
Financial Plan

The Financial Plan projects the District's results of operation for three fiscal years beyond the proposed 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, and Private Grants and Donations) for the next fiscal year. 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 2011 through FY 2014 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 Proposed FY 2011 Budget and its impact on FY 2012 through FY 2014.

Below are line-item descriptions of the financial plan elements. For explanatory purposes, the plan is broken into two sections:

- Revenues; and
- Expenditures.

The numbering scheme noted below refers to the line numbers on Tables 3-1, 3-2, 3-3, and 3-4.

Revenues

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

3. Dedicated Taxes. In Table 3-3, this line includes 10 types of taxes dedicated to: (a) the Neighborhood Investment Trust Fund; (b) Housing Production Trust Fund; (c) Nursing Facility Quality of Care Fund; (d) Ball Park Fund; (e) the School Modernization Fund; (f) the Healthy D.C. Fund; (g) the District Department of Transportation; (h) Convention Center Transfer Fund; (i) Tax Increment Financing (TIF) Fund; and (j) Highway Trust Fund.

3a. Neighborhood Investment Trust Fund. Neighborhood Investment Trust Fund. In 2004, District legislation created a Neighborhood Investment Fund and a Neighborhood Investment Program, which dedicates approximately \$7 million annually from personal property tax revenue to pay for a variety of community revitalization development purposes, including commercial, residential, and civic uses for 12 priority neighborhoods.

3b. The Housing Production Trust Fund. The Housing Production Trust Fund. The Housing Production Trust Fund (HPTF) Second Amendment

Act of 2002 requires that 15 percent of the District's Deed Recordation and Transfer Tax Revenue be transferred to the HPTF annually. The HPTF provides funds for the acquisition, construction, and rehabilitation of affordable multifamily housing projects.

3c. The Nursing Facility Quality of Care Fund. The Healthcare Provider Tax imposes a 6 percent tax on the District's nursing homes. The legislation was passed during 2004. All of the funds raised are designated to go to the Nursing Facility Quality of Care Fund.

3d.1. The Ballpark Fund. The "Ballpark Omnibus Financing and Revenue Act of 2004" (the "Ballpark Act") provides for the creation of a Ballpark Revenue Fund, into which the Chief Financial Officer of the District (the "CFO") is required to deposit "all receipts from those fees and taxes specifically identified by any provision of District of Columbia law to be paid into the fund and any rent paid pursuant to a lease of the ballpark." Those fees and taxes include the Ballpark Fee, utility taxes, stadium revenue, and rent. The Ballpark Revenue Fund pays for the debt service on the District's baseball stadium revenue bonds. See the Revenue chapter for details.

3d.2. Convert Dedicated Tax Ballpark Fund to Local. \$14 million of funds collected in the Ballpark Fund will be converted to Local Funds in FY 2011 to cover general operating expenditures.

3e. The School Modernization Fund. In FY 2006, the District enacted the "School Modernization Financing Act of 2006," which established the Public School Capital Improvement Fund. See the Revenue chapter for details. Starting in FY 2009, this fund has been recorded in the Dedicated Taxes section to better portray the use of this fund. Because of the significant decline in District revenue forecasts as a result of the weakened U.S. economy, the Paygo of prior years for school modernization is replaced by additional bond financing for FY 2010 through FY 2014.

3f. The Healthy D.C. Fund. The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy D.C. Fund and Program. This act states that all tax revenue derived from hos-

pital and medical services corporations, except for taxes upon real estate and fees and charges provided for by insurance laws of the District, shall be deposited into the fund and 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.

3g. The District Department of Transportation (DDOT) – Parking Taxes. Pursuant to the D.C. Code, sales and use taxes collected by the District for parking and storing are dedicated to the operations of the DDOT through its Unified Fund; provided that any such revenues in excess of \$30.0 million shall be deposited into the Highway Trust Fund. Starting in FY 2009, this fund has been recorded in the Dedicated Taxes section to better portray the use of this fund. A portion of this goes to debt service on borrowing for DDOT Capital Projects.

3h. The Tax Increment Financing (TIF) Fund and Community Benefit Fund (CBF). The TIF fund records the transfer of certain sales and property tax revenues from the District's General Fund to the special revenue funds that pay debt service on TIF transactions. The TIF method is used to assist in financing economic development projects. The CBF fund is a non-lapsing special revenue fund into which incremental property tax revenues and sales tax revenues of the D.C. Ballpark TIF area are deposited. This line makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on both sales and property taxes collected for TIF/CBF transactions.

3i. The Convention Center Transfer Fund. This fund records the transfer of certain sales tax revenues from the District's General Fund to the Walter E. Washington Convention Center Authority. This makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on sales tax collected for the Convention Center.

3j. **The Highway Trust Fund.** This fund records the transfer of motor fuel tax revenues from the District's General Fund to the Highway Trust Fund. This makes visible the flow of dedicated revenues through the General Fund. The funds are not new, but the presentation is new starting in FY 2010. See the Revenue Chapter for details on motor fuel tax collected for the Highway Trust Fund.

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

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

6. **Transfer from the Lottery Board.** This line reflects the portion of D.C. Lottery and Charitable Games Control Board revenue that is transferred to the District's general fund

7. **Sub-total, 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.

9. **Transfer from Federal and Private Resources.** This line reflects the movement of federal grant dollars into Local funds to pay for certain indirect costs.

10. **Transfer from Enterprise Fund and Other Funds.** In Table 3-2, this lines shows transfer of funds from Enterprise and other Special Revenue Funds as listed below.

10a. **Transfer from Ballpark Fund.** This line shows the amount transferred from the Ballpark

Special Revenue fund balance to the General Fund to assist in gap closing operations in FY 2010.

10b. **Transfer from Other.** In FY 2009, \$27 million of Special Purpose Revenue funds were transferred to the General Fund. \$8.7 million and \$5.9 million of revenues held by the Office of Aging in their Client Reserve account will be transferred to the General Fund in FY 2010 and FY 2011 respectively.

10c. **Transfer of Community Health Care Financing Fund to Local.** \$26.6 million of funds in Community Health Care Financing Fund are to be transferred to Local Funds, including \$4.4 million for the Department of Corrections healthcare contracts and \$1 million for HIV/AIDS Administration.

10d. **Transfer from Capital Fund Paygo.** \$19.5 million is being transferred from the Capital fund to the Local fund in FY 2011 to cover general operating costs including \$13 million for Washington Metropolitan Area Transit Authority (WMATA) operating costs. These are funds that were transferred to the Capital fund in prior years but were not spent on capital, and now they are being transferred back to the General Fund. Also, \$4.2 million and \$5.5 million of Capital Paygo funds will be transferred to Local funds in FY 2012 and FY 2013 to cover general operating costs.

11. **Fund Balance Use.** This represents unexpended funds that fell to the "bottom line", or fund balance, in prior years and which the District is proposing to use in the current year. The General Fund Balance use includes Local funds (including dedicated taxes) that finance transfers to other District funds, certain one-time expenditures, and Special Purpose Revenues that some agencies plan to spend from accumulated fund balances.

11a. **Conversion of Neighborhood Investment Fund to Local.**

11b. **Conversion of Special Purpose Revenue to Local.**

11c. **Fund Balance Use.** In Table 3-2, this line shows \$444.7 million of fund balance use in FY 2009 as certified in the District's Comprehensive Annual

Financial Report (CAFR). The FY 2010 Approved Budget uses \$14.5 million of Local fund balance, which includes \$8 million generated from Congressional changes to Emergency and Contingency Reserve Fund requirements and \$6.5 million derived from the sale of DC Village assets in FY 2009. An additional \$5.2 million of fund balance is being used for a Department of Housing and Community Development grant disallowance in the FY 2010 Revised Budget. The FY 2011 Projected Budget uses \$20.4 million of projected fund balance from FY 2010 that is reserved for subsequent years' expenditures, Local reserve funds of \$2 million for Federal Commercial Revitalization Fund (a small business related fund), and \$7.8 million from Medical Liability Captive Insurance Fund converted for general operating use in FY 2011. The FY 2012 Projected Budget uses \$42.6 million of Local fund balance, which includes \$19.9 million of projected fund balance in FY 2010 reserved for subsequent years' expenditures, \$12.4 million of fund balance designated for Integrated Services Fund, \$7.6 million of fund balance designated for Commodity Cost Reserve Fund, and \$2.7 million remaining of FY 2008 Budgeted Operating Cash Reserve funds. \$8.5 million of projected fund balance in FY 2010, reserved for subsequent years' expenditures, has been set aside for use in FY 2013 Projected Budget.

11d. Fund Balance Use: Neighborhood Investment Trust. In Table 3-3, this line shows \$2.3 million in FY 2009 and \$18.6 million in FY 2010 of the Dedicated Tax funds from the Neighborhood Investment Trust fund used for the purposes of the fund.

11e. Fund Balance Use: Nursing Facility Quality of Care Fund. In Table 3-3, this line shows \$3.1 million in FY 2010 Approved and Revised Budgets of the dedicated taxes from the Nursing Facility Quality of Care Fund used for the purposes of the fund.

11f. Fund Balance Use. In Table 3-4, this line shows total amount of fund balance use certified by the Office of Revenue Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

11g. Certified Resources not used. In Table 3-4, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

12. Revenue Proposals. This line reflects one-time revenues in FY 2010 and proposed revenue changes that are detailed in the Revenue chapter of this volume.

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

14. Line intentionally left blank.

Expenditures (by Appropriation Title).

Lines 15 – 21. These lines reflect agency expenditures by appropriation title.

22. Financing and Other. This line includes Repayment of Debt, Short-Term Borrowings, Certificate of Participation, and other items in this appropriation title that are not specifically shown in lines 25 to 30.

23. Operating Cash Reserve. The FY 2010 Revised Budget sets aside \$13.5 million in Operating Cash Reserve to be used to cover spending pressures.

24. Subtotal, Operating Expenditures. This line shows the sum of lines 16 through 23.

25. Paygo Capital. In FY 2010, this line in Table 3-4 reflects the shift of stormwater project funding in the District Department of Environment to capital projects. In FY 2011, this is the budget for the Paygo transfer. In FY 2012 through FY 2014, this reflects the FY 2011 Budget Support Act (BSA). Table 3-2 reflects an FY 2011 BSA directive to set aside 25 percent of increase in revenues for Paygo Capital use starting in FY 2012, using FY 2011 revenues as the base year.

26. Transfer to Trust Fund for Post-Employment Benefits. This line reflects a transfer to reduce the District's accumulated liability for health insurance costs for retirees. These costs must be rec-

ognized beginning in FY 2008 in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs.

27. Repay Contingency Reserve Fund. This line in Table 3-2 reflects the amount needed to replenish the Contingency Reserve Fund for: a) \$9.3 million of the advance funding for District of Columbia Public Charter Schools; b) \$6.5 million of the advance to Charter Schools for federal stimulus funding; c) \$11.5 million of the advance funding to District of Columbia Public Schools for federal stimulus funding; and d) \$20.3 million to non-public tuition for mandatory special education funding. These amounts are offset by \$0.1 million of interest earnings.

28a. Transfer to HPTF Special Revenue Fund (Enterprise Fund). This line in Table 3-3 reflects transfers of dedicated tax revenues to the Housing Production Trust Fund (HPTF) Special Revenue Funds outside of the General Fund.

28b. Transfer to Baseball Revenue Fund (Enterprise Fund). This line in Table 3-3 reflects transfers of dedicated tax revenues to the Baseball Revenue Fund Special Revenue Funds outside of the General Fund.

29. Sub-total General Fund Expenditures and Transfers. This is the sum of lines 24 through 28. This line is comparable to prior year Financial Plans.

30a to d. TIF/CBE, Transfer to Convention Center, Highway Trust Fund and CHFF. To add greater transparency, the transfer of (1) property and sales tax revenues to the TIF (Tax Increment Financing, Community Benefit Fund and PILOT – Payment in Lieu of Taxes funds) Enterprise Fund; (2) sales tax revenues to the Convention Center Enterprise Fund; (3) motor fuel and parking tax to the Highway Trust fund and (4) sales tax to the Community Healthcare Financing Fund (CHFF); are now shown in Table 3-3, the Dedicated Taxes Component of the Financial Plan. The Convention Center and TIF transfers offset the revenues shown in lines 3i and 3j, in Table 3-3. The Highway Trust fund transfer includes revenues from a portion of parking taxes (line 3g) and line 3k. Line 30d in table 3-3 shows the amount of sales tax revenues transferred to

CHFF, reducing the amount transferred to the School Modernization Fund in FY 2009. This is part of a fund swap to use Tobacco bond proceeds to cover Schools Facilities Modernization capital costs.

31. Total transfer to TIF, Convention Center, Highway Trust and CHFF. This is the sum of lines 30a to 30d in table 3-3.

32. Total Expenditures and Transfers. This is the sum of lines 29 and 30 in table 3-1, lines 25 to 27 in Table 3-2, lines 29 and 31 in Table 3-3, and lines 24 and 25 in Table 3-4.

33. Operating Margin, Budget Basis. This is the difference between Total General Fund Resources and Expenditures (line 13 minus line 32).

34. Line intentionally left blank.

35. Composition of Cash Reserves

36. Emergency Cash Reserve Balance (2 percent, formerly 4 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.

37. Contingency Cash Reserve Balance (4 percent, formerly 3 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.

38. Total cash reserves – Emergency and Contingency. This line reflects the cash reserves available during a given fiscal year.

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 are grants that the District receives from non-Federal sources. This category includes private donations.

Table 3-5 displays a summary financial plan for the Federal and Private Resources Fund. The line items are as follows:

F1. Federal Grants. Federal grants awards received by District agencies.

F2. Federal Payment/Contribution. Funding contributed by the federal government for specific projects. These funds are restricted in use by the federal government.

F3. Federal Stimulus package. Funding made available to the District of Columbia in the “American Recovery and Reinvestment Act” of February 2009. Lines F3a to c shows the amounts expected for direct budgetary relief in FY 2009 through FY 2011.

F4. Private Grants. Revenues received from private grants.

F5. Federal and Private Resources. This line is the sum of lines F1 through F4.

F6. Fund Balance Use. This line reflects amounts previously contained in the fund balance that have been released for use in the current year.

F7. Transfer to General Fund. This line represents funds used to pay for indirect costs, as shown on line 9 in Table 3-1, the General Fund financial plan.

F8. Total Federal and Private Resources. This is the sum of lines F4 through F6.

F9. Line intentionally left blank.

F10.–F17. Agency Expenditures by Appropriation Title. These items reflect agency expenditures by appropriation title. The growth of expenditures in the out-years is based on growth assumptions that are discussed in the Operating Expenditures chapter.

F18. Total Federal and Private Resources Fund Expenditures.

F19. Operating Margin, Budget Basis. This line provides the difference between Total Federal and Private Resources and Total Federal and Private Expenditures.

F20. Line intentionally left blank.

F21. - F25. Fund Balance Calculations.

A Note on Intra-District Budgets: 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.

Table 3-1

FY 2011 - 2014 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
2 Taxes	4,621,445	4,478,337	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
3 Dedicated Taxes	232,963	421,506	284,329	314,193	327,408	348,817	398,836
4 General Purpose Non-Tax Revenues	353,170	335,178	345,473	358,817	363,175	373,278	358,252
5 Special Purpose (O-type) Revenues	454,764	454,380	471,203	478,777	477,905	478,273	481,817
6 Transfer from Lottery	68,775	65,775	67,350	68,925	68,925	68,925	68,925
7 Sub-total, General Fund Revenues	5,731,117	5,755,176	5,919,980	5,822,071	5,926,104	6,084,581	6,278,972
8 Bond Proceeds for Issuance Costs	3,340	15,000	15,000	15,000	15,000	15,000	15,000
9 Transfer from Federal and Private Resources	0	3,497	3,497	3,497	3,497	3,497	3,497
10 Transfer from Enterprise and Other Funds	26,967	0	20,400	51,988	4,196	5,532	0
11 Fund Balance Use	476,558	106,636	141,025	186,197	42,609	8,500	0
12 Revenue Proposals	0	167,849	20,360	85,810	88,459	88,164	89,301
13 Total General Fund Resources	6,237,982	6,048,158	6,120,262	6,164,562	6,079,865	6,205,274	6,386,770
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	376,941	373,597	375,693	479,300	462,635	463,979	466,367
17 Economic Development and Regulation	327,930	304,973	307,725	252,413	207,796	208,214	213,909
18 Public Safety and Justice	984,216	1,020,191	1,050,599	993,777	970,259	976,127	985,673
19 Public Education System	1,483,493	1,380,531	1,391,185	1,534,330	1,487,657	1,465,387	1,476,283
20 Human Support Services	1,537,955	1,410,424	1,464,000	1,437,068	1,480,268	1,469,414	1,495,028
21 Public Works	560,511	579,215	587,988	555,843	528,101	536,789	548,401
22 Financing and Other	554,554	616,681	514,098	559,992	553,733	635,490	646,781
23 Operating Cash Reserve	0	0	13,483	0	0	0	0
24 Sub-total, Operating Expenditures	5,825,600	5,685,612	5,704,771	5,812,723	5,690,451	5,755,401	5,832,445
25 Paygo Capital	20,002	2,984	2,984	7,900	17,903	52,107	90,271
26 Transfer to Trust Fund for Post-Employment Benefits	81,100	90,700	90,700	98,700	109,500	117,200	125,300
27 Repay Contingency Reserve Fund	0	0	47,480	0	0	0	0
28 Transfer to Enterprise Funds - HPTF and Baseball Revenue Fund	78,288	45,120	45,120	43,966	58,323	57,342	43,846
29 Sub-Total General Fund Expenditures and Transfers	6,004,990	5,824,416	5,891,055	5,963,289	5,876,176	5,982,051	6,091,862
30 Transfer to TIF/CBF, Convention Center, Highway Trust Fund and CHFF	93,073	168,808	168,808	200,678	203,073	221,586	265,759
32 Total Expenditures and Transfers	6,098,063	5,993,224	6,059,863	6,163,967	6,079,248	6,203,635	6,357,619
33 Operating Margin, Budget Basis	139,919	54,934	60,399	595	616	1,640	29,151
34							
35 Composition of Cash Reserves							
36 Emergency Cash Reserve Balance (2%, formerly 4%)	103,767	107,225	109,646	109,708	109,770	109,832	109,894
37 Contingency Cash Reserve Balance (4%, formerly 3%)	180,549	217,274	228,167	228,341	228,516	228,691	228,866
38 Total Cash Reserves - Emergency and Contingency	284,316	324,499	337,813	338,049	338,286	338,523	338,760

Table 3-2

FY 2011 - 2014 General Fund - Local Funds Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
2 Taxes	4,621,445	4,478,337	4,751,625	4,601,359	4,688,691	4,815,288	4,971,142
4 General Purpose Non-Tax Revenues	353,170	335,178	345,473	358,817	363,175	373,278	358,252
6 Transfer from Lottery	68,775	65,775	67,350	68,925	68,925	68,925	68,925
7 Sub-total, Local Fund Revenues	5,043,390	4,879,290	5,164,448	5,029,101	5,120,791	5,257,491	5,398,319
8 Bond proceeds for Issuance Costs	3,340	15,000	15,000	15,000	15,000	15,000	15,000
9 Transfer from Federal and Private Resources	0	3,497	3,497	3,497	3,497	3,497	3,497
10a Transfer from Ballpark Fund	0	0	11,689	0	0	0	0
10b Transfer from Other	26,967	0	8,711	5,865	0	0	0
10c Transfer of Community Health Care Financing Fund to Local	0	0	0	26,580	0	0	0
10d Transfer from Capital Fund Paygo	0	0	0	19,543	4,196	5,532	
11a Conversion of Neighborhood Investment Fund Balance to Local	0	0	1,414	0	0	0	0
11b Conversion of Special Purpose Revenue Fund Balance to Local	0	1,800	14,757	92,251	0	0	0
11c Fund Balance Use	444,659	14,450	19,650	30,314	42,609	8,500	0
12 Revenue Proposals - Miscellaneous	0	319,946	24,647	101,382	81,303	81,421	93,248
13 Total Local Fund Resources	5,518,356	5,233,983	5,263,813	5,323,533	5,267,396	5,371,441	5,510,064
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	351,235	311,154	313,250	415,024	403,908	405,158	406,497
17 Economic Development and Regulation	198,440	130,431	136,870	106,256	73,663	73,879	74,098
18 Public Safety and Justice	928,980	931,795	953,189	899,384	884,015	889,746	897,750
19 Public Education System	1,465,071	1,359,696	1,368,072	1,514,886	1,469,892	1,447,593	1,458,172
20 Human Support Services	1,503,046	1,352,452	1,385,350	1,351,416	1,394,308	1,383,072	1,407,405
21 Public Works	417,070	400,602	403,368	394,872	379,731	388,207	397,436
22 Financing and Other	545,733	603,555	500,972	542,441	533,913	612,946	624,148
23 Operating Cash Reserve	0	0	13,483	0	0	0	0
24 Sub-Total, Operating Expenditures	5,409,575	5,089,685	5,074,554	5,224,279	5,139,431	5,200,603	5,265,508
25 Paygo Capital	1,821	0	0	0	17,903	52,107	90,271
26 Transfer to Trust Fund for Post- Employment Benefits	81,100	90,700	90,700	98,700	109,500	117,200	125,300
27 Repay Contingency Reserve Fund	0	0	47,480	0	0	0	0
32 Total Local Fund Expenditures and Transfers	5,492,496	5,180,385	5,212,734	5,322,979	5,266,833	5,369,908	5,481,077
33 Operating Margin, Budget Basis	25,860	53,598	51,079	554	563	1,533	28,987

Table 3-3

FY 2011 - 2014 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
Revenues							
3a Dedicated Taxes for the Neighborhood Investment Trust	10,000	10,000	2,588	6,800	6,800	6,800	10,000
3b Dedicated Taxes for the Housing Production Trust Fund	28,244	17,900	21,252	21,958	23,812	25,239	26,366
3c Dedicated Taxes for the Nursing Facility Quality of Care Fund	12,088	11,000	10,400	11,000	11,000	11,000	11,000
3d1 Dedicated Taxes for the Ballpark Fund	50,678	43,081	42,874	43,871	45,437	46,906	48,425
3d2 Convert Dedicated Tax Ballpark Fund to Local	0	0	0	(14,000)	0	0	0
3e Dedicated Taxes for the School Modernization Fund	106,000	112,360	0	0	0	0	0
3f Dedicated Taxes for the Healthy DC Fund	8,653	17,486	13,636	17,486	17,486	17,486	17,486
3g Dedicated Taxes for DDOT - Parking Taxes	17,300	27,389	25,675	29,148	30,535	31,748	33,898
3h Dedicated Taxes for Tax Increment Financing (TIF) and Community Benefit Fund (CBF)	0	69,063	41,920	67,904	58,421	72,283	108,425
3i Dedicated Taxes for Convention Center	0	93,054	97,865	101,696	105,303	108,455	114,047
3j Dedicated Taxes for Highway Trust Fund	0	20,173	28,119	28,330	28,614	28,900	29,189
7 Sub-total, Dedicated Taxes	232,963	421,506	284,329	314,193	327,408	348,817	398,836
11d Fund Balance Use: Neighborhood Investment Trust	2,330	18,576	18,576	0	0	0	0
11e Fund Balance Use: Nursing Facility Quality of Care Fund	0	3,064	3,064	0	0	0	0
12 Revenue Policy Proposals	0	(158,293)	5,877	17,710	27,103	26,331	11,000
13 Total Dedicated Taxes	235,293	284,853	311,846	331,903	354,511	375,147	409,835
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	0	0	0	0	0	0	0
17 Economic Development and Regulation	12,330	21,164	21,164	6,793	6,800	6,800	10,000
18 Public Safety and Justice	0	0	0	0	0	0	0
19 Public Education System	0	0	0	0	0	0	0
20 Human Support Services	6,666	25,764	44,773	53,050	56,172	56,507	57,256
21 Public Works	11,420	13,000	13,000	15,000	15,000	15,000	15,000
22 Financing and Other	5,724	9,661	9,661	12,374	15,090	17,806	17,811
24 Sub-total, Operating Expenditures	36,140	69,589	88,598	87,217	93,062	96,113	100,067
25 Paygo Capital	12,927	0	0	0	0	0	0
28a Transfer to HPTF Special Revenue Fund (Enterprise Fund)	28,244	13,039	13,039	14,384	13,522	12,233	13,355
28b Transfer to Baseball Revenue Fund (Enterprise Fund)	50,044	32,081	32,081	29,582	44,801	45,109	30,491
29 Sub-total Dedicated Taxes Expenditures and Transfers	127,355	114,709	133,718	131,183	151,385	153,455	143,913

(Continued on next page)

Table 3-3 (Continued)

FY 2011 - 2014 General Fund - Dedicated Taxes Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
30a Transfer to TIF/CBF	0	45,992	45,992	61,304	58,421	72,283	108,425
30b Transfer to Convention Center	0	93,054	93,054	101,696	105,303	108,455	114,047
30c Transfer to Highway Trust Fund	0	29,762	29,762	37,678	39,349	40,848	43,287
30d Transfer to Community Healthcare Financing Fund (CHFF)	93,073	0	0	0	0	0	0
31 Total Transfer to TIF/CBF, Convention Center, Highway Trust and CHFF	93,073	168,808	168,808	200,678	203,073	221,586	265,759
32 Total Dedicated Taxes Expenditures and Transfers	220,428	283,517	302,526	331,861	354,458	375,040	409,672
33 Operating Margin, Budget Basis	14,865	1,336	9,320	42	53	107	164

Table 3-4

FY 2011 - 2014 General Fund - Special Purpose Revenue Component

(\$ thousands)

	FY 2009 Actual	FY 2010 Approved	FY 2010 Revised	FY 2011 Proposed	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected
1 Revenues							
5 Special Purpose (O-type) Revenues	454,764	454,380	471,203	478,777	477,905	478,273	481,817
7 Sub-total, Special Purpose Revenue Funds	454,764	454,380	471,203	478,777	477,905	478,273	481,817
11f Fund Balance Use	29,569	72,623	83,564	79,790	0	0	0
11g Certified Resources not used	0	(3,877)		(16,158)	0	0	0
12 Revenue Proposals/Policy Proposals	0	6,196	(10,164)	(33,282)	(19,947)	(19,588)	(14,947)
13 Total Special Purpose Revenue Funds	484,333	529,322	544,603	509,127	457,958	458,685	466,870
14							
15 Expenditures (by Appropriation Title)							
16 Governmental Direction and Support	25,706	62,443	62,443	64,276	58,727	58,821	59,870
17 Economic Development and Regulation	117,160	153,378	149,691	139,364	127,333	127,535	129,811
18 Public Safety and Justice	55,236	88,396	97,410	94,393	86,244	86,381	87,923
19 Public Education System	18,422	20,835	23,113	19,444	17,765	17,794	18,111
20 Human Support Services	28,243	32,208	33,877	32,602	29,788	29,835	30,367
21 Public Works	132,021	165,613	171,620	145,971	133,370	133,582	135,965
22 Financing and Other	3,097	3,465	3,465	5,177	4,730	4,738	4,822
24 Subtotal, Operating Expenditures	379,885	526,338	541,619	501,227	457,958	458,685	466,870
25 Paygo Capital	5,254	2,984	2,984	7,900	0	0	0
32 Total Special Purpose Revenue Funds Component of General Funds	385,139	529,322	544,603	509,127	457,958	458,685	466,870
33 Operating Margin, Budget Basis	99,194	0	0	0	0	0	0

Table 3-5

FY 2011 - 2014 Federal and Private Resources Financial Plan

(\$ thousands)

	FY 2009	FY 2010	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Revenues	Actual	Approved	Revised	Proposed	Projected	Projected	Projected
F1 Federal Grants	1,936,195	2,422,049	2,695,171	2,471,441	2,608,986	2,754,330	2,911,783
F2 Federal Payment/Contribution	146,748	136,175	164,997	134,400	132,400	132,400	132,400
F3 Federal Stimulus Package:							
F3a State Fiscal Stabilization Fund	0	71,800	89,300	0	0	0	0
F3b Medicaid FMAP Increase	130,949	149,157	149,159	113,071	0	0	0
F3c Foster Care/Adoption Assistance - Title IV-E	2,587	2,433	2,433	1,850	0	0	0
F4 Private Grants	9,737	4,660	7,814	4,977	5,090	5,200	5,324
F5 Subtotal, Federal and Private Resources	2,226,215	2,786,274	3,108,874	2,725,739	2,746,476	2,891,929	3,049,506
F6 Fund Balance Use	23,134	0	0	0	0	0	0
F7 Transfer to General Fund	0	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)
F8 Total Federal and Private Resources	2,249,349	2,782,777	3,105,377	2,722,242	2,742,979	2,888,432	3,046,009
F9							
F10 Expenditures (by Appropriation Title)							
F11 Governmental Direction and Support	27,981	28,280	44,324	27,943	28,461	29,037	29,669
F12 Economic Development and Regulation	66,035	115,456	196,860	138,584	141,359	144,269	147,483
F13 Public Safety and Justice	80,712	263,556	285,313	226,534	229,521	234,462	239,962
F14 Public Education System	268,366	357,227	414,029	294,297	298,665	303,005	307,834
F15 Human Support Services	1,634,929	1,947,166	2,073,874	1,963,049	1,971,933	2,103,372	2,245,394
F16 Public Works	33,257	56,092	75,399	56,835	58,040	59,287	60,667
F17 Financing and Other	54,791	15,000	15,578	15,000	15,000	15,000	15,000
F18 Total Federal and Private Expenditures	2,166,071	2,782,777	3,105,377	2,722,242	2,742,979	2,888,432	3,046,009
F19 Operating Margin, Budget Basis	83,278	0	0	0	0	0	0
F20							
F21 Beginning Federal and Private Fund Balance	83,794	142,566	142,566	142,566	142,566	142,566	142,566
F22 Operating Margin, Budget Basis	83,278	0	0	0	0	0	0
F23 Projected GAAP Adjustments (Net)	(1,372)	0	0	0	0	0	0
F24 Fund Balance Use	(23,134)	0	0	0	0	0	0
F25 Ending Federal and Private Fund Balance	142,566	142,566	142,566	142,566	142,566	142,566	142,566