	0	0	19,656	830	20,486
KC0	Washington Metropolitan Area Transit Commission	139	141	151	158	0	0	158	0	0	0	0	158	0	158

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Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
KE0	Washington Metropolitan Area Transit Authority	368,014	418,728	412,175	335,152	84,470	48,000	467,622	0	0	0	0	467,622	0	467,622
KO0	Deputy Mayor for Operations and Infrastructure	0	0	0	1,304	0	0	1,304	0	0	0	0	1,304	0	1,304
Total, Public Works		799,574	865,853	937,874	669,215	84,470	220,810	974,496	44,604	3,486	0	0	1,022,586	31,627	1,054,213
Financing and Other															
DS0	Repayment of Loans and Interest	640,283	703,010	758,887	797,545	0	5,983	803,528	18,465	0	0	0	821,993	0	821,993
ZB0	Debt Service - Issuance Costs	5,721	5,571	8,000	9,000	0	0	9,000	0	0	0	0	9,000	0	9,000
SM0	Schools Modernization Fund	13,523	0	0	0	0	0	0	0	0	0	0	0	0	0
DT0	Repayment of Revenue Bonds	7,825	7,822	7,839	0	7,839	0	7,839	0	0	0	0	7,839	0	7,839
ZC0	Commercial Paper Program	0	2,881	10,000	10,000	0	0	10,000	0	0	0	0	10,000	0	10,000
ZH0	Settlements and Judgments	21,292	15,959	21,825	28,025	0	0	28,025	0	0	0	0	28,025	0	28,025
ZZ0	John A. Wilson Building Fund	4,210	4,014	4,726	3,807	0	0	3,807	0	0	0	0	3,807	0	3,807
UP0	Workforce Investments	0	0	51,767	89,570	0	0	89,570	0	0	0	0	89,570	0	89,570
DO0	Non-Departmental	0	0	6,272	1,750	0	3,461	5,211	0	0	0	0	5,211	0	5,211
EP0	Emergency Planning and Security Fund	17,112	16,405	12,000	0	0	0	0	11,400	0	0	0	11,400	0	11,400
ELO	Master Equipment Lease/Purchase Program	27,445	19,254	11,844	4,486	0	0	4,486	0	0	0	0	4,486	0	4,486
PA0	Pay-As-You-Go Capital Fund	133,380	123,028	86,467	20,061	178,500	81,679	280,240	0	0	0	0	280,240	0	280,240
RH0	District Retiree Health Contribution	31,000	44,500	46,000	47,300	0	0	47,300	0	0	0	0	47,300	0	47,300
KZ0	Highway Transportation Fund - Transfers	26,099	26,268	28,176	0	26,298	0	26,298	0	0	0	0	26,298	0	26,298
EZ0	Convention Center Transfer	141,802	143,246	158,959	0	149,497	3,730	153,227	0	0	0	0	153,227	0	153,227
SB0	Inaugural Expenses	27,300	0	0	0	0	0	0	0	0	0	0	0	0	0
Total, Financing and Other		1,096,991	1,111,959	1,212,761	1,011,543	362,134	94,853	1,468,530	29,865	0	0	0	1,498,395	0	1,498,395
TOTAL GENERAL OPERATING FUNDS		12,161,485	12,572,796	13,353,511	8,580,647	521,231	772,791	9,874,669	3,553,621	8,350	0	0	13,436,640	632,024	14,068,664
Enterprise and Other Funds															
LA0	Water and Sewer Authority*	0	0	582,781	0	0	0	0	0	0	0	614,523	614,523	0	614,523
LB0	Washington Aqueduct*	0	0	64,061	0	0	0	0	0	0	0	68,712	68,712	0	68,712
DC0	Office of Lottery and Charitable Games	218,854	210,708	225,282	0	0	0	0	0	0	0	211,974	211,974	0	211,974
DY0	District of Columbia Retirement Board*	0	0	43,579	0	0	0	0	0	0	0	42,836	42,836	0	42,836
BK0	Ballpark Revenue Fund	44,616	41,184	58,773	0	0	0	0	0	0	25,919	12,148	38,067	0	38,067
ES0	Washington Convention and Sports Authority*	0	0	200,612	0	0	0	0	0	0	0	213,801	213,801	0	213,801

Government of the District of Columbia
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Gross Funds

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Agency Code	Agency Name	FY 2017 Actuals Gross Funds	FY 2018 Actuals Gross Funds	FY 2019 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 2020 Proposed Budget Gross Funds
HF0	Housing Finance Agency*	0	0	13,460	0	0	0	0	0	0	0	13,582	13,582	0	13,582
GF0	University of the District of Columbia*	0	0	171,309	0	0	0	0	0	0	0	169,116	169,116	0	169,116
UI0	Unemployment Insurance Trust Fund	142,479	130,870	185,382	0	0	0	0	0	0	0	185,382	185,382	0	185,382
UZ0	Housing Production Trust Fund	124,487	154,241	100,000	0	0	0	0	0	0	77,355	52,645	130,000	0	130,000
TX0	Tax Increment Financing (TIF) Program	55,873	47,790	60,377	0	0	0	0	0	0	64,352	0	64,352	0	64,352
TY0	Repayment of PILOT Financing	21,639	27,519	54,123	0	0	0	0	0	0	57,965	0	57,965	0	57,965
HW0	Not-for-Profit Hospital Corporation *	0	0	144,000	0	0	0	0	0	0	0	170,000	170,000	0	170,000
HI0	D.C. Health Benefit Exchange Authority	47,976	40,876	31,144	0	0	0	0	0	0	0	31,769	31,769	0	31,769
UB0	Other Post-Employment Benefits Fund	0	0	6,763	0	0	0	0	0	0	0	9,069	9,069	0	9,069
Total, Enterprise and Other Funds		655,924	653,188	1,941,645	0	0	0	0	0	0	225,591	1,795,557	2,021,148	0	2,021,148
GRAND TOTAL, DISTRICT GOVERNMENT		12,817,408	13,225,984	15,295,156	8,580,647	521,231	772,791	9,874,669	3,553,621	8,350	225,591	1,795,557	15,457,788	632,024	16,089,813

**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 2020 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title Agency Code	Agency Name	FY 2017 Actuals General Fund FTEs	FY 2018 Actuals General Fund FTEs	FY 2019 Approved General Fund FTEs	FY 2020 Proposed Local Funds FTEs	FY 2020 Proposed Dedicated Taxes FTEs	FY 2020 Proposed Other Funds FTEs	Total, FY 2020 Proposed General Fund FTEs	Change from FY 2019 Approved General Fund FTEs
Governmental Direction and Support									
AB0	Council of the District of Columbia	185.1	191.0	205.0	206.0	0.0	0.0	206.0	1.0
AC0	Office of the District of Columbia Auditor	30.9	30.4	32.6	31.6	0.0	0.0	31.6	-1.0
DX0	Advisory Neighborhood Commissions	2.5	3.5	4.5	4.5	0.0	0.0	4.5	0.0
AA0	Office of the Mayor	80.5	91.3	97.8	110.8	0.0	0.0	110.8	13.0
AH0	Mayor's Office of Legal Counsel	9.0	8.6	10.0	10.0	0.0	0.0	10.0	0.0
AI0	Office of the Senior Advisor	17.0	18.0	18.0	20.0	0.0	0.0	20.0	2.0
BA0	Office of the Secretary	25.7	26.0	26.0	21.0	0.0	6.0	27.0	1.0
AE0	Office of the City Administrator	51.2	53.0	62.0	72.0	0.0	0.0	72.0	10.0
EM0	Deputy Mayor for Greater Economic Opportunity	14.0	11.0	16.3	0.0	0.0	0.0	0.0	-16.3
RK0	D.C. Office of Risk Management	35.8	34.0	37.0	34.0	0.0	0.0	34.0	-3.0
BE0	D.C. Department of Human Resources	88.9	125.3	93.8	104.0	0.0	4.8	108.8	15.0
JR0	Office of Disability Rights	10.9	9.0	9.0	9.0	0.0	0.0	9.0	0.0
RJ0	Captive Insurance Agency	0.0	4.0	4.0	4.0	0.0	0.0	4.0	0.0
AS0	Office of Finance and Resource Management	38.8	36.0	38.0	39.0	0.0	0.0	39.0	1.0
PO0	Office of Contracting and Procurement	192.1	179.0	199.0	191.0	0.0	8.0	199.0	0.0
TO0	Office of the Chief Technology Officer	215.8	221.0	248.6	243.7	0.0	14.9	258.6	10.0
AM0	Department of General Services	614.8	606.5	654.5	644.5	0.0	12.0	656.5	2.0
AF0	Contract Appeals Board	10.0	10.0	10.0	10.0	0.0	0.0	10.0	0.0
DL0	Board of Elections	60.0	56.0	49.0	49.0	0.0	0.0	49.0	0.0
CJ0	Office of Campaign Finance	30.0	25.0	35.0	35.0	0.0	0.0	35.0	0.0
CG0	Public Employee Relations Board	9.0	10.0	10.0	10.0	0.0	0.0	10.0	0.0
CH0	Office of Employee Appeals	15.0	15.0	15.0	15.0	0.0	0.0	15.0	0.0
CB0	Office of the Attorney General for the District of Columbia	370.9	437.4	485.0	459.3	0.0	13.2	472.6	-12.4

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General Fund

Appropriation Title Agency Code	Agency Name	FY 2017 Actuals General Fund FTEs	FY 2018 Actuals General Fund FTEs	FY 2019 Approved General Fund FTEs	FY 2020 Proposed Local Funds FTEs	FY 2020 Proposed Dedicated Taxes FTEs	FY 2020 Proposed Other Funds FTEs	Total, FY 2020 Proposed General Fund FTEs	Change from FY 2019 Approved General Fund FTEs
AG0	Board of Ethics and Government Accountability	17.0	13.0	16.5	15.5	0.0	1.0	16.5	0.0
AR0	Statehood Initiatives	1.0	1.0	1.0	1.0	0.0	0.0	1.0	0.0
AD0	Office of the Inspector General	93.0	74.1	94.8	94.8	0.0	0.0	94.8	0.0
AT0	Office of the Chief Financial Officer	896.4	897.0	975.0	911.0	0.0	61.0	972.0	-3.0
Total, Governmental Direction and Support		3,115.3	3,186.0	3,447.3	3,345.6	0.0	120.9	3,466.5	19.3
Economic Development and Regulation									
EB0	Office of the Deputy Mayor for Planning and Economic Development	75.1	72.0	85.0	72.0	0.0	17.0	89.0	4.0
BD0	Office of Planning	67.1	68.5	71.5	72.5	0.0	0.0	72.5	1.0
EN0	Department of Small and Local Business Development	46.3	43.1	50.0	49.3	0.0	0.0	49.3	-0.8
CI0	Office of Cable Television, Film, Music, and Entertainment	48.5	49.3	51.0	6.0	0.0	46.0	52.0	1.0
BJ0	Office of Zoning	19.0	18.0	18.0	18.0	0.0	0.0	18.0	0.0
DB0	Department of Housing and Community Development	52.9	65.1	73.2	74.3	0.0	0.0	74.3	1.1
CF0	Department of Employment Services	432.7	394.7	506.7	227.5	0.0	309.1	536.5	29.8
DA0	Real Property Tax Appeals Commission	11.0	11.0	11.0	11.0	0.0	0.0	11.0	0.0
CR0	Department of Consumer and Regulatory Affairs	391.4	409.4	451.0	185.0	0.0	270.0	455.0	4.0
CQ0	Office of the Tenant Advocate	18.0	17.4	22.0	20.7	0.0	3.4	24.0	2.0
BX0	Commission on the Arts and Humanities	21.0	19.2	27.0	32.0	0.0	0.0	32.0	5.0
LQ0	Alcoholic Beverage Regulation Administration	51.1	55.5	57.0	0.0	0.0	59.0	59.0	2.0
DH0	Public Service Commission	79.7	73.2	81.9	0.0	0.0	82.1	82.1	0.2
DJ0	Office of the People's Counsel	41.2	39.0	53.4	8.0	0.0	45.4	53.4	0.0
SR0	Department of Insurance, Securities, and Banking	124.6	125.0	150.0	0.0	0.0	150.0	150.0	0.0
Total, Economic Development and Regulation		1,479.6	1,460.4	1,708.7	776.2	0.0	981.9	1,758.1	49.4
Public Safety and Justice									
FA0	Metropolitan Police Department	4,401.1	4,516.0	4,742.5	4,725.0	0.0	0.0	4,725.0	-17.5

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FB0	Fire and Emergency Medical Services Department	1,920.1	2,071.0	2,153.0	2,196.0	0.0	1.0	2,197.0	44.0
FL0	Department of Corrections	1,043.5	1,190.2	1,304.2	1,106.0	0.0	240.0	1,346.0	41.8
FK0	District of Columbia National Guard	46.0	36.3	36.5	36.5	0.0	0.0	36.5	0.0
BN0	Homeland Security and Emergency Management Agency	30.0	26.0	28.3	30.5	0.0	0.0	30.5	2.3
FH0	Office of Police Complaints	22.4	23.0	24.3	24.3	0.0	0.0	24.3	0.0
FZ0	DC Sentencing Commission	5.4	6.0	6.0	6.0	0.0	0.0	6.0	0.0
MA0	Criminal Code Reform Commission	5.0	5.0	5.0	2.5	0.0	0.0	2.5	-2.5
NS0	Office of Neighborhood Safety and Engagement	0.0	14.0	26.0	57.0	0.0	0.0	57.0	31.0
FX0	Office of the Chief Medical Examiner	88.7	84.0	91.0	95.0	0.0	0.0	95.0	4.0
FS0	Office of Administrative Hearings	74.4	65.0	71.3	71.3	0.0	0.0	71.3	0.0
FJ0	Criminal Justice Coordinating Council	2.5	3.3	4.3	4.3	0.0	0.0	4.3	0.0
UC0	Office of Unified Communications	331.4	320.0	362.3	325.5	0.0	58.0	383.5	21.2
FR0	Department of Forensic Sciences	179.5	187.0	207.0	212.0	0.0	0.0	212.0	5.0
FI0	Corrections Information Council	5.7	7.0	8.0	8.0	0.0	0.0	8.0	0.0
FO0	Office of Victim Services and Justice Grants	11.9	12.7	15.4	17.8	0.0	2.0	19.8	4.4
FQ0	Office of the Deputy Mayor for Public Safety and Justice	15.8	8.0	10.0	10.0	0.0	0.0	10.0	0.0
Total, Public Safety and Justice		8,183.4	8,574.4	9,095.0	8,927.6	0.0	301.0	9,228.6	133.6
Public Education System									
GA0	District of Columbia Public Schools	7,362.9	8,239.5	7,579.1	8,026.8	0.0	24.7	8,051.5	472.3
GD0	Office of the State Superintendent of Education	258.0	319.0	320.1	295.5	24.7	5.3	325.4	5.4
GC0	District of Columbia Public Charter Schools	1.0	1.0	1.0	1.0	0.0	0.0	1.0	0.0
CE0	District of Columbia Public Library	532.4	528.1	559.3	598.7	0.0	0.0	598.7	39.4
GN0	Non-Public Tuition	18.0	18.0	18.0	18.0	0.0	0.0	18.0	0.0
GO0	Special Education Transportation	1,295.1	1,362.3	1,362.5	1,362.5	0.0	0.0	1,362.5	0.0

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GE0	D.C. State Board of Education	22.0	29.0	29.0	29.0	0.0	0.0	29.0	0.0
GL0	District of Columbia State Athletics Commission	0.0	0.0	6.0	6.0	0.0	0.0	6.0	0.0
GW0	Office of the Deputy Mayor for Education	21.0	19.0	19.0	28.0	0.0	0.0	28.0	9.0
Total, Public Education System		9,510.4	10,515.9	9,894.0	10,365.5	24.7	30.0	10,420.1	526.1
Human Support Services									
JA0	Department of Human Services	595.9	548.3	693.3	705.7	0.0	0.0	705.7	12.3
RL0	Child and Family Services Agency	556.4	626.0	636.0	636.0	0.0	0.0	636.0	0.0
RM0	Department of Behavioral Health	1,175.0	1,198.6	1,240.3	1,222.1	0.0	15.3	1,237.3	-3.0
HC0	Department of Health	275.8	244.0	308.6	165.5	0.0	147.0	312.5	3.9
HA0	Department of Parks and Recreation	657.7	733.4	758.3	746.7	0.0	0.0	746.7	-11.7
BY0	Department of Aging and Community Living	31.0	37.5	41.5	52.5	0.0	0.0	52.5	11.0
BG0	Employees' Compensation Fund	0.0	47.0	52.0	52.0	0.0	0.0	52.0	0.0
HM0	Office of Human Rights	35.9	35.2	43.2	43.2	0.0	0.0	43.2	0.0
BZ0	Mayor's Office on Latino Affairs	8.6	10.0	11.0	11.0	0.0	0.0	11.0	0.0
AP0	Office on Asian and Pacific Islander Affairs	6.0	5.0	6.0	6.0	0.0	0.0	6.0	0.0
VA0	Office of Veterans' Affairs	4.0	4.0	5.0	5.0	0.0	0.0	5.0	0.0
JZ0	Department of Youth Rehabilitation Services	510.4	567.5	587.5	585.5	0.0	0.0	585.5	-2.0
JM0	Department on Disability Services	191.4	202.5	212.1	211.9	0.0	0.0	211.9	-0.2
HT0	Department of Health Care Finance	104.7	135.6	181.5	144.9	5.5	15.6	166.0	-15.5
HG0	Office of the Deputy Mayor for Health and Human Services	19.0	11.8	11.8	13.8	0.0	0.0	13.8	2.0
Total, Human Support Services		4,171.8	4,406.2	4,788.0	4,601.5	5.5	177.9	4,784.9	-3.1
Public Works									
KT0	Department of Public Works	1,310.0	1,331.0	1,278.0	1,284.0	0.0	29.0	1,313.0	35.0
KA0	District Department of Transportation	506.6	552.0	599.4	618.4	0.0	3.0	621.4	22.0

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KV0	Department of Motor Vehicles	258.6	251.0	252.0	226.0	0.0	39.0	265.0	13.0
KG0	Department of Energy and Environment	256.5	231.4	289.5	126.0	0.0	195.1	321.0	31.5
TC0	Department of For-Hire Vehicles	55.0	58.3	71.0	0.0	0.0	72.0	72.0	1.0
KO0	Deputy Mayor for Operations and Infrastructure	0.0	0.0	0.0	8.0	0.0	0.0	8.0	8.0
Total, Public Works		2,386.7	2,423.7	2,489.9	2,262.4	0.0	338.1	2,600.4	110.5
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		28,847.2	30,566.6	31,422.8	30,278.8	30.2	1,949.7	32,258.7	835.8

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

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Gross Funds

Appropriation Title					FY 2020 Employment Authority by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds FTEs	FY 2018 Actuals Gross Funds FTEs	FY 2019 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 2020 Proposed Gross Funds FTEs
Governmental Direction and Support															
AB0	Council of the District of Columbia	186.1	193.0	205.0	206.0	0.0	0.0	206.0	0.0	0.0	0.0	0.0	206.0	0.0	206.0
AC0	Office of the District of Columbia Auditor	30.9	30.4	32.6	31.6	0.0	0.0	31.6	0.0	0.0	0.0	0.0	31.6	0.0	31.6
DX0	Advisory Neighborhood Commissions	2.5	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
AA0	Office of the Mayor	88.2	101.0	107.5	110.8	0.0	0.0	110.8	3.3	0.0	0.0	0.0	114.0	7.5	121.5
AH0	Mayor's Office of Legal Counsel	9.0	9.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AI0	Office of the Senior Advisor	17.0	18.0	18.0	20.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	20.0	0.0	20.0
BA0	Office of the Secretary	25.7	26.0	26.0	21.0	0.0	6.0	27.0	0.0	0.0	0.0	0.0	27.0	0.0	27.0
AE0	Office of the City Administrator	58.2	59.0	65.0	72.0	0.0	0.0	72.0	0.0	0.0	0.0	0.0	72.0	0.0	72.0
EM0	Deputy Mayor for Greater Economic Opportunity	18.0	15.0	21.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
RK0	D.C. Office of Risk Management	35.8	34.0	37.0	34.0	0.0	0.0	34.0	0.0	0.0	0.0	0.0	34.0	0.0	34.0
BE0	D.C. Department of Human Resources	133.0	209.3	152.8	104.0	0.0	4.8	108.8	0.0	0.0	0.0	0.0	108.8	62.0	170.8
JR0	Office of Disability Rights	13.9	12.0	12.0	9.0	0.0	0.0	9.0	3.0	0.0	0.0	0.0	12.0	0.0	12.0
RJ0	Captive Insurance Agency	0.0	4.0	4.0	4.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0	4.0	0.0	4.0
AS0	Office of Finance and Resource Management	45.0	43.0	45.0	39.0	0.0	0.0	39.0	0.0	0.0	0.0	0.0	39.0	6.0	45.0
PO0	Office of Contracting and Procurement	216.1	201.0	228.0	191.0	0.0	8.0	199.0	0.0	0.0	0.0	0.0	199.0	29.0	228.0
TO0	Office of the Chief Technology Officer	324.1	335.3	372.0	243.7	0.0	14.9	258.6	0.0	0.0	0.0	0.0	258.6	122.4	381.0
AM0	Department of General Services	626.8	623.5	676.5	644.5	0.0	12.0	656.5	0.0	0.0	0.0	0.0	656.5	18.0	674.5
AF0	Contract Appeals Board	10.0	10.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
DL0	Board of Elections	60.0	56.0	49.0	49.0	0.0	0.0	49.0	0.0	0.0	0.0	0.0	49.0	0.0	49.0
CJ0	Office of Campaign Finance	30.0	25.0	35.0	35.0	0.0	0.0	35.0	0.0	0.0	0.0	0.0	35.0	0.0	35.0
CG0	Public Employee Relations Board	9.0	10.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
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
CB0	Office of the Attorney General for the District of Columbia	526.5	582.3	670.6	459.3	0.0	13.2	472.6	126.5	8.0	0.0	0.0	607.0	29.1	636.1
AG0	Board of Ethics and Government Accountability	17.0	13.0	16.5	15.5	0.0	1.0	16.5	0.0	0.0	0.0	0.0	16.5	0.0	16.5
AR0	Statehood Initiatives	1.0	1.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
AD0	Office of the Inspector General	108.3	88.4	112.0	94.8	0.0	0.0	94.8	17.3	0.0	0.0	0.0	112.0	0.0	112.0
AT0	Office of the Chief Financial Officer	942.8	942.0	1,023.0	911.0	0.0	61.0	972.0	0.0	0.0	0.0	0.0	972.0	56.0	1,028.0
Total, Governmental Direction and Support		3,549.9	3,659.7	3,959.0	3,345.6	0.0	120.9	3,466.5	150.0	8.0	0.0	0.0	3,624.5	330.0	3,954.5

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Economic Development and Regulation															
EB0	Office of the Deputy Mayor for Planning and Economic Development	77.6	73.3	85.0	72.0	0.0	17.0	89.0	0.0	0.0	0.0	0.0	89.0	0.0	89.0
BD0	Office of Planning	70.6	72.0	75.0	72.5	0.0	0.0	72.5	3.5	0.0	0.0	0.0	76.0	0.0	76.0
EN0	Department of Small and Local Business Development	49.3	46.5	53.0	49.3	0.0	0.0	49.3	3.8	0.0	0.0	0.0	53.0	0.0	53.0
CI0	Office of Cable Television, Film, Music, and Entertainment	48.5	49.3	51.0	6.0	0.0	46.0	52.0	0.0	0.0	0.0	0.0	52.0	0.0	52.0
BJ0	Office of Zoning	19.0	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
DB0	Department of Housing and Community Development	156.4	152.5	178.0	74.3	0.0	0.0	74.3	30.4	0.0	0.0	0.0	104.7	73.3	178.0
CF0	Department of Employment Services	654.6	630.1	757.6	227.5	0.0	309.1	536.5	210.9	6.0	0.0	0.0	753.4	18.0	771.4
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
CR0	Department of Consumer and Regulatory Affairs	391.4	409.4	451.0	185.0	0.0	270.0	455.0	0.0	0.0	0.0	0.0	455.0	0.0	455.0
CQ0	Office of the Tenant Advocate	18.0	17.4	22.0	20.7	0.0	3.4	24.0	0.0	0.0	0.0	0.0	24.0	0.0	24.0
BX0	Commission on the Arts and Humanities	28.0	25.9	27.0	32.0	0.0	0.0	32.0	6.0	0.0	0.0	0.0	38.0	0.0	38.0
LQ0	Alcoholic Beverage Regulation Administration	51.1	55.5	57.0	0.0	0.0	59.0	59.0	0.0	0.0	0.0	0.0	59.0	0.0	59.0
DH0	Public Service Commission	83.3	76.3	85.6	0.0	0.0	82.1	82.1	3.5	0.0	0.0	0.0	85.6	0.0	85.6
DJ0	Office of the People's Counsel	41.2	39.0	53.4	8.0	0.0	45.4	53.4	0.0	0.0	0.0	0.0	53.4	0.0	53.4
SR0	Department of Insurance, Securities, and Banking	124.6	125.0	150.0	0.0	0.0	150.0	150.0	0.0	0.0	0.0	0.0	150.0	0.0	150.0
Total, Economic Development and Regulation		1,824.6	1,801.2	2,074.6	776.2	0.0	981.9	1,758.1	258.0	6.0	0.0	0.0	2,022.1	91.3	2,113.4
Public Safety and Justice															
FA0	Metropolitan Police Department	4,459.8	4,524.0	4,755.5	4,725.0	0.0	0.0	4,725.0	2.0	0.0	0.0	0.0	4,727.0	5.0	4,732.0
FB0	Fire and Emergency Medical Services Department	1,966.1	2,071.0	2,153.0	2,196.0	0.0	1.0	2,197.0	0.0	0.0	0.0	0.0	2,197.0	0.0	2,197.0
FL0	Department of Corrections	1,045.3	1,192.0	1,306.0	1,106.0	0.0	240.0	1,346.0	3.0	0.0	0.0	0.0	1,349.0	1.0	1,350.0
FK0	District of Columbia National Guard	128.4	128.0	131.0	36.5	0.0	0.0	36.5	102.5	0.0	0.0	0.0	139.0	0.0	139.0
BN0	Homeland Security and Emergency Management Agency	117.9	106.0	119.1	30.5	0.0	0.0	30.5	105.5	0.0	0.0	0.0	136.0	0.0	136.0
DQ0	Commission on Judicial Disabilities and Tenure	2.0	2.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	2.0	0.0	2.0
DV0	Judicial Nomination Commission	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
FH0	Office of Police Complaints	22.4	23.0	24.3	24.3	0.0	0.0	24.3	0.0	0.0	0.0	0.0	24.3	0.0	24.3
FZ0	DC Sentencing Commission	5.4	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
MA0	Criminal Code Reform Commission	5.0	5.0	5.0	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	2.5	0.0	2.5
NS0	Office of Neighborhood Safety and Engagement	0.0	14.0	26.0	57.0	0.0	0.0	57.0	0.0	0.0	0.0	0.0	57.0	0.0	57.0
FX0	Office of the Chief Medical Examiner	94.6	87.0	95.0	95.0	0.0	0.0	95.0	0.0	0.0	0.0	0.0	95.0	4.0	99.0

Government of the District of Columbia
FY 2020 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title					FY 2020 Employment Authority by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds FTEs	FY 2018 Actuals Gross Funds FTEs	FY 2019 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 2020 Proposed Gross Funds FTEs
FS0	Office of Administrative Hearings	84.4	75.0	81.3	71.3	0.0	0.0	71.3	0.0	0.0	0.0	0.0	71.3	10.0	81.3
FJ0	Criminal Justice Coordinating Council	18.0	19.0	20.0	4.3	0.0	0.0	4.3	15.0	0.0	0.0	0.0	19.3	0.7	20.0
UC0	Office of Unified Communications	337.4	326.0	368.3	325.5	0.0	58.0	383.5	0.0	0.0	0.0	0.0	383.5	6.0	389.5
FR0	Department of Forensic Sciences	190.1	199.2	218.3	212.0	0.0	0.0	212.0	5.0	0.0	0.0	0.0	217.0	10.0	227.0
FI0	Corrections Information Council	5.7	7.0	8.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
FO0	Office of Victim Services and Justice Grants	15.8	14.9	18.0	17.8	0.0	2.0	19.8	2.2	0.0	0.0	0.0	22.0	0.0	22.0
FQ0	Office of the Deputy Mayor for Public Safety and Justice	15.8	8.0	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
Total, Public Safety and Justice		8,516.1	8,809.1	9,348.6	8,927.6	0.0	301.0	9,228.6	239.2	0.0	0.0	0.0	9,467.8	36.7	9,504.5
Public Education System															
GA0	District of Columbia Public Schools	8,382.4	8,798.9	8,410.7	8,026.8	0.0	24.7	8,051.5	264.2	0.0	0.0	0.0	8,315.6	515.0	8,830.6
GD0	Office of the State Superintendent of Education	360.9	459.9	455.0	295.5	24.7	5.3	325.4	132.9	1.0	0.0	0.0	459.4	0.4	459.8
GC0	District of Columbia Public Charter Schools	1.0	1.0	1.0	1.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
CE0	District of Columbia Public Library	537.9	533.6	564.8	598.7	0.0	0.0	598.7	5.5	0.0	0.0	0.0	604.2	0.0	604.2
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
GO0	Special Education Transportation	1,295.1	1,362.3	1,362.5	1,362.5	0.0	0.0	1,362.5	0.0	0.0	0.0	0.0	1,362.5	0.0	1,362.5
GE0	D.C. State Board of Education	22.0	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
GL0	District of Columbia State Athletics Commission	0.0	0.0	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
GW0	Office of the Deputy Mayor for Education	21.0	19.0	19.0	28.0	0.0	0.0	28.0	0.0	0.0	0.0	0.0	28.0	0.0	28.0
Total, Public Education System		10,638.3	11,221.7	10,866.1	10,365.5	24.7	30.0	10,420.1	402.6	1.0	0.0	0.0	10,823.7	515.4	11,339.1
Human Support Services															
JA0	Department of Human Services	1,168.2	1,098.0	1,335.0	705.7	0.0	0.0	705.7	606.8	0.0	0.0	0.0	1,312.5	21.0	1,333.5
RL0	Child and Family Services Agency	702.1	775.0	819.0	636.0	0.0	0.0	636.0	183.0	0.0	0.0	0.0	819.0	0.0	819.0
RM0	Department of Behavioral Health	1,392.5	1,424.8	1,408.8	1,222.1	0.0	15.3	1,237.3	95.9	0.0	0.0	0.0	1,333.2	72.8	1,405.9
HC0	Department of Health	638.5	511.3	636.9	165.5	0.0	147.0	312.5	294.4	0.0	0.0	0.0	606.8	4.0	610.8
HA0	Department of Parks and Recreation	678.8	755.0	774.8	746.7	0.0	0.0	746.7	0.0	0.0	0.0	0.0	746.7	22.5	769.1
BY0	Department of Aging and Community Living	91.2	69.1	73.0	52.5	0.0	0.0	52.5	35.5	0.0	0.0	0.0	88.0	13.0	101.0
BG0	Employees' Compensation Fund	0.0	47.0	52.0	52.0	0.0	0.0	52.0	0.0	0.0	0.0	0.0	52.0	0.0	52.0
HM0	Office of Human Rights	38.3	37.1	45.0	43.2	0.0	0.0	43.2	1.9	0.0	0.0	0.0	45.0	0.0	45.0
BZ0	Mayor's Office on Latino Affairs	8.6	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
AP0	Office on Asian and Pacific Islander Affairs	8.0	8.0	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0

Government of the District of Columbia
FY 2020 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title					FY 2020 Employment Authority by Type of Funding										
Agency Code	Agency Name	FY 2017 Actuals Gross Funds FTEs	FY 2018 Actuals Gross Funds FTEs	FY 2019 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 2020 Proposed Gross Funds FTEs
VA0	Office of Veterans' Affairs	4.0	4.0	5.0	5.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0	0.0	5.0
JZ0	Department of Youth Rehabilitation Services	510.4	567.5	587.5	585.5	0.0	0.0	585.5	0.0	0.0	0.0	0.0	585.5	0.0	585.5
JM0	Department on Disability Services	418.5	428.5	427.5	211.9	0.0	0.0	211.9	216.1	0.0	0.0	0.0	428.0	0.0	428.0
HT0	Department of Health Care Finance	228.5	334.0	351.0	144.9	5.5	15.6	166.0	192.8	0.0	0.0	0.0	358.8	4.3	363.1
HG0	Office of the Deputy Mayor for Health and Human Services	19.0	11.8	11.8	13.8	0.0	0.0	13.8	0.0	0.0	0.0	0.0	13.8	0.0	13.8
Total, Human Support Services		5,906.6	6,081.1	6,544.2	4,601.5	5.5	177.9	4,784.9	1,626.3	0.0	0.0	0.0	6,411.2	137.5	6,548.7
Public Works															
KT0	Department of Public Works	1,468.0	1,489.0	1,436.0	1,284.0	0.0	29.0	1,313.0	0.0	0.0	0.0	0.0	1,313.0	159.0	1,472.0
KA0	District Department of Transportation	521.6	570.0	619.4	618.4	0.0	3.0	621.4	20.0	0.0	0.0	0.0	641.4	0.0	641.4
KV0	Department of Motor Vehicles	265.7	265.0	266.0	226.0	0.0	39.0	265.0	0.0	0.0	0.0	0.0	265.0	0.0	265.0
KG0	Department of Energy and Environment	380.9	338.4	415.0	126.0	0.0	195.1	321.0	106.8	3.2	0.0	0.0	431.0	15.1	446.0
TC0	Department of For-Hire Vehicles	55.0	58.3	71.0	0.0	0.0	72.0	72.0	0.0	0.0	0.0	0.0	72.0	0.0	72.0
KO0	Deputy Mayor for Operations and Infrastructure	0.0	0.0	0.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
Total, Public Works		2,691.2	2,720.7	2,807.4	2,262.4	0.0	338.1	2,600.4	126.8	3.2	0.0	0.0	2,730.4	174.1	2,904.4
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		33,126.7	34,293.5	35,599.9	30,278.8	30.2	1,949.7	32,258.7	2,802.9	18.2	0.0	0.0	35,079.7	1,284.9	36,364.6
Enterprise and Other Funds															
DC0	Office of Lottery and Charitable Games	74.5	0.0	76.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	76.5	76.5	0.0	76.5
DY0	District of Columbia Retirement Board*	0.0	0.0	75.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0	75.0	0.0	75.0
GF0	University of the District of Columbia*	0.0	0.0	968.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	968.4	968.4	0.0	968.4
HI0	D.C. Health Benefit Exchange Authority	73.9	101.0	101.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	101.0	101.0	0.0	101.0
Total, Enterprise and Other Funds		148.4	101.0	1,220.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,220.9	1,220.9	0.0	1,220.9
GRAND TOTAL, DISTRICT GOVERNMENT		33,275.1	34,394.5	36,820.8	30,278.8	30.2	1,949.7	32,258.7	2,802.9	18.2	0.0	1,220.9	36,300.6	1,284.9	37,585.5

**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, Public Works, Financing and Other, and Enterprise and Other Funds.

Arbitrage – With respect to tax-exempt municipal debt, arbitrage is the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the tax-exempt bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn arbitrage in connection with tax-exempt bonds or other federally tax-advantaged bonds.

Attrition – Voluntary employment losses, such as retirements and resignations.

Bond Anticipation Notes – Notes issued for capital projects, which are repaid from the proceeds of the issuance of long-term bonds.

Bonds – The written evidence of debt, which upon presentation entitles the bondholder or owner to a fixed sum of money plus interest. The debt bears a stated rate(s) of interest or states a formula for determining that rate and matures on a date certain. Generally, bonds are debt securities with a final maturity longer than the short-term range.

Bond Rating – A bond rating is an independent assessment of the creditworthiness of a bond issued by a state or municipality (including all short- and long-term indebtedness) 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 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 (GARVEE) Bonds – Bonds used by state or state infrastructure agencies under the guidelines of the National Highway System Designation Act to finance major highway projects receiving Federal funding. States must repay the bonds using federal funds expected to be received in the future; however, the federal government does not guarantee that the funds will be made available to repay the bonds.

Gross Budget – A total budget amount that includes resources from all funding sources.

Imprest Fund – A fund of a designated amount out of which payments for expenses of small amounts are made (sometimes referred to as petty cash).

Income Tax Secured Revenue Bond – Revenue bonds secured by and paid solely from the individual income tax and the business franchise tax revenue received by the District.

Indirect Costs – Administrative overhead costs incurred by the District in managing grant programs.

Industrial Revenue Bond – A bond issued by the District on behalf of a non-profit or other eligible entity to finance or refinance projects including housing, health facilities, transit, higher education, or other industrial or commercial development

Inflation – An increase in general price of goods or services resulting in a decline in the purchasing power of currently available money.

Infrastructure – Long-lived assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include such assets as highways, bridges, drainage systems, and water and sewer systems.

Interest Accrual – The interest that has accumulated on a bond since the last interest payment up to, but not including, the settlement date.

Intra-District – An accounting mechanism used to track payments for services provided by one District agency to another District agency, similar to an internal service fund.

Key Result Measures – A set of result performance measures that are contained within each program.

Local Education Agency (LEA) – An education agency at the local level that exists primarily to operate schools or to contract for educational services. This term is used synonymously with the terms "school district, “school system," and "local basic administrative unit."

Local Revenue – Includes tax and non-tax revenue that is not earmarked for a particular purpose and is allocated to fund District programs during the annual budget process. Local revenue is part of General Fund revenue.

Mandate – Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order, or that is required as a condition of aid.

MARC (Maximum Allowable Request Ceiling) – The maximum Local fund budget that the agencies are allowed to request at the beginning of the budget formulation process.

Master Project – A designated capital project that receives the budget for a specific set of related projects, which then subsequently obtain budget(s) through an allocation process from the master project. Certain District capital projects are budgeted using this process.

Match – A locally provided cash or in-kind service contribution required to supplement or equal a grant or gift as a condition for receiving the funds.

Mission – 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).

Personal Services (PS) – A budget category that includes budget objects for reporting personnel-related expenditures. Personal Services includes regular pay, other pay, additional gross pay, overtime, and fringe benefits.

Performance-Based Budgeting (PBB) – A budget system in which budget decisions are based on or informed by performance information that describes the cost or efficiency of producing an activity and the results achieved for customers.

Performance Measures – Measures that describe the information managers and other decision-makers need in order to make good business decisions. Different types of measures include demand/input, output, result/outcome, and efficiency.

Performance Plan – An agency-level plan that contains the agency's mission, summary of services, objectives, initiatives, and performance measures for a set period of time.

Phase – A budgeted task (e.g. design, project management, construction) necessary to achieve the completion of a capital project.

Private Revenue – Funding from private grants to fund the intended purpose of the grant.

Program – A component part of the District's program structure. Comprised of a set of activities that have a common purpose or result, organized as a sub-unit of an agency for accounting, budgeting, planning, and performance measurement purposes.

Program Structure – The delineation of programs, activities, and services that constitute the work of an agency.

Project – An operating project is a SOAR attribute used to isolate selected financial activity. A capital project is an investment in the infrastructure of the District that results in a new District-owned asset, increases the value of an existing District-owned asset, or increases the life of a District-owned asset by at least 2 years.

Proprietary Fund – Fund category that often emulates the private sector and focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. Expenditures are typically funded by user charges and fees. Governments may have two types of proprietary funds: enterprise funds and internal service funds.

Qualified Zone Academy Bond (QZAB) – Municipal security issued to finance projects for certain eligible public schools in conjunction with private business contributions. At the election of the issuer, the issuer is entitled to receive a direct pay subsidy, or the bondholders are entitled to receive a federal tax credit in lieu of interest.

Real (Constant) Dollars – An adjusted value of currency used to compare dollar values from one period to another. Because of inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values across time periods, they can be converted from nominal (current) dollar values to constant dollar values.

Reallocation – The modification of budget from one phase of a capital project to another. The total budget for the project remains the same.

Redirections – The permanent shift of funds or positions within an agency.

Regular Pay – Continuing – Salary and wages for all continuing full-time employees.

Regular Pay – Other – Salary and wages for part-time, part-year, or temporary employees.

Reorganization – A change in the budget and reporting structures within an agency.

Reprogramming – Any budget modification for purposes other than those originally planned, which results in an offsetting reallocation of budget authority from one budget category to another, or from one capital project to another.

Request for Applications (RFA) – The document that describes the requirements for subgrant applications.

Request for Proposals (RFP) – A solicitation document requesting from prospective contractors to submit a business proposal with a detailed description of the manner in which they plan to achieve the goals specified by the RFP, were they awarded a contract to do so. The plan usually includes the proposer's corporate and financial information, estimate of total cost, and required completion schedule.

Rescission – A legislative cancellation of budget authority previously approved by the Council and the Congress.

Revenue Bond – A special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity or source associated with the purpose of the bonds, rather than from general tax revenue.

Revenue – The annual income or receipts of the District from taxes, charges, grants, and investments.

Revenue Category – General types of revenue, such as taxes.

Revenue Class – Specific revenues, such as real property taxes.

Review Panel – A team of qualified individuals responsible for reviewing, scoring, and recommending applicants for subgrant awards.

Revolving Fund – A fund that is replenished as amounts are used, either by additional appropriations or by income/revenue from the programs the fund finances. Therefore, the fund retains a balance at all times.

Service-Level Budgeting – The development of budgets at program level four in SOAR. This is one level below the current level of budgeting for most agencies, which is at the activity level.

Short-Term Borrowing – A designation given to a debt obligation typically having maturities of three to five years from issuance. As part of regular planned borrowing, the District will issue a portion of its debt with specific maturities tied to the expected useful life of the asset being acquired, normally equipment and information technology assets. The program assists the District in its asset/liability management by matching the useful life of the asset being financed with the amortization of the debt liability.

Special Purpose Revenue – Funds used to account for proceeds derived from specific revenue sources (other than expendable trusts, special assessments, or major capital projects) that are legally restricted to expenditures for specified purposes. Formerly called O-type or other revenue, Special Purpose Revenue is part of General Fund revenue.

Strategic Business Plan – A strategic business plan establishes and articulates the purpose, strategic goals, operational organization, and performance expectations for an agency.

Strategic Goal – For purposes of business planning, a statement that describes in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to critical trends, issues, and challenges.

Structural Balance – The degree to which revenues match expenditures over time.

Subgrant – The commitment of funds from a grant by a District government agency to a governmental or private organization to support specific services and operations. See D.C. Municipal Regulations, Title I, Chapter 50.

Subsidies and Transfers – The name of the object class used to allocate funds for a variety of public welfare and support costs and to transfer funds to other organizations, such as the Washington Metropolitan Area Transit Authority, providing services to District residents.

Supplemental Budget – An increase in the District's budget during the course of the fiscal year, after the budget has first been approved. After approval by Council and signature by the Mayor, a Supplemental Budget must also go to Congress for review. Within certain limits, the District may implement a Supplemental Budget after a 30-day review by Congress, if Congress does not disapprove it.

Supplies and Materials – The names of the budgetary object class used to allocate funds for consumable materials.

System of Accounting and Reporting (SOAR) – The financial management system used by the District as its official accounting system of record.

Tax Abatement – A decrease in the amount of tax an entity owes, as legislated by the Council. The abatement could be in furtherance of an economic development strategy or to generally provide for tax relief. For financial reporting purposes, such abatements result from an agreement between the District and an individual or entity in which the District promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the District or its citizens.

Tax Increment Financing – A method to pay for the costs of qualifying improvements necessary to create new development or redevelopment. The financing of the qualifying improvements is paid from increased property and/or sales taxes generated from the new development or redevelopment that would not occur "but for" such assistance.

Tobacco Securitization – Securitization is a financing method whereby a party sells bonds backed by a future stream of payments. With tobacco securitization, the future stream of payments is the periodic payments tobacco companies will make as part of a settlement reached by the companies and various states in 1998. The District received funds up front from the proceeds of the bond sale. The investors receive principal and interest payments on their bonds from the tobacco companies' payments. Securitization shifts the risk that the tobacco companies will stop making settlement payments from the government to private investors or insurers.

Trust and Agency Funds – Fiduciary funds that are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, and other governments.

Transfers – Reallocation of resources (funds or positions) among agencies or funds.

Unfunded Liabilities – Potential or actual debts for which no current funding is available.

Uniform Per Student Funding Formula (UPSFF) – Funding formula used by the District that determines the annual appropriation of Local funds for the operation of 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 2020 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, 2020.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2020 Local Budget Act of 2019".

Sec. 2. Adoption of the local portion of the Fiscal Year 2020 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, 2020.

DISTRICT OF COLUMBIA BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020

The following amounts are appropriated for the District of Columbia government for the fiscal year ending September 30, 2020 ("Fiscal Year 2020"), out of the General Fund of the District of Columbia ("General Fund"), except as otherwise specifically provided; provided, that notwithstanding any other provision of law, except as provided in section 450A of the District of Columbia Home Rule Act, approved November 22, 2000 (114 Stat. 2440; D.C. Official Code § 1-204.50a), and provisions of this act, the total amount appropriated in this act for operating expenses for the District of Columbia for Fiscal Year 2020 shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $15,457,788,000 (of which $9,101,878,000 shall be from local funds (including $521,231,000 from dedicated taxes), $1,092,121,000 shall be from federal grant funds, $2,367,595,000 shall be from Medicaid payments, $772,791,000 shall be from other funds, $8,350,000 shall be from private funds, $93,905,000 shall be from funds requested to be appropriated by the Congress as federal payments pursuant to the Fiscal Year 2020 Federal Portion Budget Request Act of 2019, and

$2,021,148,000 shall be from enterprise and other funds); provided further, that of the local funds, such amounts as may be necessary may be derived from the General Fund balance; provided further, that of these funds the intra-District authority shall be $632,024,000; in addition, for capital construction projects, an increase of $2,343,943,000, of which $2,009,889,000 shall be from local funds, $50,957,000 shall be from local transportation funds, $57,894,000 shall be from the District of Columbia Highway Trust Fund, and $225,203,000 shall be from federal grant funds, and a rescission of $449,551,000, of which $390,458,000 shall be from local funds, $1,530,000 shall be from local transportation funds, $24,579,000 shall be from the District of Columbia Highway Trust Fund, and $32,984,000 shall be from federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $1,894,392,000, to remain available until expended; provided further, that all funds provided by this act shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this act may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds; provided further, that amounts appropriated under this act may be increased by proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs; provided further, that such increases shall be approved by enactment of local District law and shall comply with all reserve requirements contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.01 *et seq.*); provided further, that local funds are appropriated, without regard to fiscal year, in such amounts as may be necessary to pay vendor fees, including legal fees, that are obligated in this fiscal year, to be paid as a fixed percentage of District revenue recovered from third parties on behalf of the District under contracts that provide for payment of fees based upon and from such District revenue as may be recovered by the vendor; provided further, that amounts appropriated pursuant to this act as operating funds may be transferred to enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this act; provided further, that there may be reprogrammed or transferred for operating expenses any local funds transferred or reprogrammed in this or the 4 prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this act, except, that there may not be reprogrammed for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects; provided further, that the local funds (including dedicated tax) and other funds appropriated by this act may be reprogrammed and transferred as provided in subchapter IV of Chapter 3 of Title 47 of the District of Columbia Official Code, or as otherwise provided by law, through November 15, 2020; provided further, that local funds and other funds appropriated under this act may be expended by the Mayor for the purpose of providing food and beverages, not to exceed $30 per employee per day, to employees of the District of Columbia government while such employees are deployed in response to a declared snow or other emergency; provided further, that during Fiscal Year 2020 and any subsequent fiscal year, notwithstanding any other provision of law, the District of Columbia may expend funds, certified as available by the Chief Financial Officer of the District of Columbia, as necessary to pay termination costs of multiyear contracts entered into by the District of Columbia to design, construct, improve, maintain, operate, manage, or finance infrastructure projects procured pursuant to the Public-Private Partnership Act of 2014, effective March 11, 2015 (D.C. Law 20-228; D.C. Official Code § 2-271.01 *et seq.*), and such termination costs may be paid from appropriations available for the performance of such contracts or the payment of termination costs or from other appropriations then available for any other purpose, not including the Emergency Reserve or Contingency Reserve Funds (D.C.

Official Code § 1-204.50a), which once allocated to these costs, shall be deemed appropriated for the purposes of paying termination costs of such contracts and shall retain appropriations authority and remain available until expended; provided further, that any unspent amount remaining in a nonlapsing fund described below at the end of Fiscal Year 2019 is to be continually available, allocated, appropriated, and expended for the purposes of such fund in Fiscal Year 2020 in addition to any amounts deposited in and appropriated to such fund in Fiscal Year 2020; provided further, that the Chief Financial Officer shall take such steps as are necessary to assure that the foregoing requirements are met, including the apportioning by the Chief Financial Officer of the appropriations and funds made available during Fiscal Year 2020;.

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, $917,670,000 (including $802,617,000 from local funds (including $260,000 from dedicated taxes), $30,779,000 from federal grant funds, $83,722,000 from other funds, and $552,000 from private funds) to be allocated as follows; provided, that any program fees collected from the issuance of debt shall be available for the payment of expenses of the debt management program of the District:

(1) Council of the District of Columbia. - $28,077,000 from local funds; provided, that not to exceed $25,000 of this amount shall be available for the Chairman for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to fiscal year, into the Council Technology Projects Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(2) Office of the District of Columbia Auditor. - $5,613,000 from local funds;

(3) Office of Advisory Neighborhood Commissions. - $1,203,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(4) Uniform Law Commission. - $60,000 from local funds;

(5) Office of the Mayor. - $17,618,000 (including $13,525,000 from local funds and $4,093,000 from federal grant funds); provided, that not to exceed $25,000 of such amount, from local funds, shall be available for the Mayor for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided further, that all funds deposited, without regard to fiscal year, into the Emancipation Day Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(6) Mayor's Office of Legal Counsel. - $1,657,000 from local funds;

(7) Office of the Senior Advisor. - $3,464,000 from local funds;

(8) Office of the Secretary. - $4,590,000 (including $3,490,000 from local funds and $1,100,000 from other funds);

(9) Office of the City Administrator. - $10,968,000 from local funds; provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the City Administrator for official reception and representation expenses and for purposes consistent with section 26 of the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10);

(10) Office of Risk Management. - $4,713,000 from local funds;

(11) Department of Human Resources. - $11,567,000 (including $11,119,000 from local funds and $448,000 from other funds);

(12) Office of Disability Rights. - $1,838,000 (including $1,187,000 from local funds and $651,000 from federal grant funds);

(13) Captive Insurance Agency. - $3,241,000 (including $2,352,000 from local funds and $889,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Agency Fund (Free Standing Clinics/Insurance Fund) and Captive Insurance Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(14) Office of Finance and Resource Management. - $28,802,000 (including $28,528,000 from local funds and $273,000 from other funds);

(15) Office of Contracting and Procurement. - $26,055,000 (including $24,450,000 from local funds and $1,605,000 from other funds);

(16) Office of the Chief Technology Officer. - $90,326,000 (including $76,480,000 from local funds and $13,846,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the DC-NET Services Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(17) Department of General Services. - $340,139,000 (including $330,867,000 from local funds (including $260,000 of dedicated taxes), and $9,271,000 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, 2020: the Eastern Market Enterprise Fund and the West End Library/Firehouse Maintenance Fund;

(18) Contract Appeals Board. - $1,580,000 from local funds;

(19) Board of Elections. - $9,448,000 from local funds

(20) Office of Campaign Finance. - $7,533,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Fair Elections Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(21) Public Employee Relations Board. - $1,526,000 from local funds;

(22) Office of Employee Appeals. - $2,236,000 from local funds;

(23) Metropolitan Washington Council of Governments. - $554,000 from local funds;

(24) Office of the Attorney General for the District of Columbia. - $104,120,000 (including $68,682,000 from local funds, $22,512,000 from federal grant funds, $12,375,000 from other funds, and $552,000 from private funds); provided, that not to exceed $10,600 of this amount, from local funds, shall be available for the Attorney General for official reception and representation expenses; provided further, that local and other funds appropriated under this act may be used to pay expenses for District government attorneys at the Office of the Attorney General for the District of Columbia to obtain professional credentials, including bar dues and court admission fees, that enable these attorneys to practice law in other state and federal jurisdictions and appear outside the District in state and federal courts; provided further, that all funds deposited, without regard to fiscal year, into the Child Support-Temporary Assistance for Needy Family Collections Fund, the Child Support Reimbursements and Fees Fund, the Child Support-Interest Income Fund, the Drug-, Firearm-, or Prostitution-Related Nuisance Abatement Fund, and the Litigation Support Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020; provided further, that this amount may be further increased by amounts deposited into the Attorney General Restitution Fund, which shall be continually available, without regard to fiscal year, until expended;

(25) Board of Ethics and Government Accountability. - $2,618,000 (including $2,464,000 from local funds and $153,000 from other funds); provided, that all funds deposited,

without regard to fiscal year, into the Lobbyist Administration and Enforcement Fund and the Ethics Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(26) Statehood Initiatives. - $245,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the New Columbia Statehood Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(27) Office of the Inspector General. - $19,194,000 (including $16,120,000 from local funds and $3,073,000 from federal grant funds); and

(28) Office of the Chief Financial Officer. - $188,688,000 (including $144,478,000 from local funds, $450,000 from federal grant funds, and $43,760,000 from other funds); provided, that not to exceed $10,600 of such amount, from local funds, shall be available for the Chief Financial Officer for official reception and representation expenses; provided further, that amounts appropriated by this act may be increased by the amount required to pay banking fees for maintaining the funds of the District of Columbia; provided further, that all funds deposited, without regard to fiscal year, into the Delinquent Debt Fund, the Recorder of Deeds Surcharge Fund, and the Other Post-Employment Benefits Trust Administration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $766,077,000 (including $421,523,000 from local funds (including $1,385,000 from dedicated taxes), $97,211,000 from federal grant funds, $246,630,000 from other funds, and $712,000 from private funds), to be allocated as follows:

(1) Office of the Deputy Mayor for Planning and Economic Development. - $40,660,000 (including $24,108,000 from local funds and $16,552,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Industrial Revenue Bond program are authorized for expenditure and shall remain available for expenditure until September 30, 2020; provided further, that all funds deposited, without regard to fiscal year, into the H Street Retail Priority Area Grant Fund, the Soccer Stadium Financing Fund, the Economic Development Special Account, the Walter Reed Redevelopment Fund, the Walter Reed Reinvestment Fund, and the St. Elizabeths East Campus Redevelopment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(2) Office of Planning. - $14,419,000 (including $13,684,000 from local funds, $525,000 from federal grant funds, $200,000 from other funds, and $10,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Historic Landmark and Historic District Filing Fees (Local) Fund and the Historical Landmark and Historic District Filing Fees (O-Type) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(3) Department of Small and Local Business Development. - $14,757,000 (including $14,286,000 from local funds and $471,000 from federal grant funds); provided, that all funds deposited, without regard to fiscal year, into the Small Business Capital Access Fund, the Streetscape Loan Relief Fund, and the Ward 7 and Ward 8 Entrepreneur Grant Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(4) Office of Cable Television, Film, Music, and Entertainment. - $14,905,000 (including $1,699,000 from local funds and $13,206,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Film, Television, and Entertainment Rebate Fund and the Cable Franchise Fees Fund are authorized for expenditure and shall remain

available for expenditure until September 30, 2019;

(5) Office of Zoning. - $3,161,000 from local funds;

(6) Department of Housing and Community Development. - $121,752,000 (including $56,147,000 from local funds, $61,528,000 from federal grant funds, and $4,078,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Compensation Units 1 and 2 Affordable Housing Fund, the Department of Housing and Community Development Unified Fund, the Land Acquisition for Housing Development Opportunities Fund, the Revolving Loan Fund Escrow Fund, the Rehabilitation Repayment Fund, the Home Again Revolving Fund, the Home Purchase Assistance Program-Repayment Fund, and the Housing Preservation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(7) Department of Employment Services. - $146,731,000 (including $59,689,000 from local funds, $33,253,000 from federal grant funds, $53,099,000 from other funds, and $690,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Administration Fund, the Unemployment Insurance Administrative Assessment Tax Fund, the Unemployment Insurance Interest/Penalties Fund, the Workers' Compensation Special Fund, and the Reed Act Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(8) Real Property Tax Appeals Commission. - $1,784,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. - $67,582,000 (including $27,160,000 from local funds and $40,422,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Basic Business License Fund, the Green Building Fund, the Real Estate Guaranty and Education Fund, the Nuisance Abatement Fund, the Occupational and Professional Licensing Administration-Special Account, the Board of Engineers Fund, the Corporate Recordation Fund, the Re-Appraisal Fee Fund, and the Vending Regulation Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(10) Office of the Tenant Advocate. - $4,184,000 (including $3,524,000 from local funds and $660,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Rental Unit Fee Fund and the Rental Housing Registration Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(11) Commission on the Arts and Humanities. - $34,346,000 (including $33,499,000 from local funds, $714,000 from federal grant funds, and $133,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Arts and Humanities Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020: provided further, that funds in the available fund balance of the Arts and Humanities Enterprise Fund may be obligated in Fiscal Year 2020, pursuant to grant awards, through September 30, 2020, and that such funds so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(12) Alcoholic Beverage Regulation Administration. - $9,643,000 (including $1,385,000 from local funds (including $1,385,000 from dedicated taxes)) and $8,258,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Alcoholic Beverage Control-Import and Class License Fees Fund and the Dedicated Taxes Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(13) Public Service Commission. - $16,286,000 (including $581,000 from federal grant funds, $15,693,000 from other funds, and $12,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Operating-Utility Assessment Fund and

the PJM Settlement Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2019;

(14) Office of the People's Counsel. - $10,004,000 (including $689,000 from local funds and $9,315,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Advocate for Consumers Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(15) Department of Insurance, Securities, and Banking. - $30,154,000 (including 139,000 from federal grant funds and $30,015,000 from other funds; provided, that all funds deposited, without regard to fiscal year, into the Insurance Regulatory Trust Fund, the Foreclosure Mediation Fund, and the Capital Access Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(16) Housing Authority Subsidy. - $128,064,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the DCHA Rehabilitation and Maintenance Fund and the Tenant-Based Rental Assistance Fund, are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(17) Housing Production Trust Fund Subsidy. - $52,645,000 from local funds; and

(18) Business Improvement Districts Transfer. - $55,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, $1,405,462,000 (including $1,185,732,000 from local funds, $159,053,000 from federal grant funds, $150,000 from Medicaid payments, $57,771,000 from other funds, $413,250 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for the District of Columbia National Guard" in the Fiscal Year 2020 Federal Portion Budget Request Act of 2019, $1,805,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment to the Criminal Justice Coordinating Council" in the Fiscal Year 2020 Federal Portion Budget Request Act of 2019, and $537,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Judicial Commissions" in the Fiscal Year 2020 Federal Portion Budget Request Act of 2019), to be allocated as follows:

(1) Metropolitan Police Department. - $523,317,000 (including $512,269,000 from local funds, $3,662,000 from federal grant funds, and $7,386,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Asset Forfeiture Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(2) Fire and Emergency Medical Services Department. - $281,820,000 (including $279,839,000 from local funds and $1,981,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Fire and Emergency Medical Services Department EMS Reform Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(3) Police Officers' and Firefighters' Retirement System. - $93,061,000 from local funds;

(4) Department of Corrections. - $180,337,000 (including $154,463,000 from local funds, $283,000 from federal grant funds, and $25,591,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Correction Trustee Reimbursement Fund, the Welfare Account, and the Correction Reimbursement-Juveniles Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020:

(5) District of Columbia National Guard. - $14,567,000 (including $4,942,000

330 from local funds, $9,211,000 from federal grant funds, and $413,000 from federal payment funds
331 requested to be appropriated by the Congress under the heading "Federal Payment for the
332 District of Columbia National Guard" in the Fiscal Year 2020 Federal Portion Budget Request
333 Act of 2019); provided, that the Mayor shall reimburse the District of Columbia National Guard
334 for expenses incurred in connection with services that are performed in emergencies by the
335 National Guard in a militia status and are requested by the Mayor, in amounts that shall be
336 jointly determined and certified as due and payable for these services by the Mayor and the
337 Commanding General of the District of Columbia National Guard; provided further, that such
338 sums as may be necessary for reimbursement to the District of Columbia National Guard under
339 the preceding proviso shall be available pursuant to this act, and the availability of the sums shall
340 be deemed as constituting payment in advance for emergency services involved;
341 (6) Homeland Security and Emergency Management Agency. - $137,484,000
342 (including $5,497,000 from local funds and $131,986,000 from federal grant funds);
343 (7) Commission on Judicial Disabilities and Tenure. - $280,000 from federal
344 payment funds requested to be appropriated by the Congress under the heading "Federal
345 Payment for Judicial Commissions" in the Fiscal Year 2020 Federal Portion Budget Request Act
346 of 2019;
347 (8) Judicial Nomination Commission. - $256,000 from federal payment funds
348 requested to be appropriated by the Congress under the heading "Federal Payment for Judicial
349 Commissions" in the Fiscal Year 2020 Federal Portion Budget Request Act of 2019;
350 (9) Office of Police Complaints. - $2,575,000 from local funds;
351 (10) District of Columbia Sentencing Commission. - $1,124,000 from local funds;
352 (11) Criminal Code Reform Commission. - $367,000 from local funds;
353 (12) Office of Neighborhood Safety and Engagement. - $8,774,000 from local
354 funds; provided, that all funds deposited, without regard to fiscal year, into the Neighborhood
355 Safety and Engagement Fund are authorized for expenditure and shall remain available for
356 expenditure until September 30, 2020; provided further, that the Office of Neighborhood Safety
357 and Engagement is authorized to spend appropriated funds from the Neighborhood Safety and
358 Engagement Fund for the purposes set forth in section 103 of the Neighborhood Engagement
359 Achieves Results Amendment Act of 2016, effective June 30, 2016 (D.C. Law 21-125; D.C.
360 Official Code 7-2413);
361 (13) Office of the Chief Medical Examiner. - $12,863,000 from local funds;
362 (14) Office of Administrative Hearings. - $10,213,000 (including $10,063,000
363 from local funds and $150,000 from Medicaid payments);
364 (15) Criminal Justice Coordinating Council. - $3,134,000 (including $1,179,000
365 from local funds, $150,000 from federal grant funds, and $1,805,000 from federal payment funds
366 requested to be appropriated by the Congress under the heading "Federal Payment to the
367 Criminal Justice Coordinating Council" in the Fiscal Year 2020 Federal Portion Budget Request
368 Act of 2019);
369 (16) Office of Unified Communications. - $52,551,000 (including $32,560,000
370 from local funds, and $19,991,000 from other funds); provided, that all funds deposited, without
371 regard to fiscal year, into the Emergency and Non-Emergency Number Telephone Calling
372 Systems Fund are authorized for expenditure and shall remain available for expenditure until
373 September 30, 2020;
374 (17) Department of Forensic Sciences. - $28,717,000 (including $28,257,000
375 from local funds and $460,000 from federal grant funds); provided, that all funds deposited,
376 without regard to fiscal year, into the Department of Forensic Sciences Laboratory Fund are

377 authorized for expenditure and shall remain available for expenditure until September 30, 2020;
378 (18) Corrections Information Council. - $736,000 from local funds;
379 (19) Office of Victim Services and Justice Grants. - $51,715,000 (including
380 $35,592,000 from local funds, $13,300,000 from federal grant funds, and $2,822,000 from other
381 funds); provided, that $9,939,347 shall be made available to award a grant to the District of
382 Columbia Bar Foundation for the purpose of administering the Access to Justice Initiative, the
383 Civil Legal Counsel Projects Program and the District of Columbia Poverty Lawyer Loan
384 Repayment Assistance Program; provided further, that the funds authorized for expenditure for
385 the District of Columbia Poverty Lawyer Loan Repayment Assistance Program and the Civil
386 Legal Counsel Projects Program shall remain available for expenditure, without regard to fiscal
387 year, until September 30, 2020; provided further, that all funds deposited, without regard to fiscal
388 year, into the Crime Victims Assistance Fund, the Domestic Violence Shelter and Transitional
389 Housing Fund, the Community-Based Violence Reduction Fund, and the Private Security
390 Camera Incentive Fund are authorized for expenditure and shall remain available for expenditure
391 until September 30, 2020; and
392 (20) Office of the Deputy Mayor for Public Safety and Justice. - $1,571,000 from
393 local funds.
394
395 **PUBLIC EDUCATION SYSTEM**
396 Public education system, $2,763,166,000 (including $2,357,952,000 from local funds
397 (including $4,676,000 from dedicated taxes), $300,237,000 from federal grant funds,
398 $27,144,000 from other funds, $2,834,000 from private funds, $35,000,000 from federal
399 payment funds requested to be appropriated by the Congress under the heading "Federal
400 Payment for School Improvement" in the Fiscal Year 2020 Federal Portion Budget Request Act
401 of 2019), and $40,000,000 from federal payment funds requested to be appropriated by the
402 Congress under the heading "Federal Payment for Resident Tuition Support" in the Fiscal Year
403 2020 Federal Portion Budget Request Act of 2019), to be allocated as follows:
404 (1) District of Columbia Public Schools. - $945,520,000 (including $894,974,000
405 from local funds, $15,915,000 from federal grant funds, $14,479,000 from other funds,
406 $2,652,000 from private funds, and $17,500,000 from federal payment funds requested to be
407 appropriated by the Congress under the heading "Federal Payment for School Improvement" in
408 the Fiscal Year 2020 Federal Portion Budget Request Act of 2019); provided, that not to exceed
409 $10,600 of such local funds shall be available for the Chancellor for official reception and
410 representation expenses; provided further, that, notwithstanding the amounts otherwise provided
411 under this heading or any other provision of law, there shall be appropriated to the District of
412 Columbia Public Schools on July 1, 2020, an amount equal to 10 percent of the total amount of
413 the local funds appropriations provided for the District of Columbia Public Schools in the
414 proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress),
415 and the amount of such payment shall be chargeable against the final amount provided for the
416 District of Columbia Public Schools for Fiscal Year 2020; provided further, that all funds
417 deposited, without regard to fiscal year, into the E-Rate Education Fund, the Reserve Officer
418 Training Corps Fund, the Afterschool Program-Copayment Fund, the At-Risk Supplemental
419 Allocation Preservation Fund, the District of Columbia Public Schools Sales and Sponsorship
420 Fund, the District of Columbia Public Schools' Nonprofit School Food Service Fund are
421 authorized for expenditure and shall remain available for expenditure until September 30, 2020;
422 provided further, that the District of Columbia Public Schools is authorized to spend
423 appropriated funds consistent with section 105(c)(5) of the District of Columbia Public

424 Education Reform Amendment Act of 2007, effective June 12, 2007 (D.C. Law 17-9; D.C.
425 Official Code § 38-174(c)(5));
426 (2) Teachers' Retirement System. - $58,888,000 from local funds;
427 (3) Office of the State Superintendent of Education. - $515,985,000 (including
428 $173,924,000 from local funds (including $4,676,000 from dedicated taxes), $283,207,000 from
429 federal grant funds, $1,250,000 from other funds, $105,000 from private funds, $17,500,000
430 from federal payment funds requested to be appropriated by the Congress under the heading
431 "Federal Payment for School Improvement" in the Fiscal Year 2020 Federal Portion Budget
432 Request Act of 2019), $40,000,000 from federal payment funds requested to be appropriated by
433 the Congress under the heading "Federal Payment for Resident Tuition Support" in the Fiscal
434 Year 2020 Federal Portion Budget Request Act of 2019); provided, that of the amounts provided
435 to the Office of the State Superintendent of Education, $1,000,000 from local funds shall remain
436 available until June 30, 2020, for an audit of the student enrollment of each District of Columbia
437 public school and of each District of Columbia public charter school; provided further, that all
438 funds deposited, without regard to fiscal year, into the Charter School Credit Enhancement Fund,
439 the Student Residency Verification Fund, the Community Schools Fund, the Special Education
440 Enhancement Fund, the Child Development Facilities Fund, the Access to Quality Child Care
441 Fund, the Common Lottery Board Fund, the Healthy Schools Fund, the Healthy Tots Fund, the
442 Special Education Compliance Fund, and the School Safety and Positive Climate Fund are
443 authorized for expenditure and shall remain available for expenditure until September 30, 2020:
444 (4) District of Columbia Public Charter Schools. - $898,494,000 from local funds;
445 provided, that there shall be quarterly disbursement of funds to the District of Columbia public
446 charter schools, with the first payment to occur within 15 days of the beginning of the fiscal year;
447 provided further, that if the entirety of this allocation has not been provided as payments to any
448 public charter schools currently in operation through the per pupil funding formula, the funds
449 shall remain available for expenditure until September 30, 2020 for public education in
450 accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995,
451 approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided
452 further, that of the amounts made available to District of Columbia public charter schools,
453 $230,000 shall be made available to the Office of the Chief Financial Officer as authorized by
454 section 2403(b)(6) of the District of Columbia School Reform Act of 1995, approved April 26,
455 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that,
456 notwithstanding the amounts otherwise provided under this heading or any other provision of
457 law, there shall be appropriated to the District of Columbia public charter schools on July 1,
458 2020, an amount equal to 35 percent, or for new charter school local education agencies that
459 opened for the first time after December 31, 2019, an amount equal to 45 percent, of the total
460 amount of the local funds appropriations provided for payments to public charter schools in the
461 proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress),
462 and the amount of such payment shall be chargeable against the final amount provided for such
463 payments for Fiscal Year 2020; provided further, that the annual financial audit for the
464 performance of an individual District of Columbia public charter school shall be funded by the
465 charter school;
466 (5) University of the District of Columbia Subsidy Account. - $90,153,000 from
467 local funds; provided, that this appropriation shall not be available to subsidize the education of
468 nonresidents of the District at the University of the District of Columbia, unless the Board of
469 Trustees of the University of the District of Columbia adopts, for the fiscal year ending
470 September 30, 2020, a tuition-rate schedule that establishes the tuition rate for nonresident

students at a level no lower than the nonresident tuition rate charged at comparable public institutions of higher education in the metropolitan area; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the University of the District of Columbia on July 1, 2020, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the University of the District of Columbia in the proposed budget of the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia for Fiscal Year 2020; provided further, that not to exceed $10,600 of such amount shall be available for the President of the University of the District of Columbia for official reception and representation expenses;

(6) District of Columbia Public Library. - $66,917,000 (including $64,630,000 from local funds, $1,115,000 from federal grant funds, $1,155,000 from other funds, and $17,000 from private funds); provided, that not to exceed $8,500 of such amount, from local funds, shall be available for the Chief Librarian of the District of Columbia Public Library for official reception and representation expenses; provided further, that all funds deposited, without regard to fiscal year, into the Copies and Printing Fund, the E-Rate Reimbursement Fund, the Library Collections Account, and the Books From Birth Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(7) District of Columbia Public Charter School Board. - $10,159,000 from other funds;

(8) Non-Public Tuition. - $60,532,000 from local funds;

(9) Special Education Transportation. - $94,596,000 from local funds; provided, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the Special Education Transportation agency under the direction of the Office of the State Superintendent of Education, on July 1, 2020, an amount equal to 10 percent of the total amount of the local funds appropriations provided for the Special Education Transportation agency in the proposed budget for the District of Columbia for Fiscal Year 2020 (as transmitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency for Fiscal Year 2020; provided further, that amounts appropriated under this paragraph may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) State Board of Education. - $1,969,000 from local funds;

(11) District of Columbia State Athletics Commission. - $1,300,000 (including $1,200,000 from local funds and $100,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the State Athletic Acts Program and Office Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020; and

(12) Office of the Deputy Mayor for Education. - $18,652,000 (including $18,592,000 from local funds and $60,000 from private funds).

HUMAN SUPPORT SERVICES

Human support services, $5,063,284,000 (including $2,206,690,000 from local funds (including $68,306,000 from dedicated taxes), $441,772,000 from federal grant funds, $2,367,445,000 from Medicaid payments, $41,861,000 from other funds, $765,000 from private funds, and $4,750,000 from federal payment funds requested to be appropriated by the Congress under the heading “Federal Payment for Testing and Treatment of HIV/AIDS” in the Fiscal Year

2020 Federal Portion Budget Request Act of 2020); to be allocated as follows:

(1) Department of Human Services. - $580,341,000 (including $393,096,000 from local funds, $168,822,000 from federal grant funds, $17,423,000 from Medicaid payments, and $1,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the SSI Payback Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(2) Child and Family Services Agency. - $218,412,000 (including $160,248,000 from local funds, $57,159,000 from federal grant funds, $1,000,000 from other funds, and $5,000 from private funds);

(3) Department of Behavioral Health. - $304,868,000 (including $263,317,000 from local funds, (including $200,000 from dedicated taxes) $35,758,000 from federal grant funds, $2,844,000 from Medicaid payments, $2,352,000 from other funds, and $597,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Addiction Prevention and Recovery Administration-Choice in Drug Treatment (HCSN) Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(4) Department of Health. - $250,702,000 (including $82,465,000 from local funds, $140,498,000 from federal grant funds, $22,854,000 from other funds, $136,000 from private funds, and $4,750,000 from federal payment funds requested to be appropriated by the Congress under the heading "Federal Payment for Testing and Treatment of HIV/AIDS" in the Fiscal Year 2020 Federal Portion Budget Request Act of 2019); provided, that all funds deposited, without regard to fiscal year, into the Health Professional Recruitment Fund (Medical Loan Repayment), the Board of Medicine Fund, the Pharmacy Protection Fund, the State Health Planning and Development Agency Fees Fund, the Civic Monetary Penalties Fund, the State Health Planning and Development Agency Admission Fee Fund, the ICF/MR Fees and Fines, the Human Services Facility Fee Fund, the Communicable and Chronic Disease Prevention and Treatment Fund, and the Animal Education and Outreach Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(5) Department of Parks and Recreation. - $55,509,000 (including $52,609,000 from local funds and $2,900,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Recreation Enterprise Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020; 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);

(6) Department of Aging and Community Living. - $51,364,000 (including $40,982,000 from local funds, $7,240,000 from federal grant funds, and $3,142,000 from Medicaid payments);

(7) Unemployment Compensation Fund. - $6,680,000 from local funds;

(8) Employees' Compensation Fund. - $25,552,000 from local funds; provided, that all funds deposited, without regard to fiscal year, into the Workers' Compensation Rev-Settlement Fund and the Agency Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(9) Office of Human Rights. - $5,516,000 (including $5,149,000 from local funds, $339,000 from federal grant funds, and $27,000 from private funds);

(10) Office on Latino Affairs. - $5,453,000 from local funds;

(11) Office on Asian and Pacific Islander Affairs. - $904,000 from local funds;

(12) Office of Veterans' Affairs. - $843,000 (including $838,000 from local funds

565 and $5,000 from other funds); provided, that all funds deposited, without regard to fiscal year,
566 into the Office of Veterans Affairs Fund are authorized for expenditure and shall remain
567 available for expenditure until September 30, 2020;
568 (13) Department of Youth Rehabilitation Services. - $89,931,000 from local
569 funds; provided, that of the local funds appropriated for the Department of Youth Rehabilitation
570 Services, $12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;
571 (14) Department of Disability Services. - $190,348,000 (including $138,268,000
572 from local funds, $31,880,000 from federal grant funds, $12,501,000 from Medicaid payments,
573 and $7,700,000 from other funds); provided that all funds deposited, without regard to fiscal
574 year, into the Randolph Shepherd Unassigned Facilities Fund, the Cost of Care-Non-Medicaid
575 Clients Fund, and the Contribution to Costs of Supports Fund are authorized for expenditure and
576 shall remain available for expenditure until September 30, 2020;
577 (15) Department of Health Care Finance. - $3,234,772,000 (including
578 $899,109,000 from local funds (including $68,106,000 from dedicated taxes), $77,000 from
579 federal grant funds, $2,331,535,000 from Medicaid payments, and $4,051,000 from other funds);
580 provided, that all funds deposited, without regard to fiscal year, into the Healthy DC Fund, the
581 Nursing Homes Quality of Care Fund, the Stevie Sellows Fund, the Medicaid Collections-3rd
582 Party Liability Fund, the Bill of Rights (Grievance and Appeals) Fund, the Hospital Provider Fee
583 Fund, the Hospital Fund, and the Individual Insurance Market Affordability and Stability Fund
584 are authorized for expenditure and shall remain available for expenditure until September 30,
585 2020:
586 (16) Not-for-Profit Hospital Corporation Subsidy. - $40,000,000 from local funds;
587 and
588 (17) Office of the Deputy Mayor for Health and Human Services. - $2,088,000
589 from local funds.
590
591 **PUBLIC WORKS**
592 Public works, $1,022,586,000 (including $753,685,000 from local funds (including
593 $84,470,000 from dedicated taxes), $44,604,000 from federal grant funds, $220,810,000 from
594 other funds, and $3,486,000 from private funds), to be allocated as follows:
595 (1) Department of Public Works. - $159,339,000 (including $150,029,000 from
596 local funds and $9,310,000 from other funds); provided, that all funds deposited, without regard
597 to fiscal year, into the Solid Waste Disposal Fee Fund and the Super Can Program Fund are
598 authorized for expenditure and shall remain available for expenditure until September 30, 2020;
599 (2) Department of Transportation. - $154,897,000 (including $116,880,000 from
600 local funds, $14,509,000 from federal grant funds, and $23,508,000 from other funds); provided,
601 that all funds deposited, without regard to fiscal year, into the Bicycle Sharing Fund, the
602 Performance Parking Program Fund, the Tree Fund, the DDOT Enterprise Fund-Non Tax
603 Revenues Fund, the Sustainable Transportation Fund, the Vision Zero Pedestrian and Bicycle
604 Safety Fund, and the Transportation Infrastructure Project Fund are authorized for expenditure
605 and shall remain available for expenditure until September 30, 2020; provided further, that, in
606 addition, there are appropriated any amounts received, or to be received, without regard to fiscal
607 year, from the Potomac Electric Power Company, or any of its related companies, successors, or
608 assigns, for the purpose of paying or reimbursing the District Department of Transportation for
609 the costs of designing, constructing, acquiring, and installing facilities, infrastructure, and
610 equipment for use and ownership by the Potomac Electric Power Company, or any of its related
611 companies, successors, or assigns, related to or associated with the undergrounding of electric

distribution lines in the District of Columbia, and any interest earned on those funds, which amounts and interest shall not revert to the unrestricted fund balance of the General Fund at the end of a fiscal year or at any other time, but shall be continually available without regard to fiscal year limitation until expended for the designated purposes;

(3) Department of Motor Vehicles. - $43,808,000 (including $33,853,000 from local funds and $9,955,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Motor Vehicle Inspection Station Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(4) Department of Energy and Environment. - $175,802,000 (including $25,944,000 from local funds, $30,095,000 from federal grant funds, $116,277,000 from other funds, and $3,486,000 from private funds); provided, that all funds deposited, without regard to fiscal year, into the Storm Water Permit Review Fund, the Sustainable Energy Trust Fund, the Brownfield Revitalization Fund, the Anacostia River Clean Up and Protection Fund, the Wetlands Fund, the Energy Assistance Trust Fund, the Leaking Underground Storage Tank Trust Fund, the Soil Erosion and Sediment Control Fund, the DC Municipal Aggregation Program Fund, the Fishing License Fund, the Renewable Energy Development Fund, the Special Energy Assessment Fund, the Air Quality Construction Permits Fund, the WASA Utility Discount Program Fund, the Pesticide Product Registration Fund, the Storm Water Fees Fund, the Stormwater In-Lieu Fee Payment Fund, the Economy II Fund, the Residential Aid Discount Fund, the Residential Essential Services Fund, the Benchmarking Enforcement Fund, the Product Stewardship Fund, the Rail Safety and Security Fund, and the Indoor Mold Assessment Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020: provided further, that funds in the available fund balance of the Renewable Energy Development Fund may be obligated in Fiscal Year 2020, pursuant to grant awards, through September 30, 2023, and that such funds, so obligated are authorized for expenditure and shall remain available for expenditure until September 30, 2023;

(5) Department of For-Hire Vehicles. - $19,656,000 (including $5,895,000 from local funds, and $13,760,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Taxicab Assessment Act Fund and the Public Vehicles for Hire Consumer Service Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020;

(6) Washington Metropolitan Area Transit Commission. - $158,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. - $467,622,000 (including $419,622,000 from local funds (including $84,470,000 from dedicated taxes) and $48,000,000 from other funds); provided, that all funds deposited, without regard to fiscal year, into the Dedicated Taxes Fund and the Parking Meter WMATA Fund are authorized for expenditure and shall remain available for expenditure until September 30, 2020; provided further, that all funds budgeted without regard to fiscal year for the adult learner transit subsidy program established by section 2(i) of the School Transit Subsidy Act of 1978, effective March 6, 1979 (D.C. Law 2-152; D.C. Official Code § 35-233(i)), are authorized for expenditure and shall remain available for expenditure until September 30, 2020; provided further, that there are appropriated in addition any amounts deposited, or to be deposited, without regard to fiscal year, into the Washington Metropolitan Area Transit Authority ("WMATA") Dedicated Financing Fund for the purpose of funding WMATA capital improvements, which amounts shall not revert to the unrestricted fund balance of the General Fund at the end of a fiscal year or at any other time, but shall be continually available until expended for the designated purposes; and

659 (8) Deputy Mayor for Operations and Infrastructure. - $1,304,000 from local
660 funds.
661
662
663 **FINANCING AND OTHER**
664 Financing and Other, $1,498,395,000 (including $1,373,677,000 from local funds
665 (including $362,134,000 from dedicated taxes), $18,465,000 from federal grant funds,
666 $94,853,000 from other funds, and $11,400,000 from federal payment funds requested to be
667 appropriated by the Congress under the heading "Federal Payment for Emergency Planning and
668 Security Costs in the District of Columbia" in the Fiscal Year 2020 Federal Portion Budget
669 Request Act of 2019), to be allocated as follows:
670 (1) Repayment of Loans and Interest. - $821,993,000 (including $797,545,000
671 from local funds, $18,465,000 from federal grant funds, and $5,983,000 from other funds), for
672 payment of principal, interest, and certain fees directly resulting from borrowing by the District
673 of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and
674 490 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777;
675 D.C. Official Code §§ 1- 204.62, 1-204.75, and 1-204.90);
676 (2) Debt Service - Issuance Costs. - $9,000,000 from local funds for the payment
677 of debt service issuance costs;
678 (3) Repayment of Revenue Bonds. - $7,839,000 from local funds (including
679 $7,839,000 from dedicated taxes) for the repayment of revenue bonds;
680 (4) Commercial Paper Program. - $10,000,000 from local funds;
681 (5) Settlements and Judgments.- $28,025,000 from local funds for making refunds
682 and for the payment of legal settlements or judgments that have been entered against the District
683 of Columbia government; provided, that this amount may be increased by such sums as may be
684 necessary for making refunds and for the payment of legal settlements or judgments that have
685 been entered against the District of Columbia government and such sums may be paid from the
686 applicable or available funds of the District of Columbia;
687 (6) John A. Wilson Building Fund. - $3,807,000 from local funds for expenses
688 associated with the John A. Wilson building;
689 (7) Workforce Investments. - $89,570,000 from local funds for workforce
690 investments; provided, that all funds deposited, without regard to fiscal year, into the
691 Compensation Units 1 and 2 Compensation and Classification Reform Fund and the Workforce
692 Investments Account are authorized for expenditure and shall remain available for expenditure
693 until September 30, 2020;
694 (8) Non-Departmental. - $5,211,000 (including $1,750,000 from local funds and
695 $3,461,000 from other funds), to be transferred by the Mayor of the District of Columbia within
696 the various appropriations headings in this act, to account for anticipated costs that cannot be
697 allocated to specific agencies during the development of the proposed budget;
698 (9) Emergency Planning and Security Fund. - $11,400,000 from federal payment
699 funds requested to be appropriated by the Congress under the heading "Federal Payment for
700 Emergency Planning and Security Costs in the District of Columbia" in the Fiscal Year 2020
701 Federal Portion Budget Request Act of 2019; provided, that, notwithstanding any other law,
702 obligations and expenditures that are pending reimbursement under the heading "Federal
703 Payment for Emergency Planning and Security Costs in the District of Columbia" may be
704 charged to this appropriations heading;
705 (10) Master Equipment Lease/Purchase Program. - $4,486,000 from local funds;

706 (11) Pay-As-You-Go Capital Fund. - $280,240,000 (including $198,561,000 from
707 local funds (including $178,500,000 from dedicated taxes) and $81,679,000 from other funds to
708 be transferred to the Capital Fund, in lieu of capital financing;
709 (12) District Retiree Health Contribution. - $47,300,000 from local funds for a
710 District Retiree Health Contribution;
711 (13) Highway Transportation Fund. - Transfers. - $26,298,000 from local funds
712 (including $26,298,000 from dedicated taxes); and
713 (14) Convention Center Transfer. - $153,227,000 (including $149,497,000 from
714 local funds (including $149,497,000 from dedicated taxes) and $3,730,000 from other funds).
715
716 **ENTERPRISE AND OTHER FUNDS**
717 The amount of $2,021,148,000 from enterprise and other funds (including $225,591,000
718 from enterprise and other funds - dedicated taxes), shall be provided to enterprise funds as
719 follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts,
720 the General Fund budget authority may be increased as needed to transfer all such revenues,
721 pursuant to local law, to the Capital Improvements Program, the Highway Trust Fund, the
722 Washington Convention Center and Sports Authority, and the Washington Metropolitan Area
723 Transit Authority:
724 (1) District of Columbia Water and Sewer Authority. - $614,523,000 from
725 enterprise and other funds. For construction projects, $4,517,663,000, to be distributed as
726 follows: $908,759,000 Wastewater Treatment; $912,208,000 for the Sanitary Sewer System;
727 $883,131,000 for the Water System; $122,758,000 for Non Process Facilities; $1,146,417,000
728 for the Combined Sewer Overflow Program; $174,197,000 for the Washington Aqueduct;
729 $64,388,000 for the Stormwater Program; and $305,805,000 for the capital equipment program;
730 provided, that the requirements and restrictions that are applicable to General Fund capital
731 improvement projects and set forth in this act under the Capital Outlay appropriation heading
732 shall apply to projects approved under this appropriation account.
733 (2) Washington Aqueduct. - $68,712,000 from enterprise and other funds.
734 (3) Office of Lottery and Gaming. - $211,974,000 from enterprise and other
735 funds; provided, that, after notification to the Mayor, amounts appropriated herein may be
736 increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make
737 transfers to the General Fund and to cover prizes, agent commissions, and gaming-related fees
738 directly associated with unanticipated excess lottery revenues not included in this appropriation.
739 (4) District of Columbia Retirement Board. - $42,836,000 from the earnings of
740 the applicable retirement funds to pay legal, management, investment, and other fees and
741 administrative expenses of the District of Columbia Retirement Board;
742 (5) Ballpark Revenue Fund. - $38,067,000 from enterprise and other funds
743 (including $25,919,000 from enterprise and other funds - dedicated taxes).
744 (6) Washington Convention and Sports Authority. - $213,801,000 from enterprise
745 and other funds.
746 (7) Housing Finance Agency. - $13,582,000 from enterprise and other funds;
747 provided, that all funds budgeted without regard to fiscal year for the Reverse Mortgage
748 Foreclosure Prevention Program are authorized for expenditure and shall remain available for
749 expenditure until September 30, 2020.
750 (8) University of the District of Columbia. - $169,116,000 from enterprise and
751 other funds; provided, that these funds shall not revert to the General Fund at the end of a fiscal
752 year or at any other time, but shall be continually available for expenditure until September 30,

753 2020, without regard to fiscal year limitation; provided further, that all funds deposited, without
754 regard to fiscal year, into the Higher Education Incentive Program Fund are authorized for
755 expenditure and shall remain available for expenditure until September 30, 2020.
756 (9) Unemployment Insurance Trust Fund. - $185,382,000 from enterprise and
757 other funds.
758 (10) Housing Production Trust Fund. - $130,000,000 from enterprise and other
759 funds (including $77,355,000 from enterprise and other funds - dedicated taxes); provided, that
760 all funds deposited, without regard to fiscal year, into the Housing Production Trust Fund are
761 authorized for expenditure and shall remain available for expenditure until September 30, 2020.
762 (11) Tax Increment Financing (TIF) Program. - $64,352,000 from enterprise and
763 other funds (including $64,352,000 from enterprise and other funds - dedicated taxes).
764 (12) Repayment of PILOT Financing. - $57,965,000 from enterprise and other
765 funds (including $57,965,000 from enterprise and other funds - dedicated taxes).
766 (13) Not-For-Profit Hospital Corporation. - $170,000,000 from enterprise and
767 other funds.
768 (14) Health Benefit Exchange Authority. - $31,769,000 from enterprise and other
769 funds.
770 (15) Other Post-Employment Benefits Trust Administration. - $9,069,000 from
771 enterprise and other funds.
772
773 **CASH FLOW RESERVE ACCOUNT**
774 All funds deposited, without regard to fiscal year, into the Cash Flow Reserve Account,
775 established pursuant to D.C. Official Code § 47-392.02(j-2), are authorized for expenditure and
776 shall remain available for expenditure until September 30, 2020.
777
778 **FISCAL STABILIZATION RESERVE ACCOUNT**
779 All funds deposited, without regard to fiscal year, into the Fiscal Stabilization Reserve
780 Account, established pursuant to D.C. Official Code § 47-392.02(j-1), are authorized for
781 expenditure and shall remain available for expenditure until September 30, 2020.
782
783 **CAPITAL OUTLAY**
784 For capital construction projects, an increase of $2,343,943,000 of which $2,009,889,000
785 shall be from local funds, $50,957,000 shall be from local transportation funds, $57,894,000
786 shall be from the District of Columbia Highway Trust Fund, and $225,203,000 shall be from
787 federal grant funds, and a rescission of $449,551,000 of which $390,458,000 shall be from local
788 funds, $1,530,000 shall be from local transportation funds, $24,579,000 shall be from the District
789 of Columbia Highway Trust Fund, and $32,984,000 shall be from federal grant funds
790 appropriated under this heading in prior fiscal years, for a net amount of $1,894,392,000, to
791 remain available until expended; provided, that all funds provided by this act shall be available
792 only for the specific projects and purposes intended; provided further, that amounts appropriated
793 under this act may be increased by the amount transferred from funds appropriated in this act as
794 Pay-As-You-Go Capital funds.
795
796 Sec. 3. Local portion of the budget.
797 The budget adopted pursuant to this act constitutes the local portion of the annual budget
798 for the District of Columbia government under section 446(a) of the District of Columbia Home
799 Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).

800
801 Sec. 4. Fiscal impact statement.
802 The Council adopts the fiscal impact statement of the Chief Financial Officer as the fiscal
803 impact statement required by section 4a of the General Legislative Procedures Act of 1975,
804 approved October 16, 2006 (120 Stat. 2038; D.C. Official Code § 1-301.47a).
805
806 Sec. 5. Effective date.
807 As provided in section 446(a) of the District of Columbia Home Rule Act, approved
808 December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)), this act shall take effect
809 following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to
810 override the veto), a 30-day period of congressional review as provided in 602(c)(l) of the
811 District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official
812 Code § 1-206.02(c)(l)), and publication in the District of Columbia Register.
813

FY 2020
Federal Portion Budget Request Act

Chairman Phil Mendelson
at the request of the Mayor

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt, as a request to Congress for appropriation and authorization, the federal portion of the budget of the government of the District of Columbia for the fiscal year ending September 30, 2020.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2020 Federal Portion Budget Request Act of 2019".

Sec. 2. Adoption of the federal portion of the Fiscal Year 2020 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, 2020.

DISTRICT OF COLUMBIA FEDERAL FUNDS APPROPRIATION REQUEST

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

For a Federal payment to the District of Columbia, to be deposited into a dedicated account, for a nationwide program to be administered by the Mayor, for District of Columbia resident tuition support, $40,000,000, to remain available until expended; Provided, That such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out of-State tuition at public institutions of higher education or to pay up to $2,500 each year at eligible private institutions of higher education; Provided further, That the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students, and such other factors as may be authorized: Provided further, That the District of Columbia government shall

maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the Program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year; Provided further, That the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program; Provided further, That the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and the purpose therefor.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, $52,500,000, to remain available until expended, for payments authorized under the Scholarship for Opportunity and Results Act (division C of Public Law 112–10); Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act, including students who were not offered a scholarship during any previous school year; Provided further, That within funds provided for opportunity scholarships up to $3,200,000 shall be for the activities specified in sections 3007(b) through 3007(d) and 3009 of such Act.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $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, 2021, to the Commission on Judicial Disabilities and Tenure, $280,250, and for the Judicial Nomination Commission, $256,500.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $413,250, 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, $4,750,000.

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, $11,400,000, 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. 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 2020 annual budget for the District of Columbia government under section 446(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46(a)).

Sec. 4. Fiscal impact statement.

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

Sec. 5. Effective date.

This act shall take effect as provided in section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1-204.46).