

Operating Expenditures

This chapter examines the District's actual Operating Expenditures and analyzes growth patterns from FY 2006 to FY 2009.

In FY 2009, the District's Local fund expenditures, excluding dedicated taxes, decreased by \$277.2 million or 4.8 percent from FY 2008. Since Fiscal Year 2006, expenditures have grown by an average of 3.4 percent annually as depicted in Figure 5-1. Table 5A-1 of the appendix displays Local funds expenditures by fiscal year for selected agencies, and each appropriation title. The Local fund expenditures exclude dedicated taxes.

Dedicated tax funds were segregated as separate funds beginning in FY 2007; they are shown by agency and appropriation title in Table 5A-2 of the Appendix. They totaled \$220.4 million in FY 2009.

The \$277.2 million Local funds decrease in FY 2009 was primarily due to a spending decrease of \$137.7 million in Pay-As-You-Capital. Other areas of decreases were in the Human Support Services with spending decreases totaling \$73.6 million and the Public Safety and Justice agencies with spending decreases of \$47.4 million.

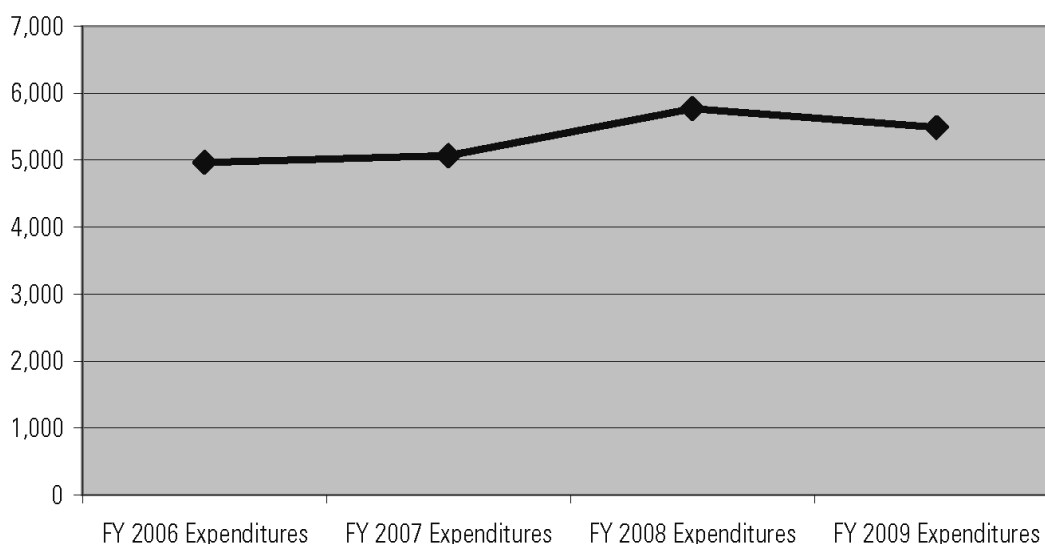
On the gross funds basis, including all non-Local funds, total expenditures increased by 5.4 percent annually from FY 2006 to FY 2009 (Table 5A-3 in the Appendix). This chapter examines operating expendi-

Figure 5-1

Local Fund Actual Expenditures (excluding Dedicated Taxes)

Does not include Enterprise and Other Funds

(Dollars in millions)



tures for the District and reflects expenditure trends. Specifically, the chapter:

- Examines the growth in expenditures from FY 2006 to FY 2009 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 5-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2006 through FY 2009. Tables 5A-1, 5A-2, and 5A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and Gross funds expenditures in the largest District agencies from FY 2006 through FY 2009, to provide a constant timeframe. The following

sections describe major elements of growth during this time period, by appropriation title.

Human Support Services

Local expenditures in this appropriation title have risen in recent years due to increases in Federal expenditures, most notably Medicaid payments.

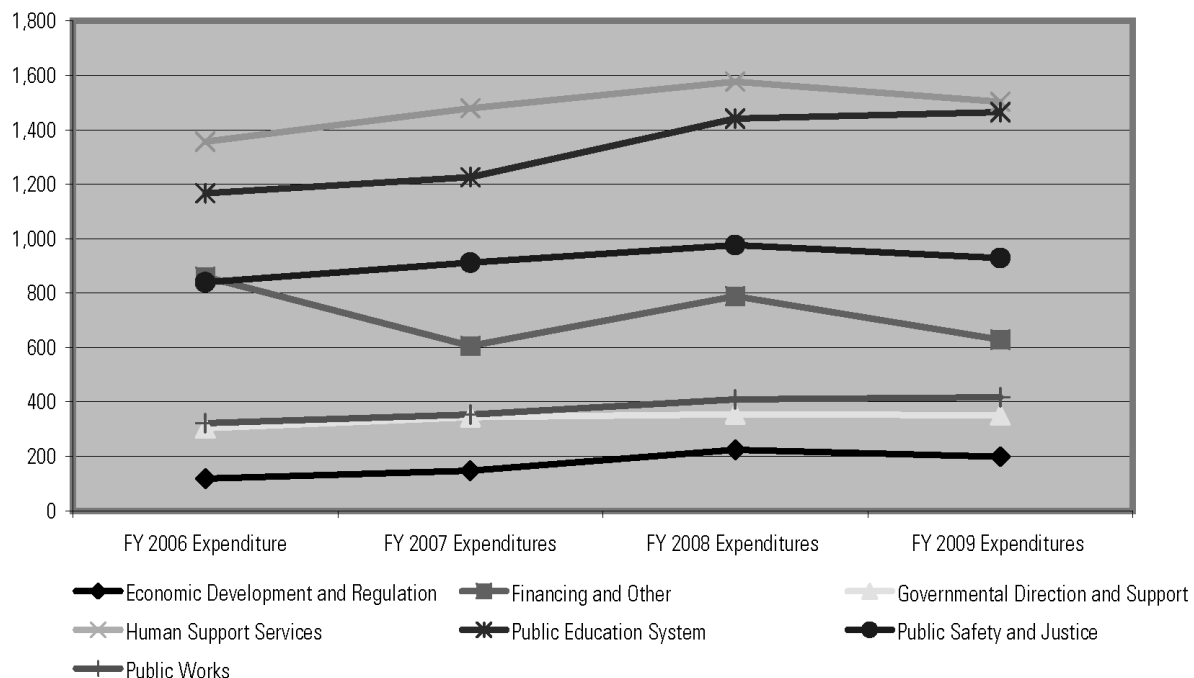
- **Department of Human Services (DHS).** DHS operates a number of federal entitlement programs, such as Temporary Assistance for Needy Families (TANF) and homeless services. The agency's Local fund expenditures have decreased at an annual rate of approximately 13.3 percent from FY 2006 to FY 2009, in part due to budget authority being removed to create the Department of Youth Rehabilitation Services in FY 2006. In FY 2009, DHS spent approximately \$6 million of funds generated by the American Recovery and Reinvestment Act of 2009.
- **Department of Health (DOH).** Through FY 2008, the Department of Health was one of the largest agencies in the District government and operated a wide variety of public health programs,

Figure 5-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



including the District's Alliance and Medicaid programs. In FY 2009, the administration of these programs was transferred to the Department of Health Care Finance (DHCF).

- **Department of Health Care Finance (DHCF).** As described above, effective FY 2009, DHCF administers the District's Alliance and Medicaid programs. In FY 2009, DHCF's gross expenditures totaled \$1.8 billion, which included approximately \$131 million of funds generated by the American Recovery and Reinvestment Act of 2009.
- **Department of Mental Health (DMH).** In FY 2009, DMH ran the Community Service Agency (CSA), which was a direct provider of mental health services for District residents in need of public mental health services. Residents who received services from CSA have been since transitioned to quality community mental health care providers.

Public Education System

Local funds for Public Education appropriation title expenditures increased 7.9 percent (annual average) from FY 2006 to FY 2009. 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) [refer to 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 fund expenditures by the District of Columbia Public Schools (DCPS) are higher than for any other District agency, and DCPS also employs approximately one-third of all District

employees. District of Columbia Public Charter Schools has been showing significant annual growth in enrollment and expenditures, and the trend continued during FY 2009.

Table 5-1 shows enrollment and Local fund expenditure trends for DCPS and DCPCS. Local fund enrollment in the two systems combined has been decreasing for the past 3 years, while per-student spending increased from FY 2006 through FY 2008 but decreased in FY 2009.

- **District of Columbia Public Schools (DCPS).** Expenditures in FY 2009 at DCPS decreased over FY 2008. Enrollment decreased 9.0 percent from FY 2008 to FY 2009, but the foundation level for the UPSFF increased to adjust for inflation, in accordance with the provisions of District of Columbia Official Code §38-2909. As a result, expenditures per enrolled student decreased. The enactment of the Public Education Reform Amendment Act of 2007 caused shifting of many state-level functions from the DCPS budget to the Office of the State Superintendent of Education. Also, in FY 2009, expenditures on Non-Public Tuition and Special Education Transportation were broken out of DCPS into separate agencies.
- **District of Columbia Public Charter Schools (DCPCS).** Expenditures in FY 2009 at DCPCS increased 21.9 percent over FY 2008. This was largely due to the opening of the Center City Public Charter School with more than 1,500 students.
- **Office of the State Superintendent of Education (OSSE).** As a result of the Public Education Reform Amendment Act of 2007, a number of

Table 5-1

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)	Expenditure per enrolled student*
2006	54,748	\$815,773	17,343	\$227,190	72,091	\$1,042,963	\$14,467
2007	52,191	\$813,902	19,662	\$277,159	71,853	\$1,091,061	\$15,185
2008	49,076	\$868,141	21,743	\$316,675	70,819	\$1,184,816	\$16,730
2009	44,681	\$576,049	25,363	\$385,896	70,044	\$961,945	\$13,733

Note: *per enrolled student (whole dollars, not thousands)

Details may not sum to totals because of rounding.

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. Accordingly, the budget showed a significant increase over prior years.

- **University of the District of Columbia (UDC).** The District's subsidy to the university was essentially unchanged from FY 2008.

Public Education expenditures are tracked by appropriation year (AY) and fiscal year (FY). Table 5A-4 in the Appendix provides a crosswalk between the AY and FY expenditures for key school systems. The FY data is used throughout this chapter, although the AY data reflect more comparable data over time.

Public Safety and Justice

Local Fund expenditures in the public safety area increased 3.4 percent (annual average) from FY 2006 to FY 2009. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS). The two agencies accounted for almost 69.0 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department.** Expenditures at MPD decreased from FY 2008 to FY 2009. Expenditures for FEMS increased 5.7 percent (annual average) from FY 2006 to FY 2009, primarily due to increases in overtime. Both agencies leveraged additional Federal funds from participating in the January 2009 presidential inauguration and MPD has sought to reduce overtime.
- **Police and Fire Retirement System.** This is the fourth largest agency in Public Safety in terms of the total number of dollars spent. Under the 1997 Revitalization Act, the Federal Government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, as salaries have increased, adjustments were legislated for pension benefits, and the sizes of the FEMS and MPD workforce have increased. The pension contribution decreased from FY 2008 to FY 2009 as a result of market factors and limited pay raises due to collective bargaining agreements still in negotiation.

- **Department of Corrections.** There was a Local fund average annual increase of 2.3 percent over the FY 2006 – FY 2009 period, attributable to inmate healthcare costs, overtime, and a significant number of department staff with many years of service.

Financing and Other

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

- **Repayment of Interest on Short-Term Borrowing.** The District issues short-term revenue anticipation notes in order to finance its seasonal cash flow needs. The total amount of revenue anticipation notes outstanding at any time during a fiscal year may not exceed 20 percent of the total anticipated revenue of the District for such fiscal year and such notes must mature within the fiscal year in which they are issued. In FY 2009, the District issued \$400 million of revenue anticipation notes for this purpose.
- **Repayment of Loans and Interest.** The District may issue long-term debt in the form of general obligation or income tax 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 exceeds 17 percent of District revenues during the fiscal year in which such issuances are made. The District has legislated a self-imposed cap of 12 percent for the total cost of all debt service. The capital improvements plan includes borrowing of about \$400 million of bonds per year as well as amounts above this level for specific capital projects. Borrowing amounts in Fiscal Years 2008 and 2009 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately \$3.766 billion of general obligation bonds and approximately \$1.071 billion of Income Tax secured bonds outstanding as of September 30, 2009.
- **Certificates of Participation (COPs).** The District has a payment obligation with respect to approximately \$261 million of outstanding COPs with varying maturities. The Certificates are not (or will not be) debt of the District, and the District's payment obligations are subject to, and dependent upon, both inclusion of sufficient funds in annual District budgets and annual appropriations made

by the United States Congress for such purpose. In FY 2006, the District issued new COPs for a new mental health hospital and a building for the Department of Motor Vehicles, leading to an increase in debt service expenditures for COPs in FY 2007.

- **Equipment Lease Operating.** The Master Equipment Lease 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 are acquired on a short-term lease/purchase basis. The District has financed approximately \$304 million of its capital equipment needs through the program and has approximately \$90 million in principal outstanding.
- **Repayment of Revenue Bonds.** The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bond, notes, or other obligations) to borrow money to finance governmental purposes authorized for financing by general obligation bonds or notes by creating a security interest in any District revenues. Such bonds, notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007, the District securitized a portion of revenues dedicated to the Housing Production Trust Fund, and debt service expenditures in this category began in FY 2008.
- **Pay-As-You-Go Capital fund.** PayGo financing is a transfer of funds from the General Fund to the Capital Improvements Fund. No debt is incurred with this funding mechanism. For Fiscal Years 2007 through 2009 a large portion of gross sales tax revenues received were dedicated to the School Modernization fund using Paygo. Declines in revenue resulted in decreased availability and planned use of Paygo in Fiscal Years 2010 through 2014.

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 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 Property Management, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local fund expenditures in this appropriation title have shown an average increase in growth at 5.0 percent annually from FY 2006 to FY 2009. The Office of Disability Rights experienced the largest growth in expenditures (101.3 percent), compared to Office of the Mayor, which had the sharpest decline (23.8 percent) in FY 2009.

- **Economic Development and Regulation.** This is the smallest of the appropriation titles, but Local Fund expenditures increased from FY 2006 to FY 2009 at an annual growth rate of 18.9 percent. This is primarily due to the addition of the Commission on Arts and Humanities; the Housing Authority Subsidy agency in FY 2006; the Housing Production Trust Fund Subsidy agency in FY 2007; the Office of the Tenant Advocate agency in FY 2008; and the D.C. Sports and Entertainment Commission Subsidy in FY 2009 into the appropriation title. These new agencies added after FY 2006 account for 18.0 percent of the total expenditures for this appropriation title in FY 2009. Conversely, the Department of Employment Services, the Department of the Deputy Mayor for Planning and Economic Development, and the Department of Housing and Community Development account for more than half (58.5 percent) of the expenditures in FY 2009.
- **Public Works.** The Public Works appropriation title is dominated, in Local fund expenditures, by two agencies: the Department of Public Works (DPW) and subsidies to the Washington Metropolitan Area Transit Authority (WMATA). Public Works increased an average of 9.3 percent per year from FY 2006 to FY 2009 for Local funds.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles, except Financing and Other, experienced increases in expenditures since FY 2006. Expenditures in Governmental Direction and Support, Economic Development, Public Safety, Human Support Services, and Financing and Other decreased for FY 2009, while Public Education and Public Works increased. Overall, the District as a whole had a decrease of 4.8 percent for expenditures in FY 2009.

Human Support Services is by far the largest appropriation title, comprising 27.4 percent of total general operating Local funds. Public Education remains the second largest appropriation title with a 26.7 percent share of total general operating Local funds.

Actual DCPS enrollment has decreased annually, and the enrollment in Public Charter Schools has shown a steady increase at an annual rate of 10.0 percent since FY 2006. The enrollment in Public Charter Schools accounts for 36.2 percent of total enrollment in the combined DC schools system in FY 2009. From FY 2006 to FY 2009, the combined DC schools system enrollment shows a decrease of 1.3 percent annually.

Federal Payment Fund 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 2009, the District received a total of \$165.3 million in federal payments that could be spent by the agencies. Table 5A-5 details the federal payments made from FY 2006 through FY 2009, 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 budget chapter.

In FY 2009, the Inauguration of the 44th President occurred in the District of Columbia. The event was designated as a National Special Security Event by the U.S. Department of Homeland Security, spanned five days, and required extensive coordination, planning, rehearsals, security, logistics support, and extensive cleanup afterwards. There were a total of 244 inauguration related celebratory events between January 17 and January 21, 2009. The reimbursement to the District by the federal government was approximately \$44 million, of which \$34.5 million was federal payment funded. Details of the expenses associated with the inauguration are found in the agency chapter for Inaugural Expenses, which is found in the Financing and Other section of Volume 3, Agency Budget Chapters, part II.

In addition, in FY 2009 the District expensed \$10.7 million from the federal payment for Emergency Planning and Security Costs. This payment was previ-

ously reimbursable, with reimbursements approved by the federal Office of Management and Budget (OMB). In FY 2009 this became a direct federal payment. The details of the FY 2009 expenses are found in the agency chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 3, Agency Budget Chapters, part II.

Federal Grants Expenditures

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

Table 5A-6 of the Appendix shows federal grant expenditures from FY 2006 through FY 2009 by agency. Overall, their annual growth rate was 5.6 percent. The Department of Health Care Finance received the majority of the funds.

Expenditure Growth by Object Class, FY 2006 to FY 2009

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 2006 through FY 2009. Since 2006, the annual rate of growth for expenditures on nonpersonal services (NPS), such as rent and utilities, equipment, subsidies and transfers, and debt service, has risen more slowly than personal services (PS), which include regular salaries and wages, overtime and other additional costs (Figure 5-3). In FY 2009, the personal services (PS) growth rate decreased due to budget cutting measures. Tables 5A-7 and 5A-8 in the appendix to this chapter provide details.

Personal Services

Salaries have historically grown at a slightly greater rate than inflation. As shown in Table 5A-7 of the Appendix, from FY 2006 to FY 2009, total PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), bonuses, and fringe benefits (primarily health insurance costs) increased at an annual rate of 4.8 percent.

Table 5-2 shows overtime expenses from FY 2006 through FY 2009 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, and Department of Corrections comprise 55.9 percent of the total FY 2009 overtime expenditures.

Nonpersonal Services

As shown in Table 5A-7, the annual growth rate of 3.7 percent from FY 2006 to FY 2009 for NPS expenditures excluding retirement is slightly lower than the PS growth rate. Most growth in these two categories appears in agency-specific or program-specific activities. For example, most debt service expenditures are in one of several debt service agencies. Similarly, much of the District's subsidy and transfer expenditures are in Medicaid and several retirement fund agencies.

Table 5-2

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

(Dollars in Thousands)

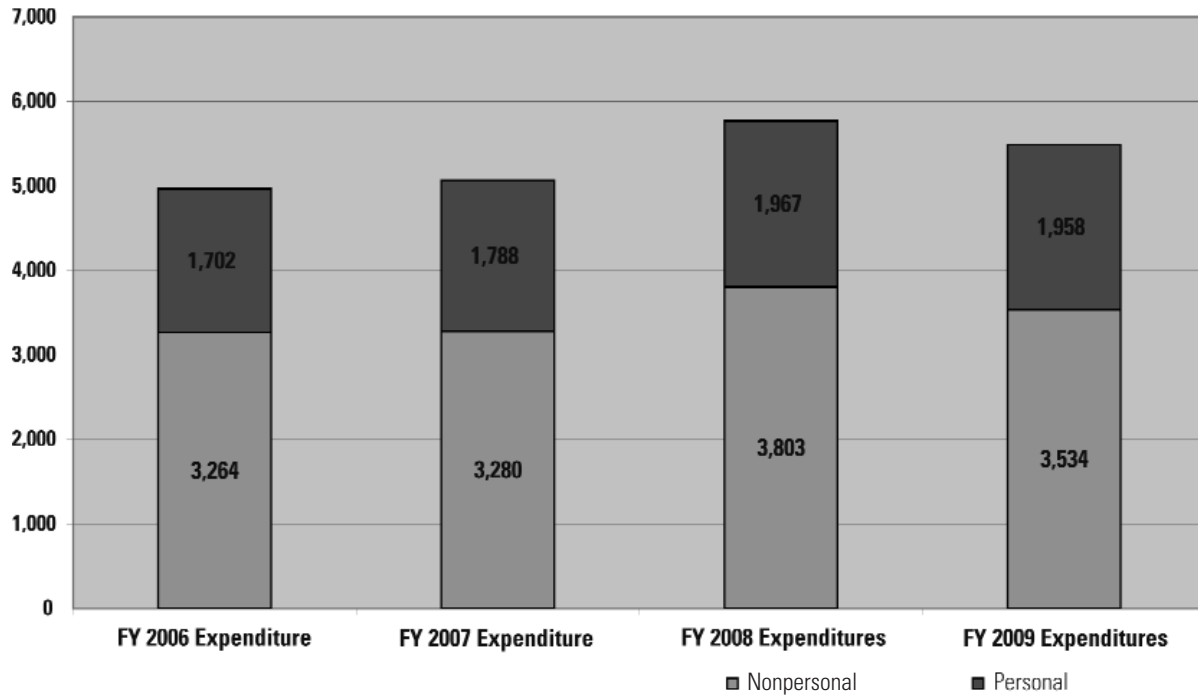
Agency Name	2006	2007	2008	2009
Child and Family Services Agency	1,517	998	2,417	1,323
Department of Corrections	5,692	9,381	5,667	4,856
Department of Human Services	844	870	903	508
Department of Mental Health	5,313	6,166	7,051	4,402
Department of Public Works	2,917	3,224	4,101	4,168
Department of Transportation	258	(2)	14	(176)
District of Columbia Public Schools	8,028	11,443	7,086	2,441
Fire and Emergency Medical Services	8,087	11,202	11,739	9,220
Metropolitan Police Department	49,600	24,702	24,665	16,571
Office of Unified Communications	1,024	1,571	1,908	1,645
Special Education Transportation				3,335
Department of Youth Rehabilitation Services	2,951	3,312	3,557	4,162
All other agencies	4,530	4,348	6,174	2,399
Total Local Funds	90,760	77,214	75,283	54,856

Figure 5-3

Local Personal Services and Nonpersonal Services Actual Expenditures (Excluding Dedicated Taxes), by Fiscal Year

Does Not Include Enterprise and Other Funds

(Dollars in millions)



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

Appendix: Data Tables for Operating Expenditures

Table 5A-1

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

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Office of the Chief Financial Officer	105,555	120,841	113,406	119,559	4.2%
Office of Chief Technology Officer	46,515	38,140	64,054	53,872	5.0%
All other agencies	151,034	184,846	176,941	177,805	5.6%
Governmental Direction and Support	303,103	343,828	354,402	351,237	5.0%
Department of Employment Services	31,815	46,115	86,415	68,652	29.2%
Housing Authority Subsidy	10,903	22,730	30,983	30,983	41.6%
Deputy Mayor for Economic Development	16,996	24,273	23,505	31,812	23.2%
Department of Housing and Community Development	1,797	1,734	3,346	15,705	106.0%
All other agencies	56,688	52,266	79,943	51,287	-3.3%
Economic Development and Regulation	118,198	147,119	224,192	198,439	18.9%
Metropolitan Police Department	418,560	434,599	471,889	453,891	2.7%
Fire and Emergency Medical Services	157,228	172,775	187,868	185,838	5.7%
Police Officers' and Fire Fighters' Retirement System	117,500	140,100	137,000	106,000	-3.4%
Department of Corrections	109,832	121,417	116,648	117,610	2.3%
All other agencies	36,854	43,419	62,954	65,641	21.2%
Public Safety and Justice	839,975	912,310	976,359	928,981	3.4%
District of Columbia Public Schools	815,773	813,902	868,141	576,049	-11.0%
Office of the State Superintendent of Education	12,684	14,423	102,998	111,750	106.5%
Public Charter Schools	227,190	277,159	316,675	385,896	19.3%
Office of Public Education Facilities Modernization		1,281	34,981	24,720	N/A
Non-Public Tuition				165,911	N/A
Special Education Transportation			171	87,779	N/A
DC Public Library	34,465	42,135	44,563	44,760	9.1%
University of the District of Columbia Subsidy	61,266	62,636	62,770	62,070	0.4%
All other agencies	15,431	14,540	10,535	6,136	-26.5%
Public Education System	1,166,809	1,226,076	1,440,833	1,465,071	7.9%
Department of Human Services	253,856	272,198	137,874	165,358	-13.3%
Child and Family Services Agency	165,874	181,226	274,265	252,427	15.0%
Department of Mental Health	196,723	192,871	207,627	208,811	2.0%
Department of Health	561,762	618,367	660,876	97,494	-44.2%
Department of Health Care Finance				457,011	N/A
Department of Parks and Recreation	42,674	46,431	49,029	49,607	5.1%
Department of Youth Rehabilitation Services	68,157	73,936	84,463	93,732	11.2%
Department on Disability Services			81,911	92,843	N/A
All other agencies	67,517	94,189	80,638	85,765	8.3%
Human Support Services	1,356,563	1,479,218	1,576,683	1,503,047	3.5%

(Continued on next page)

Table 5A-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 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Department of Public Works	97,588	106,156	119,618	127,375	9.3%
Department of Transportation	1,805	(6)	18,450	3,309	22.4%
Washington Metropolitan Area Transit Authority	187,615	198,484	214,905	230,499	7.1%
Washington Metropolitan Transit Commission	110	110	113	113	0.9%
All other agencies	35,155	48,846	55,897	55,775	16.6%
Public Works	322,272	353,590	408,983	417,071	9.0%
Repayment of Loans and Interest	370,128	386,245	420,827	431,706	5.3%
Certificate of Participation	10,941	30,448	30,664	32,270	43.4%
Settlements and Judgments Fund	29,956	25,029	21,015	17,325	-16.7%
District Retiree Health Contribution	138,000	4,700	110,907	81,100	-16.2%
Pay-As-You-Go Capital Fund	265,023	118,861	139,488	1,821	-81.0%
All other agencies	45,673	40,517	65,337	64,432	12.2%
Financing and Other	859,721	605,800	788,237	628,656	-9.9%
Total General Operating Local Funds Excluding Dedicated Taxes	4,966,641	5,067,941	5,769,689	5,492,500	3.4%

Table 5A-2:

**Dedicated Taxes Funds Actual Expenditures by Fiscal Year for Selected Large Agencies
Excluding Enterprise and other Funds**

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006 - 2009
Office of the Deputy Mayor for Planning and Economic Dev			39,623	12,330	
Housing Production Trust Fund Subsidy		58,731	40,589	28,244	
Economic Development and Regulation		58,731	80,213	40,574	N/A
Department of Health			3,932		
Department of Health Care Finance				6,666	
Human Support Services			3,932	6,666	N/A
Department of Transportation				11,420	
Public Works				11,420	N/A
Baseball Dedicated Tax Transfer			46,397	50,044	
Community Healthcare Financing Fund				93,073	
Pay-As-You-Go Capital Fund				12,927	
Repayment of Loans and Interest				3,580	
Repayment of Revenue Bonds				2,144	
Financing and Other			46,397	161,768	N/A
Total General Operating Dedicated Taxes Funds		58,731	130,541	220,428	N/A

Table 5A-3

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency Name	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Office of the Chief Financial Officer	120,167	134,116	131,724	135,253	
Office of Finance and Resource Mgmt	9,688	8,120	4,971	4,444	
Office of Chief Technology Officer	46,517	38,140	64,060	55,975	
Office of the Attorney General for DC	61,000	71,346	82,707	83,221	
All other agencies	204,154	238,358	122,511	126,031	
Governmental Direction and Support	441,526	490,080	405,974	404,924	-2.8%
Department of Employment Services	77,280	100,262	141,287	124,814	
Housing Production Trust Fund Subsidy		105,411	70,589	28,244	
Department of Housing and Community Development	151,942	95,945	89,427	56,072	
All other agencies	152,983	200,855	237,884	213,078	
Economic Development and Regulation	382,205	502,474	539,187	422,208	3.4%
Metropolitan Police Department	440,074	448,227	486,394	468,641	
Fire and Emergency Medical Services	157,674	172,775	188,977	186,633	
Police Officers' and Fire Fighters' Retirement System	117,500	140,100	137,000	106,000	
Department of Corrections	135,207	147,162	153,184	150,844	
All other agencies	55,961	61,219	135,600	152,811	
Public Safety and Justice	906,416	969,482	1,101,156	1,064,929	5.5%
District of Columbia Public Schools	948,580	973,428	898,840	634,707	
Office of the State Superintendent of Education	84,207	85,227	267,251	323,785	
Teachers' Retirement System	15,431	14,540	5,964	(3)	
Public Charter Schools	227,190	277,159	316,675	385,896	
Office of Public Education Facilities Modernization		1,281	34,981	39,133	
Non-Public Tuition				165,911	
Special Education Transportation			171	87,779	
DC Public Library	35,679	43,686	45,935	46,443	
University of the District of Columbia Subsidy	61,266	62,636	62,770	62,070	
All other agencies	0	0	5,621	6,139	
Public Education System	1,372,354	1,457,956	1,638,207	1,751,860	8.5%
Department of Human Services	438,374	450,143	287,069	318,219	
Child and Family Services Agency	194,002	214,078	313,462	306,497	
Department of Mental Health	201,873	200,617	209,971	220,416	
Department of Health	1,670,389	1,801,549	1,848,562	213,912	
Department of Health Care Finance				1,749,809	
Department of Parks and Recreation	44,881	48,643	54,134	52,489	
Department of Youth Rehabilitation Services	68,157	73,936	84,463	93,755	
Medicaid Reserve		26,927			
Department on Disability Services			107,944	124,763	
All other agencies	92,933	74,306	87,934	93,024	

(Continued on next page)

Table 5A-3 (continued)

Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

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

(Dollars in thousands)

Agency Name	FY 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Human Support Services	2,710,608	2,890,199	2,993,539	3,172,884	5.4%
Department of Public Works	100,633	113,659	129,293	133,220	
Department of Transportation	38,133	60,095	141,016	110,921	
Mass Transit Subsidies	187,615	198,484	214,905	230,499	
Washington Metropolitan Area Transit Authority	110	110	113	113	
All other agencies	44,376	85,277	101,102	119,015	
Public Works	370,866	457,624	586,428	593,769	17.0%
Repayment of Loans and Interest	370,128	386,245	420,827	438,383	
Baseball Dedicated Tax Transfer			46,397	50,044	
Certificate of Participation	10,941	30,448	30,664	32,270	
Settlements and Judgments Fund	29,956	25,029	21,015	17,325	
District Retiree Health Contribution	138,000	4,700	110,907	81,100	
Pay-As-You-Go Capital Fund	265,023	118,861	140,737	20,002	
All other agencies	49,868	45,208	76,552	214,440	
Financing and Other	863,917	610,491	847,098	853,565	-0.4%
Total General Operating Funds	7,047,892	7,378,305	8,111,589	8,264,138	5.4%

Table 5A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year (Three School Systems and University)

(Dollars in thousands)

	FY 2006	FY 2007	FY 2008	FY 2009
D.C. Public Schools				
Expenditures, current AY and FY	812,830	808,945	867,624	566,346
PLUS: AY Expenditures in prior FY	4,799	2,943	4,956	517
EQUALS: Total AY expenditures	817,628	811,889	872,581	566,863
LESS: AY Expenditures in prior FY	(4,799)	(2,943)	(4,956)	(517)
PLUS: FY expenditures from following AY	2,943	4,956	517	9,702
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	815,773	813,902	868,141	576,049
D.C. Public Charter Schools				
Expenditures, current AY and FY	161,069	197,067	225,363	292,926
PLUS: AY Expenditures in prior FY	58,419	66,121	80,091	91,312
EQUALS: Total AY expenditures	219,488	263,188	305,454	384,238
LESS: AY Expenditures in prior FY	(58,419)	(66,121)	(80,091)	(91,312)
PLUS: FY expenditures from following AY	66,121	80,091	91,312	92,970
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	227,190	277,159	316,675	385,896
Special Education Transportation				
Expenditures, current AY and FY	-	-	-	87,779
PLUS: AY Expenditures in prior FY	-	-	-	-
EQUALS: Total AY expenditures	-	-	-	87,779
LESS: AY Expenditures in prior FY	-	-	-	-
PLUS: FY expenditures from following AY	-	-	171	-
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	-	-	171	87,779
University of the District of Columbia				
Expenditures, current AY and FY	61,267	62,636	62,770	62,070
PLUS: AY Expenditures in prior FY	-	-	-	-
EQUALS: Total AY expenditures	61,267	62,636	62,770	62,070
LESS: AY Expenditures in prior FY	-	-	-	-
PLUS: FY expenditures from following AY	-	-	-	-
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	61,267	62,636	62,770	62,070

Table 5A-5

Federal Payments Awarded to the District in its Appropriations Act, by Fiscal Year

(Dollars in Thousands)

	FY 2006 Approved	FY 2007 Approved	FY 2008 Approved	FY 2009 Approved
Child and Family Services Agency	1,733	1,733		
DC National Guard	495		352	352
D.C. Public Schools	12,870	12,870	13,000	40,000
Department of Transportation	990	20,990		
Emergency Planning and Security Costs	13,365	8,533	3,000	38,825
Executive Office of the Mayor			3,000	1,250
Forensic Lab (Increased FBI services)			4,000	
Criminal Justice Coordinating Council	1,287	1,287	1,300	1,774
Office of the State Superintendent of Education:				
Resident Tuition Assistance	32,868	32,868	33,000	35,100
Public Charter School Improvement/Expansion	12,870	12,870	13,000	20,000
Subtotal Operating	76,478	91,151	70,652	137,301
Various — Capital	8,366	7,920	14,000	28,000
Total	84,844	99,071	84,652	165,301

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

This table shows appropriations made to the District for which budget authority could be provided and that budget expended by District operating agencies. Unless specified below, the table does not show payments that are expensed by non-District operating agencies.

Notes:

- 1) The FY 2006 and FY 2007 payments reflect rescissions made by the Federal government.
- 2) The FY 2008 and FY 2009 payments were not subject to a rescission by the Federal government.
- 3) FY 2006 Various- Capital includes the consolidated forensics lab (\$4.95 million), Anacostia Waterfront Initiative (\$2.97 million), Foxhall Road Safety Improvements (\$0.248 million), and Eastern Market Renovation (\$0.198 million). It does not include a \$6.93 million payment to WASA that was previously reported.
- 4) FY 2007 Various- Capital includes the consolidated forensics lab (\$4.95 million) and the Anacostia Waterfront initiative (\$2.97 million). It does not include a \$6.93 million payment to WASA that was previously reported.
- 5) FY 2008 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$9.0 million) and the consolidated forensics lab (\$5.0 million).
- 6) FY 2009 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$7.0 million) and the consolidated forensics lab (\$21.0 million).
- 7) FY 2009 DCPS- Includes school improvement (\$20.0 million) and a payment to jump start education reform (\$20.0 million).
- 8) The FY 2008 payment to the Mayor totaled \$5.0 million and the allocation was \$2.0 million to the District of Columbia Public Schools (DCPS), \$1.0 million to the District Department of the Environment (DDOE), and \$2.0 million to non-District entities. The \$3.0 million allocated to DCPS and DDOE only are shown in the table, which is a change from what was previously reported.
- 9) The FY 2009 payment to the Mayor totaled \$3.388 million, of which \$1.25 million was allocated to the Department of Human Services (DHS) and \$2.138 million to non-District entities. Only the \$1.25 million allocation to DHS is shown here, which is a change from what was previously reported.

Table 5A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

Agency	FY 2006	FY 2007	FY 2008	FY 2009	Annual Growth Rate 2006 -2009
Child and Family Services Agency	24,602	31,405	35,812	52,168	28.5%
Department of Employment Services	28,491	30,010	29,296	27,874	-0.7%
Department of Health	1,088,156	1,159,041	1,171,451	103,981	-54.3%
Department of Housing and Community Development	99,888	90,364	69,988	36,744	-28.3%
Department of Human Services	176,041	174,110	146,353	150,124	-5.2%
Department of Mental Health	2,674	4,212	4,285	7,954	43.8%
District of Columbia Public Schools	111,925	121,381	1,376	8,106	-58.3%
Department of Health Care Finance				1,285,650	N/A
State Superintendent of Education (OSSE)	29,198	29,418	128,922	150,900	72.9%
Homeland Security/Emergency Management	763	381	42,245	64,651	339.2%
Subtotal - Selected Agencies	1,561,738	1,640,323	1,629,729	1,888,152	6.5%
All Other Agencies	137,857	146,544	86,673	110,678	-7.1%
Total General Operating Funds	1,699,595	1,786,867	1,716,401	1,998,830	5.6%

Comprehensive Annual Financial Report (CAFR) Budgetary Schedules

Federal and Private Resources expenditures reported for certain agencies differ from comparable amounts presented in the FY 2008 CAFR budgetary schedules. These differences resulted from the inadvertent reporting of some budgetary expenditures as non-budgetary in the CAFR. The budgetary expenditures classified as non-budgetary in the CAFR totaled \$28,374,821. Such classification of expenditures does not impact the presentation of the surplus/deficit or fund balance of the related fund on a basis consistent with generally accepted accounting principles.

Table 5A-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 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Regular salaries and wages (0011 and 0012)	1,351,414	1,434,670	1,573,610	1,570,501	5.1%
Extra pay and Overtime	145,877	129,771	146,564	133,348	-2.9%
Fringe Benefits (0014)	205,196	223,894	246,899	254,263	7.4%
Subtotal, PS	1,702,487	1,788,335	1,967,073	1,958,112	4.8%
FDO - PS Paid by NPS (0050) - Police/Fire	117,500	140,100	137,000	106,000	-3.4%
GXD - PS Paid by NPS (0050) - Teachers' Retirement	15,431	14,540	5,964	(3)	-105.8%
BGO - PS Paid by Disability Compensation Fund	16,277	14,168	18,580	17,624	2.7%
BHO - PS Paid by DC Unemployment Compensation Fund	5,056	5,250	6,459	13,929	40.2%
RHO - PS Paid by District Retiree Health Contribution	138,000	4,700	110,907	81,100	-16.2%
Subtotal, PS with Selected Subsidies and Transfers	292,264	178,758	278,910	218,651	-9.2%
Fixed Cost (0030-0035)	214,338	247,284	262,825	262,552	7.0%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	1,711,892	1,718,619	1,689,391	1,926,462	4.0%
Debt service (0080)	421,490	448,209	512,862	519,888	7.2%
Contractual services (0041)	363,560	411,233	660,695	350,857	-1.2%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	260,610	275,503	397,932	255,979	-0.6%
Subtotal, NPS excluding Retirement	2,971,889	3,100,848	3,523,705	3,315,738	3.7%
Total Expenditures	4,966,641	5,067,941	5,769,689	5,492,500	3.4%

Table 5A-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 2006	FY 2007	FY 2008	FY 2009	Average Annual Growth Rate 2006-2009
Regular salaries and wages (0011 and 0012)			219	176	N/A
Extra pay and Overtime			4	2	N/A
Fringe Benefits (0014)			31	32	N/A
Subtotal, PS			254	210	N/A
FDO - PS Paid by NPS (0050) - Police/Fire					N/A
GX0 - PS Paid by NPS (0050) - Teachers' Retirement					N/A
BGO - PS Paid by Disability Compensation Fund					N/A
BH0 - PS Paid by DC Unemployment Compensation Fund					N/A
RH0 - PS Paid by District Retiree Health Contribution					N/A
Subtotal, PS with Selected Subsidies and Transfers					N/A
Fixed Cost (0030-0035)					N/A
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)		58,731	128,480	214,443	N/A
Debt service (0080)				5,724	N/A
Contractual services (0041)			1,805	51	N/A
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)			1		N/A
Subtotal, NPS excluding Retirement		58,731	130,287	220,218	N/A
Total Expenditures		58,731	130,541	220,428	N/A

