Government of the District of Columbia

FY 2015 Proposed Budget and Financial Plan

Volume 1
Executive Summary

Keeping the Promises

Submitted to the

Congress of the United States

by the

Government of the District of Columbia

August 7, 2014

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

District of Columbia Government

District of Columbia

For the Fiscal Year Beginning

October 1, 2013

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, 2013. 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 fourteenth in the history of the District of Columbia.

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

Government of the District of Columbia

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Dr. Natwar M. Gandhi

Chief Financial Officer

Thank you for your seventeen years of public service.

1997 – 2013

District of Columbia
Organization Chart

GOVERNMENT OF THE DISTRICT OF COLUMBIA

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 Tax and Revenue
  - Office of Financial Operations and Systems
  - Office of Finance and Treasury
  - Office of Revenue Analysis
  - DC Lottery and Charitable Games Control Board
- Office of the Inspector General
- Office of the City Administrator
  - Office of Deputy Mayor for Education
    - DC Public Schools
    - Office of the State Superintendent of Education
    - Public Charter School Board
    - University of the District of Columbia
    - DC Community College
  - Office of the Deputy Mayor for Planning and Economic Development
    - Department of Employment Services
    - Department of Housing and Community Development
    - Department of Consumer and Regulatory Affairs
    - Office of Tenant Advocate
    - Department of Insurance, Securities and Banking
    - Department of Small and Local Business Development
    - Office of Motion Picture Development
    - Office of Planning
    - Commission on Arts and Humanities
  - Department of the Environment
  - Department of Human Resources
  - Department of Motor Vehicles
  - Department of Public Works
  - Department of Transportation
  - Department of General Services
  - Office of Risk Management
  - Office of Human Rights
  - Office of the Chief Technology Officer
  - Office of Contracts and Procurement
  - Taxicab Commission
  - Office of the Deputy Mayor for Public Safety and Justice
    - Metropolitan Police Department
    - Fire and Emergency Medical Services Department
    - Office of Unified Communications
    - Homeland Security and Emergency Management Agency
    - Department of Corrections
    - Office of the Chief Medical Examiner
    - Department of Forensic Sciences
  - Office of the Deputy Mayor for Health and Human Services
    - Department of Health
    - Department of Human Services
    - Child and Family Services Agency
    - Department on Disability Services
    - Office of Disability Rights
    - Department of Behavioral Health
    - Department of Youth Rehabilitation Services
    - Department of Health Care Finance
    - Office on Aging
    - Department of Parks and Recreation
- Office of the Attorney General
- Executive Office of the Mayor
  - Office of the Chief of Staff
  - Office of Budget and Finance
  - Office of Communications:
    Mayor's Correspondence Unit
    Office of Cable Television
  - Office of Policy and Legislative Affairs
  - Office of Boards and Commissions
  - Office of Community Affairs:
    Office of Community Relations
    Office of Partnerships and Grant Services
    Office on Women's Policy and Initiatives
    Serve DC
    Youth Advisory Council
    Office of African Affairs
    Office of Asian & Pacific Islander Affairs
    Office of GLBT Affairs
    Office on Latino Affairs
    Office of Religious Affairs
    Office of Veteran Affairs
  - Office of the Secretary
  - Office of the General Counsel

JUDICIAL BRANCH

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

Independent Agencies

- Alcoholic Beverage Regulation Administration
- Board of Ethics and Government Accountability
- Contract Appeals Board
- Criminal Justice Coordinating Council
- DC Health Benefit Exchange Authority
- DC Housing Authority
- DC Public Library
- DC Water (Water and Sewer Authority)
- District of Columbia Retirement Board
- Events DC (Washington Convention and Sports Authority)
- Housing Finance Agency
- Not-for-Profit Hospital Corporation
- Office of Employee Appeals
- Office of the People's Counsel
- Pretrial Services Agency
- Public Defender Service
- Public Employee Relations Board
- University of the District of Columbia

Charter Independent Agencies

- Zoning Commission
- Public Charter Schools
- Public Service Commission
- Board of Elections

Regional Bodies

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

Updated: October 2013

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FY 2015 Proposed Budget and Financial Plan

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Volume 6 - FY 2015 Proposed Budget and Financial Plan - *FY 2015 - FY 2020 Capital Improvements Plan (Including Highway Trust Fund)*

Transmittal Letters

VINCENT C. GRAY
MAYOR

August 7, 2014

The Honorable Barack H. Obama
President of the United States
1600 Pennsylvania Ave, NW
Washington, D.C. 20500

Dear Mr. President:

On behalf of the residents of the District of Columbia, I am pleased to submit to you the District of Columbia Fiscal Year 2015 Budget and Financial Plan entitled *Keeping the Promises*.

This proposal is the District of Columbia's nineteenth consecutive balanced budget. As you know, the District's economy is experiencing a continuing economic recovery, with more than 34,000 private sector jobs created over the past three years and an unemployment rate that has decreased by three-and-a-half-points -- the lowest unemployment rate we have seen in more than five years. These results have been achieved while still maintaining fiscal responsibility and prudent financial management. During the last three years, we have insisted on structurally balanced budgets, in which we spent only what we brought in, even when it meant making tough political choices. As a result, we have posted three straight years of budget surpluses and have rebuilt the District's Fund Balance to the highest level in its history – $1.75 billion.

To support our growing population and continue building a more prosperous, equitable, safe, sustainable city for all, our proposed budget continues to provide investment to build on our economic successes while at the same time harnessing our increasing prosperity to build a stronger, more inclusive city for everyone. The document also includes hard choices that were required to build a fiscally sound budget and financial plan. Our intention was to strike a balance to maintain government services while meeting our economic goals. In this spirit, we are proposing enhancements that include:

- $79 million in new funding for affordable housing initiatives within the Housing Production Trust Fund between Fiscal Years 2014 and 2015;
- $117 million in additional funding for public education to tackle the unacceptable achievement gap that persists despite the fact that District students are improving faster than those from any other state in the nation; and
- $434 million for public schools modernization in Fiscal Year 2015.

The District of Columbia faces significant roadblocks to the implementation of its budget because of continued difficulties in Congress regarding the passage of annual Federal appropriations bills and some members' persistent attempts to impose riders to those bills that limit Home Rule in the District of Columbia. Your continued support of budget autonomy for the District is vital to our efforts, and we were gratified that you included language in your budget requesting that Congress act to remove the District of Columbia from the appropriations process. As you know, the District of Columbia raises over 70 percent of its budget in local funds, and it is a travesty of democracy that we are not allowed to utilize those funds without Congressional action.

Mr. President, we also want to extend our sincere appreciation for your support of legislative autonomy for the District of Columbia in your Fiscal Year 2015 budget submission, a goal we have worked hard to achieve since taking office. The District of Columbia is home to more than 647,000 residents who lack the basic right of representative governance. I pledge to work with you, leadership of both the House and Senate, and our allies to achieve the autonomy the District deserves.

I look forward to prompt and favorable Federal consideration of the District of Columbia's Fiscal Year 2015 Budget and Financial Plan.

Sincerely,

Vincent C. Gray

Vincent C. Gray

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

Phil Mendelson
Chairman

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

August 7, 2014

The Honorable Barack H. Obama
President of the United States
1600 Pennsylvania Avenue, NW
Washington, DC 20500

Dear Mr. President:

On behalf of the residents of the District of Columbia, I submit to you the District of Columbia Fiscal Year 2015 Budget and Financial Plan, the District's 19th consecutive balanced budget.

The Fiscal Year 2015 Budget and Financial Plan demonstrates the District's ongoing commitment to ensuring the District remains inclusive, progressive, and competitive by continuing and expanding investments in tax relief, the social safety net, equitable education funding, and sustainable infrastructure investments.

The District of Columbia is a dynamic and rapidly growing city - one that looks very different than it did 20 years ago. As such, this budget enacts major revisions to the District's tax code to make it more progressive, broad, and fair to District residents and businesses. The budget implements a framework that will provide significant low and moderate income tax relief starting on January 1, 2015. Within the next 3 to 5 years, and contingent upon the District's continued revenue growth, District residents and businesses will enjoy considerable tax relief through adjustments to personal income taxes, the estate tax, business taxes, and sales taxes.

As a result of the budget, most District residents will ultimately save between $400-800 per year in taxes, and District businesses will see their tax bills reduced by 17%. These reforms represent the implementation of the majority of the blue-ribbon Tax Relief Commission established in 2011 and ably headed by former Mayor Anthony Williams.

The Fiscal Year 2015 Budget and Financial Plan also addresses key threats to the wellbeing of District residents, including the ongoing family homelessness and affordable housing crises, the crippling effect of chronic diseases, and the health and mental needs of

District youth. As evidenced by this past winter's rise in the number of families seeking shelter, this budget continues to make significant investments in preventing, treating, and ending homelessness. To address these goals and the growing problem of family and individual homelessness, the District invested resources in related safety net programs that provide financial resources to stabilize families and keep them from becoming homeless.

This budget reflects the District's commitment to improving public education for all District children. The Council of the District of Columbia strongly believes that adequate funding for public education is imperative to improving social outcomes for youth across the city. In an effort to achieve this, we are providing additional funding to schools with at-risk students to provide critical services to support these students. As always, the District continues to be a leader in investments in viable infrastructure and environmental preservation that encourages and supports the District's long-term economic and population growth.

This year's transmittal of the budget is somewhat unusual, in that the procedure for transmittal is adjusted in the event of the Council's override of a Mayoral veto. This year, Mayor Gray elected to use his line-item veto authority, as provided under the Home Rule Act, to strike certain items and provisions from the budget as passed by the Council. On July 14, 2014, the Council reenacted the vetoed items and provisions. The Home Rule Act requires that in such a situation, the Chairman of the Council shall transmit the reenacted budget to the President, and, thus, I have the honor of addressing you in this letter.

As always, I appreciate your continued support for budget autonomy in the District of Columbia and look forward to prompt and favorable federal consideration of the District's Fiscal Year 2015 Budget and Financial Plan.

Sincerely,

Phil Mendelson
Chairman

How to Read the FY 2015 Proposed Budget and Financial Plan

How to Read the FY 2015 Proposed Budget and Financial Plan

The District of Columbia's FY 2015 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 2015 Budget and Financial Plan is presented in six volumes summarized as follows:

Executive Summary (Volume 1) - provides a high-level summary of the budget and financial information, including sections describing new initiatives within the District's proposed budget, the transmittal letters from the Mayor and the Chairman of the Council, 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, grant match and maintenance of effort, a glossary of budget terms, budget summary tables by agency and fund type, and the Budget Request Act legislation that serves as the basis for the District's federal appropriations act.

Agency Budget Chapters (Volumes 2, 3, and 4) - describes, 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 Education System, and Human Support Services.

Operating Appendices (Volume 5) - 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 volumes is available exclusively on the Government of the District of Columbia website at http://cfo.dc.gov/.

Capital Improvements Plan (Including Highway Trust Fund) (Volume 6) - 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 2015 to FY 2020 planned transportation projects including federal highway grants.

Detailed information on the chapter contents of each volume include:

Volume 1: Executive Summary

Includes the following sections:

Introduction: FY 2015 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 2015.

Financial Plan

The Financial Plan summarizes planned revenues and expenditures from FY 2015 through FY 2018. This chapter includes financing sources, uses, and the assumptions used to derive the District's short-term and long-term economic outlook.

Revenue

This chapter shows current revenue projections for each revenue type as certified by the Office of the Chief Financial Officer. It also details the District's revenue sources, provides an overview of the District's and regional economy and economic trends, and the revenue outlook from FY 2015 through FY 2018.

Operating Expenditures

This chapter describes the District's recent Local funds expenditures. It includes analysis of expenditures between FY 2010 and FY 2013, 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 specific items 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 Glossary of Budget Terms section describes unique budgeting, accounting, and District terms that may not be known by the general reader;
- 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 the Budget section relates the District's fund structure to its budget presentation.
- The Grant Match and Maintenance of Effort section includes a table by agency and grant number that provides the required grant match and maintenance of effort contributions for federal and private grants received by the District;
- The Current Services Funding Level (CSFL) Development section describes how the CSFL was developed for the Local funds budget;
- The Summary Tables detail the District's proposed operating budget by agency and fund type for both budgeted dollars and positions; and
- The Budget Request Act is the legislation that the District uses to enact the District's budget via local law, and serves as the basis for the District's federal appropriations act 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 2015 proposed operating budget table.

Introduction:

- Agency Mission; and
- Summary of Services.

Financial and Program Information:

- Proposed Funding by Source table;
- Proposed Full-Time Equivalents by Source table;
- Proposed Expenditure by Comptroller Source Group table;
- Division/Program descriptions;
- Proposed Expenditure by Division/Program table;
- FY 2015 Proposed Budget Changes;
- FY 2014 Approved Budget to FY 2015 Proposed Budget reconciliation table;
- Agency Performance Plan Objectives; and
- Agency Performance Measures table.

FY 2015 Proposed Budget Changes

The FY 2015 Proposed Budget Changes section within each agency chapter provides a comprehensive explanation of the FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type table that appears in nearly every chapter. The following are descriptions of the calculations done for the specific assumptions applied to certain categories within one particular agency or within specific groups of agencies. Please see the Current Services Funding Level (CSFL) Development appendix in this volume for more information about the CSFL methodology.

- **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust specific expenditure items.
- **Fixed Cost Inflation Factor:** The fixed costs for the FY 2015 CSFL were derived from cost estimates provided by the Department of General Services (DGS). Additionally, the Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage certain costs within their agency budgets.
- **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the District, provided by the Department of Health Care Finance (DHCF) and the public provider agencies, fluctuated based on the prevailing conditions of the economy and changes in the federal government's Medicaid policy. Based on the 4.4 percent growth factor provided by DHCF, OBP calculated baseline funding for Medicaid in the FY 2015 CSFL.
- **Student Funding Formula Inflation Factor:** The funding formula was adjusted by the 2.0 percent Consumer Price Index (CPI) factor to account for the inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charters Schools.
- **Debt Service Adjustments:** Projected adjustments were provided by the Office of Finance and Treasury.
- **Operating Impact of Capital:** Projected adjustments to reflect the budgetary impact of completed capital projects.
- **Other Adjustments:** These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

This section includes major changes within the agency budget by program, fund, and full-time equivalents, from the initial request through the policy decisions made by the Mayor. The FY 2015 Proposed Budget Changes section uses the following terms to describe budgetary or programmatic changes:

I. 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).
- **Reduce:** Reduction, but not elimination, of an existing service (e.g., Close Brentwood Service Center and provide services at other DMV locations; Realign staffing in the Fleet Management division).

II. Actions with no service impact:

- **Increase:** Additional funds necessary to continue service at current levels (e.g., Fund recurring operating cost of Automated Traffic Enforcement).
- **Decrease:** Reduction in cost without a service impact (e.g., Align energy budget with revised DGS estimate).
- **Transfer-In:** Shift of an existing program or operation from another District agency (e.g., Transfer the Central Cell Block Security activity from MPD to DOC).
- **Transfer-Out:** Shift of an existing program or operation to another District agency (e.g., Transfer APRA division from DOH to establish DBH).
- **Shift:** Shift an existing program or operation from one Fund type to another (e.g., Shift from Special Purpose Revenue to Local funds to support telecommunications for the D.C. Lottery).

- **Technical Adjustment:** An increase or decrease to the budget that is required because of a legislative mandate and/or to correct an error/omission.
- **No Changes:** The agency has no changes in funding and/or budget structures from FY 2014 to FY 2015.

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. Callout boxes highlight the features discussed above.

Volume 5: Operating Appendices

This volume provides supporting tables to each agency's proposed operating budget. The tables generally include FY 2013 actual expenditures, the FY 2014 approved budget, the FY 2015 proposed budget, and the change from FY 2014 to FY 2015 (unless noted). The following tables are provided:

Schedule 30-PBB - dollars summarized by program, activity, and governmental fund (governmental fund break-out is for FY 2015 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 2015 Proposed Budget only).

Volume 6: Capital Improvements Plan (Including Highway Trust Fund)

This volume covers the District's FY 2015 - FY 2020 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 2015 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, the Master Equipment Lease program, and the Local Street Maintenance Fund. Each page shows one subproject's planned allotments for FY 2015 through FY 2020, 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 2015 Appropriated Budget Authority Request** table that summarizes proposed new projects and changes (increase or decrease) for ongoing projects by agency, subproject, and funding source;
  - The **FY 2015 - FY 2020 Planned Expenditures from New Allotments** table that summarizes the new allotments' planned FY 2015 - FY 2020 expenditures by agency, project, and subproject;
  - The **FY 2015 - FY 2020 Planned Funding** table that summarizes the FY 2015 and six-year funding sources for all new allotments by agency, subproject, 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 authority (District versus federal);
- The **Capital Project Cost Estimate Variances** table displays changes of 5 percent or greater to project costs since the FY 2014 Budget;
- FY 2014 year-to-date budget actions; and
- Rescissions, Redirections, and Reprogrammings that occured between June 1, 2013 (the cut-off date for last year's budget book) and September 30, 2013 (the end of FY 2013).

Highway Trust Fund

This appendix covers the District's FY 2015 through FY 2020 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 2015 planning process;
- The **Project Description Forms**, which comprise the majority of the Highway Trust Fund section. Each page shows planned allotments for FY 2015 through FY 2020, description, annual operating impact, milestone data, and location; and
- **Appendices** that provide supporting tables for the District's Highway Trust Fund program.

  - An overview of the District of Columbia's Water and Sewer Authority's FY 2012 - FY 2020 Capital Improvements Plan.

(TO0)

Agency name

Agency budget code

Office of the Chief Technology Officer

www.octo.dc.gov
Telephone: 202-727-2277

This shows the agency's FY 2013 actual expenditures, FY 2014 approved budget, the FY 2015 proposed budget, and the percent variance from FY 2015 to FY 2014. This includes the agency's operating budget and FTEs.

Description	FY 2013 Actual	FY 2014 Approved	FY 2015 Proposed	% Change from FY 2014
Operating Budget	$80,496,857	$92,759,844	$100,042,984	7.9
FTE	254.5	290.0	289.5	-0.2

Agency Website address and Telephone number

The mission of the Office of the Chief Technology Officer (OCTO) is to direct the strategy, deployment, and management of District government technology with an unwavering commitment to Information Technology excellence, efficiency, [illegible] government, residents, businesses, and visitors.

This section describes the agency's mission and purpose.

Summary of Services

OCTO is the central technology organization of the District of Columbia Government. OCTO develops, implements, and maintains the District's technology infrastructure; develops and implements major enterprise applications; establishes and oversees technology policies and standards for the District; provides technology services and support for District agencies, and develops technology solutions to improve services to residents, businesses, and visitors in all areas of District government.

Combining these services into a customer-centered, mission-driven organization is the responsibility of the Office of the Chief Technology Officer. Department performance [illegible] by functional division.

The agency's FY 2015 proposed budget is presented in the following [illegible]

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

FY 2015 Proposed Gross Funds Operating Budget, by Revenue Type

Table TO0-1 contains the proposed FY 2015 agency budget compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table TO0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
General Fund						
Local Funds	35,799	40,253	47,837	[illegible]	8,432	17.6
Special Purpose Revenue Funds	7,244	5,984	16,334	13,84[illegible]	-2,487	-15.2
Total for General Fund	**43,043**	**46,23[illegible]**				
Federal Resources						
Federal Grant Funds	2,268	1,20[illegible]				
Total for Federal Resources	**2,268**	**1,20[illegible]**				
Intra-District Funds						
Intra-District Funds	27,342	33,052	27,604	29,927	2,323	8.4
Total for Intra-District					**2,323**	**8.4**
Gross Funds					**7,283**	**7.9**

*Percent change is based on w[illegible]

Note: If applicable, for a b[illegible] District agreement, please refer to **Schedule 80 Agency Sum[illegible]** [illegible]ce of the Chief Financial Officer's website.

This table presents the agency's total operating budget, comparing the FY 2012 actual, FY 2013 actual, FY 2014 approved, and FY 2015 proposed budgets.

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).

FY 2015 Proposed Full-Time Equivalents, by Revenue Type

Table TO0-2 contains the proposed FY 2015 FTE level compared to the FY 2014 approved FTE level by revenue type. It also provides FY 2012 and FY 2013 actual data.

Table TO0-2

Appropriated Fund	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change
General Fund						
Local Funds	18[illegible]	176.4	197.0	194.6	-2.4	-1.2
Special Purpose Revenue Funds	0.0	6.6	13.9	13.9	0.0	0.0
Total for General Fund					**-2.4**	**-1.1**
Intra-District Funds						
Intra-District Funds					1.9	2.4
Total for Intra-District Funds					**1.9**	**2.4**
Total Proposed FTEs	**261.6**	**254.5**	**290.0**	**289.5**	**-0.5**	**-0.2**

This table lists the agency's FTEs for two prior years, the current year, and the upcoming fiscal year, by revenue type.

FY 2015 Proposed Operating Budget, by Comptroller Source Group

Table TO0-3 contains the proposed FY 2015 budget at the Comptroller Source Group (object class) level compared to the FY 2014 approved budget. It also provides FY 2012 and FY 2013 actual expenditures.

Table TO0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2012	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Percent Change*
11 - Regular Pay - Continuing Full Time	20,497	20,998	24,154	25,926	1,772	7.3
12 - Regular Pay - Other	3,120	2,776	2,930	2,609	-321	-10.9
13 - Additional Gross Pay	457	347	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	4,760	5,011	5,918	6,365	448	7.6
15 - Overtime Pay	15	53	0	0	0	N/A
Subtotal Personal Services (PS)	**28,849**	**29,186**	**33,002**	**34,900**	**1,899**	**5.8**
20 - Supplies and Materials	172	240	193	329	136	70.7
31 - Telephone, Telegraph, Telegram, Etc.	1,305	1,664	1,412	265	-1,146	-81.2
32 - Rentals - Land and Structures	0	0	37	0	-37	-100.0
40 - Other Services and Charges	13,372	16,286	20,928	20,857	-70	-0.3
41 - Contractual Services - Other	25,335	31,470	34,510	40,832	6,323	18.3
50 - Subsidies and Transfers	1,110	94	120	0	-120	-100.0
70 - Equipment and Equipment Rental	2,510	1,558	2,559	2,859	299	11.7
Subtotal Nonpersonal Services (NPS)	**43,804**	**51,311**	**59,758**	**65,143**	**5,384**	**9.0**
Gross Funds	**72,653**				**283**	**7.9**

*Percent change is based on whole dollars.

This table lists the agency's total operating expenditures for FY 2012, FY 2013, the FY 2014 approved budget, and the FY 2015 proposed budget at the Comptroller Source Group level.

Division Description

The Office of the Chief Technology Officer op

Application Solutions – provides innovative, efficient, and cost-effective application development for the District government and District residents. This division applies standard application development practices to guarantee on-time and on-budget delivery of both custom-built and some selected standard, off-the-shelf software packages.

This division contains the following 9 activities:

- **Application Implementation** – provides project management, application development, application implementation, technical consultations, and application maintenance and support for District agencies to enhance information flow and responsiveness to citizens and to make government more efficient;
- **Web Maintenance** – establishes, maintains, and implements standards, guidelines, policies, and procedures for maintaining the DC.Gov web portal, which has over 100 District agency websites and is visited over 25 million times a year by District residents, businesses, and visitors. The team creates new websites every year for District agencies and provides centralized content management and fee-for-service webmaster support for District agencies;

- **Filenet** – centralizes IT infrastructure support for the various electronic and paper records throughout the District. It provides system administration, maintenance, and application support for agencies using Filenet and Kofax applications. It is a repository for electronic content;
- **Applications Quality Assurance** – implements industry best practices for independent software and system testing for District government agencies. The team utilizes various testing tools and provides a wide range of testing services including functional testing, regression testing, integration testing, performance and load testing to ensure application software and systems conforming to the required specifications and business requirements for high quality functionality and performance;
- **DMV Application Solutions** – provides system development, maintenance, and new functional enhancements for Department of Motor Vehicles' (DMV's) business applications, which support vehicle registration, driver's license/identification cards, dealer tags, residential parking permits, insurance verification, adjudication, and law enforcement services with on-site and back-office services, the DMV web portal, and mobile application development;
- **D.C. Geographic Informatio** District government agency staff within public sa n, city planning and operations areas. Maintaining plications (and other customer services) improves q ent services through the application of geospatial t c by publishing and sharing geospatial data freel rivacy and security protections;
- **Procurement Application S** d Procurement by maintaining and enhancing SS), which enables purchasing, receiving of goods luding the District of Columbia Public Schools); and delivers a centralized workflow for the procurement function of the District government;
- **Human Resource Application Services** – operates the Human Capital Management technology used by all District employees and the D.C. Department of Human Resources (DCHR). Maintains and upgrades the system and delivers new functionality as needed to expand and enhance the human resources management and payroll system that serves all District employees; and
- **Data Transparency and Accountability (Citywide Data Warehouse)** – collects, analyzes, and publishes government data for easy consumption for both the government and the general public. This program operates a series of applications and data reporting services as a centralized hub for the exchange of citywide data; specialized data sets requested by agencies; and web-accessible "transparency data" on government operations for the public, the Office of the City Administrator, and District agencies.

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.

Program Management Office – provides management, business consulting services, and business application support to agencies to effectively develop and maintain new technology applications and improve service delivery through effective integration of technology solutions.

This division contains the following 3 activities:

- **Agency Technology Oversight and Support** – consists of multiple management and program management type functions, including agency relationship management and business services, project management, and enterprise contracts. The agency relationship management function acts as the point of contact between all agencies and OCTO and enhances District technology projects with partnership across agency Information Technology (IT) representatives to ensure IT project alignment, cost efficiency, and success. The project management function provides review and approval of IT projects as part of the Project Initiation Phase and during the project life cycle to improve the quality, consistency and performance of IT projects. The enterprise contract function reviews District-wide technology contracts for cost avoidance opportunities;

FY 2015 Proposed Operating Budget and FTEs, by Division and Activity

Table TO0-4 contains the proposed FY 2015 budget by division and activity compared to the FY 2014 approved budget. It also provides the FY 2013 actual data.

Table TO0-4

(dollars in thousands)

	Dollars in Thousands				Full-Time Equivalents			
Division/Activity	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014	Actual FY 2013	Approved FY 2014	Proposed FY 2015	Change from FY 2014
(1000) Agency Management								
(1010) Personnel	502	513	527	14	1.8	3.0	3.0	0.0
(1030) Property Management	888	848	829	-19	3.6	4.0	4.0	0.0
(1090) Performance Management	1,988	2,423	2,821	398	11.7	13.0	15.0	2.0
Subtotal (1000) Agency Management	**3,379**	**3,784**	**4,177**	**393**	**17.1**	**20.0**	**22.0**	**2.0**
(100F) Agency Financial Operations								
(110F) Budget Operations	759	774	857	83	5.4	6.0	6.0	0.0
(120F) Accounting Operations	413	409	452	43	4.5	5.0	5.0	0.0
Subtotal (100F) Agency Financial Operations	**1,172**	**1,183**	**1,309**	**126**	**9.9**	**11.0**	**11.0**	**0.0**
(2000) Application Solutions								
(2010) Application Implementation	4,174	6,055	3,950	-2,105	10.8	12.0	12.0	0.0
(2011) Web Maintenance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10.0	1.0
(2012) Filenet	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	0.0
(2013) Application Quality Assurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8.0	-1.0
(2015) DMV Application Solutions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7.0	0.0
(2016) DC Geographic Information	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12.0	1.0
(2036) DC-Net	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0.0	0.0
(2080) Procurement Application Services	1,208	1,492	1,568	77	3.6	4.0	4.0	0.0
(2081) Human Resource Application Services	4,785	5,423	4,136	-1,287	5.4	6.0	6.0	0.0
(2085) Data Transparency and Accountability	0	0	0	0	0.0	2.0	0.0	-2.0
(2085) Data Transparency and Accountability-CDW	844	635	838	203	1.8	0.0	2.0	2.0
Subtotal (2000) Application Solutions	**18,335**	**21,817**	**19,135**	**-2,682**	**54.5**	**60.0**	**61.0**	**1.0**
(3000) Program Management Office								
(3010) Agency Technology Oversight and Support	3,283	1,764	1,960	195	9.0	8.0	8.0	0.0
(3020) Strategic Investment Services	702	902	1,098	196	5.9	0.0	7.0	7.0
(3020) Strategic Investment Support	0	0	0	0	0.0	7.0	0.0	-7.0
(3037) Digital Inclusion Initiative (DII)	1,070	969	924	-45	0.9	0.0	1.0	1.0
(3037) Regional and Community Tech Initiatives	0	0	0	0	0.0	2.0	0.0	-2.0
Subtotal (3000) Program Management Office	**5,055**	**3,635**	**3,982**	**347**	**15.8**	**17.0**	**16.0**	**-1.0**

(Continued on next page)

This table provides an overall budgeted funding level and number of approved FTEs for the FY 2013 actuals, the FY 2014 approved budget, and the FY 2015 proposed budget for specific programs (or divisions) and activities.

FY 2015 Proposed Budget Changes

The Office of Chief Technology Officer's (OCTO) proposed
represents a 7.9 percent increase over its FY 2014 approved
comprised of $56,268,281 in Local funds, $13,847,539 in Spe
in Intra-District funds.

The FY 2015 Proposed Budget Changes section provides a comprehensive explanation of Table 5; it includes major internal changes within the budget including CSFL changes, changes to the initial adjusted budget, and policy initiatives.

Current Services Funding Level

The Current Services Funding Level (CSFL) is a Local fu
operating District agencies, before consideration of policy de
FY 2014 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2015 CSFL adjustments to the FY 2014 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development Section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

OCTO's FY 2015 CSFL budget is $56,393,204, which represents an $8,556,503, or 17.9 percent, increase over the FY 2014 approved Local

In FY 2015, an explanation of Current Services Funding Level (CSFL) changes is presented separately within the budget. For more detail on the CSFL, please see the appendix in this volume.

CSFL Assumptions

The FY 2015 CSFL calculated f d in detail on table 5. These adjustments include e-time funding appropriated in FY 2014 to develop and implement the Affordable Housing Database. Additionally, adjustments were made for increases of $1,474,178 in personal services to account for Fringe Benefit costs based on trend and comparative analyses and the impact of cost-of-living adjustments implemented in FY 2013, and $552,291 in nonpersonal services based on the Consumer Price Index factor of 2.4 percent. OCTO's CSFL funding for the removal of one-time salary lapse reflects an increase of $618,000 to account for a one-time adjustment of personal services costs in FY 2014 based on projected salary lapse savings. Additionally, adjustments were made for an increase of $7,945,000 to account for the Operating Impact of Capital and an increase of $307,200 to prepare a cost-driver analysis for the District.

Agency Budget Submission

Increase: In Local funds, OCTO proposes an increase of $100,973 primarily due to the reallocation of nonpersonal services to reflect the agency's programmatic goals. Additionally, increases are budgeted for $53,704 to support the proposed Telephone, Telegraph, Telegram, etc. estimate, and $19,004 and 0.1 FTE in personal services to support salary step increases and an adjustment for split funding. In Special Purpose Revenue funds, OCTO proposes an increase of $74,790 in personal services to support salary step increases in the Shared Infrastructure Services division.

OCTO's FY 2015 proposed Intra-District funds budget increased by $3,363,294, primarily due to an increase in Contractual Services for the Memorandum of Understanding (MOU) with the District of Columbia Public Schools (DCPS) and the citywide MOU for the information technology assessments. Additionally, the agency increased personal services by $694,714 t cross multiple divisions, and nonpersonal services were d the Shared Infrastructure Services divisions, to align

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

Decrease: In Local funds, a decrease of $173,67 ware licensing. OCTO's proposed FY 2015 Federal Grant funds budget was decreased by $985,017 to reflect the completion of several grant-funded projects. In addition, the agency's proposed Special Purpose Revenue funds budget was decreased by $2,561,374, in anticipation of receiving less revenue from independent agencies to support the PeopleSoft program.

In Intra-District funds, OCTO proposes a nonpersonal services decrease of $649,560 across multiple divisions, mainly in Other Services and Charges, primarily due to projected savings on hardware and software maintenance. Additionally, the budget reflects a decrease of $1,237,000 in the Shared Infrastructure Services division for reductions to the Telephone, Telegraph, Telegram, etc. budget by $1,200,000 and Rentals - Land and Structures budget by $37,000. This adjustment is based on the discontinuation of payments from OCTO's DC-Net program to the Verizon Customer Contract, known as 'PRI', due to the anticipated completion of the network conversion of the public transport medium, which is scheduled to begin prior to the beginning of FY 2015. The reduction in rent costs is due to previously used storage space that will no longer be needed in FY 2015.

Describes policy changes that are the result of proposed cost-saving initiatives, transfers of funding or function from one agency to another, and other budget changes.

Technical Adjustment: In FY 2 increase of $1,590,077 to support the costs associated wi nd other related services. These funds were allocated to th 301 and to the Application Solutions division for $114,391 the Shared Infrastructure Services division to support the Freedom of Information Act (FOIA) Express maintenance cost for hosting the application on the agency's servers. The FOIA Express system is designed to streamline the delivery of public information requests.

Mayor's Proposed Budget

Reduce: The Local funds budget includes a reduction of $600,000 to account for the one-time removal of funding for personal services costs in FY 2015 based on projected salary lapse savings.

District's Proposed Budget

Reduce: In Local funds, OCTO's budget includes a reduction of $382,020 to reflect an adjustment in personal services costs based on the removal of three vacant positions (2.5 FTEs). To achieve greater savings, the agency eliminated $732,980 in its Contractual Services budget across multiple programs to account for efficiencies in technological services.

FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type

Table TO0-5 itemizes the changes by revenue type between the FY 2014 approved budget and the FY 2015 proposed budget.

Table TO0-5
(dollars in thousands)

DESCRIPTION	DIVISION	BUDGET	FTE
LOCAL FUNDS: FY 2014 Approved Budget and FTE		**47,837**	**197.0**
Removal of One-Time Funding	Multiple Programs	-2,340	0.0
Other CSFL Adjustments	Multiple Programs	10,897	0.0
LOCAL FUNDS: FY 2015 Current Services Funding Level Budget (CSFL)		**56,393**	**197.0**
Increase: To align resources with operational goa		101	0.0
Increase: To align Fixed Costs with proposed esti		54	0.0
Increase: To adjust personal services		19	0.1
Decrease: To adjust Contractual Services budget		-174	0.0
Technical Adjustment: IT Assessment/FOIA Exp		1,590	0.0
LOCAL FUNDS: FY 2015 Agency Budget Subm		**57,983**	**197.2**
Reduce: Personal services to reflect one-time sala lapse savings		-600	0.0
LOCAL FUNDS: FY 2015 Mayor's Proposed Budget		**57,383**	**197.2**
Reduce: To recognize savings from a reduction in FTEs	Multiple Programs	-382	-2.5
Reduce: To adjust Contractual Services budget	Multiple Programs	-733	0.0
LOCAL FUNDS: FY 2015 District's Proposed Budget		**56,268**	**194.6**
FEDERAL GRANT FUNDS: FY 2014 Approved Budget and FTE		**985**	**0.0**
Decrease: To align budget with projected revenues	Multiple Programs	-985	0.0
FEDERAL GRANT FUNDS: FY 2015 Agency Budget Submission		**0**	**0.0**
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2015 Mayor's Proposed Budget		**0**	**0.0**
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2015 District's Proposed Budget		**0**	**0.0**
SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Approved Budget and FTE		**16,334**	**13.9**
Increase: To adjust personal services	Shared Infrastructure Services	75	0.0
Decrease: To align budget with projected revenues	Multiple Programs	-2,561	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Agency Budget Submission		**13,848**	**13.9**
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Mayor's Proposed Budget		**13,848**	**13.9**
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 District's Proposed Budget		**13,848**	**13.9**

(Continued on next page)

Typically called Table 5, *the FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type* table describes the changes made to an agency from the CFSL to the policy decisions, by fund, and by program.

Agency Performance Plan

The agency's performance plan has the following objectives for FY 2015:

Agency Management

Objective 1: Provide strategic IT leadership and fuel technology innovation for the District government to enhance the delivery of services and adoption for the city's residents, businesses, and visitors.

Objective 2: Provide and maintain a ubiquitous, reliable, and secure computing environment to ensure continuity of government operations and safeguarding the District's equipment, facilities, and information.

Objective 3: Improve service delivery and drive innovation through Open Government.

Objective 4: Manage IT initiatives, programs and assets strategically, efficiently, and economically to lower the cost of government operations.

NO KPI TABLE

Agency performance measures describe specific agency performance objectives or goals from the FY 2012 actual through the FY 2015 projected result.

Applications Solutions

Objective 1: Provide strategic IT leadership [illegible] ernment to enhance the delivery of services and adoption [illegible]

Objective 2: Provide and maintain a ubiq[illegible] to ensure continuity of government operations and safeguarding the District's equipment, facilities, and information.

Objective 3: Improve service delivery and drive innovation through Open Government.

Objective 4: Manage IT initiatives, programs and assets strategically, efficiently, and economically to lower the cost of government operations.

Objective 5: Promote digital literacy, broadband access, technology empowerment in underdeveloped areas to enable the District government to better support constituencies using technology resulting in a progressive city model for the global economy.

KEY PERFORMANCE INDICATORS

Applications Solutions

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual[1]	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Number of assessments conducted on agency websites to meet District's Web standards and policies[2]	Not Available	20	20	20	20	20
Number of on-time delivery of releases to DMV in support of Performance Plan	5	4	5	4	4	4
Number of datasets added to the Data Catalog, dashboards, reporting environments and applications	12	25	29	30	30	30
Number of public-facing District government agencies on grade.dc.gov[3] (One City Action 3.8.1)	Not Available	15	15	15	15	15

Program Management Office

Objective 1: Provide strategic IT leadership and fuel technology innovation for the District government to enhance the delivery of services and adoption for the city's residents, businesses, and visitors.

Objective 2: Provide and maintain a ubiquitous, reliable, and secure computing environment to ensure continuity of government operations and safeguarding the District's equipment, facilities, and information.

Objective 3: Improve service delivery and drive innovation through Open Government.

Objective 4: Manage IT initiatives, programs and assets strategically, efficiently, and economically to lower the cost of government operations.

Objective 5: Promote digital literacy, broadband access, and technology inclusion in underserved areas to enable the District government to better support constituencies using technology resulting in a modern city model for the global economy.

KEY PERFORMANCE INDICATORS

Program Management Office

Measure	FY 2012 Actual	FY 2013 Target	FY 2013 Actual[4]	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Dollars saved through SmartBuyer program	$ 2.1M	$ 2M	$ 2.17M	$ 2M	$ 2M	$ 2M
Percent of IT Staff Augmentation (ITSA) spend to District Certified Business Enterprises (CBEs)	97.8%	95%	98.6%	95%	95%	95%

Introduction to the FY 2015 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 $12.7 billion, the gross budget in the FY 2015 Proposed Budget and Financial Plan is $470 million, or 3.9 percent, more than the FY 2014 Approved Budget of $12.2 billion, including Enterprise Fund agencies but excluding intra-District funding. The gross budget excluding Enterprise Fund agencies is $10.8 billion. Figure 1-1 shows the major source of gross funds for FY 2015. 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 city-wide 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 2015 Budget Policy and Priorities Focus

The overall policy focus of the District's Fiscal Year 2015 Proposed Budget and Financial Plan is encapsulated in the development of a balanced budget that preserves the District's 12.0 percent debt cap. At the same time, the proposed budget ensures that the District remains inclusive, progressive, and competitive by continuing and expanding investments in tax relief, the social safety net, affordable housing, equitable education funding, and sustainable infrastructure investments.

Investment in Tax Relief

Changes to tax policy are an important part of the FY 2015 proposed budget. The marginal tax rate on incomes between $40,000 and $60,000 is reduced from 8.5 percent to 7.0 percent, and the marginal tax rate on incomes above $350,000 is maintained at the current statutory rate of 8.95 percent rather than decreasing as previously scheduled. The District's Earned Income Tax Credit is expanded for childless workers, the standard deduction is increased to $5,200 for singles and to $8,350 for married couples filing jointly, and personal exemptions are phased out at higher income levels. In addition, the income tax base is expanded by eliminating certain tax

preferences and expenditures, including the District's homebuyer credit, the deduction of long-term care insurance premiums, and the exclusion of government pension receipts from taxable income. Other tax changes include expansion of the income eligibility limit for seniors older than age 70 to qualify for certain tax credits, as well as interest-free real property tax deferral for seniors older than 75 within certain income limits so long as these seniors have owned a house in the District for 25 years or more. Finally, the proposed budget reduces the franchise tax rate on corporations and unincorporated businesses from 9.975 percent to 9.4 percent and replaces the double-weighted sales apportionment factor with one based only on sales.

Investment in Social Services

The FY 2015 proposed budget targets improvements to the social services that are critical to protecting the health and safety of District residents. The District will invest significant resources in programs proven effective in responding to homelessness among families, youth, individuals, and veterans. Enhanced funding is provided to address the housing needs of chronically homeless veterans and additional funding will support beds, outreach, and services for homeless youth. For individuals, the FY 2015 proposed budget expands the Rapid Re-Housing program and creates a coordinated entry system to connect these individuals to the services they need more effectively. The District will also implement a Homeless Prevention Program to reach families most at-risk of homelessness in the community before the need for more intensive services and supports arises. To help provide stable and affordable housing for homeless individuals and families based on their specific needs, the FY 2015 proposed budget enhances the Permanent Supportive Housing Program, the Local Rent Supplement Program, and the Emergency Rental Assistance Program.

Providing enhanced services to low-income District residents remains a top priority. During FY 2015, the Program on Work Employment and Responsibility (POWER) program will include additional eligibility for mothers with children under six months of age in order to protect Temporary Assistance for Needy Families (TANF) benefits for new mothers. Additionally, all TANF recipients will begin to see increased benefits over the next four years through gradual Cost-of-Living Adjustment increases. Beginning in FY 2015, the District will also create a local supplement to the Federal Supplemental Nutrition Assistance Program (SNAP) in order to provide vital food resources to District residents. A new SSI/SSDI Outreach, Access, and Recovery (SOAR) program will also be implemented to assist high-risk individuals in obtaining their SSI/SSDI benefits more quickly.

Prior investments in making the District an age-friendly city for seniors are also reinforced in the proposed budget. Funding is provided to support improved transportation services, wellness centers, continuing current services for the Commodity Supplemental Food Program, and increased hospital and nursing home discharge planning assistance.

The District also continues to invest a great deal of resources towards improving the health of all residents. The proposed budget provides support for improved tobacco cessation efforts as well as funding to combat the impact of chronic diseases on District residents. Within the Medicaid program, the FY 2015 proposed budget keeps the District's promise to sunset hospital provider taxes, increase the outpatient rate from 47.0 to 77.0 percent, and support enhanced rates for the Department of Behavioral Health's independent community residential facilities. Furthermore, the proposed budget provides funding to broaden Medicaid health coverage to include transplants and backfill expiring federal grant funds within the Department of Health to continue home visitation for new at-risk parents. Additional funding in the FY 2015 proposed budget will also support the expansion of the School-Based Mental Health Program.

Improving public safety continues to be prioritized in FY 2015, and this is reflected in full funding for a police force of over 4,000 sworn officers. The proposed budget also provides support for increased access to the Justice Legal Assistance, mobile library services for incarcerated citizens, accreditation certification for the Office of the Chief Medical Examiner, expanded services for the Department of Forensic Sciences, and pumper and ladder repairs for the Fire and Emergency Medical Services Department.

Additional Investments in Affordable Housing

The FY 2015 proposed budget provides additional support to the District's prior investments in affordable housing. This is reflected in increased funding to the Housing Production Trust Fund. Major highlights of funding for this area include: property tax relief for seniors; support for Local Rent Supplement Vouchers for families and seniors; and support for the Low-Income Housing Tax Credit and the Low-Income Home Energy Assistance Program (LIHEAP) – "Heat and Eat" initiatives. The District's senior housing initiative also supports a pilot project to study how best to develop affordable housing and wrap-around service for the District's Lesbian, Gay, Bi-sexual, and Transgender (LGBT) seniors. Additionally, the proposed budget continues to support programs like the Home Purchase Assistance Program to support affordable home ownership.

Continued Investment in Public Education

Public education (K-12) remains a top priority for the District in FY 2015. The proposed budget supports additional educational investments, which are reflected in increased funding for the District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) to ensure adequate funding for projected increases in student enrollment. The proposed budget includes continued funding for the Community Schools program, which provides non-academic services to students. Implementation of the D.C. Education Adequacy Study in FY 2015 and the Fair Student Funding and School Based Budgeting Act, which added an "at-risk" weight for school allotments, is expected to significantly strengthen the District's public education system. Other programs include an increase for the Infants and Toddlers program, an increase in the facilities allotment for DCPCS to cover inflation, more school nurses at DCPCS, funding for nine Career and Technical Education (CTE) Academies to serve 200-300 students, and free SAT administration for all junior and senior students.

Investment in Infrastructure

The Capital Improvements Plan (CIP) makes the following investments in the District's infrastructure:

Metrorail, Metrobus, and Integrated Premium Transit System. 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 $721 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system. An integrated streetcar and bus transit system will add capacity to the District's transportation system, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $673 million of budget authority for Circulator and streetcars, giving priority to the H Street – Benning Road NE streetcar segment and replacement of the H Street Bridge.

Public Schools Modernization and University Facilities. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $2.96 billion has been invested. This CIP commits to an additional investment of $1.6 billion over the next six years for modernization of elementary, middle, and high school facilities. In addition, the University of the District of Columbia is building a new student center and making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $79 million of budget authority for University improvements.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes $208 million that will be used to renovate and reconfigure this historic landmark, resulting in a world-class facility offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. In addition, libraries in District neighborhoods will receive $116 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities.

United 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 millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes $135 million for additional improvements to attract an operating partner, rebrand UMC, encourage more residents to utilize the facility's services, and improve patient services.

New Communities. The CIP provides $82 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.

Power Line Undergrounding. The CIP includes $32 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 impacted service areas.

Details on Key Budget Areas:

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

- The FY 2015 budget proposal for the Department of Health Care Finance (DHCF) consolidates the gains of prior year budgets, continues to maximize leveraging of federal funding, and focuses on targeted cost savings that partially offset projected increases in Medicaid provider payments and DHCF's operational costs. DHCF's proposed budget includes funding to support a projected Medicaid growth rate of 4.4 percent based on enrollment forecasts for fee-for-service and managed care. A major highlight of the FY 2015 proposed budget is the transfer of funding to the Department on Disability Services for the implementation and oversight of the federal waiver program that allows substantial extended state plan and additional services to be provided to individuals with intellectual disabilities (ID) or developmental disabilities (DD) in community settings as opposed to institutional settings.
- The budget proposal for the Department on Disability Services (DDS) supports its mission of providing innovative, high-quality services to District residents with disabilities. To further accomplish this, the agency will move the Disability Determination Services activity out of the Rehabilitation Services division to create the new Disability Determination Services division. The agency's proposed budget in Local funds is significantly increased by the transfer of DD waiver funds from DHCF.
- The Department of Human Services' (DHS) FY 2015 proposed budget includes increased funding to expand housing support and wrap-around services for homeless veterans, individuals, families and youth. DHS' proposed budget also includes support for domestic violence prevention efforts and truancy prevention among high school students. Additionally, in FY 2015 the proposed budget creates a local enhancement to the Supplemental Nutrition Assistance program (SNAP) and expands eligibility for the Program on Work Employment and Responsibility (POWER) initiatives.
- The Department of Health's (DOH) FY 2015 proposed budget includes additional investments in combatting teen pregnancy, chronic diseases, as well as tobacco cessation and control programs. The agency will also implement a national concussion protocol aimed at reducing the impact of traumatic brain injuries on youth throughout the District.
- The Department of Parks and Recreation (DPR) proposes enhancing and increasing the number of summer programs offered. The agency will also expand the planning, monitoring, and implementation of summer programs throughout the District. The agency's FY 2015 proposed budget also supports plans for a new recreation center at the site of the Kenilworth Elementary School. This initiative supports competitive grants to eligible organizations to make improvements to the Kenilworth-Parkside Community Park in Ward 7.

- The Office of the Chief Financial Officer (OCFO) proposes to expand the Office of Tax and Revenue to continue to strengthen the controls in the District's tax collection systems, augment the collection of revenue without increases to taxes or fees and to provide additional staff, training, and other resources to conduct timely and accurate real property assessments. Additionally, the OCFO proposes to establish a delinquent tax deferred payment program, which would allow eligible plan participants with outstanding property taxes to pay off their tax liability over a four-year period.
- The FY 2015 budget proposal for the D.C. Department of Human Resources (DCHR) supports the agency's recruitment, resource management, and strategic planning services. The agency launched a new division to ensure operational efficiencies in its personnel, compliance, audit, and other human resource-related management initiatives.
- The FY 2015 Department of General Services' (DGS) budget proposal is increased primarily due to the forecasted expenditures in Fixed Costs, including rent estimates, facility and security costs.
- In FY 2015, the Office of Risk Management (ORM) reorganized its programmatic structure to more accurately reflect its operations. Under this initiative, four new programs were established to: 1) conduct risk management assessments of District agencies' facilities and operations; 2) support medical and return-to-work services and compensation for workers' compensation claims from injured District government employees; 3) manage the investigation, negotiation, and settlement of liability claims against the District government; and 4) provide medical malpractice insurance to non-profit community health centers, property insurance for District government real property assets, and advice to District agencies on risk and insurance policies and practices.
- The Office of Contracting and Procurement's (OCP) FY 2015 budget proposal includes increased funding and 41.0 FTEs to support the agency's Procurement Reform Initiative.
- In FY 2015, the Office of the Chief Technology Officer (OCTO) will conduct city-wide Information Technology (IT) Assessments and support the Freedom of Information Act (FOIA) Express system to enhance the delivery of public information requests.
- The Department of Housing and Community Development's (DHCD) budget proposal increases support for the Home Purchase Assistance Program, commercial revitalization façade improvements for Ward 8, and the creation of an East End Homeownership Campaign for Wards 7 and 8.
- In FY 2015, the Department of Corrections (DOC) realigned its programs to attain a better framework for planning, operating program activities, and budgeting. Additionally, the agency plans to implement a performance-based budgeting strategy to better reflect the agency's programmatic activities.
- For FY 2015, the District's Uniform per Student Funding Formula (UPSFF), which forms the basis for funding the public school system, has its foundation level increased by $186, from the FY 2014 UPSFF of $9,306 per student to $9,492. Appropriations for the UPSFF are funded with 100 percent Local dollars. Please refer to the agency budget chapter volumes, chapters for the District of Columbia Public Schools (DCPS), the District of Columbia Public Charter Schools (DCPCS), and the Office of the State Superintendent of Education (OSSE) to review the current allocation for the UPSFF.
- The D.C. Public Schools' (DCPS) proposed budget is presented in a new format this year, combining detailed budget information about individual schools, central offices, and school support functions, as well as an expanded explanation of its goals and functions. This new format is highlighted in Volume 3: Public Education System, which contains an expanded DCPS chapter, other Public Education System agency chapters, and their operating appendices.
- DCPS student enrollment is projected to increase by 1,532 students, from 46,060 to 47,592. With these factors combined, the DCPS Fiscal Year 2015 gross funds budget increased a total of $58 million, or 8.2 percent, over the previous fiscal year. This funding will help support the five primary goals the agency established to better serve its stakeholders: 1) improve achievement rates; 2) invest in struggling schools; 3) increase the graduation rate; 4) improve satisfaction; and 5) increase enrollment. To meet these goals, DCPS has increased its overall staff by 835.6 FTEs, which is reflected in increased support for extended day programming for all struggling elementary schools; the addition of teachers and extended day

programming school for middle grades; and the addition of reading teachers and specialists to focus on the needs of the 40-lowest performing schools. Additionally, DCPS will expand its enrichment activities with an emphasis on high-performing clubs, music, and sports; UPSFF funding for at-risk students; and targeted investments in student satisfaction through Providing What's Possible Student Satisfaction Awards.

- The District of Columbia Public Charter Schools (DCPCS) operates as the central agency, independent of the District's school system, which disburses the UPSFF from District of Columbia Local Funds to charter schools, each of which operates as an autonomous school district. The Residential Facilities Allotment remains the same as FY 2014 at $8,395 per student, while the Non-Residential Facilities Allotment increased to $3,072 from the FY 2014 rate of $3,000 per student.
- In FY 2015, the Special Education Transportation's (SET) proposed budget was increased to reflect the agency's primary goal of improving the quality of student transportation for the District's eligible students. To further improve these capacities, SET proposes increased funds to support routing system upgrades, nursing services, mandatory staff training, trailer and terminal upgrades, and the cost of uniforms for various agency staff.
- The District Department of the Environment's (DDOE) FY 2015 budget proposal includes an increase to maintain the operations of the Lead and Healthy Housing program and comply with the Air Quality Amendment Act of 2014. Additionally, DDOE will support the creation of the Office of Electronic Waste Recycling, and the proposed budget includes one-time funding to provide a grant to support recycling education in public housing.
- The Department of Motor Vehicles' (DMV) proposed budget aims to sustain its operational goals. Improving core services continues to be a key area of DMV's operational goals. In this regard, the agency strives to ensure that District residents will continue to enjoy effective access to a functional online payment system, web-based license and permit applications, and effective public information through technology leverage. Implementation of the Traffic Adjudication Amendment Act of 2014 is an important aspect of the DMV's operational objectives for FY 2015. It is also an integral part of the District's vision for the DMV. This legislation provides the opportunity to reconsider the options for DMV's ticket adjudication process, thereby enabling the District to implement a fairer, more customer-friendly process.
- The District of Columbia provides approximately 37.0 percent of the annual subsidy to the Washington Metropolitan Area Transit Authority (WMATA). In FY 2015, WMATA's proposed budget includes funding to support the annual subsidy payment, the DC Circulator bus, and the Kids-Ride-Free initiative.
- The FY 2015 proposed budget for the District Department of Transportation (DDOT) includes an additional funding to support the District's Parking Enforcement initiative, which was shifted from the Capital fund to the Operating budget to facilitate the completion of the project.
- The Repayment of Loans and Interest's FY 2015 proposed budget includes significant increases due to the District's increased borrowing.
- In FY 2015, the Office of the Deputy Mayor for Planning and Economic Development will undergo a major restructuring that reallocates existing resources across four new programs: Business and Workforce Development; Project Investment; Real Estate Development; and Agency Management.

Where the Money Comes From

Money for providing District services comes from a variety of sources. The District's General Fund 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). In FY 2015, federal stimulus funding will only consist of available unobligated grant funding from previously awarded grants.

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 2015 to FY 2018 revenue estimates, projection assumptions, and the estimated revenue impact of proposed policy changes, are provided in the Revenue chapter of this budget book.

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 $12.7 billion, the expenditure budget (including Enterprise and Other funds but excluding Intra-District funds) in the FY 2015 Proposed Budget and Financial Plan is $470 million, or 3.9 percent, more than the FY 2014 approved budget of $12.2 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. Table 1-1 shows the FY 2015 proposed gross funds expenditure budget by appropriation title and the change from FY 2014. Figure 1-3 shows the percentage distribution of FY 2015 gross funds expenditure budget by appropriation title. The largest appropriation titles, Public Education System and Human Support Services, represent 52.0 percent of the District's proposed budget – meaning more than one-half of every dollar generated is directed to these two areas.

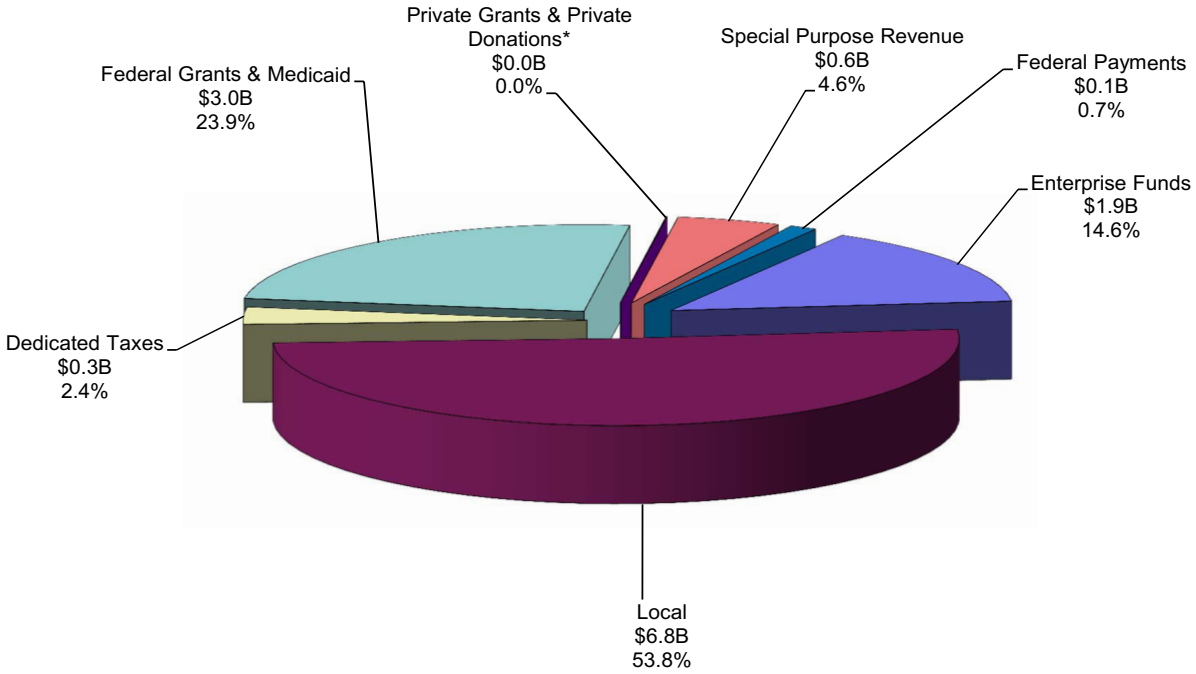
The FY 2015 proposed Local funds budget operating margin is zero dollars, after allowing for equivalent deposits to the Cash Flow Reserve and to the Fiscal Stabilization Reserve as proposed in Chapter 3, the Financial Plan. As shown in Table 1-2a, the proposed Local funds budget (excluding Dedicated Taxes and Enterprise and Other funds) for FY 2015 is $6.8 billion, which is $451 million, or 7.1 percent, more than the FY 2014 approved budget of $6.3 billion. The table also displays expenditure budgets by appropriation title and their change from FY 2014. The proposed Dedicated Tax budget for FY 2015 is $304 million, which is $8.2 million, or 2.8 percent, more than the FY 2014 approved budget of $296 million. Table 1-2b shows the FY 2015 proposed Dedicated Taxes funds expenditures budget by appropriation title and their change from FY 2014. 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 Department of Transportation, and the Department of Motor Vehicles. The FY 2015 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.

A large expense category is personal services, totaling $2.4 billion and representing 35.1 percent of the FY 2015 Local funds proposed budget, excluding Dedicated Taxes. This funding will support 27,632 Local full-time equivalent (FTE) positions, an increase of 1,198 FTEs, or 4.5 percent, over FY 2014 (see Table 1-4). Including all fringe benefits, but excluding extra compensation such as overtime and shift differential, the average Local FTE for FY 2015 will cost $82,295. The District's FY 2015 gross funds proposed budget, including Intra-District funds, includes 34,052 FTEs, an increase of 1,357 FTEs, or 4.2 percent, over FY 2014. Major gross funds FTE changes by agency and appropriation title are detailed in Table 1-5.

Figure 1-1

Where the Money Comes From - Sources of Gross Funds for FY 2015 ($12.7 Billion, Excluding Intra-District Funds)



* The amount from this source is $2.1 million

Figure 1-2

Where the Money Comes From - Sources of Local Funds Revenue for FY 2015 ($6.8 Billion, Excluding Dedicated Taxes)

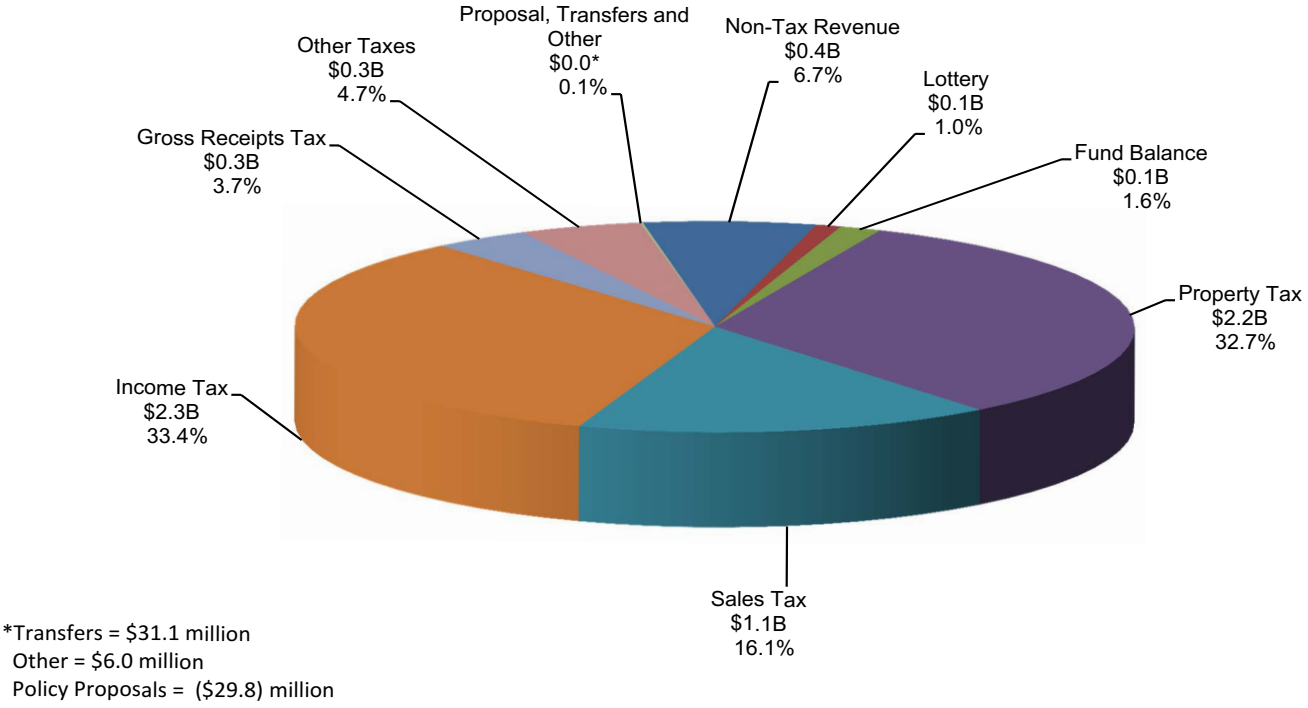


Figure 1-3

Where the Money Goes - Gross Funds Expenditure Budget, by Appropriation Title for FY 2015

(Excluding Intra-District Funds)

($12.7 Billion)

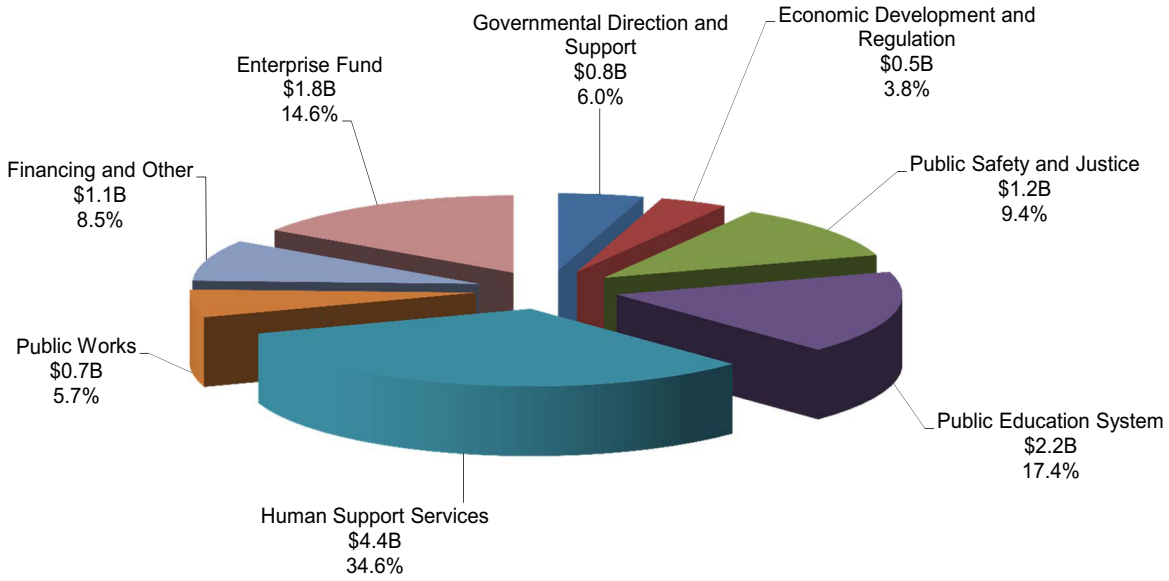


Table 1-1

Gross Funds Expenditure Budget, by Appropriation Title

(Excluding Intra-District Funds)

(Dollars in Thousands)

	FY 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Governmental Direction and Support	682,774	760,834	78,059	11.4%
Economic Development and Regulation	437,647	481,311	43,664	10.0%
Public Safety and Justice	1,147,773	1,192,283	44,510	3.9%
Public Education System	2,051,594	2,203,695	152,101	7.4%
Human Support Services	4,091,999	4,375,619	283,619	6.9%
Public Works	653,939	717,330	63,391	9.7%
Financing and Other	1,057,519	1,077,772	20,253	1.9%
Subtotal, General Operating Funds	**10,123,246**	**10,808,844**	**685,598**	**6.8%**
Enterprise and Other Funds	2,059,673	1,844,230	-215,442	-10.5%
Total District of Columbia	**12,182,919**	**12,653,074**	**470,156**	**3.9%**

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 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Governmental Direction and Support	602,553	664,483	61,930	10.3%
Economic Development and Regulation	162,340	195,935	33,595	20.7%
Public Safety and Justice	987,421	1,006,278	18,857	1.9%
Public Education System	1,699,649	1,859,610	159,961	9.4%
Human Support Services	1,632,355	1,767,207	134,852	8.3%
Public Works	433,487	471,157	37,670	8.7%
Financing and Other	831,828	836,320	4,493	0.5%
Total	**6,349,631**	**6,800,989**	**451,358**	**7.1%**

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 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Economic Development and Regulation	1,170	1,170	0	0.0%
Public Education System	4,266	4,266	0	0.0%
Human Support Services	86,307	94,580	8,273	9.6%
Public Works	59,119	62,686	3,567	6.0%
Financing and Other	145,349	141,725	-3,623	-2.5%
Total	**296,210**	**304,427**	**8,217**	**2.8%**

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 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Regular Pay - Continuing Full Time	1,635,909	1,767,034	131,125	8.0%
Regular Pay - Other	139,717	120,122	-19,595	-14.0%
Additional Gross Pay	49,029	70,112	21,083	43.0%
Fringe Benefits - Current Personnel	373,404	386,819	13,415	3.6%
Overtime Pay	40,727	43,872	3,144	7.7%
Subtotal, Personal Services	**2,238,787**	**2,387,958**	**149,171**	**6.7%**
Supplies and Materials	47,104	49,627	2,523	5.4%
Energy, Comm. and Building Rentals	98,909	104,368	5,459	5.5%
Telephone, Telegraph, Telegram, Etc	26,496	27,959	1,463	5.5%
Rentals - Land and Structures	130,299	139,878	9,579	7.4%
Janitorial Services	79	124	45	57.4%
Security Services	10,175	25,375	15,201	149.4%
Occupancy Fixed Costs	8,360	73,987	65,627	785.1%
Other Services and Charges	166,161	184,921	18,760	11.3%
Contractual Services - Other	410,214	390,109	-20,105	-4.9%
Subsidies and Transfers	2,578,197	2,720,148	141,950	5.5%
Equipment and Equipment Rental	26,661	31,629	4,968	18.6%
Debt Service	608,188	664,906	56,718	9.3%
Subtotal, Nonpersonal Services	**4,110,844**	**4,413,031**	**302,187**	**7.4%**
Total	**6,349,631**	**6,800,989**	**451,358**	**7.1%**

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 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Regular Pay - Continuing Full Time	749	1,303	554	73.9%
Regular Pay - Other	56	0	-56	-100.0%
Fringe Benefits - Current Personnel	191	299	108	56.4%
Subtotal, Personnell Services	**996**	**1,602**	**606**	**60.8%**
Supplies and Materials	5	5	0	0.0%
Other Services and Charges	0	2	2	N/A
Contractual Services - Other	3,188	3,416	229	7.2%
Subsidies and Transfers	284,198	291,562	7,365	2.6%
Debt Service	7,824	7,839	16	0.2%
Subtotal, Nonpersonal Services	**295,214**	**302,825**	**7,611**	**2.6%**
Total	**296,210**	**304,427**	**8,217**	**2.8%**

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 2014 Approved Budget	FY 2015 Proposed Budget	Change from FY 2014	% Change from FY 2014
Governmental Direction and Support	2,983	3,093	110	3.7%
Economic Development and Regulation	580	602	22	3.8%
Public Safety and Justice	8,172	8,225	53	0.6%
Public Education System	8,675	9,532	858	9.9%
Human Support Services	3,881	4,008	126	3.2%
Public Works	2,103	2,133	30	1.4%
Financing and Other	40	40	0	0.0%
Subtotal, General Operating Local Funds	**26,434**	**27,632**	**1,198**	**4.5%**
Public Education System	7	11	4	47.3%
Human Support Services	4	6	2	42.9%
Subtotal, General Operating Dedicated Taxes	**11**	**16**	**5**	**45.8%**
Total, General Operating Local and Dedicated Taxes Funds	**26,446**	**27,648**	**1,203**	**4.5%**

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 2014 Approved FTEs	FY 2015 Proposed FTEs	Increase (Decrease)	
D. C. Department of Human Resources	103	113	10	To support and annualize costs of existing programmatic initiatives
Office of Contracting and Procurement	105	146	41	OCP procurement reform
Office of the Attorney General for the District of Columbia	763	783	20	OCP procurement reform and to adjust personal services
Office of the Chief Financial Officer	927	962	35	Tax and Revenue Initiatives
Other Agencies	1,644	1,654	11	Net Changes
Governmental Direction and Support	**3,542**	**3,659**	**117**	
Office of Planning	60	71	11	Moving project previously funded with capital to operating
Department of Employment Services	546	564	18	Increase staffing to align with agency mission
Department of Consumer and Regulatory Affairs	328	348	20	Increase staffing to multiple programs to align with agency mission
Department of Insurance, Securities, and Banking	126	137	11	To align budget with projected revenues
Other Agencies	554	566	11	Net Changes
Economic Development and Regulation	**1,614**	**1,685**	**71**	
Metropolitan Police Department	4,530	4,568	38	Increase staffing to align with agency mission
Homeland Security and Emergency Management Agency	69	79	10	To align budget with projected grant awards
Department of Forensic Sciences	125	136	11	Increase staffing to align with agency mission
Other Agencies	3,700	3,712	12	Net Changes
Public Safety and Justice	**8,424**	**8,495**	**71**	
District of Columbia Public Schools	7,285	8,120	836	Additional staffing to support multiple programs
Office of the State Superintendent of Education	360	382	22	Increase staffing to align with agency mission
Other Agencies	2,148	2,158	9	Net Changes

(Continued on next page)

Table 1-5

Major Gross Funds FTE Changes

(Continued)

Agency Name	FY 2014 Approved FTEs	FY 2015 Proposed FTEs	Increase (Decrease)	
Public Education System	**9,793**	**10,660**	**867**	
Department of Human Services	946	973	28	Additional staffing to support multiple programs
Department of Behavioral Health	1,344	1,373	29	Additional staffing to support multiple programs
Department of Health	622	611	(11)	Reduction in staffing to align with the budget
Department of Parks and Recreation	550	601	51	Additional staffing to support the summer programs
Department on Disability Services	413	431	18	To support new program initiatives
Department of Health Care Finance	198	220	22	Additional staffing to support multiple programs in multiple funding sources
Other Agencies	1,492	1,496	4	Net Changes
Human Support Services	**5,564**	**5,705**	**141**	
D.C. Taxicab Commission	33	61	28	Additional staffing to support multiple programs
Other Agencies	2,571	2,611	40	Net Changes
Public Works	**2,604**	**2,672**	**68**	
Non-Departmental	40	40	0	No changes
Other Agencies	0	0	0	No changes
Financing and Other	**40**	**40**	**0**	
D.C. Health Benefit Exchange Authority	37	54	17	To streamline operational efficiency
Other Agencies	1,077	1,082	5	Net Changes
Enterprise and Other Funds	**1,114**	**1,136**	**22**	
Grand Total, District Government	**32,694**	**34,052**	**1,357**	

Organization of the FY 2015 Proposed Budget and Financial Plan

The FY 2015 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,
- Volumes 5 - Operating Appendices - provides detailed information about operating funds by agency (available on-line only), and
- Volume 6 - FY 2015 - FY 2020 Capital Improvements Plan (Including Highway Trust Fund).

Additional details about the organization of the District's FY 2015 Proposed Budget and Financial Plan may be found in the *How to Read the Budget and Financial Plan* chapter.

The FY 2015 Budget Calendar

The FY 2015 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.*), 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 in order 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 act pursuant to the time period required by Section 446 (D.C. Official Code § 1-204.46). The act is styled as the Budget Request Act (of the year of adoption) and requires only one reading.

However, 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 the Mayor disapproves an item or provision, he must attach to the act a statement of the item or provision which is disapproved and, within the 10-day period for approval or disapproval, return a copy of the act and statement with his 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 the President for transmission to Congress. If the Mayor fails to return a disapproved item or provision to the Council in a timely manner, he shall be deemed to have approved the item or provision and the Chairman will submit it to the President for transmission to Congress.

Unlike other legislation, the Budget Request Act does not become effective after a period of congressional review; it never becomes District of Columbia local law. Instead, the President transmits the Budget Request

Act to the House and Senate. Ultimately, Congress appropriates all funds for the District by an act. This act may, but is not required to, include some or all of the provisions of the 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 judgment, necessary on account of a law passed after budget transmission or otherwise justified as in the public interest. The Mayor may submit a budget recommendation to the Council, accompanied by a statement of justification. Alternatively, Section 442(d) of the Home Rule Act (D.C. Official Code § 1-204.42(d)) authorizes the Council to request, by resolution, that the Mayor prepare and submit a budget recommendation to the Council.

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 Budget Request 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.

Table 1-6

How and When the FY 2015 Operating Budget was Prepared

Budget Guidance
July 2013 – September 2013
The FY 2015 budget process began with the development of the Current Services Funding Level (CSFL) budget. The CSFL is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2014 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 CSFL served as the starting point for all District agencies' Local funds Maximum Allowable Request Ceiling (MARC).

Agency Budget Request Development
October 2013 – December 2013
Taking into consideration the Executive Office of the Mayor's (EOM) citywide strategic plan, and following the budget guidance from the EOM and OBP, agencies began formulating their FY 2015 budget requests. Agencies submitted their FY 2015 proposed budget to OBP by December 26, 2013.

Budget Analysis
October 2013 – December 2013
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. The Budget Administration division of OBP created and submitted reports by agency that contained budget analysis and findings to the Mayor's Office of Budget and Finance (MOBF). These reports described the fiscal impact of policy decisions on the agencies' submitted budgets.

Budget Presentation
January 2014 – April 2014
OBP provided the EOM with 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 2015 proposed budget was finalized for submission to the Council on April 3, 2014.

Budget Request Act and Budget Support Act
April 2014 – August 2014
During this period, the Council reviewed and revised the proposed budget. Council committees questioned agencies about their budget and held public hearings to receive testimony. Committee recommendations, Council-wide recommendations from the Chairman and other Councilmembers, and CFO recommendations were then incorporated in the Budget Request and Budget Support Acts that were approved by the Council and forwarded to the Mayor for signature.

This year the Mayor exercised his authority to veto the Budget Support Act and line-item veto portions of the Budget Request Act. The Council voted to override the vetoes, and the reenacted budget is being transmitted to the President of the United States for submission to Congress for final approval.

2

Financial Plan

The Financial Plan projects the District's results of operations 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 2015 through FY 2018 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 2015 Proposed Budget and its impact on FY 2016 through FY 2018.

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

The Financial Plan is based on the FY 2015 Budget Request Act of 2014, as approved by the District Council on July 14, 2014.

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 2013 Actual column are as published in the District's Comprehensive Annual Financial Report (CAFR) for FY 2013.

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.** 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 13 dedicated taxes are shown as follows:

3a. **Deed Recordation and Deed Transfer to HPTF for 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. The HPTF provides funds for the acquisition, construction, and rehabilitation of affordable multifamily housing projects. Due to a GASB (Government Accounting Standard Board) guidance, these revenues are now recorded directly in the Special Revenue fund outside of the General Fund beginning FY 2013. The remaining Deed Recordation and Transfer Tax Revenue in this line, from FY 2013 to FY 2018, funds debt service on Revenue Bonds, which is paid through the General Fund.

3b. **Healthcare Provider Tax transfer to 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.

3c. **General Sales Taxes, Insurance Premiums, and Carefirst Contribution transfer to Healthy D.C. Fund.** The "Fiscal Year 2007 Budget Support Act of 2006", Section 15b, established the Healthy DC Fund and Program. This act states that all tax revenue derived from hospital 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. Approximately half is used to fund the indigent population covered by the Alliance program. This fund is administered by the Department of Health Care Finance within the District of Columbia.

3d. **ICF-MR 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. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-MR facilities.

3e. **Hospital Bed Tax and Provider Fee transfer to Hospital Fund.** The hospital bed tax is a $3,788 per licensed bed assessment on hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Assessment Fund, a non-lapsing fund that is used to fund District state Medicaid services. The fee sunsets in FY 2015.

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

3g. **General Sales Taxes to Convention Center.** 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.

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. This makes visible the flow of dedicated revenues through the General Fund.

3i. **General Sales Taxes transfer to ABRA (Alcohol Beverage Regulation Administration).** Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. The projected revenue raised will annually go to fund the Reimbursable Detail Subsidy Program in ABRA.

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 amount raised annually from taxing soft drinks goes to the Healthy Schools Fund.

3k. **Public Space Rental transfer to DDOT (District Department of Transportation) Enterprise Fund from advertising on bike sharing stations.** From FY 2014, DDOT will sell advertising on bike sharing stations through an agreement with Capital Bikeshare, the operators of the bike sharing program in the District. All proceeds from the advertising agreement would be paid in to the DDOT Enterprise Fund for Transportation initiatives.

3l. **General Sales Taxes transfer to Arts Commission.** This was a new dedicated tax starting in FY 2018. A revenue policy proposal returns back to the Local fund 1/23rd of the general sales tax revenue that would have been transferred to the Commission starting in FY 2018.

3m. **Cigarette transfer to Smoking Cessation Fund.** This was a new dedicated tax starting in FY 2018. A revenue policy proposal returns back to the Local fund 10 percent of the cigarette excise taxes (imposed under D.C. Official Code 47-2402) that would have been transferred to Department of Behavioral Health's Smoking Cessation Fund.

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

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

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

7. **Interfund Transfers.** This line includes transfers from Enterprise Fund and other non-General Fund agencies. In Tables 2-1 and 2-2, this line represents transfers in to the Local Fund from various Enterprise Fund agencies. In this year's Financial Plan, all of the transfers are reflected below the revenues subtotal.

8. **Subtotal General Fund Revenues.** This line reflects the sum of lines 1 through 7.

9. **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 26.

10. **Funds set aside from prior year or Revenues set aside for subsequent years' expenditures.** This reflects the reservation of projected fund balance in a prior year that is budgeted for use in the following year.

11. **Interfund transfers between Local and O-type Special Purpose funds.** In Tables 2–2 and 2–4, this line shows the movement of funds between Local funds and O-type Funds within the General Fund.

12. **Transfer from Federal and Private Resources.** 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 Fund 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 Baseball Special Revenue Fund.** In Table 2-2, this line shows the amount transferred from the Ballpark Special Revenue fund balance to the General Fund.

13b. **Transfer from TIF/PILOT/Other.** In Table 2-2, the amounts include transfers into the General Fund from other outside funds.

13c. **Transfer from Capital Fund Paygo.** In Tables 2-2 and 2-4, the amounts shown are transferred into the General Fund from the Capital Improvements Fund.

14. **Fund Balance Use**. This represents unexpended funds that fell to the "bottom line," or fund balance, in prior years, that the District is proposing to use in the current year.

14a. **Local Fund - Fund Balance Use.** In Table 2-2, the FY 2014 revised amount include amounts reserved in the fund balance from prior year Local funds that have been given, or are proposed to be given, FY 2014 spending authority.

14b-d. **Dedicated Taxes - Fund Balance Use.** In Table 2-3, these lines show planned fund balance use from the respective Dedicated Tax funds.

14e. **Fund Balance Use.** In Table 2-4, this line shows total amount of fund balance use certified by the Office of Revenue and Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

14f. **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.

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

16. **Total General Fund Resources.** This line shows the sum of the individual revenue and fund balance items presented in lines 8 through 15 above.

17. **Line intentionally left blank.**

Expenditures (by Appropriation Title)

Lines 19-25. **These lines reflect agency expenditures by appropriation title.**

25. **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 26 to 31.

26. **Bond Issuance Costs.** This line reflects the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related funding source is on line 9.

27. **Subtotal, Operating Expenditures.** This line shows the sum of lines 19 through 26.

28. **Paygo Capital.** Table 2-2 reflects transfers of operating revenue to the capital budget through Pay-as-you-go (Paygo) financing. Table 2-4 reflects use of a portion of rights-of-way revenue to cover local transportation projects, as well as other transfers of Special Purpose Revenue to Capital.

29. **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. This liability must be 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 Funds.** In Tables 2-3 and 2-4, this shows the transfer of General Funds to Enterprise and Other Funds as reflected in the following lines.

31a. **Transfer to Convention Center (Enterprise Fund).** This line in Table 2-3 reflects transfers of dedicated sales tax revenues to the Convention Center Enterprise Fund.

31b. **Transfer to Highway Trust Fund (Enterprise Fund).** This line in Table 2-3 reflects transfers of dedicated motor fuel tax to the Highway Trust Fund outside of the General Fund.

31c. **Transfer to WMATA (Washington Metro Area Transit Authority).** This line in Table 2-3 reflects transfers of parking sales and use tax revenues to WMATA to support the operations of the agency.

31d. **Transfer to Highway Trust Fund.** This line in Table 2-4 reflects a portion of transfers of rights-of-way revenue to the Highway Trust Fund.

32. **Operating Impact of CIP.** This line in Tables 2-1 and 2-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 6 – FY 2015 – FY 2020 Capital Improvements Plan for details.

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

34. **Operating Margin before allocation to reserves.** This line is the difference between lines 16 and 33 showing the surplus or deficit after subtracting total expenditures and transfers from total resources.

35. **Reserved for subsequent years' expenditures.** This reflects the same amount as in line 10 of the following year.

36. **Cash Flow Reserve Account.** This Account was established by section 47-392.02(j-2) 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.

37. **Fiscal Stabilization Reserve Account.** 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.

38. **Operating Margin, Budget Basis.** This is the difference between Total General Fund Resources (line 16) and the total of Expenditures (line 33), reserved for subsequent years' expenditures (line 35), the Cash Flow Reserve Account (line 36) and the Fiscal Stabilization Reserve Account (line 37).

39. **Line intentionally left blank.**

Composition of Cash Reserves

41. **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.

42. **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.

43. **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% of the General Fund operating budget for each fiscal year.

44. **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. However, this reserve may not be used for cash flow management purposes. At full funding, the fiscal stabilization reserve must equal 2.34% of the District's General Fund operation budget for each fiscal year.

45. **Total Cash Reserves, Emergency and Contingency.** This line reflects the cash reserves available during a given fiscal year.

46. **Line intentionally left blank.**

Composition of Fund Balance

48. **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.

49. **Operating Margin before allocation to reserves.** This is the same on line 34.

50. **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

in the current fiscal year. This includes items such as fund balance released from restrictions, current-year purchases used to build up ending inventory levels, and the current-year net consumption of inventories purchased in prior years.

51. **Fund Balance Use.** The amount of prior-year fund balance that is used in the current year must be subtracted when calculating the current year-end fund balance.

52. **Ending General Fund Balance.** This line shows the sum of the beginning fund balance, the operating margin before allocation to reserves, and GAAP and other adjustments (lines 46 through 49).

Table 2-1

FY 2015 - 2018 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
1	**Revenues**							
2	Taxes	5,661,806	5,764,439	5,877,178	6,171,593	6,387,145	6,611,492	6,774,555
3	Dedicated Taxes	264,293	287,618	292,503	269,364	276,155	283,101	350,587
4	General Purpose Non-Tax Revenues	460,643	399,221	396,708	453,117	442,149	440,053	433,655
5	Special Purpose (O-type) Revenues	469,143	465,206	499,539	548,040	516,136	516,773	517,913
6	Transfer from Lottery	68,314	63,455	60,181	66,000	67,000	68,000	68,000
7	Interfund transfer	0	0	0	0	0	0	0
8	**Subtotal, General Fund Revenues**	**6,924,199**	**6,979,939**	**7,126,108**	**7,508,115**	**7,688,585**	**7,919,419**	**8,144,710**
9	Bond Proceeds for Issuance Costs	4,079	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	96,001	96,001	108,229	0	0	0
11	Interfund transfers to and from Local Fund	0	0	1,369	10,079	0	0	0
12	Transfer from Federal and Private Resources	2,363	3,497	2,363	2,363	2,363	2,363	2,363
13	Transfer from Enterprise and Other Funds	43,806	750	57,850	18,623	13,211	13,898	14,607
14	Fund Balance Use	18,442	50,862	166,351	40,341	0	0	0
15	Revenue Proposals	0	52,883	0	2,451	5,348	3,835	6,776
16	**Total General Fund Resources**	**6,992,888**	**7,189,931**	**7,456,043**	**7,696,200**	**7,715,507**	**7,945,515**	**8,174,456**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	570,726	653,929	685,765	732,613	713,046	719,611	730,223
20	Economic Development and Regulation	299,940	341,221	404,660	373,646	347,104	345,688	345,415
21	Public Safety and Justice	981,755	1,035,064	1,048,436	1,060,066	1,063,176	1,084,326	1,102,592
22	Public Education System	1,664,514	1,724,425	1,734,323	1,879,149	1,883,771	1,915,671	1,954,150
23	Human Support Services	1,675,505	1,750,478	1,799,603	1,893,774	1,855,720	1,902,793	1,934,414
24	Public Works	496,094	564,276	599,131	625,657	613,665	622,366	631,836
25	Financing and Other	589,458	713,921	691,310	787,131	822,278	871,661	914,154
26	Bond Issuance Costs	4,420	6,000	6,000	6,000	6,000	6,000	6,000
27	**Subtotal, Operating Expenditures**	**6,282,412**	**6,789,314**	**6,969,228**	**7,358,035**	**7,304,761**	**7,468,117**	**7,618,784**
28	Paygo Capital	88,202	44,447	48,247	28,937	72,740	141,438	194,174
29	Transfer to Trust Fund for Post-Employment Benefits	107,800	107,800	86,600	91,400	96,400	101,800	107,500
30	Repay Contingency Reserve Fund	0	5,500	16,055	0	0	0	0
31	Transfer to Enterprise Funds	193,582	215,170	219,224	212,090	215,981	218,115	217,217
32	Operating Impact of CIP	0	0	0	0	9,766	10,777	13,225
33	**Total Expenditures and Transfers**	**6,671,994**	**7,162,231**	**7,339,354**	**7,690,462**	**7,699,648**	**7,940,247**	**8,150,900**
34	**Operating Margin before allocation to reserves**	**320,894**	**27,700**	**116,689**	**5,738**	**15,859**	**5,269**	**23,557**
35	**Reserved for subsequent years' expenditures**	**96,001**	**0**	**108,229**	**0**	**0**	**0**	**0**
36	**Cash Flow Reserve Account**	**(50,936)**	**9,605**	**327**	**2,619**	**7,929**	**2,634**	**11,778**
37	**Fiscal Stabilization Reserve Account**	**60,574**	**9,605**	**327**	**2,619**	**7,929**	**2,634**	**11,778**
38	**Operating Margin, Budget Basis**	**215,255**	**8,490**	**7,807**	**500**	**0**	**0**	**0**
39								

(Continued on next page)

Table 2-1 (Continued)

FY 2015 - 2018 Proposed Budget and Financial Plan: GENERAL FUND

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
40	**Composition of Cash Reserves**							
41	Emergency Cash Reserve Balance (2%)	112,056	112,346	115,972	121,570	128,957	129,393	131,618
42	Contingency Cash Reserve Balance (4%)	227,434	224,211	231,944	243,140	257,914	258,786	263,237
43	Cash Flow Reserve Account	295,442	305,047	295,769	298,388	306,317	308,952	320,730
44	Fiscal Stabilization Reserve Account	156,125	165,730	156,452	159,071	167,000	169,635	181,413
45	**Total Cash Reserves**	**791,056**	**807,334**	**800,137**	**822,169**	**860,188**	**866,766**	**896,998**
46								
47	**Composition of Fund Balance**							
48	**Beginning General Fund Balance**	**1,506,521**	**1,748,929**	**1,748,929**	**1,593,268**	**1,440,437**	**1,446,296**	**1,441,564**
49	Operating Margin before allocation to reserves	320,894	27,700	116,689	5,738	15,859	5,269	23,557
50	Projected GAAP Adjustments (Net)	(60,044)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
51	Fund Balance Use (see lines 10 and 14 above)	(18,442)	(146,863)	(262,352)	(148,570)	0	0	0
52	**Ending General Fund Balance**	**1,748,929**	**1,619,767**	**1,593,268**	**1,440,437**	**1,446,296**	**1,441,564**	**1,455,121**

(Numbers may not add due to rounding)

Table 2-2

FY2015 - FY 2018 General Fund - Local Funds Component

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
1	**Revenues**							
2	Taxes	5,661,806	5,764,439	5,877,178	6,171,593	6,387,145	6,611,492	6,774,555
4	General Purpose Non-Tax Revenues	460,643	399,221	396,708	453,117	442,149	440,053	433,655
6	Transfer from Lottery	68,314	63,455	60,181	66,000	67,000	68,000	68,000
7	Interfund transfer	0	0	0	0	0	0	0
8	**Subtotal, Local Fund Revenues**	**6,190,763**	**6,227,115**	**6,334,067**	**6,690,710**	**6,896,294**	**7,119,545**	**7,276,210**
9	Bond proceeds for Issuance Costs	4,079	6,000	6,000	6,000	6,000	6,000	6,000
10	Funds set aside from prior year	0	96,001	96,001	108,229	0	0	0
11	Interfund transfers from O-type and Dedicated Taxes	0	0	1,369	10,079	0	0	0
12	Transfer from Federal and Private Resources	2,363	3,497	2,363	2,363	2,363	2,363	2,363
13a	Transfer from Baseball Special Revenue Fund	16,797	0	17,934	0	0	0	0
13b	Transfer from TIF/PILOT/Other	20,377	0	14,635	13,373	13,211	13,898	14,607
13c	Transfer from Capital Fund Paygo	6,632	750	21,881	5,250	0	0	0
14a	Fund Balance Use	0	0	111,862	0	0	0	0
15	Revenue Proposals	0	35,478	0	(29,776)	(26,946)	(28,528)	35,114
16	**Total Local Fund Resources**	**6,241,010**	**6,368,841**	**6,606,112**	**6,806,228**	**6,890,922**	**7,113,278**	**7,334,294**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	544,442	602,553	632,603	664,483	643,451	648,545	657,109
20	Economic Development and Regulation	185,968	162,340	217,078	195,935	177,233	177,342	178,798
21	Public Safety and Justice	946,293	987,421	999,563	1,006,278	1,020,031	1,041,181	1,059,447
22	Public Education System	1,640,896	1,699,649	1,701,803	1,859,610	1,863,995	1,895,649	1,933,839
23	Human Support Services	1,588,841	1,632,355	1,679,304	1,767,207	1,732,823	1,776,556	1,804,986
24	Public Works	400,916	433,487	460,020	471,157	471,358	480,061	489,499
25	Financing and Other	578,246	693,667	675,544	733,720	809,332	858,507	900,790
26	Bond Issuance Costs (ZB0)	4,420	6,000	6,000	6,000	6,000	6,000	6,000
27	**Subtotal, Operating Expenditures**	**5,890,023**	**6,217,470**	**6,371,915**	**6,704,389**	**6,724,223**	**6,883,841**	**7,030,469**
28	Paygo Capital (PA0)	48,439	18,860	22,660	5,200	44,674	111,591	159,544
29	Transfer to Trust Fund for Post-Employment Benefits (RH0)	107,800	107,800	86,600	91,400	96,400	101,800	107,500
30	Repay Contingency Reserve Fund (SV0)	0	5,500	16,055	0	0	0	0
32	Operating Impact of CIP	0	0	0	0	9,766	10,777	13,225
33	**Total Local Fund Expenditures and Transfers**	**6,046,261**	**6,349,630**	**6,497,230**	**6,800,989**	**6,875,063**	**7,108,009**	**7,310,738**

(Continued on next page)

Table 2-2 (continued)

FY2015 - FY 2018 General Fund - Local Funds Component

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
34	Operating Margin before allocation to reserves	194,749	19,211	108,883	5,238	15,859	5,269	23,556
35	Reserved for subsequent years' expenditures	96,001	0	108,229	0	0	0	0
36	Cash Flow Reserve Account	(50,936)	9,605	327	2,619	7,929	2,634	11,778
37	Fiscal Stabilization Reserve Account	60,574	9,605	327	2,619	7,929	2,634	11,778
38	Operating Margin, Budget Basis	89,110	0	0	0	0	0	0

(Numbers may not add due to rounding)

Table 2-3

FY 2015 - FY 2018 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
1	**Revenues**							
3a	Deed Recordation and Deed Transfer to HPTF for debt service	6,665	7,824	7,834	7,839	7,832	7,835	7,832
3b	Healthcare Provider Tax transfer to Nursing Facility Quality of Care Fund	15,117	16,814	14,114	15,117	15,117	15,117	15,117
3c	General Sales Taxes, Insurance Premiums, and Carefirst Contribution transfers to Healthy DC Fund	31,073	39,428	39,801	38,381	40,987	44,016	46,849
3d	ICF-MR Assessment transfer to Stevie Sellows Fund	2,622	6,602	5,202	5,519	5,519	5,519	5,519
3e	Hospital Bed Tax & Provider Fee transfer to Hospital Fund	15,156	15,080	27,915	0	0	0	0
3f	General Sales Taxes transfer to WMATA - Parking Taxes	62,268	59,119	62,268	62,686	62,888	63,000	63,000
3g	General Sales Taxes transfer to Convention Center	104,041	115,745	107,752	111,719	115,931	119,952	124,054
3h	Motor Fuel Tax transfer to Highway Trust Fund	22,389	21,780	22,391	22,167	21,945	21,726	21,509
3i	General Sales Taxes transfer to ABRA	460	460	460	1,170	1,170	1,170	1,170
3j	General Sales Taxes transfer to Healthy Schools Fund	4,502	4,266	4,266	4,266	4,266	4,266	4,266
3k	Public Space Rental transfer to DDOT Enterprise Fund from advertising on bike sharing stations	0	500	500	500	500	500	500
3l	General Sales Taxes transfer to Arts Commission	0	0	0	0	0	0	57,655
3m	Cigarette transfer to Smoking Cessation Fund	0	0	0	0	0	0	3,116
8	**Subtotal, Dedicated Taxes**	**264,293**	**287,618**	**292,503**	**269,364**	**276,155**	**283,101**	**350,587**
14b	Fund Balance Use: Healthy DC Fund	0	3,521	3,521	6,812	0	0	0
14c	Fund Balance Use: Healthy Schools Fund	0	17	4,900	0	0	0	0
14d	Fund Balance Use, WMATA (Parking Tax)	0	0	12,047	0	0	0	0
15	Revenue Proposals	0	13,545	0	28,751	28,751	28,751	(32,020)
16	**Total Dedicated Taxes**	**264,293**	**304,700**	**312,970**	**304,927**	**304,906**	**311,852**	**318,567**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	0	0	0	0	0	0	0
20	Economic Development and Regulation	460	1,170	1,170	1,170	1,170	1,170	1,170
21	Public Safety and Justice	0	0	0	0	0	0	0
22	Public Education System	3,625	4,266	9,166	4,266	4,266	4,266	4,266
23	Human Support Services	64,500	86,307	86,307	94,580	90,374	93,403	96,236
24	Public Works	0	0	0	0	500	500	500
25	Financing and Other	6,665	7,824	7,824	7,839	7,832	7,835	7,832
27	**Subtotal, Operating Expenditures**	**75,250**	**99,567**	**104,466**	**107,855**	**104,142**	**107,174**	**110,004**

(Continued on next page)

Table 2-3 (Continued)

FY 2015 - FY 2018 General Fund - Dedicated Taxes Component

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
31a	Transfer to Convention Center	104,041	115,745	107,752	111,719	115,931	119,952	124,054
31b	Transfer to Highway Trust Fund	22,389	21,780	21,780	22,167	21,945	21,726	21,509
31c	Transfer to WMATA	54,430	59,119	71,166	62,686	62,888	63,000	63,000
33	**Total Dedicated Taxes Expenditures and Transfers**	**256,110**	**296,210**	**305,164**	**304,427**	**304,906**	**311,852**	**318,567**
38	**Operating Margin, Budget Basis**	**8,183**	**8,490**	**7,806**	**500**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Table 2-4

FY 2015 - FY 2018 General Fund - Special Purpose Revenue Component

($ thousands)

		FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
1	**Revenues**							
5	Special Purpose (O-type) Revenues	469,143	465,206	499,539	548,040	516,136	516,773	517,913
8	**Subtotal, Special Purpose Revenue Funds**	**469,143**	**465,206**	**499,539**	**548,040**	**516,136**	**516,773**	**517,913**
11	Interfund transfers to and from Local Fund	0	0	0	0	0	0	0
13c	Transfer from Capital Fund Paygo	0	0	3,400	0	0	0	0
14e	Fund Balance Use	18,442	50,613	77,515	43,152	0	0	0
14f	Certified Resources not used	0	(3,289)	(43,493)	(9,623)	0	0	0
15	Revenue Proposals	0	3,860	0	3,476	3,543	3,612	3,682
16	**Total Special Purpose Revenue Funds**	**487,585**	**516,390**	**536,961**	**585,046**	**519,679**	**520,385**	**521,595**
17								
18	**Expenditures (by Appropriation Title)**							
19	Governmental Direction and Support	26,284	51,377	53,162	68,130	69,595	71,066	73,114
20	Economic Development and Regulation	113,513	177,711	186,411	176,541	168,701	167,176	165,447
21	Public Safety and Justice	35,462	47,643	48,874	53,788	43,145	43,145	43,145
22	Public Education System	19,993	20,510	23,355	15,273	15,510	15,755	16,045
23	Human Support Services	22,163	31,817	33,993	31,987	32,523	32,834	33,191
24	Public Works	95,178	130,789	139,111	154,500	141,807	141,805	141,837
25	Financing and Other, excluding Paygo Capital and Transfer to Highway Trust Fund	4,547	12,430	7,942	45,571	5,114	5,319	5,531
27	**Subtotal, Operating Expenditures**	**317,140**	**472,277**	**492,847**	**545,791**	**476,395**	**477,102**	**478,312**
28	Paygo Capital	39,763	25,587	25,587	23,737	28,066	29,847	34,630
31d	Transfer to Highway Trust Fund	12,722	18,526	18,526	15,518	15,217	13,437	8,654
33	**Total Special Purpose Revenue Funds Component of General Funds**	**369,625**	**516,390**	**536,960**	**585,046**	**519,679**	**520,386**	**521,596**
38	**Operating Margin, Budget Basis**	**117,960**	**0**	**0**	**0**	**0**	**0**	**0**

(Numbers may not add due to rounding)

Federal and Private Resources Fund

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

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

F1. **Federal Grants.** Federal grant 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. **Private Grants.** Revenues received from private grants.

F4. **Subtotal, Federal and Private Resources.** This line is the sum of lines F1 through F3.

F5. **Fund Balance Use.** In Table 2-5, this line shows $8.5 million of fund balance use in FY 2013 as certified in the District's Comprehensive Annual Financial Report (CAFR), Exhibit 2-d.

F6. **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.

F7. **Total Federal and Private Resources.** This is the sum of lines F4 through F6.

F8. **Line intentionally left blank.**

F9.–F16. **Expenditures by Appropriation Title.** These items reflect agency expenditures by appropriation title.

F17. **Total Federal and Private Resources Fund Expenditures.**

F18. **Operating Margin, Budget Basis.** This line provides the difference between Total Federal and Private Resources and Total Federal and Private Expenditures

F19. **Line intentionally left blank.**

F20. - F24. **Fund Balance Calculations.**

Table 2-5

FY 2015 - FY 2018 Federal and Private Resources Financial Plan

($ thousands)

	Revenues	FY 2013 Actual	FY 2014 Approved	FY 2014 Revised	FY 2015 Proposed	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
F1	Federal Grants	2,572,739	2,864,174	2,990,490	3,034,816	3,104,509	3,175,857	3,254,506
F2	Federal Payment/Contribution	67,391	93,475	104,895	83,800	83,848	83,898	83,950
F3	Private Grants	6,735	6,862	10,014	2,129	2,182	2,237	2,297
F4	**Subtotal, Federal and Private Resources**	**2,646,865**	**2,964,511**	**3,105,399**	**3,120,745**	**3,190,540**	**3,261,992**	**3,340,753**
F5	Fund Balance Use	8,529	0	0	0	0	0	0
F6	Transfer to General Fund	(2,363)	(3,497)	(2,363)	(2,363)	(2,363)	(2,363)	(2,363)
F7	**Total Federal and Private Resources**	**2,653,031**	**2,961,014**	**3,103,036**	**3,118,382**	**3,188,177**	**3,259,629**	**3,338,390**
F8								
F9	**Expenditures (by Appropriation Title)**							
F10	Governmental Direction and Support	26,961	28,845	35,018	28,221	29,031	29,866	30,755
F11	Economic Development and Regulation	68,880	96,426	105,155	107,665	110,367	113,143	116,159
F12	Public Safety and Justice	139,247	112,708	122,570	132,217	135,260	138,378	141,809
F13	Public Education System	278,082	327,169	359,465	324,546	331,024	337,668	344,924
F14	Human Support Services	2,059,776	2,341,521	2,402,941	2,481,845	2,537,837	2,595,121	2,658,432
F15	Public Works	26,585	30,544	41,617	28,987	29,759	30,553	31,410
F16	Financing and Other	36,410	23,800	36,270	14,900	14,900	14,900	14,900
F17	**Total Federal and Private Expenditures**	**2,635,941**	**2,961,013**	**3,103,036**	**3,118,382**	**3,188,177**	**3,259,629**	**3,338,390**
F18	**Operating Margin, Budget Basis**	**17,090**	**0**	**0**	**0**	**0**	**0**	**0**
F19								
F20	**Beginning Federal and Private Fund Balance**	**180,921**	**170,162**	**170,162**	**170,162**	**170,162**	**170,162**	**170,162**
F21	Operating Margin, Budget Basis	17,090	0	0	0	0	0	0
F22	Projected GAAP Adjustments (Net)	(19,320)	0	0	0	0	0	0
F23	Fund Balance Use	(8,529)	0	0	0	0	0	0
F24	**Ending Federal and Private Fund Balance**	**170,162**	**170,162**	**170,162**	**170,162**	**170,162**	**170,162**	**170,162**

(Numbers may not add due to rounding)

General Fund

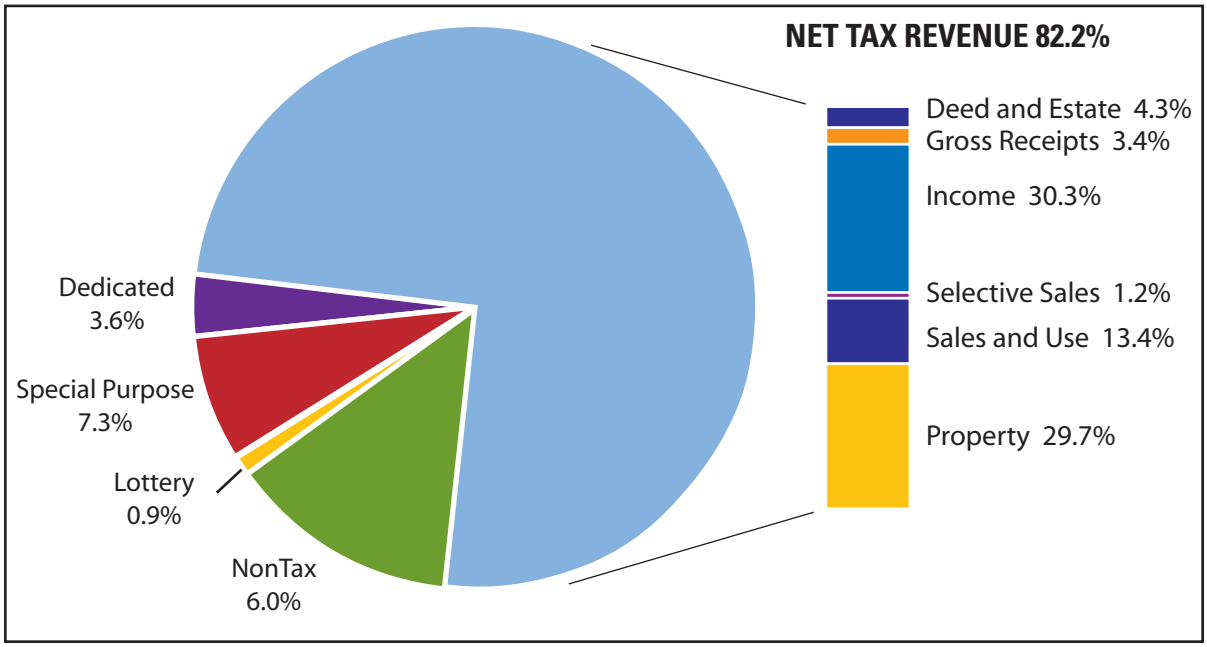
A fund is a fiscal and accounting entity with a self-balancing set of accounts that the District uses to keep track of specific sources of funding and spending for a particular purpose. An appropriated fund is a collection of appropriated revenues and expenditures set up by congressional authority. The General Fund, referenced above, 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 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.

Revenue

TOTAL GENERAL FUND REVENUE - FISCAL YEAR 2015



This chapter presents the revenue outlook for the District of Columbia's General Fund for FY 2014 to FY 2018. The chapter is divided into five broad sections:

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

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

Summary

The FY 2014 baseline estimate of $6.33 billion in total Local fund revenue, which excludes dedicated taxes and special purpose revenue, is $131.0 million (2.1%) greater than FY 2013 revenue. (See Table 3-1.) The $6.69 billion estimate for FY 2015 is an increase of $356.6 million (5.6%) from FY 2014. Including dedicated and special purpose revenues and policy initiatives, total FY 2014 general fund revenue in the financial plan is $7.13 billion, $190.0 million more than in FY 2013 and $7.51 billion in FY 2015, $384.5 million more than FY 2014.

Various policy initiatives increase general fund revenue in FY 2015 by $2.5 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 2013-2018

(Dollars in Thousands)

Type of Revenue	FY 2013 Actual	FY 2014 Revised	FY 2015 Original	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Local Fund - Baseline	**6,203,028**	**6,334,067**	**6,690,710**	**6,896,294**	**7,119,545**	**7,276,210**
Level change		*131,039*	*356,643*	*205,584*	*223,251*	*156,665*
% Change Annual		*2.1%*	*5.6%*	*3.1%*	*3.2%*	*2.2%*
Taxes	5,668,664	5,877,178	6,171,593	6,387,145	6,611,492	6,774,555
General Purpose Non-Tax Revenues	466,050	396,708	453,117	442,149	440,053	433,655
Transfer from Lottery	68,314	60,181	66,000	67,000	68,000	68,000
Dedicated/Special Purpose - Baseline	**733,061**	**792,041**	**817,405**	**792,291**	**799,874**	**868,500**
Level Change		*58,981*	*25,363*	*-25,113*	*7,583*	*68,626*
% Change Annual		*8.0%*	*3.2%*	*-3.1%*	*1.0%*	*8.6%*
Dedicated Taxes	263,918	292,503	269,364	276,155	283,101	350,587
Special Purpose (O-Type) Revenues	469,143	499,539	548,040	516,136	516,773	517,913
Total Revenue - Baseline	**6,936,089**	**7,126,108**	**7,508,115**	**7,688,585**	**7,919,419**	**8,144,710**
Level Change		*190,020*	*382,006*	*180,471*	*230,834*	*225,291*
% Change Annual		*2.7%*	*5.4%*	*2.4%*	*3.0%*	*2.8%*
Revenue Policy Proposals		**-**	**2,451**	**5,348**	**3,835**	**6,776**
Total Revenue with Proposals	**6,936,089**	**7,126,108**	**7,510,565**	**7,693,933**	**7,923,255**	**8,151,486**
Level Change		*190,020*	*384,457*	*183,367*	*229,322*	*228,231*
% Change Annual		*2.7%*	*5.4%*	*2.4%*	*3.0%*	*2.9%*
Addendum: Dedicated Tax Revenue to Enterprise Funds	*167,904*	*165,441*	*172,692*	*173,895*	*177,392*	*192,814*

The Economic Outlook

Against a background of a steadily improving national economy, this forecast assumes that the District's economy will also continue to grow, adding both jobs and people over the period of the financial plan. Some significant measures to reduce federal spending are, however, expected to be in effect during the period of the financial plan, with the severity of their impact diminishing over time.

Over the past year, employment located in D.C. has slowed, and commercial office vacancies have risen slightly while rents have weakened. Employment prospects are expected to improve in FY 2015 and beyond as growth in the private sector strengthens.

Population growth has been a major factor in increasing the District's income and sales tax bases, and is also a major driving force behind rising home values. In the last five years (2008 to 2013) the District's population has grown by 62,213 (11.4%), an increase that has averaged more than 1,000 net new residents per month over this time. Natural increase (births minus deaths) now accounts for about one third of the population gain.

Federal Spending and Sequestration or Other Austerity Measures

Approximately 25 percent of employed D.C. residents work for the federal government. Federal civilian employment accounts for about 27 percent of all jobs located in the District of Columbia and 32 percent of the wages and salaries that are generated in the city. Federal contracting also 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.

In 2013 Congress enacted legislation resolving certain short-term federal budget and fiscal matters: The Bipartisan Budget Act of 2013 set limits for FY 2014 and FY 2015 for defense and non-defense discretionary federal spending; the Consolidated Appropriations Act of 2014 appropriated funds for the balance of the fiscal year; and the debt limit has been raised until March 2015. Sufficient detail is not yet available concerning all the ramifications of these laws for the District of Columbia, but it is likely to be of benefit in two ways—first, relaxation of some of the most stringent federal spending restrictions, and second, reduction in fiscal policy uncertainty that may have contributed to the economic slowdown in the District.

Still, federal austerity remains a continuing factor affecting the District's economy. While more federal spending has been approved for FY 2014 (a 2.9% increase in domestic discretionary spending over the FY 2013 level) there is almost no additional growth for FY 2015 and FY 2016. Domestic discretionary spending in FY 2016 will be less than it was in FY 2012.

National Economy

The fundamentals underlying the national economy continue to improve. National forecasts expect growth in FY 2014 and FY 2015 to exceed that of FY 2013.

- Since the official end of the U.S. recession in June 2009, real GDP has increased in 17 of the past 19 quarters. For the entire 2013 fiscal year the growth rate averaged 1.7 percent. For the first half of FY 2014 growth has averaged 2.3 percent.
- U.S. employment added 2.2 million jobs (1.6%) from April 2013 to April 2014, and has about returned to the level of employment that existed before the recession began in December 2007. Currently, all growth in national employment is in the private sector.
- The U.S. unemployment rate (seasonally adjusted) fell to 6.3 percent in April 2014. One year earlier the rate was 7.5 percent.
- U.S. Personal Income in the March 2014 quarter was 3.2 percent above a year ago.
- The Standard & Poor's 500 stock market index in April 2014 was 2.3 percent above its level three months ago, and 18.7 percent more than a year ago.
- In the three-month period ending April 2014, wage and salary jobs in the Washington metropolitan area grew by 5,467 (0.2%) compared to a year earlier. All of the net increase was in the private sector. The rate of growth of metropolitan area employment has been below the U.S. average for most of the last two years.

- The metropolitan area unemployment rate was 4.5 percent in April (not seasonally adjusted), down from 5.1 percent a year earlier.
- In May 2014, the consensus of fifty economists contributing to the Blue Chip Economic Indicators continued to forecast slow, steady growth in real GDP. Growth in real GDP in FY 2014 is expected to be 2.4 percent (up from 1.7 percent in FY 2013), and nominal growth is 4.0 percent. For FY 2015, the real and nominal growth rates are expected to rise to 2.9 percent and 4.9 percent, respectively. Two economic forecasting services, IHS Global Insight and Moody's Economy.com, anticipate that the annual growth rate in real GDP in FY 2015 will be 2.7 percent and 3.6 percent, respectively.

The District of Columbia Economy

Highlights of recent trends in the D.C. economy include slowing job growth, increases in population and a strong housing market.

- In the three months ending April 2014, there were 3,600 more wage and salary jobs located in the District than a year earlier. Of particular note, there were 5,900 fewer federal government jobs in April than there were a year earlier. Private sector growth continues-- it was 8,500 (1.7%) higher in April over a year ago. Seasonally adjusted employment in April was about the same as it was in October.
- Based on the current Bureau of Labor Statistics data, District resident employment in the three months ending April 2014 was 532 (0.2%) less than a year earlier.
- The April unemployment rate fell to 7.5 percent (seasonally adjusted rate), a decrease from 8.5 percent a year ago.
- Wages earned in the District of Columbia grew 0.6 percent in the December 2013 quarter compared to the same quarter a year ago. D.C. personal income was 1.1 percent higher. As D.C.'s population has grown a greater share of income earned in the District is retained here.
- Home sale prices generally continue to show significant gains. Single family sales for the three-month period ending April 2014 were down 5.8 percent from a year ago, but there was a 10.5 percent increase in the average selling price. Condominium sales were up 4.8 percent and the average price was 5.0 percent higher. The value of settled contracts for home sales for the three-month period ending April was 6.3 percent more than a year ago.
- Occupied commercial office space in March 2014 was up by 0.2 percent from a year ago, and the vacancy rate rose slightly over the past year to 13.0 percent from 11.9 percent. Effective rents continued to edge downward over the past year.
- Hotel room-days sold for the three months ending April 2014 were 1.5 percent below the prior year, and hotel room revenues were also down by 1.5 percent.

Economic Forecast for D.C.

The economic forecasting services IHS Global Insight and Moody's Economy.com have somewhat different views of the near-term outlook for employment, population and income in the District of Columbia, but they both assume that growth rates of employment and Personal Income will be higher in FY 2015 than in either FY 2013 or FY 2014. They also agree that (1) the federal sector will play a smaller role in the economy, with employment continuing to shrink over the period, (2) professional and business services and the hospitality sector will be the largest sources of job growth, (3) employment growth in the education and health sector will be much slower in FY 2014 and FY 2015 than it was in FY 2013 and in each of the seven years going back to FY 2006, (4) the stock market will grow much more slowly over the next several years, and (5) the annual increase in population will begin to slow down.

Advisory Groups

In January and early February we sought advice from three advisory groups that meet at least once a year to provide insights into current developments and expectations for the next several years. The Business Advisory Group discussed leading business sectors in the District and the connections between D.C.'s economy and the larger regional and national economies. The Real Estate Advisory Group discussed both commercial and residential real estate markets. The Revenue Advisory Group discussed economic trends, federal fiscal policy and revenue trends with representatives from the Congressional Budget Office, officials from surrounding states and local jurisdictions and others familiar with national trends and revenue estimation issues. The information received at these meetings is a critical factor impacting our revenue estimates.

Highlights from the discussions include:

- Changes occurring in the District's economy favor the city becoming more of a place to live than a place to work with D.C. residents gaining jobs in the District as well as in the suburbs.
- The federal sector remains the major underpinning of the District's economy, but will no longer be a source of support for significant growth.
- A challenge for the District of Columbia is to continue to attract and retain professional and similar higher-wage employment; success depends not on federal government spending but on competing successfully in regional, national and even global markets.
- Overall demand for office space will remain fairly weak by historical standards due to federal lease cutbacks, limited growth in office-using jobs and tenants seeking fewer square feet per employee. Office demand outside of downtown is particularly uncertain.
- Premier real estate in the District of Columbia remains attractive to foreign investors.
- Population will continue to grow with natural increase (more births) now contributing to this phenomenon. New apartment construction is keeping up with demand, but condominium supply will be constrained for several years.
- The District is continuing to attract a growing variety of retail businesses.
- An expected rise in interest rates over the next couple of years is likely to slow down the volume (if not the prices) of housing sales. It is likely that cap rates associated with commercial real estate transactions are unlikely to go down much more than they are now.

Economic Assumptions for the Revenue Estimate

Based on the expectation of an improving national economy, on federal spending constraints, on forecasts from IHS Global Insight and Moody's economy.com, and on comments from the Advisory Groups, the economic assumptions for the February revenue estimate include:

- **D.C.'s Gross Domestic Product.** Growth rates in D.C. gross domestic product (GDP-DC), a measure of economic activity in D.C., in FY 2014 and FY 2015, respectively, are projected to be 2.3 percent and 4.7 percent. Real GDP-DC, adjusted for inflation, is expected to grow 0.5 percent in FY 2014 and 2.7 percent in FY 2015.
- **D.C.'s Personal Income.** The growth rate in Personal Income, which is mostly wages, salaries, and benefits, but which also includes investment income and transfer payments, is expected to be 3.7 percent in FY 2014, and 4.7 percent in FY 2015. Increases in the number of persons and households residing in D.C. contribute to the District's higher personal income levels.
- **Jobs located in D.C.** The number of jobs in the District in FY 2014 is expected to show a net increase of 3,400 (0.5%) and 7,500 (1.0%) in FY 2015.

- **Resident employment.** In FY 2014, the D.C. labor force is expected to increase by 1,800 (0.5%) and rise by 3,800 (1.0%) in FY 2015. Resident employment is expected to rise by 3,400 (1.0%) in FY 2014. For FY 2015, it is forecast to rise by 4,700 (1.4%) as the unemployment rate falls to 7.4 percent in that year.
- **Home sales and prices.** The number of housing sales (the combined total of single family and condominium units) is projected to rise by 9.0 percent in FY 2014, with prices increasing by 8.0 percent. Sales then decrease by 1.1 percent in FY 2015, with a 5.7 percent rise in average prices.
- **Inflation.** The Financial Plan assumes that the D.C. Consumer Price Index will rise 1.9 percent in FY 2014 and 2.2 percent in FY 2015. The rate in FY 2013 was 1.5 percent.
- **Households and population.** The Financial Plan assumes estimated households in FY 2014 of 286,000, up 4,000 (1.4%) from FY 2013, and 289,200 in FY 2015 (an increase of another 3,200 or 1.1%). Population rises by 11,900 in FY 2014 to 655,200; in FY 2015 it reaches 665,300.

Looking further ahead to FY 2016 to FY 2018, the expectation for the Budget and Financial Plan is that this will be a period of moderate economic expansion, both nationally and in the District of Columbia, with growth in D.C. continuing to be moderated by restraints in federal expenditures. By FY 2016 through FY 2018 growth in nominal GDP-DC is expected to average about 4.6% per year and personal income will also increase at about that rate; close to 7,200 additional jobs will be added each year. Inflation is expected to rise to 2.4 percent per year, and interest rates also rise (to a 4.6% rate for 10-year Treasury securities in 2018). The stock market is expected to grow at a steady, moderate pace (a gain of about 8.5% over the 3-year period). In the years 2016 through 2018, 8,157 new housing starts are anticipated, and an additional 6,800 households are expected. In this period the number of housing sales is expected to decline slightly, while average prices rise at a rate a little more than the rise in Personal Income.

Table 3-2

Estimated Key Variables for the D.C. Economy for the Forecast Period, FY 2012 – FY 2018

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Estimate	FY 2017 Estimate	FY 2018 Estimate
Gross State Product (nominal, billions of $)	109.28	111.13	113.64	119.00	124.43	130.35	136.27
	2.6%	1.7%	2.3%	4.7%	4.6%	4.8%	4.5%
Personal Income (billions of $)	46.87	48.12	49.90	52.24	54.73	57.17	59.70
	3.5%	2.7%	3.7%	4.7%	4.8%	4.5%	4.4%
Wages and Salaries of D.C. Residents (billions of $)	24.3	25.1	25.7	26.9	28.0	29.2	30.4
	3.6%	3.0%	2.7%	4.3%	4.4%	4.3%	4.1%
Population (thousands)	630.0	643.3	655.2	665.3	674.0	681.5	687.7
	2.2%	2.1%	1.8%	1.5%	1.3%	1.1%	0.9%
Households (thousands)	277.3	282.0	286.0	289.2	292.3	294.5	296.0
	1.8%	1.7%	1.4%	1.1%	1.1%	0.8%	0.5%
At-Place Employment (thousands)	730.0	733.6	737.0	744.5	752.8	760.5	766.2
	0.9%	0.5%	0.5%	1.0%	1.1%	1.0%	0.8%
Civilian Labor Force (thousands)	356.6	370.0	371.8	375.6	379.4	382.0	383.6
	2.7%	3.8%	0.5%	1.0%	1.0%	0.7%	0.4%
Resident Employment (thousands)	323.5	338.3	341.7	346.4	351.4	355.5	357.9
	3.7%	4.6%	1.0%	1.4%	1.5%	1.2%	0.7%
Unemployment Rate (%)	9.3	8.6	8.1	7.4	7.3	7.0	6.6
Housing Starts	3,471	3,563	2,479	2,741	2,746	2,687	2,724
Housing Stock (thousands)	302.7	308.6	312.8	316.1	319.5	322.7	326.3
	1.4%	1.9%	1.4%	1.1%	1.1%	1.0%	1.1%
Sale of Housing Units	6,347	7,466	8,140	8,050	7,647	7,418	7,344
	1.2%	17.6%	9.0%	-1.1%	-5.0%	-3.0%	-1.0%
Average Housing Price (thousands of $)	630.1	712.8	769.8	813.6	860.5	907.6	965.3
	4.8%	13.1%	8.0%	5.7%	5.8%	5.5%	6.4%
Washington Area CPI (% change from prior year)	1.9	1.5	1.9	2.2	2.2	2.2	2.4
Interest Rate on 10-year Treasury Notes (%)	1.9	2.1	3.0	3.6	4.3	4.7	4.6
Change in S&P 500 Index of Common Stock (%)*	15.7%	24.7%	2.4%	3.0%	2.5%	2.7%	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 2013 is the percent change from CY 2012.4 to CY 2013.4)

Note: Estimated by the D.C. Office of Revenue Analysis based on forecasts of the D.C. and national economies prepared by IHS Global Insight (January 2014) and Moody's Economy.com (January 2014); forecasts of the national economy prepared by the Congressional Budget Office (February 2014) and Blue Chip Economic Indicators (January 2014); BLS labor market information from December 2013; the Census Bureau estimates of the D.C. population (2013); Bureau of Economic Analysis estimates of D.C. Personal Income (September 2013); Metropolitan Regional Information System (MRIS) D.C. home sales data (December 2013), accessed in part through the Greater Capital Area Association of Realtors (GCAAR); Delta Associates information on commercial office buildings and residential property in D.C. (December 2013); and Reis information on apartment buildings in D.C. (September 2013).

Risks

There are a number of risks to this forecast, on both the up side and the down side.

On the downside, events in the national or international arenas that could affect D.C. revenues include a slowing down or reversal of national economic growth, drop in the stock market or other financial market problems and national security concerns. The District always remains vulnerable to things like disruptions to oil supplies and other impacts arising from uncertainties in the Middle East or Central Asia.

Some of the downside risks are more local to the District of Columbia:

- Property assessment appeals could be higher than anticipated given that assessments are forecast to grow at a strong rate.
- Inclement weather has also introduced some uncertainty in the first quarter revenues collections data.
- Traffic fines continue to be impacted by implementation delays which are difficult to forecast.

As noted earlier, perhaps the major downside risk is that the District may be more adversely affected by cutbacks in federal spending and the federal presence in the District than what has already been incorporated in this revenue estimate.

On the upside, risks that could result in revenues that are higher than forecast include:

- Higher personal income growth than our baseline consensus forecast due to stronger overall economic growth.
- Higher assessed property values due to new construction coming on the assessment rolls and/or lower capitalization rates.
- Higher revenues due to audits, settlements and other one-time adjustments that are not reflected in the revenue estimates. The forecast does not incorporate an estimated $60 million settlement with online travel companies as the timing of any payments remains uncertain.

According to the U.S. Census Bureau, D.C.'s population grew to 632,323 in July 2012, an increase of 13,303 (2.2%) from the prior year. Over the past five years the District has gained 57,919 (10.1%) additional residents. Growing interest on the part of individuals and employers in locating in D.C. could result in an economy stronger than assumed in this revenue forecast.

REVENUES

General Fund

The General fund, used to finance government operations, is composed of three funds: Local, Dedicated, and Special Purpose. Table 3-3 reports estimated Local fund revenue by major revenue source for the period FY 2014 to FY 2018, along with actual FY 2013 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 funds. Special Purpose funds are discussed at the end.

Table 3-3

General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	1,914,840	2,014,176	2,178,478	2,257,595	2,334,390	2,414,757
Transfer to TIF/Pilot	*(27,986)*	*(43,209)*	*(43,131)*	*(44,098)*	*(38,493)*	*(49,075)*
Real Property (net)	1,886,854	1,970,967	2,135,347	2,213,497	2,295,897	2,365,682
Personal Property	54,878	56,410	56,974	57,544	58,119	58,700
Public Space Rental	33,370	34,512	34,339	34,339	34,339	34,339
Transfer to DDOT Enterprise Fund	-	*(500)*	*(500)*	*(500)*	*(500)*	*(500)*
Public Space Rental (net)	33,370	34,012	33,839	33,839	33,839	33,839
Total Property (net)	**1,975,102**	**2,061,389**	**2,226,160**	**2,304,880**	**2,387,855**	**2,458,221**
General Sales	1,137,892	1,189,618	1,237,076	1,282,117	1,326,068	1,375,895
Transfer to Convention Center Fund	*(104,108)*	*(107,752)*	*(111,719)*	*(115,931)*	*(119,952)*	*(124,054)*
Transfer to TIF	*(37,506)*	*(34,950)*	*(38,211)*	*(35,722)*	*(40,393)*	*(42,361)*
Transfer to Arts and Humanities Enterprise Fund	-	-	-	-	-	*(57,655)*
Transfer to Ballpark Revenue Fund	*(15,408)*	*(13,000)*	*(13,398)*	*(13,844)*	*(14,330)*	*(14,330)*
Transfer to Healthy D.C. and Health Care Expansion Fund	-	*(106)*	*(214)*	*(428)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(62,268)*	*(62,268)*	*(62,686)*	*(62,888)*	*(63,000)*	*(63,000)*
Transfer to Healthy Schools Fund	*(4,502)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(460)*	*(460)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales (net)	913,640	966,816	1,005,412	1,047,868	1,082,103	1,068,205
Alcohol	5,945	6,153	6,381	6,621	6,851	7,085
Cigarette	33,991	33,400	32,832	32,266	31,710	31,164
Transfer to Smoking Cessation Fund						*(3,116)*
Cigarette (net)	33,991	33,400	32,832	32,266	31,710	28,048
Motor Vehicle	46,584	47,705	48,898	50,365	52,127	53,952
Motor Fuel Tax	22,391	22,391	22,167	21,945	21,726	21,509
Transfer to Highway Trust Fund	*(22,391)*	*(22,391)*	*(22,167)*	*(21,945)*	*(21,726)*	*(21,509)*
Total Sales (net)	**1,000,160**	**1,054,074**	**1,093,523**	**1,137,120**	**1,172,791**	**1,157,290**
Individual Income	1,640,899	1,721,218	1,780,192	1,843,835	1,915,117	1,991,157
Corporate Franchise	298,983	315,760	326,037	334,459	346,627	352,609
Unincorporated Business Franchise	154,297	159,092	168,761	174,232	180,571	188,551
Total Income	**2,094,179**	**2,196,070**	**2,274,990**	**2,352,526**	**2,442,315**	**2,532,317**
Public Utility	142,452	147,677	151,018	156,233	161,631	166,952
Transfer to Ballpark Revenue Fund	*(8,653)*	*(9,034)*	*(9,161)*	*(9,479)*	*(9,808)*	*(10,133)*
Public Utility (net)	133,799	138,643	141,857	146,754	151,823	156,819
Toll Telecommunications	56,761	59,295	60,132	62,219	64,379	66,509
Transfer to Ballpark Revenue Fund	*(2,233)*	*(2,278)*	*(2,310)*	*(2,390)*	*(2,473)*	*(2,555)*
Toll Telecommunications (net)	54,528	57,017	57,822	59,829	61,906	63,954

(Continued on next page)

Table 3-3 (continued)

General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Insurance Premiums	77,549	87,353	91,880	93,181	90,802	93,926
Transfer to Healthy D.C. and Health Care Expansion Fund	*(25,629)*	*(34,695)*	*(38,167)*	*(40,559)*	*(43,162)*	*(45,995)*
Insurance Premiums (net)	51,920	52,658	53,713	52,622	47,640	47,931
Healthcare Provider Tax	15,117	14,114	15,117	15,117	15,117	15,117
Transfer to Nursing Facility Quality of Care Fund	*(15,117)*	*(14,114)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*
Ballpark Fee	29,234	25,251	26,059	26,125	27,248	27,793
Transfer to Ballpark Revenue Fund	*(29,234)*	*(25,251)*	*(26,059)*	*(26,125)*	*(27,248)*	*(27,793)*
Hospital Bed Tax and Hospital Provider Fee	15,156	27,915	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(15,156)*	*(27,915)*	-	-	-	-
ICF-IDD Assessment	2,622	5,202	5,519	5,519	5,519	5,519
Transfer to Stevie Sellows Quality Improvement Fund	*(2,622)*	*(5,202)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*
Care First Contribution	5,000	5,000	-	-	-	-
Transfer to Healthy DC and Health Care Expansion Fund	*(5,000)*	*(5,000)*	-	-	-	
Total Gross Receipts (net)	**240,247**	**248,318**	**253,392**	**259,205**	**261,369**	**268,704**
Estate	39,700	39,700	39,700	39,700	39,700	39,700
Deed Recordation	208,568	178,571	189,824	197,796	207,488	215,995
Transfer to HPTF	*(30,616)*	*(26,636)*	*(28,474)*	*(29,669)*	*(31,123)*	*(32,399)*
Deed Recordation (net)	177,952	151,935	161,350	168,127	176,365	183,596
Deed Transfer	152,889	126,113	131,914	136,003	142,395	146,667
Transfer to HPTF	*(22,933)*	*(18,917)*	*(19,787)*	*(20,400)*	*(21,359)*	*(22,000)*
Deed Transfer (net)	129,956	107,196	112,127	115,603	121,036	124,667
Co-op Recordation	5,553	5,496	5,551	5,607	5,663	5,663
Economic Interests	5,815	13,000	4,800	4,377	4,398	4,398
Total Other Taxes (net)	**358,976**	**317,327**	**323,528**	**333,414**	**347,162**	**358,024**
TOTAL TAXES NET OF DEDICATED TAXES	**5,668,664**	**5,877,178**	**6,171,593**	**6,387,145**	**6,611,492**	**6,774,555**
Licenses and Permits	78,857	73,434	74,156	74,912	75,707	76,542
Fines and Forfeits	145,509	174,958	226,348	215,709	205,626	200,875
Charges for Services	75,416	64,909	68,774	66,648	70,031	70,031
Miscellaneous	166,268	83,407	83,839	84,880	88,689	86,207
TOTAL NON-TAX	**466,050**	**396,708**	**453,117**	**442,149**	**440,053**	**433,655**
Lottery	68,314	60,181	66,000	67,000	68,000	68,000
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**6,203,028**	**6,334,067**	**6,690,710**	**6,896,294**	**7,119,545**	**7,276,210**

LOCAL FUND

Property Taxes

Table 3-4

Property Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	1,914,840	2,014,176	2,178,478	2,257,595	2,334,390	2,414,757
Transfer to TIF/Pilot	(27,986)	(43,209)	(43,131)	(44,098)	(38,493)	(49,075)
Real Property (net)	1,886,854	1,970,967	2,135,347	2,213,497	2,295,897	2,365,682
Personal Property	54,878	56,410	56,974	57,544	58,119	58,700
Public Space Rental	33,370	34,512	34,339	34,339	34,339	34,339
Transfer to DDOT Enterprise Fund	-	(500)	(500)	(500)	(500)	(500)
Public Space Rental (net)	33,370	34,012	33,839	33,839	33,839	33,839
Total Property Taxes (net)	**1,975,102**	**2,061,389**	**2,226,160**	**2,304,880**	**2,387,855**	**2,458,221**
Policy Proposals	**-**	**-**	**(4,872)**	**(1,825)**	**(1,777)**	**(1,720)**

Real-Property Tax

In FY 2013, $1.915 billion was collected before dedicated distributions; a 5.1 percent increase from FY 2012. The increase in collections was driven primarily by a 7.2 percent increase in the growth rate of commercial property (Class 2) collections compared to 2012 collections. Class 2 collections account for approximately 67 percent of total real property tax collections. Total residential (Class 1) collections grew by a more moderate 2.1 percent. Class 1 tax collections account for approximately 31 percent of total real property tax collections. The growth rate in tax collections for Class 1 in FY 2013 outpaced growth in assessed values which increased by a moderate 0.9 percent, reflecting the lingering effects of the national housing collapse and recession. The assessment cap policy for homestead properties caused the tax liability for a significant number of homesteads to increase 10 percent annually, even though the respective home values did not grow as much.

Residential Property. The national housing crisis and recession caused total residential property values to fall from $88.0 billion in FY 2009 to $83.3 billion in FY 2011, a 5.3 percent decline. Housing prices began to stabilize in FY 2012 and FY 2013 and have more recently begun to rebound at a strong pace. This is expected to result in an uptick in Class 1 tax collections, which are forecast to experience robust growth of 5.2 percent annually from FY 2014 to FY 2018.

Commercial Property. Class 2 assessment values for FY 2013 increased to $71.8 billion, a 6.9 percent increase over the previous year and surpassing the previous peak level of $69.0 billion in 2009. Class 2 assessments are expected to continue to grow at a strong pace in the near term averaging growth of more than 7 percent annually in FY 2014 and FY 2015. Longer term the commercial market is expected to face some headwinds as the federal government is under increasing pressure to reduce leased space in commercial office buildings in the District of Columbia. In addition many other occupants of commercial office space are becoming significantly more efficient users of such space (initiating and renewing new leases and renegotiating existing leases for approximately 10-20 percent less space than in previous years). As a result of these trends, Class 2 tax collections are expected to grow at approximately 3.5 percent annually from FY 2015 to 2018.

Taking these factors into consideration, overall property tax collections are expected to average near term growth of 6.7 percent in FY 2014 and FY 2015, before moderating to 3.5 percent average annual growth in the outyears.

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 2014, the percentage of real property tax collections dedicated to the repayment of principal and interest on the District's General Obligation Bonds is 10.5 percent.

Transfer to Tax Increment Financing (TIF) Fund. In FY 2014, a net amount of $43.2 million of real property tax collections will be dedicated to the repayment of Tax Increment Financing and PILOT bonds. This amount will be $43.1 million in FY 2015 due to continuing development progress at previously authorized TIF projects, expected increased assessments for existing TIF properties, and TIF transfers that may be required for potential new debt issuances.

Personal Property Tax

In FY 2013, gross total personal property tax collections totaled $54.9 million. Based on national and regional economic indicators that suggest a gradual increase in the level of business activity and a subsequent increase in the total level of new business investment, gross collections are expected to grow to $56.4 million in FY 2014. Total gross personal property tax collections are expected to grow at an annual average rate of approximately 1.0 percent per annum for FY 2015 to FY 2018.

Public Space Rental

In FY 2013, revenue from public space rentals amounted to $33.4 million, a 2.7 percent increase over the previous year. Collections are expected to increase by 3.4 percent to $34.5 million in FY 2014. Revenue from public space rentals are expected remain approximately $34.3 million annually from FY 2015 to FY 2018.

Transfer to District Department of Transportation (DDOT). Beginning in FY 2014, DDOT will be allowed to sell advertising on bike sharing stations though an agreement with Capital Bikeshare. Expected proceeds of $500,000 annually from the advertising agreement will be transferred into the District Department of Transportation Enterprise Fund for transportation initiatives.

Property Tax Policy Proposals

- BSA Subtitle (VI)(A) - Vault Rentals - Fuel Tanks
- BSA Subtitle (VII)(C) - Urban Institute Tax Rebate
- BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Interest-Free Real Property Tax Deferral
- BSA Subtitle (VII)(G) - Whitman-Walker Clinic Tax Rebate
- BSA Subtitle (VII)(K) - Modifications to District's Tax Sale Process
- BSA Subtitle (VII)(S) - Make Howard Town Center Tax Abatement Subject to Appropriations
- BSA Subtitle (VII)(V) - United House of Prayer for All People Property Tax Relief
- BSA Subtitle (VII)(W) - Meridian International Center Real Property Tax Exemption
- BSA Subtitle (VII)(X) - Scottish Rite Temple Real Property Tax Exemption
- BSA Subtitle (VII)(Y) - American Academy of Achievement Real Property Tax Exemption
- Real Property Tax Billing Improvements

General Sales and Use Taxes

In FY 2013, sales and use tax collections before dedicated distributions totaled $1.14 billion, an increase of 2.4 percent from FY 2012. This moderate growth rate reflected a weakening in economic conditions, particularly during the latter part of FY 2013. The forecast for FY 2014 assumes a rebound from last year based on stronger economic growth and less uncertainty surrounding the federal budget. Sales tax revenues before dedications are projected to grow by 4.5 percent to $1.19 billion in FY 2014. This includes the effects of a tax rate change on general sales from 6.0 percent in FY 2013 to 5.75 percent in FY 2014. Growth rates, excluding policy proposals, from FY 2015 to FY 2018 are estimated to average 3.7 percent annually, in line with forecast growth in personal income.

Table 3-5

General Sales and Use Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
General Sales	1,137,892	1,189,618	1,237,076	1,282,117	1,326,068	1,375,895
Transfer to Convention Center Fund	*(104,108)*	*(107,752)*	*(111,719)*	*(115,931)*	*(119,952)*	*(124,054)*
Transfer to TIF	*(37,506)*	*(34,950)*	*(38,211)*	*(35,722)*	*(40,393)*	*(42,361)*
Transfer to Arts and Humanities Enterprise Fund	-	-	-	-	-	*(57,655)*
Transfer to Ballpark Revenue Fund	*(15,408)*	*(13,000)*	*(13,398)*	*(13,844)*	*(14,330)*	*(14,330)*
Transfer to Healthy DC Fund	-	*(106)*	*(214)*	*(428)*	*(854)*	*(854)*
Transfer to WMATA Subsidy (parking tax)	*(62,268)*	*(62,268)*	*(62,686)*	*(62,888)*	*(63,000)*	*(63,000)*
Transfer to Healthy Schools Fund	*(4,502)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*	*(4,266)*
Transfer to ABRA Program	*(460)*	*(460)*	*(1,170)*	*(1,170)*	*(1,170)*	*(1,170)*
General Sales (net)	**913,640**	**966,816**	**1,005,412**	**1,047,868**	**1,082,103**	**1,068,205**
Policy Proposals	**-**	**-**	**16,200**	**17,379**	**17,561**	**75,399**

Table 3-6

Estimated Sales Tax Base, Collections and Transfers by Sales Tax Type, FY 2013

(Dollars in Millions)

	Retail	Liquor	Restaurant	Other Tobacco	Parking	Hotel	Other Transfers	Total
Base	7,490	492	3,511	9	346	1,550		
Rate	6.00%	10.0%	10.0%	12.0%	18.0%	14.5%		
General Sales Tax Collections (gross)	449.4	49.2	351.1	1.1	62.3	224.8		1,137.9
Transfer to Convention Center Fund			*35.1*			*69.0*		*104.1*
Transfer to TIF							*37.5*	*37.5*
Transfer to Ballpark Revenue Fund							*15.4*	*15.4*
Transfer to WMATA Subsidy (parking tax)					*62.3*			*62.3*
Transfer to Healthy Schools Fund							*4.5*	*4.5*
Transfer to ABRA Program							*0.5*	*0.5*
General Sales Taxes to Local Fund	**449.4**	**49.2**	**316.0**	**1.1**	**0.0**	**155.8**	**-57.9**	**913.6**

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 14.5 percent — 4.45 percent is dedicated to the Convention Center Fund and 10.05 percent goes to the District's General Fund. The 10 percent sales tax rate applies mainly to restaurants but also includes rental cars, prepaid telephone cards, tickets sold for baseball games, merchandise at the baseball stadium, tickets sold for events at the Verizon Center and merchandise at the Verizon Center. Except for Verizon Center sales, the 10 percent rate includes 9 percent for the General Fund and 1 percent dedicated to the Convention Center. There is also a 10 percent sales tax rate on alcoholic beverages not sold for immediate consumption. Revenue from this category at 10 percent does not go to the Convention Center.

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

In FY 2013, there were eleven projects included in the TIF program: Gallery Place, The Mandarin Oriental Hotel, Verizon Center, D.C. USA, Capitol Hill Towers, Fort Lincoln Retail, City Market at O Street, Special Retail and Great Streets, Convention Center Hotel, Arena Stage, and the Waterfront Park Maintenance Fund. Arena Stage, Capitol Hill Towers and D.C. USA are expected to be completely paid off in FY 2014.

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 stadium concessions and taxes on food and beverages sold in the stadium.

Transfer to Healthy DC. Effective in FY 2012, any revenues from the sales tax on medical marijuana are transferred to the Healthy DC and Health Care Expansion Fund.

Transfer to WMATA. Beginning in FY 2012 all parking sales tax revenue is to be used to help meet the District's funding responsibility for the Washington Metropolitan Area Transit Authority. Effective FY 2012, the sales tax rate on parking was raised from 12 percent to 18 percent.

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.

Transfer to ABRA. Effective in FY 2012, the sales tax rate on alcoholic beverages for off-premise consumption was increased to 10 percent. $460,000 of the revenue raised is to annually go to fund the Reimbursable Detail Subsidy Program in the Alcoholic Beverage Regulation Administration (ABRA). Effective in FY 2014, the transfer to ABRA will be increased to $1.170 million annually.

Transfer to the Arts and Humanities Enterprise Fund. Starting in FY 2014, an amount up to a maximum of $22 million, will be transferred to the fund, depending on the difference between the February 2013 revenue estimates and the actual sales tax revenue for the year. Effective in FY 2018, an amount equal to 1/23 of the general sales tax revenue from the CAFR of the previous year, is to be deposited into the fund.

General Sales Tax Policy Proposals:

- Tax Revision Commission Implementation: Unify Taxation of Tobacco Products
- Tax Revision Commission Implementation: Broaden the Sales Tax Base
- Tax Revision Commission Implementation: Establish a Use Tax
- BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities

Selective Sales and Use Taxes

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

Table 3-7

Selective Sales and Excise Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Alcohol	5,945	6,153	6,381	6,621	6,851	7,085
Cigarette	33,991	33,400	32,832	32,266	31,710	31,164
Transfer to Smoking Cessation Fund						*(3,116)*
Cigarette (net)	33,991	33,400	32,832	32,266	31,710	28,048
Motor Vehicle	46,584	47,705	48,898	50,365	52,127	53,952
Motor Fuel Tax	22,391	22,391	22,167	21,945	21,726	21,509
Transfer to Highway Trust Fund	*(22,391)*	*(22,391)*	*(22,167)*	*(21,945)*	*(21,726)*	*(21,509)*
Total Selective Sales and Excise Taxes (net)	**86,520**	**87,258**	**88,111**	**89,252**	**90,688**	**89,085**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**3,116**

Alcoholic Beverage

In FY 2013, revenue from the alcoholic beverage tax was $5.9 million, a 15.1 percent increase over revenue in FY 2012. The Off-Premise Alcohol Act of 2012 and the Inaugural Celebration and Holiday Extension Act likely contributed to the strong growth in FY 2013. We estimate a 3.5 percent growth rate to $6.2 million for FY 2014. The growth rate is projected to be 3.7 percent in FY 2015 and 3.8 percent in FY 2016. The forecast growth rate moderates slightly in FY 2017 and FY 2018 to 3.5 and 3.4 percent respectively.

Cigarette

Revenue in FY 2013 was $34 million, a 4.5 percent decrease over FY 2012. Cigarette tax collections are expected to decrease by 1.7 percent in FY 2014 to $33.4 million. The growth rate for FY 2015 through FY 2018 is estimated to be a negative 1.7 percent, reflecting continued decrease in cigarette consumption.

Motor Vehicle

Motor vehicle excise tax revenue totaled $46.6 million in FY 2013, which is a 5.9 percent growth rate over FY 2012. Revenue is projected to increase by 2.4 percent to $47.7 million in FY 2014, and by 2.5 percent to $48.9 million in FY 2015. The growth rate is expected to be between 3.0 and 3.5 percent in FY 2016 through FY 2018.

Motor Fuel

Collections for the motor vehicle fuel tax were down slightly from $22.8 million in FY 2012 to $22.4 million in FY 2013. In spite of increases in the local population, increases in fuel efficiencies are expected to continue to result in marginally declining fuel tax revenues from the current level to $21.5 million in FY 2018.

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

Selective Sales Tax Policy Proposals:

- BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund

Income Tax

Table 3-8

Income Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Individual Income	1,640,899	1,721,218	1,780,192	1,843,835	1,915,117	1,991,157
Corporate Franchise	298,983	315,760	326,037	334,459	346,627	352,609
Unincorporated Business Franchise	154,297	159,092	168,761	174,232	180,571	188,551
Total Income Taxes	**2,094,179**	**2,196,070**	**2,274,990**	**2,352,526**	**2,442,315**	**2,532,317**
Policy Proposals	**-**	**-**	**(40,984)**	**(42,381)**	**(44,191)**	**(41,561)**

Individual Income Tax

In FY 2013, individual income tax revenue was $1,640.9 million, an increase of 10.1 percent from FY 2012. The increase was driven in large part by the double digit growth in the non-withholding component of individual income tax revenue, which is tied to the performance of the stock market. The other component of income tax revenue, withholding, is closely associated with wages and salaries of DC residents. This component grew at a relatively slower rate of 5.3 percent. The continued strength in the stock market performance in 2013 is expected to result in strong overall growth in individual income tax revenue of 4.9 percent in FY 2014.

The trend for growth in these two components is expected to reverse over the FY 2015 through FY 2018 period. Following back-to-back years of sharp increases in the stock market, the S&P is expected to average moderate single digit growth, while growth in local employment is expected to put upward pressure on wages and salaries which are forecast to increase at a 4.3 percent annual average rate from FY 2015 to FY 2018. Overall individual income tax revenue, excluding policy proposals, is expected to average annual growth of 3.7 percent from FY 2015 to FY 2018.

In FY 2012, a new individual income tax rate and bracket was added to the existing tax structure increasing the number of tax brackets and rates to four. Taxable income over $350,000 is now taxed at a new rate of 8.95 percent instead of 8.5 percent. In addition, a limit was imposed on the itemized deductions that taxpayers could claim. Taxpayers with District adjusted gross income (AGI) greater than $200,000 ($100,000 if married filing separate) have to reduce their itemized deductions by 5 percent of the difference between their AGI and $200,000 ($100,000 if married filing separate). The new law exempts estates and trusts from these limitations. Effective January 2013 District taxpayers became subject to a limit on their federal itemized deductions. Filers with adjusted gross incomes above $250,000 for single filers, $275,000 for head of household filers and $300,000 for married couples filing jointly are subject to the limitation. The limitation requires taxpayers with adjusted gross income above these thresholds to reduce their itemized deductions by the lesser of 3 percent of the amount by which the filer's income exceeds the specific threshold or 80 percent of the total value of the taxpayer's itemized deductions. In addition, the indexing of the standard deduction and personal exemption resumed in FY 2013, resulting in a loss of revenue for the District.

Business Franchise

Corporate franchise tax revenue totaled $299.0 million in FY 2013, a decline of 1.3 percent from FY 2012. Unincorporated business franchise tax revenue was $154.3 million in FY 2013, a 5.3 percent decline over revenue collected in FY 2012. Combined corporate franchise and unincorporated business tax revenue was 2.7 percent lower compared to FY 2012. The decline was likely due to overpayments that resulted from the introduction of combined reporting requirements in FY 2012 as well as businesses adjusting to the new requirements.

The effect of these downward adjustments is not expected to continue in FY 2014 and overall corporate and unincorporated business taxes are projected to grow by 4.8 percent in FY 2014. Continued growth in the local economy results in sustained growth in corporate and unincorporated income growth averaging 3.3 percent, excluding policy proposals, on an annual basis from FY 2015 to FY 2018.

Income Tax Policy Proposals:

Individual Income Tax:

- Tax Revision Commission Implementation: Reduce Marginal Tax Rate on Income Between $40,000 and $60,000 from 8.5% to 7.0%
- Tax Revision Commission Implementation: Keep Marginal Tax Rate on Incomes Above $350,000 at the Current Statutory Rate of 8.95%
- 'Tax Revision Commission Implementation: Expand Earned Income Tax Credit for Childless Workers
- Tax Revision Commission Implementation: Broaden the Tax Base by Eliminating Certain Credits
- Tax Revision Commission Implementation: Raise the Standard Deduction to $5,200 for Singles, $8,350 for Married and $6,500 for Head of Household
- Tax Revision Commission Implementation: Phase Out Personal Exemptions Starting at Income of $150,000
- BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Expand Schedule H Tax Credit for Seniors
- Restaffing of Compliance Adjustment Unit

Business Income Taxes:

- Tax Revision Commission Implementation: Use Single Weighted Sales Apportionment Factor
- Tax Revision Commission Implementation: Reduce Business Income Tax Rate from 9.975% to 9.4%
- Tax Revision Commission Implementation: Exempt Entities that Trade on Their Own Accounts from Unincorporated Business Franchise Tax
- BSA Subtitle (VII)(A) - Postpone Implementation of the Tax Clarity Equity Act of 2013 by One Year
- BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Conversion of Vehicles to Run on Alternative Fuels
- BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Installation of Alternative Fuel Charging Stations
- BSA Subtitle (VII)(O) - Authorize and Fund a Low-Income Housing Tax Credit Program

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 percent of the 11 percent is dedicated to financing the new 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 gross receipts tax on companies for baseball funding.

Table 3-9

Gross Receipts Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Public Utility	142,452	147,677	151,018	156,233	161,631	166,952
Transfer to Ballpark Revenue Fund	*(8,653)*	*(9,034)*	*(9,161)*	*(9,479)*	*(9,808)*	*(10,133)*
Public Utility (net)	133,799	138,643	141,857	146,754	151,823	156,819
Toll Telecommunications	56,761	59,295	60,132	62,219	64,379	66,509
Transfer to Ballpark Revenue Fund	*(2,233)*	*(2,278)*	*(2,310)*	*(2,390)*	*(2,473)*	*(2,555)*
Toll Telecommunications (net)	54,528	57,017	57,822	59,829	61,906	63,954
Insurance Premiums	77,549	87,353	91,880	93,181	90,802	93,926
Transfer to Healthy DC and Health Care Expansion Fund	*(25,629)*	*(34,695)*	*(38,167)*	*(40,559)*	*(43,162)*	*(45,995)*
Insurance Premiums (net)	51,920	52,658	53,713	52,622	47,640	47,931
Healthcare Provider Tax	15,117	14,114	15,117	15,117	15,117	15,117
Transfer to Nursing Facility Quality of Care Fund	*(15,117)*	*(14,114)*	*(15,117)*	*(15,117)*	*(15,117)*	*(15,117)*
Ballpark Fee	29,234	25,251	26,059	26,125	27,248	27,793
Transfer to Ballpark Revenue Fund	*(29,234)*	*(25,251)*	*(26,059)*	*(26,125)*	*(27,248)*	*(27,793)*
Hospital Bed Tax and Hospital Provider Fee	15,156	27,915	-	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(15,156)*	*(27,915)*	-	-	-	-
ICF-IDD Assessment	2,622	5,202	5,519	5,519	5,519	5,519
Transfer to Stevie Sellows Quality Improvement Fund	*(2,622)*	*(5,202)*	*(5,519)*	*(5,519)*	*(5,519)*	*(5,519)*
Care First Contribution	5,000	5,000	-	-	-	-
Transfer to Healthy DC and Health Care Expansion Fund	*(5,000)*	*(5,000)*	-	-	-	-
Total Gross Receipts (net)	**240,247**	**248,318**	**253,392**	**259,205**	**261,369**	**268,704**
Policy Proposals	**-**	**-**	**-**	**-**	**-**	**-**

Public Utility Tax

This tax is directly related to energy use, so tax revenue collections are closely linked to weather extremes and fuel cost. (See tax rates in Table 3-18 at the end of the chapter.) Gross revenue from the Public Utility Tax (before the transfer for baseball stadium funding is taken) is estimated to be $147.7 million in FY 2014 and $151.0 million in FY 2015. It is expected to grow 3.5 percent in FY 2016, 3.5 percent in FY 2017 and 3.3 percent in FY 2018.

Transfer to Ballpark Fund: There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2013, $8.7 million was collected and transferred. In FY 2014 and FY 2015, $9.0 million and $9.2 million respectively will be transferred.

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 $59.3 million in FY 2014 and $60.1million in FY 2015. It is forecast to grow at an average of 3.4 percent in the period FY 2016 to FY 2018.

Transfer to Ballpark Fund. There is a surcharge on nonresidential rates that finances the new baseball stadium. In FY 2013, $2.2 million was collected and transferred. The transfer is expected to increase from $2.3 million in FY 2014 to $2.6 million in FY 2018.

Insurance Premiums Tax

In FY 2013, revenue collected from the Insurance Premiums Tax, before the transfer to the Healthy D.C. and Health Care Expansion Fund was $77.6 million; net revenue (after the transfer) was $51.9 million. Revenue (after transfer to the Healthy D.C. Fund) from Insurance Premiums Tax collections is estimated to be $52.7 million in FY 2014 and $53.7 million in FY 2015 before an anticipated reduction to $52.6 million in FY 2016 followed by estimated revenue of $47.6 million in FY 2017 and $47.9 million in FY 2018.

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

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

The Healthcare Provider Tax is an assessment per licensed bed that is paid by each nursing facility in the District. Revenues from the assessments are dedicated to the Nursing Facility Quality of Care Fund, which is used to fund quality of care initiatives. In FY 2013 the revenue from the Healthcare Provider Tax was $15.1 million. Revenue for FY 2014 is estimated to be $14.1 million. Revenues for FY 2015 through FY 2018 are estimated to be $15.1 million annually.

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 $29.2 million in FY 2013. Revenue is estimated to increase from $25.3 million in FY 2014 to $27.8 million by FY 2018.

Hospital Bed Tax (Transferred to Hospital Fund)

The Hospital Bed Tax is an assessment on each licensed bed in hospitals operating in the District. Revenues from the assessment are dedicated to the Hospital Fund, a non-lapsing fund that is used to fund District Medicaid services. The tax generated $15.1 million in FY 2013. Revenue raised by the Hospital Bed Tax is estimated to be $15.1 million in FY 2014. The tax sunsets after FY 2014.

ICF-IDD Assessment (Transferred to Stevie Sellows Fund)

Each institution providing care to the developmentally disabled in the District of Columbia shall pay an assessment of 5.5 percent of gross revenue in quarterly installments. All assessments shall be transferred to the Stevie Sellows Quality Improvement Fund. The fund was established to fund quality of care improvements in qualified ICF-IDD facilities. In 2012, the code was changed to substitute "ICF-IDD" for "ICF-MR". The assessment generated $2.6 million in FY 2013. For FY 2014 revenue is expected to be $5.2 million. In FY 2015 through FY 2018 this revenue is expected to be $5.5 million.

HMSC Contribution (Transferred to Healthy D.C.)

In 2010, GHMSI, a hospital and medical services corporations (HMSCs) agreed to make annual payments of $5 million, in lieu of community reinvestment, for a total of $25 million. The entire annual contribution is transferred to the Healthy D.C. and Health Care Expansion Fund to be used for subsidies that expand health insurance for low-income District residents and other health promotion programs. The $5 million contribution in FY 2014 is the final contribution required under the terms of the agreement.

Other Taxes

Table 3-10

Other Tax Revenue, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Estate	39,700	39,700	39,700	39,700	39,700	39,700
Deed Recordation	208,568	178,571	189,824	197,796	207,488	215,995
Transfer to HPTF	*(30,616)*	*(26,636)*	*(28,474)*	*(29,669)*	*(31,123)*	*(32,399)*
Deed Recordation (net)	177,952	151,935	161,350	168,127	176,365	183,596
Deed Transfer	152,889	126,113	131,914	136,003	142,395	146,667
Transfer to HPTF	*(22,933)*	*(18,917)*	*(19,787)*	*(20,400)*	*(21,359)*	*(22,000)*
Deed Transfer (net)	129,956	107,196	112,127	115,603	121,036	124,667
Co-op Recordation	5,553	5,496	5,551	5,607	5,663	5,663
Economic Interests	5,815	13,000	4,800	4,377	4,398	4,398
Total Other Taxes (net)	**358,976**	**317,327**	**323,528**	**333,414**	**347,162**	**358,024**
Policy Proposals	-	-	-	-	-	-

Estate Tax

The District estate tax is decoupled from the federal tax. Unlike the federal government which exempts estates valued at less than $5.25 million, estates in the District valued at more than $1 million are subject to tax. This inherently unpredictable tax is forecast to remain constant throughout the forecast at $39.7 million, based on the most recent data.

Deed Taxes

In FY 2013, $208.6 million was collected for the deed recordation tax, $152.9 million was collected for the deed transfer tax, $5.8 million were collected for the economic interest tax, and $5.6 million was collected for co-op recordation. In total, this represents a 19.3 percent increase over what was collected in FY 2012. The growth in FY 2013 deed-tax collections was driven primarily by the sale of a few large commercial office buildings at premium prices. FY 2014 total collections are expected to decline 13.3 percent due to fewer office buildings being sold at lower prices than in 2013. However, deed recordation collections and deed transfer collections are expected to grow at an average rate of 4.5 percent per annum, for FYs 2015 to 2018. In FY 2014, the economic interest tax collections are expected to total $13.0 million, and co-op recordation tax collections are expected to total $5.5 million.

Transfer to Housing Production Trust Fund (HPTF): 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 Housing Production Trust Fund is expected to receive $45.6 million in FY 2014 and $48.3 million in FY 2015. The Housing Production Trust Fund provides funds for the acquisition, construction and rehabilitation of affordable multifamily housing projects.

Nontax Revenue and Lottery

Table 3-11

General Purpose Non-Tax Revenue and Lottery Transfer, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Licenses and Permits	78,857	73,434	74,156	74,912	75,707	76,542
Fines and Forfeits	145,509	174,958	226,348	215,709	205,626	200,875
Charges for Services	75,416	64,909	68,774	66,648	70,031	70,031
Miscellaneous	166,268	83,407	83,839	84,880	88,689	86,207
TOTAL NON-TAX	**466,050**	**396,708**	**453,117**	**442,149**	**440,053**	**433,655**
Lottery	**68,314**	**60,181**	**66,000**	**67,000**	**68,000**	**68,000**
Policy Proposals	**-**	**-**	**(120)**	**(120)**	**(120)**	**(120)**

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

Local non-tax revenue includes Licenses and Permits, Fines and Forfeitures, Charges for Services, and Miscellaneous categories, which include payments in lieu of taxes (Pilots), interest income, unclaimed property, and other revenue sources. Total non-tax revenue for FY 2013 was up 3.5 percent from FY 2012 ($466.1 million up from $450.2 million, a difference of $15.8 million). This increase is mainly due to collections of past due receivables by the Central Collection Unit (CCU) and increases in the reversal of overestimated expenditures, commonly referred to as Prior Year Cost Recovery (PYCR).

Total non-tax revenue for FY 2014 is projected to decrease by 14.9 percent from FY 2013 – dropping from $466.1 million in FY 2013 to $396.7 million in FY 2014. Revenue from Fines and Forfeitures is expected to be up by 20 percent compared to FY 2013 as the revenue initiatives included in the FY 2014 Budget Support Act begin to be partially implemented. This increase is offset however by a more than 20 percent decline in the remaining non-tax revenue sources. In particular, the decline is attributed to a reduced forecast for CCU collections and potential adjustments of Prior Year Cost Recoveries, which occurs at year end. These adjustments could result in higher revenues than forecast.

The full implementation of Automated Traffic Enforcement initiatives in FY 2015 is expected to result in strong total non-tax revenue growth in FY 2015 of 14.2 percent while the long-run outlook for non-tax revenue from FY 2015 to FY 2018 assumes that revenue will taper off slightly declining on average by 1.5 percent annually.

The FY 2014 lottery transfer to the Local fund is projected to decrease by $8.1 million (11.9 percent) from FY 2013 due to a low inventory of instant lottery tickets. Thereafter lottery revenue is expected to increase from $66 million in FY 2015 to $68 million in FY 2018.

Non-Tax Policy Proposals:

- BSA Subtitle (II)(B) - Permit DCRA to Impose Civil Fines for Violations of Consumer Protection Laws
- BSA Subtitle (II)(C) - Restructure Permit Fee for Solar Photovoltaic and Solar Thermal Projects
- BSA Subtitle (VII)(K) - Waive Fee Charged Taxpayers for Issuance of a Certificate of Redemption When They Redeem a Property

Special Purpose Non-Tax Revenue

Special purpose non-tax revenues, often times 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 2015 the District is anticipating approximately $548.0 million in revenue and use of fund balance of $43.2 million for a total of $591.2 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 2016 – FY 2018. 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 D.C. Official Code or the D.C. 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 Non-Tax Policy Proposals:

- BSA Subtitle (I)(G) - Create a Surplus Personal Property Sales Fund
- BSA Subtitle (IV)(C) - Increase Percentage of D.C. Public Charter School Budget Paid to D.C. Public Charter School Board
- BSA Subtitle (II)(K) - Eliminate Residential Essential Services Program from Energy Assistance Trust Fund

Policy Proposals

Following are changes that are included in the FY 2015 Budget Support Act of 2014 (BSA) and other changes that affect revenue since the most recent revenue estimate. Full information on all of the proposals included in the BSA can be found in the OCFO fiscal impact statement.

Real Property Tax Changes:

- **Vault Rent Amendment Act of 2014 (BSA Subtitle (VI)(A))** transfers to the Office of the Chief Financial Officer the responsibility to bill underground fuel oil tanks for vault fees at a rate of $100 per tank. This is expected to improve billing, which has been stalled since 2007.
- **The Urban Institute Real Property Tax Rebate Amendment Act of 2014 (BSA Subtitle (VII)(C))** provides a real property tax rebate to the Urban Institute of up to $10 million (and no more than $1 million per year) over the next 10 years.
- **Senior Citizen Real Property Tax Relief Amendment Act of 2014 (BSA Subtitle (VII)(F))** provides for interest-free real property tax deferral for seniors older than 75 and with adjusted gross incomes less than $60,000 and interest and dividend income less than $12,500, so long as these seniors have owned a house in the District for 25 years or more. This Act also expands the income eligibility limit for seniors older than age 70 to qualify for the District's Schedule H tax credits.
- **Whitman Walker Tax Rebate Act of 2014 (BSA Subtitle (VII)(G))** provides a real property tax rebate to the real property leased by the Whitman Walker Clinic so long as the abatement is passed on in the form of a rebate to the Clinic.
- **Residential Real Property Equity and Transparency Revised Amendment Act of 2014 (BSA Subtitle (VII)(K))** prohibits the sale of a residential real property tax lien if the amount owed is $2,500 or less, allows homeowners

Table 3-12

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Local Fund Revenue (February 2014)	**6,334,067**	**6,690,710**	**6,896,294**	**7,119,545**	**7,276,210**
plus Local Fund Policy Proposals	**-**	**(29,776)**	**(26,946)**	**(28,528)**	**35,114**
PROPERTY TAX	**-**	**(4,872)**	**(1,825)**	**(1,777)**	**(1,720)**
BSA Subtitle (VI)(A) - Vault Rentals - Fuel Tanks		10	10	10	10
BSA Subtitle (VII)(C) - Urban Institute Tax Rebate		(1,000)	(1,000)	(1,000)	(1,000)
BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Interest-Free Real Property Tax Deferral		(2,795)	(2,911)	(3,028)	(3,148)
BSA Subtitle (VII)(G) - Whitman-Walker Clinic Tax Rebate		(250)	(515)	(530)	(546)
BSA Subtitle (VII)(K) - Modifications to District's Tax Sale Process		(1,252)	(349)	(233)	(117)
BSA Subtitle (VII)(S) - Make Howard Town Center Tax Abatement Subject to Appropriations		-	800	800	800
BSA Subtitle (VII)(V) - United House of Prayer for All People Property Tax Relief		(215)	-	-	-
BSA Subtitle (VII)(W) - Meridian International Center Real Property Tax Exemption		(1,823)	(567)	(586)	(594)
BSA Subtitle (VII)(X) - Scottish Rite Temple Real Property Tax Exemption		(42)	(43)	(45)	(46)
BSA Subtitle (VII)(Y) - American Academy of Achievement Real Property Tax Exemption		(105)	(109)	(113)	(117)
Real Property Tax Billing Improvements		2,600	2,860	2,948	3,038
SALES / USE TAX	**-**	**16,200**	**17,379**	**17,561**	**75,399**
Tax Revision Commission Implementation: Unify Taxation of Tobacco Products		7,000	6,879	6,761	6,644
Tax Revision Commission Implementation: Broaden the Sales Tax Base		9,200	9,500	9,800	10,100
Tax Revision Commission Implementation: Establish a Use Tax		-	1,000	1,000	1,000
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities		-	-	-	57,655
EXCISE TAX	**-**	**-**	**-**	**-**	**3,116**
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund		-	-	-	3,116
INCOME TAX					
Individual Income Tax	**-**	**(36,041)**	**(36,320)**	**(37,949)**	**(39,083)**
Tax Revision Commission Implementation: Reduce Marginal Tax Rate on Income Between $40,000 and $60,000 from 8.5% to 7.0%		(37,518)	(38,481)	(39,856)	(40,977)
Tax Revision Commission Implementation: Keep Marginal Tax Rate on Incomes Above $350,000 at the Current Statutory Rate of 8.95%		-	18,773	19,808	20,699
'Tax Revision Commission Implementation: Expand Earned Income Tax Credit for Childless Workers		-	(10,834)	(11,576)	(12,014)
Tax Revision Commission Implementation: Broaden the Tax Base by Eliminating Certain Credits		-	3,722	3,803	3,867
Tax Revision Commission Implementation: Raise the Standard Deduction to $5,200 for Singles, $8,350 for Married and $6,500 for Head of Household		-	(15,618)	(16,352)	(17,029)

(Continued on next page)

Table 3-12 (cont)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Individual Income Tax (Continued)					
Tax Revision Commission Implementation: Phase Out Personal Exemptions Starting at Income of $150,000		-	4,718	4,924	5,170
BSA Subtitle (VII)(F) - Senior Citizen Tax Relief: Expand Schedule H Tax Credit for Seniors		(2,023)	(2,100)	(2,200)	(2,300)
Restaffing of Compliance Adjustment Unit		3,500	3,500	3,500	3,500
Business Income Taxes	**-**	**(4,943)**	**(6,061)**	**(6,242)**	**(2,478)**
Tax Revision Commission Implementation: Use Single Weighted Sales Apportionment Factor		20,000	21,015	21,977	22,938
Tax Revision Commission Implementation: Reduce Business Income Tax Rate from 9.975% to 9.4%		(20,000)	(21,015)	(21,977)	(22,938)
Tax Revision Commission Implementation: Exempt Entities that Trade on Their Own Accounts from Unincorporated Business Franchise Tax		(4,400)	(4,400)	(4,400)	(4,400)
BSA Subtitle (VII)(A) - Postpone Implementation of the Tax Clarity Equity Act of 2013 by One Year	-	-	-	-	4,000
BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Conversion of Vehicles to Run on Alternative Fuels		(418)	(494)	(618)	(779)
BSA Subtitle (VII)(H) - Institute an Income Tax Credit for Installation of Alternative Fuel Charging Stations		(125)	(167)	(224)	(299)
BSA Subtitle (VII)(O) - Authorize and Fund a Low-Income Housing Tax Credit Program		-	(1,000)	(1,000)	(1,000)
NONTAX	**-**	**(120)**	**(120)**	**(120)**	**(120)**
BSA Subtitle (II)(B) - Permit DCRA to Impose Civil Fines for Violations of Consumer Protection Laws		20	20	20	20
BSA Subtitle (II)(C) - Restructure Permit Fee for Solar Photovoltaic and Solar Thermal Projects		(90)	(90)	(90)	(90)
BSA Subtitle (VII)(K) - Waive Fee Charged Taxpayers for Issuance of a Certificate of Redemption When They Redeem a Property		(50)	(50)	(50)	(50)
Local Fund Revenue With Policy Proposals	**6,334,067**	**6,660,934**	**6,869,348**	**7,091,017**	**7,311,324**
Dedicated Revenue	**292,503**	**269,364**	**276,155**	**283,101**	**350,587**
plus Dedicated Revenue Policy Proposals	-	28,751	28,751	28,751	(32,020)
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Commission on Arts and Humanities		-	-	-	(57,655)
BSA Subtitle (VII)(E) - Repeal Dedicated Funding for the Smoking Cessation Fund		-	-	-	(3,116)
Insurance Premium Assessment Dedicated to Health Exchange Authority		28,751	28,751	28,751	28,751
Dedicated Revenue With Policy Proposals	**292,503**	**298,115**	**304,906**	**311,852**	**318,567**

(Continued on next page)

Table 3-12 (cont.)

Policy Proposals Impacting General Fund Revenues, Fiscal Years 2014-2018

(Dollars in Thousands)

Revenue Source	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Special Purpose (O-Type) Revenue	**499,539**	**548,040**	**516,136**	**516,773**	**517,913**
plus Special Purpose Policy Proposals	**-**	**3,476**	**3,543**	**3,612**	**3,682**
BSA Subtitle (I)(G) - Create a Surplus Personal Property Sales Fund		375	375	375	375
BSA Subtitle (IV)(C) - Increase Percentage of D.C. Public Charter School Budget Paid to D.C. Public Charter School Board		3,371	3,438	3,507	3,577
BSA Subtitle (II)(K) - Eliminate Residential Essential Services Program from Energy Assistance Trust Fund		(270)	(270)	(270)	(270)
Special Purpose Revenue With Policy Proposals	**499,539**	**551,516**	**519,679**	**520,385**	**521,595**
All Proposals	**-**	**2,451**	**5,348**	**3,835**	**6,776**
General Fund Revenue with Policy Proposals	**7,126,108**	**7,510,565**	**7,693,933**	**7,923,255**	**8,151,486**

to enter into a deferred payment plan for delinquent taxes, so long as they are claiming the homestead deduction and owe $7,500 or less in taxes, and reduces the interest rate applied to seniors in the low-income tax deferral program from 8 percent to 6 percent.

- **Emerging Business District Demonstration Act of 2014 (BSA Subtitle (VII)(S))** repeals the tax abatement authorized for the Howard Town Center beginning FY 2016, and directs these funds to provide financial assistance to emerging businesses in the District.
- **United House of Prayer for All People Equitable Real Property Tax Relief Act of 2014 (BSA Subtitle (VII)(V))** forgives and refunds real property taxes, interest, penalties, fees, or other related charges assessed against the real property formerly designated as Lots 88 and 982, Square 5861, and paid by the United House of Prayer for All People, for tax years 2001 through 2013. Additionally the Act does the same for the real property formerly designated as Lot 988, Square 5861, for the first 2 months of tax year 2014.
- **Meridian International Center Real Property Tax Exemption Act of 2014 (BSA Subtitle (VII)(W))** exempts from real property taxes the Meridian House and the White-Meyer House (the Meridian House and the White-Meyer House are the real property designated as Lots 806, 808, and 809 in Square 2568), and Lots 2369 through 2401, 2413 through 2417, 2423, 2441, and 2442 in Square 2567, so long as the Meridian International Center owns and uses the property for its activities, and not for any commercial purposes. The subtitle allows the Meridian International Center to lease a subsection of the property for any commercial purposes, so long as the receipts solely support the maintenance and preservation of the property.
- **Scottish Rite Temple Real Property Tax Act of 2014 (BSA Subtitle (VII)(X))** exempts from real property taxes the Scottish Rite Temple (real property described as Lot 108 in Square 192), so long as the real property is owned by The Supreme Council (Mother Council of the World) of the Inspectors General Knights Commanders of the House of the Temple of Solomon of the Thirty-Third Degree of the Ancient and Accepted Scottish Rite of Free Masonry of the Southern Jurisdiction of the United States of America or its subsidiary, the House of the Temple Historic Preservation Foundation, Inc. To preserve its tax-exempt status, the property must not be used for commercial purposes.
- **American Academy of Achievement Real Property Tax Exemption Act of 2014 (BSA Subtitle (VII)(Y))** exempts from real property taxes the American Academy of Achievement building (Lot 829 in Square 182), so long as the American Academy of Achievement owns and uses the property for its own purposes and activities, and not commercially. The subtitle allows the American Academy of Achievement to lease a subsection of the property for any commercial purposes, so long as the receipts solely support the maintenance and preservation of this property.
- **Real Property Tax Billing Improvements increases staffing in the Office of Tax and Revenue's billing department** to correct a large number of accounts that are currently unbillable, and ensure that all properties are properly billed.

Sales Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** expands the sales tax base to include some services not currently taxed in the District of Columba. These include bottled water delivery services and other direct selling establishments, carpet and upholstery cleaning services, fitness and recreational sports centers, and other personal care services such as tanning, car washes, bowling centers and billiard parlors. The District will also add a use tax line in individual tax return forms so residents can pay sales taxes on items they purchased remotely and the vendor did not charge a sales tax on the transaction. Finally, the proposal will tax all tobacco products other than premium cigars and electronic cigarettes at rates similar to cigarettes.
- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 1/23rd of the general sales tax revenue that would have been transferred to the Commission on Arts and Humanities starting in FY 2018.

Excise Tax Changes:

- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 10 percent of the cigarette excise taxes (imposed under D.C. Official Code § 47 2402) to a Smoking Cessation Fund, starting in FY 2018.

Individual Income Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** reduces the marginal tax rate on incomes between $40,000 and $60,000 from 8.5 percent to 7.0 percent, and maintains the marginal tax rate on incomes above $350,000 at the current statuary rate of 8.95 percent. The Act also expands the District's Earned Income Tax Credit to cover singles, raises the standard deduction to $5,200 for singles, and to $8,350 for married couples filing jointly, and phases out personal exemptions at the current of $1,695 level by 2 percent for each $2,500 above $150,000 of income, with a complete phase out at $275,000. Finally, the subtitle expands the income tax base by eliminating certain tax preferences and expenditures, including the District's homebuyer credit, the deduction of long-term care insurance premiums, and the exclusion of government pension receipts from taxable income.
- **Senior Citizen Real Property Tax Relief Amendment Act of 2014 (BSA Subtitle (VII)(F))** expands the income eligibility limit for seniors older than age 70 to qualify for the District's Schedule H tax credits. This Act also provides for interest-free real property tax deferral for seniors older than 75 and with adjusted gross incomes less than $60,000 and interest and dividend income less than $12,500, so long as these seniors have owned a house in the District for 25 years or more.
- **Re-staffing of the Compliance Adjustment Unit at the Office of Tax and Revenue** is an administrative initiative to backfill the Compliance Adjustment Unit, which has lost staff in recent years. With this re-staffing, the District can begin separating adjustments to corporate franchise taxes from the review of these adjustments, allowing for better collections.

Business Income Tax Changes:

- **Tax Revision Commission Implementation Amendment Act of 2014 (BSA Subtitle (VII)(B))** reduces the franchise tax rate on corporations and unincorporated businesses from 9.975 percent to 9.4 percent. The Act also adopts a single-weighted sales tax factor as the apportionment formula. Finally, the Act exempts entities that trade on their own accounts from the unincorporated business franchise tax.
- **Subject to Appropriations Amendment Act of 2014 (BSA Subtitle (VII)(A))** postpones the implementation of the Tax Clarity Equity Act of 2013 by one year. This Act allows taxpayers to receive a credit for tax years 1998 through 2000—three years preceding the Tax Clarity Act of 2000—if the taxpayer's taxable income for these years was changed or corrected by the IRS. As a result, companies can claim credits for any overpayments starting in FY 2018. The provision will postpone the first year for credit claims to FY 2019.
- **Alternative Fuel Vehicle and Infrastructure Installation Through Tax Incentives Act of 2014 (BSA Subtitle (VII)(H))** provides income tax credits for the conversion of vehicles to run on alternative fuels and for the installation of alternative fuel charging stations. The tax credit is for up to 50 percent of incurred costs, cannot exceed the taxpayer's liability, and is non-refundable. The credit is also available against individual income taxes.
- **Low-Income Housing Tax Credit Act of 2014 (BSA Subtitle (VII)(O))** authorizes and funds a low-income housing tax credit program similar to the federal LIHTC program. The credits received when the taxpayer contributes debt or equity to an affordable housing project could be used to offset franchise taxes, individual income taxes, or taxes on insurance premiums.

Non-tax Revenue Changes:

- **Consumer Procedures and Protections Enforcement Amendment Act of 2014 (BSA Subtitle (II)(B))** permits the Department of Consumer and Regulatory Affairs (DCRA) to impose civil fines, penalties, and fees for violations of consumer protection laws. Under current law, only a judge can administer fines for consumer protection violations.

- **Solar Permitting Fees Amendment Act of 2014 (BSA Subtitle (II)(C))** creates a separate permit fee schedule for solar permitting with two project categories: solar photovoltaic and solar thermal. If the project is solar photovoltaic, the permit fee is based on expected kilowatt generation levels. If the project is solar thermal, the permit fee is based on the number of solar panels. Under current law, solar panel installation projects are based on the expected cost of the installation, as are other types of additions, alterations and repairs.
- **Residential Real Property Equity and Transparency Revised Amendment Act of 2014 (BSA Subtitle (VII)(K))** waives the $100 fee the Office of Tax and Revenue charges to issue a certificate of redemption requested by a taxpayer after redeeming a property sold at a tax sale.

Dedicated Tax Revenue Changes:

- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 1/23rd of the general sales tax revenue that would have been transferred to the Commission on Arts and Humanities starting in FY 2018.
- **Fiscal Year 2014 Budget Support Act Amendment Act of 2014 (BSA Subtitle (VII)(E))** returns to the local fund 10 percent of the cigarette excise taxes (imposed under D.C. Official Code § 47 2402) to a Smoking Cessation Fund, starting in FY 2018.
- **Insurance Premium Assessment** reflects the effect of current law that permits the District to tax insurance companies to support the District's Health Benefit Exchange. Federal law requires health exchanges to be fully self-sufficient beginning January 1, 2015.

Special Purpose Fund Revenue Changes:

- **Office of Contracting and Procurement Surplus Personal Property Fund Establishment Act of 2014 (BSA Subtitle (I)(G))** creates a new special purpose fund to collect a portion of revenues received from the sale of government surplus property (such as unneeded equipment). The District contracts with a private vendor to manage the sale of the surplus property and the sole purpose of the new fund is to pay for the vendor's contract.
- **D.C. Public Charter School Board Funding Amendment Act of 2014 (BSA Subtitle (IV)(C))** increases the percentage of the D.C. Public Charter Schools (DCPCS) budget paid to the D.C. Public Charter School Board (PCSB) from 0.5 percent to 1 percent.
- **Residential Essential Service Subsidy Stabilization Amendment Act of 2014 (BSA Subtitle (II)(K))** reduces the revenue to the Energy Assistance Trust Fund by reducing the special assessment on gas consumption. This is because the Fund will no longer support residential subsidies for natural gas. The Public Services Commission will now run this program.

Additional Information on D.C. 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 2013-2018

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	5.1%	5.2%	8.2%	3.6%	3.4%	3.4%
Transfer to TIF/Pilot	*-13.2%*	*54.4%*	*-0.2%*	*2.2%*	*-12.7%*	*27.5%*
Real Property (net)	5.4%	4.5%	8.3%	3.7%	3.7%	3.0%
Personal Property	-1.5%	2.8%	1.0%	1.0%	1.0%	1.0%
Public Space Rental	2.7%	3.4%	-0.5%	0.0%	0.0%	0.0%
Transfer to DDOT Enterprise Fund			*0.0%*	*0.0%*	*0.0%*	*0.0%*
Public Space Rental (net)	2.7%	1.9%	-0.5%	0.0%	0.0%	0.0%
Total Property (net)	**5.2%**	**4.4%**	**8.0%**	**3.5%**	**3.6%**	**2.9%**
General Sales	2.4%	4.5%	4.0%	3.6%	3.4%	3.8%
Transfer to Convention Center Fund	*3.0%*	*3.5%*	*3.7%*	*3.8%*	*3.5%*	*3.4%*
Transfer to TIF	*68.6%*	*-6.8%*	*9.3%*	*-6.5%*	*13.1%*	*4.9%*
Transfer to Arts and Humanities Enterprise Fund						
Transfer to Ballpark Revenue Fund	*22.4%*	*-15.6%*	*3.1%*	*3.3%*	*3.5%*	*0.0%*
Transfer to Healthy DC Fund			*101.9%*	*100.0%*	*99.5%*	*0.0%*
Transfer to WMATA Subsidy (parking tax)	*10.4%*	*0.0%*	*0.7%*	*0.3%*	*0.2%*	*0.0%*
Transfer to Healthy Schools Fund	*5.5%*	*-5.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Transfer to ABRA Program	*0.0%*	*0.0%*	*154.3%*	*0.0%*	*0.0%*	*0.0%*
General Sales (net)	0.0%	5.8%	4.0%	4.2%	3.3%	-1.3%
Alcohol	15.1%	3.5%	3.7%	3.8%	3.5%	3.4%
Cigarette	-4.5%	-1.7%	-1.7%	-1.7%	-1.7%	-1.7%
Transfer to Smoking Cessation Fund						
Cigarette (net)	-4.5%	-1.7%	-1.7%	-1.7%	-1.7%	-11.5%
Motor Vehicle	5.9%	2.4%	2.5%	3.0%	3.5%	3.5%
Motor Fuel Tax	-1.7%	0.0%	-1.0%	-1.0%	-1.0%	-1.0%
Transfer to Highway Trust Fund	*-1.7%*	*0.0%*	*-1.0%*	*-1.0%*	*-1.0%*	*-1.0%*
Total Sales (net)	**0.1%**	**5.4%**	**3.7%**	**4.0%**	**3.1%**	**-1.3%**
Individual Income	10.1%	4.9%	3.4%	3.6%	3.9%	4.0%
Corporate Franchise	-1.3%	5.6%	3.3%	2.6%	3.6%	1.7%
Unincorporated Business Franchise	-5.3%	3.1%	6.1%	3.2%	3.6%	4.4%
Total Income	**7.0%**	**4.9%**	**3.6%**	**3.4%**	**3.8%**	**3.7%**
Public Utility	1.9%	3.7%	2.3%	3.5%	3.5%	3.3%
Transfer to Ballpark Revenue Fund	*1.7%*	*4.4%*	*1.4%*	*3.5%*	*3.5%*	*3.3%*
Public Utility (net)	1.9%	3.6%	2.3%	3.5%	3.5%	3.3%
Toll Telecommunications	-3.1%	4.5%	1.4%	3.5%	3.5%	3.3%
Transfer to Ballpark Revenue Fund	*0.6%*	*2.0%*	*1.4%*	*3.5%*	*3.5%*	*3.3%*
Toll Telecommunications (net)	-3.3%	4.6%	1.4%	3.5%	3.5%	3.3%
Insurance Premiums	-10.9%	12.6%	5.2%	1.4%	-2.6%	3.4%
Transfer to Healthy DC and Health Care Expansion Fund	*-24.8%*	*35.4%*	*10.0%*	*6.3%*	*6.4%*	*6.6%*
Insurance Premiums (net)	-1.9%	1.4%	2.0%	-2.0%	-9.5%	0.6%
Healthcare Provider Tax	13.5%	-6.6%	7.1%	0.0%	0.0%	0.0%
Transfer to Nursing Facility Quality of Care Fund	*13.5%*	*-6.6%*	*7.1%*	*0.0%*	*0.0%*	*0.0%*

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Table 3-13 (continued)

Percentage Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Ballpark Fee	-8.4%	-13.6%	3.2%	0.3%	4.3%	2.0%
Transfer to Ballpark Revenue Fund	*-8.4%*	*-13.6%*	*3.2%*	*0.3%*	*4.3%*	*2.0%*
Hospital Bed Tax and Hospital Provider Fee	-3.8%	84.2%	-100.0%			
Transfer to Hospital Fund and Hospital Provider Fee Fund	*-3.8%*	*84.2%*	*-100.0%*			
ICF-IDD Assessment	159.5%	98.4%	6.1%	0.0%	0.0%	0.0%
Transfer to Stevie Sellows Quality Improvement Fund	*159.5%*	*98.4%*	*6.1%*	*0.0%*	*0.0%*	*0.0%*
Care First Contribution	0.0%	0.0%	-100.0%			
Transfer to Healthy DC and Health Care Expansion Fund	*0.0%*	*0.0%*	*-100.0%*			
Total Gross Receipts (net)	**-0.1%**	**3.4%**	**2.0%**	**2.3%**	**0.8%**	**2.8%**
Estate	-61.5%	0.0%	0.0%	0.0%	0.0%	0.0%
Deed Recordation	27.6%	-14.4%	6.3%	4.2%	4.9%	4.1%
Transfer to HPTF	*24.9%*	*-13.0%*	*6.9%*	*4.2%*	*4.9%*	*4.1%*
Deed Recordation (net)	28.1%	-14.6%	6.2%	4.2%	4.9%	4.1%
Deed Transfer	25.8%	-17.5%	4.6%	3.1%	4.7%	3.0%
Transfer to HPTF	*25.8%*	*-17.5%*	*4.6%*	*3.1%*	*4.7%*	*3.0%*
Deed Transfer (net)	25.8%	-17.5%	4.6%	3.1%	4.7%	3.0%
Co-op Recordation	-5.4%	-1.0%	1.0%	1.0%	1.0%	0.0%
Economic Interests	-73.2%	123.6%	-63.1%	-8.8%	0.5%	0.0%
Total Other Taxes (net)	**-3.7%**	**-11.6%**	**2.0%**	**3.1%**	**4.1%**	**3.1%**
TOTAL TAXES NET OF DEDICATED TAXES	**4.1%**	**3.7%**	**5.0%**	**3.5%**	**3.5%**	**2.5%**
Licenses and Permits	1.5%	-6.9%	1.0%	1.0%	1.1%	1.1%
Fines and Forfeits	-19.9%	20.2%	29.4%	-4.7%	-4.7%	-2.3%
Charges for Services	2.2%	-13.9%	6.0%	-3.1%	5.1%	0.0%
Miscellaneous	42.0%	-49.8%	0.5%	1.2%	4.5%	-2.8%
TOTAL NON-TAX	**3.5%**	**-14.9%**	**14.2%**	**-2.4%**	**-0.5%**	**-1.5%**
Lottery	2.9%	-11.9%	9.7%	1.5%	1.5%	0.0%
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**4.0%**	**2.1%**	**5.6%**	**3.1%**	**3.2%**	**2.2%**

Table 3-14

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Real Property	92,826	99,336	164,302	79,117	76,795	80,367
Transfer to TIF/Pilot	*(4,259)*	*15,223*	*(78)*	*967*	*(5,605)*	*10,582*
Real Property (net)	97,085	84,113	164,380	78,150	82,400	69,785
Personal Property	(856)	1,532	564	570	575	581
Public Space Rental	864	1,142	(173)	-	-	-
Transfer to DDOT Enterprise Fund	-	*500*	-	-	-	-
Public Space Rental (net)	864	642	(173)	-	-	-
Total Property (net)	**97,094**	**86,287**	**164,771**	**78,720**	**82,975**	**70,366**
General Sales	26,848	51,726	47,458	45,041	43,951	49,827
Transfer to Convention Center Fund	*3,015*	*3,644*	*3,967*	*4,212*	*4,021*	*4,102*
Transfer to TIF	*15,257*	*(2,556)*	*3,261*	*(2,489)*	*4,671*	*1,968*
Transfer to Arts and Humanities Enterprise Fund	-	-	-	-	-	*57,655*
Transfer to Ballpark Revenue Fund	*2,816*	*(2,408)*	*398*	*446*	*486*	-
Transfer to Healthy DC Fund	-	*106*	*108*	*214*	*426*	-
Transfer to WMATA Subsidy (parking tax)	*5,873*	-	*418*	*202*	*112*	-
Transfer to Healthy Schools Fund	*236*	*(236)*	-	-	-	-
Transfer to ABRA Program	-	-	*710*	-	-	-
General Sales (net)	(349)	53,176	38,596	42,456	34,235	(13,898)
Alcohol	779	208	228	240	230	234
Cigarette	(1,612)	(591)	(568)	(566)	(556)	(546)
Transfer to Smoking Cessation Fund	-	-	-	-	-	*3,116*
Cigarette (net)	(1,612)	(591)	(568)	(566)	(556)	(3,662)
Motor Vehicle	2,598	1,121	1,193	1,467	1,762	1,825
Motor Fuel Tax	(387)	-	(224)	(222)	(219)	(217)
Transfer to Highway Trust Fund	*(387)*	-	*(224)*	*(222)*	*(219)*	*(217)*
Total Sales (net)	**1,415**	**53,914**	**39,449**	**43,597**	**35,671**	**(15,501)**
Individual Income	150,205	80,319	58,974	63,643	71,282	76,040
Corporate Franchise	(3,941)	16,777	10,277	8,422	12,168	5,982
Unincorporated Business Franchise	(8,675)	4,795	9,669	5,471	6,339	7,980
Total Income	**137,589**	**101,891**	**78,920**	**77,536**	**89,789**	**90,002**
Public Utility	2,684	5,225	3,341	5,215	5,398	5,321
Transfer to Ballpark Revenue Fund	144	381	127	318	329	325
Public Utility (net)	2,540	4,844	3,214	4,897	5,069	4,996
Toll Telecommunications	(1,843)	2,534	837	2,087	2,160	2,130
Transfer to Ballpark Revenue Fund	13	45	32	80	83	82
Toll Telecommunications (net)	(1,856)	2,489	805	2,007	2,077	2,048
Insurance Premiums	(9,445)	9,804	4,527	1,301	(2,379)	3,124
Transfer to Healthy DC and Health Care Expansion Fund	(8,433)	9,066	3,473	2,392	2,602	2,834
Insurance Premiums (net)	(1,012)	738	1,054	(1,091)	(4,981)	290
Healthcare Provider Tax	1,795	(1,003)	1,003	-	-	-
Transfer to Nursing Facility Quality of Care Fund	1,795	(1,003)	1,003	-	-	-

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Table 3-14 (cont)

Changes from Prior Fiscal Year in General Fund, Local Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Revenue Source	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
Ballpark Fee	(2,676)	(3,983)	808	66	1,123	545
Transfer to Ballpark Revenue Fund	*(2,676)*	*(3,983)*	*808*	*66*	*1,123*	*545*
Hospital Bed Tax and Hospital Provider Fee	(602)	12,759	(27,915)	-	-	-
Transfer to Hospital Fund and Hospital Provider Fee Fund	*(602)*	*12,759*	*(27,915)*	-	-	-
ICF-IDD Assessment	1,612	2,580	317	-	-	-
Transfer to Stevie Sellows Quality Improvement Fund	*1,612*	*2,580*	*317*	-	-	-
Care First Contribution	-	-	(5,000)	-	-	-
Transfer to Healthy DC and Health Care Expansion Fund	-	-	*(5,000)*	-	-	-
Total Gross Receipts (net)	**(328)**	**8,071**	**5,073**	**5,813**	**2,165**	**7,334**
Estate	(63,296)	-	-	-	-	-
Deed Recordation	45,175	(29,997)	11,253	7,972	9,692	8,507
Transfer to HPTF	*6,107*	*(3,980)*	*1,838*	*1,195*	*1,454*	*1,276*
Deed Recordation (net)	39,068	(26,017)	9,415	6,777	8,238	7,231
Deed Transfer	31,374	(26,776)	5,801	4,089	6,392	4,272
Transfer to HPTF	*4,706*	*(4,016)*	*870*	*613*	*959*	*641*
Deed Transfer (net)	26,668	(22,760)	4,931	3,476	5,433	3,631
Co-op Recordation	(320)	(57)	55	56	56	-
Economic Interests	(15,920)	7,185	(8,200)	(423)	21	-
Total Other Taxes (net)	**(13,801)**	**(41,649)**	**6,201**	**9,886**	**13,748**	**10,862**
TOTAL TAXES NET OF DEDICATED TAXES	**221,969**	**208,514**	**294,414**	**215,552**	**224,348**	**163,063**
Licenses and Permits	1,140	(5,423)	722	756	795	835
Fines and Forfeits	(36,094)	29,449	51,390	(10,639)	(10,083)	(4,751)
Charges for Services	1,621	(10,507)	3,865	(2,126)	3,383	-
Miscellaneous	49,144	(82,861)	432	1,041	3,809	(2,482)
TOTAL NON-TAX	**15,811**	**(69,342)**	**56,409**	**(10,968)**	**(2,096)**	**(6,398)**
Lottery	1,910	(8,133)	5,819	1,000	1,000	-
TOTAL LOCAL FUND REVENUE NET OF DEDICATED TAXES	**239,690**	**131,039**	**356,642**	**205,584**	**223,252**	**156,665**

Table 3-15

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
BUSINESS LICENSES AND PERMITS								
3001	DISB	INSURANCE LICENSE	13,726	14,413	15,133	15,890	16,684	17,519
3002	Pub Svc Comm.	PSC LICENSE	11	11	12	12	12	12
3012	DCRA	BUILDING STRUCTURES & EQUIPMENT	22,195	20,000	20,000	20,000	20,000	20,000
3013	DCRA	CERTIFICATE OF OCCUPANCY	435	350	350	350	350	350
3014	DCRA	REFRIGERATION & PLUMBING PERMIT	3,517	2,500	2,500	2,500	2,500	2,500
3015	DCRA	ELECTRICAL PERMIT	2,529	2,000	2,000	2,000	2,000	2,000
3021	OCFO	VENDOR FEES	159	0	0	0	0	0
3023	DMH	OTHER LICENSE FEES	9	8	9	8	9	9
3053	DMV	DEALER REGISTRATION APPLICATION FEE	2	3	3	3	3	3
6035	DCRA	ENHANCED SURVEYOR FUNCTION	658	450	450	450	450	450
	DCRA	OTHER PERMITS	697	500	500	500	500	500
		Others-CAFR	1,079					
TOTAL BUSINESS LICENSES AND PERMITS			**45,017**	**40,235**	**40,957**	**41,713**	**42,508**	**43,343**
NONBUSINESS LICENSES AND PERMITS								
3100	DMV	DRIVERS LICENSE	5,436	4,250	4,250	4,250	4,250	4,250
3100	DMV	CANCEL ROAD TEST FEE	29	35	35	35	35	35
3100	DMV	CHANGE OF ADDRESS FEE	22	15	15	15	15	15
3100	DMV	DRIVER'S LICENSE-KNOWLEDGE TEST	454	300	300	300	300	300
3100	DMV	DRIVER'S LICENSE-ROAD TEST	99	80	80	80	80	80
3120	MPD	BOAT REGISTRATION	157	145	145	145	145	145
3140	DMV	RECIPROCITY PERMIT	590	530	530	530	530	530
3144	DMV	DIGIT CERTIFICATE FEE	3	4	4	4	4	4
3145	DMV	PERSONALIZED TAGS	75	70	70	70	70	70
3147	DMV	DCTC ISSUANCES	700	655	655	655	655	655
3148	DMV	TEMPORARY TAGS	12	13	13	13	13	13
3149	DMV	TRANSFER OF TAGS	45	50	50	50	50	50
3150	DMV	VEHICLE REGISTRATION	26,105	27,000	27,000	27,000	27,000	27,000
3150	DMV	ASSOCIATED FEE FOR ONE YEAR	33	35	35	35	35	35
3153	DMV	OUT OF STATE REGISTRATION FEE	2	0	0	0	0	0
3153	DMV	RECORD SEARCHES	12	12	12	12	12	12
3161	DMV	ASSOCIATED FEE FOR THIRTY (30) DAYS	1	5	5	5	5	5
		Others-CAFR	65					
TOTAL NONBUSINESS LICENSES AND PERMITS			**33,840**	**33,199**	**33,199**	**33,199**	**33,199**	**33,199**
TOTAL LICENSES AND PERMITS			**78,857**	**73,434**	**74,156**	**74,912**	**75,707**	**76,542**

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Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
FINES AND FORFEITURES								
5000	Taxicab Comm.	HACKERS FINES	101	100	100	100	100	100
5010	MPD	AUTOMATED ENFORCEMENT	74,800	105,198	155,812	148,020	140,618	138,878
5010	DMV	TRAFFIC FINES RSC 1501	68,836	66,472	66,748	63,401	60,220	57,209
5020	DPW	SALE OF ABANDONED PROPERTY	24	24	24	24	24	24
5030	DPW	BOOTING FEES	114	114	114	114	114	114
5040	DPW	TOWING FEES-RSC 1505	190	190	190	190	190	190
5050	DPW	IMPOUNDMENT FEES-RSC 1506	240	240	240	240	240	240
5060	DISB	FINES AND FORFEITURES-OTHER	625	2,000	2,500	3,000	3,500	3,500
5060	DDOT	FINES AND FORFEITURES/ADJUDICATIONS	114	120	120	120	120	120
5060	ABC	FINES AND FORFEITURES-OTHER	526	500	500	500	500	500
		Others-CAFR	(61)					
TOTAL FINES AND FORFEITURES			**145,509**	**174,958**	**226,348**	**215,709**	**205,626**	**200,875**
MISCELLANEOUS								
5300	WASA	WASA - P.I.L.O.T.	10,384	12,414	12,414	12,414	12,414	12,414
5600	OCFO	INTEREST INCOME	146	102	122	163	163	163
5700	OCFO	UNCLAIMED PROPERTY	34,674	27,000	27,000	27,000	27,000	27,000
600	DDOE	GENERAL ENFORCEMENT	138	140	144	149	153	153
601	DEMPSJ	INSURANCE VIOLATION FINES	45	35	35	35	35	35
606	DOH	VITAL RECORDS REVENUE	2,378	2,425	2,473	2,523	2,574	2,574
607	DDOE	UNDERGROUND STORAGE TANK	387	407	407	407	407	407
612	DOH	FOOD HANDLERS CERTIFICATION	654	667	680	694	708	708
638	DOH	ANIMAL CONTROL DOG LISCENSE FEE	75	77	78	80	81	81
648	DDOE	ASBESTOS CERTIFICATION AND ABATEMENT FEES	310	320	500	500	500	500
649	DOH	HEALTH FACILITY FEE	42	43	44	45	45	45
658	DOH	FEES FOR PUBLIC HEALTH LABORATORY	0	0	0	0	0	0
664	DDOE	ADJUDICATION HEARINGS (AIR QUALITY)	20	20	22	22	22	22
665	DDOE	ADJUDICATION HEARINGS (WATER QUALITY)	24	24	27	27	30	30
666	DDOE	WELLS FUND	0	39	39	39	39	39
668	DDOE	LEAD POISONING PREVENTION	180	200	200	200	200	200
673	DOH	DOH-REGULATORY ENFORCEMENT FUND	78	80	81	83	85	85
674	DDOE	HAZARDOUS GENERATOR FEES	221	242	242	242	242	242
1243	Off. the Sec.	DISTRIBUTION FEES	1,000	1,000	1,000	1,000	1,000	1,000
6103	BOE	REIMBURSEMENTS	1	1	1	1	1	1
6106	Off. of Mayor	OTHER REVENUES	15	1	1	1	1	1
6106	Off. of Zoning	OTHER REVENUE (OFF OF ZONING APPL. FEES)	1,115	900	950	1,000	1,000	1,000
6106	FEMS	OTHER REVENUES	435	350	350	350	350	350
6106	DPW	OTHER REVENUES	1,623	1,386	1,386	1,386	1,386	1,386
6106	DCRA	OTHER REVENUES	50	50	50	50	50	50
6106	DOC	OTHER REVENUES	173	200	200	200	200	200
6106	OCME	OTHER REVENUES	237	225	225	225	225	225

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Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
6106	DDOT	OTHER REVENUES	6	4	4	4	4	4
6106	DMH	OTHER REVENUES	3	3	3	3	3	3
6106	OAG	OTHER REVENUES	2,045	918	600	600	600	600
6106	MPD	OTHER REVENUE	1,696	680	680	680	680	680
6106	OCFO	OTHER REVENUES	2,471	1,323	1,323	1,323	1,323	1,323
601	OAG	DUI FUND	139	138	138	138	138	138
602	OAG	ANTI-TRUST FUND	338	300	300	300	300	300
611	OAG	CONSUMER PROTECTION FUND	4,552	1,800	1,800	1,800	1,800	1,800
612	OAG	ANTIFRAUD FUND	139	600	600	600	600	600
6107	DCRA	CIVIL INFRACTIONS	1,195	500	500	500	500	500
6111	DCPL	LIBRARY BOOK FINES & MISCELLANEOUS	125	131	133	135	137	137
6111	OCP	SURPLUS PROPERTY, DCSS DISC REV DC P-CAD REBATES	2,140	2,505	2,430	2,721	2,946	2,946
6111	DEMPED	OTHER REVENUE-OTHER	57	50	50	50	50	50
6111	DGS/OPM	OTHER REVENUE	494	622	622	622	622	622
6111	MPD	DATA PROCESSING, SALE OF UNCLAIMED PROPERTY, CIVIL FORFEITURE AND GAMBLING PROCEEDS	1,700	1,180	1,180	1,180	1,180	1,180
9200	DMH	MISCELLANEOUS OTHER REVENUE	2	2	2	2	2	2
9205	DMH	SODA COMMISSIONS	3	3	3	3	3	3
6111	OCFO	OTHER REVENUE-CCU COLLECTION	28,248	24,300	24,800	25,383	28,890	26,408
6111	OCFO	CAFR Reclass and Other Revenue	66,510					
TOTAL MISCELLANEOUS			**166,268**	**83,407**	**83,839**	**84,880**	**88,689**	**86,207**
CHARGES FOR SERVICES								
3200	Pub Svc Comm.	TELECO REGISTRATION	10	11	12	12	12	12
3201	DCRA	HOME OCCUPATION LICENSE	42	40	40	40	40	40
3202	DCRA	BOILER INSPECTION PERMITS	43	40	40	40	40	40
3203	DCRA	WELDING CERTIFICATE	2	2	2	2	2	2
3204	DCRA	ELEVATOR INSPECTION	421	400	400	400	400	400
3205	DCRA	OTHER SERVICE CHARGES	5	5	5	5	5	5
3206	MPD	FINGERPRINTS, PHOTOS	477	425	425	425	425	425
3207	DOC	OTHER SERVICE CHARGES-OTHER	13	26	26	26	26	26
3208	DMH	REPRODUCTION OF REPORTS	2	2	2	2	2	2
3208	MPD	REPRODUCTION OF REPORTS	61	47	47	47	47	47
3208	DCRA	REPRODUCTION OF REPORTS	51	10	10	10	10	10
3208	DMV	REPRODUCTION OF REPORTS	2,898	3,000	3,000	3,000	3,000	3,000
3209	FEMS	EMERGENCY AMBULANCE FEES	19,362	17,000	17,500	18,000	18,000	18,000

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Table 3-15 (Cont.)

General Purpose Non-Tax Revenue by Source, Fiscal Years 2013-2018

(Dollars in Thousands)

Comp. Object Code	Agency	Object Title	FY 2013 Actual	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
CHARGES FOR SERVICES (Continued)								
3210	MPD	TRANSCRIPT OF RECORDS	218	210	210	210	210	210
3211	MPD	FIREARM USER FEE	238	100	100	100	100	100
3214	DMV	MOTOR VEHICLE INSPECTION	0	0	0	0	0	0
3215	DMV	VEHICLE TITLES RSC 1259	2,052	2,000	2,000	2,000	2,000	2,000
3219	DCRA	WHARVES AND MARKETS	147	300	300	300	300	300
3220	DCRA	SURVEYOR FEES	130	100	100	100	100	100
3221	DMV	RECORDATION FEE (RSC 1275)	704	500	500	500	500	500
3221	OCFO	DEED RECORDATION FEES	7,418	7,000	7,000	7,000	7,000	7,000
3222	DCRA	CORP RECORDATION	15,483	12,000	15,000	12,000	15,000	15,000
3223	DMV	PARKING FEES/PERMITS RSC 1314	5,056	3,000	3,000	3,000	3,000	3,000
3223	DGS/OPM	OTHER CHARGES FOR SERVICES/ PARKING PROGRAM	1,252	1,319	1,319	1,319	1,319	1,319
3227	DCRA	COND/COOP CERTIFICATE	2	0	0	0	0	0
3207	DMV	BUSINESS-INSURANCE LAPSE FEES	2,005	1,900	1,900	1,900	1,900	1,900
3234	DCRA	OTHER SERVICE CHARGES-OTHER	323	121	121	121	121	121
3234	DDOT	OTHER SERVICE CHARGES	32	0	0	0	0	0
3234	DMV	OTHER SERVICE CHARGES	178	100	100	100	100	100
3234	DCPL	BOOKSTORE-DCPL	35	30	30	30	30	30
3235	DCRA	MODIFICATION AND VARIANCE REQUESTS	142	25	25	25	25	25
3251	OCFO	TRANSCRIPT OF RECORDS-TAX CERTIFICATES	127	120	120	120	120	120
3310	DISB	INVESTMENT ADVISORS ACT	488	488	488	488	488	488
3320	DGS/OPM	RENTALS	14,232	14,588	14,952	15,326	15,709	15,709
		Others-CAFR	1,767					
TOTAL CHARGES FOR SERVICES			**75,416**	**64,909**	**68,774**	**66,648**	**70,031**	**70,031**
TOTAL NON TAX REVENUE			**466,050**	**396,708**	**453,117**	**442,149**	**440,053**	**433,655**

Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2014-2018

	FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
TOTAL DEDICATED TAX REVENUE		**457,944,000**	**20,467,661**	**478,411,661**	**442,056,000**	**6,811,515**	**448,867,515**	**450,050,000**	**460,493,000**	**543,401,000**
Convention Center Fund (EZ0 0110)	**0**	**107,752,000**	**0**	**107,752,000**	**111,719,000**	**0**	**111,719,000**	**115,931,000**	**119,952,000**	**124,054,000**
Sales Tax		107,752,000			111,719,000			115,931,000	119,952,000	124,054,000
Healthy Schools Fund (GD0 0111)	**4,899,741**	**4,266,000**	**4,899,741**	**9,165,741**	**4,266,000**	**0**	**4,266,000**	**4,266,000**	**4,266,000**	**4,266,000**
Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Repayment of Revenue Bonds (DT0 0110)	**0**	**7,833,585**	**0**	**7,833,585**	**7,839,189**	**0**	**7,839,189**	**7,832,389**	**7,835,339**	**7,832,389**
Deed Recordation Tax		4,580,497			4,625,123			4,641,178	4,646,531	4,664,821
Deed Transfer Tax		3,253,088			3,214,066			3,191,211	3,188,808	3,167,568
Nursing Facility Quality of Care Fund (HT0 0110)	**4,570,715**	**14,114,000**	**0**	**14,114,000**	**15,117,000**	**0**	**15,117,000**	**15,117,000**	**15,117,000**	**15,117,000**
Healthcare Provider Tax		14,114,000			15,117,000			15,117,000	15,117,000	15,117,000
Healthy DC Fund (HT0 0111)	**10,332,284**	**39,801,000**	**3,520,769**	**43,321,769**	**38,381,000**	**6,811,515**	**45,192,515**	**40,987,000**	**44,016,000**	**46,849,000**
Sales Tax		106,000			214,000			428,000	854,000	854,000
Insurance Premiums Tax		34,695,000			38,167,000			40,559,000	43,162,000	45,995,000
HMSC Contribution		5,000,000			-			-	-	-
Stevie Sellows Quality Improvement Fund (HT0 0112)	**2,316,380**	**5,202,000**	**0**	**5,202,000**	**5,519,000**	**0**	**5,519,000**	**5,519,000**	**5,519,000**	**5,519,000**
ICF-IDD Assessment		5,202,000			5,519,000			5,519,000	5,519,000	5,519,000
Hospital Fund (HT0 0114) and Hospital Provider Fee Fund (HT0 0115)	**715,707**	**27,915,000**	**0**	**27,915,000**	**0**	**0**	**0**	**0**	**0**	**0**
Hospital Bed Tax and Hospital Provider Fee		27,915,000			-			-	-	-
DDOT Enterprise Fund (KA0 0111)	**0**	**500,000**	**0**	**500,000**	**500,000**	**0**	**500,000**	**500,000**	**500,000**	**500,000**
Public Space Rental		500,000			500,000			500,000	500,000	500,000

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Table 3-16

Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2014-2018

	FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
WMATA (KE0 0110)	**12,047,151**	**62,268,000**	**12,047,151**	**74,315,151**	**62,686,000**	**0**	**62,686,000**	**62,888,000**	**63,000,000**	**63,000,000**
Sales Tax (parking)		62,268,000			62,686,000			62,888,000	63,000,000	63,000,000
Highway Trust Fund (KZ0 0110)	**0**	**22,391,000**	**0**	**22,391,000**	**22,167,000**	**0**	**22,167,000**	**21,945,000**	**21,726,000**	**21,509,000**
Motor Fuel Tax		22,391,000			22,167,000			21,945,000	21,726,000	21,509,000
ABRA (LQ0 0110)	**0**	**460,000**	**0**	**460,000**	**1,170,000**	**0**	**1,170,000**	**1,170,000**	**1,170,000**	**1,170,000**
Sales Tax		460,000			1,170,000			1,170,000	1,170,000	1,170,000
Neighborhood Investment Fund (EB0 0011)	**60,226**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Property Tax		-			-			-	-	-
Arts and Humanities Enterprise Fund (BX0)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**57,655,000**
Sales Tax		-			-			-	-	57,655,000
Smoking Cessation Fund (RM0)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,116,000**
Cigarette Excise Tax		-			-			-	-	3,116,000
Sub Total - GENERAL FUND	**34,942,204**	**292,502,585**	**20,467,661**	**312,970,246**	**269,364,189**	**6,811,515**	**276,175,704**	**276,155,389**	**283,101,339**	**350,587,389**
Ballpark Fund (BK0 0110)	**0**	**49,563,000**	**0**	**49,563,000**	**50,928,000**	**0**	**50,928,000**	**51,838,000**	**53,859,000**	**54,811,000**
Sales Tax		13,000,000			13,398,000			13,844,000	14,330,000	14,330,000
Public Utility Tax		9,034,000			9,161,000			9,479,000	9,808,000	10,133,000
Toll Telecommunications Tax		2,278,000			2,310,000			2,390,000	2,473,000	2,555,000
Ballpark Fee		25,251,000			26,059,000			26,125,000	27,248,000	27,793,000
Housing Production Trust Fund (UZ0 0110)	**0**	**37,719,415**	**0**	**37,719,415**	**40,421,811**	**0**	**40,421,811**	**42,236,611**	**44,646,661**	**46,566,611**
Deed Recordation Tax		22,055,503			23,848,877			25,027,822	26,476,469	27,734,179
Deed Transfer Tax		15,663,912			16,572,934			17,208,789	18,170,192	18,832,432
Tax Increment Financing (TX0/TY0 0110)	**0**	**78,159,000**	**0**	**78,159,000**	**81,342,000**	**0**	**81,342,000**	**79,820,000**	**78,886,000**	**91,436,000**
Real Property Tax		43,209,000			43,131,000			44,098,000	38,493,000	49,075,000
Sales Tax		34,950,000			38,211,000			35,722,000	40,393,000	42,361,000
Sub Total - ENTERPRISE FUND	**0**	**165,441,415**	**0**	**165,441,415**	**172,691,811**	**0**	**172,691,811**	**173,894,611**	**177,391,661**	**192,813,611**

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 2015 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 2013. 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 2013 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 2013 Comprehensive Annual Financial Report (CAFR).

The next three columns show, for FY 2014, 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 2015, 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 2016, FY 2017, and FY 2018. 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.

A January 2013 D.C. 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 and Publications" section of the Office of the Chief Financial Officer web site: http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/FINAL%20special-purpose%20report%20011713.pdf.

Table 3-17

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
A. Governmental Direction and Support											
Office of Open Government (AG0)		**60,535**	**70,000**	**0**	**70,000**	**72,000**	**8,000**	**80,000**	**72,000**	**72,000**	**72,000**
0601	Board of Ethics and Accountability Fund (Fines)	8,235	10,000	0	10,000	12,000	8,000	20,000	12,000	12,000	12,000
0602	Lobbying Registration Fee Fund	52,300	60,000	0	60,000	60,000	0	60,000	60,000	60,000	60,000
Department of General Services (AM0)		**258,272**	**6,121,110**	**124,462**	**6,245,572**	**6,326,442**	**0**	**6,326,442**	**6,326,442**	**6,326,442**	**6,326,442**
1150	Utility Payments for Non-DC Agencies	0	2,080,000	0	2,080,000	2,300,000	0	2,300,000	2,300,000	2,300,000	2,300,000
1440	RFK & DC Armory Maintenance Fund	1,155	3,000,000	0	3,000,000	3,009,041	0	3,009,041	3,009,041	3,009,041	3,009,041
1460	Eastern Market Enterprise Fund	257,109	924,538	124,462	1,049,000	895,000	0	895,000	895,000	895,000	895,000
1500	Facilities Service Request Fund	8	116,572	0	116,572	122,401	0	122,401	122,401	122,401	122,401
Office of Finance and Resource Management (AS0)		**0**	**0**	**0**	**0**	**505,527**	**0**	**505,527**	**530,803**	**557,343**	**585,210**
1150	Utilities Payment for Non-DC Agencies	0	0	0	0	505,527	0	505,527	530,803	557,343	585,210
Office of the Chief Financial Officer (AT0)		**25,826,113**	**40,873,816**	**2,000,000**	**42,873,816**	**43,825,897**	**0**	**43,825,897**	**43,852,361**	**43,855,959**	**43,860,959**
0602	Payroll Service Fees	0	377,878	0	377,878	377,878	0	377,878	377,878	377,878	377,878
0603	Service Contracts	0	1,212,752	0	1,212,752	1,347,167	0	1,347,167	1,347,167	1,347,167	1,347,167
0605	Dishonored Check Fees	0	70,000	0	70,000	103,939	0	103,939	103,939	103,939	103,939
0606	Recorder of Deeds Surcharge	4,567,355	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
0608	Drug Pre Trust	0	6,000	0	6,000	10,000	0	10,000	10,000	10,000	10,000
0610	Bank Fees	0	4,100,000	0	4,100,000	5,000,000	0	5,000,000	5,000,000	5,000,000	5,000,000
0611	Tax Collection Fees	0	13,466,344	0	13,466,344	13,573,536	0	13,573,536	13,600,000	13,600,000	13,600,000
0613	Unclaimed Property Contingency Fund	0	3,524,410	0	3,524,410	3,524,410	0	3,524,410	3,524,410	3,524,410	3,524,410
0614	Defined Contribution Plan Administration	0	610,569	0	610,569	610,569	0	610,569	610,569	610,569	610,569
0619	DC Lottery Reimbursement	0	1,281,886	0	1,281,886	1,281,886	0	1,281,886	1,281,886	1,281,886	1,281,886
0626	Tobacco Fund Reimbursement	0	263,976	0	263,976	266,402	0	266,402	266,402	270,000	275,000
6115	OFT Central Collections Unit (CCU) O Type	21,258,758	13,960,000	2,000,000	15,960,000	15,730,109	0	15,730,109	15,730,109	15,730,109	15,730,109
Office of the Secretary (BA0)		**98,861**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**0**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
1243	Distribution Fees	98,861	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
D.C. Department of Human Resources (BE0)		**0**	**286,120**	**0**	**286,120**	**291,565**	**0**	**291,565**	**294,600**	**303,437**	**312,540**
0615	Defined Benefits Retirement Program	0	174,264	0	174,264	177,984	0	177,984	179,388	184,769	190,312
1555	Reimbursables from Other Governments	0	111,856	0	111,856	113,581	0	113,581	115,212	118,668	122,228

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
A. Governmental Direction and Support (continued)											
Office of the Attorney General (CB0)		**7,486,941**	**2,520,000**	**0**	**2,520,000**	**2,510,000**	**0**	**2,510,000**	**2,510,000**	**2,510,000**	**2,510,000**
0603	Child Support - TANF/AFDC Collections	7,313,227	2,500,000	0	2,500,000	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
0604	Child Support - Reimbursements & Fees	123,520	0	0	0	0	0	0	0	0	0
0605	Child Support - Interest Income	2,428	0	0	0	0	0	0	0	0	0
0613	Independent Agencies	0	0	0	0	0	0	0	0	0	0
0615	Nuisance Abatement Fund	47,766	20,000	0	20,000	10,000	0	10,000	10,000	10,000	10,000
Office of Campaign Finance (CJ0)		**15,332**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0600	Special Purpose Revenue Fund	15,332	0	0	0	0	0	0	0	0	0
Medical Liability Captive INS Agency (RJ0)		**188,243**	**62,837**	**188,242**	**251,079**	**55,000**	**0**	**55,000**	**60,500**	**66,000**	**72,000**
1240	Captive Insurance Fund	188,243	62,837	188,242	251,079	55,000	0	55,000	60,500	66,000	72,000
Office of the Chief Technology Officer (TO0)		**4,999,564**	**16,334,123**	**3,663,454**	**19,997,577**	**13,847,539**	**0**	**13,847,539**	**14,573,740**	**16,000,000**	**18,000,000**
0602	DC NET Services Support	4,933,190	13,834,123	3,663,454	17,497,577	13,847,539	0	13,847,539	14,573,740	16,000,000	18,000,000
1200	SERVUS Program	66,374	2,500,000	0	2,500,000	0	0	0	0	0	0
Sub-total: Governmental Direction and Support		**38,933,861**	**67,268,006**	**5,976,158**	**73,244,164**	**68,433,970**	**8,000**	**68,441,970**	**69,220,446**	**70,691,181**	**72,739,151**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
B. Economic Development and Regulation											
Office of Planning (BD0)		**164,687**	**55,000**	**25,000**	**80,000**	**55,000**	**25,000**	**80,000**	**55,000**	**55,000**	**55,000**
2001	Historic Landmark & Historic District Filing Fees	164,687	55,000	25,000	80,000	55,000	25,000	80,000	55,000	55,000	55,000
Commission on Arts and Humanities (BX0)		**455,571**	**100,000**	**100,000**	**200,000**	**100,000**	**100,000**	**200,000**	**100,000**	**100,000**	**100,000**
0600	Special Purpose Revenue	455,571	100,000	100,000	200,000	100,000	100,000	200,000	100,000	100,000	100,000
Department of Employment Services (CF0)		**30,747,563**	**26,255,334**	**9,314,513**	**35,569,847**	**33,803,334**	**2,000,000**	**35,803,334**	**34,579,590**	**35,379,095**	**36,202,626**
0610	Workers' Compensation Special Fund	2,337,818	4,500,000	2,314,513	6,814,513	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000
0611	Workers' Compensation Administration Fund	17,976,759	8,000,000	5,000,000	13,000,000	15,500,000	0	15,500,000	15,862,157	16,235,179	16,619,392
0612	UI Interest/Penalties	2,682,995	1,600,000	0	1,600,000	1,648,000	0	1,648,000	1,697,440	1,748,363	1,800,814
0624	UI Administrative Assessment	7,749,991	12,155,334	2,000,000	14,155,334	12,155,334	2,000,000	14,155,334	12,519,993	12,895,553	13,282,420
Dept. of Consumer and Regulatory Affairs (CR0)		**20,298,989**	**24,805,300**	**5,330,550**	**30,135,850**	**24,733,436**	**8,873,411**	**33,606,847**	**23,455,000**	**23,335,000**	**20,955,000**
6006	Nuisance Abatement	1,996,873	4,738,702	0	4,738,702	2,500,000	1,495,802	3,995,802	5,000,000	2,500,000	2,500,000
6008	Real Estate Guarantee and Education Fund	2,078,923	692,763	0	692,763	1,600,000	0	1,600,000	800,000	1,600,000	800,000
6009	Real Estate Appraisal Fee	0	147,725	0	147,725	103,436	0	103,436	230,000	70,000	230,000
6010	OPLA - Special Account	1,378,178	2,929,193	0	2,929,193	3,000,000	912,714	3,912,714	3,000,000	2,400,000	3,000,000
6011	Special Events Revolving	0	5,000	0	5,000	0	0	0	0	0	0
6012	Boxing Commission Revolving Account	0	174,654	0	174,654	130,000	0	130,000	175,000	165,000	175,000
6013	Basic Business License Fund	10,561,422	11,607,544	5,030,550	16,638,094	13,000,000	5,964,498	18,964,498	10,000,000	13,000,000	10,000,000
6020	Board of Engineers Fund	906,964	748,930	0	748,930	400,000	0	400,000	750,000	400,000	750,000
6030	Green Building Fund	2,114,265	1,300,000	300,000	1,600,000	1,500,000	500,397	2,000,397	1,000,000	700,000	1,000,000
6040	Corporate Recordation Fund	1,262,364	2,460,789	0	2,460,789	2,500,000	0	2,500,000	2,500,000	2,500,000	2,500,000
Office of Cable Television (CT0)		**2,617,989**	**10,500,000**	**1,800,000**	**12,300,000**	**11,000,000**	**0**	**11,000,000**	**11,500,000**	**11,500,000**	**11,500,000**
0600	Cable Franchise Fees	2,617,989	10,500,000	1,800,000	12,300,000	11,000,000	0	11,000,000	11,500,000	11,500,000	11,500,000
Dept. of Housing and Community Development (DB0)		**(3,173,347)**	**7,500,000**	**1,500,000**	**9,000,000**	**5,500,000**	**1,000,000**	**6,500,000**	**5,500,000**	**6,000,000**	**6,000,000**
0602	Home Purchase Assistance Program Repayment	(7,524,672)	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
0610	DHCD Unified Fund	4,351,326	6,500,000	1,500,000	8,000,000	4,500,000	1,000,000	5,500,000	4,500,000	5,000,000	5,000,000

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
Economic Development and Regulation (continued)											
Public Service Commission (DH0)		**2,061,352**	**11,611,989**	**0**	**11,611,989**	**12,139,253**	**20,000**	**12,159,253**	**12,139,253**	**12,139,253**	**12,139,253**
0631	Operating - Utility Assessment	1,996,411	11,611,989	0	11,611,989	12,139,253	0	12,139,253	12,139,253	12,139,253	12,139,253
0661	Allocation from PJM Settlement Fund	64,941	0	0	0	0	20,000	20,000	0	0	0
Office of the People's Counsel (DJ0)		**2,089,001**	**6,565,523**	**0**	**6,565,523**	**6,911,031**	**0**	**6,911,031**	**6,911,031**	**6,911,031**	**6,911,031**
0631	Advocate for Consumers	2,089,001	6,565,523	0	6,565,523	6,911,031	0	6,911,031	6,911,031	6,911,031	6,911,031
Office of the Deputy Mayor for Econ. Develop. (EB0)		**22,528,647**	**10,900,000**	**9,546,552**	**20,446,552**	**10,500,000**	**9,588,271**	**20,088,271**	**10,500,000**	**6,750,000**	**5,500,000**
0419	H Street NE Retail Priority Area Grant Fund	1,488,398	5,000,000	0	5,000,000	5,000,000	0	5,000,000	5,000,000	1,250,000	0
0609	Industrial Revenue Bond Program	3,610,514	2,800,000	0	2,800,000	2,000,000	588,271	2,588,271	2,000,000	2,000,000	2,000,000
0632	AWC & NCRC Development (ED Special Account)	17,429,735	3,100,000	9,546,552	12,646,552	3,500,000	9,000,000	12,500,000	3,500,000	3,500,000	3,500,000
Business Improvements Districts Transfer (ID0)		**0**	**25,000,000**	**0**	**25,000,000**	**25,000,000**	**0**	**25,000,000**	**25,000,000**	**25,000,000**	**25,000,000**
2003	Business Improvement Districts (BIDS)	0	25,000,000	0	25,000,000	25,000,000	0	25,000,000	25,000,000	25,000,000	25,000,000
Alcoholic Beverage Regulation Administration (LQ0)		**5,322,242**	**4,000,000**	**2,395,140**	**6,395,140**	**3,700,000**	**2,575,930**	**6,275,930**	**4,000,000**	**4,000,000**	**4,000,000**
6017	ABC - Import and Class License Fees	5,322,242	4,000,000	2,395,140	6,395,140	3,700,000	2,575,930	6,275,930	4,000,000	4,000,000	4,000,000
Dept. of Insurance, Securities, and Banking (SR0)		**10,083,928**	**32,890,730**	**3,500,000**	**36,390,730**	**34,152,139**	**2,900,000**	**37,052,139**	**34,865,933**	**35,911,911**	**36,989,267**
2100	HMO Assessment	247,946	1,134,240	100,000	1,234,240	1,068,463	0	1,068,463	1,100,517	1,133,532	1,167,538
2200	Insurance Assessment	956,920	8,000,000	500,000	8,500,000	6,555,501	0	6,555,501	6,752,166	6,954,731	7,163,372
2350	Securities and Banking Fund	0	7,500,000	0	7,500,000	10,801,539	0	10,801,539	10,818,550	11,143,107	11,477,400
2500	Investment Advisors Licenses	0	450,000	0	450,000	450,000	0	450,000	463,500	477,405	491,727
2600	Securities Registration Fees	0	11,000,000	0	11,000,000	11,500,000	0	11,500,000	11,845,000	12,200,350	12,566,360
2800	Captive Insurance	0	2,306,490	0	2,306,490	2,316,520	0	2,316,520	2,382,281	2,453,749	2,527,362
2910	Foreclosure Mediation Fund	76,850	0	0	0	0	0	0	0	0	0
2911	Foreclosure Mediation Fund (Temporary)	4,433,081	2,500,000	2,900,000	5,400,000	1,460,116	2,900,000	4,360,116	1,503,919	1,549,037	1,595,508
2950	Capital Access Fund	4,369,131	0	0	0	0	0	0	0	0	0
Office of Motion Picture and Television Develop. (TK0)		**0**	**95,000**	**0**	**95,000**	**95,000**	**0**	**95,000**	**95,000**	**95,000**	**95,000**
0610	Production Support	0	95,000	0	95,000	95,000	0	95,000	95,000	95,000	95,000
Sub-total: Economic Development and Regulation		**93,196,623**	**160,278,876**	**33,511,755**	**193,790,631**	**167,689,193**	**27,082,612**	**194,771,805**	**168,700,808**	**167,176,290**	**165,447,177**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
C. Public Safety and Justice											
Metropolitan Police Department (FA0)		**1,274,737**	**7,670,000**	**200,000**	**7,870,000**	**7,170,000**	**200,000**	**7,370,000**	**7,170,000**	**7,170,000**	**7,170,000**
1555	Reimbursable from Other Governments	0	2,000,000	0	2,000,000	2,000,000	0	2,000,000	2,000,000	2,000,000	2,000,000
1614	Miscellaneous	0	5,000,000	0	5,000,000	4,500,000	0	4,500,000	4,500,000	4,500,000	4,500,000
7278	Asset Forfeiture	1,274,737	670,000	200,000	870,000	670,000	200,000	870,000	670,000	670,000	670,000
Fire and Emergency Medical Services Dept. (FB0)		**0**	**1,530,000**	**0**	**1,530,000**	**1,775,000**	**0**	**1,775,000**	**1,775,000**	**1,775,000**	**1,775,000**
1200	Automated Ext Defib Registration Fee Fund	0	5,000	0	5,000	0	0	0	0	0	0
1613	Other Revenue (CPR Training)	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
6100	Special Events	0	1,500,000	0	1,500,000	1,750,000	0	1,750,000	1,750,000	1,750,000	1,750,000
Department of Corrections (FL0)		**4,452,744**	**21,000,000**	**1,230,248**	**22,230,248**	**28,097,879**	**162,570**	**28,260,449**	**21,100,000**	**21,100,000**	**21,100,000**
0600	Corrections Trustee Reimbursement	3,599,902	19,500,000	1,030,248	20,530,248	26,547,879	0	26,547,879	19,500,000	19,500,000	19,500,000
0601	Concession Income	0	1,450,000	0	1,450,000	1,500,000	0	1,500,000	1,500,000	1,500,000	1,500,000
0602	Welfare Account	448,502	50,000	200,000	250,000	50,000	162,570	212,570	100,000	100,000	100,000
0605	Correction Reimbursement - Juveniles	404,340	0	0	0	0	0	0	0	0	0
Office of the Deputy Mayor for PS and Justice (FQ0)		**3,194,927**	**99,894**	**964,629**	**1,064,523**	**100,000**	**1,306,000**	**1,406,000**	**100,000**	**100,000**	**100,000**
0620	Crime Victims Assistance Fund	2,170,404	99,894	623,106	723,000	100,000	623,000	723,000	100,000	100,000	100,000
0621	Dom. Violence Shelter & Transition Housing Fund	1,024,523	0	341,523	341,523	0	683,000	683,000	0	0	0
Office of Unified Communications (UC0)		**11,616,531**	**13,000,000**	**2,731,328**	**15,731,328**	**13,000,000**	**2,731,328**	**15,731,328**	**13,000,000**	**13,000,000**	**13,000,000**
1630	911 & 311 Assessments	10,288,412	12,500,000	2,731,328	15,231,328	12,500,000	2,731,328	15,231,328	12,500,000	12,500,000	12,500,000
1631	Prepaid Wireless 911 Charges	1,328,119	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
Sub-total: Public Safety and Justice		**20,538,939**	**43,299,894**	**5,126,205**	**48,426,099**	**50,142,879**	**4,399,898**	**54,542,777**	**43,145,000**	**43,145,000**	**43,145,000**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
D. Public Education System											
District of Columbia Public Library (CE0)		**620,985**	**417,000**	**123,000**	**540,000**	**420,000**	**120,000**	**540,000**	**520,000**	**520,000**	**520,000**
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	327,206	120,000	20,000	140,000	120,000	20,000	140,000	120,000	120,000	120,000
6150	SLD E-Rate Reimbursement	280,599	297,000	103,000	400,000	300,000	100,000	400,000	400,000	400,000	400,000
District of Columbia Public Schools (GA0)		**2,844,330**	**12,878,067**	**2,844,330**	**15,722,397**	**7,543,917**	**0**	**7,543,917**	**7,665,779**	**7,773,548**	**7,923,204**
0602	ROTC	317,753	1,035,167	317,753	1,352,920	1,021,998	0	1,021,998	1,042,037	1,083,718	1,127,067
0604	Pepco	0	28,426	0	28,426	28,995	0	28,995	29,574	30,166	30,769
0607	Custodial	0	313,039	0	313,039	314,657	0	314,657	317,769	321,459	324,321
0608	Nonresident	0	661,645	0	661,645	674,878	0	674,878	688,375	702,143	716,186
0609	Security	0	500,972	0	500,972	526,020	0	526,020	552,321	579,937	608,934
0611	Cafeteria	0	733,809	0	733,809	733,809	0	733,809	772,430	772,430	811,052
0613	Vending Machine Sales	0	46,812	0	46,812	50,556	0	50,556	55,107	60,066	65,472
0621	Parking Fees	0	134,930	0	134,930	134,930	0	134,930	134,930	134,930	134,930
0633	DHHS Afterschool Program - Copayment	331,731	743,209	331,731	1,074,940	758,073	0	758,073	773,235	788,699	804,473
0634	E-Rate Education Fund	2,194,846	8,680,058	2,194,846	10,874,904	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000
Public Charter School Board (GB0)		**0**	**3,082,496**	**0**	**3,082,496**	**3,370,645**	**0**	**3,370,645**	**3,438,058**	**3,506,819**	**3,576,955**
6632	Administrative Fees	0	3,082,496	0	3,082,496	3,370,645	0	3,370,645	3,438,058	3,506,819	3,576,955
Office of the State Superintendent of Education (GD0)		**457,131**	**239,086**	**5,697,692**	**5,936,778**	**448,127**	**0**	**448,127**	**448,127**	**448,127**	**448,127**
0603	State Superintendent of Education Fees	0	135,877	0	135,877	135,877	0	135,877	135,877	135,877	135,877
0610	Charter School Credit Enhancement Fund	336,533	0	5,651,167	5,651,167	0	0	0	0	0	0
0618	Student Residency Verification Fund	76,072	22,000	2,000	24,000	22,000	0	22,000	22,000	22,000	22,000
0619	State Athletic Acts Program & Office Fund	44,526	58,209	44,526	102,734	50,000	0	50,000	50,000	50,000	50,000
6007	Site Evaluation	0	23,000	0	23,000	240,250	0	240,250	240,250	240,250	240,250
Sub-total: Public Education System		**3,922,446**	**16,616,649**	**8,665,022**	**25,281,671**	**11,782,689**	**120,000**	**11,902,689**	**12,071,964**	**12,248,494**	**12,468,286**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
E. Human Support Services											
Department of Parks and Recreation (HA0)		**1,905,027**	**2,200,000**	**1,905,027**	**4,105,027**	**2,420,000**	**0**	**2,420,000**	**2,541,000**	**2,600,000**	**2,700,000**
0602	Enterprise Fund Account	1,905,027	2,200,000	1,905,027	4,105,027	2,420,000	0	2,420,000	2,541,000	2,600,000	2,700,000
Department of Health (HC0)		**11,794,894**	**12,297,375**	**30,000**	**12,327,375**	**10,835,798**	**1,557,485**	**12,393,283**	**12,612,583**	**12,864,836**	**13,122,128**
0605	SHPDA Fees	1,249,666	483,000	30,000	513,000	483,000	30,000	513,000	523,260	533,725	544,399
0632	Pharmacy Protection	3,856,901	1,694,000	0	1,694,000	1,832,414	0	1,832,414	1,869,062	1,906,443	1,944,572
0633	Radiation Protection	0	114,375	0	114,375	114,000	0	114,000	116,280	118,605	120,977
0643	Board of Medicine	6,315,580	9,412,000	0	9,412,000	7,811,411	1,500,000	9,311,411	9,497,639	9,687,592	9,881,343
0655	SHPDA Admission Fee	131,606	505,000	0	505,000	505,453	27,485	532,938	515,562	525,873	536,390
0656	EMS Fees	0	59,000	0	59,000	59,520	0	59,520	60,180	61,386	62,611
0661	ICF/MR Fees and Fines	87,975	30,000	0	30,000	30,000	0	30,000	30,600	31,212	31,836
0662	Civic Monetary Penalties	153,167	0	0	0	0	0	0	0	0	0
Department of Health Care Finance (HT0)		**2,946,283**	**4,471,897**	**0**	**4,471,897**	**3,666,655**	**190,169**	**3,856,824**	**3,666,655**	**3,666,655**	**3,666,655**
0631	Medicaid Collections - 3rd Party Liability	2,590,584	2,597,870	0	2,597,870	2,583,103	0	2,583,103	2,583,103	2,583,103	2,583,103
0632	Bill of Rights - Grievance and Appeals	355,698	540,693	0	540,693	583,552	190,169	773,721	583,552	583,552	583,552
0633	Medicaid Recovery Audit Contractor	0	1,333,333	0	1,333,333	500,000	0	500,000	500,000	500,000	500,000
Department of Human Services (JA0)		**1,070,118**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
0603	SSI Payback	1,070,118	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
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)		**685,969**	**7,550,000**	**0**	**7,550,000**	**7,550,000**	**0**	**7,550,000**	**7,550,000**	**7,550,000**	**7,550,000**
0610	Vocational Rehab. Service Reimbursement	0	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
0611	Cost of Care - Non-Medicaid Clients	175,038	3,700,000	0	3,700,000	3,700,000	0	3,700,000	3,700,000	3,700,000	3,700,000
0616	Randolph Shepherd Unassigned Facilities	510,931	3,500,000	0	3,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	3,500,000
Child and Family Services Agency (RL0)		**0**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**0**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
0601	H.U.M.N. - Human Res. - ES	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Department of Behavioral Health (RM0)		**0**	**3,700,000**	**0**	**3,700,000**	**3,587,828**	**0**	**3,587,828**	**3,750,000**	**3,750,000**	**3,750,000**
0610	DMH Federal Beneficiary Reimbursement	0	3,400,000	0	3,400,000	3,287,828	0	3,287,828	3,400,000	3,400,000	3,400,000
0640	DMH Medicare and 3rd Party Reimbursement	0	300,000	0	300,000	300,000	0	300,000	350,000	350,000	350,000
Office of Veterans Affairs (VA0)		**5,200**	**2,600**	**2,400**	**5,000**	**2,600**	**2,400**	**5,000**	**2,600**	**2,600**	**2,600**
0600	Office of Veterans Affairs Fund	5,200	2,600	2,400	5,000	2,600	2,400	5,000	2,600	2,600	2,600
Sub-total: Human Support Services		**18,407,491**	**32,621,872**	**1,937,427**	**34,559,299**	**30,462,881**	**1,750,054**	**32,212,935**	**32,522,838**	**32,834,091**	**33,191,383**

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
F. Public Works											
Department of Transportation (KA0)		**19,460,194**	**23,169,592**	**7,608,315**	**30,777,907**	**22,370,039**	**0**	**22,370,039**	**19,166,039**	**19,164,399**	**19,196,173**
6000	General "O" Type Revenue Sources	0	200,000	0	200,000	200,000	0	200,000	200,000	200,000	200,000
6140	Tree Fund (est. DC Act 14-614)	326,136	350,000	0	350,000	350,000	0	350,000	350,000	350,000	350,000
6555	Mall Tunnel Lighting	0	320,000	0	320,000	320,000	0	320,000	320,000	320,000	320,000
6645	Pedestrian & Bicycle Safety / Enhancement	935,550	300,000	935,550	1,235,550	0	300,000	300,000	300,000	300,000	
6900	DDOT Operating (Unified) Fund	65,084	0	0	0	0	0	0	0	0	0
6901	DDOT Enterprise Fund - Non Tax Revenues	5,411,160	3,360,292	2,100,000	5,460,292	3,948,629	0	3,948,629	3,948,629	3,948,629	3,948,629
6902	Performance Parking Program Fund	2,255,469	7,003,220	2,255,469	9,258,689	0	0	0	0	0	0
6903	Bicycle Sharing Fund	7,615,218	7,697,000	0	7,697,000	9,069,450	0	9,069,450	9,069,450	9,069,450	9,069,450
6904	Performance Parking Program Fund	2,317,296	0	2,317,296	2,317,296	0	0	0	0	0	0
6905	Parking Meter Pay by Phone Transaction Fee	0	3,741,080	0	3,741,080	2,722,280	0	2,722,280	2,722,280	2,722,280	2,722,280
6906	Parking Meter Fund	534,282	0	0	0	0	0	0	0	0	0
6908	Streetcar Revenues	0	0	0	0	449,680	0	449,680	449,680	449,680	449,680
6909	Transportation Infrastructure Mitigation	0	198,000	0	198,000	5,010,000	0	5,010,000	1,806,000	1,804,360	1,836,134
Washington Metropolitan Area Transit Authority (KE0)		**482,142**	**35,820,002**	**482,142**	**36,302,144**	**46,517,168**	**0**	**46,517,168**	**46,517,168**	**46,517,168**	**46,517,168**
0601	Parking Meter WMATA	482,142	32,243,419	482,142	32,725,561	39,610,567	0	39,610,567	39,610,567	39,610,567	39,610,567
6030	DC Circulator Bus System	0	3,576,583	0	3,576,583	6,906,601	0	6,906,601	6,906,601	6,906,601	6,906,601
District Department of the Environment (KG0)		**37,757,348**	**51,028,000**	**3,428,000**	**54,456,000**	**51,354,000**	**9,791,808**	**61,145,808**	**51,558,000**	**51,558,000**	**51,558,000**
0602	Air Quality Construction Permits	139,550	173,000	0	173,000	173,000	0	173,000	173,000	173,000	173,000
0603	Fishing License	237,698	86,000	0	86,000	86,000	33,148	119,148	86,000	86,000	86,000
0609	LUST Trust Fund	347,530	0	50,000	50,000	0	50,000	50,000	0	0	0
0634	Soil Erosion/Sediment Control	328,200	661,000	0	661,000	661,000	133,360	794,360	661,000	661,000	661,000
0645	Pesticide Product Registration	0	1,800,000	0	1,800,000	1,800,000	20,300	1,820,300	1,800,000	1,800,000	1,800,000
0646	Storm Water Fees	0	1,000,000	0	1,000,000	1,045,000	0	1,045,000	1,045,000	1,045,000	1,045,000
0654	Storm Water Permit Review	12,276,998	13,000,000	0	13,000,000	13,000,000	2,660,000	15,660,000	13,000,000	13,000,000	13,000,000
0655	Storm Water In Lieu Fee	0	450,000	0	450,000	850,000	0	850,000	850,000	850,000	850,000
0662	Renewable Energy Development Fund	222,608	8,050,000	0	8,050,000	8,000,000	0	8,000,000	8,000,000	8,000,000	8,000,000
0663	Clean Land Fund/Brownfield Revitalization	7,589,897	50,000	1,751,000	1,801,000	50,000	1,951,000	2,001,000	50,000	50,000	50,000
0667	Wetlands Fund	2,065,566	40,000	0	40,000	50,000	1,377,000	1,427,000	50,000	50,000	50,000
0670	Anacostia River Clean Up Fund	2,220,841	2,030,000	0	2,030,000	2,030,000	1,470,000	3,500,000	2,030,000	2,030,000	2,030,000
6201	Economy II	0	133,000	0	133,000	26,000	0	26,000	26,000	26,000	26,000
6202	Residential Aid Discount (RAD)	0	126,000	0	126,000	113,000	0	113,000	113,000	113,000	113,000
6203	Residential Essential Services (RES)	0	126,000	0	126,000	112,000	0	112,000	112,000	112,000	112,000

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Table 3-17 *(continued)*

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2014-2018

		FY 2013 End of Year Fund Balance	FY 2014 Certified Revenues	FY 2014 Certified Fund Balance Use	FY 2014 Certified Resources	FY 2015 Certified Revenues	FY 2015 Certified Fund Balance Use	FY 2015 Certified Resources	FY 2016 Certified Revenues	FY 2017 Certified Revenues	FY 2018 Certified Revenues
F. Public Works (continued)											
District Department of the Environment (KG0) (continued)											
6204	WASA Utility Discount Program	5,065	126,000	0	126,000	112,000	0	112,000	112,000	112,000	112,000
6400	DC Municipal Aggregation Program	310,057	127,000	0	127,000	145,000	0	145,000	150,000	150,000	150,000
6700	Sustainable Energy Trust Fund	11,507,977	20,500,000	1,627,000	22,127,000	20,500,000	1,627,000	22,127,000	20,500,000	20,500,000	20,500,000
6800	Energy Assistance Trust Fund	503,661	2,400,000	0	2,400,000	2,401,000	470,000	2,871,000	2,600,000	2,600,000	2,600,000
6900	Special Energy Assessment Fund	1,700	150,000	0	150,000	200,000	0	200,000	200,000	200,000	200,000
Department of Public Works (KT0)		**2,512,429**	**7,929,497**	**0**	**7,929,497**	**7,450,000**	**0**	**7,450,000**	**7,450,000**	**7,450,000**	**7,450,000**
6000	General "O" Type Revenue Sources	0	275,000	0	275,000	275,000	0	275,000	275,000	275,000	275,000
6010	Super Can Program	383,240	150,000	0	150,000	150,000	0	150,000	150,000	150,000	150,000
6072	District Recycle Program	0	325,000	0	325,000	325,000	0	325,000	325,000	325,000	325,000
6082	Solid Waste Disposal Fee Fund	2,129,190	5,079,497	0	5,079,497	4,600,000	0	4,600,000	4,600,000	4,600,000	4,600,000
6591	Clean City Fund	0	2,100,000	0	2,100,000	2,100,000	0	2,100,000	2,100,000	2,100,000	2,100,000
Department of Motor Vehicles (KV0)		**1,386,234**	**9,450,000**	**0**	**9,450,000**	**10,116,000**	**0**	**10,116,000**	**10,116,000**	**10,116,000**	**10,116,000**
6000	General "O" Type Revenue Sources	0	4,200,000	0	4,200,000	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000
6100	Fee - Out-of-State Vehicle Registration	1,100	250,000	0	250,000	325,000	0	325,000	325,000	325,000	325,000
6258	Motor Vehicle Inspection Station	1,385,134	5,000,000	0	5,000,000	5,591,000	0	5,591,000	5,591,000	5,591,000	5,591,000
D.C. Taxicab Commission (TC0)		**221,884**	**4,044,714**	**0**	**4,044,714**	**7,269,714**	**0**	**7,269,714**	**7,269,714**	**7,269,714**	**7,269,714**
2100	Justice Department Fingerprints	0	44,714	0	44,714	69,714	0	69,714	69,714	69,714	69,714
2200	Taxicab Assessment Act	58,226	0	0	0	0	0	0	0	0	0
2400	Public Vehicles for Hire Consumer Service	163,657	4,000,000	0	4,000,000	7,200,000	0	7,200,000	7,200,000	7,200,000	7,200,000
Sub-total: Public Works		**61,820,231**	**131,441,805**	**11,518,457**	**142,960,262**	**145,076,921**	**9,791,808**	**154,868,729**	**142,076,921**	**142,075,281**	**142,107,055**
G. Financing and Other											
DS0 6462	Public Space Rental Fees for Debt Service	0	4,728,000	0	4,728,000	29,918,000	0	29,918,000	5,114,000	5,319,000	5,531,000
PA0 0654	Storm Water Permit Review - Paygo	0	0	0	0	750,000	0	750,000	0	0	0
PA0 0670	Anacostia River Clean Up Fund	0	0	0	0	500,000	0	500,000	0	0	0
PA0 6330	Local Transportation Revenue (ROW) - Paygo	0	25,368,555	0	25,368,555	27,765,766	0	27,765,766	28,066,371	29,847,213	34,630,288
KZ0 6330	Transfer Dedicated Capital Revenues (ROW)	0	17,915,243	0	17,915,243	15,518,032	0	15,518,032	15,217,427	13,436,585	8,653,510
Sub-total: Financing and Other		**0**	**48,011,798**	**0**	**48,011,798**	**74,451,798**	**0**	**74,451,798**	**48,397,798**	**48,602,798**	**48,814,798**
District-Wide Total		**236,819,590**	**499,538,900**	**66,735,024**	**566,273,924**	**548,040,331**	**43,152,372**	**591,192,703**	**516,135,775**	**516,773,136**	**517,912,851**

Table 3-18

Summary of Major Taxes in the District of Columbia, Fiscal Year 2015

TAX	DESCRIPTION	RATE	FY 2013 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 DC 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 $69,100 of assessed value is exempt from tax. Class 2 = $1.65 per $100 for the first $3 million of assessed value; $1.85 per $100 for assessed value more than $3 million Class 3 = $5.00 per $100 of assessed value Class 4 = $10.00 per $100 of assessed value	$1,886,854 Amount is net of $27,986 Tax Increment Financing (TIF) 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. DC 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.	$54,878
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. DC Code Citation: Title 47, Chapters 20 and 22.	A five-tier rate structure is presently in effect: 5.75% – General rate for tangible personal property and selected services 10% – Restaurant meals, liquor for consumption off and on the premises, rental vehicles, prepaid telephone calling cards, merchandise sold at the baseball stadium, tickets sold for events at the Verizon Center, and merchandise sold at the Verizon Center. 12% – Tobacco products, other than cigarettes, premium cigars or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff. 14.5% – 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 4.45% 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. Note: Medical Marijuana sales are taxed at a 6% rate.	$913,640 Amount is net of transfers to: the Convention Center ($104,108), the Tax Increment Financing (TIF) Fund ($37,506), the Ballpark Revenue Fund ($15,408), WMATA ($62,268), Healthy Schools Fund ($4,502), ABRA ($460)

TAX	DESCRIPTION	RATE	FY 2013 REVENUE ($ in thousands)
ALCOHOLIC BEVERAGE TAX	Tax on alcoholic beverages manufactured by a holder of a manufacturer's license and beverages brought into DC by the holder of a wholesaler's license. DC 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	$5,945
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. DC Code Citation: Title 47, Chapter 24.	$0.143 per cigarette ($2.86 per pack of 20 cigarettes and little cigars that weigh no more than 4.5 pounds per thousand). This includes a $0.36 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 $0.18 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).	$33,991
MOTOR VEHICLE EXCISE TAX	Tax on the Issuance of every original and subsequent certificate of title on motor vehicles and trailers. DC 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.	$46,584
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. DC 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 < $350,000 = $2,200 + 8.5% of excess above $40,000 More than $350,000 = $28,550 + 8.95% of excess above $350,000 Note: Excludes Social Security income and maximum $3,000 exclusion on military retired pay, pension income, or annuity income from DC or federal government.	$1,640,899
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. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable income (9.5% base rate plus a 5% surtax on the base rate) $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$298,983

TAX	DESCRIPTION	RATE	FY 2013 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. DC Code Citation: Title 47, Chapter 18.	9.975% of taxable incomete plus a 5% surtax on the base rate) $250 minimum tax if gross receipts are $1 million or less; $1,000 minimum tax if gross receipts are over $1 million	$154,297
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.	$133,799 Amount is net of $8,653 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.	$54,528 Amount is net of $2,233 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.*	2.0% 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 DC Fund.	$51,920 Amount is net of $25,629 Healthy DC 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. *DC Code Citation: Title 47, Chapter 37.*	Tax due is determined by using the DC estate tax computation worksheet after computing the exempted amounts.	$39,700

TAX	DESCRIPTION	RATE	FY 2013 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: 15% of the deed recordation tax is dedicated to the Housing Production Trust Fund.	$177,952 Amount is net of transfers to: the Housing Production Trust Fund ($30,616).
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.	$129,956 Amount is net of transfers to: the Housing Production Trust Fund ($22,933).
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%.	$5,553
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	$5,815
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 Starting in FY 2014 $500,000 of Public Space Rental revenue is dedicated to the DDOT Enterprise Fund.	$33,370

TAX	DESCRIPTION	RATE	FY 2013 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 $15,117 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 $29,234 Ballpark Revenue Fund transfer.
MOTOR VEHICLE FUEL TAX	The tax is imposed on every importer of motor fuels, including gasoline, diesel fuel, benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for motor vehicles. DC Code Citation: Title 47, Chapter 23	$0.235 per gallon Note: All revenue from this tax is dedicated to the Highway Trust Fund.	$0 Amount is net of $22,391 Highway Trust Fund transfer.
HOSPITAL BED TAX	An assessment on hospitals operating in the District. DC Code Citation: Title 44, Chapter 6A	$3,788 per licensed bed for FYs 2012-2014 Note: All revenue from this tax is dedicated to the Hospital Fund.	$0 Amount is net of $15,156 transfer to Hospital Fund.
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 $2,622 transfer to Stevie Sellows.
HMSC CONTRIBUTION	Hospital and medical services corporations (HMSCs) are allowed to make a $5 million annual payment in lieu of community reinvestment. DC Code Citation: Title 31, Chapter 35	$5 million annual payment Note: All revenue from this tax is dedicated to the Healthy DC and Health Care Expansion Fund. The agreement provides for a total of $25 million in contributions. A final $5 million contribution will be made in FY 2014.	$0 Amount is net of $5,000 transfer to Healthy DC Fund.

Source of General Fund Revenue Amounts: Government of the District of Columbia Comprehensive Annual Financial Report, Year Ended September 30, 2013

Tax Expenditure Budget FY 2014 - FY 2017

D.C. Law 13-161, the "Tax Expenditure Budget Review Act of 2000,"[1] requires the Chief Financial Officer to prepare a biennial tax expenditure budget that estimates the revenue loss to the District government resulting from tax expenditures during the current fiscal year and the next two fiscal years. The law defines "tax expenditures" as "the revenue losses attributable to provisions of federal law and the laws of the District of Columbia that allow, in whole or in part, a special exclusion, exemption, or deduction from taxes or which provide a special credit, a preferential rate of tax, or a deferral of tax liability."[2]

This report, which estimates the revenue forgone due to tax expenditures in fiscal years 2014 through 2017[3] covers more than 200 separate tax provisions.

The Importance of Tax Expenditures

Tax expenditures are often described as "spending by another name," or "disguised spending." Policymakers use tax abatements, credits, deductions, deferrals, and exclusions to promote a wide range of policy goals in education, human services, public safety, economic development, environmental protection, and other areas. Instead of pursuing these objectives through direct spending, policymakers use tax reductions to favor particular activities (such as hiring new employees) or transfer resources to particular groups (such as the blind or elderly).

For example, a program to expand access to higher education could offer tax deductions for college savings instead of increasing student loans or grants. Regardless of which approach the government uses, there is a real resource cost in terms of forgone revenue or direct expenditures.

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

Since the previous tax expenditure budget was published in 2012, policymakers have established six new local tax expenditures. These involve (1) income tax credits for qualified social electronic commerce companies, (2) real property tax exemptions for non-profit affordable housing developers, (3) real property tax credits for qualified social electronic commerce companies, (4) deed recordation tax exemptions for non-profit affordable housing developers, (5) personal property tax exemptions for solar energy systems, and (6) personal property tax exemptions for cogeneration systems. Within the past two years, policymakers also repealed two local tax expenditures: a capital gains exclusion for qualified high-technology companies, and a sales tax exemption for motor fuel (the latter resulted from a restructuring of the motor fuel tax).

Tax expenditures differ from direct expenditures in several respects. Direct spending programs in the District receive an annual appropriation and the proposed funding levels are reviewed during the annual budget cycle. By

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

[2] See D.C. Official Code § 47-318(6).

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

contrast, tax expenditures remain in place unless policymakers act to modify or repeal them; in this respect, they are similar to entitlement programs. Direct spending programs are itemized on the expenditure side of the budget, whereas revenues are shown in the budget as aggregate receipts without an itemization of tax expenditures.

The tax expenditure budget aims to subject tax preferences to the same scrutiny as direct appropriations. The itemization of tax expenditures provides policymakers with a more complete picture of how the government uses its resources and should help officials consider ways to reallocate resources more effectively. For example, if ineffective or outmoded tax expenditures were eliminated, policymakers could free up resources to expand high-priority direct spending programs or cut tax rates. This exercise is designed to provide policymakers with the information they need about tax expenditures to make sound fiscal policy decisions.

Structure of the Tax Expenditure Budget

The tax expenditure budget for FY 2014 – FY 2017 is presented in Table 3-19 at the end of this section. The table classifies each tax expenditure by the type of tax and provides the statutory authority, year of enactment, policy area, and estimated revenue loss for fiscal years 2014 through 2017. In addition, an expanded version of the tax expenditure budget which describes the purpose, structure, and eligibility criteria for each provision has been published by the Office of Revenue Analysis (ORA) and is available on the CFO's Internet site at www.cfo.dc.gov.

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

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

- exclusions, which are items that are not considered part of a taxpayer's gross income for tax purposes, even though they increase his or her resources or wealth. Exclusions do not have to be reported on a tax return but still cause adjusted gross income to be lower than it otherwise would be. Employer contributions to health and retirement plans are examples.

- exemptions, which are per-person reductions in taxable income that taxpayers can claim because of their status or circumstances (such as being a senior citizen).

- adjustments, which are reductions in taxable income that are available to all tax filers who meet certain criteria, regardless of whether or not they itemize their deductions. Adjustments are also known as "above-the-line" deductions and are entered on the tax return.

- deductions, which are reductions to taxable income that must be itemized on the tax form. This option is not available to those who choose the standard deduction.

- subtractions, which are reductions from federal adjusted gross income that are used to derive District of Columbia adjusted gross income. Subtractions reflect income that is taxed by the federal government but not by the D.C. government.

- credits, which reduce tax liability directly instead of reducing the amount of income subject to taxation. Credits can be refundable (if the amount of the credit exceeds tax liability, the taxpayer gets the difference as a direct refund) or non-refundable (the amount of the credit cannot exceed tax liability).

- abatements, which are reductions in tax liability (typically real property tax liability) that are often applied on a percentage basis or through a negotiated process.

- deferrals, which delay the recognition of income to a future year or years. Because they shift the timing of tax payments, deferrals function like interest-free loans to the taxpayer.

- rebates, which are refunds provided to qualifying taxpayers as a separate payment (as contrasted with tax credits that are first applied as a reduction of tax liability).

- special rules, a category that is used for federal tax expenditures that involve blended tax rates or special accounting procedures and do not fit neatly into any other category.

Each tax expenditure was also classified by one of 17 policy or program areas, such as education, health, social policy, and transportation. The policy areas largely mirror the categories used by the Joint Committee on Taxation (JCT) of the U.S. Congress, in order to facilitate comparisons. Nevertheless, the categories were modified and expanded in several cases to make them more relevant to the District of Columbia. For example, the "business and commerce" category used by the JCT was changed to "economic development" to reflect a policy focus of particular importance in the District, and a "public safety" category was added (there are no public safety tax expenditures at the federal level).

The four policy areas with the largest number of federal conformity provisions are economic development (28 tax expenditures), income security (15), education (12), and health (10). Nevertheless, the ordering of federal conformity tax expenditures by estimated revenue loss for each policy area (FY 2014) produces a different ranking. Income security provisions account for the largest estimated revenue loss due to the forgone revenue from employer-provided fringe benefits such as pension contributions, which are excluded from the employee's taxable income (as are the earnings on those contributions). Health provisions rank second in revenue loss for federal conformity provisions, followed by housing and economic development. Many federal tax expenditures that are classified under economic development concern the definition or timing of different types of business income, expenses, reserves, and depreciation.

The four policy areas with the largest number of local tax expenditures are housing (28 tax expenditures), economic development (25), and social policy (14), and income security (12). Once again, the ordering of local tax expenditures by estimated revenue loss for each policy area produces a different ranking. The general law category (which includes constitutional and statutory mandates for tax policy) had the largest estimated revenue loss due to the forgone revenues from federal tax-exempt property in the District of Columbia, followed by economic development, social policy, and housing.

Important Caveats

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

- First, the estimates of revenue loss are "static" and therefore do not reflect behavioral changes that might occur if a tax expenditure were repealed. For example, if the District eliminated the local supplement to the federal earned income tax credit, people might reduce their hours of work and their income tax payments could also drop.
- Second, the revenue loss for each tax expenditure is estimated independently, which does not account for interaction effects among different tax provisions. For example, D.C. law establishes that taxpayers may not claim both the local supplement to the earned income tax credit and the D.C. low-income credit. If the local earned income credit were abolished, more taxpayers might then claim the low-income credit.
- Third, the D.C. government might not be able to collect the full amount owed for administrative reasons. For example, if the District disallowed for local income tax purposes an exemption or exclusion that is allowed on the federal income tax (a process known as "decoupling"), the District would probably not recoup all of the forgone revenue. The reason is that taxpayers would have to make a separate calculation on their District income taxes to

add back the dollars that had been excluded, and compliance with this requirement would not be universal (nor would audits detect all violations).

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

> While sufficiently reliable as a gauge of general magnitude, the sum of the individual revenue loss estimates has important limitations in that any interactions between tax expenditures will not be reflected in the sum. Thus, the revenue loss from all or several tax expenditures together might be greater or less than the sum of the estimated revenue losses from the individual tax expenditures, and no measure of the size or the magnitude of these potential interactions or behavioral responses to all or several tax expenditures is available.[4]

Methodology

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

OTR generally lacks information on federal income tax expenditures because the amounts excluded are not reported and the amounts deducted are subtracted from federal adjusted gross income, which is the starting point for a D.C. income tax return. Therefore, ORA's federal conformity estimates represent a District of Columbia portion of the nationwide tax expenditure estimates prepared by the JCT.[5] ORA estimated the D.C. portion using two fractions: (1) a ratio representing the D.C. share of the relevant activity or population, such as D.C. taxable income divided by national taxable income, and (2) a ratio representing the D.C. average tax rate divided by the U.S. average tax rate.

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

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

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

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

[5] In some cases, ORA used tax expenditure estimates from the U.S. Department of the Treasury when data from the Joint Committee on Taxation were not available.

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Table 3-19

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

					Revenue Forgone ($ in thousands)			
No	Name of Tax Expenditure	Program Area	Year Enacted	Internal Revenue Code Section	FY 2014	FY 2015	FY 2016	FY 2017
Federal Exclusions								
1	Capital gains on assets transferred at death	Economic development	1921	1001, 1014, 1023, 1040, 1221, and 1222	$29,330	$31,270	$33,633	$36,178
2	Capital gains on assets transferred as a gift	Economic development	1921	1015	($1,989)	($5,116)	$2,274	$3,126
3	Cash accounting, other than agriculture	Economic development	1916	446 and 448	$1,665	$1,804	$1,804	$1,943
4	Credit union income	Economic development	1937	501(c)(14) and 12 USC 1768	$405	$463	$521	$579
5	Distribution from redemption of stock to pay taxes imposed at death	Economic development	1950	303	too small	too small	too small	too small
6	Gain on like-kind exchanges	Economic development	1921	1031	$4,263	$4,405	$4,690	$4,974
7	Imputed interest	Economic development	1964	163(e), 483, 1274, and 1274A	$420	$420	$420	$490
8	Interest on small-issue qualified private-activity bonds	Economic development	1968	103, 141, 144, and 146	$366	$366	$366	$366
9	Magazine, paperback, and record returns	Economic development	1978	458	too small	too small	too small	too small
10	Small business stock gains	Economic development	1993	1202	$694	$971	$971	$1,110
11	Discharge of certain student loan debt	Education	1984	108(f), 20 USC 1087ee(a)(5) and 42 USC 2541-1(g)(3)	$244	$244	$244	$244
12	Earnings of Coverdell education savings accounts	Education	1998	530	$122	$122	$244	$365
13	Earnings of qualified tuition programs	Education	1997	529	$1,096	$1,340	$1,462	$1,583
14	Employer-provided education assistance	Education	1978	127	$1,073	$1,073	sunset	sunset
15	Employer-provided tuition reduction	Education	1984	117(d)	$179	$179	$179	$268
16	Interest on education savings bonds	Education	1988	135	too small	too small	too small	too small
17	Interest on state and local private-activity bonds issued to finance education facilities	Education	1986	103, 141, 142(k), 145, 146, and 501(c)(3)	$3,192	$3,294	$3,397	$3,500
18	Interest on state and local private-activity student loan bonds	Education	1965	103, 141, 144(b), and 146	$469	$469	$469	$469
19	Scholarship and fellowship income	Education	1954	117	$3,289	$3,411	$3,654	$3,776
20	Cafeteria plan benefits	Employment	1974	125	$32,715	$34,950	$36,737	$38,704

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone ($ in thousands) FY 2014	FY 2015	FY 2016	FY 2017
Federal Exclusions (cont.)								
21	Employee awards	Employment	1986	74(c) and 274(j)	$268	$268	$268	$268
22	Employee stock ownership plans	Employment	1974	401(a)(28), 404(a)(9), 404(k), 415(c)(6), 1042, 4975(e)(7), 4978, and 4979A	$668	$668	$816	$816
23	Employer-paid meals and lodging (other than military)	Employment	1918	119 and 132(e)(2)	$1,698	$1,877	$2,056	$2,235
24	Housing allowance for ministers	Employment	1921	107 and 265	$626	$715	$715	$715
25	Miscellaneous fringe benefits	Employment	1984	117(d) and 132	$6,704	$6,883	$7,061	$7,330
26	Spread of acquisition of stock under incentive stock option plans and employee stock purchase plans	Employment	1981	422 and 423	($719)	($668)	($668)	($668)
27	Voluntary employees' beneficiary associations	Employment	1928	419, 419A, 501(a), 501(c)(9), and 4976	$2,592	$2,771	$2,860	$2,860
28	Interest on state and local private-activity bonds issued to support energy facilities	Energy	1980	103, 141, 142(f), and 146	$27	$27	$27	$37
29	Accrued interest on savings bonds	General fiscal assistance	1951	454(c)	$980	$980	$980	$1,050
30	Allocation of interest expenses attributable to tax-exempt bond interest by financial institutions	General fiscal assistance	2009	141, 265(a), 265(b), and 291(e)	$290	$347	$347	$405
31	Interest on public-purpose state and local bonds	General fiscal assistance	1913	103, 141, and 146	$33,543	$35,198	$36,136	$37,074
32	Employer contributions for medical care and medical insurance premiums	Health	1918	105, 106, and 125	$127,821	$136,579	$144,357	$153,027
33	Interest on state and local private-activity bonds issued to finance non-profit hospital construction	Health	1913	103, 141, 145(b), 145(c), 146, and 501(c)(3)	$2,093	$2,299	$2,299	$2,459
34	Medical care and TriCare medical insurance for military dependents, retirees, retiree dependents, and veterans	Health	1986	112 and 134	$2,400	$2,550	$2,600	$2,800
35	Medicare Part A - hospital insurance benefits	Health	1970	N.A./administrative	$15,752	$16,796	$16,995	$18,187
36	Medicare Part B - supplementary medical benefits	Health	1970	N.A./administrative	$13,467	$14,361	$15,405	$17,044
37	Medicare Part D - prescription drug benefits	Health	2003	N.A./administrative	$3,578	$3,926	$4,323	$4,770

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

					Revenue Forgone ($ in thousands)			
No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	FY 2014	FY 2015	FY 2016	FY 2017
Federal Exclusions (cont)								
38	Capital gain on sale of principal residence	Housing	1997	121	$35,243	$36,948	$38,511	$39,790
39	Income from discharge of principal residence acquisition indebtedness	Housing	2007	108	$287	sunset	sunset	sunset
40	Interest on state and local private-activity bonds issued to finance housing	Housing	1980	103, 141, 142, 143, and 146	$1,990	$2,196	$2,196	$2,196
41	Compensatory damages for physical injury or sickness	Income security	1918	104(a)(2) - 104(a)(5)	$1,430	$1,520	$1,520	$1,520
42	Disaster mitigation payments	Income security	2005	139	too small	too small	too small	too small
43	Employer contributions for premiums on accident and disability insurance	Income security	1954	105 and 106	$3,397	$3,575	$3,665	$3,844
44	Employer contributions for premiums on group-term life insurance	Income security	1920	79	$2,860	$3,039	$3,218	$3,486
45	Employer pension contributions and earnings plans	Income security	1921	401-407, 410-418E, and 457	$86,257	$95,731	$108,513	$118,793
46	Income of trusts to finance supplemental unemployment benefits	Income security	1960	501(c)(17)	$27	$36	$45	$54
47	Investment income on life insurance and annuity contracts	Income security	1913	72, 101, 7702, and 7702A	$41,353	$42,406	$43,400	$44,595
48	Public assistance cash benefits	Income security	1933	N.A./administrative	$5,212	$5,420	$5,629	$5,733
49	Roth IRA earnings and distributions	Income security	1997	408	$1,993	$2,272	$2,550	$2,874
50	Social Security and Railroad Retirement benefits	Income security	1938	86	$13,029	$13,559	$14,127	$14,809
51	Survivor annuities paid to families of public safety officers	Income security	1997	101(h)	too small	too small	too small	too small
52	Workers' compensation benefits	Income security	1918	104(a)(1)	$8,313	$8,581	$8,939	$9,296
53	Active income of controlled foreign corporations	International commerce	1909	11, 882, and 951-964	$28,661	$31,208	$33,119	$36,361
54	Allowances for federal employees working abroad	International commerce	1943	912	$8,484	$8,908	$9,332	$9,757
55	Income earned abroad by U.S. citizens	International commerce	1926	911	$5,563	$6,583	$7,696	$8,530
56	Inventory property sales source rule exception	International commerce	1921	861, 862, 863, and 865	$1,969	$2,027	$2,142	$2,200
57	Benefits and allowances for armed forces personnel	National defense	1925	112 and 134	$3,030	$3,272	$3,454	$3,575
58	Combat pay	National defense	1918	112	$545	$606	$727	$788
59	Military disability benefits	National defense	1942	104(a)(4), 104(a)(5) and 104(b)	$121	$121	$182	$182

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates
(Individual and Corporate Income Taxes)

					Revenue Forgone ($ in thousands)			
No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	FY 2014	FY 2015	FY 2016	FY 2017
60	Contributions in aid of construction for water and sewer utilities	Natural resources and environment	1996	118(c) and 118(d)	too small	too small	too small	too small
61	Earnings of certain environmental settlement funds	Natural resources and environment	2005	468B	too small	too small	too small	too small
62	Energy conservation subsidies provided by public utilities	Natural resources and environment	1992	136	too small	too small	too small	too small
63	Interest on state and local private-activity bonds issued to finance water, sewer, and hazardous-waste facilities	Natural resources and environment	1968	103, 141, 142, and 146	$366	$366	$366	$366
64	Employer-provided adoption assistance	Social policy	1996	137	$89	$89	$80	$77
65	Employer-provided dependent care	Social policy	1981	129	$1,511	$1,609	$1,698	$1,804
66	Foster care payments	Social policy	1982	131	$536	$536	$536	$536
67	Employer-provided transportation assistance	Transportation	1984 and 1992	132(f)	$4,737	$5,095	$5,542	$5,989
68	Interest on state and local private-activity bonds issued to finance airport, dock and mass commuting facilities	Transportation	1968	103, 141, 142, and 146	$732	$835	$835	$835
69	Interest on state and local private-activity bonds issued to finance highway projects and rail-truck transfer facilities	Transportation	2005	103, 141, 142(m), and 146	too small	too small	too small	too small
70	G.I. Bill education benefits	Veterans' benefits	1917	38 USC 5301	$665	$720	$780	$847
71	Veterans' benefits and services	Veterans' benefits	1917	38 USC 5301	$3,235	$3,565	$3,930	$4,350
Federal Adjustments								
72	Classroom expenses of elementary and secondary school educators	Education	2002	62	$210	sunset	sunset	sunset
73	Higher education expenses	Education	2001	222	$278	sunset	sunset	sunset
74	Interest on student loans	Education	1997	221	$1,705	$1,705	$1,827	$1,827
75	Contributions to health savings accounts	Health	2003	223	$1,044	$1,143	$1,242	$1,391
76	Health insurance premiums and long-term care insurance premiums paid by the self-employed	Health	1986	162(l)	$3,818	$4,022	$4,227	$4,500
77	Contributions to self-employment retirement plans	Income security	1962	401-407, 410-418E and 457	$33,051	$34,979	$37,458	$39,937
78	Employee contributions to traditional Individual Retirement Accounts	Income security	1974	219 and 408	$6,166	$6,722	$7,371	$7,974
79	Overnight travel expenses of National Guard and Reserve members	National defense	2003	62(a)(2)(E) and 162	$50	$50	$50	$50

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Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates
(Individual and Corporate Income Taxes)

					Revenue Forgone ($ in thousands)			
No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	FY 2014	FY 2015	FY 2016	FY 2017
Federal Deductions								
80	Accelerated depreciation of buildings other than rental housing	Economic development	1954	167 and 168	$345	$345	$403	$403
81	Accelerated depreciation of equipment	Economic development	1954	167 and 168	$7,893	$7,893	$7,893	$7,893
82	Small life insurance company taxable income	Economic development	1984	806	too small	too small	too small	too small
83	Amortization of business start-up costs	Economic development	1980	195	$139	$139	$139	$139
84	Completed contract rules	Economic development	1986	460	$463	$521	$521	$521
85	Exception from passive loss rules for $25,000 of rental real estate loss	Economic development	1986	469(i)	$20,125	$22,711	$24,299	$26,813
86	Expensing of depreciable small business property	Economic development	1958	179	$5,505	$5,367	$5,367	$5,644
87	Expensing of magazine circulation expenditures	Economic development	1950	173	too small	too small	too small	too small
88	Film and television production costs	Economic development	2004	181	too small	too small	too small	too small
89	Gain on non-dealer installment sales	Economic development	1986	453 and 453A(b)	$6,809	$6,184	$5,709	$5,338
90	Life insurance company reserves	Economic development	1984	803(a)(2), 805(a)(2), and 807	$1,505	$1,563	$1,563	$1,621
91	Loss from sale of small business corporation stock	Economic development	1958	1244	$83	$83	$83	$83
92	Property and casualty insurance company reserves	Economic development	1986	832(b)	$232	$232	$290	$290
93	Research and development expenditures	Economic development	1954	59(e) and 174	$3,531	$4,052	$4,400	$4,515
94	Amortization of certified pollution control facilities	Energy	2005	169(d)(5)	$232	$174	$174	$174
95	Depreciation recovery periods for specific energy property	Energy	1986	168(e)	$463	$521	$463	$463
96	Energy-efficient commercial building property	Energy	2005	179D	$173	$173	$173	$173
97	Blue Cross and Blue Shield companies	Health	1986	833	$232	$232	$232	$290
98	Medical and dental care expenses	Health	1942	213	$10,069	$11,531	$13,155	$14,048
99	Accelerated depreciation of rental housing	Housing	1954	167 and 168	$5,045	$4,918	$4,918	$5,021
100	Mortgage interest on owner-occupied residences	Housing	1913	163(h)	$68,651	$71,811	$75,832	$83,684
101	State and local property taxes on owner-occupied residences	Housing	1913	164	$17,158	$18,238	$19,498	$20,638
102	Casualty and theft losses	Income security	1913	165(c)(3), 165(e), and 165(h) -165(k)	$142	$142	$142	$142
103	Deduction of foreign taxes instead of a credit	International commerce	1913	901	$174	$174	$174	$174
104	Financing income of certain controlled foreign corporations	International commerce	1962	953 and 954	$869	sunset	sunset	sunset
105	Charitable contributions	Social policy	1917 and 1935	170 and 642(c)	$55,257	$57,684	$60,209	$63,107
106	Costs of removing architectural and transportation barriers to							

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Federal Conformity Estimates

(Individual and Corporate Income Taxes)

No.	Name	Program Area	Year Enacted	Internal Revenue Code Section	Revenue Forgone ($ in thousands) FY 2014	FY 2015	FY 2016	FY 2017
Federal Special Rules								
107	60-40 rule for gain or loss from section 1256 contracts	Economic development	1981	1256	$142	$200	$200	$200
108	Interest rate and discounting period assumptions for reserves of property and casualty insurance companies	Economic development	1986	831, 832(b), and 846	$463	$463	$463	$463
109	Inventory accounting	Economic development	1938	475, 491-492	$3,753	$3,927	$4,042	$4,216
110	Special alternative tax on small property and casualty insurance companies	Economic development	1954	321(a), 501(c)(15), 832, and 834	$58	$58	$58	$58
111	Apportionment of research and development expenses for determining foreign tax credits	International commerce	1977	861-863 and 904	$290	$290	$232	$174
112	Interest-charge domestic international sales corporations	International commerce	1986	991-997	$232	$232	$232	$232

LOCAL TAX EXPENDITURE ESTIMATES

D.C. INCOME TAX

(Individual and Corporate Income Taxes)

No.	Name of Tax Expenditure	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2014	FY 2015	FY 2016	FY 2017
Exemptions								
113	Additional personal exemption for the blind	Income security	1987	§ 47-1806.02(d)	$90	$92	$95	$95
114	Additional personal exemption for the elderly	Income security	1987	§ 47-1806.02(e)	$4,652	$4,787	$4,922	$4,922
Subtractions from Federal Adjusted Gross Income								
115	Qualified high-technology companies: depreciable business assets	Economic development	2001	§ 47.1803.3(a)(18)	no estimate	no estimate	no estimate	no estimate
116	College savings plan contributions	Education	2001	§ 47-4501 - § 47-4512	$1,066	$1,066	$1,066	$1,066
117	Public school teacher expenses	Education	2007	§ 47-1803.03(b-2)	$112	$112	$112	$112
118	Health insurance premiums paid for a domestic partner (business income tax)	Health	1992	§47-1803.03(a)(15) and 46-401(b)	$170	$178	$188	$198
119	Health insurance premiums paid for a domestic partner (personal income tax)	Health	2006	§ 47-1803.02(a)(2)(W)	$24	$24	$25	$26
120	Health professional loan repayments	Health	2006	§ 7-751.11	$70	$70	$70	$70
121	Long-term care insurance premiums	Health	2005	§ 47-1802.02(b-1)	$225	$225	$225	$225

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

No.	Name	Program Area	Year Enacted	D.C. Code Section	Revenue Forgone ($ in thousands) FY 2014	FY 2015	FY 2016	FY 2017
Subtractions from Federal Adjusted Gross Income (cont.)								
122	Housing relocation assistance	Housing	1980	§ 42-2851.05, § 42-3403.05, and § 47-1803.02(a)(2)(R)	minimal	minimal	minimal	minimal
123	D.C. and federal government pension income	Income security	1987	§ 47-1803.02(a)(2)(N)	$4,124	$4,228	$4,378	$4,542
124	D.C. and federal government survivor benefits	Income security	1987	§ 47-1803.02(a)(2)(N)	$3,934	$4,033	$4,176	$4,332
125	Disability payments for the permanently and totally disabled	Income security	1985	§ 47-1803.02(a)(2)(M)	$87	$89	$93	$96
126	Income of persons with a permanent and total disability	Income security	2005	§ 47-1803.02(a)(2)(V)	$553	$567	$587	$609
127	Railroad retirement system benefits	Income security	1985	§ 47-1803.02(a)(2)(L)	$93	$95	$99	$103
128	Social Security benefits for retired workers	Income security	1985	§ 47-1803.02(a)(2)(L)	$16,877	$17,304	$17,918	$18,587
129	Social Security benefits for survivors and dependents	Income security	1985	§ 47-1803.02(a)(2)(L)	$2,142	$2,196	$2,274	$2,359
130	Social Security benefits for the disabled	Income security	1985	§ 47-1803.02(a)(2)(L)	$4,190	$4,296	$4,449	$4,615
131	Environmental savings account contributions and earnings	Natural resources and environment	2001	§ 8-637.03	minimal	minimal	minimal	minimal
132	Rental assistance to police officers	Public safety	1993	§ 42-2902	minimal	minimal	minimal	minimal
133	Compensatory damages awarded in a discrimination case	Social policy	2002	§ 47-1803.02(a)(2)(U)	$31	$32	$33	$34
134	Poverty lawyer loan assistance	Social policy	2007	§ 47-1803.02(a)(2)(X)	$40	$40	$40	$40
Credits								
135	Economic development zone incentives for businesses	Economic development	1988	§ 6-1501, § 6-1502, § 6-1504, and § 47-1807.06	$0	$0	$0	$0
136	Qualified high-technology companies: business income tax exemption and reduction	Economic development	2001	§ 47-1817.06	$15,983	$16,777	$17,491	$18,310
137	Qualified high-technology companies: employee relocation incentives	Economic development	2001	§ 47-1817.02	included in #136	included in #136	included in #136	included in #136
138	Qualified high-technology companies: employment incentives	Economic development	2001	§ 47-1817.03	included in #136	included in #136	included in #136	included in #136
139	Qualified high-technology companies: incentives to employ disadvantaged workers	Economic development	2001	§ 47-1817.05	included in #136	included in #136	included in #136	included in #136
140	Qualified high-technology companies: incentives to retrain disadvantaged workers	Economic development	2001	§ 47-1817.04	included in #136	included in #136	included in #136	in #136

(Continued on next page)

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

					Revenue Forgone (in thousands)			
No.	**Name**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Credits (cont.)								
141	Qualified social electronic commerce companies	Economic development	2012	§ 47-1818.01 - § 47-1818.08	$0	$0	$1,440	$1,500
142	First-time home purchase for D.C. government employees	Employment	2000	§ 42-2506	$124	$124	$124	$124
143	Job growth tax credit	Employment	2010	§ 47-1807.09 and § 47-1807.51 - § 47-1807.56	$0	$0	$0	$0
144	Paid leave for organ or bone marrow donors	Health	2006	§ 47-1807.08 and § 47-1808.08	no estimate	no estimate	no estimate	no estimate
145	Employer-assisted home purchases	Housing	2002	§ 47-1807.07 and § 47-1808.07	minimal	minimal	minimal	minimal
146	Lower-income, long-term homeownership	Housing	2002	§ 47-1806.09 - § 47-1806.09f	$4	$4	$4	$4
147	Property tax circuit-breaker	Housing	1977	§ 47-1806.06	$16,354	$16,853	$18,110	$19,088
148	Earned income tax credit	Income security	2000	§ 47-1806.04(f)	$54,262	$54,967	$55,737	$56,461
149	Low-income credit	Income security	1987	§ 47-1806.04(e)	$0	$1,789	$1,789	$1,789
150	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	$0	$0	$0	$0
151	Child and dependent care	Social policy	1977	§ 47-1806.04(c)	$3,575	$3,575	$3,575	$3,575
REAL PROPERTY TAX								
Abatements								
152	New or improved buildings used by high-technology companies	Economic development	2001	§ 47-811.03	$35	$36	$37	$38
153	Non-profit organizations locating in designated neighborhoods	Economic development	2010	§ 47-857.11 - § 47-857.16	$153	$153	$153	$153
154	Improvements to low-income housing	Housing	2002	§ 47-866	$0	$0	$0	$0
155	New residential developments	Housing	2002	§ 47-857.01 - § 47-857.10	$3,771	$2,105	$1,540	$1,346
156	NoMA residential developments	Housing	2009	§ 47-859.01 - § 47-859.05	$1,002	$4,212	$4,212	$4,212
157	Preservation of section 8 housing in qualified areas	Housing	2002	§ 47-865	$0	$0	$0	$0
158	Single-room-occupancy housing	Housing	1994	§ 42-3508.06	$0	$0	$0	$0
159	Vacant rental housing	Housing	1985	§ 42-3508.02	$0	$0	$0	$0

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

					Revenue Forgone (in thousands)			
No.	**Name**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Exemptions								
160	Development of a qualified supermarket, restaurant, or retail store	Economic development	1988	§ 47-1002(23)	$2,383	$2,948	$2,958	$3,684
161	High-technology commercial real estate database and service providers	Economic development	2010	§ 47-4630	$700	$700	$700	$700
162	Educational institutions	Education	1942	§ 47-1002(10)	$104,195	$104,455	$104,716	$104,978
163	Libraries	Education	1942	§ 47-1002(7)	$426	$427	$428	$429
164	Embassies, chanceries, and associated properties of foreign governments	General law	1942	§ 47-1002(3)	$43,825	$43,935	$44,045	$44,155
165	Federal government property	General law	1942	§ 47-1002(1)	$839,900	$841,999	$844,904	$846,215
166	Miscellaneous exemptions	General law	multiple years	Title 47, Chapters 10 and 46	$118,784	$119,081	$119,379	$119,677
167	Hospital buildings	Health	1942	§ 47-1002(9)	$13,352	$13,386	$13,419	$13,453
168	Historic property	Housing	1974	§ 47-842 - § 47-844	$9	$10	$10	$10
169	Homestead deduction	Housing	1978	§ 47-850	$57,264	$58,982	$60,751	$62,574
170	Lower-income homeownership households and cooperative housing associations	Housing	1983	§ 47-3503	$9,711	$9,735	$9,760	$9,784
171	Multi-family and single-family rental and cooperative housing for low- and moderate-income persons	Housing	1978	§ 47-1002(20)	$1,080	$1,082	$1,085	$1,088
172	Nonprofit housing associations	Housing	1983	§ 47-3505	$10,791	$10,818	$10,845	$10,872
173	Nonprofit affordable housing developers	Housing	2012	§ 47-1005.02	$200	$300	$400	$500
174	Resident management corporations	Housing	1992	§ 47-1002(24)	$0	$0	$0	$0
175	Correctional Treatment Facility	Public safety	1997	§ 47-1002(25)	$3,422	$3,487	$3,602	$3,721
176	Art galleries	Social policy	1942	§ 47-1002(6)	$2,374	$2,380	$2,386	$2,392
177	Cemeteries	Social policy	1942	§ 47-1002(12)	$5,723	$5,728	$5,734	$5,740
178	Charitable organizations	Social policy	1942	§ 47-1002(8)	$14,534	$14,571	$14,607	$14,644
179	Churches, synagogues, and mosques	Social policy	1942	§ 47-1002(13)	$60,626	$60,778	$60,930	$61,082
180	Washington Metropolitan Area Transit Authority properties	Transportation	1966	§ 9-1107.01	$9,408	$9,432	$9,456	$9,479

(Continued on next page)

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

					Revenue Forgone (in thousands)			
No.	**Name**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Credits								
181	Qualified social electronic commerce companies	Economic development	2012	§ 47-1818.01 - § 47-1818.08	$0	$0	$1,510	$1,580
182	First-time home-buyer credit for D.C. government employees	Employment	2000	§ 42-2506	$313	$318	$329	$340
183	Assessment increase cap	Housing	2001	§ 47-864	$17,177	$18,310	$18,859	$19,425
184	Senior citizens and persons with disabilities	Housing	1986	§ 47-863	$21,520	$21,574	$21,628	$21,682
185	Brownfield revitalization and cleanup	Natural resources and environment	2001	§ 8-637.01	$0	$0	$0	$0
186	Condominium and cooperative trash collection	Natural resources and environment	1990	§ 47-872 and § 47-873	$5,327	$5,460	$5,597	$5,737
Deferrals, Rebates, and Multiple Categories								
187	Economic development zone incentives for real property owners	Economic development	1988	§ 6-1501 - § 6-1503	$0	$0	$0	$0
188	Public charter school tax rebate	Education	2005	§ 47-867	$1,296	$1,321	$1,364	$1,409
189	Homeowners in enterprise zones	Housing	2002	§ 47-858.01 - § 47-858.05	$0	$0	$0	$0
190	Low-income homeowners	Housing	2005	§ 47-845.02	$0	$0	$0	$0
191	Low-income, senior-citizen homeowners	Housing	2005	§ 47-845.03	$3	$4	$4	$4
DEED RECORDATION AND TRANSFER TAX								
Exemptions								
192	Educational institutions	Education	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$516	$518	$519	$520
193	Bona-fide gifts to the District of Columbia	General law	2011	§ 47-902(24)	$0	$0	$0	$0
194	Embassies, chanceries, and associated properties of foreign governments	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$1,064	$1,067	$1,069	$1,072
195	Federal government	General law	1962 and 1980	§ 42-1102(2) and § 47-902(2)	$52	$53	$53	$54
196	Other properties exempt from real property taxation	General law	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$687	$689	$689	$690
197	Special act of Congress (recordation tax only)	General law	1962	§ 42-1102(4)	$375	$376	$376	$377
198	Cooperative housing associations	Housing	1983	§ 42-1102(14), §47-3 503(a)(2), §47-3503(a)(3), §47-902(11), and §47-3503(b)(2)	$267	$272	$278	$283

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

					Revenue Forgone (in thousands)			
No.	Name	Program Area	Year Enacted	D.C. Code Section	FY 2014	FY 2015	FY 2016	FY 2017
Deed Recordation and Transfer Tax Exemptions (cont.)								
199	Inclusionary zoning program (transfer tax only)	Housing	2007	§ 47-902(23)	$7	$30	$30	$30
200	Lower-income homeownership households	Housing	1983	§ 42-1102(12), § 47-3503(a)(1), § 47-3503(a)(3), § 47-902(9), and §47-3503(b)(1)	$107	$107	$107	$108
201	Nonprofit housing associations	Housing	1983	§ 42-1102(13), § 47-3505(c), § 47-902(10), and §47-3505(b)	$160	$160	$160	$161
202	Nonprofit affordable housing developers	Housing	2012	§ 42-1102(32)	$155	$155	$156	$156
203	Resident management corporations	Housing	1992	§ 42-1102(20), § 47-3506.01(b)(1), § 47-902(15), and § 47-3506.01(b)(2)	$0	$0	$0	$0
204	Charitable organizations	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$2,004	$2,009	$2,014	$2,019
205	Churches, synagogues, and mosques	Social policy	1962 and 1980	§ 42-1102(3) and § 47-902(3)	$129	$129	$130	$130
206	Tax-exempt entities subject to a long-term lease	Tax administration and equity	2003	§ 42-1102(27) and § 47-902(21)	no estimate	no estimate	no estimate	no estimate
SALES TAX								
Exemptions								
207	Energy products used in manufacturing	Economic development	1949	§ 47-2005(11) and (11A)	$4,388	$4,563	$4,728	$4,889
208	Internet access service	Economic development	1999	§ 47-2001(n)(2)(F)	$5,691	$5,885	$6,103	$6,341
209	Materials used in development of a qualified supermarket	Economic development	2000	§ 47-2005(28)	$817	$845	$876	$908
210	Professional and personal services	Economic development	1949	§ 47-2001(n)(2)(B)	$261,782	$272,353	$282,054	$291,644
211	Qualified high-technology companies: certain sales	Economic development	2001	§ 47-2001(n)(2)(G)	$672	$695	$721	$749
212	Qualified high-technology companies: technology purchases	Economic development	2001	§ 47-2005(31)	$179	$187	$194	$203
213	Transportation and communication services	Economic development	1949	§ 47-2001(n)(2)(A)	$46,974	$48,571	$50,368	$52,332
214	Federal and D.C. governments	General law	1949	§ 47-2005(1)	$194,110	$200,710	$208,136	$216,253
215	Medicine, drugs, and medical devices	Health	1949	§ 47-2005(14) and (15)	$16,294	$16,848	$17,471	$18,153
216	Groceries	Social policy	1949	§ 47-2001(n)(2)(E)	$54,382	$56,231	$58,312	$60,586
217	Materials used in war memorials	Social policy	1957	§ 47-2005(16)	$0	$0	$0	$0

Table 3-19 (continued)

District of Columbia Tax Expenditure Estimates for FY 2014-2017

Local Tax Expenditure Estimates

					Revenue Forgone (in thousands)			
No.	**Name**	**Program Area**	**Year Enacted**	**D.C. Code Section**	**FY 2014**	**FY 2015**	**FY 2016**	**FY 2017**
Sales Tax Exemptions (cont.)								
218	Nonprofit (501(c)(4)) organizations	Social policy	1987	§ 47-2005(22)	$33,171	$34,299	$35,568	$36,955
219	Semi-public institutions	Social policy	1949	§ 47-2005(3)	$49,377	$51,056	$52,945	$55,010
220	Miscellaneous	Tax administration and equity	multiple years	§ 47-2005	no estimate	no estimate	no estimate	no estimate
221	Public utility companies	Tax administration and equity	1949	§ 47-2005(5)	$81,699	$84,477	$87,602	$91,019
222	State and local governments	Tax administration and equity	1949	§ 47-2005(2)	minimal	minimal	minimal	minimal
223	Valet parking services	Transportation	2002	§ 47-2001(n)(1)(L)(iv-I) and § 47-2001(n)(2)(H)	$143	$148	$153	$159
INSURANCE PREMIUMS TAX								
Credit								
224	Certified capital investment by insurance companies	Economic development	2004	§ 31-5233	$8,804	$2,859	$0	$0
PERSONAL PROPERTY TAX								
Exemptions								
225	Digital audio radio satellite companies	Economic development	2000	§ 47-1508(a)(8)	no estimate	no estimate	no estimate	no estimate
226	Qualified high-technology companies	Economic development	2001	§ 47-1508(a)(10)	$100	$104	$108	$113
227	Qualified supermarkets	Economic development	2000	§ 47-1508(a)(9)	$312	$316	$319	$322
228	Solar energy systems	Natural resources and environment	2013	§ 47-1508(a)(11)	$124	$125	$126	$127
229	Cogeneration systems	Natural resources and environment	2013	§ 47-1508(a)(12)	$0	$0	$0	$1,370
230	Non-profit organizations	Social policy	1902	§ 47-1508(a)(1)	$4	$4	$4	$4
231	Public utility and toll telecommunications providers	Tax administration and equity	2001	§ 47-1508(a)(3A)	$6	$6	$6	$6
232	Wireless telecommunication companies	Tax administration and equity	1998	§ 47-1508(a)(7)	minimal	minimal	minimal	minimal
233	Works of art lent to the National Gallery by non-residents	Tax administration and equity	1950	§ 47-1508(a)(2)	$0	$0	$0	$0
234	Motor vehicles and trailers	Transportation	1954	§ 47-1508(a)(3)	$2,437	$2,461	$2,486	$2,511

Operating Expenditures

In FY 2013, the District's Local funds expenditures, excluding Dedicated Taxes, increased by $361.4 million, or 6.4 percent, over FY 2012. Since FY 2010, expenditures have increased by an average of 5.3 percent annually as depicted in Figure 4-1. Table 4A-1 of the Appendix displays Local funds expenditures by fiscal year for selected agencies and each appropriation title.

Dedicated Tax funds were segregated as separate funds beginning in FY 2007; their expenditures are shown by agency and appropriation title in Table 4A-2 of the Appendix. They totaled $256.1 million in FY 2013.

The $361.4 million Local funds increase in FY 2013 was partly due to spending increases of $65.1 million in the Housing Production Trust Fund Subsidy, $60.2 million in the Department of Health Care Finance, $30.3 million in the Department of General Services, and a net of $75.8 million in the Public Education System agencies.

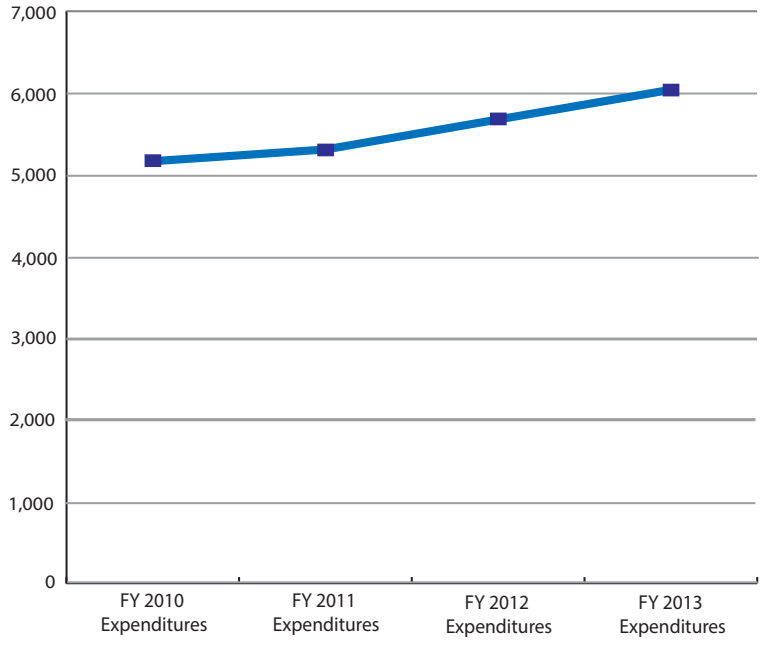
On a general operating funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 3.3 percent annually from FY 2010 to FY 2013 (Table 4A-3 in the Appendix).

Figure 4-1

Local Funds Actual Expenditures (Excluding Dedicated Taxes)

Does not include Enterprise and Other Funds

(Dollars in millions)



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

- Examines the growth in expenditures from FY 2010 to FY 2013 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 2010 through FY 2013. Tables 4A-1, 4A-2, and 4A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and General Operating funds expenditures in the largest District agencies from FY 2010 through FY 2013. The following sections describe major elements of growth during this time period, by appropriation title.

Human Support Services

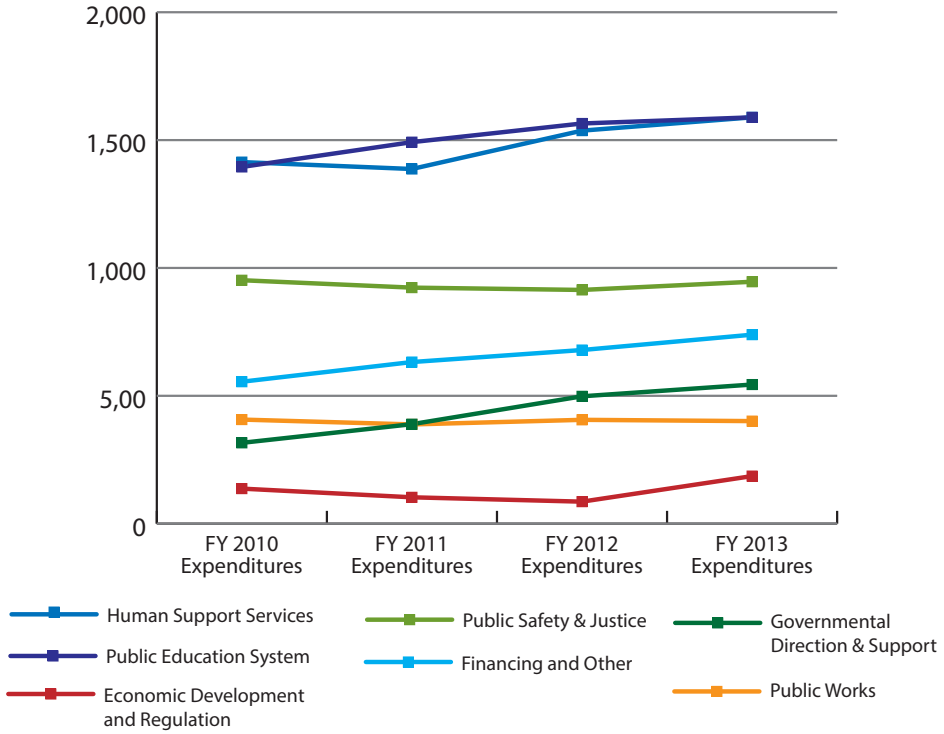
The FY 2013 Local funds expenditures of $1,588.8 million in this appropriation title reflect an increase of $52.1 million, or 3.4 percent, over the FY 2012 expenditures of $1,536.7 million. The expenditure change from FY 2010 reflects a 4.0 percent average annual increase. Expenditures in the Human Support Services appropriation title between FY 2012 and FY 2013 reflect growth that reversed a trend of decreases in prior years. This change is primarily due to the growth of the Medicaid program.

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)



- **Department of Health Care Finance (DHCF)** – The impact of Medicaid on DHCF expenditures was exacerbated by the expiration of the federal stimulus funding that was provided by the American Reinvestment and Recovery Act (ARRA) of 2009. More than $80.5 million in offsets provided by ARRA to supplement local expenditures were no longer available from the third quarter of FY 2011. Additionally, the impact of the Patient Protection and Affordable Care Act of 2010 resulted in further growth of Medicaid in FY 2010 and to a lesser extent in FY 2011. Expenditures at DHCF increased from FY 2010 to FY 2013 by an average of 14.4 percent annually.
- **Department of Behavioral Health (DBH)** – Formerly named the Department of Mental Health, a trend of decreases in Local funds spending from FY 2010 through FY 2012 was reversed in FY 2013 by an increase of over $13.9 million.

Public Education System

Local funds expenditures in the Public Education appropriation title increased by 5.6 percent (annual average) from FY 2010 to FY 2013. 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 funds expenditures by the District of Columbia Public Schools (DCPS) were higher than any other District agency until FY 2012, when DHCF expenditures surpassed DCPS. DCPS also employs more than one-fifth 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 2013.

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 2013 at DCPS increased by 0.3 percent over FY 2012. Enrollment increased by 0.8 percent from FY 2012 to FY 2013, and the foundation level for the UPSFF increased to $9,124 in FY 2013, in accordance with the provisions of District of Columbia Official Code §38-2909. 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 for 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 2013 for DCPCS in Local funds increased by 18.4 percent over FY 2012. Enrollment increased by 13.0 percent from FY 2012 to FY 2013, and expenditures per enrolled student also increased.
- **Office of the State Superintendent of Education (OSSE)** - As a result of the Public Education Reform Amendment Act of 2007, a number of functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed an increase in FY 2013 from FY 2012.
- **University of the District of Columbia (UDC)** - The District's subsidy to the University decreased by 2.7 percent from $67.4 million in FY 2012 to $65.6 million in FY 2013.

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*
2010	44,718	$517,674	27,661	$375,845	72,379	$893,520	$12,345
2011	45,630	$585,839	29,356	$440,368	74,986	$1,026,208	$13,685
2012	45,191	$638,879	31,562	$508,113	76,753	$1,146,992	$14,944
2013	45,557	$640,642	35,674	$601,428	81,231	$1,242,070	$15,291
Annual Growth Rate (2010 - 2013)	0.6%	7.4%	8.8%	17.0%	3.9%	11.6%	7.4%

Note: *per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Office of the State Superintendent of Education (OSSE) on 3/7/14 and may not match previous year's reports.

Details may not sum due to rounding.

Public Education expenditures are tracked by appropriation year (AY) and fiscal year (FY). Table 4A-4 in the Appendix 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.

Public Safety and Justice

Local funds expenditures in the public safety area decreased by 0.2 percent (annual average) from FY 2010 to FY 2013. 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 69.8 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department** - Expenditures at MPD increased from FY 2010 to FY 2013 by an average of 1.8 percent annually. Expenditures for FEMS increased by 0.9 percent (annual average) from FY 2010 to FY 2013.
- **Police and Fire 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, 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 2010 to FY 2013 by an average of -10.0 percent annually, accounting for market factors affecting the national economy and limited pay raises due to collective bargaining agreements still in negotiation.
- **Department of Corrections** - There was a Local funds average annual decrease of 3.8 percent over the FY 2010 – FY 2013 period, attributable to lower inmate healthcare costs and Contractual Services due to the reduced inmate population.

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 Tax Revenue Anticipation Notes (TRANs) in order to finance its seasonal cash flow needs. The total amount of TRANs 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 2013, the District issued $675 million of TRANs for this purpose.

- **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 as of FY 2014 includes bond issuance to finance specific capital projects totaling $1.087 billion in Fiscal Year 2014 and decreasing annually to $455.7 million in FY 2019. The CIP also includes amounts above this level to be funded through other sources. Borrowing amounts in Fiscal Years 2011, 2012, and 2013 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately $2.25 billion of General Obligation Bonds and approximately $4.5 billion of Income Tax Secured Revenue Bonds outstanding as of September 30, 2013.
- **Certificates of Participation (COPs)** - The District has a payment obligation with respect to approximately $207 million of outstanding Certificates of Participation with varying maturities, which were issued to finance various District facilities. The District's payment obligations on the COPs are subject to, and dependent upon, inclusion of sufficient funds in annual District budgets and annual appropriations made by Congress for such purpose.
- **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 $469 million of its capital equipment needs through the program and has approximately $113.8 million in principal outstanding as of September 30, 2013.
- **Repayment of Revenue Bonds** - The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bonds, notes, or other obligations) to borrow funds to finance governmental projects by creating a security interest in any District revenues. Such bonds, notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007, FY 2010, and FY 2013, the District issued bonds for its New Communities Initiative, with such bonds secured by a portion of revenues dedicated to the Housing Production Trust Fund. The District had approximately $120.5 million of these bonds outstanding as September 30, 2013.
- **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.
- **Highway Trust Fund Transfer - Dedicated Taxes, Convention Center Transfer – Dedicated Taxes, and TIF and PILOT Transfer** – Dedicated Taxes - These agencies were first budgeted in FY 2010 to make the flow of the dedicated revenues through the General Fund more visible. The TIF and PILOT Transfer, along with Dedicated Tax Transfers to the Housing Production Trust Fund and the Baseball Revenue Fund, are no longer budgeted in the General Fund starting in FY 2013.

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 19.9 percent average annually from FY 2010 to FY 2013.

- **Economic Development and Regulation**

  This is the smallest of the appropriation titles. The Housing Production Trust Fund Subsidy, the Department of Employment Services, the Department of the Consumer and Regulatory Affairs, the Housing Authority Subsidy, the Office of the Deputy Mayor for Planning and Economic Development, and the Department of Housing and Community Development accounted for 84.9 percent of the expenditures in this title in FY 2013. Local funds expenditures increased from FY 2010 to FY 2013 at an average rate of 10.6 percent annually. The Department of Housing and Community Development experienced the largest decrease in expenditures (19.7 percent), compared to the Office of the Deputy Mayor for Planning and Economic Development, which had the largest average increase (45.7 percent) from FY 2010 to FY 2013. The Housing Production Trust Fund Subsidy also had a $65.1 million increase over FY 2012 providing a substantial increase to Economic Development and Regulation appropriation title.

- **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 decreased by 4.0 percent, on average, annually from FY 2010 to FY 2013 for Local funds, while the WMATA subsidy decreased by 5.6 percent, as other funding sources partially replaced Local funds.

Summary of Local Funds Expenditure Growth by Agency and Function

All of the appropriation titles except Public Safety and Justice and Public Works experienced increases in total average annual expenditures since FY 2010. Expenditures in Public Works decreased for FY 2013 over FY 2012, while Governmental Direction and Support, Economic Development and Regulation, Public Education System, Human Support Services, and Financing and Other had an average annual increase since FY 2010. Overall, the District as a whole had an average annual increase of 5.3 percent for Local Funds expenditures from FY 2010 to FY 2013.

Public Education is the largest appropriation title, comprising 27.1 percent of total Local funds expenditures. Human Support Services is the second largest appropriation title with a 26.3 percent share of total Local funds expenditures.

Actual DCPS enrollment has been fluctuating annually with a decrease in FY 2012 over FY 2011 but an increase in FY 2013. The enrollment in Public Charter Schools has shown a steady increase at an average annual rate of 8.8 percent since FY 2010. The enrollment in Public Charter Schools accounts for 43.9 percent of total enrollment in the combined District schools system in FY 2013. From FY 2010 to FY 2013, the combined District schools system enrollment shows an increase of 3.9 percent average 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 2013, the District received a total of $97.0 million in federal payments that could be spent by the agencies. Table 4A-5 of the Appendix details the federal payments made to the District from FY 2010 through FY 2013, 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 2013 the District spent $16.2 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 2013 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 2010 through FY 2013 by agency. Overall, their annual growth rate was 1.8 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

Expenditure Growth by Object Class, FY 2010 to FY 2013

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 2010 through FY 2013. Since FY 2010, the rate of growth for Local funds expenditures for nonpersonal services (NPS), such as contractual services, equipment, subsidies and transfers, and debt service, has risen along with personal services (PS), which include regular salaries and wages and other additional costs (Figure 4-3). The average annual growth rate from FY 2010 to FY 2013 for Locally funded personal services (PS) has increased 3.7 percent. Tables 4A-7 and 4A-8 in the appendix to this chapter provide details.

Personal Services

From FY 2010 to FY 2013, total Local Funds PS 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 3.7 percent.

Table 4-2 shows overtime expenses from FY 2010 through FY 2013 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, Department of Public Works, Department of Youth Rehabilitation Services, Special Education Transportation, and Department of General Services comprise 75.3 percent of the total FY 2013 overtime expenditures.

Nonpersonal Services

As shown in Table 4A-7 of the Appendix, the average annual growth rate from FY 2010 to FY 2013 for Local Funds nonpersonal expenditures excluding retirement is 7.0 percent. Since FY 2012, NPS expenditures have increased by 9.5 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)

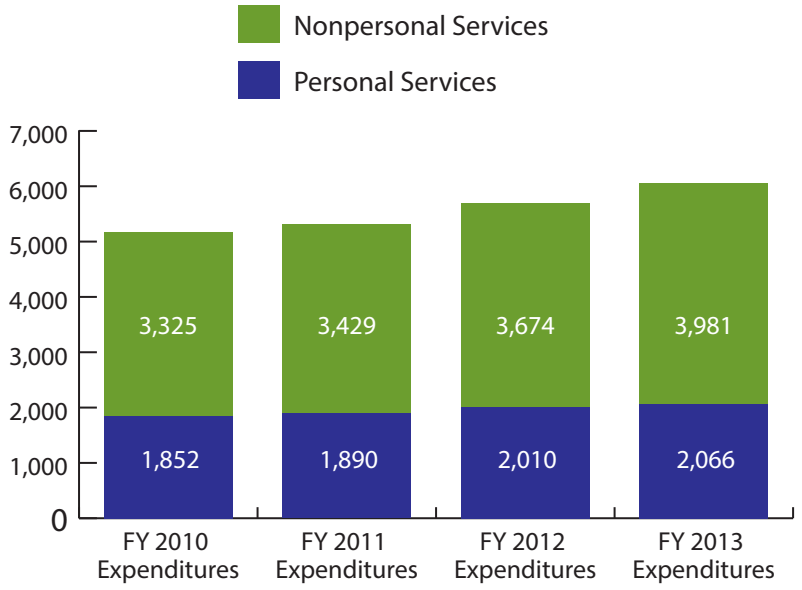


Table 4-2

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

(dollars in thousands)

Agency Name	FY 2010	FY 2011	FY 2012	FY 2013
Metropolitan Police Department	16,550	13,299	17,281	20,518
Fire and Emergency Medical Services	9,293	3,711	4,909	7,084
Department of Public Works	2,997	2,743	4,244	5,199
Department of Youth Rehabilitation Services	3,561	4,298	4,271	3,912
Special Education Transportation	2,737	3,024	3,584	3,763
Department of General Services	129	3	2,158	2,409
District of Columbia Public Schools	2,589	2,239	2,250	2,293
Department of Corrections	3,675	2,784	2,311	2,081
Department of Transportation	0	(1)	600	1,940
Child and Family Services	421	397	639	898
Department of Behavioral Health	3,405	3,680	2,364	1,716
Inaugural Expenses	0	0	0	978
Office of Unified Communications	1,352	1,108	760	765
Office of the Chief Financial Officer	381	178	343	714
Department of Human Services	255	175	470	705
Rest of District	2,679	2,838	1,660	1,950
Total Local Funds	**50,024**	**40,476**	**47,844**	**56,924**

Notes:

1) The fifteen selected agencies reflected overtime costs in excess of $700 thousand in any one year.
2) The "Rest of District" is comprised of the remaining 53 agencies.
3) The Department of General Services assumed the functions and responsibilities of the Office of Public Education Facilities Modernization and the Municipal Facilities: Non-Capital agency in FY 2012.
4) 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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Department of General Services	19,546	7,136	208,936	239,275	130.5%
Office of the Chief Financial Officer	115,213	87,779	95,011	99,682	-4.7%
Office of the Attorney General	56,039	48,936	54,970	57,336	0.8%
Office of Chief Technology Officer	46,089	29,757	35,799	40,253	-4.4%
Council of the District of Columbia	18,768	18,265	18,542	19,335	1.0%
Office of Finance and Resource Management	4,297	17,874	16,536	19,154	64.6%
Municipal Facilities: Non-Capital	0	122,657	0	0	N/A
All Other Agencies	55,843	61,575	67,931	69,408	7.5%
Governmental Direction and Support Sum	**315,795**	**393,979**	**497,725**	**544,442**	**19.9%**
Housing Production Trust Fund Subsidy			1,850	66,931	N/A
Department of Employment Services	50,980	38,148	31,387	37,754	-9.5%
Department of Consumer and Regulatory Affairs	15,499	7,624	9,935	15,537	0.1%
Housing Authority Subsidy	25,103	22,823	4,000	14,213	-17.3%
Deputy Mayor for Planning and Economic Development	3,841	2,158	9,687	11,877	45.7%
Department of Housing and Community Development	22,220	10,772	8,153	11,514	-19.7%
Commission on Arts and Humanities	5,160	4,182	3,927	11,125	29.2%
Office of Municipal Planning	7,220	5,480	6,111	6,345	-4.2%
All Other Agencies	7,428	12,196	11,086	10,673	12.8%
Economic Development and Regulation Sum	**137,451**	**103,383**	**86,136**	**185,969**	**10.6%**
Metropolitan Police Department	437,494	415,020	443,372	462,043	1.8%
Fire and Emergency Medical Services	193,326	191,932	188,903	198,391	0.9%
Department of Corrections	124,778	117,369	108,219	110,996	-3.8%
Police / Firefighters' Retirement System	132,300	127,200	116,700	96,314	-10.0%
All Other Agencies	64,389	71,313	56,926	78,550	6.9%
Public Safety and Justice Sum	**952,287**	**922,834**	**914,120**	**946,293**	**-0.2%**
District of Columbia Public Schools	517,674	585,840	638,879	640,642	7.4%
Public Charter Schools	375,845	440,368	508,113	601,428	17.0%
State Superintendent of Education (OSSE)	106,368	100,916	97,019	108,184	0.6%
Special Education Transportation	93,378	95,973	93,059	89,738	-1.3%
Non-Public Tuition	166,568	135,240	119,622	84,086	-20.4%
All Other Agencies	135,442	133,950	108,414	116,817	-4.8%
Public Education System Sum	**1,395,275**	**1,492,287**	**1,565,106**	**1,640,896**	**5.6%**

(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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Department of Health Care Finance	486,326	557,237	667,761	727,913	14.4%
Department of Human Services	141,095	136,000	178,404	174,865	7.4%
Department of Behavioral Health	187,898	160,971	158,714	172,613	-2.8%
Child and Family Services Agency	206,400	188,388	174,538	164,934	-7.2%
Department of Youth Rehabilitation Services	97,016	97,064	105,431	100,185	1.1%
All Other Agencies	295,054	247,624	251,845	248,331	-5.6%
Human Support Services Sum	**1,413,789**	**1,387,284**	**1,536,693**	**1,588,841**	**4.0%**
Mass Transit Subsidies (WMATA)	231,668	245,703	138,068	195,156	-5.6%
Department of Public Works	119,211	96,441	101,638	105,533	-4.0%
Department of Transportation	5,409	2,937	119,485	62,043	125.5%
All Other Agencies	50,470	43,331	47,100	38,184	-8.9%
Public Works Sum	**406,758**	**388,412**	**406,291**	**400,916**	**-0.5%**
Repayment of Loans and Interest	343,551	395,764	409,855	455,081	9.8%
District Retiree Health Contribution	90,700	94,200	109,800	107,800	5.9%
Master Equipment Lease / Purchase Program	43,863	48,247	49,791	49,953	4.4%
Pay-As-You-Go Capital	499	18,683	33,730	48,439	359.6%
All Other Agencies	76,861	74,625	75,568	77,632	0.3%
Financing and Other Sum	**555,474**	**631,519**	**678,744**	**738,905**	**10.0%**
Grand Total	**5,176,830**	**5,319,698**	**5,684,816**	**6,046,261**	**5.3%**

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 2013 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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Deputy Mayor for Economic Development					
Neighborhood Investment Fund	17,152	5,500	0	0	-100.0%
Housing Production Trust Fund (Subsidy)	13,039	34,018	37,162	0	-100.0%
Alcoholic Beverage Regulation Administration	0	0	460	460	N/A
Economic Development and Regulation Total	**30,191**	**39,519**	**37,622**	**460**	**-75.2%**
State Superintendent of Education (OSSE)	0	0	244	3,625	N/A
Public Education System Total	**0**	**0**	**244**	**3,625**	**N/A**
Department of Health	0	0	0	0	N/A
Department of Health Care Finance					
Nursing Homes Quality of Care Fund	16,665	11,635	10,661	13,207	-7.5%
Healthy DC Fund	24,887	29,936	26,084	33,718	10.7%
Hospital Assessment Tax	0	9,008	15,194	15,004	N/A
Stevie Sellows				2,570	N/A
Human Support Services Total	**41,552**	**50,579**	**51,939**	**64,500**	**15.8%**
Department of Transportation	13,000	15,000	0	0	-100.0%
Mass Transit Subsidies (WMATA)	0	0	52,186	54,430	N/A
Public Works Total	**13,000**	**15,000**	**52,186**	**54,430**	**61.2%**
Baseball Transfer - Dedicated Taxes	32,081	30,336	55,231	0	-100.0%
Community Healthcare Financing Fund	0	0	0	0	N/A
Convention Center Transfer-Dedicated Tax	93,054	96,844	101,093	104,041	3.8%
Highway Transportation Fund - Transfers					
Parking Taxes	2,017	8,076	0	0	-100.0%
Highway Trust Fund	22,872	21,925	22,778	22,389	-0.7%
Pay-As-You-Go - Capital					
Schools Modernization Fund	0	0	0	0	N/A
Repayment of Loans and Interest					
Parking Taxes	4,800	4,800	0	0	-100.0%
Repayment of Revenue Bonds					
Housing Production Trust Fund	2,149	4,782	5,574	6,665	45.8%
TIF and PILOT Transfer - Dedicated Taxes					
Tax Increment Financing - Sales Tax	16,151	40,193	31,365	0	-100.0%
Tax Increment Financing - Property Tax	17,989	18,060	23,129	0	-100.0%
Financing and Other Total	**191,113**	**225,017**	**239,170**	**133,095**	**-11.4%**
Grand Total	**275,856**	**330,115**	**381,160**	**256,109**	**-2.4%**

Details may not sum due to rounding.

Table 4A-3

General Operating Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Intra-District Funds)

(dollars in thousands)

Agency	FY 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010 - 2013
Department of General Services	29,685	19,599	213,151	243,269	
Office of the Chief Financial Officer	131,326	105,152	104,875	114,557	
Office of the Attorney General for the District of Columbia	78,552	72,106	72,703	77,083	
Office of Chief Technology Officer	50,114	41,400	45,311	47,445	
Council of the District of Columbia	18,768	18,265	18,542	19,335	
Municipal Facilities: Non-Capital	0	123,627	0	0	
All Other Agencies	70,287	89,257	93,038	95,998	
Governmental Direction and Support Total	**378,732**	**469,406**	**547,620**	**597,688**	**16.4%**
Department of Employment Services	116,728	94,025	87,576	83,612	
Housing Production Trust Fund Subsidy	13,039	34,018	39,012	66,931	
Department of Housing and Community Development	85,312	77,548	55,882	57,353	
Department of Consumer and Regulatory Affairs	32,251	21,698	24,507	30,271	
Business Improvement Districts Transfer	0	20,788	22,303	23,290	
Deputy Mayor for Economic Development	30,829	19,095	17,748	20,233	
Department of Insurance, Securities and Banking	14,953	13,927	14,569	16,486	
All Other Agencies	74,772	74,402	52,297	70,644	
Economic Development and Regulation Total	**367,884**	**355,501**	**313,895**	**368,820**	**0.1%**
Metropolitan Police Department	464,179	447,814	453,924	468,380	
Fire and Emergency Medical Services Department	196,813	193,438	192,194	200,300	
Department of Corrections	150,767	142,735	126,115	130,612	
Homeland Security/Emergency Management	95,391	114,632	114,621	125,478	
Police Officers' and Fire Fighters' Retirement System	132,300	127,200	116,700	96,314	
All Other Agencies	96,575	103,197	79,965	99,918	
Public Safety and Justice Total	**1,136,025**	**1,129,016**	**1,083,519**	**1,121,002**	**-0.4%**
District of Columbia Public Schools	598,267	661,053	690,413	698,171	
Public Charter Schools	375,845	440,368	508,113	601,428	
Office of the State Superintendent of Education	428,603	361,456	357,831	351,291	
Office of Public Education Facilities Modernization	31,437	26,935	0	0	
All Other Agencies	368,209	341,872	322,758	291,705	
Public Education System Total	**1,802,357**	**1,831,684**	**1,879,116**	**1,942,595**	**2.5%**

(Continued on next page)

Table 4A-3 (continued)

General Operating Funds Actual Expenditures by Fiscal Year for Selected Large Agencies

(Excluding Intra-District Funds)

(dollars in thousands)

Agency	FY 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010 - 2013
Department of Health Care Finance	1,987,747	2,215,789	2,253,569	2,465,026	
Department of Human Services	319,649	304,458	309,961	324,161	
Department of Health	226,962	214,622	244,456	230,979	
Child and Family Services Agency	266,825	239,101	233,550	226,362	
Department of Behavioral Health	202,383	170,485	171,163	181,624	
Department of Youth Rehabilitation Services	100,396	99,585	108,132	100,849	
All Other Agencies	265,174	221,021	207,216	206,280	
Human Support Services Total	**3,369,136**	**3,465,061**	**3,528,047**	**3,735,281**	**3.5%**
Mass Transit Subsidies (WMATA)	243,668	257,703	221,339	284,851	
Department of Public Works	124,738	103,878	106,874	112,014	
Department of Transportation	116,180	102,873	128,792	75,331	
All Other Agencies	122,888	113,352	108,327	104,912	
Public Works Total	**607,474**	**577,806**	**565,332**	**577,108**	**-1.7%**
Repayment of Loans and Interest	351,816	404,768	434,384	479,810	
District Retiree Health Contribution	90,700	94,200	109,800	107,800	
Convention Center Transfer - Dedicated Taxes	93,054	96,844	101,093	107,041	
Pay-As-You-Go Capital Fund	14,933	31,726	80,878	88,201	
Baseball Dedicated Tax Transfer	32,081	30,336	55,231	0	
TIF and PILOT Transfer - Dedicated Taxes	34,140	58,254	54,494	0	
All Other Agencies	163,430	171,163	179,974	182,589	
Financing and Other Total	**780,154**	**887,291**	**1,015,854**	**965,441**	**7.4%**
Grand Total	**8,441,761**	**8,715,766**	**8,933,383**	**9,307,935**	**3.3%**

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 2013 expenditures.

Table 4A-4

Local Funds Actual Expenditures by Appropriation Year and Fiscal Year

(Education Agencies)

(dollars in thousands)

	FY 2010	FY 2011	FY 2012	FY 2013
D.C. Public Schools				
Expenditures, current AY and FY	490,556	580,176	634,445	640,642
PLUS: AY Expenditures in prior FY	9,757	27,118	5,664	4,434
EQUALS: Total AY expenditures	500,313	607,294	640,109	645,076
LESS: AY Expenditures in prior FY	(9,757)	(27,118)	(5,664)	(4,434)
PLUS: FY expenditures from following AY	27,118	5,664	4,434	0
EQUALS: Total FY expenditures (as shown in CAFR and table 4-1 and 4A-1 above)	517,674	585,840	638,879	640,642
D.C. Public Charter Schools				
Expenditures, current AY and FY	267,635	319,472	374,804	422,525
PLUS: AY Expenditures in prior FY	92,970	108,210	120,896	133,309
EQUALS: Total AY expenditures	360,605	427,682	495,700	555,834
LESS: AY Expenditures in prior FY	(92,970)	(108,210)	(120,896)	(133,309)
PLUS: FY expenditures from following AY	108,210	120,896	133,309	178,903
EQUALS: Total FY expenditures (as shown in CAFR and table 4-1 and 4A-1bove)	375,845	440,368	508,113	601,428
Special Education Transportation				
Expenditures, current AY and FY	93,066	95,973	93,059	89,738
PLUS: AY Expenditures in prior FY	0	315	0	0
EQUALS: Total AY expenditures	93,066	96,288	93,059	89,738
LESS: AY Expenditures in prior FY	0	-315	0	0
PLUS: FY expenditures from following AY	315	0	0	0
EQUALS: Total FY expenditures (as shown in CAFR and table 4A-1 above)	93,381	95,973	93,059	89,738

Details may not sum due to rounding.

Table 4A-5

Federal Payments Awarded to the District in its Appropriations Act, FY 2010-2013

(dollars in thousands)

	FY 2010 Approved	FY 2011 Approved	FY 2012 Approved	FY 2013 Approved
D.C. National Guard	375	374	375	355
D.C. Public Schools	42,200	42,116	20,000	18,954
Emergency Planning and Security Costs	15,000	14,970	14,900	23,408
Criminal Justice Coordinating Council	2,000	1,796	1,800	1,706
Office of the State Superintendent of Education:				
Resident Tuition Assistance	35,100	35,030	30,000	28,431
Public Charter School Improvement/Expansion	20,000	19,960	20,000	18,954
Commission on Judicial Disabilities and Tenure	295	294	295	280
Judicial Nomination Commission	205	205	205	194
Department of Human Services	17,000	9,980	0	0
Department of Youth Rehabilitation Services	4,000	0	0	0
Department of Health			5,000	4,738
Various — Capital	15,000			
Total	**151,175**	**124,725**	**92,575**	**97,020**

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.

3) FY 2010 Various-Capital includes the consolidated forensics lab ($15M).

4) The FY 2011 payment reflects a 0.2 percent rescission made by the Federal government.

5) The FY 2013 approved budget was affected by sequestration.

6) The $23,408 for Emergency Planning and Security Costs includes $9.3 million for the Presidential Inauguration.

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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Office of the Attorney General for the District of Columbia	18,598	17,452	16,837	18,749	0.3%
Child and Family Services Agency	58,438	48,993	57,984	59,974	0.9%
Department of Employment Services	37,845	34,114	31,691	23,080	-15.2%
Department of Health	140,065	127,286	143,120	132,745	-1.8%
Department of Housing and Community Development	58,729	60,087	41,652	42,243	-10.4%
Department of Human Services	171,357	154,571	131,364	148,870	-4.6%
District of Columbia Public Schools	10,788	8,753	7,041	33,113	45.3%
Department of Health Care Finance	1,457,622	1,606,913	1,533,135	1,671,649	4.7%
Department on Disability Services	27,791	31,341	28,799	30,736	3.4%
State Superintendent of Education	276,349	200,380	210,694	203,871	-9.6%
Homeland Security and Emergency Management Agency	91,831	112,794	112,775	123,504	10.4%
District Department of the Environment	31,648	32,652	26,065	21,161	-12.6%
Repayment of Loans and Interest			20,157	20,181	N/A
Sub Total - Selected Agencies	**2,381,061**	**2,435,334**	**2,361,314**	**2,529,876**	**2.0%**
All other agencies	55,739	53,875	55,861	43,043	-8.3%
Total General Operating Funds	**2,436,801**	**2,489,209**	**2,417,175**	**2,572,919**	**1.8%**

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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Regular salaries and wages (0011, 0012, 0099)	1,459,364	1,499,429	1,605,679	1,627,601	3.7%
Extra Pay and Overtime (0013, 0015)	132,051	119,296	109,731	131,763	-0.1%
Fringe Benefits (0014)	260,385	271,603	294,967	306,148	5.5%
Subtotal, PS	**1,851,800**	**1,890,328**	**2,010,378**	**2,065,512**	**3.7%**
FD0 - PS Paid by NPS (0050) - Police/Fire Fighters' Retirement	132,300	127,200	116,700	96,314	-10.0%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement	3,000	3,000	3,000	6,396	28.7%
BG0 - PS Paid by NPS (0050) - Employees' Compensation Fund	18,856	17,720	16,371	13,314	-11.0%
BH0 - PS Paid by NPS (0050) - D.C. Unemployment Compensation Fund	17,231	16,325	12,203	7,668	-23.7%
RH0 - PS Paid by NPS (0050) - District Retiree Health Contribution	90,700	94,200	109,800	107,800	5.9%
Subtotal, PS with Selected Subsidies and Transfers	**262,087**	**258,445**	**258,074**	**231,493**	**-4.1%**
Fixed Cost (0030-0035)	255,322	223,021	243,106	243,626	-1.6%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above)	1,875,786	1,975,604	2,081,855	2,300,760	7.0%
Debt service (0080)	437,169	493,556	510,808	561,474	8.7%
Contractual services (0041)	284,364	292,255	357,495	383,763	10.5%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	210,309	186,488	223,100	259,634	7.3%
Subtotal, NPS excluding Retirement	**3,062,950**	**3,170,924**	**3,416,364**	**3,749,617**	**7.0%**
Total Expenditures	**5,176,838**	**5,319,698**	**5,684,816**	**6,046,261**	**5.3%**

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 2010	FY 2011	FY 2012	FY 2013	Average Annual Growth Rate 2010-2013
Regular salaries and wages (0011, 0012)	334	260	202	534	16.9%
Extra Pay and Overtime (0013, 0015)	2	(3)	1	6	44.2%
Fringe Benefits (0014)	70	52	38	130	22.9%
Subtotal, PS	**406**	**310**	**241**	**671**	**18.2%**
Fixed Costs (0030-0035)					N/A
Subsidies and transfers (0050)	258,481	315,420	374,911	243,111	-2.0%
Debt service (0080)	6,949	9,582	5,574	6,665	-1.4%
Contractual services (0041)	5,384	687	434	5,663	1.7%
Other NPS (0020, 0040, 0060, 0070, 0082, 0083, 0084, 0091)	4,636	4,116	0	0	-97.5%
Subtotal, NPS excluding Retirement	**275,450**	**329,805**	**380,919**	**255,439**	**-2.5%**
Total Expenditures	**275,856**	**330,115**	**381,160**	**256,109**	**-2.4%**

Details may not sum due to rounding.

FY 2015 - FY 2020 Capital Improvements Plan

Introduction

The District's proposed capital budget for FY 2015 - FY 2020 calls for financing $1.365 billion of capital expenditures in FY 2015. The FY 2015 budget highlights are:

- $434 million for DC Public Schools, to include $84 million for renovation and expansion of Duke Ellington School of the Arts and $76 million for renovation of Roosevelt High School;
- $426 million for the District Department of Transportation, to include $58 million for streetcars and $63 million for improvements to the South Capitol Street corridor and replacement of the Frederick Douglass Bridge;
- $142 million for the Washington Metropolitan Transit Authority (WMATA), to include $25 million for WMATA's Momentum strategic plan;
- $67 million for the Department of Parks and Recreation, to include $14 million for a new Edgewood Recreation Center;
- $62 million for the Deputy Mayor for Planning and Economic Development, to include $38 million for New Communities projects; and
- $43 million for the DC Public Library, to include $15 million to plan and prepare designs for the total renovation of the Martin Luther King, Jr. Memorial Library building.

The proposed capital budget calls for financing of general capital expenditures in FY 2015 from the following sources:

- $1,078 million of General Obligation (G.O.) or Income Tax (I.T.) revenue bonds;
- $26 million through the master equipment lease/purchase program;
- $6 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;
- $187 million of federal grants including $184 million from Highway Trust Fund revenue;
- $38 million of Local Highway Trust Fund revenue (motor fuel taxes and a portion of Rights-of-Way fees), for the local match to support federal highway grants;
- $22 million of Local Transportation Fund special purpose (utility marking service, public inconvenience, and a portion of Rights-of-Way occupancy fees) revenue;
- $7 million from the sale of assets (Lamond Riggs and Southwest library sites); and
- $1 million from a private grant (for the 11th Street Bridge park).

This overview chapter summarizes:

- The District's proposed FY 2015 - FY 2020 capital budget and planned expenditures;
- Major capital efforts;
- Fund balance of the District's capital fund;
- An outline of this capital budget document; and
- The District's policies and procedures on its capital budget and debt.

The Highway Trust Fund and related projects are presented in Appendix H and the D.C. Water and Sewer Authority's capital program is presented in Appendix I of Volume 6, Capital Improvements Plan (including Highway Trust Fund).

Table 5-1
Overview
(Dollars in thousands)

Total number of projects receiving funding	260
Number of ongoing projects receiving funding	223
Number of new projects receiving funding	37
FY 2015 new budget allotments	$1,364,941
Total FY 2015 to FY 2020 planned funding	$6,506,862
Total FY 2015 to FY 2020 planned expenditures	$6,506,862
FY 2015 Appropriated Budget Authority Request	$1,667,369
FY 2015 Planned Debt Service (G.O./I.T. Bonds)	$600,694,280
FY 2015-FY 2020 Planned Debt Service (G.O./I.T. Bonds)	$4,478,115,552

The Proposed FY 2015 - FY 2020 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 fiscal year, and
- An expenditure plan for projected funding over the next 5 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. In recent years, the District has issued Income Tax (I.T.) revenue bonds to finance some or all of its capital projects previously financed by General Obligation (G.O.) bonds. Where this chapter refers to G.O. bond financing for capital projects, the District might ultimately substitute I.T. bond financing. Capital projects in the CIP are also financed with GARVEE bonds, pay-as-you-go (Paygo) financing, master equipment lease/pruchase, and Certificates of Participation (COPs).

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

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

Figure 5-1

FY 2015 Capital Budget Allotments, by Agency

(Dollars in thousands)

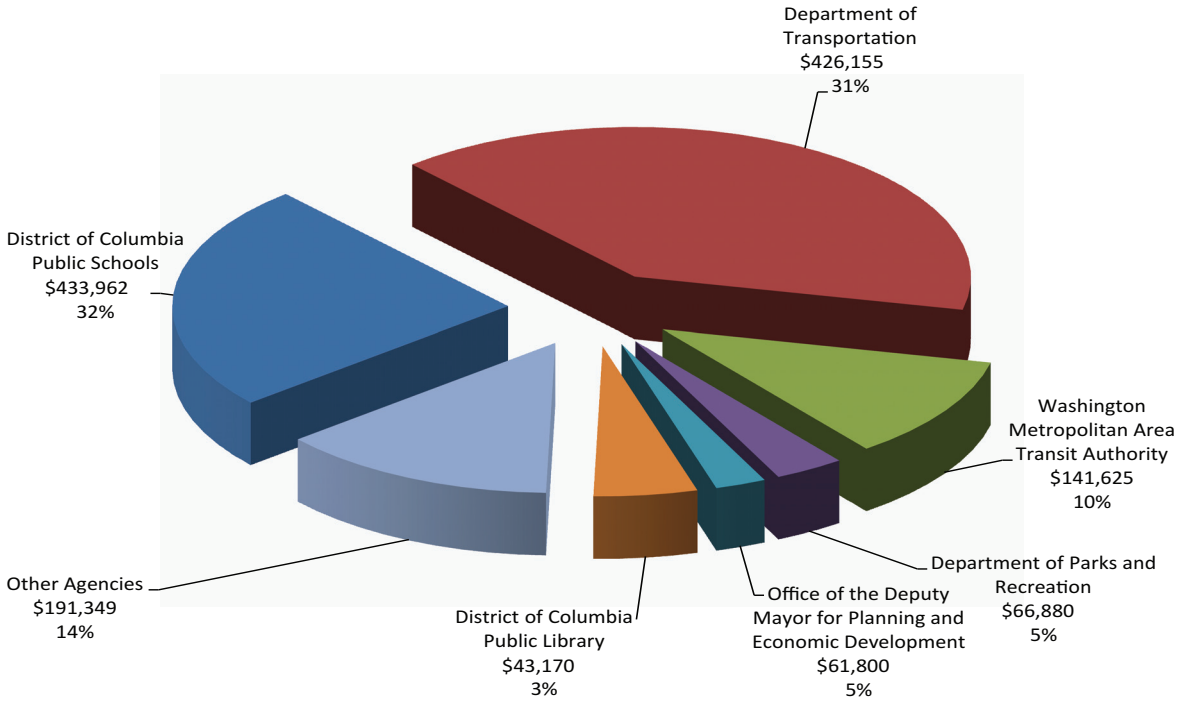


Table 5-2

FY 2015 Planned Expenditures from New Allotments and Appropriated Budget Authority Request

(Dollars in thousands)

Source	Planned FY 2014 Proposed Increase (Decrease) in Budget Expenditure (Allotments)	Authority
G.O./I.T. Bonds	$1,077,764	
Paygo (transfer from the General Fund)	$6,450	
Master Equipment Lease/Purchase Financing	$26,020	
Federal Grants	$3,000	
Sale of Assets	$6,500	
Private Grants	$1,100	
Additional G.O. Bond Borrowing: Capital Fund Deficit Reduction	$15,000	
Subtotal	**$1,135,833**	**$1,386,832**
Local Transportation Fund		
Portion of Rights-of-Way (ROW) Occupancy Fees	$22,487	$69,575
Subtotal, Local Transportation Fund Revenue	**$22,487**	**$69,575**
Highway Trust Fund:		
Federal Highway Administration Grants	$183,936	$210,927
Local Match (from motor fuel tax and a portion of ROW fees)	$37,685	$35
Subtotal, Highway Trust Fund	**$221,621**	**$210,962**
Total, District of Columbia	**$1,379,941**	**$1,667,369**

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	6 Year Total	Percent of FY 2015
Sources:								
G.O. / I.T. Bonds	$1,077,764	$839,193	$569,172	$170,966	$758,034	$615,646	$4,030,775	79.0%
Master Equipment Lease	26,020	14,900	-		25,000	25,000	$90,920	1.9%
Paygo	6,450	44,674	111,591	159,544	164,122	169,376	$655,757	0.5%
Sale of Assets	6,500	27,225	2,475	-	-	-	$36,200	0.5%
Private Grants	1,100	6,250	11,250	-	-	-	$18,600	0.1%
Local Transportation Fund Revenue	22,487	28,066	29,847	34,630	33,272	33,059	$181,361	1.6%
GARVEE Bonds	-	67,770	117,290	106,230	-	-	$291,290	0.0%
Local Highway Trust Fund	37,685	37,162	35,163	30,162	31,306	31,306	$202,785	2.8%
Federal Grants	186,936	162,448	162,448	162,448	162,448	162,448	$999,176	13.7%
Total Sources	**$1,364,941**	**$1,227,688**	**$1,039,236**	**$663,980**	**$1,174,182**	**$1,036,835**	**$6,506,862**	**100.0%**
Uses:								
District of Columbia Public Schools	$433,962	$335,902	$250,166	$107,820	$260,611	$211,164	$1,599,626	31.8%
Department of Transportation	426,155	476,215	462,372	404,253	463,261	375,729	$2,607,985	31.2%
Local Transportation Fund	*204,534*	*276,605*	*264,762*	*211,642*	*269,507*	*181,974*	*1,409,025*	-
Highway Trust Fund	*221,621*	*199,610*	*197,611*	*192,611*	*193,754*	*193,754*	*1,198,960*	-
Washington Metropolitan Area Transit Authority	141,625	107,161	118,833	118,833	117,400	117,400	$721,252	10.4%
Department of Parks and Recreation	66,880	57,815	40,350	10,500	32,100	11,500	$219,145	4.9%
Office of the Deputy Mayor for Planning and Economic Develop.	61,800	39,400	35,000	-	13,000	10,000	$159,200	4.5%
District of Columbia Public Library	43,170	60,820	7,425	-	87,500	125,500	$324,415	3.2%
Office of the Chief Technology Officer	23,565	-	-	-	15,000	15,000	$53,565	1.7%
Fire and Emergency Medical Services Department	22,000	18,000	-	-	25,250	26,000	$91,250	1.6%
Department of Healthcare Finance	20,921	41,550	60,700	4,574	16,000	-	$143,745	1.5%
Metropolitan Police Department	20,200	8,000	-	-	13,000	13,000	$54,200	1.5%
Office of the Chief Financial Officer	16,000	14,000	11,000	13,000	18,500	18,500	$91,000	1.2%
Department of Human Services	15,500	2,837	-	-	-	-	$18,337	1.1%
University of the District of Columbia	15,000	15,000	15,000		19,310	15,000	$79,310	1.1%
Department of General Services	13,600	10,100	10,490	5,000	10,500	9,500	$59,190	1.0%
Department of the Environment	11,750	15,000	10,000	-	4,500	9,500	$50,750	0.9%
Special Education Transportation	10,963	6,388	-	-	-	-	$17,351	0.8%
Department of Employment Services	6,000	-	-	-	-	-	$6,000	0.4%
Department of Public Works	3,000	-	3,500	-	75,000	75,792	$157,292	0.2%
Office of Unified Communications	3,000	1,000	-	-	-	-	$4,000	0.2%
Department of Consumer and Regulatory Affairs	3,000	-	-	-	2,000	2,000	$7,000	0.2%
Office of the State Superintendent of Education	2,000	-	-	-	-	-	$2,000	0.1%
Office of the Secretary	1,925	18,000	14,400	-	-	-	$34,325	0.1%
Department of Corrections	1,500	500	-	-	1,250	1,250	$4,500	0.1%
Office of Planning	500	-	-	-	-	-	$500	0.0%
DC Sentencing & Criminal Code Rev. Comm.	425	-	-	-	-	-	$425	0.0%
Council of the District of Columbia	325	-	-	-	-	-	$325	0.0%
Office of Zoning	175	-	-	-	-	-	$175	0.0%
Total Uses	**$1,364,941**	**$1,227,688**	**$1,039,236**	**$663,980**	**$1,174,182**	**$1,036,835**	**$6,506,862**	**100.0%**

Note: Details may not sum to totals due to rounding

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). The FY 2015 to FY 2020 CIP proposes a net increase in budget authority of $1,667 million during the next six fiscal years (an increase of $2,548 million of new budget authority offset by $881 million of rescissions).

Planned capital expenditures from local sources in FY 2015 total $1,178 million to be funded primarily by bonds, the Master Equipment Lease program (short-term borrowing), Paygo, and the local transportation fund special purpose revenue. To finance these expenditures, the District plans to borrow $1,078 million in new G.O./I.T. bonds, borrow $26 million in Master Lease financing, fund $6 million using Paygo, use $22 million in Local Transportation Fund Special Purpose Revenue, use $7 million from the sale of assets, use $1 million from a private grant, and use $38 million for the local match to the federal grants from the Federal Highway Administration. 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 5-1 illustrates FY 2015 capital budget allotments by major agency. Funding for the District of Columbia Public Schools constitutes the largest share of the planned expenditures. Large shares of funding also go toward the District Department of Transportation, the Washington Metropolitan Area Transit Authority, the Department of Parks and Recreation, the Deputy Mayor for Planning and Economic Development, and the D. C. Public Library. In addition, as with all agencies, unspent capital budget allotments from prior years will be available to be spent in FY 2015.

Table 5-2 summarizes planned expenditure amounts for FY 2015 and budget authority requests for FY 2015 - FY 2020. It includes local funds (G.O./I.T bonds, Paygo, local transportation fund, and master equipment lease/purchase) 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 this capital budget document include projects receiving new allotments in FY 2015 through FY 2020, as included in the pro forma, totaling $1.365 billion in FY 2015.

FY 2015 Operating Budget Impact

In general, each $13 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. Table 5-4 shows the overall debt service funded in the FY 2015 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 are required.

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

Table 5-4

OFFICE OF FINANCE AND TREASURY
Fiscal Years 2015 - 2020 Debt Service Expenditure Projections

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Existing General Obligation (G.O.) and Income Tax (I.T.) Bonds Debt Service (Agency DS0)	**$536,699,885**	**$519,299,072**	**$510,241,893**	**$543,799,198**	**$538,017,790**	**$562,075,712**
Prospective I.T./G.O. Bonds Debt Service						
FY 2014 (Summer) V.R. G.O. Bonds ($100M)	$1,500,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000
FY 2014 (Summer) G.O. New Money Bonds ($437.3M)	$18,314,100	$20,412,000	$20,662,000	$20,499,500	$20,499,500	$20,499,250
FY 2014 (Summer) F.R. G.O. Refunding of 2008 AD Bonds ($138.2M)	$15,495,214	$16,628,700	$16,665,500	$16,804,500	$16,870,250	$4,594,750
FY 2015 (Summer) F.R. I.T. Refunding of COPs ($166.6M)	$-	$8,786,550	$22,613,150	$12,016,625	$22,616,500	$12,378,625
FY 2015 (Fall) I.T. / G.O. Bonds ($1,092.8M)	$28,685,081	$78,490,800	$78,491,363	$78,488,925	$78,490,075	$78,486,269
FY 2016 (Fall) I.T. / G.O. Bonds ($854.2M)	$-	$23,490,363	$62,871,375	$62,872,238	$62,870,850	$62,869,325
FY 2017 (Fall) I.T. / G.O Bonds ($579.2M)	$-	$-	$15,927,313	$42,629,925	$42,628,338	$42,631,275
FY 2018 (Fall) I.T. / G.O. Bonds ($171M)	$-	$-	$-	$4,701,675	$12,583,425	$12,583,488
FY 2019 (Fall) I.T. / G.O. Bonds ($770M)	$-	$-	$-	$-	$21,175,963	$56,676,850
FY 2020 (Fall) I.T. / G.O. Bonds ($635.6M)	$-	$-	$-	$-	$-	$17,480,375
Total G.O. Bonds Debt Service (Agency DS0)	**$600,694,280**	**$670,107,485**	**$730,472,593**	**$784,812,586**	**$818,752,690**	**$873,275,918**
Schools Modernization G.O. Bonds Debt Service (Agency SM0):						
2007 Issuance ($60M)	$2,781,425	$2,781,425	$2,781,425	$2,781,425	$2,781,425	$2,781,425
2008 Issuance ($90M)	$8,630,288	$11,494,088	$10,741,088	$5,967,750	$5,969,500	$5,968,250
School Modernization Fund Subtotal (Agency SM0)	**$11,411,713**	**$14,275,513**	**$13,522,513**	**$8,749,175**	**$8,750,925**	**$8,749,675**
Participation (COPs) (Agency CP0)*	**$22,670,075**	**$-**	**$-**	**$-**	**$-**	**$-**
Housing Production Trust Fund (Agency DT0)	**$7,839,189**	**$7,832,389**	**$7,835,339**	**$7,832,389**	**$7,838,539**	**$7,839,039**
Total Long-Term Debt Service	**$642,615,257**	**$692,215,386**	**$751,830,444**	**$801,394,149**	**$835,342,154**	**$733,569,298**
Payments on Master Lease Equipment Purchases (Agency EL0)	$51,548,346	$48,413,196	$37,229,259	$29,083,026	$21,319,072	$5,390,662
Interest on Short-Term Borrowing (Agency ZA0)	**$2,500,000**	**$9,000,000**	**$9,000,000**	**$9,000,000**	**$9,000,000**	**$9,000,000**
Total Debt Service	**$696,663,603**	**$749,628,583**	**$798,059,703**	**$839,477,176**	**$865,661,226**	**$747,959,960**
**Bond Issuance Costs (Agency ZB0) ** **	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**
Ratio of Debt Service to Total Expenditures	10.587%	11.353%	11.668%	11.833%	11.801%	11.798%
Balance of Debt Service Capacity	$109,346,228	$50,242,679	$26,571,082	$13,718,778	$16,796,795	$17,570,388

*The outstanding Certificates of Participation, Series 2003 and Series 2006 are to be fully refunded with Income Tax Secured Revenue Bonds in 2015.

**Has equal and offsetting revenue component funded by bond proceeds in the amount of the actual expenditures

Table 5-5

Summary of Capital Estimated Operating Impacts for FY 2015-FY 2020

Owner Agency Code	Agency Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	6-Year Total
AT0	Office of the Chief Financial Officer	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	19,800,000
CE0	DC Public Library	877,318	210,000	5,785,000	7,691,000	7,346,000	7,537,000	29,446,318
HA0	Department of Parks and Recreation	773,583	926,861	1,214,121	1,274,827	1,423,734	1,494,921	7,108,047
TO0	Office of the Chief Technology Officer	7,945,000	5,328,816	478,000	959,000	1,561,000	200,000	16,471,816
FX0	Office of the Chief Medical Examiner	277,002	-	-	-	-	-	277,002
KA0	Department of Transportation	275,000	-	-	-	-	-	275,000
GF0	University of the District of Columbia	57,000	-	-	-	-	-	57,000
	Total	**$13,504,903**	**$9,765,677**	**$10,777,121**	**$13,224,827**	**$13,630,734**	**$12,531,921**	**$73,435,184**
GA0	District of Columbia Public Schools *	3,256,470	7,576,516	9,051,715	9,677,628	12,306,732	13,815,224	55,684,285

* Operating impacts for DCPS are applied indirectly, based on the per student formula, and as such these impacts are shown separate from other agencies

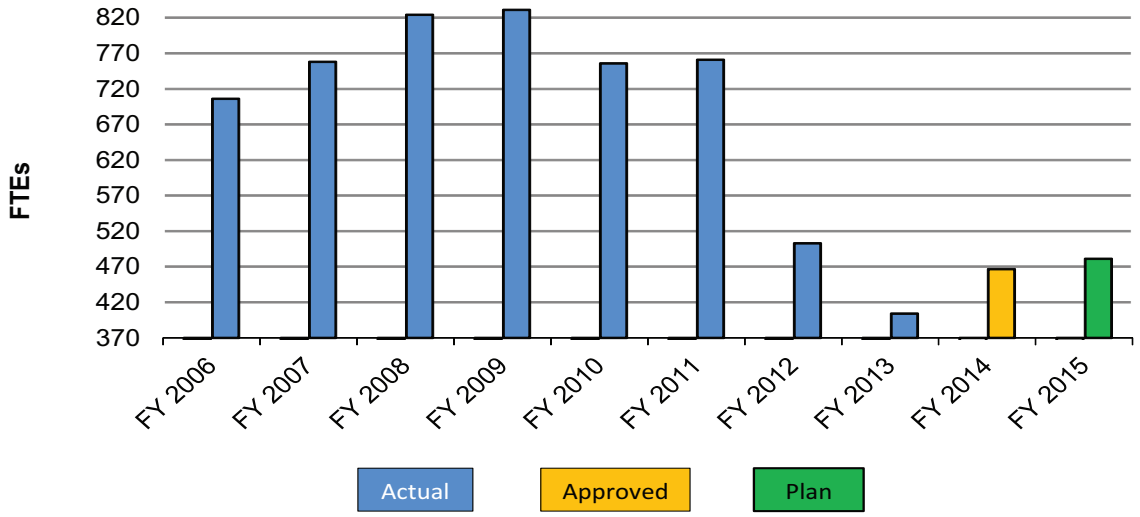
Table 5-6

FTE Data by Agency

	FY 2013	FY 2014	FY 2015
Agency	**Actual**	**Approved**	**Plan**
AM0 - Department of General Services	26.74	35.75	36.75
BD0 - Office of Planning	5.23	11.00	
AT0 - Office of the Chief Financial Officer	1.46	1.00	26.00
CE0 - D.C. Public Library	3.13	6.00	6.00
DB0 - Department of Housing and Community Development	0.51	-	-
GA0 - D.C. Public Schools	0.43	-	-
GF0 - University of the District of Columbia	2.71	5.00	5.00
HA0 - Department of Parks and Recreation	0.23	3.00	3.00
HT0 - Department of Health Care Finance	2.51	-	-
JA0 - Department of Human Services	16.98	37.50	37.50
KA0 - Department of Transportation	340.94	364.50	364.14
KG0 - Department of the Environment	0.15	-	-
RM0 - Deparment of Behavorial Health	2.75	2.75	2.75
TO0 - Office of the Chief Technology Officer	0.24	-	-
Total	**404.01**	**466.50**	**481.14**

Figure 5-2

Number of Capital-Funded FTE Positions From FY 2006 to FY 2015



Capital-Funded Positions

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

Table 5-6 reflects capital-funded FTE data for each agency for FY 2013 through FY 2015. Additional details on the FY 2015 FTEs, including the specific number of FTEs approved by project, can be found on the project pages in the "Project Description Forms" section of this volume. They are also summarized on the appropriate agency pages which have approved FTEs.

Figure 5-2 shows the total number of capital-funded positions between FY 2006 and FY 2013, the approved positions for FY 2014, and the planned positions in the CIP for FY 2015.

Table 5-7

Proposed Bond Borrowing, FY 2014 Through FY 2020

(Dollars in thousands)

Source	Actual FY 2014	Proposed FY 2015	Proposed FY 2016	Proposed FY 2017	Proposed FY 2018	Proposed FY 2019	Proposed FY 2020
G.O./ I.T. bonds, general, including capital fund deficit reduction	$650,000	$1,530,027	$854,193	$579,172	$170,966	$770,034	$635,646
GARVEE Bonds	$-	$-	$67,770	$117,290	$106,230	$-	$-
Total	**$650,000**	**$1,530,027**	**$921,963**	**$696,462**	**$277,196**	**$770,034**	**$635,646**

Notes: All amounts and methods of borrowing are subject to change depending on status of projects and market conditions.
FY 2015 figure includes $437 million related to FY 2014 allotments.

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

The District's proposed FY 2015 - FY 2020 capital budget includes a number of funding sources. The District uses the following sources to fund capital budget authority across a large number of agencies that have capital programs:

- G.O. or I.T. bonds;
- Paygo capital funding;
- Master Equipment Lease/Purchase financing;
- 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 Volume 6, Appendix H, "FY 2015-FY 2020 Highway Trust Fund".

Major Capital Efforts

The FY 2015 – FY 2020 Capital Improvements Plan (CIP) provides for major investments in the following areas:

- Transportation Infrastructure,
- Education,
- Public Health and Wellness,
- Economic Development, 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 $721 million for safety improvements, improving the effectiveness of the current rail and bus networks, increasing system capacity, and rebuilding the Metro system.

Integrated Premium Transit System. An integrated streetcar and bus transit system will add capacity to the District's transportation system, provide links to activity centers that complement Metrorail service, and offer a potentially cleaner and more sustainable transportation alternative. The CIP provides $673 million of budget authority for Circulator and streetcars, giving priority to the H Street – Benning Road NE streetcar segment and replacement of the H Street Bridge. The H Street Bridge is an important link in the One City Line that provides for rider transfers to Amtrak's Union Station and the Metrorail system, and it must be replaced.

South Capitol Street. The CIP includes $539 million for replacement of the Frederick Douglass Bridge over the Anacostia River and improvements to the South Capitol Street Corridor. South Capitol Street will be transformed from an expressway to an urban boulevard and gateway to the Monumental Core of the city that will support economic development on both sides of the Anacostia River.

Streetscapes, Trails, and Green Space. The concept of park like landscaping in the District's public right-of-ways dates back to the nation's Founding Fathers. In his first report to George Washington, surveyor Pierre L'Enfant outlined how to landscape his exceptionally wide avenues. Thomas Jefferson also proposed a system whereby D.C. streets would have tree-lined walkways on both sides. The District's investment in streetscapes, trails, and green space will improve quality of life and compliment investments in transit by providing safe and convenient bicycle and pedestrian access throughout the city. The 6-year capital budget plans for $214 million of investment in sidewalks, trails, green space, and streetlights.

Local Streets and Alleys. The 6-year capital budget also plans for $102 million of investment in the District's local roadways and alleys across the eight wards to ensure they are safe, reliable, and functional.

Education

Public Schools Modernization. The District is currently undertaking a comprehensive schools modernization initiative that began in 2008. So far, over $2.96 billion has been invested. This CIP commits to an additional investment of $1.6 billion over the next six years for modernization of elementary, middle, and high school facilities.

21st Century Public Libraries. Continuing efforts to fully modernize the Martin Luther King Jr. Memorial Central Library, the CIP includes $208 million that will be used to renovate and reconfigure this historic landmark. The result will be a world-class facility offering residents and visitors a vibrant center of activity for reading, learning, and community discussion. Apart from the central library, libraries in District neighborhoods will receive $116 million to renovate and modernize existing facilities, update I.T. systems including public access computers, and construct new state-of-the-art facilities.

University Facilities. The University of the District of Columbia is building a new student center and making campus improvements that will enhance the collegiate experience for its students, faculty, staff, and guests. The CIP provides $79 million of budget authority for University improvements.

Public Health and Wellness

Parks and Recreation Facilities. Public parks and recreation facilities enhance the quality of life and wellness of District residents. The District is committed to providing all residents of the District, and especially the District's youth, with access to quality recreation centers, athletic fields, swimming pools, tennis courts, play areas, and parks. This 6-year capital budget plans for $219 million for investments in parks and recreation facilities.

East End 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 millions of dollars in the District's only acute care hospital on the city's East End. The CIP includes $135 million for additional improvements recommended by the Huron, the District's turnaround consultant. This investment is needed to attract an operating partner, rebrand UMC, encourage more residents to utilize the facility's services, and improve patient services.

Anacostia River Clean-Up. The Anacostia River, once a pristine river, is now degraded mainly because of its highly urbanized location. The river is the focus of large-scale restoration efforts by the District of Columbia. The District's goal is to restore the Anacostia to a fishable and swimmable river by the year 2032. The $45 million of capital budget for Anacostia River hazardous material remediation will fund continued efforts to achieve this goal.

Economic Development

Consolidation of Public Works Facilities. The Department of Public Works (DPW) must relocate from the Reeves Center and a property along South Capitol Street in order to make way for economic development. The CIP

includes $154 million for construction of an office building and parking structures at DPW's West Virginia Avenue compound to enable the agency to consolidate operations at that location.

New Communities. The CIP provides $82 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 is expected to 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 $40 million for site infrastructure over the next three fiscal years.

Fiscal Stability

Financial System Modernization. The Office of the Chief Financial Officer is in the process of modernizing its financial systems to add the functionality found in modern systems, support real-time financial management, provide greater integration with other District IT systems, and increase tax compliance and collections. The CIP includes $91 million for modernization of general ledger and tax systems.

Public Safety

Emergency Vehicles. Older emergency vehicles must be replaced on a regular basis to ensure that responders have reliable equipment. The CIP provides $56 million for purchase of pumpers, ladder trucks, heavy rescue trucks, ambulances, and large support vehicles. An additional $36 million is provided for replacement of police cruisers and specialty/support vehicles.

Power Line Undergrounding. The CIP includes $32 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 impacted service areas.

Fund Balance of the Capital Fund

From FY 2001 through FY 2005, the District's Comprehensive Annual Financial Report (CAFR) showed a deficit in the General Capital Improvements fund (the "capital fund"), and since FY 2006, with the exception of FY 2012, the CAFR has shown a surplus (see Table 5-8). The shortfall at the end of FY 2005 meant that capital expenditures had exceeded financing sources by that amount on a cumulative basis, and the District's General Fund had advanced funds to the capital fund to cover the expenditures. Because of several large financings beginning in FY 2006, from which very little was initially spent, the accumulated deficit has became an accumulated surplus. As District agencies spent those proceeds, this portion of the surplus disappeared. The Chief Financial Officer's management goal is to balance the capital fund on a long-term basis.

Historically, agencies had sometimes been slow to spend capital dollars, resulting in the District's paying interest on borrowed funds that then sat idle earning lower interest rates in District bank accounts. The District instituted a policy to delay borrowing until funds were needed for expenditures, and borrowing less than the full amount budgeted and/or allotted. At the same time, agencies were pressured to begin spending budgeted capital dollars. Eventually, this resulted in a situation in which total agency spending (of existing capital budget authority and prior allotments) exceeded the amount of funds borrowed, producing a deficit in the capital fund. The General Fund paid for these capital expenditures, essentially as a loan to the capital fund. It was necessary to cure this shortfall in order to bring the capital fund and General Fund back into balance and also to prevent cash flow problems in the General Fund.

The FY 2013 CAFR reports a General Capital Improvements Fund balance of $102.4 million. This represents an increase of $218.7 million over the FY 2012 ending fund balance deficit of $116.3 million, and an eight-year cumulative increase of $348.8 million compared to the reported deficit of $246.4 million in the FY 2005 CAFR. This turnaround is due primarily to the difference in timing of revenues and expenditures in the Fund. The balance as of the end of FY 2013 is representative of the activity in the fund as of that date. Past expenditures and currently outstanding budget allotments related to G.O. bonds and I.T. secured revenue bonds still exceed the District's total bond financing.

The District must still keep a close watch on the underlying status of the capital fund. The long-term solution to the capital fund shortfall includes development of, and monitoring against, agency spending plans for their capital projects that manage each year's overall expenditures against that year's revenues. The District also borrowed $25 million in FY 2013, above that year's new capital budget allotments, to help repay the General Fund for advances it made to the capital fund. This additional borrowing has been taking place in amounts of either $25 million or $50 million annually, for a total of $300 million, for several years. Planned borrowing for FY 2015 through FY 2020 exceeds allotments by $15 million in FY 2015 and FY 2016, $10 million in FY 2017, $12 million in FY 2019, and $20 million in FY 2020.

Table 5-8

Fund Balance in the General Capital Improvements Fund, FY 1998-FY 2013

(Dollars in millions)

Fiscal Year	Positive/(Negative) Fund Balance
1998	$224.0
1999	387.5
2000	458.4
2001	(57.9)
2002	(389.5)
2003	(141.8)
2004	(250.2)
2005	(246.4)
2006	396.8
2007	703.8
2008	586.9
2009	406.9
2010	133.4
2011	5.0
2012	(116.3)
2013	102.4

Appendices

Appendix A:

D.C. Comprehensive Financial Management Policy

District of Columbia
Comprehensive Financial Management Policy

Introduction

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

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

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

Debt Management Policy

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.

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 of (a) 12 percent (annual debt service to total General Fund expenditures) for all debt supported by taxes, fees, or other general revenues, and (b) the 17 percent

(maximum annual debt service to total current-year Local revenues) for general obligation (and by local District laws, income tax secured revenue) bonds. 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 annual long-term borrowing for its capital projects, it shall do so in amounts that are planned and reasonably expected to be spent up to 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

The District shall monitor and evaluate market conditions in consideration of the respective credit, prior to coming to market, to determine which method of sale, competitive or negotiated, is optimal for issuance. Determination will be made by the OCFO, supported by a recommendation of the Treasurer, to proceed with the sale method that is likely to yield a more favorable result for the District.

Composition of Debt Portfolio

The District shall issue general obligation bonds, income tax secured bonds, or tax-supported revenue bonds, depending on a determination by the Chief Financial Officer (CFO) regarding the type of bond issuance that is most favorable for the District. The District shall issue tax-exempt bonds, except under circumstances in which the nature of the project(s) being financed (or some portion thereof) require the issuance of taxable bonds, or circumstances in which taxable bonds are deemed to provide a more favorable result (for example, the issuance of Build America Bonds pursuant to the American Recovery and Reinvestment Act). The District shall issue fixed-rate debt, except that not more than 10 to 20 percent of its 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 over-exposing itself to higher levels of risk associated with such debt. In addition, with every issuance of debt, the District shall evaluate whether or not it is financially beneficial to issue the debt with bond insurance or some other form of credit enhancement, and shall structure the issuance accordingly. The District will regularly examine its financing structures and the financial marketplace to determine what form of debt is most beneficial to issue (e.g. income tax secured revenue bonds, general obligation bonds, other revenue bonds, or master lease/purchase financing) to fund certain governmental projects.

Timely Debt Service Payments

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

Compliance with Arbitrage Regulations

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

Refunding of Outstanding Debt

The District will regularly monitor its outstanding debt for optimal opportunities and timing to refund (refinance) such debt at lower interest rates to produce debt service savings to the District.

Selection of Financial Consultants and Service Providers

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

Equipment Financing Program

The District will maintain 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 seeking to match the useful lives of its capital assets with the duration of the debt that finances such assets, identifying the lowest available cost of financing, as well as managing agency operating costs.

Independent Agency/Instrumentality Debt Issuance

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

Short-Term Borrowing

The District's policy is to issue short-term debt in the form of Tax Revenue Anticipation Notes (TRANS) to finance any intra-year seasonal cash needs. 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.

The District may use 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 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 and under such terms and conditions as may be designated by the Council of the District of Columbia pursuant to Section 424 of the Home Rule Act. Except where prescribed by law, the CFO has delegated this responsibility to the Treasurer of the District of Columbia (Treasurer).

The Treasurer, on behalf of the CFO, actually 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 two business days 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 two business days of receipt.

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 and No. 07-004A, which establishes guidelines of authority, indicates required documentation, and requires 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: The 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.

Revolving Fund Policy

Revolving fund disbursements must be authorized and limited to emergency situations which cannot be addressed using established regular procedures. Therefore, revolving funds shall only be used for approved emergency transactions and shall not be used, under any circumstances, for the following:

- Travel reimbursements;
- Travel advances;
- Payments to employees for personal services;
- Subscriptions, memberships, registrations, or tuition;
- Clearing fund for any purpose;
- Monthly recurring operating expenses of the agency; and
- Situations that can be accommodated through other established procedures.

Background: Revolving funds are established for the purpose of making emergency or other disbursements that cannot be accommodated through established procedures due to time constraints. When revolving funds are used, the disbursement process is not complete until claims for the payments are made from District funds and the revolving fund is reimbursed for the emergency activity.

In the District of Columbia there are four types of revolving funds:

- Internal Service Funds (D.C. Official Code §47-373(2)E);
- Enterprise Funds (D.C. Official Code §47-373(2)D);
- Statutorily mandated funds such as the Public Assistance and Administration Revolving Fund (D.C. Official Code §47-373(2)); and
- Imprest Funds (Mayor's Memorandum 82-29, dated May 28, 1982).

Collateralization Policy

The District of Columbia shall maintain guidelines sufficient to ensure that eligible financial institutions collateralize District deposits at 102 percent of the District's balances on deposit, except for funds that are fully insured by the federal government. The OFT shall monitor collateral on a daily basis.

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 Financial Institutions Deposit and Investment Act, as amended (D.C. Official Code §§47-351 et seq.), and the CFO's standard contracting processes. The OFT shall routinely monitor bank performance using predetermined performance standards and assess penalties for failure to perform.

Electronic Benefits Payment Policy

The OFT, in conjunction with the Department of Human Services, shall administer the District's Electronic Benefit Transfer (EBT) Program in compliance with the Welfare Reform Act of 1996 and provide necessary training to eligible District of Columbia residents on participation in the EBT Program.

Background: The Welfare Reform Act of 1996 mandated that all states and the District of Columbia establish an electronic delivery system for the distribution of food stamp benefits by October 2002. As a result, the District's EBT system was implemented in 1998. The system electronically delivers both food stamps and cash assistance welfare benefits to District recipients. EBT is a special application of electronic funds transfer (EFT) technology, which allows both cash and food stamp benefits to be loaded directly to a paycard 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 food stamp payments, enhances methods used to account for food stamp benefits, and facilitates more efficient transference of funds from the U.S. Department of Agriculture to individual merchants.

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 cash under the control of agencies, component units, boards and commissions. Therefore, agencies must adhere to the following policies and prescribed practices:

- Cash shall not be accepted or received directly by District agencies, only OFT. Exceptions shall be approved in advance by the OFT;
- Bank accounts shall only be opened by OFT. Agencies cannot open Bank accounts independently;
- Bank accounts shall be reconciled monthly under the supervision of someone independent of receiving, disbursing and depositing cash;
- Employees who handle cash, checks, credit cards, pay cards or any other negotiable instruments shall be bonded as a condition of employment and should not record the related transactions to the general ledger nor maintain accounting records;
- Checks received shall be restrictively endorsed;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel;

- Access to cash boxes shall be restricted to OFT cashiers and secured when not in use; and
- Any site that secures cash, checks, pay cards or other negotiable financial instruments shall maintain them securely in a vault under dual control for access or removal.

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 (i) provide for the safekeeping of principal amounts invested, (ii) maintain adequate liquidity to fund the District's operations and other funding needs, and (iii) maximize earnings on invested funds, in that order of priority. The maximization of earnings will be accomplished by analyzing (i) 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 and (ii) 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 on that day's check/ACH/wire clearings, OFT will determine the amount of cash that is not needed to fund disbursements for that particular day and factor in a relatively small cushion for unexpected disbursements. All such 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 ensure that no cash balances sit idly without being invested. All District bank accounts will be structured such that all funds in collection or disbursement accounts at the end of a given day will be invested in overnight investment products and returned to these respective accounts the following morning.

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 of 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 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 Reserve Funds

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 Bond Reserve Accounts

Any required Bond Reserve Account shall be invested in the manner contained in the bond documents.

Investment of Reserve Funds

Reserve Funds (see Reserve Policy section) of the District shall be invested in permitted investments in accordance with District law and policy.

Limits on Placement of Funds

In accordance with applicable law, 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. The General Fixed Asset Account Group (GFAAG) includes the cost of acquiring capital assets and the cost of related improvements, pursuant to D.C. Official Code §47-372(7).

Proper accounting for capital assets requires the capitalization of appropriate expenditures for each of the following asset categories:

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

General Fixed 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 or are a part of controllable inventory 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, some acquisitions and disposals may require the approval of the appropriate regulating bodies; 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 2 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, allowing several computers to utilize it.
- Computer software system costs shall be capitalized if the total cost including purchase, installation, and testing is $5,000 or more. 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 2 years or more.
- Computer hardware system costs shall be capitalized if the total cost including acquisition, installation, and testing is $5,000 or more. The cost of each component of a computer hardware system should be initially recorded as controllable inventory in the Fixed Asset Subsystem (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 2 years or more.
- Betterments shall be capitalized if the cost is $5,000 or more and the addition made to the fixed asset is expected to prolong its life or increase its efficiency over and above that arising 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 expenses and charged against the operating budget.
- Equipment with a unit cost of less than $5,000 shall be identified as controllable equipment of the agency. 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.
- Agencies may account for and record items under $5,000 in the FAS. Agencies shall record and maintain a supplementary listing internally on the agency FAS or in the OFOS FAS for those items that are between $1,000 and $5,000. The agency shall also maintain records for items less than $1,000 that are considered sensitive or at high risk of theft, such as weapons, computer components, and cellular equipment.
- Agencies shall recognize intangible assets if they: (a) are separable (capable of being separated or divided from the District government and sold, transferred, licensed, rented, or exchanged, either individually or together with a related contract, asset, or liability); or (b) arise from contractual or other legal rights, regardless of whether

those rights are transferable or separable from the District government or from other rights and obligations.

- The useful life of an intangible asset that arises from contractual or other legal rights shall not exceed the period to which the service capacity of the asset is limited by contractual or legal provisions. An intangible asset should be considered to have an indefinite useful life if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset.

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. Each agency director shall designate an individual to account for capital assets and ensure that all divisions within the agency comply with the District's accounting policy.

To ensure that personal property capital assets are properly safeguarded and accounted for, the OFOS shall conduct a physical inventory of personal property capital assets on a biennial basis. The inventory shall be conducted based upon the assets listed in the FAS as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the agency designated staff to the location of the assets. The physical inventory shall be properly managed and supervised by the individual who is responsible for the agency's property management function to ensure that the inventory process is effective and efficient. OFOS shall oversee reconciliations and adjustments to the detailed accounting records resulting from the physical inventory.

Acquisition Policy

Capital assets shall be initially recorded at historical cost, which is defined as the cash or cash equivalent price of obtaining the asset and bringing it to the location and condition necessary for its intended use.

Donated assets shall be recorded at fair market value at the date of acquisition, generally defined as "consideration given or consideration received, whichever is more clearly determinable."

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 desired 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 work papers. However, if the original cost cannot be established, estimated historical cost data may be used.

Stewardship Policy

Capital assets comprise the majority of the District's total assets. Extreme care shall be used in safeguarding and accounting for all capital assets. Persons provided with capital assets (e.g., cellular telephones, pagers and laptop computers, etc.) 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.

Document Retention Policy

Documents related to the acquisition, use, and disposal of capital assets shall be retained throughout the life of the capital asset and for a minimum of three years following the disposal of the capital asset or as required by applicable laws and regulations.

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 fiscal officer shall designate an individual who will be responsible for accounting for capital assets and ensure that all divisions within the agency comply with the District's accounting and inventory policy.

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 dedicated for use by the government for the construction and rehabilitation of its facilities, unless the Council of the District of Columbia approves an exception. 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.

Reserve Management Policy

Emergency Reserve Fund Management

It is the policy of the District government to comply with 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 liability 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 may borrow from the Emergency Reserve Fund as long as the amount borrowed does not exceed 50 percent of the total balance in both the emergency and contingency funds and neither fund is depleted by more than 50 percent. The amount borrowed shall be replenished to the fund by the earlier of 9 months after the date the money was borrowed or the end of the fiscal year in which the money was borrowed. If, after a cash flow management borrowing, the amounts in the funds are later depleted below the 50 percent threshold for other authorized reasons, the District shall restore the funds to the 50 percent level within 60 days.

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 shall move unassigned fund balance into the Fund as needed. Replenishment of an allocation may also be made within the same year through a reprogramming of budget authority or a Supplemental Appropriation.

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 D.C. Official Code §1-204.50a for the establishment, deposit, maintenance, use and replenishment of the District of Columbia's Contingency Reserve Fund. Any modifications to these requirements shall be implemented when the law changes and reflected in the Policy.

The Contingency Reserve Fund may be used only for nonrecurring or unforeseen needs that arise during a fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected obligations created by Federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred, or opportunities to achieve cost savings. The Fund may also be used, if needed, to cover revenue shortfalls experienced by the District government for 3 consecutive months (based on a two-month rolling average) that are 5 percent or more below the budget forecast. The Contingency Reserve Fund may not be used to fund any shortfalls in any projected reductions that are included in the budget proposed by the District government for the fiscal year. Funds may only be allocated after an analysis has been prepared by the CFO and all other surplus funds available to the District have been completely exhausted. Interest earned on the Contingency Reserve Fund shall remain in the account for permitted uses pursuant to D.C. Official Code §1-204.50a.

For purposes of cash flow management, the CFO may borrow from the Contingency Reserve Fund as long as the amount borrowed does not exceed 50 percent of the total balance in both the Emergency and Contingency Reserve Funds and neither fund is depleted by more than 50 percent. The amount borrowed shall be replenished to the fund by the earlier of 9 months after the date the money was borrowed or the end of the fiscal year in which the money was borrowed. If, after a cash flow management borrowing, the amounts in the funds are later depleted below the 50 percent threshold for other authorized reasons, the District shall restore the funds to the 50 percent level within 60 days.

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 shall move unassigned fund balance into the Fund as needed. Replenishment of an allocation may also be made within the same year through a reprogramming of budget authority or a Supplemental Appropriation.

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.

Background: The Fiscal Stabilization Reserve Fund may be used by the Mayor for the same purposes for which the Contingency Reserve Fund was established (except for cash flow management purposes), as certified by the CFO, with approval of the Council by act. 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 District's CFO 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 District's 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

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 Council of the District of Columbia. 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 Council of the District of Columbia). 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 and its liabilities 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. Financial statements will accurately reflect these expenditures. The District's Comprehensive Annual Financial Report (CAFR) shall reflect expenditures in the relevant appropriations titles.

Accrual Accounting

The District shall prepare financial statements using both the modified accrual and the full accrual bases of accounting in accordance with Governmental Accounting Standards Board (GASB) Statement Number 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.

Background: The District implemented the requirements of GASB Statements Nos. 34, 35, 36, 37, and 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 (Statement of Net Assets and a Statement of Activities) and including a Management's Discussion and Analysis section 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 were 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 permissible. 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, grants administration and reporting, budget authority for grants, and fairness in awarding grants.

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

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

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

Budget Authority for Grants: District agencies will spend grant funds for allowable costs only at such time as a grant award has been received, and to the extent they have budget authority to do so. Budget authority applies to a particular fiscal year. If a grant covers multiple fiscal years, the sum of the budget authority across those fiscal years should not exceed the grant award amount. Changes in budget authority will be made only in accordance with the District's policies and procedures regarding budget modifications (increases or decreases in overall budget authority for a grant) or reprogrammings (increases or decreases in particular line items within a grant that leaves the overall budget authority unchanged). Spending grant funds without budget authority is a violation of the Anti-Deficiency Act. Agency updates to the spending plans required by the Anti-Deficiency Act should reflect all changes to grant budget authority.

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

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

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

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

After the NOFA has been published and the RFA released, the District government agency appoints a neutral and objective review panel. The panel is comprised of a minimum of 3 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 on which applications should be funded. The head of the District agency administering the grant makes final decisions on awards and amounts. After this review and before the agency issues the award documents, the agency's Chief Financial Officer 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 MOU 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 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 (i) 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 (ii) the District Anti-Deficiency Act, D.C. Official Code §§47-355.01, et seq. (the "D.C. ADA", and (i) and (ii) 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; or
- Failing to adhere to a spending plan through overspending that is greater than 5 percent of the agency's budget, or $1 million.

The Mayor and the CFO have established a review board, 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 law, 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 the Office of Tax and Revenue. The applicable requirements for exemption are generally set forth in section 47-1002 and the regulations 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

Per the Exemptions and Abatements Information Requirement Act of 2011, new tax abatements and exemptions proposed under Title 47 of the D.C. Official Code are subject to OCFO analysis prior to consideration by the District Council. For proposed development projects, the analysis includes an advisory opinion as to whether the planned development would be financed and constructed in the absence of the proposed tax abatement. The analysis also includes the estimated cost of the proposed tax abatement. 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 the District laws and subject to the District's laws on borrowing limitations (D.C. Official Code §47-334 et seq., the Cap Act). 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 bonds, in which incremental tax revenues from a project are pledged to pay debt service on tax increment financing bonds or notes to finance a portion of a qualified project; and
- Payment In-Lieu-of-Taxes (PILOT) Financing bonds, in which the PILOT payments from a project are pledged to pay debt service on PILOT bonds or notes to finance a portion of a qualified project. PILOT bonds are used only for projects located on parcels that were previously exempt from the payment of real property taxes.

In addition, the District assists private entities, primarily nonprofit organizations and owners of rental apartment complexes, by issuing private activity 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 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:

Glossary of Budget Terms

Appendix B
Glossary of Budget Terms

Accrual basis of accounting - An accounting method that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows. Accordingly, revenues are recognized when they are earned and expenses when they are incurred, not when cash changes hands. Contrast this term to "modified accrual basis of accounting."

Activity - A component part of the District's program structure that is comprised of a set of services grouped around a common purpose or result.

Additional Gross Pay - Pay other than base compensation and premium pay. Examples include Holiday Pay, Longevity Pay, Shift Differential, and Terminal Leave.

Agency Financial Operations Program (AFO) - A program within an agency's performance plan under Performance-Based Budgeting. AFO is used to track the funding and FTE count for all Office of the Chief Financial Officer (OCFO) FTEs assigned to the agencies. Though many of these employees work on-site at agency locations, all financial positions within District agencies report to the Chief Financial Officer. Under AFO, these costs fall within one of three activities: (1) Budget Operations, (2) Accounting Operations, (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, the Mayor's Office of Budget and Finance, and 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 Transportation 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 to 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 - The differential between the rate at which funds are borrowed long term and then subsequently re-invested in short-term investment vehicles like a money market fund.

ARRA - American Recovery and Reinvestment Act of 2009, which made available supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and state and local fiscal stabilization. Some ARRA funds continued beyond Fiscal Year 2009.

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

Bonds - Officially called debt securities, bonds provide ways for governments to raise large sums of money by borrowing. Bonds usually have a principal amount and a contract interest rate. For fixed rate bonds, the principal can be paid at maturity while the interest is generally paid semi-annually as a percent of the principal. For example, a government could issue $10,000,000 in bonds with a 5 percent interest rate. If the bonds matured in five years, then the $10,000,000 principal amount would be repaid to the bondholder on the fifth anniversary of issuance. During that period, $500,000 would be paid in interest each year or $250,000 semiannually. Governments may also issue floating rate bonds, where interest accrues at rates that are reset periodically (typically weekly or monthly). Interest payments may be due on a monthly basis, with principal due at maturity.

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 credit rating symbols (long-term) 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, high grade or junk bonds. The Bond Ratings table denotes the bond rating codes of the various rating agencies.

Bond Ratings

Rating	S & P	Moody's	Fitch
Best Quality; extremely strong capacity to pay principal and interest	AAA	Aaa	AAA
High Quality; very strong capacity to pay principal and interest	AA	Aa	AA
Upper Medium Quality; strong capacity to pay principal and interest	A	A	A
Medium Grade; adequate capacity to pay principal and interest	BBB	Baa	BBB
Somewhat Speculative	BB	Ba	BB
Low Grade, Speculative	B	B	B
Low Grade, Partial Recovery Possible	CCC	Caa	CCC
Low Grade, Default Recovery Possible	CC	Ca	CC
Recovery Unlikely	C	C	C

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 revenue budgets, intra-District budgets, and expenditure 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) - The American Recovery and Reinvestment Act of 2009 provides federal subsidies for state and local governments to borrow at lower costs. Build America Bonds are taxable bonds issued by state and local governments to give them access to the conventional corporate debt markets where a portion of the debt service on these bonds are reimbursed from a direct federal payment subsidy. The Treasury Department directs subsidy payments to participating state or local governmental issuers in an amount equaling up to 35 percent of the interest payment on the Build America Bonds. The federal subsidy payment effectively lowers the net borrowing costs and increases the amount municipalities can borrow, compared to traditional tax-exempt or tax credit bonds.

CAFR - State and local governments issue an annual financial report referred to as the Comprehensive Annual Financial Report or CAFR. The CAFR has, at a minimum, 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 which buy and sell bonds, and those charged with managing and governing the state or local government.

Capital Budget - The budget that provides for the acquisition of District-owned assets that help meet the long-term and infrastructure needs, as summarized in the Capital Improvements Program.

Capital Improvements Program (CIP) - A plan for initiating the development, improvement, or replacement of District-owned assets during a six-year period. As annually revised, this plan provides the basis for future-year capital budget requests.

Certificates of Participation (COP) - is secured by the pledge of the issuing municipality to annually appropriate (each year that the COPs are outstanding) an amount sufficient to pay debt service on the bonds. In a typical lease-purchase arrangement, the District as lessee purchases property under contract from a lessor, usually a private corporation, another public entity, or a special purpose nonprofit corporation. The lessor receives a portion of each lease payment as tax-exempt interest. One common way of financing this is the Certificate of Participation (COP), where the lessor assigns the lease and lease payments to a trustee.

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 D.C. Public Schools pursuant to the District's uniform per student funding formula; additionally, a facilities allowance is provided.

Chart of Accounts - A chart of expenditure and revenue accounts used to record each type of financial transaction incurred by District agencies.

Collateral - Security pledged to a creditor to assure that the obligor of a municipal credit will meet its payment obligations. When the obligor has performed, the creditor must release the collateral.

Community Development Block Grant (CDBG) - A federal grant that supports housing, economic development, health and human services, and planning and administration.

Component Unit - Legally separate organizations which 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 statewide 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 Grant, HOME Investments 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 ; 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, without consideration of any new policy decisions.

Debt Cap - This is a measure of the District's long-term debt capacity, supported by District revenues. The District has statutorily mandated debt limits of (a) 17 percent (maximum annual debt service to total current-year local revenues) for general obligation bonds, and (b) 12 percent (annual debt service to total General Fund expenditures) for all tax-supported debt.

Debt Ratio – Debt ratios are a means of measuring the affordability or burden of a municipality's outstanding debt. Common measurements include debt per capita, debt per general fund expenditures, and debt as a percentage of total income.

Debt Service - The payment of interest and the repayment of principal to bondholders on specified dates. Generally, principal is repaid once a year. Interest on fixed rate bonds is paid twice a year at six-month intervals, and interest on floating rate bonds is generally paid monthly.

Dedicated Taxes - Tax revenues that are dedicated by law to a particular agency for a particular purpose. Dedicated Tax revenue is part of General Fund revenue.

Encumbrance - An amount of funds committed for the payment of goods and services ordered but not yet received.

Enterprise Funds - Budget and accounting units created for particular purposes, such as water and sewer or other self-sustaining operations, 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 all applicants.

Equipment and Equipment Rental - The name of the object class used to allocate funds for such needs.

Escrow Agreement - The legal document outlining the terms and conditions under which proceeds of refunding bonds are used to pay the debt service of refunded bonds. The escrow (which should be irrevocable) stipulates which bond or bonds are to be refunded, whether the bonds will be redeemed at a call date or paid until maturity and what the refunding bond proceeds are invested in. Usually refunding bonds are invested in U.S. government securities.

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, but it was temporarily increased from October 1, 2008, through December 31, 2010, as part of the American Recovery and Reinvestment Act.

Federal Funds

1. 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.
2. 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.
3. 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 device used to establish accounts for separating revenues and their related obligations and expenditures for one purpose from those revenues, obligations, and expenditures for other purposes.

Fund Accounting - Method of organizing and maintaining accounting activities on a fund basis. A fund is defined as a separate, distinct accounting entity that has its own assets, liabilities, equity, revenues, 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.

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 standard 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 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 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 which 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 Bonds - Bonds are 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, that 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 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, and 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 stationery in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include such 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 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. They are comprised of one result measure from each of the activities within that program.

Local Education Agency (LEA) - An education agency at the local level which 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.

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

Mission - The mission is a clear, concise statement of the purpose of the agency. The mission focuses on the broad, yet distinct, results the agency will achieve for its customers.

Modified Accrual Basis of Accounting - A basis of accounting that recognizes revenues in the period they become measurable and available, and expenditures in the period in which the associated liability is incurred.

Municipal Bond - A bond issued by a state or a political subdivision. Also a bond issued by a state agency or authority. In general, 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 the day-to-day District 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. There are four types of measures: (1) results, (2) outputs, (3) demand, and (4) 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.

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.

Proprietary Fund - Fund category that often emulates the private sector and focuses on the measurement of net income. Expenditures are typically funded by user charges and fees. Governments may have two types of proprietary funds: enterprise funds and/or internal service funds.

Qualified Zone Academy Bond - A federal bond program established to help schools raise funds to: renovate and repair buildings, invest in equipment and up-to-date technology, develop challenging curricula, and train quality teachers. QZABs reduce the burden of interest payments by giving financial institutions holding the bonds (or other debt mechanism) a tax credit in lieu of interest for construction in eligible low-income schools. Through a tax credit to the lending institution, the federal government covers all of the interest on these bonds, resulting in savings up to 50 percent of the cost of these renovation and improvement projects.

Real (Constant) Dollars - Refers to an adjusted value of currency used to compare dollar values from one period to another. Due to inflation, the purchasing power of the dollar changes over time, so in order to compare dollar values from one year to another, they need to 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 Bonds - A revenue bond is 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 a tax.

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.

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.

Stimulus - Federal funding provided via the American Recovery and Reinvestment Act to stimulate the economy.

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

Strategic Goal - In strategic business planning, refers to goal statements that describe in measurable terms the significant results that an agency must accomplish over the next 2 to 5 years to respond to the 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 currently used by the District as its official accounting system of record.

Tax Abatement - A decrease or rebate of a tax or burden improperly made. At times a tax abatement may reflect only an acknowledgment of a changed situation.

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 to investors 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 D.C. Public Schools and D.C. Public Charter Schools based on the number of students, the grade level, and the special programs in which they are enrolled.

WAE - The abbreviation for an "when-actually-employed" appointment. This is a temporary appointment under which the employee serves on an intermittent basis.

Weighted Student Formula (WSF) – Funding formula used by the D.C. 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.

Appendix C:

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. Two such differences are the use of the cash basis for budget purposes and the treatment of encumbrances as expenditures to develop the budget;

(2) **Perspective Differences** - these differences exist when the structure of financial information for budgetary purposes differs from the fund structure that is used to prepare the basic financial statements. For example, some governments may budget by program and not by fund type;

(3) **Entity Differences** - these differences arise when the appropriated budget either includes or excludes organizations and programs. For example, the general fund of a blended component unit reported as a major special revenue fund may not be included in the budget of the primary government and may not have a budget of its own; and

(4) **Timing Differences** – these differences include a significant variance between budgetary practices and GAAP regarding the authorized carry-forward of appropriated funds. Also, in GAAP, accounting revenues are recognized in governmental funds as soon as they are both "measurable" and "available," whereas revenue recognition under the budgetary basis of accounting may be deferred until amounts are actually received in cash.

When any of these differences exist, GAAP require 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 functions combined into a separate accounting entity having its own assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenue and expenditures/expenses. 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 conversions 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 D

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.

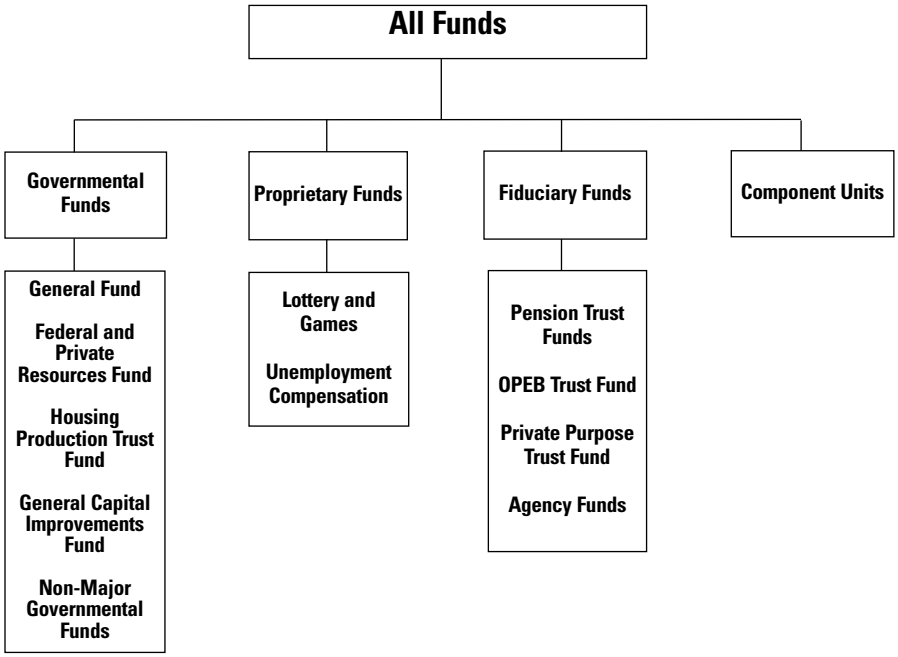
This section describes the District's fund structure as presented in the District's Comprehensive Annual Financial Report (CAFR). It then relates the District's budget presentation to its fund structure.

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 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 Program;
- Tax Increment Financing Program;
- 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 Revenue. 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 2015 and the next three years, can be found in chapter 2 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.

General Capital Improvement Fund

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

Non-Major Governmental Funds

Special Revenue Funds account for specific revenue that is legally restricted to expenditures for particular purposes.

- The Tobacco Settlement Financing Program accounts for activities relating to the tobacco litigation settlement.
- The Tax Increment Financing (TIF) Program 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 ballpark revenue bonds. It receives a transfer from the Baseball Project Special Revenue 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. 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 two Proprietary Funds:

- D.C. Lottery and Charitable Games Board, which not only operates and is financed like a private business where net income is key to sound management, but also can finance the costs of its goods and services provided to the public on a continuing basis primarily through user charges. The Lottery accounts for revenue from lotteries and daily numbers games all operated by the District and from licenses to conduct charitable games, and it transfers its profits to help finance the General Fund.
- 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.

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 postemployment health care 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 five component units:

- Health Benefit Exchange, 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.
- 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.
- 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 (UDC), 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.

The D.C. Water and Sewer Authority (WASA) provides water and sewer services to the District and specific counties in Maryland and northern Virginia. In prior years, the District was responsible for debt service on certain bonds issued on behalf of WASA, but since those bonds matured in FY 2012, WASA no longer meets the criteria for inclusion as a component unit.

Budget Structure and Relationship to Fund Structure

In FY 2015, 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 5) 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.

The "Enterprise and Other Funds" section of the budget includes agencies that operate through both governmental and non-governmental funds. 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	• D.C. Lottery and Charitable Games Control Board • Unemployment Insurance Trust Fund
Fiduciary Funds	• D.C. Public Library Agency Trust Fund
Component Units	• Health Benefit Exchange Authority • Washington Convention and Sports Authority • Not-For-Profit Hospital Corporation • Housing Finance Agency • University of the District of Columbia
Other	• Water and Sewer Authority • Washington Aqueduct • District of Columbia Retirement Board

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 6) 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 finance 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 6.
- 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 Fund, the Payment-in-Lieu-of-Taxes Fund, the Ballpark 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 Fund and for some projects in the Tax Increment Financing Fund and the Payment-in-Lieu-of-Taxes Fund

have accumulated faster than needed for the purposes of these funds, which is to pay debt service on past borrowings. Depending on legislation and bond documents in each instance, the excess amounts may be available for transfer to the General Fund, and in recent years these transfers have added to General Fund resources.

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

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

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

Bond Issuance Costs are the costs related to issuing General Obligation Bonds, Income Tax-Secured Revenue Bonds, and other credits. 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 financing credits are recorded to the applicable budget and fund at the time the bonds are issued.

New Appropriated Funds

In past years, agencies in "Enterprise and Other Funds" (part H of the operating budget) were budgeted for the most part as receiving Special Purpose Revenue, and several agencies were also budgeted as receiving Local funds or Dedicated Taxes. These are the same appropriated funds that are part of the General Fund, even though these agencies do not operate in the General Fund. For FY 2015, two new appropriated funds, "Enterprise and Other Funds" and "Enterprise and Other Funds – Dedicated," were created to replace the use of Special Purpose Revenue, Local, and Dedicated Taxes by these agencies. The result is that these three appropriated funds now refer exclusively to General Fund revenue, while the two new appropriated funds together display all budget for the Enterprise and Other Funds.

Intra-District Budgets

Note that each agency's operating budget total may also include an intra-District budget. Intra-District budgets represent agreements between two agencies whereby one agency purchases services from the other. The buying agency makes an 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 E

Grant Match and Maintenance of Effort

Required for federal grants awarded to agencies of the District of Columbia Government.

Grant Match and Maintenance of Effort

Federal grants are one of the District's primary funding sources. In fiscal year 2013, 44 District agencies spent more than $900 million in federal grants, excluding Medicaid, covering a variety of program areas.

Many federal grants are awarded subject to the commitment of resources by the recipient. There are two basic types of required commitments: Grant Match and Maintenance of Effort.

Grant Match

Some federal grants may require a grant match, which is a contribution in addition to the grant funds to expand the services of a grant and to increase the impact of the original fund allocation. Depending on the conditions set forth in the formal grant award document, the match may be direct or in-kind.

Grants that mandate a direct match require the recipient to expend a certain amount. For example, a direct match may require that the grantee expend from its own resources 25 percent of the total grant award.

Alternatively, an in-kind match requires the recipient to commit staff resources, land, or facility space that support the program funded by the grant, but does not require expenditures. For example, the grantee might allocate staff and a meeting room in its office space for a project developed with a grant award.

In general, grant matches are calculated as a percentage of the total grant award, and resources to meet match requirements can be obtained from Local or Private funds, subject to any restrictions within the specific grant award.

Maintenance of Effort

Some federal grants contain maintenance of effort requirements. This mandates the grantee to continue to allocate a specified level of its resources, demonstrating maintenance of effort in the support of activities that are similar to or indirectly support the original grant's scope of services. Generally, this funding may be equal to, or exceed, the original grant funding level. Maintenance of effort requirements ensure that the grant funds augment, and do not replace, existing recipient funding and levels of service.

In general, maintenance of effort requirements must be funded with recipient funds (usually Local) and not Federal Grant funds. The grant award documents for a grant specify the conditions for the required maintenance of effort.

Reporting of Grant Match and Maintenance of Effort

To ensure that the District captures necessary grant award information and can monitor and adhere to applicable grant match and/or maintenance of effort requirements, the Office of Budget and Planning (OBP) within the Office of the Chief Financial Officer requires each District agency receiving grant awards to report its compliance with grant match and maintenance of effort requirements by grant.

The following tables display the grant match and maintenance of effort information for Fiscal Year 2015, as reported by District agencies to OBP. The agencies are grouped by appropriation title.

A. Governmental Direction and Support

Within this appropriation title, five agencies have budgeted $27,830,258 in Federal Grant funds. The five agencies report that the budgeted grants require $8,621,237 in grant matches, with no maintenance of effort requirements. The largest grant award is within the Office of the Attorney General for the District of Columbia. This grant is funded by the U. S. Department of Health and Human Services to enforce the support obligations owed by absent parents to their children, locate absent parents, establish paternity, and obtain child, spousal, and medical support.

Governmental Direction and Support (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
AA0	Office of the Mayor	PDATAD	PDATAD ADMINISTRATION	$204	$102	$0
		Grants with no Match or MOE		2,791	0	0
		Total AA0		**2,995**	**102**	**0**
AD0	Office of the Inspector General	DC0310	MEDICAID FRAUD CONTROL UNIT	2,572	709	0
		Total AD0		**2,572**	**709**	**0**
AT0	Office of the Chief Financial Officer	EBT901	EBT GRANT	525	263	0
		Total AT0		**525**	**263**	**0**
CB0	Office of the Attorney General for the District of Columbia	91CSEF	CSSD	20,333	7,548	0
		Grants with no Match or MOE		869	0	0
		Total CB0		**21,202**	**7,548**	**0**
JR0	Office of Disability Rights	Grants with no Match or MOE		536	0	0
		Total JR0		**536**	**0**	**0**
Governmental Direction and Support				**$27,830**	**$8,621**	**$0**

Note: Details may not sum to totals due to rounding.

B. Economic Development and Regulation

Within this appropriation title, seven agencies have budgeted $106,562,480 in Federal Grant funds. The seven agencies report that the budgeted grants require $2,931,611 in grant matches, with no maintenance of effort requirements. The largest grant awards are the Unemployment Insurance grants funded by the Department of Labor and awarded to the Department of Employment Services. These grants fund the oversight of unemployment insurance programs for eligible workers through federal and state cooperation, including unemployment compensation for federal employees or ex-service members and disaster unemployment assistance, and they assist in the oversight of the trade adjustment assistance, alternative trade adjustment assistance, and reemployment trade adjustment assistance programs.

Economic Development and Regulation (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
BD0	Office of Planning	Grants with no Match or MOE		$509	$0	$0
		Total BD0		**509**	**0**	**0**
BX0	Commission on Arts and Humanities	AIED15	ARTS EDUCATION	46	46	0
		AIUS15	ARTS IN UNDERSERVED COMMUNITIES	101	101	0
		BASI15	BASIC STATE PLAN	511	511	0
		Total BX0		**658**	**658**	**0**
CF0	Department of Employment Services	645OSH	OCCUPATIONAL HEALTH AND SAFETY ADMINISTER	551	100	0
		SCSEPY	SENIOR COMMUNITY SERVICE EMPLOYMENT	1,046	55	0
		Grants with no Match or MOE		59,816	0	0
		Total CF0		**61,414**	**155**	**0**
DB0	Department of Housing and Community Development	00HOME	HOME PROGRAM RELATED ACTIVITIES	10,918	1,500	0
		00LEAD	LEAD HAZARD REDUCTION	1,000	395	0
		Grants with no Match or MOE		29,436	0	0
		Total DB0		**41,354**	**1,895**	**0**
DH0	Public Service Commission	199901	PIPELINE SAFETY PROGRAM	324	65	0
		Grants with no match or MOE		43	0	0
		Total DH0		**367**	**65**	**0**
EB0	Office of the Deputy Mayor for Planning and Economic Development	Grants with no Match or MOE		1,800	0	0
		Total EB0		**1,800**	**0**	**0**
EN0	Department of Small and Local Business Development	DCFAST	SMALL BUSINESS TECHNOLOGY AND INNOVATION	80	40	0
		PTPP	PROCUREMENT TECH ASSISTANCE PROGRAM GRANT	381	120	0
		Total EN0		**461**	**160**	**0**
Economic Development and Regulation				**$106,562**	**$2,932**	**$0**

Note: Details may not sum to totals due to rounding.

C. Public Safety and Justice

Within this appropriation title, six agencies have budgeted $129,257,054 in Federal Grant funds. The six agencies report that the budgeted grants require $10,039,974 in grant matches, with $57,753 in maintenance of effort requirements. The largest grant awards are Homeland Security Preparedness grants funded by the U. S Department of Homeland Security and awarded to the Homeland Security and Emergency Management Agency. These grants provide direct assistance to improve their ability to prevent, protect against, respond to, and recover from major events, including threats or acts of terrorism.

Public Safety and Justice (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
BN0	Homeland Security and Emergency Management Agency	EMP13F	EMERGENCY MANAGEMENT PERF. GRANT	$495	$495	$0
		EMP14F	EMERGENCY MANAGEMENT PERFORMANCE GRANT	3,113	3,113	0
		EMP15F	EMERGENCY MANAGEMENT PERFORMANCE	888	888	0
		RCP11F	REGIONAL CAT. PREPAREDNESS GRANT	200	67	0
		Grants with no Match or MOE		102,771	0	0
		Total BN0		**107,467**	**4,563**	**0**
FA0	Metropolitan Police Department	BOS13F	BOATING SAFETY	130	260	0
		BOS14F	BOATING SAFETY	296	593	0
		BOS15F	BOATING SAFETY	1,160	2,320	0
		MCS14F	MOTOR CARRIER SAFETY	1,019	204	29
		MCF15F	MOTOR CARRIER SAFETY	709	142	29
		SDI13F	SAFETY DATA IMPROVEMENT PROGRAM	167	42	0
		VET12F	VETS TO COPS HIRING AWARD	78	233	0
		Grants with no Match or MOE		450	0	0
		Total FA0		**4,010**	**3,793**	**58**
FB0	Fire and Emergency Medical Services Department	Grants with no Match or MOE		1,638	0	0
		Total FB0		**1,638**	**0**	**0**
FK0	District of Columbia National Guard	DCY15F	YOUTH CHALLENGE PROGRAM	2,700	900	0
		Grants with no Match or MOE		4,504	0	0
		Total FK0		**7,204**	**900**	**0**
FQ0	Office of Deputy Mayor for Public Safety and Justice	CVA14F	OVC FY 2014 VOCA VICTIM ASSISTANCE	1,279	320	0
		JAG13F	JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM	25	14	0
		JAG14F	JUVENILE ACCOUNTABILITY BLOCK GRANT PROGRAM	25	11	0
		JAG15F	FY 2014 JAG BLOCK GRANT PROGRAM	107	12	0
		JJD15F	TITLE II FORMULA GRANT PROGRAM	404	40	0
		PSN13F	DISTRICT OF COLUMBIA PSN PROJECT	56	22	0
		PSN14F	FY 2014 PROJECT SAFE NEIGHBORHOOD	150	22	0
		RST11F	RESIDENTIAL SUBSTANCE ABUSE TREATMENT	5	31	0
		RST12F	RSAT TREATMENT FOR STATE PRISONERS	25	11	0
		RST13F	RSAT TREATMENT FOR STATE PRISONERS	42	14	0
		RST14F	FY 2014 RSAT PROGRESS TOWARDS TOMORROW	42	14	0
		VOW14F	FY 2014 VAWA STOP	816	272	0
		Grants with no Match or MOE		5,203	0	0
		Total FQ0		**8,179**	**784**	**0**
FR0	Department of Forensic Sciences	Grants with no Match or MOE		759	0	0
		Total FR0		**759**	**0**	**0**
Public Safety and Justice				**$129,257**	**$10,040**	**$58**

Note: Details may not sum to totals due to rounding.

D. Public Education System

(Note: University of the District of Columbia appears under Enterprise and Other Funds)

Within this appropriation title, three agencies have budgeted $264,429,144 in Federal Grant funds, the majority of which represents education grants funded by the United States Department of Education and administered by the Office of the State Superintendent of Education (OSSE). The three agencies report that these awards require $8,926,788 in grant matches and $2,122,880 in maintenance of effort requirements. OSSE allocates most of its grant funds to District of Columbia Public Schools and District of Columbia Public Charter Schools through the intra-District process, with the funds ultimately expended by the two school systems. The largest grant is the National School Lunch to provide lunches that meet the nutritional requirements prescribed by the Secretary of Agriculture, and served to eligible children, including those enrolled in eligible after school hour care programs.

Public Education System (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
CE0	District of Columbia Public Library	42LSTA	LIBRARY SERVICES & TECHNOLOGY ACT - 2014	$903	$465	$903
		Total CE0		**903**	**465**	**903**
GA0	District of Columbia Public Schools	Grants with no Match or MOE		53,458	0	0
		Total GA0		**53,458**	**0**	**0**
GD0	Office of the State Superintendent of Education	42048A	VOCATIONAL EDU - BASIC GRANTS TO STATES	353	250	0
		42378A	COLLEGE ACCESS CHALLENGE GRANT PROGRAM	535	750	0
		51NSL1	NATIONAL SCHOOL LUNCH	21,500	531	0
		51SAE1	STATE ADMINISTRATIVE EXPENSE	674	0	140
		51TEF1	TEMPORARY EMERGENCY FOOD	140	49	0
		52002A	ADULT EDUCATION - STATE ADMINISTERED	1,258	314	0
		52048A	VOCATIONAL EDU - BASIC GRANTS TO STATES	4,214	250	0
		52378A	COLLEGE ACCESS CHALLENGE GRANT PROGRAM	1,423	750	0
		52CCDF	CHILD CARE DEVELOPMENT GRANT	7,210	4,567	1,080
		62048A	VOCATIONAL EDU - BASIC GRANTS TO STATES	1,095	250	0
		62378A	COLLEGE ACCESS CHALLENGE GRANT PROGRAM	356	750	0
		Grants with no Match or MOE		171,309	0	0
		Total GD0		**210,067**	**8,461**	**1,220**
Public Education System				**$264,429**	**$8,927**	**$2,123**

Note: Details may not sum to totals due to rounding.

E. Human Support Services

Within this appropriation title, eight agencies have budgeted $403,870,787 in Federal Grant funds. The eight agencies report that these awards require $74,816,123 in grant matches and $194,129,289 in maintenance of effort requirements. The largest grant award is funded by the United States Department of Health and Human Services, Administration for Children and Families, and is awarded to the Department of Human Services, which receives approximately $113.2 million to provide Temporary Assistance for Needy Families (TANF) funds. The Department of Health administers 72 grants, the most federal grants of District agencies.

Human Support Services (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
BY0	D. C. Office on Aging	3B1320	SUPPORT SERVICES	$1,823	$0	$1,046
		3C1712	CONGREGATE MEALS	2,152	0	1,273
		3C1713	HOME BOUND MEALS	1,077	0	629
		3E1719	FAMILY CARE GIVERS	693	0	445
		3F1717	PREVENTIVE HEALTH	105	0	61
		7A1715	OMBUDSMAN ACTIVITY	83	0	49
		7B1716	ELDER ABUSE PREVENTION	26	0	15
		ADRC10	STRENGTHENING DCOA/ADRC	248	23	0
		DCLRP1	DC LIFESPAN RESPITE PROGRAM	125	62	0
		DCOAAD	ALZHEIMER DISEASE THERAPEUTIC ENGAGEMENT	216	47	0
		DCUSDA	COMMODITY ASSISTANCE PROGRAM	467	0	0
		NSIP01	ELDERLY NUTRITION PROGRAM	300	0	276
		OAADRC	OPTIONS COUNSELING AND ASSIST PROGRAM	286	0	0
		SHIP01	STATE HEALTH INS PROGRAM (SHIP)	134	23	0
		Total BY0		**7,736**	**155**	**3,793**
HC0	Department of Health	41CHD0	PREVENT & CONTROL AND PROMOTE SCHOOL HLT	261	35	0
		41HATT	RYAN WHITE CARE ACT TITLE II	10,154	4,950	0
		41HEPR	HEPR- HPP AND PHEP COOPERATIVE AGREEMENT	5,387	729	0
		41HPLR	GRANTS TO STATES FOR LOAN REPAYMENT	33	33	0
		41NCPC	NATIONAL CANCER PREVENTION & CONTROL	746	227	0
		41PSFM	FARMERS MARKET PROGRAM	250	78	0
		41SHFS	TITLE 19	235	132	0
		42PSMB	MATERNAL & CHILD HEALTH BLOCK #516	1,730	1,060	1,058
		51CHD0	PREVENT & CONTROL AND PROMOTE SCHOOL HLT	221	30	0
		51HATT	RYAN WHITE CARE ACT TITLE II	10,524	4,950	0
		51HEPR	HEPR- HPP AND PHEP COOPERATIVE AGREEMENT	709	99	0
		51HPLR	GRANTS TO STATES FOR LOAN REPAYMENT	293	320	0
		51NCPC	NATIONAL CANCER PREVENTION & CONTROL	282	86	0
		51PSFM	FARMERS MKT PGM	51	16	0
		51PSFS	FOOD STAMP NUTR EDUCATION PGM	1,306	686	0
		51SHFS	TITLE 19	2,003	1,128	0
		51SHOI	OCCUPATIONAL INJURIES PROGRAM	79	79	0
		52PSMB	MATERNAL & CHILD HLTH BLOCK #516	6,921	4,238	4,230
		Grants with no Match or MOE		85,035	0	0
		Total HC0		**126,219**	**18,875**	**5,288**

(Continued on next page)

Human Support Services (Dollars in Thousands)

(Continued)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
HM0	Office of Human Rights	Grants with no Match or MOE		267	0	0
		Total HM0		**267**	**0**	**0**
HT0	Department of Health Care Finance	74MMFP	MONEY FOLLOWS THE PERSONS REBANDING	2,093	0	0
		Total HT0		**2,093**	**0**	**0**
JA0	Department of Human Services	51IDCR	FY15 IDCR GRANT	3,731	3,731	0
		51JAFS	FY 15 FOOD STAMP	10,777	10,777	0
		59AFTF	FY15 TANF	84,080	0	75,000
		Grants with no Match or MOE		57,860	0	0
		Total JA0		**156,448**	**14,508**	**75,000**
JM0	Department on Disability Services	52RSBS	VOC REHAB BASIC SUPPORT STATE GRANTS	11,474	3,672	0
		52RSIL	INDEPENDENT LIVING (PART B)	165	34	0
		52RSIO	INDEPENDENT LIVING OLDER BLIND	130	25	0
		Grants with no Match or MOE		15,245	0	0
		Total JM0		**27,014**	**3,731**	**0**
RL0	Child and Family Services Agency	ADOP51	ADOPTIONS	14,134	6,943	0
		CBCP43	COMMUNITY BASED CHILD ABUSE PREVENTION	200	50	0
		CWEL52	CHILD WELFARE	325	108	0
		EVTS52	EDUCATIONAL TRAINING VOUCHER PROGRAM	207	52	0
		FAMP52	FAMILY PRESERVATION	1,043	348	0
		FOST51	FOSTER CARE	44,897	27,870	0
		GAPA51	GUARDIANSHIP	2,869	1,300	0
		INDL52	INDEPENDENT LIVING GRANT	1,092	273	0
		Grants with no Match or MOE		789	0	0
		Total RL0		**65,555**	**36,943**	**0**
RM0	Department of Behavioral Health	41CCDP	CANCER CHRONIC DISEASE PREVENTION	295	74	0
		42MHBG	STATE MH BLOCK GRANT FUNDS	369	0	81,782
		51CCDP	CANCER CHRONIC DISEASE PREVENTION	301	74	0
		51MHIP	SYSTEM CARE EXPANSION IMPLEMENTATION PRO	999	355	0
		51MHPH	PATH GRANT	244	100	0
		52APBG	SUBSTANCE ABUSE AND PREVENTION BLOCK	6,493	0	28,267
		Grants with no Match or MOE		9,839	0	0
		Total RM0		**18,539**	**604**	**110,048**
Human Support Services				**$403,871**	**$74,816**	**$194,129**

Note: Details may not sum to totals due to rounding.

F. Public Works

Within this appropriation title, two agencies have budgeted $27,991,969 in Federal Grant funds. The two agencies report that these awards require $5,709,205 in grant matches and $1,480,000 in maintenance of effort requirements. The largest grant award is funded by the Administration for Children and Families and awarded to the District Department of the Environment to assist eligible households to meet the costs of home energy.

Public Works (Dollars in Thousands)

Agency Code	Agency Name	Grant Number	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
KA0	Department of Transportation	Grants with no Match or MOE		$3,610	$0	$0
		Total KA0		**3,610**	**0**	**0**
KG0	District Department of the Environment	11EVCB	CHESAPEAKE BAY IMPLEMENTATION- FY11	399	997	0
		11EVNI	NONPOINT SOURCE IMPLEMENTATION FY11	210	0	60
		11EVRA	CHESAPEAKE BAY REG & ACCOUNTABILITY	792	887	0
		12EVNI	NONPOINT SOURCE IMPLEMENTATION FY 2012	75	0	60
		13EVNI	NONPOINT IMPLEMENTATION - FY 13	40	0	60
		14EVAP	AIR POLLUTION CONTROL	1,257	1,184	1,180
		14EVLU	LEAKING UNDERGROUND STORAGE TANK - FY14	445	49	0
		14EVNI	NONPOINT SOURCE IMPLEMENTATION - FY14	100	190	60
		14EVST	UNDERGROUND STORAGE TANK - FY14	273	93	0
		15EVAE	AQUATIC RESOURCE EDUCATION PROGRAM-FY 15	419	135	0
		15EVCP	CORE PROGRAM - FY 15	139	5	0
		15EVFM	FISHERIES MANAGEMENT COORDINATION-FY 15	433	140	0
		15EVFS	FISHERIES MANAGEMENT STUDIES	635	201	0
		15EVHW	HAZARDOUS WASTE MANAGEMENT	242	157	0
		15EVIR	STATE INDOOR RADON - FY 2015	164	93	0
		15EVMB	MIGRATORY BIRD SURVEY - FY 2015	77	40	0
		15EVNI	NONPOINT IMPLEMENTATION - FY 2015	337	617	60
		15EVPP	PERFORMANCE PESTICIDES PARTNERSHIP	143	76	0
		15EVWP	WATER POLLUTION CONTROL - FY 2015	1,270	650	0
		15EVWS	WILDLIFE SURVEY - FY 2015	233	122	0
		91EVAR	AQUATIC RESOURCES CENTER MAINTENANCE	33	11	0
		SEP015	STATE ENERGY PROGRAM - FY 2015	241	54	0
		SHOP12	STATE HEATING OIL & PROPANE ~ 12	7	7	0
		Grants with no Match or MOE		16,417	0	0
		Total KG0		**24,382**	**5,709**	**1,480**
Public Works				**$27,992**	**$5,709**	**$1,480**

Note: Details may not sum to totals due to rounding.

G. Enterprise and Other Funds

The University of the District of Columbia is the only agency under this appropriation title that has federal grants budgeted for FY 2015. This information is not available.

Federal Medicaid Payments

The District government participates in the Federal Government's Medicaid program to provide certain health care services to qualified low-income residents. Under the program, the Federal Government generally reimburses the District at a base rate of 70 percent of allowable costs, and the District government is responsible for the remaining 30 percent of the costs, although in certain cases the percentages are different.

The District's Medicaid program, currently budgeted at approximately $2.1 billion in federal Medicaid grant funds, is one of the largest program expenditures in the District's annual budget.

Within the District's annual budget, Medicaid expenses are budgeted either in the Federal Medicaid Payment Fund or through intra-District Medicaid transfers with the Department of Health Care Finance.

FY 2015 Federal Medicaid Payments

Five District agencies - the Office of Administrative Hearings, the Department of Health Care Finance, the Department of Human Services, the Department on Disability Services, and the Department of Behavioral Health - receive direct Federal Medicaid Payments. The budget expenditures appear in the Federal Medicaid Payments appropriated fund in the agency budgets.

For FY 2015, the five agencies have budgeted $2,072,511,177 in Federal Medicaid Payments. The agencies report that $642,260,780 is required in grant matches, with no maintenance of effort requirements.

Direct Federal Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Number -	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
Public Safety and Justice						
FS0	Office of Administrative Hearings	MEDICD	MEDICAL ASSISTANCE PROGRAM	$60	$60	$0
		Total FS0		**60**	**60**	**0**
	Public Safety and Justice			**60**	**60**	**0**
Human Support Services						
HT0	Department of Health Care Finance	42MCHP	STATE CHILDREN HEALTH INSURANCE PROGRAM	6,284	1,320	0
		51MHIT	FY15 HIT	16,132	1,613	0
		51MMAD	FY15 MEDICAID ADMIN ENTITLEMENT	45,438	22,719	0
		51MMMD	FY15 MEDICAID PROVIDER ENTITLEMENT	1,975,703	592,711	0
		52MCHP	FY15 CHIP	1,968	413	0
		Grants with no Match or MOE		1,401	0	0
		Total HT0		**2,046,925**	**618,776**	**0**
JA0	Department of Human Services	51JAMA	FY15 MEDICAID	11,602	11,602	0
		51IDCR	FY15 IDCR GRANT	2,927	2,927	0
		Total JA0		**14,529**	**14,529**	**0**
JM0	Department on Disability Services	51JAMA	MEDICAID ENTITLEMENT	5,396	5,396	0
		Grants with no Match or MOE		2,101	0	0
		Total JM0		**7,497**	**5,396**	**0**
RM0	Department of Behavioral Health	51MDCD	FEDERAL MEDICAID ADMIN CLAIMING	3,500	3,500	0
		Total RM0		**3,500**	**3,500**	**0**
	Human Support Services			**2,072,451**	**642,201**	**0**
Grand Total				**$2,072,511**	**$642,261**	**$0**

Intra-District Medicaid Payments (Public Provider Agencies)

Three District agencies - the District of Columbia Public Schools, the Child and Family Services Agency, and the Department of Behavioral Health – are public provider agencies that receive intra-District Medicaid funds transferred from the Department of Health Care Finance. The budget expenditures appear in Fund Detail 0799 in the agency budgets.

For FY 2015, the three agencies have budgeted $15,500,677 in intra-District Medicaid Payments. The agencies report that Medicaid requires $4,650,203 in grant match, with no maintenance of effort requirements.

Intra-District Medicaid Payments (Dollars in Thousands)

Agency Code	Agency Name	Grant Name	FY 2015 Budget	Amount of Grant Match	Amount of MOE
GA0	District of Columbia Public Schools	Intra-District	$5,000	$1,500	$0
		GA0 Total	**5,000**	**1,500**	**0**
RL0	Child and Family Services Agency	Intra-District	365	110	0
		RL0 Total	**365**	**110**	**0**
RM0	Department of Behavioral Health	Intra-District	10,136	3,041	0
		RM0 Total	**10,136**	**3,041**	**0**
	Intra-District Medicaid Payments	**Grand Total**	**$15,501**	**$4,650**	**$0**

Note: The amounts budgeted as expenditures are also captured within the Department of Health Care Finance's Direct Provider Medicaid and should not be double-counted when considering the District's overall Medicaid budget.

More information on federal grants budgeted by District agencies can be found within the Agency Chapters and on Schedule 80 for each agency within the Operating Appendices.

Appendix F

Current Services Funding Level (CSFL) Development

Current Services Funding Level (CSFL) Development

Overview

The Current Services Funding Level (CSFL) is a Local funds only representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2014 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into FY 2015. The FY 2015 CSFL adjustments to the FY 2014 Local funds budget are described in the FY 2014 Approved Budget to FY 2015 Proposed Budget, by Revenue Type table (Table 5) of nearly every District agency budget chapter.

Methodology

The starting point in estimating the required level of programmatic funding for the upcoming fiscal year (FY 2015) was the approved budget of the current fiscal year (FY 2014). One-time expenditures in FY 2014 were removed from the calculation, since they were assumed not to continue into FY 2015. There were several components within the approved budget 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 a particular agency or a specific group of agencies and to applicable Comptroller Source Groups (CSGs), or expenditure types, such as Salaries, Fringe Benefits, Contracts, or Supplies. 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 that were applied to nearly all District agencies in the FY 2015 CSFL:

1. **Removal of One-Time Items:** All FY 2014 one-time items were removed from the CSFL.

2. **Personal Services Growth Factor:** No growth factor was applied to Personal Services (PS) costs for FY 2015.

3. **Fringe Benefit Rate Adjustments (By Agency)** – FY 2015 fringe benefit rates were calculated using trend and comparative analysis.

4. **Consumer Price Index (CPI) Growth Factor:** 2.4 Percent Year-over-Year (YoY) increase to Nonpersonal Services (NPS) costs (CSGs 20, 40, 41, and 70) – The 2.4 percent inflation factor is based on the seasonally adjusted CPI for the Metropolitan DC region, provided by the Office of Revenue Analysis (ORA).

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. **FY 2014 COLA Impact:** This is to show the effect of the FY 2013 COLA that was included in the FY 2014 budget in the Workforce Investments agency, for the agencies that have approved compensation agreements.

2. **FY 2015 COLA Impact:** This is to show the effect of the FY 2015 COLA on the budget, for the agencies that have approved compensation agreements.

3. **Recurring Budget Items:** Where applicable, recurring budget items were identified to adjust CSGs 13 (Additional Gross Pay) and 15 (Overtime Pay). Recurring budget items for all other Personal Services CSGs were not adjusted in the FY 2015 CSFL.

4. **Vacancy Savings Adjustments (if applicable)**: There were no vacancy savings adjustments made to the FY 2015 CSFL.

5. **Fixed Cost Inflation Factor:** The YoY increase to Fixed Costs (CSGs 30, 31, 32, 33, 34, and 35) for the FY 2015 CSFL was derived from cost estimates provided by the Department of General Services (DGS). The Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage these costs within their agency budgets.

6. **Medicaid Growth Factor:** The Medicaid growth factor for the cost of health care services in the District provided by the Department of Health Care Finance and the public provider agencies generally fluctuates based on the prevailing conditions of the economy and changes in the federal government's Medicaid policy. The rate of 4.4 percent was used to calculate baseline funding for Medicaid in the FY 2015 CSFL.

7. **Student Funding Formula Inflation Factor:** The funding formula was increased by 2.0 percent to account for inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.

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

9. **Operating Impact of Capital:** Projected adjustments for completed capital projects turned over to the agencies were provided by agencies.

10. **Removal of One-Time Salary Lapse:** All FY 2014 items marked as One-time Salary Lapse Savings were added back to the FY 2015 CSFL budget.

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

Appendix
G, H, I and J

Summary Tables: FY 2015 Proposed Budget and Financial Plan

Government of the District of Columbia
FY 2015 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - General Fund	FY 2014 Approved - General Fund	FY 2015 Proposed Local Funds	FY 2015 Proposed Dedicated Taxes	FY 2015 Proposed Other Funds	Total - FY 2015 Proposed General Fund	Change From FY 2014 Approved General Fund
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,335	20,957	22,505	0	0	22,505	1,549
AC0	OFFICE OF THE D.C. AUDITOR	4,118	4,276	4,241	0	0	4,241	(35)
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	781	902	924	0	0	924	22
AL0	UNIFORM LAW COMMISSION	0	50	50	0	0	50	0
AA0	OFFICE OF THE MAYOR	8,287	8,353	9,322	0	0	9,322	969
BA0	OFFICE OF THE SECRETARY	3,544	3,266	2,915	0	1,000	3,915	649
AE0	OFFICE OF THE CITY ADMINISTRATOR	3,195	4,688	3,714	0	0	3,714	(974)
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,133	2,946	3,124	0	0	3,124	178
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	9,772	7,701	8,385	0	292	8,677	976
JR0	OFFICE OF DISABILITY RIGHTS	900	980	1,043	0	0	1,043	63
RJ0	CAPTIVE INSURANCE AGENCY	498	1,802	1,545	0	55	1,600	(202)
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	19,154	19,665	21,203	0	506	21,709	2,044
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	10,730	11,731	17,270	0	375	17,645	5,914
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	46,237	64,171	56,268	0	13,848	70,116	5,945
AM0	DEPARTMENT OF GENERAL SERVICES	243,269	266,161	300,860	0	6,325	307,184	41,024
AF0	CONTRACT APPEALS BOARD	1,041	1,059	1,426	0	0	1,426	367
DL0	BOARD OF ELECTIONS	6,801	6,615	7,240	0	0	7,240	625
CJ0	OFFICE OF CAMPAIGN FINANCE	2,017	2,629	2,798	0	0	2,798	170
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,037	1,162	1,253	0	0	1,253	91
CH0	OFFICE OF EMPLOYEE APPEALS	1,439	1,480	1,570	0	0	1,570	90
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	783	428	450	0	0	450	21
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	58,049	61,798	65,987	0	1,844	67,831	6,033
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1,041	1,315	1,438	0	60	1,498	182
EF0	INNOVATION FUND	0	15,000	0	0	0	0	(15,000)
AR0	STATEHOOD INITIATIVE AGENCY	0	0	226	0	0	226	226
AD0	OFFICE OF THE INSPECTOR GENERAL	11,894	13,465	14,348	0	0	14,348	883
PM0	TAX REVISION COMMISSION	603	200	0	0	0	0	(200)
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	114,069	131,130	114,378	0	43,826	158,204	27,074
	Total, Governmental Direction and Support	**570,727**	**653,929**	**664,483**	**0**	**68,130**	**732,613**	**78,683**
Economic Development and Regulation								
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	19,561	33,728	21,049	0	20,088	41,137	7,409
BD0	OFFICE OF PLANNING	6,403	6,531	9,359	0	80	9,439	2,908
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	4,047	7,464	8,985	0	0	8,985	1,522

Government of the District of Columbia
FY 2015 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - General Fund	FY 2014 Approved - General Fund	FY 2015 Proposed Local Funds	FY 2015 Proposed Dedicated Taxes	FY 2015 Proposed Other Funds	Total - FY 2015 Proposed General Fund	Change From FY 2014 Approved General Fund
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	867	5,160	3,605	0	95	3,700	(1,461)
BJ0	OFFICE OF ZONING	2,565	2,628	2,705	0	0	2,705	77
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	15,110	20,674	15,125	0	6,500	21,625	951
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	60,532	95,780	54,903	0	34,368	89,272	(6,509)
DA0	REAL PROPERTY TAX APPEALS COMMISSION	1,256	1,684	1,749	0	0	1,749	65
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	30,271	39,476	14,400	0	33,301	47,701	8,225
CQ0	OFFICE OF THE TENANT ADVOCATE	2,022	2,132	2,488	0	0	2,488	356
BX0	COMMISSION ON THE ARTS & HUMANITIES	11,144	11,007	15,603	0	200	15,803	4,796
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,544	7,565	0	1,170	6,276	7,446	(119)
DH0	PUBLIC SERVICE COMMISSION	9,691	11,612	0	0	12,159	12,159	547
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	5,169	6,566	0	0	6,911	6,911	346
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	15,443	18,786	0	0	22,118	22,118	3,332
CT0	OFFICE OF CABLE TELEVISION	5,883	8,464	0	0	9,444	9,444	980
HY0	HOUSING AUTHORITY SUBSIDY	14,213	38,963	45,963	0	0	45,963	7,000
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	66,931	0	0	0	0	0	0
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	23,290	23,000	0	0	25,000	25,000	2,000
	Total, Economic Development and Regulation	299,940	341,221	195,935	1,170	176,541	373,646	32,425
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	465,253	483,282	477,500	0	7,370	484,870	1,588
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	199,911	199,471	201,563	0	1,520	203,083	3,612
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	96,314	110,766	111,330	0	0	111,330	564
FL0	DEPARTMENT OF CORRECTIONS	130,612	139,953	123,149	0	28,260	151,410	11,456
FK0	D.C. NATIONAL GUARD	2,641	2,941	5,066	0	0	5,066	2,125
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	1,973	2,027	2,085	0	0	2,085	58
DV0	JUDICIAL NOMINATION COMMISSION	0	65	0	0	0	0	(65)
FH0	OFFICE OF POLICE COMPLAINTS	2,037	2,110	2,241	0	0	2,241	131
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	1,128	1,407	1,401	0	0	1,401	(5)
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	7,543	8,790	9,519	0	0	9,519	729
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	7,528	8,232	8,703	0	0	8,703	471
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	436	516	526	0	0	526	11
UC0	OFFICE OF UNIFIED COMMUNICATIONS	36,820	43,753	28,250	0	15,231	43,481	(271)
FR0	DEPARTMENT OF FORENSIC SCIENCES	7,546	12,391	14,472	0	0	14,472	2,081
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	11,802	19,360	20,472	0	1,406	21,878	2,518
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	10,210	0	0	0	0	0	0
	Total, Public Safety and Justice	981,755	1,035,064	1,006,278	0	53,788	1,060,066	25,002

Government of the District of Columbia
FY 2015 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - General Fund	FY 2014 Approved - General Fund	FY 2015 Proposed Local Funds	FY 2015 Proposed Dedicated Taxes	FY 2015 Proposed Other Funds	Total - FY 2015 Proposed General Fund	Change From FY 2014 Approved General Fund
Public Education System								
GA0	D.C. PUBLIC SCHOOLS	660,307	655,527	702,145	0	7,544	709,689	54,161
GX0	TEACHERS' RETIREMENT FUND	6,396	31,636	39,513	0	0	39,513	7,877
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	112,108	127,975	137,831	4,266	448	142,545	14,570
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	601,428	616,499	675,408	0	0	675,408	58,909
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	65,555	66,691	72,458	0	0	72,458	5,767
CE0	D.C. PUBLIC LIBRARY	41,612	52,640	56,285	0	540	56,825	4,185
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,076	4,209	0	0	6,741	6,741	2,532
GN0	NON-PUBLIC TUITION	84,086	79,868	74,340	0	0	74,340	(5,528)
GO0	SPECIAL EDUCATION TRANSPORTATION	89,738	86,688	93,562	0	0	93,562	6,875
GE0	D.C. STATE BOARD OF EDUCATION	159	866	1,152	0	0	1,152	285
GW0	OFFICE OF THE DEPUTY MAYOR FOR EDUCATION	2,048	1,826	6,917	0	0	6,917	5,091
	Total, Public Education System	**1,664,513**	**1,724,425**	**1,859,610**	**4,266**	**15,273**	**1,879,149**	**154,724**
Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	175,250	214,884	236,547	0	1,200	237,747	22,863
RL0	CHILD AND FAMILY SERVICES AGENCY	166,134	172,093	168,378	0	1,200	169,578	(2,515)
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	175,560	208,530	231,857	0	3,588	235,445	26,915
HC0	DEPARTMENT OF HEALTH	96,880	81,730	79,603	0	12,393	91,995	10,265
HA0	DEPT OF PARKS AND RECREATION	34,846	37,050	40,877	0	2,420	43,297	6,246
BY0	D.C. OFFICE ON AGING	18,912	25,957	32,974	0	0	32,974	7,017
BH0	UNEMPLOYMENT COMPENSATION FUND	7,668	6,887	6,887	0	0	6,887	0
BG0	EMPLOYEES' COMPENSATION FUND	22,954	20,021	20,221	0	0	20,221	200
HM0	OFFICE OF HUMAN RIGHTS	2,327	2,595	3,138	0	0	3,138	543
BZ0	OFFICE ON LATINO AFFAIRS	2,694	2,695	2,769	0	0	2,769	74
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	6,500	3,000	3,000	0	0	3,000	0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	785	785	943	0	0	943	157
VA0	OFFICE OF VETERANS' AFFAIRS	366	391	411	0	5	416	24
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	100,185	104,890	105,899	0	0	105,899	1,008
JM0	DEPARTMENT ON DISABILITY SERVICES	59,214	62,754	115,930	0	7,550	123,480	60,726
HT0	DEPARTMENT OF HEALTH CARE FINANCE	793,373	804,271	716,603	65,829	3,632	786,063	(18,208)
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	11,000	0	0	0	0	0	0
HE0	D.C. HEALTH BENEFIT EXCHANGE SUBSIDY	0	0	0	28,751	0	28,751	28,751
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	855	1,945	1,172	0	0	1,172	(773)
	Total, Human Support Services	**1,675,505**	**1,750,478**	**1,767,207**	**94,580**	**31,987**	**1,893,774**	**143,296**

Government of the District of Columbia
FY 2015 Proposed Budget
General Fund

AppropriationTitle (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - General Fund	FY 2014 Approved - General Fund	FY 2015 Proposed Local Funds	FY 2015 Proposed Dedicated Taxes	FY 2015 Proposed Other Funds	Total - FY 2015 Proposed General Fund	Change From FY 2014 Approved General Fund
Public Works								
KT0	DISTRICT DEPARTMENT OF PUBLIC WORKS	112,014	119,264	120,659	0	7,450	128,109	8,845
KA0	DEPARTMENT OF TRANSPORTATION	70,892	93,103	80,786	0	22,370	103,156	10,053
KV0	DEPARTMENT OF MOTOR VEHICLES	32,292	36,603	28,732	0	10,116	38,848	2,245
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	47,983	69,212	18,537	0	60,777	79,314	10,102
TC0	D.C. TAXICAB COMMISSION	2,365	4,000	1,000	0	7,270	8,270	4,270
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	126	127	0	0	127	1
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	284,851	301,088	221,317	62,686	46,517	330,520	29,432
	Total, Public Works	**550,523**	**623,395**	**471,157**	**62,686**	**154,500**	**688,343**	**64,948**
Financing and Other								
DS0	REPAYMENT OF LOANS AND INTEREST	459,628	524,082	570,776	0	29,918	600,694	76,612
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	1,581	3,675	2,500	0	0	2,500	(1,175)
CP0	CERTIFICATES OF PARTICIPATION	31,825	24,619	22,670	0	0	22,670	(1,949)
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,420	6,000	6,000	0	0	6,000	0
SM0	SCHOOLS MODERNIZATION FUND	8,626	11,863	11,412	0	0	11,412	(451)
DT0	REPAYMENT OF REVENUE BONDS	6,665	7,824	0	7,839	0	7,839	16
ZH0	SETTLEMENTS AND JUDGMENTS	15,590	21,292	21,292	0	0	21,292	0
ZZ0	JOHN A. WILSON BUILDING FUND	3,690	4,495	4,469	0	0	4,469	(25)
UP0	WORKFORCE INVESTMENTS	0	59,442	42,052	0	0	42,052	(17,390)
DO0	NON-DEPARTMENTAL	0	10,702	3,000	0	15,653	18,653	7,951
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	49,953	42,677	51,548	0	0	51,548	8,871
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	5,500	0	0	0	0	(5,500)
PA0	PAY-AS-YOU-GO CAPITAL FUND	88,201	44,447	5,200	0	23,737	28,937	(15,510)
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	107,800	107,800	91,400	0	0	91,400	(16,400)
SB0	INAUGURAL EXPENSES	8,899	0	0	0	0	0	0
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	35,111	40,306	0	22,167	15,518	37,685	(2,621)
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	107,041	118,995	4,000	111,719	0	115,719	(3,276)
	Total, Financing and Other	**929,031**	**1,033,719**	**836,320**	**141,725**	**84,826**	**1,062,872**	**29,153**
Total General Operating Funds		**6,671,994**	**7,162,231**	**6,800,989**	**304,427**	**585,046**	**7,690,462**	**528,231**

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 2015 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - Gross Funds	FY 2014 Approved Budget - Gross Funds	FY 2015 Proposed Budget by Type of Funding: 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 2015 Proposed Budget - Gross Funds
Governmental Direction and Support														
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	19,405	21,026	22,505	0	0	22,505	0	0	0	0	22,505	70	22,575
AC0	OFFICE OF THE D.C. AUDITOR	4,443	4,276	4,241	0	0	4,241	0	0	0	0	4,241	0	4,241
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	781	902	924	0	0	924	0	0	0	0	924	0	924
AL0	UNIFORM LAW COMMISSION	0	50	50	0	0	50	0	0	0	0	50	0	50
AA0	OFFICE OF THE MAYOR	12,194	12,100	9,322	0	0	9,322	2,995	0	0	0	12,316	504	12,820
BA0	OFFICE OF THE SECRETARY	3,544	3,266	2,915	0	1,000	3,915	0	0	0	0	3,915	0	3,915
AE0	OFFICE OF THE CITY ADMINISTRATOR	3,722	5,023	3,714	0	0	3,714	0	0	0	0	3,714	339	4,053
RK0	D.C. OFFICE OF RISK MANAGEMENT	2,133	2,946	3,124	0	0	3,124	0	0	0	0	3,124	0	3,124
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	14,798	11,724	8,385	0	292	8,677	0	0	0	0	8,677	4,350	13,027
JR0	OFFICE OF DISABILITY RIGHTS	1,583	1,842	1,043	0	0	1,043	536	0	0	0	1,580	70	1,650
RJ0	CAPTIVE INSURANCE AGENCY	498	1,802	1,545	0	55	1,600	0	0	0	0	1,600	0	1,600
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	27,925	33,591	21,203	0	506	21,709	0	0	0	0	21,709	13,639	35,348
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	29,366	11,731	17,270	0	375	17,645	0	0	0	0	17,645	0	17,645
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	80,497	92,760	56,268	0	13,848	70,116	0	0	0	0	70,116	29,927	100,043
AM0	DEPARTMENT OF GENERAL SERVICES	373,742	394,938	300,860	0	6,325	307,184	0	0	0	0	307,184	132,389	439,574
AF0	CONTRACT APPEALS BOARD	1,041	1,059	1,426	0	0	1,426	0	0	0	0	1,426	0	1,426
DL0	BOARD OF ELECTIONS	7,529	6,615	7,240	0	0	7,240	0	0	0	0	7,240	0	7,240
CJ0	OFFICE OF CAMPAIGN FINANCE	2,017	2,629	2,798	0	0	2,798	0	0	0	0	2,798	0	2,798
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	1,037	1,162	1,253	0	0	1,253	0	0	0	0	1,253	0	1,253
CH0	OFFICE OF EMPLOYEE APPEALS	1,439	1,480	1,570	0	0	1,570	0	0	0	0	1,570	0	1,570
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	783	428	450	0	0	450	0	0	0	0	450	0	450
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	93,645	101,248	65,987	0	1,844	67,831	21,202	391	0	0	89,424	20,030	109,454
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	1,041	1,315	1,438	0	60	1,498	0	0	0	0	1,498	0	1,498
EF0	INNOVATION FUND	0	15,000	0	0	0	0	0	0	0	0	0	0	0
AR0	STATEHOOD INITIATIVE AGENCY	0	0	226	0	0	226	0	0	0	0	226	0	226
AD0	OFFICE OF THE INSPECTOR GENERAL	13,749	15,948	14,348	0	0	14,348	2,572	0	0	0	16,920	0	16,920
PM0	TAX REVISION COMMISSION	603	200	0	0	0	0	0	0	0	0	0	0	0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	121,396	138,980	114,378	0	43,826	158,204	525	0	0	0	158,729	7,619	166,348
	Total, Governmental Direction and Support	818,912	884,043	664,483	0	68,130	732,613	27,830	391	0	0	760,834	208,936	969,770

Government of the District of Columbia
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Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - Gross Funds	FY 2014 Approved Budget - Gross Funds	FY 2015 Proposed Budget by Type of Funding: 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 2015 Proposed Budget - Gross Funds
Economic Development and Regulation														
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	20,543	36,102	21,049	0	20,088	41,137	1,800	0	0	0	42,937	444	43,381
BD0	OFFICE OF PLANNING	7,622	7,053	9,359	0	80	9,439	509	1	0	0	9,949	0	9,949
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	4,116	8,155	8,985	0	0	8,985	461	0	0	0	9,446	0	9,446
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	867	5,160	3,605	0	95	3,700	0	0	0	0	3,700	0	3,700
BJ0	OFFICE OF ZONING	2,586	2,652	2,705	0	0	2,705	0	0	0	0	2,705	24	2,729
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	96,120	207,703	15,125	0	6,500	21,625	41,354	0	0	0	62,979	133,886	196,866
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	84,245	144,412	54,903	0	34,368	89,272	61,414	80	0	0	150,765	0	150,765
DA0	REAL PROPERTY TAX APPEALS COMMISSION	1,256	1,684	1,749	0	0	1,749	0	0	0	0	1,749	0	1,749
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	30,555	39,476	14,400	0	33,301	47,701	0	0	0	0	47,701	0	47,701
CQ0	OFFICE OF THE TENANT ADVOCATE	2,022	2,132	2,488	0	0	2,488	0	0	0	0	2,488	0	2,488
BX0	COMMISSION ON ARTS & HUMANITIES	11,908	11,753	15,603	0	200	15,803	1,658	0	0	0	17,460	0	17,460
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	5,544	7,565	0	1,170	6,276	7,446	0	0	0	0	7,446	0	7,446
DH0	PUBLIC SERVICE COMMISSION	10,191	11,951	0	0	12,159	12,159	367	22	0	0	12,549	0	12,549
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	5,169	6,566	0	0	6,911	6,911	0	0	0	0	6,911	0	6,911
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	16,567	21,662	0	0	22,118	22,118	0	0	0	0	22,118	0	22,118
CT0	OFFICE OF CABLE TELEVISION	5,918	8,464	0	0	9,444	9,444	0	0	0	0	9,444	0	9,444
HY0	HOUSING AUTHORITY SUBSIDY	34,182	38,963	45,963	0	0	45,963	0	0	0	0	45,963	0	45,963
HP0	HOUSING PRODUCTION TRUST FUND SUBSIDY	66,931	0	0	0	0	0	0	0	0	0	0	0	0
ID0	BUSINESS IMPROVEMENT DISTRICTS TRANSFER	23,290	23,000	0	0	25,000	25,000	0	0	0	0	25,000	0	25,000
	Total, Economic Development and Regulation	429,632	584,452	195,935	1,170	176,541	373,646	107,562	103	0	0	481,311	134,354	615,665
Public Safety and Justice														
FA0	METROPOLITAN POLICE DEPARTMENT	495,454	508,767	477,500	0	7,370	484,870	4,010	0	0	0	488,880	24,758	513,638
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	203,986	201,080	201,563	0	1,520	203,083	1,638	0	0	0	204,721	0	204,721
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	96,314	110,766	111,330	0	0	111,330	0	0	0	0	111,330	0	111,330
FL0	DEPARTMENT OF CORRECTIONS	131,129	140,254	123,149	0	28,260	151,410	0	0	0	0	151,410	169	151,579
FK0	D.C. NATIONAL GUARD	6,939	10,565	5,066	0	0	5,066	7,639	0	0	0	12,704	0	12,704
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	125,478	93,893	2,085	0	0	2,085	107,467	0	0	0	109,553	0	109,553
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	286	295	0	0	0	0	295	0	0	0	295	0	295
DV0	JUDICIAL NOMINATION COMMISSION	202	270	0	0	0	0	270	0	0	0	270	0	270
FH0	OFFICE OF POLICE COMPLAINTS	2,037	2,110	2,241	0	0	2,241	0	0	0	0	2,241	0	2,241
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	1,128	1,407	1,401	0	0	1,401	0	0	0	0	1,401	0	1,401
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	7,555	8,790	9,519	0	0	9,519	0	0	0	0	9,519	0	9,519
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	8,850	9,517	8,703	0	0	8,703	60	0	0	0	8,763	1,641	10,404

Government of the District of Columbia
FY 2015 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars) Agy Code	Agency Name	FY 2013 Actuals - Gross Funds	FY 2014 Approved Budget - Gross Funds	FY 2015 Proposed Budget by Type of Funding: 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 2015 Proposed Budget - Gross Funds
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2,658	2,406	526	0	0	526	1,900	0	0	0	2,426	70	2,496
UC0	OFFICE OF UNIFIED COMMUNICATIONS	37,455	44,014	28,250	0	15,231	43,481	0	0	0	0	43,481	278	43,760
FT0	HOMELAND SECURITY GRANTS	12,586	6,376	0	0	0	0	0	0	0	0	0	5,342	5,342
FR0	DEPARTMENT OF FORENSIC SCIENCES	9,702	13,268	14,472	0	0	14,472	759	0	0	0	15,231	988	16,219
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE*	17,268	25,501	20,472	0	1,406	21,878	8,179	0	0	0	30,058	200	30,258
PJ0	SECTION 103 JUDGMENTS - PUBLIC SAFETY AND JUSTICE	10,210	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Public Safety and Justice	1,169,237	1,179,278	1,006,278	0	53,788	1,060,066	132,217	0	0	0	1,192,283	33,447	1,225,730
Public Education System														
GA0	D.C. PUBLIC SCHOOLS	804,546 *	816,390	702,145	0	7,544	709,689	53,458	0	0	0	763,147	104,257	867,404
GX0	TEACHERS' RETIREMENT FUND	6,396	31,636	39,513	0	0	39,513	0	0	0	0	39,513	0	39,513
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	390,544	446,685	137,831	4,266	448	142,545	270,068	117	0	0	412,730	38,188	450,918
GC0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOLS	601,428	616,499	675,408	0	0	675,408	0	0	0	0	675,408	0	675,408
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	65,555	66,691	72,458	0	0	72,458	0	0	0	0	72,458	0	72,458
CE0	D.C. PUBLIC LIBRARY	43,219	53,480	56,285	0	540	56,825	903	0	0	0	57,728	0	57,728
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	1,076	4,209	0	0	6,741	6,741	0	0	0	0	6,741	0	6,741
GN0	NON-PUBLIC TUITION	84,086	79,868	74,340	0	0	74,340	0	0	0	0	74,340	0	74,340
GO0	SPECIAL EDUCATION TRANSPORTATION	90,287	88,008	93,562	0	0	93,562	0	0	0	0	93,562	5,000	98,562
GE0	D.C. STATE BOARD OF EDUCATION	159	866	1,152	0	0	1,152	0	0	0	0	1,152	0	1,152
GW0	OFFICE OF THE DEPUTY MAYOR FOR EDUCATION	2,048	1,826	6,917	0	0	6,917	0	0	0	0	6,917	0	6,917
	Total, Public Education System	2,089,345	2,206,158	1,859,610	4,266	15,273	1,879,149	324,429	117	0	0	2,203,695	147,445	2,351,141

**$221K of DCPS $804.8M FY 2013 Gross Funds expenditure total, representing expenditures outside the General Fund, are shown under the Enterprise and Other Funds section of this report.*

Human Support Services														
JA0	DEPARTMENT OF HUMAN SERVICES	335,624	391,669	236,547	0	1,200	237,747	170,977	0	0	0	408,725	11,481	420,205
RL0	CHILD AND FAMILY SERVICES AGENCY	227,282	237,644	168,378	0	1,200	169,578	65,555	41	0	0	235,174	11,092	246,266
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	197,527	242,578	231,857	0	3,588	235,445	22,039	472	0	0	257,956	18,863	276,819
HC0	DEPARTMENT OF HEALTH	276,545	264,983	79,603	0	12,393	91,995	131,219	0	0	0	223,214	49,487	272,701
HA0	DEPARTMENT OF PARKS AND RECREATION	36,958	39,325	40,877	0	2,420	43,297	0	0	0	0	43,297	2,265	45,562
BY0	D.C. OFFICE ON AGING	27,603	35,459	32,974	0	0	32,974	7,736	0	0	0	40,710	2,558	43,268
BH0	UNEMPLOYMENT COMPENSATION FUND	7,668	6,887	6,887	0	0	6,887	0	0	0	0	6,887	0	6,887
BG0	EMPLOYEES' COMPENSATION FUND	22,954	20,021	20,221	0	0	20,221	0	0	0	0	20,221	0	20,221
HM0	OFFICE OF HUMAN RIGHTS	2,654	2,902	3,138	0	0	3,138	267	0	0	0	3,405	0	3,405
BZ0	OFFICE ON LATINO AFFAIRS	3,087	2,895	2,769	0	0	2,769	0	0	0	0	2,769	200	2,969
JY0	CHILDREN AND YOUTH INVESTMENT COLLABORATIVE	6,500	3,000	3,000	0	0	3,000	0	0	0	0	3,000	0	3,000
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	803	785	943	0	0	943	0	0	0	0	943	0	943

Government of the District of Columbia
FY 2015 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars)				FY 2015 Proposed Budget by Type of Funding										
Agy Code	Agency Name	FY 2013 Actuals - Gross Funds	FY 2014 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 2015 Proposed Budget - Gross Funds
VA0	OFFICE OF VETERANS' AFFAIRS	366	391	411	0	5	416	0	0	0	0	416	0	416
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	101,578	105,276	105,899	0	0	105,899	0	0	0	0	105,899	386	106,285
JM0	DEPARTMENT ON DISABILITY SERVICES	90,005	95,596	115,930	0	7,550	123,480	34,510	10	0	0	158,000	51	158,051
HT0	DEPARTMENT OF HEALTH CARE FINANCE	2,485,478	2,747,065	716,603	65,829	3,632	786,063	2,049,018	0	0	0	2,835,081	74,625	2,909,706
HX0	NOT-FOR-PROFIT HOSPITAL CORP. SUBSIDY	11,000	0	0	0	0	0	0	0	0	0	0	0	0
HE0	D.C. HEALTH BENEFIT EXCHANGE SUBSIDY	0	0	0	28,751	0	28,751	0	0	0	0	28,751	0	28,751
HG0	OFFICE OF THE DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	855	1,945	1,172	0	0	1,172	0	0	0	0	1,172	0	1,172
	Total, Human Support Services	3,834,490	4,198,421	1,767,207	94,580	31,987	1,893,774	2,481,322	523	0	0	4,375,619	171,007	4,546,626
Public Works														
KT0	DEPARTMENT OF PUBLIC WORKS	134,331	140,585	120,659	0	7,450	128,109	0	0	0	0	128,109	23,511	151,620
KA0	DISTRICT DEPARTMENT OF TRANSPORTATION	75,331	97,058	80,786	0	22,370	103,156	3,610	0	0	0	106,766	0	106,766
KV0	DEPARTMENT OF MOTOR VEHICLES	37,122	42,825	28,732	0	10,116	38,848	0	0	0	0	38,848	7,384	46,231
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	70,201	96,589	18,537	0	60,777	79,314	24,382	995	0	0	104,691	1,150	105,841
TC0	D.C. TAXICAB COMMISSION	2,612	4,200	1,000	0	7,270	8,270	0	0	0	0	8,270	200	8,470
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	126	126	127	0	0	127	0	0	0	0	127	0	127
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	284,851	301,088	221,317	62,686	46,517	330,520	0	0	0	0	330,520	0	330,520
	Total, Public Works	604,575	682,471	471,157	62,686	154,500	688,343	27,992	995	0	0	717,330	32,245	749,575
Financing and Other														
DS0	REPAYMENT OF LOANS AND INTEREST	479,810	524,082	570,776	0	29,918	600,694	0	0	0	0	600,694	0	600,694
ZA0	REPAYMENT OF INTEREST ON SHORT-TERM BORROWING	1,581	3,675	2,500	0	0	2,500	0	0	0	0	2,500	0	2,500
CP0	CERTIFICATES OF PARTICIPATION	31,825	24,619	22,670	0	0	22,670	0	0	0	0	22,670	0	22,670
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,420	6,000	6,000	0	0	6,000	0	0	0	0	6,000	0	6,000
SM0	SCHOOLS MODERNIZATION FUND	8,626	11,863	11,412	0	0	11,412	0	0	0	0	11,412	0	11,412
DT0	REPAYMENT OF REVENUE BONDS	6,665	7,824	0	7,839	0	7,839	0	0	0	0	7,839	0	7,839
ZH0	SETTLEMENTS AND JUDGMENTS	15,590	21,292	21,292	0	0	21,292	0	0	0	0	21,292	0	21,292
ZZ0	JOHN A. WILSON BUILDING FUND	3,690	4,495	4,469	0	0	4,469	0	0	0	0	4,469	0	4,469
UP0	WORKFORCE INVESTMENTS	0	59,442	42,052	0	0	42,052	0	0	0	0	42,052	0	42,052
DO0	NON-DEPARTMENTAL	0	10,702	3,000	0	15,653	18,653	0	0	0	0	18,653	0	18,653
EP0	EMERGENCY PLANNING AND SECURITY FUND	16,229	23,800	0	0	0	0	14,900	0	0	0	14,900	0	14,900
ELO	MASTER EQUIPMENT LEASE / PURCHASE PROGRAM	49,953	42,677	51,548	0	0	51,548	0	0	0	0	51,548	0	51,548
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	5,500	0	0	0	0	0	0	0	0	0	0	0
PA0	PAY-AS-YOU-GO CAPITAL FUND	88,201	44,447	5,200	0	23,737	28,937	0	0	0	0	28,937	0	28,937
RH0	DISTRICT RETIREE HEALTH CONTRIBUTION	107,800	107,800	91,400	0	0	91,400	0	0	0	0	91,400	0	91,400
SB0	INAUGURAL EXPENSES	8,899	0	0	0	0	0	0	0	0	0	0	0	0

Government of the District of Columbia
FY 2015 Proposed Budget
Gross Funds

Appropriation Title (Thousands of Dollars)				FY 2015 Proposed Budget by Type of Funding										
Agy Code	Agency Name	FY 2013 Actuals - Gross Funds	FY 2014 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 2015 Proposed Budget - Gross Funds
KZ0	HIGHWAY TRANSPORTATION FUND - TRANSFERS	35,111	40,306	0	22,167	15,518	37,685	0	0	0	0	37,685	0	37,685
EZ0	CONVENTION CENTER TRANSFER - DEDICATED TAXES	107,041	118,995	4,000	111,719	0	115,719	0	0	0	0	115,719	0	115,719
	Total, Financing and Other	965,441	1,057,519	836,320	141,725	84,826	1,062,872	14,900	0	0	0	1,077,772	0	1,077,772
Total General Operating Funds		9,911,632	10,792,342	6,800,989	304,427	585,046	7,690,462	3,116,253	2,129	0	0	10,808,844	727,436	11,536,280
Enterprise and Other Funds														
LA0	WATER AND SEWER AUTHORITY	0 *	479,543	0	0	0	0	0	0	0	515,959	515,959	0	515,959
LB0	WASHINGTON AQUEDUCT	0 *	64,592	0	0	0	0	0	0	0	64,482	64,482	0	64,482
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	242,333	253,000	0	0	0	0	0	0	0	242,156	242,156	0	242,156
DY0	D.C. RETIREMENT BOARD	0 *	30,338	0	0	0	0	0	0	0	30,338	30,338	0	30,338
ES0	WASHINGTON CONVENTION AND SPORTS AUTHORITY	0 *	114,585	0	0	0	0	0	0	0	133,793	133,793	0	133,793
HF0	HOUSING FINANCE AGENCY	0 *	9,689	0	0	0	0	0	0	0	9,662	9,662	0	9,662
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0 *	141,850	0	0	0	0	0	0	0	154,530	154,530	0	154,530
UW0	D.C. PUBLIC LIBRARY AGENCY TRUST FUND	4	17	0	0	0	0	0	0	0	17	17	0	17
UI0	UNEMPLOYMENT INSURANCE TRUST FUND	255,645	480,000	0	0	0	0	0	0	0	367,000	367,000	0	367,000
UZ0	HOUSING PRODUCTION TRUST FUND	55,926	142,676	0	0	0	0	0	0	40,422	0	40,422	0	40,422
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	40,746	63,931	0	0	0	0	0	0	60,439	0	60,439	0	60,439
BK0	BALLPARK REVENUE FUND	82,247	86,970	0	0	0	0	0	0	57,656	11,144	68,800	0	68,800
TY0	REPAYMENT OF PILOT FINANCING	10,949	16,341	0	0	0	0	0	0	15,882	0	15,882	0	15,882
HW0	NOT-FOR-PROFIT HOSPITAL CORP.	0 *	110,000	0	0	0	0	0	0	0	112,000	112,000	0	112,000
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	10,915	66,140	0	0	0	0	0	0	0	28,751	28,751	0	28,751
TF0	D.C. TOBACCO SETTLEMENT FINANCING CORP.	58,477	0	0	0	0	0	0	0	0	0	0	0	0
GA0	D.C. PUBLIC SCHOOLS (Miscellaneous Agency Funds)	221	0	0	0	0	0	0	0	0	0	0	0	0
	Total, Enterprise and Other Funds	757,463	2,059,673	0	0	0	0	0	0	174,398	1,669,832	1,844,230	0	1,844,230
Grand Total, DISTRICT GOVERNMENT		10,669,095	12,852,015	6,800,989	304,427	585,046	7,690,462	3,116,253	2,129	174,398	1,669,832	12,653,074	727,436	13,380,510

**These agencies do not use the District's financial system for their 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 2015 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2013 Actuals - General Fund FTEs	FY 2014 Approved - General Fund FTEs	FY 2015 Proposed Local Funds FTEs	FY 2015 Proposed Dedicated Taxes FTEs	FY 2015 Proposed Other Funds FTEs	Total - FY 2015 Proposed General Fund FTEs	Change From FY 2014 Approved General Fund FTEs
Governmental Direction and Support								
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	184.5	185.5	189.5	0.0	0.0	189.5	4.0
AC0	OFFICE OF THE D.C. AUDITOR	28.5	34.0	31.0	0.0	0.0	31.0	-3.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.5	2.5	2.5	0.0	0.0	2.5	0.0
AA0	OFFICE OF THE MAYOR	76.5	75.0	77.4	0.0	0.0	77.4	2.4
BA0	OFFICE OF THE SECRETARY	25.0	24.5	24.5	0.0	5.5	30.0	5.5
AE0	OFFICE OF THE CITY ADMINISTRATOR	22.8	24.0	25.0	0.0	0.0	25.0	1.0
RK0	OFFICE OF RISK MANAGEMENT	19.3	23.0	23.0	0.0	0.0	23.0	0.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	89.7	87.2	92.0	0.0	3.3	95.3	8.1
JR0	OFFICE OF DISABILITY RIGHTS	7.7	8.0	8.0	0.0	0.0	8.0	0.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	34.5	37.0	38.0	0.0	0.0	38.0	1.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	80.4	105.0	146.0	0.0	0.0	146.0	41.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	183.0	210.9	194.7	0.0	13.9	208.6	-2.4
AM0	DEPARTMENT OF GENERAL SERVICES	612.0	674.3	655.4	0.0	15.5	670.9	-3.4
AF0	CONTRACT APPEALS BOARD	8.0	8.0	10.0	0.0	0.0	10.0	2.0
DL0	BOARD OF ELECTIONS	65.3	59.8	60.0	0.0	0.0	60.0	0.2
CJ0	OFFICE OF CAMPAIGN FINANCE	22.7	31.0	31.0	0.0	0.0	31.0	0.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	7.9	9.0	9.0	0.0	0.0	9.0	0.0
CH0	OFFICE OF EMPLOYEE APPEALS	13.9	14.0	14.0	0.0	0.0	14.0	0.0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	466.1	467.4	478.7	0.0	2.7	481.4	14.0
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	6.6	11.0	13.0	0.0	0.0	13.0	2.0
AR0	STATEHOOD INITIATIVE AGENCY	0.0	0.0	1.0	0.0	0.0	1.0	1.0
AD0	OFFICE OF THE INSPECTOR GENERAL	86.3	94.8	94.8	0.0	0.0	94.8	0.0
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	796.3	883.9	874.4	0.0	44.0	918.4	34.5
	Total, Governmental Direction and Support	2,839.4	3,069.8	3,092.9	0.0	84.9	3,177.8	108.0
Economic Development and Regulation								
EB0	*OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT*	57.6	75.0	71.0	0.0	9.0	80.0	5.0
BD0	OFFICE OF PLANNING	54.0	56.5	67.5	0.0	0.0	67.5	11.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	25.5	35.0	35.0	0.0	0.0	35.0	0.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	5.1	5.0	6.0	0.0	0.0	6.0	1.0
BJ0	OFFICE OF ZONING	19.0	19.0	19.0	0.0	0.0	19.0	0.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	63.2	69.7	35.0	0.0	16.0	51.0	-18.7
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	270.6	339.0	182.5	0.0	130.2	312.8	-26.2
DA0	REAL PROPERTY TAX APPEALS COMMISSION	10.2	11.0	11.0	0.0	0.0	11.0	0.0
CR0	DEPT. OF CONSUMER & REGULATORY AFFAIRS	268.3	328.0	148.0	0.0	200.0	348.0	20.0
CQ0	OFFICE OF THE TENANT ADVOCATE	14.7	15.0	16.0	0.0	0.0	16.0	1.0

Government of the District of Columbia
FY 2015 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2013 Actuals - General Fund FTEs	FY 2014 Approved - General Fund FTEs	FY 2015 Proposed Local Funds FTEs	FY 2015 Proposed Dedicated Taxes FTEs	FY 2015 Proposed Other Funds FTEs	Total - FY 2015 Proposed General Fund FTEs	Change From FY 2014 Approved General Fund FTEs
BX0	COMMISSION ON ARTS AND HUMANITIES	8.8	11.0	11.0	0.0	0.0	11.0	0.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	42.3	50.0	0.0	0.0	53.0	53.0	3.0
DH0	PUBLIC SERVICE COMMISSION	59.9	76.2	0.0	0.0	79.7	79.7	3.4
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	32.8	38.4	0.0	0.0	40.4	40.4	2.0
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	102.3	114.6	0.0	0.0	136.6	136.6	22.0
CT0	OFFICE OF CABLE TELEVISION	34.1	39.5	0.0	0.0	37.5	37.5	-2.0
	Total, Economic Development and Regulation	1,068.2	1,282.9	602.1	0.0	702.4	1,304.5	21.6
Public Safety and Justice								
FA0	METROPOLITAN POLICE DEPARTMENT	4,602.1	4,503.0	4,546.8	0.0	2.0	4,548.8	45.8
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,028.1	2,070.0	2,067.0	0.0	0.0	2,067.0	-3.0
FL0	DEPARTMENT OF CORRECTIONS	861.4	935.0	915.2	0.0	20.0	935.2	0.2
FK0	D.C. NATIONAL GUARD	26.0	39.5	41.3	0.0	0.0	41.3	1.8
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	16.5	16.5	16.5	0.0	0.0	16.5	0.0
FH0	OFFICE OF POLICE COMPLAINTS	23.2	23.3	23.3	0.0	0.0	23.3	0.0
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	8.6	10.0	10.0	0.0	0.0	10.0	0.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	59.2	70.0	70.0	0.0	0.0	70.0	0.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	64.6	69.6	69.6	0.0	0.0	69.6	0.0
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	1.5	1.9	1.3	0.0	0.0	1.3	-0.6
UC0	OFFICE OF UNIFIED COMMUNICATIONS	308.9	322.8	322.8	0.0	0.0	322.8	0.0
FR0	DEPARTMENT OF FORENSIC SCIENCES	57.5	122.3	128.3	0.0	0.0	128.3	6.0
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	9.3	9.2	13.0	0.0	0.0	13.0	3.8
	Total, Public Safety and Justice	8,066.8	8,192.9	8,224.8	0.0	22.0	8,246.8	53.9
Public Education System								
GA0	D.C. PUBLIC SCHOOLS	6,517.9	6,338.9	7,136.4	0.0	13.5	7,149.9	811.1
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	209.6	219.7	244.3	10.9	0.0	255.2	35.5
CE0	D.C. PUBLIC LIBRARY	442.7	588.6	591.1	0.0	0.0	591.1	2.5
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	1.0	0.0	0.0	1.0	1.0	0.0
GN0	NON-PUBLIC TUITION	16.0	17.0	17.0	0.0	0.0	17.0	0.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,466.2	1,509.5	1,509.5	0.0	0.0	1,509.5	0.0
GE0	D.C. STATE BOARD OF EDUCATION	0.0	15.0	18.0	0.0	0.0	18.0	3.0
GW0	DEPUTY MAYOR FOR EDUCATION	8.0	12.0	16.0	0.0	0.0	16.0	4.0
	Total, Public Education System	8,660.5	8,701.6	9,532.3	10.9	14.5	9,557.7	856.1
Human Support Services								
JA0	DEPARTMENT OF HUMAN SERVICES	277.7	412.6	457.6	0.0	0.0	457.6	45.0
RL0	CHILD AND FAMILY SERVICES AGENCY	578.9	670.0	668.0	0.0	0.0	668.0	-2.0

Government of the District of Columbia
FY 2015 Proposed Full-Time Equivalent Employment Authority
General Fund

AppropriationTitle Agy Code	Agency Name	FY 2013 Actuals - General Fund FTEs	FY 2014 Approved - General Fund FTEs	FY 2015 Proposed Local Funds FTEs	FY 2015 Proposed Dedicated Taxes FTEs	FY 2015 Proposed Other Funds FTEs	Total - FY 2015 Proposed General Fund FTEs	Change From FY 2014 Approved General Fund FTEs
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,164.4	1,196.5	1,166.0	0.0	32.0	1,198.0	1.5
HC0	DEPARTMENT OF HEALTH	239.6	249.9	171.1	0.0	86.3	257.4	7.6
HA0	DEPARTMENT OF PARKS AND RECREATION	473.6	543.5	598.1	0.0	0.0	598.1	54.6
BY0	OFFICE ON AGING	19.2	39.5	33.0	0.0	0.0	33.0	-6.5
HM0	OFFICE OF HUMAN RIGHTS	22.6	25.7	30.7	0.0	0.0	30.7	5.0
BZ0	OFFICE ON LATINO AFFAIRS	10.4	10.0	10.0	0.0	0.0	10.0	0.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.1	6.0	6.0	0.0	0.0	6.0	0.0
VA0	OFFICE OF VETERANS AFFAIRS	4.0	4.0	4.0	0.0	0.0	4.0	0.0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	551.3	554.5	554.5	0.0	0.0	554.5	0.0
JM0	DEPARTMENT ON DISABILITY SERVICES	199.6	203.6	210.6	0.0	0.0	210.6	7.0
HT0	DEPTARTMENT OF HEALTH CARE FINANCE	66.7	93.7	90.0	5.5	9.8	105.3	11.6
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	4.7	6.0	8.0	0.0	0.0	8.0	2.0
	Total, Human Support Services	3,618.8	4,015.4	4,007.5	5.5	128.1	4,141.1	125.8
Public Works								
KT0	DEPARTMENT OF PUBLIC WORKS	1,167.9	1,250.0	1,228.0	0.0	28.0	1,256.0	6.0
KA0	DEPARTMENT OF TRANSPORTATION	540.1	570.4	576.4	0.0	0.0	576.4	6.0
KV0	DEPARTMENT OF MOTOR VEHICLES	191.3	257.0	222.0	0.0	45.0	267.0	10.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	161.7	214.5	106.2	0.0	130.6	236.8	22.3
TC0	D.C. TAXICAB COMMISSION	12.5	33.0	0.0	0.0	61.0	61.0	28.0
	Total, Public Works	2,073.5	2,324.9	2,132.6	0.0	264.6	2,397.2	72.3
Financing and Other								
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0
Total General Fund		26,327.1	27,627.4	27,632.1	16.4	1,216.6	28,865.1	1,237.7

Government of the District of Columbia
FY 2015 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2015 Employment Authority by Type of Funding										
Agy Code	Agency Name	FY 2013 Actuals - Gross Funds FTEs	FY 2014 Approved Budget- 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 Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2015 Proposed Budget - Gross Funds FTEs
Governmental Direction and Support														
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	184.5	185.5	189.5	0.0	0.0	189.5	0.0	0.0	0.0	0.0	189.5	0.0	189.5
AC0	OFFICE OF THE D.C. AUDITOR	28.5	34.0	31.0	0.0	0.0	31.0	0.0	0.0	0.0	0.0	31.0	0.0	31.0
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	2.5	2.5	2.5	0.0	0.0	2.5	0.0	0.0	0.0	0.0	2.5	0.0	2.5
AA0	OFFICE OF THE MAYOR	87.4	85.0	77.4	0.0	0.0	77.4	1.8	0.0	0.0	0.0	79.3	5.7	85.0
BA0	OFFICE OF THE SECRETARY	25.0	24.5	24.5	0.0	5.5	30.0	0.0	0.0	0.0	0.0	30.0	0.0	30.0
AE0	OFFICE OF THE CITY ADMINISTRATOR	26.3	27.0	25.0	0.0	0.0	25.0	0.0	0.0	0.0	0.0	25.0	3.0	28.0
RK0	OFFICE OF RISK MANAGEMENT	19.3	23.0	23.0	0.0	0.0	23.0	0.0	0.0	0.0	0.0	23.0	0.0	23.0
BE0	D.C. DEPARTMENT OF HUMAN RESOURCES	117.6	103.3	92.0	0.0	3.3	95.3	0.0	0.0	0.0	0.0	95.3	18.0	113.3
JR0	OFFICE OF DISABILITY RIGHTS	10.7	11.0	8.0	0.0	0.0	8.0	3.0	0.0	0.0	0.0	11.0	0.0	11.0
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	39.2	42.0	38.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	38.0	6.0	44.0
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	80.4	105.0	146.0	0.0	0.0	146.0	0.0	0.0	0.0	0.0	146.0	0.0	146.0
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	254.5	290.0	194.7	0.0	13.9	208.6	0.0	0.0	0.0	0.0	208.6	81.0	289.5
AM0	DEPARTMENT OF GENERAL SERVICES	612.0	674.3	655.4	0.0	15.5	670.9	0.0	0.0	0.0	0.0	670.9	0.0	670.9
AF0	CONTRACT APPEALS BOARD	8.0	8.0	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	65.3	59.8	60.0	0.0	0.0	60.0	0.0	0.0	0.0	0.0	60.0	0.0	60.0
CJ0	OFFICE OF CAMPAIGN FINANCE	22.7	31.0	31.0	0.0	0.0	31.0	0.0	0.0	0.0	0.0	31.0	0.0	31.0
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	7.9	9.0	9.0	0.0	0.0	9.0	0.0	0.0	0.0	0.0	9.0	0.0	9.0
CH0	OFFICE OF EMPLOYEE APPEALS	13.9	14.0	14.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	14.0	0.0	14.0
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	735.6	763.1	478.7	0.0	2.7	481.4	144.6	6.5	0.0	0.0	632.6	150.7	783.3
AG0	D.C. BOARD OF ETHICS AND GOVERNMENT ACCOUNTABILITY	6.6	11.0	13.0	0.0	0.0	13.0	0.0	0.0	0.0	0.0	13.0	0.0	13.0
AR0	STATEHOOD INITIATIVE AGENCY	0.0	0.0	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	101.5	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	843.1	927.0	874.4	0.0	44.0	918.4	0.0	0.0	0.0	0.0	918.4	43.7	962.0
	Total, Governmental Direction and Support	3,292.5	3,541.9	3,092.9	0.0	84.9	3,177.8	166.7	6.5	0.0	0.0	3,351.0	308.0	3,659.0
Economic Development and Regulation														
EB0	OFFICE OF THE DEPUTY MAYOR FOR PLANNING AND ECONOMIC DEVELOPMENT	60.7	79.0	71.0	0.0	9.0	80.0	0.0	0.0	0.0	0.0	80.0	4.0	84.0
BD0	OFFICE OF PLANNING	57.6	60.0	67.5	0.0	0.0	67.5	3.5	0.0	0.0	0.0	71.0	0.0	71.0
EN0	DEPARTMENT OF SMALL AND LOCAL BUSINESS DEVELOPMENT	26.3	40.8	35.0	0.0	0.0	35.0	3.0	0.0	0.0	0.0	38.0	0.0	38.0
TK0	OFFICE OF MOTION PICTURE AND TELEVISION DEVELOPMENT	5.1	5.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
BJ0	OFFICE OF ZONING	19.0	19.0	19.0	0.0	0.0	19.0	0.0	0.0	0.0	0.0	19.0	0.0	19.0
DB0	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	129.7	159.0	35.0	0.0	16.0	51.0	77.5	0.0	0.0	0.0	128.5	30.5	159.0
CF0	DEPARTMENT OF EMPLOYMENT SERVICES	463.1	546.0	182.5	0.0	130.2	312.8	251.3	0.0	0.0	0.0	564.0	0.0	564.0
DA0	REAL PROPERTY TAX APPEALS COMMISSION	10.2	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	DEPT. OF CONSUMER & REGULATORY AFFAIRS	268.3	328.0	148.0	0.0	200.0	348.0	0.0	0.0	0.0	0.0	348.0	0.0	348.0
CQ0	OFFICE OF THE TENANT ADVOCATE	14.7	15.0	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	16.0	0.0	16.0
BX0	COMMISSION ON ARTS AND HUMANITIES	16.2	19.0	11.0	0.0	0.0	11.0	8.0	0.0	0.0	0.0	19.0	0.0	19.0
LQ0	ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION	42.3	50.0	0.0	0.0	53.0	53.0	0.0	0.0	0.0	0.0	53.0	0.0	53.0
DH0	PUBLIC SERVICE COMMISSION	64.9	78.6	0.0	0.0	79.7	79.7	3.0	0.0	0.0	0.0	82.6	0.0	82.6
DJ0	OFFICE OF THE PEOPLE'S COUNSEL	32.8	38.4	0.0	0.0	40.4	40.4	0.0	0.0	0.0	0.0	40.4	0.0	40.4
SR0	DEPT. OF INSURANCE, SECURITIES AND BANKING	109.7	125.6	0.0	0.0	136.6	136.6	0.0	0.0	0.0	0.0	136.6	0.0	136.6
CT0	OFFICE OF CABLE TELEVISION	34.1	39.5	0.0	0.0	37.5	37.5	0.0	0.0	0.0	0.0	37.5	0.0	37.5
	Total, Economic Development and Regulation	1,354.6	1,614.0	602.1	0.0	702.4	1,304.5	346.2	0.0	0.0	0.0	1,650.7	34.5	1,685.2

Government of the District of Columbia
FY 2015 Proposed Full-Time Equivalent Employment Authority
Gross Funds

Appropriation Title				FY 2015 Employment Authority by Type of Funding										
Agy Code	Agency Name	FY 2013 Actuals - Gross Funds FTEs	FY 2014 Approved Budget- 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 Funds FTEs	SUBTOTAL, Gross Funds less Intra-District Funds FTEs	Intra-District Funds FTEs	TOTAL FY 2015 Proposed Budget - Gross Funds FTEs
Public Safety and Justice														
FA0	METROPOLITAN POLICE DEPARTMENT	4,641.9	4,530.0	4,546.8	0.0	2.0	4,548.8	15.3	0.0	0.0	0.0	4,564.0	4.0	4,568.0
FB0	FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT	2,028.1	2,100.0	2,067.0	0.0	0.0	2,067.0	30.0	0.0	0.0	0.0	2,097.0	0.0	2,097.0
FL0	DEPARTMENT OF CORRECTIONS	863.8	935.0	915.2	0.0	20.0	935.2	0.0	0.0	0.0	0.0	935.2	0.8	936.0
FK0	D.C. NATIONAL GUARD	70.5	117.0	41.3	0.0	0.0	41.3	84.8	0.0	0.0	0.0	126.0	0.0	126.0
BN0	HOMELAND SECURITY AND EMERGENCY MANAGEMENT AGENCY	64.0	69.0	16.5	0.0	0.0	16.5	62.5	0.0	0.0	0.0	79.0	0.0	79.0
DQ0	COMMISSION ON JUDICIAL DISABILITIES AND TENURE	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	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	23.2	23.3	23.3	0.0	0.0	23.3	0.0	0.0	0.0	0.0	23.3	0.0	23.3
FZ0	D.C. SENTENCING AND CRIMINAL CODE REVISION COMMISSION	8.6	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	59.2	70.0	70.0	0.0	0.0	70.0	0.0	0.0	0.0	0.0	70.0	0.0	70.0
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	73.1	77.6	69.6	0.0	0.0	69.6	0.0	0.0	0.0	0.0	69.6	8.0	77.6
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	14.1	16.0	1.3	0.0	0.0	1.3	15.1	0.0	0.0	0.0	16.4	0.6	17.0
UC0	OFFICE OF UNIFIED COMMUNICATIONS	318.5	328.8	322.8	0.0	0.0	322.8	0.0	0.0	0.0	0.0	322.8	6.0	328.8
FR0	DEPARTMENT OF FORENSIC SCIENCES	63.6	125.3	128.3	0.0	0.0	128.3	3.0	0.0	0.0	0.0	131.3	5.1	136.3
FQ0	OFFICE OF THE DEPUTY MAYOR FOR PUBLIC SAFETY AND JUSTICE	15.0	18.3	13.0	0.0	0.0	13.0	7.2	0.0	0.0	0.0	20.2	1.8	22.0
	Total, Public Safety and Justice	8,247.6	8,424.2	8,224.8	0.0	22.0	8,246.8	221.8	0.0	0.0	0.0	8,468.6	26.3	8,494.9
Public Education System														
GA0	D.C. PUBLIC SCHOOLS	7,582.8	7,284.6	7,136.4	0.0	13.5	7,149.9	412.3	0.0	0.0	0.0	7,562.2	558.0	8,120.2
GD0	OFFICE OF THE STATE SUPERINTENDENT OF EDUCATION	312.8	360.0	244.3	10.9	0.0	255.2	122.7	0.9	0.0	0.0	378.9	3.2	382.0
CE0	D.C. PUBLIC LIBRARY	448.0	593.6	591.1	0.0	0.0	591.1	5.0	0.0	0.0	0.0	596.1	0.0	596.1
GB0	DISTRICT OF COLUMBIA PUBLIC CHARTER SCHOOL BOARD	0.0	1.0	0.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
GN0	NON-PUBLIC TUITION	16.0	17.0	17.0	0.0	0.0	17.0	0.0	0.0	0.0	0.0	17.0	0.0	17.0
GO0	SPECIAL EDUCATION TRANSPORTATION	1,466.2	1,509.5	1,509.5	0.0	0.0	1,509.5	0.0	0.0	0.0	0.0	1,509.5	0.0	1,509.5
GE0	DC STATE BOARD OF EDUCATION	0.0	15.0	18.0	0.0	0.0	18.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
GW0	DEPUTY MAYOR FOR EDUCATION	8.0	12.0	16.0	0.0	0.0	16.0	0.0	0.0	0.0	0.0	16.0	0.0	16.0
	Total, Public Education System	9,833.8	9,792.7	9,532.3	10.9	14.5	9,557.7	540.0	0.9	0.0	0.0	10,098.6	561.2	10,659.8
Human Support Services														
JA0	DEPARTMENT OF HUMAN SERVICES	799.2	945.8	457.6	0.0	0.0	457.6	495.7	0.0	0.0	0.0	953.3	20.0	973.3
RL0	CHILD AND FAMILY SERVICES AGENCY	780.4	817.0	668.0	0.0	0.0	668.0	149.0	0.0	0.0	0.0	817.0	0.0	817.0
RM0	DEPARTMENT OF BEHAVIORAL HEALTH	1,258.6	1,344.0	1,166.0	0.0	32.0	1,198.0	83.0	0.0	0.0	0.0	1,281.0	92.1	1,373.0
HC0	DEPARTMENT OF HEALTH	603.2	621.8	171.1	0.0	86.3	257.4	342.8	0.0	0.0	0.0	600.2	10.4	610.6
HA0	DEPARTMENT OF PARKS AND RECREATION	478.5	550.1	598.1	0.0	0.0	598.1	0.0	0.0	0.0	0.0	598.1	2.9	601.0
BY0	D.C. OFFICE ON AGING	40.9	66.0	33.0	0.0	0.0	33.0	10.0	0.0	0.0	0.0	43.0	20.0	63.0
HM0	OFFICE OF HUMAN RIGHTS	23.4	28.0	30.7	0.0	0.0	30.7	2.4	0.0	0.0	0.0	33.0	0.0	33.0
BZ0	OFFICE ON LATINO AFFAIRS	10.4	10.0	10.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0	10.0	0.0	10.0
AP0	OFFICE ON ASIAN AND PACIFIC ISLANDER AFFAIRS	6.1	6.0	6.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	6.0	0.0	6.0
VA0	OFFICE OF VETERANS' AFFAIRS	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
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	551.3	554.5	554.5	0.0	0.0	554.5	0.0	0.0	0.0	0.0	554.5	0.0	554.5
JM0	DEPARTMENT ON DISABILITY SERVICES	383.4	413.0	210.6	0.0	0.0	210.6	220.4	0.0	0.0	0.0	431.0	0.0	431.0

Government of the District of Columbia
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Gross Funds

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HT0	DEPARTMENT OF HEALTH CARE FINANCE	164.5	198.0	90.0	5.5	9.8	105.3	115.1	0.0	0.0	0.0	220.4	0.0	220.4
HG0	DEPUTY MAYOR FOR HEALTH AND HUMAN SERVICES	4.7	6.0	8.0	0.0	0.0	8.0	0.0	0.0	0.0	0.0	8.0	0.0	8.0
	Total, Human Support Services	5,108.6	5,564.3	4,007.5	5.5	128.1	4,141.1	1,418.4	0.0	0.0	0.0	5,559.5	145.3	5,704.8
Public Works														
KT0	DEPARTMENT OF PUBLIC WORKS	1,320.1	1,408.0	1,228.0	0.0	28.0	1,256.0	0.0	0.0	0.0	0.0	1,256.0	158.0	1,414.0
KA0	DEPARTMENT OF TRANSPORTATION	540.1	570.4	576.4	0.0	0.0	576.4	0.0	0.0	0.0	0.0	576.4	0.0	576.4
KV0	DEPARTMENT OF MOTOR VEHICLES	191.3	259.0	222.0	0.0	45.0	267.0	0.0	0.0	0.0	0.0	267.0	2.0	269.0
KG0	DISTRICT DEPARTMENT OF THE ENVIRONMENT	249.3	333.3	106.2	0.0	130.6	236.8	107.8	0.0	0.0	0.0	344.6	6.9	351.5
TC0	D.C. TAXICAB COMMISSION	13.5	33.0	0.0	0.0	61.0	61.0	0.0	0.0	0.0	0.0	61.0	0.0	61.0
	Total, Public Works	2,314.3	2,603.7	2,132.6	0.0	264.6	2,397.2	107.8	0.0	0.0	0.0	2,505.0	166.9	2,671.9
Financing and Other														
DO0	NON-DEPARTMENTAL	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0
	Total, Financing and Other	0.0	40.0	40.0	0.0	0.0	40.0	0.0	0.0	0.0	0.0	40.0	0.0	40.0
	Total General Operating Funds	30,151.3	31,580.8	27,632.1	16.4	1,216.6	28,865.1	2,800.9	7.4	0.0	0.0	31,673.4	1,242.2	32,915.6
Enterprise and Other Funds														
DC0	D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD	67.0	72.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	76.0	76.0	0.0	76.0
DY0	D.C. RETIREMENT BOARD	0.0	56.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	57.6	57.6	0.0	57.6
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0.0	948.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	948.4	948.4	0.0	948.4
HI0	D.C. HEALTH BENEFIT EXCHANGE AUTHORITY	0.0	37.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54.0	54.0	0.0	54.0
	Total, Enterprise and Other Funds	67.0	1,113.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,136.0	1,136.0	0.0	1,136.0
	Grand Total, DISTRICT GOVERNMENT	30,218.3	32,694.4	27,632.1	16.4	1,216.6	28,865.1	2,800.9	7.4	0.0	1,136.0	32,809.4	1,242.2	34,051.6

FY 2015 Budget Request Act

A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To adopt the request of the District of Columbia government for appropriation and authorization for the fiscal year ending September 30, 2015.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Fiscal Year 2015 Budget Request Act of 2014".

Sec. 2. The Council of the District of Columbia approves the following expenditure levels and appropriation language for the government of the District of Columbia for the fiscal year ending September 30, 2015.

DIVISION A
DISTRICT OF COLUMBIA APPROPRIATION REQUEST
TITLE I--FEDERAL FUNDS

DISTRICT OF COLUMBIA COURTS

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, $255,819,000 to be allocated as follows: for the District of Columbia Court of Appeals, $13,844,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Superior Court, $117,885,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Court System, $72,310,000, of which not to exceed $2,500 is for official reception and representation expenses; and $51,780,000, to remain available until September 30, 2016, for capital improvements for District of Columbia courthouse facilities; provided, that funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: provided further, that notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies; provided further, that 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $6,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for individuals serving the District of Columbia Courts.

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605 of the District of Columbia Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under Chapter 23 of Title 16 of the District of Columbia Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under Chapter 3 of Title 16 of the District of Columbia Official Code, and payments authorized under section 21–2060 of the District of Columbia Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $49,890,000, to remain available until expended; provided, that funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia; provided further, that notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

For a Federal payment to the District of Columbia, to be deposited into a dedicated account, for a nationwide program to be administered by the Mayor, for District of Columbia resident tuition support, $40,000,000, to remain available until expended; provided, that such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out-of-State tuition at public institutions of higher education, or to pay up to $2,500 each year at eligible private institutions of higher education; provided further, that the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students and such other factors as may be authorized; provided further, that the District of Columbia government shall maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the Program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year; provided further, that the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program; provided further, that the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and the purpose therefor.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment to a school improvement program in the District of Columbia, $43,000,000, to remain available until expended, as authorized under the Scholarship for Opportunity and Results Act, approved April 15, 2011 (division C of Pub. L. No. 112-10; 125 Stat. 38), to be allocated as follows: for the District of Columbia Public Schools, $20,000,000 to improve public school education in the District of Columbia; for the State Education Office,

$20,000,000 to expand quality public charter schools in the District of Columbia; and for the activities specified in sections 3007(b) through 3007(d) and 3009 of the Act, $3,000,000.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA WATER AND SEWER AUTHORITY

For a Federal payment to the District of Columbia Water and Sewer Authority, $16,000,000, to remain available until expended, to continue implementation of the Combined Sewer Overflow Long-Term Plan; provided, that the District of Columbia Water and Sewer Authority provides a 100 percent match for this payment.

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, $1,900,000, 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, 2016, to the Commission on Judicial Disabilities and Tenure, $295,000, and for the Judicial Nomination Commission, $270,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, $435,000, to remain available until expended.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $5,000,000.

FEDERAL PAYMENT FOR D.C. COMMISSION ON THE ARTS AND HUMANITIES GRANTS

For a Federal payment to the District of Columbia Commission on the Arts and Humanities, $1,000,000, to fund competitively awarded grants for non-profit fine and performing arts organizations based in and primarily serving the District of Columbia.

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, $14,900,000, to remain available until expended and in addition any funds that remain available from prior year appropriations under this heading for the District of Columbia Government, 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 Division 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.

TITLE II--DISTRICT OF COLUMBIA FUNDS--SUMMARY OF EXPENSES

The following amounts are appropriated for the District of Columbia for the current fiscal year 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 2, 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 2015 under this heading shall not exceed the lesser of the sum of the total revenues of the District of Columbia for such fiscal year or $12,653,074,000 (of which $7,105,416,000 shall be from local funds (including $304,427,000 from dedicated taxes), $959,942,000 shall be from Federal grant funds, $2,072,511,000 from Medicaid payments, $585,046,000 shall be from other funds, and $2,129,000 shall be from private funds, and $83,800,000 shall be from funds previously appropriated in this Act as Federal payments, which does not include funds appropriated under the American Recovery and Reinvestment Act of 2009, approved February 17, 2009 (123 Stat. 115; 26 U.S.C. § 1, note), $1,844,230,000 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 District's General Fund balance; provided further, that of these funds the District's intra-District authority shall be $727,436,000; in addition, for capital construction projects, an increase of $2,548,064,000, of which $2,181,160,000 shall be from local funds, $74,288,000 from the Local Transportation Fund, $13,600,000 from Private grant funds, $24,785,000 from the District of Columbia Highway Trust Fund, and $254,230,000 from Federal grant funds, and a rescission of $880,696,000, of which $809,825,000 is from local funds, $5,816,000 from the Local Transportation Fund, $24,751,000 from the District of Columbia Highway Trust Fund, and $40,304,000 from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $1,667,368,000, to remain available until expended; provided further, that the amounts provided under this heading are to be available, allocated, and expended as proposed under this title and Title III of this Act, at the rate set forth under "District of Columbia Funds Division of Expenses" as included in the Fiscal Year 2015 Proposed Budget and Financial Plan submitted to the Congress by the District of Columbia; provided further, that, notwithstanding any other provision of law, upon the first enactment of the District's budget request under this Act, through September 30, 2015, during a period in which there is an absence of a federal appropriations act authorizing the expenditure of local funds, the District of Columbia is authorized to obligate and expend local funds for programs and activities at the rate set forth in this Act and to approve and execute reprogramming requests of local funds pursuant to section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-204.46); provided further, that this amount may be increased by proceeds of one-time transactions, which are expended for emergency or unanticipated operating or capital needs; provided further, that such increases shall be approved by enactment of local District law and shall comply with all reserve requirements contained in the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.01 et seq.), as amended by this Act; provided further, that no funds shall be obligated or expended from the Contingency Cash Reserve Fund established by section 450A of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code §

1-204.50A), unless such expenditures have been approved by the Council by resolution; provided further, that the Chief Financial Officer of the District of Columbia shall take such steps as are necessary to assure that the District of Columbia meets these requirements, including the apportioning by the Chief Financial Officer of the appropriations and funds made available to the District during fiscal year 2015; except, that the Chief Financial Officer may not reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

TITLE III--DISTRICT OF COLUMBIA FUNDS - - DIVISION OF EXPENSES
OPERATING EXPENSES

GOVERNMENTAL DIRECTION AND SUPPORT

Governmental direction and support, $760,834,000 (including $664,483,000 from local funds, $27,830,000 from Federal grant funds, $68,130,000 from other funds, and $391,000 from private funds): provided, that there are appropriated such additional amounts as may be necessary to account for vendor fees that are paid as a fixed percentage of revenue recovered from third parties on behalf of the District under contracts that provide for payments of fees based upon such revenue as may be collected by the vendor; provided further, 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, to be allocated as follows:

(1) Council of the District of Columbia. –$22,505,000 from local funds; provided, that not to exceed $25,000 shall be available for the Chairman from this appropriation for official reception and representation expenses and for purposes consistent with the Discretionary Funds Act of 1973, approved October 26, 1973 (87 Stat. 509; D.C. Official Code § 1-333.10); provided, that all funds deposited into the Council Technology Projects Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Office of the District of Columbia Auditor. –$4,241,000 from local funds;

(3) Advisory Neighborhood Commissions. –$924,000 from local funds; provided, that all funds deposited into the Agency Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) Uniform Law Commission. – $50,000 from local funds;

(5) Office of the Mayor. –$12,316,000 (including $9,322,000 from local funds and $2,995,000 from Federal grant funds); provided, that not to exceed $25,000 shall be available for the Mayor for official reception and representation expenses;

(6) Office of the Secretary. –$3,915,000 (including $2,915,000 from local funds and $1,000,000 from other funds); provided that all funds deposited into the Emancipation Day Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(7) City Administrator. –$3,714,000 from local funds provided, that not to exceed $10,600 shall be available for the City Administrator for official reception and representation expenses;

(8) Office of Risk Management. –$3,124,000 from local funds;

(9) Department of Human Resources. –$8,677,000 (including $8,385,000 from local funds and $292,000 from other funds);

(10) Office of Disability Rights. –$1,580,000 (including $1,043,000 from local funds and $536,000 from Federal grant funds);

(11) Captive Insurance Agency. –$1,600,000 (including $1,545,000 from local funds and $55,000 from other funds); provided that all funds deposited into the Agency Fund (Free Standing Clinics/Insurance) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Captive Insurance Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(12) Office of Finance and Resource Management. –$21,709,000 (including $21,203,000 from local funds and $506,000 from other funds);

(13) Office of Contracting and Procurement. –$17,645,000 (including $17,270,000 from local funds and $375,000 from other funds);

(14) Office of Chief Technology Officer. –$70,116,000 (including $56,268,000 from local funds, and $13,848,000 from other funds); provided, that all funds deposited into the D.C. Net Service Support Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(15) Department of General Services. –$307,184,000 (including $300,860,000 from local funds and $6,325,000 from other funds); provided, that all funds deposited into the Eastern Market Enterprise Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(16) Contract Appeals Board. –$1,426,000 from local funds;

(17) Board of Elections. –$7,240,000 from local funds;

(18) Office of Campaign Finance. –$2,798,000 from local funds; provided, that all funds deposited into the Special Purpose Revenue fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(19) Public Employee Relations Board. –$1,253,000 from local funds;

(20) Office of Employee Appeals. –$1,570,000 from local funds;

(21) Metropolitan Washington Council of Governments. –$450,000 from local funds;

(22) Office of the Attorney General. –$89,424,000 (including $65,987,000 from local funds, $21,202,000 from Federal grant funds, $1,844,000 from other funds, and $391,000 from private funds); provided, that all funds deposited into the Child SPT – TANG/AFDC Collections Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Child SPT – Reimbursements and Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Child SPT – Interest Income Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nuisance Abatement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(23) Board of Ethics and Government Accountability. –$1,498,000 (including $1,438,000 from local funds and $60,000 from other funds); provided, that all funds deposited into the Lobbyist Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Ethics and Accountability Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(24) Innovation Fund. – $0 from local funds;

(25) Office of the Inspector General. –$16,920,000 (including $14,348,000 from local funds and $2,572,000 from Federal grant funds);

(26) Office of the Chief Financial Officer. –$158,729,000 (including $114,378,000 from local funds, $525,000 from Federal grant funds and $43,826,000 from other funds); provided, that not to exceed $10,600 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 into the OFT Central Collection Unit Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Recorder of Deeds Surcharge Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; and;

(27) Statehood Initiative Agency. –$226,000 from local funds.

ECONOMIC DEVELOPMENT AND REGULATION

Economic development and regulation, $481,311,000 (including $197,105,000 from local funds (including $1,170,000 from dedicated taxes), $106,562,000 from Federal grant funds, $176,541,000 from other funds, $103,000 from private funds, and $1,000,000 from funds previously appropriated from this Act under the heading "Federal Payment for D.C. Commission on the Arts and Humanities Grants"), to be allocated as follows:

(1) Deputy Mayor for Planning and Economic Development. –$42,937,000 (including $21,049,000 from local funds, $1,800,000 from Federal grant funds, and $20,088,000 from other funds); provided, that all funds deposited into the Industrial Revenue Bond program are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the H Street Retail Priority Area Grant Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

(2) Office of Planning. –$9,949,000 (including $9,359,000 from local funds, $509,000 from Federal grant funds, $80,000 from other funds, and $1,000 from private funds); provided, that all funds deposited into the Historic Landmark and Historic District Filing Fees (Local) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Historical Landmark and Historic District Filing Fees (O-Type) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(3) Department of Small and Local Business Development. $9,446,000 (including $8,985,000 from local funds and $461,000 from Federal grant funds); provided, that all funds deposited into the Small Business Micro Loan Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) Office of Motion Picture and Television Development. –$3,700,000 (including $3,605,000 from local funds and $95,000 from other funds; provided, that all funds deposited into the DC Film Incentive Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) Office of Zoning. –$2,705,000 from local funds;

(6) Department of Housing and Community Development. –$62,979,000 (including $15,125,000 from local funds, $41,354,000 from Federal grant funds, and $6,500,000

from other funds); provided, that all funds deposited into the CU 1&2 Affordable Housing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DHCD Unified Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Land Acquisition for Housing Development Opportunities (LAHDO) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the RLF Escrow Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Rehab Repay Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Home Again Revolving Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the HPAP - Repay Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(7) Department of Employment Services. –$150,765,000 (including $54,903,000 from local funds, $61,414,000 from Federal grant funds, $34,368,000 from other funds, and $80,000 from private funds); provided, that all funds deposited into the Workers' Compensation Administration Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the UI Administrative Assessment Tax Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the UI Interest/Penalties Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Workers' Compensation Special Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Reed Act Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(8) Real Property Tax Appeals Commission. –$1,749,000 from local funds;

(9) Department of Consumer and Regulatory Affairs. –$47,701,000 (including $14,400,000 from local funds and $33,301,000 from other funds); provided, that all funds deposited into the Basic Business License Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Green Building Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the R-E Guar. & Educ. Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nuisance Abatement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the OPLA – Special Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Engineers Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Corporate Recordation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(10) Office of the Tenant Advocate. –$2,488,000 from local funds;

(11) Commission on Arts and Humanities. –$17,460,000 (including $15,603,000 from local funds, $658,000 from Federal grant funds, $200,000 from other funds, and $1,000,000 from funds previously appropriated from this Act, under the heading "Federal Payment for D.C. Commission on the Arts and Humanities Grants", to fund competitively awarded grants for nonprofit fine and performing arts organizations based in and primarily serving the District); provided, that all funds deposited into the Special Purpose Revenue Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(12) Alcoholic Beverage Regulation Administration. –$7,446,000 (including $1,170,000 from local funds (including $1,170,000 from dedicated taxes and $6,276,000 from other funds); provided, that all funds deposited into the ABC - Import And Class License Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(13) Public Service Commission. –$12,549,000 (including $367,000 from Federal grant funds, $12,159,000 from other funds, and $22,000 from private funds); provided, that all funds deposited into the Operating - Utility Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the PJM Settlement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(14) Office of the People's Counsel. –$6,911,000 from other funds; provided, that all funds deposited into the Advocate for Consumers Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(15) Department of Insurance, Securities, and Banking. –$22,118,000 from other funds; provided, that all funds deposited into the Foreclosure Mediation Fund (Temporary) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Insurance Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the HMO Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Foreclosure Mediation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Capital Access Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(16) Office of Cable Television. –$9,444,000 from other funds; provided, that all funds deposited into the Cable Franchise Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(17) Housing Authority Subsidy Payment. –$45,963,000 from local funds; and

(18) Business Improvement Districts Transfer. –$25,000,000 from other funds.

PUBLIC SAFETY AND JUSTICE

Public safety and justice, $1,192,283,000 (including $1,006,278,000 from local funds, $129,257,000 from Federal grant funds, $60,000 from Medicaid payments, $53,788,000 from other funds, $435,000 from funds previously appropriated in this Act under the heading "Federal Payment for the D.C. National Guard", $1,900,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council", and $565,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions"), to be allocated as follows:

(1) Metropolitan Police Department. –$488,880,000 (including $477,500,000 from local funds, $4,010,000 from Federal grant funds, $7,370,000 from other funds); provided, that all funds deposited into the Asset Forfeiture Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Fire and Emergency Medical Services Department. –$204,721,000 (including $201,563,000 from local funds, $1,638,000 from Federal grant funds, and $1,520,000 from other funds);

(3) Police Officers' and Firefighters' Retirement System. –$111,330,000 from local funds;

(4) Department of Corrections. –$151,410,000 (including $123,149,000 from local funds, and $28,260,000 from other funds); provided, that all funds deposited into the Correction Trustee Reimbursement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Welfare Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Correction Reimbursement-Juveniles Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) District of Columbia National Guard. –$12,704,000 (including $5,066,000 from local funds, $7,204,000 from Federal grant funds, and $435,000 from funds previously appropriated in this Act under the heading "Federal Payment for the District of Columbia National Guard"); provided, that the Mayor shall reimburse the District of Columbia National Guard for expenses incurred in connection with services that are performed in emergencies by the National Guard in a militia status and are requested by the Mayor, in amounts that shall be jointly determined and certified as due and payable for these services by the Mayor and the Commanding General of the District of Columbia National Guard; provided further, that such sums as may be necessary for reimbursement to the District of Columbia National Guard under the preceding proviso shall be available pursuant to this Act, and the availability of the sums shall be deemed as constituting payment in advance for emergency services involved;

(6) Homeland Security and Emergency Management Agency. –$109,553,000 (including $2,085,000 from local funds and $107,467,000 from Federal grant funds);

(7) Commission on Judicial Disabilities and Tenure. – $295,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions";

(8) Judicial Nomination Commission. – $270,000 from funds previously appropriated in this Act under the heading "Federal Payment for Judicial Commissions;

(9) Office of Police Complaints. –$2,241,000 from local funds;

(10) District of Columbia Sentencing and Criminal Code Revision Commission. $1,401,000 from local funds;

(11) Office of the Chief Medical Examiner. –$9,519,000 from local funds;

(12) Office of Administrative Hearings. –$8,763,000 (including $8,703,000 from local funds and $60,000 from Medicaid payments);

(13) Criminal Justice Coordinating Council. –$2,426,000 (including $526,000 from local funds, and $1,900,000 from funds previously appropriated in this Act under the heading "Federal Payment to the Criminal Justice Coordinating Council");

(14) Office of Unified Communications. –$43,481,000 (including $28,250,000 from local funds, and $15,231,000 from other funds); provided, that all funds deposited into the

911 & 311 Assessments Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Prepaid Wireless 911 Charges Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(15) Department of Forensic Sciences. –$15,231,000 (including $14,472,000 from local funds and $759,000 from Federal grant funds);

(16) Deputy Mayor for Public Safety and Justice –$30,058,000 (including $20,472,000 from local funds, $8,179,000 from Federal grant funds, and $1,406,000 from other funds); provided further, that not less than $200,000 shall be available to fund the District of Columbia Poverty Lawyer Loan Assistance Program, established by the Access to Justice Initiative Amendment Act of 2011, effective September 14, 2011 (D.C. Law 19-21; D.C. Official Code § 4-1701.01 *et seq*.); provided further, that $4,078,000 shall be made available to award a grant to the District of Columbia Bar Foundation for the purpose of providing support to nonprofit organizations that deliver civil legal services to low-income and under-served District residents; provided further, that $1,000,000 shall be transferred to the Community-based Violence Reduction Fund, established by section 3014 of the Fiscal Year 2009 Budget Support Act of 2008, effective August 16, 2008 (D.C. Law 17-219; D.C. Official Code § 1-325.121), for use by the Justice Grants Administration for the purpose of providing grants for the development of programs to intervene with children who are chronically truant; provided further, that all funds deposited into the Crime Victims Assistance Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Domestic Violence Shelter & Transitional Housing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Community Based Violence Reduction Fund (The Truancy Fund) are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

PUBLIC EDUCATION SYSTEM

Public education system, including the development of national-defense education programs, $2,203,695,000 (including $ 1,863,876,000 from local funds (including $4,266,000 from Dedicated Taxes), $264,429,000 from Federal grant funds, $15,273,000 from other funds, $117,000 from private funds, $40,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for Resident Tuition Support”, and $43,000,000 from funds previously appropriated in this Act under the heading “Federal Payment for School Improvement”), to be allocated as follows:

(1) District of Columbia Public Schools. –$763,147,000 (including $702,145,000 from local funds, $53,458,000 from Federal grant funds, and $7,544,000 from other funds; provided, that this appropriation shall not be available to subsidize the education of any nonresident of the District at any District public elementary or secondary school during fiscal year 2015 unless the nonresident pays tuition to the District at a rate that covers 100 percent of the costs incurred by the District that are attributable to the education of the nonresident (as established by the Chancellor of the District of Columbia Public Schools); provided further, that not to exceed $10,600 for the Chancellor shall be available for official reception and representation expenses; provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia Public Schools on July 1, 2014, an amount equal to 10 percent of the total amount of

the local funds appropriations request provided for the District of Columbia Public Schools in the proposed budget of the District of Columbia for fiscal year 2015 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the District of Columbia Public Schools under the District of Columbia Appropriations Act, 2015; provided further, that all funds deposited into the E-Rate Education Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the ROTC Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DHHS Afterschool Program-Copayment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Teachers' Retirement System. –$39,513,000 from local funds;

(3) Office of the State Superintendent of Education. –$412,730,000 (including $142,097,000 from local funds (including $4,266,000 in Dedicated Taxes), $210,068,000 from Federal grant funds, $448,000 from other funds, $117,000 from private funds, $40,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for Resident Tuition Support", and $20,000,000 from funds previously appropriated in the Act under the heading "Federal Payment for School Improvement"); provided, that of the amounts provided to the Office of the State Superintendent of Education, $1,000,000 from local funds shall remain available until June 30, 2015, for an audit of the student enrollment of each District of Columbia public school and of each District of Columbia public charter school; provided further, that all funds deposited into the Blackman and Jones Consent Decree Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Charter School Credit Enhancement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Student Residency Verification Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the State Athletic Acts Program & Office Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Community Schools Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) District of Columbia Public Charter Schools. –$675,408,000 from local funds; provided, that there shall be quarterly disbursement of funds to the District of Columbia public charter schools, with the first payment to occur within 15 days of the beginning of the fiscal year; provided further, that if the entirety of this allocation has not been provided as payments to any public charter schools currently in operation through the per pupil funding formula, the funds shall remain available until expended for public education in accordance with section 2403(b)(2) of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(2)); provided further, that of the amounts made available to District of Columbia public charter schools, $230,000 shall be made available to the Office of the Chief Financial Officer as authorized by section 2403(b)(6)of the District of Columbia School Reform Act of 1995, approved April 26, 1996 (110 Stat. 1321; D.C. Official Code § 38-1804.03(b)(6)); provided further, that, notwithstanding the amounts otherwise provided under this heading or any other provision of law, there shall be appropriated to the District of Columbia public charter schools on July 1, 2014, an amount equal to 30 percent of the total amount of the local funds appropriations request provided for payments to public charter schools in the proposed budget of the District of Columbia for fiscal year 2015 (as submitted to

Congress), and the amount of such payment shall be chargeable against the final amount provided for such payments under the District of Columbia Appropriations Act, 2015; provided further, that the annual financial audit for the performance of an individual District of Columbia public charter school shall be funded by the charter school;

(5) University of the District of Columbia Subsidy. –$72,458,000 from local funds; provided, that this appropriation shall not be available to subsidize the education of nonresidents of the District at the University of the District of Columbia, unless the Board of Trustees of the University of the District of Columbia adopts, for the fiscal year ending September 30, 2015, a tuition- rate schedule that will establish 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, 2014, an amount equal to 10 percent of the total amount of the local funds appropriations request provided for the University of the District of Columbia in the proposed budget of the District of Columbia for fiscal year 2015 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the University of the District of Columbia under the District of Columbia Appropriations Act, 2015; provided further, that not to exceed $10,600 for the President of the University of the District of Columbia shall be available for official reception and representation expenses;

(6) District of Columbia Public Library. –$57,728,000 (including $56,285,000 from local funds, $903,000 from Federal grant funds, and $540,000 from other funds); provided, that not to exceed $8,500 for the Public Librarian shall be available for official reception and representation expenses; provided further, that all funds deposited into the Copies and Printing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SLD E-Rate Reimbursement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Library Collections Account are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(7) Public Charter School Board. –$6,741,000 from other funds;

(8) Non-Public Tuition. – $74,340,000 from local funds;

(9) Special Education Transportation. –$93,562,000 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, 2014, an amount equal to 10 percent of the total amount of the local funds appropriations request provided for the Special Education Transportation agency in the proposed budget of the District of Columbia for fiscal year 2015 (as submitted to Congress), and the amount of such payment shall be chargeable against the final amount provided for the Special Education Transportation agency under the District of Columbia Appropriations Act, 2015; provided further, that amounts appropriated under this heading may be used to offer financial incentives as necessary to reduce the number of routes serving 2 or fewer students;

(10) District of Columbia State Board of Education. –$1,152,000 from local funds; and

(11) Office of the Deputy Mayor for Education. –$6,917,000 from local funds.

HUMAN SUPPORT SERVICES

Human support services, $4,375,619,000 (including $1,861,786,000 from local funds (including $94,580,000 from dedicated taxes), $403,871,000 from Federal grant funds, $2,072,451,000 from Medicaid payments, $31,987,000 from other funds, $523,000 from private funds, and $5,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for HIV/AIDS Prevention"); to be allocated as follows;

(1) Department of Human Services. –$408,725,000 (including $236,547,000 from local funds, $156,448,000 from Federal grant funds, $14,529,000 from Medicaid payments, and $1,200,000 from other funds); provided, that all funds deposited into the SSI Payback Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Child and Family Services Agency. –$235,174,000 (including $168,378,000 from local funds, $65,555,000 from Federal grant funds, $1,200,000 from other funds, and $41,000 from private funds);

(3) Department of Behavioral Health. –$257,956,000 (including $231,857,000 from local funds, $18,539,000 from Federal grant funds, $3,500,000 from Medicaid payments, $3,588,000 from other funds, and $472,000 from private funds); provided, that all funds deposited into the APRA - Choice in Drug Treatment (HCSN) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; in addition to the funds otherwise appropriated under this Act, the Department of Behavioral Health may expend any funds that are or were paid by the United States Virgin Islands to the District in fiscal year 2014 or fiscal year 2015 to compensate the District for care previously provided by the District to patients at the St. Elizabeths hospital and are not otherwise appropriated under this Act; provided, that the availability of the funds is certified by the Chief Financial Officer before any expenditure; provided further, that the funds shall be expended in a manner determined by the Director of the Department of Behavioral Health;

(4) Department of Health. –$223,214,000 (including $79,603,000 from local funds, $126,219,000 from Federal grant funds, $12,393,000 from other funds, and $5,000,000 from funds previously appropriated in this Act under the heading "Federal Payment for HIV/AIDS Prevention"); provided, that all funds deposited into the Health Professional Recruitment Fund (Medical Loan Repayment) are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Board of Medicine Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Pharmacy Protection Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SHPDA Fees Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Civic Monetary Penalties Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the SHPDA Admission Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the ICF/MR Fees & Fines are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Human Services Facility Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

provided further, that all funds deposited into the Communicable and Chronic Disease Prevention and Treatment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) Department of Parks and Recreation. –$43,297,000 (including $40,877,000 from local funds and $2,420,000 from other funds);

(6) Office on Aging. –$40,710,000 (including $32,974,000 from local funds and $7,736,000 from Federal grant funds);

(7) District of Columbia Unemployment Compensation Fund. – $6,887,000 from local funds;

(8) Employees' Compensation Fund. –$20,221,000 from local funds; provided, that all funds deposited into the Worker's Compensation Rev-Settlement Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Agency Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;;

(9) Office of Human Rights. –$3,405,000 (including $3,138,000 from local funds and $267,000 from Federal grant funds);

(10) Office on Latino Affairs. –$2,769,000 from local funds;

(11) Children and Youth Investment Collaborative. – $3,000,000 from local funds;

(12) Office of Asian and Pacific Islander Affairs. –$943,000 from local funds;

(13) Office of Veterans' Affairs. –$416,000 (including $411,000 from local funds and $5,000 from other funds); provided, that all funds deposited into the Office of Veterans Affairs Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(14) Department of Youth Rehabilitation Services. –$105,899,000 from local funds; provided, that amounts appropriated herein may be expended to implement the provisions of section 105(k) of the Department of Youth Rehabilitation Services Establishment Act of 2004, effective April 12, 2005 (D.C. Law 15-335; D.C. Official Code § 2-1515.05(k)); provided further, that of the local funds appropriated for the Department of Youth Rehabilitation Services, $12,000 shall be used to fund the requirements of the Interstate Compact for Juveniles;

(15) Department of Disability Services. –$158,000,000 (including $115,930,000 from local funds, $27,014,000 from Federal grant funds, $7,497,000 from Medicaid payments, $7,550,000 from other funds, and $10,000 from private funds,); provided that all funds deposited into the Randolph Shepherd Unassigned Facilities Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Cost of Care-Non-Medicaid Clients Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(16) Department of Health Care Finance. –$2,835,081,000 (including $782,431,000 from local funds (including $65,829,000 from dedicated taxes), $2,093,000 from Federal grant funds, $2,046,925,000 from Medicaid payments, and $3,632,000 from other funds); provided, that all funds deposited into the Healthy DC Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Nursing Homes Quality of Care Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Stevie Sellow's Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited

into the Medicaid Collections-3rd Party Liability Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Bill Of Rights (Grievance and Appeals) Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(17) Deputy Mayor for Health and Human Services. –$1,172,000 from local funds; and;

(18) D.C. Health Benefit Exchange Subsidy. –$28,751,000 in local funds (including $28,751,000 in dedicated taxes).

PUBLIC WORKS

Public works, including rental of one passenger-carrying vehicle for use by the Mayor and 3 passenger-carrying vehicles for use by the Council of the District of Columbia and leasing of passenger-carrying vehicles, $717,330,000 (including $533,843,000 from local funds (including $62,686,000 from dedicated taxes), $27,992,000 from Federal grant funds, $154,500,000 from other funds, and $995,000 from private funds), to be allocated as follows:

(1) Department of Public Works. –$128,109,000 (including $120,659,000 from local funds and $7,450,000 from other funds); provided, that all funds deposited into the Solid Waste Disposal Fee Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Super Can Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(2) Department of Transportation. –$106,766,000 (including $80,786,000 from local funds, $3,610,000 from Federal grant funds, and $22,370,000 from other funds); provided, that all funds deposited into the Bicycle Sharing Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Performance Parking Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Tree Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DDOT Enterprise Fund-Non Tax Revenues Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Sustainable Transportation Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(3) Department of Motor Vehicles. –$38,848,000 (including $28,732,000 from local funds and $10,116,000 from other funds); provided, that all funds deposited into the Motor Vehicle Inspection Station Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(4) Department of the Environment. –$104,691,000 (including $18,537,000 from local funds, $24,382,000 from Federal grant funds, $60,777,000 from other funds, and $995,000 from private funds); provided, that all funds deposited into the Storm Water Permit Review Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that beginning in fiscal year 2015 and for each fiscal year thereafter, all funds deposited into the Sustainable Energy Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Brownfield Revitalization Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all

funds deposited into the Anacostia River Clean Up Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Wetlands Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Energy Assistance Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Lust Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Soil Erosion/Sediment Control Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the DC Municipal Aggregation Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Fishing License Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Renewable Energy Development Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Special Energy Assessment Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Air Quality Construction Permits Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the WASA Utility Discount Program Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(5) Taxicab Commission. –$8,270,000 (including $1,000,000 from local funds, and $7,270,000 from other funds); provided, that all funds deposited into the Taxicab Assessment Act Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Public Vehicles for Hire Consumer Service Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended;

(6) Washington Metropolitan Area Transit Commission. –$127,000 from local funds; and

(7) Washington Metropolitan Area Transit Authority. –$330,520,000 (including $284,003,000 from local funds (including $62,686,000 from dedicated taxes), and $46,517,000 from other funds); provided, that all funds deposited into the Dedicated Taxes Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended; provided further, that all funds deposited into the Parking Meter WMATA Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

FINANCING AND OTHER

Financing and Other, $1,077,772,000 (including $978,046,000 from local funds (including $141,725,000 from dedicated taxes), $84,826,000 from other funds, and $14,900,000 from funds previously appropriated in this Act under the heading “Federal Payment for Emergency Planning and Security Costs in the District of Columbia”), to be allocated as follows:

(1) Repayment of Loans and Interest. –$600,694,000 (including $570,776,000 from local funds and $29,918,000 from other funds); for payment of principal, interest, and certain fees directly resulting from borrowing by the District of Columbia to fund District of Columbia capital projects as authorized by sections 462, 475, and 490 of the District of

Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code §§ 1-204.62, 1-204.75, and 1-204.90);

(2) Short-Term Borrowing. –$2,500,000 from local funds for payment of interest on short-term borrowing;

(3) Certificates of Participation. – for lease payments representing principal and interest on the District's Certificates of Participation, issued to finance land and buildings for the Unified Communications Center and Office of Unified Communications, located on the St. Elizabeths Campus, $22,670,000 from local funds;

(4) Debt Issuance Costs. – for the payment of debt service issuance costs, $6,000,000 from local funds;

(5) Schools Modernization Fund. – for the Schools Modernization Fund, established by section 4042 of the Schools Modernization Amendment Act of 2005, effective October 20, 2005 (D.C. Law 16-33; D.C. Official Code § 1-325.41), $11,412,000 from local funds;

(6) Revenue Bonds. – for the repayment of revenue bonds, $7,839,000 from local funds (including $7,839,000 from dedicated taxes);

(7) Settlements and Judgments. – for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government, $21,292,000 from local funds; provided, that this appropriation shall not be construed as modifying or affecting the provisions of section 101 of this Act;

(8) Wilson Building. – for expenses associated with the John A. Wilson building, $4,469,000 from local funds;

(9) Workforce Investments. – for workforce investments, $42,052,000 from local funds; provided, that all funds deposited into the CU 1&2 Compensation and Class Reform Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended

(10) Non-Departmental. – to account for anticipated costs that cannot be allocated to specific agencies during the development of the proposed budget, $18,653,000 (including $3,000,000 from local funds and $15,653,000 from other funds), to be transferred by the Mayor of the District of Columbia within the various appropriations headings in this Act;

(11) Emergency Planning and Security Costs. – $14,900,000 from funds previously appropriated in this Act under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia"; provided, that, notwithstanding any other law, the District of Columbia may charge obligations and expenditures that are pending reimbursement under the heading "Federal Payment for Emergency Planning and Security Costs in the District of Columbia" to this local appropriations heading;

(12) Master Equipment Lease Purchase Program. –$51,548,000 from local funds;

(13) Pay-As-You-Go Capital funds. – in lieu of capital financing, $28,937,000 (including $5,200,000 from local funds and $23,737,000 from other funds) to be transferred to the Capital Fund;

(14) District Retiree Health Contribution. – for a District Retiree Health Contribution, $91,400,000 from local funds;

(15) Highway Trust Fund Transfer. –$37,685,000 (including $22,167,000 from local funds (including $22,167,000 from dedicated taxes) and $15,518,000 from other funds); and

(16) Convention Center Transfer. –$115,719,000 from local funds (including $111,719,000 from dedicated taxes).

REVISED REVENUE ESTIMATE CONTINGENCY PRIORITY

If the Chief Financial Officer of the District of Columbia certifies through a revised revenue estimate in June 2014 that up to $50,000,000 in excess revenue is available from local funds, up to $50,000,000 is appropriated for obligation and expenditure by the District in accordance with acts enacted by the Council, which shall specify the use and amount for each obligation and expenditure. Such acts shall not be considered a supplemental budget act as defined in section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-204.46), and any obligations and expenditures may be authorized immediately upon enactment of such acts.

ENTERPRISE AND OTHER FUNDS

The amount of $1,844,230,000 from enterprise and other funds, shall be provided to enterprise funds as follows; provided, that, in the event that certain dedicated revenues exceed budgeted amounts, the District may increase its General Fund budget authority as needed to transfer all such revenues, pursuant to local law, to the Highway Trust Fund, the Washington Convention Center, and the Washington Metropolitan Transit Authority.

WATER AND SEWER AUTHORITY

Pursuant to section 445a of the District of Columbia Home Rule Act, approved August 6, 1996 (110 Stat. 1698; D.C. Official Code § 1-204.45a), which provides that the Council may comment and make recommendations concerning such annual estimates but shall have no authority to revise the budget for the District of Columbia Water and Sewer Authority, the Council forwards this non-appropriated budget request: For operation of the District of Columbia Water and Sewer Authority, $515,959,000 from enterprise and other funds, of which no outstanding debt exists for repayment of loans and interest incurred for capital improvement projects and payable to the District's debt service fund. For construction projects, $554,303,000, to be distributed as follows: $48,100,000, for the Sanitary Sewer System; $111,627,000 for the Water System; $327,059,000 for the Combined Sewer Overflow Program; $6,154,000 for the Washington Aqueduct; $28,226,000 for the Stormwater Program; and $33,137,000 for the capital equipment program; in addition, $16,000,000 from funds previously appropriated in this Act under the heading "Federal Payment to the District of Columbia Water and Sewer Authority"; provided, that the requirements and restrictions that are applicable to General Fund capital improvement projects and set forth in this Act under the Capital Outlay appropriation account shall apply to projects approved under this appropriation account.

WASHINGTON AQUEDUCT

For operation of the Washington Aqueduct, $64,482,000 from enterprise and other funds.

LOTTERY AND CHARITABLE GAMES ENTERPRISE FUND

For the Lottery and Charitable Games Enterprise Fund, established by the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174), for the purpose of implementing the Law to Legalize Lotteries, Daily Numbers Games, and Bingo and Raffles for Charitable Purposes in the District of Columbia, effective March 10,

1981 (D.C. Law 3-172; codified in scattered cites in the D.C. Official Code), $242,156,000 from enterprise and other funds; provided, that the District of Columbia shall identify the source of funding for this appropriation title from the District's own locally generated revenues; provided further, that no revenues from Federal sources shall be used to support the operations or activities of the Lottery and Charitable Games Control Board; provided further, that, after notification to the Mayor, amounts appropriated herein may be increased by an amount necessary for the Lottery and Charitable Games Enterprise Fund to make transfers to the General Fund of the District of Columbia and to cover prizes, agent commissions, and gaming related fees directly associated with unanticipated excess lottery revenues not included in this appropriation.

DISTRICT OF COLUMBIA RETIREMENT BOARD

For the District of Columbia Retirement Board, established pursuant to section 121 of the District of Columbia Retirement Reform Act of 1979, approved November 17, 1979 (93 Stat 866; D.C. Official Code § 1-711), $30,338,000 from the earnings of the applicable retirement funds to pay legal, management, investment, and other fees and administrative expenses of the District of Columbia Retirement Board; provided, that the District of Columbia Retirement Board shall provide to Congress and to the Council of the District of Columbia a quarterly report of the allocations of charges by fund and of expenditures of all funds; provided further, that the District of Columbia Retirement Board shall provide to the Mayor, for transmittal to the Council of the District of Columbia, an itemized accounting of the planned use of appropriated funds in time for each annual budget submission and the actual use of such funds in time for each annual audited financial report.

WASHINGTON CONVENTION CENTER ENTERPRISE FUND

For the Washington Convention Center Enterprise Fund, including for functions previously performed by the District of Columbia Sports and Entertainment Commission, $133,793,000 from enterprise and other funds.

HOUSING FINANCE AGENCY

For the Housing Finance Agency, $9,662,000 from enterprise and other funds.

UNIVERSITY OF THE DISTRICT OF COLUMBIA

For the University of the District of Columbia, $154,530,000 from enterprise and other funds; provided, that these funds shall not revert to the General Fund of the District of Columbia at the end of a fiscal year, or at any other time, but shall be continuially available until expended, without regard to fiscal year limitation.

DISTRICT OF COLUMBIA PUBLIC LIBRARY TRUST FUND

For the District of Columbia Public Library Trust Fund, $17,000 from enterprise and other funds.

UNEMPLOYMENT COMPENSATION TRUST FUND

For the Unemployment Insurance Trust Fund, $367,000,000 from enterprise and other funds.

HOUSING PRODUCTION TRUST FUND

For the Housing Production Trust Fund, $40,422,000 from enterprise and other funds; provided, that all funds deposited into the Housing Production Trust Fund are, without regard to fiscal year, authorized for expenditure and shall remain available until expended.

TAX INCREMENT FINANCING

For Tax Increment Financing, $60,439,000 from enterprise and other funds.

BALLPARK REVENUE FUND

For the Ballpark Revenue Fund, $68,800,000 from enterprise and other funds.

REPAYMENT OF PAYMENT IN LIEU OF TAXES FINANCING

For Repayment of Payment in Lieu of Taxes Financing, $15,882,000 from enterprise and other funds.

NOT-FOR-PROFIT HOSPITAL CORPORATION

For the Not-For-Profit Hospital Corporation, $112,000,000 from enterprise and other funds.

HEALTH BENEFIT EXCHANGE AUTHORITY

For the District of Columbia Health Benefit Exchange Authority, $28,751,000 from enterprise and other funds.

CASH FLOW RESERVE FUND

All funds deposited into the Cash Flow Reserve Fund, established pursuant to D.C. Official Code § 47-392.02, are without regard to fiscal year, authorized for expenditure and shall remain available until expended.

FISCAL STABILIZATION RESERVE ACCOUNT FUND

All funds deposited into the Fiscal Stabilization Reserve Account Fund, established pursuant to D.C. Official Code § 47-392.02, are without regard to fiscal year, authorized for expenditure and shall remain available until expended.

CAPITAL OUTLAY

For capital construction projects, an increase of $2,548,315,000, of which $2,181,307,000 shall be from local funds, $75,392,000 from the Local Transportation Fund, $13,600,000 from Private grant funds, $24,785,000 from the District of Columbia Highway Trust Fund, and $254,230,000 from Federal grant funds, and a rescission of $880,946,000, of which $810,075,000 is from local funds, $5,816,000 from the Local Transportation Fund, $24,751,000 from the District of Columbia Highway Trust Fund, and $40,304,000 from Federal grant funds appropriated under this heading in prior fiscal years, for a net amount of $1,667,369,000; to remain available until expended; in addition, provided, that all funds provided by this appropriation title shall be available only for the specific projects and purposes intended; provided further, that amounts appropriated under this heading may be increased by the amount transferred from funds appropriated in this act as Pay-As-You-Go Capital funds.

TITLE IV--GENERAL PROVISIONS

Sec. 101. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

Sec. 102. The District of Columbia may use local funds provided in this Act to carry out lobbying activities on any matter.

Sec. 103.The District of Columbia government is authorized to approve reprogramming and transfer requests of local funds under this Act through November 7, 2015.

Sec. 104. Except as otherwise provided in this section, none of the funds made available by this Act or by any other act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee’s official duties. For purposes of this section, the term "official duties" does not include travel between the officer’s or employee's residence and workplace, except in the case of—

(1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or a District of Columbia government employee as may otherwise be designated by the Chief of Police;

(2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Fire Chief;

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day or is otherwise designated by the Director;

(4) the Mayor of the District of Columbia; and

(5) the Chairman of the Council of the District of Columbia.

Sec. 105. (a) Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.

(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four 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.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

Sec. 106. (a) During fiscal year 2016, and for each succeeding fiscal year, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in an enacted Budget Request Act as submitted to

Congress (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of the fiscal year for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of the fiscal year if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period, or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

(g) This section shall not apply if section 202 or 302 of this Act have been enacted.

Sec.107. (a) If the Attorney General of the District of Columbia enters into a contract with private counsel for the provision of legal services in claims or other legal matters affecting the interests of the District of Columbia and the contract includes a contingency fee arrangement, the District of Columbia may make payments pursuant to such arrangement without regard to whether the funds used for the payments are deposited in accounts of the District of Columbia or provided in an appropriation, notwithstanding any provision of title 31, United States Code, the fourth sentence of section 446 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.46.

(b) The amount of the fee payable for legal services furnished under any such contract may not exceed the fee that counsel engaged in the private practice of law in the District of Columbia typically charges clients for furnishing similar legal services, as determined by the Attorney General of the District of Columbia.

(c) The District of Columbia may not enter into a contingency fee arrangement in a claim or other legal matter seeking the recovery of Federal funds.

(d) In this section, a "contingency fee arrangement" means a provision in a contract described in subsection (a) under which the costs, expenses, and fees the private counsel charges for legal services are payable from the amount recovered.

Sec. 108. The District government shall not be required to include a moveable span in the replacement of the Frederick Douglass Memorial Bridge unless the federal government provides the funding for the moveable span.

Sec. 109. Except as expressly provided otherwise, any reference to "this Act" contained in this division shall be treated as referring only to the provisions of this division.

This division may be cited as the ‘‘District of Columbia Appropriations Act, 2015.”

DIVISION – B
DISTRICT OF COLUMBIA AUTHORIZATION REQUEST BUDGET AND LEGISLATIVE AUTONOMY

SEC. 201. Section 446 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 801; D.C. Official Code § 1–204.46), is amended as follows:

(a) Strike the third sentence and insert the phrase “The Mayor shall submit to the President of the United States for transmission to Congress the portion of the budget so adopted with respect to federal funds and the Mayor shall notify the Speaker of the House of Representatives, and the President of the Senate, as to the portion of the budget so adopted with respect to local funds; provided, that in a control year (as defined in D.C. Official Code § 47-393(4)), the Mayor shall submit to the President of the United States for transmission to Congress the budget so adopted." in its place.

(b) Strike, in the fifth sentence, the phrase “the Mayor shall not transmit any annual budget or amendments or supplements thereto, to the President of the United States” and insert the phrase “the Mayor shall not submit to the President of the United States, or, for a fiscal year which is not a control year, notify the Speaker of the House of Representatives and the President of the Senate regarding, any annual budget or amendments or supplements thereto” in its place.

SEC. 202. (a) Subpart 1 of part D of title IV of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.41 et seq.) is amended by inserting after section 446B the following new section:

"BUDGET AND FISCAL YEAR AUTONOMY

"Sec. 446C. (a) BUDGET AUTONOMY.—Notwithstanding the fourth sentence of section 446 of the Home Rule Act (D.C. Official Code, sec.1–204.46), the second and third sentences of section 447 of the Home Rule Act (D.C. Official Code, sec. 1–204.47), section 602(c) of the Home Rule Act (D.C. Official Code, sec.1–206.02(c)), or sections 816 and 817 of the Financial Services and General Government Appropriations Act, 2009 (D.C. Official Code, secs. 47–369.01 and 47–369.02), upon the enactment by the District of Columbia of the annual budget, or any amendments or supplements thereto, for a fiscal year, officers and employees of the District of Columbia government may obligate and expend District of Columbia funds and hire employees in accordance with that budget.

"(b) FISCAL YEAR AUTONOMY.—Notwithstanding section 441 of the Home Rule Act (D.C. Official Code, sec. 1–204.41), the fiscal year of the District government and any entity of the District government shall commence and end on such dates as may be established by the District of Columbia. "

“(c) EXCEPTION FOR CONTROL YEAR.—Subsection (a) shall not apply in the case of any fiscal year that is a control year, as defined in section 305(4) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (D.C. Official Code, sec. 47–393(4)).”

“(d) EFFECTIVE DATE.—This section shall apply with respect to fiscal year 2015 and each succeeding fiscal year.".

(b) The table of contents of such Act is amended by inserting after the item relating to section 446B the following new item:

(1) "Sec. 446C. Budget and fiscal year autonomy.".

SEC. 203. Legislative Autonomy.

(a) In General- Section 602 (sec. 1-206.02, D.C. Official Code) is amended by striking subsection (c).

(b) Congressional Resolutions of Disapproval-

(1) IN GENERAL- The District of Columbia Home Rule Act is amended by striking section 604 (sec. 1-206.04, D.C. Official Code).

(2) CLERICAL AMENDMENT- The table of contents is amended by striking the item relating to section 604.

(3) EXERCISE OF RULEMAKING POWER- This subsection and the amendments made by this subsection are enacted by Congress--

(A) as an exercise of the rulemaking power of the House of Representatives and the Senate, respectively, and as such they shall be considered as a part of the rules of each House, respectively, or of that House to which they specifically apply, and such rules shall supersede other rules only to the extent that they are inconsistent therewith; and

(B) with full recognition of the constitutional right of either House to change such rules (so far as relating to such House) at any time, in the same manner, and to the same extent as in the case of any other rule of such House.

(c) Conforming Amendments-

(1) DISTRICT OF COLUMBIA HOME RULE ACT-

(A) Section 303 (sec. 1-203.03, D.C. Official Code) is amended--

(i) in subsection (a), by striking the second sentence; and

(ii) by striking subsection (b) and redesignating subsections (c) and (d) as subsections (b) and (c).

(B) Section 404(e) (sec. 1-204.04(3), D.C. Official Code) is amended by striking ‘subject to the provisions of section 602(c)’ each place it appears.

(C) Section 462 (sec. 1-204.62, D.C. Official Code) is amended--

(i) in subsection (a), by striking ‘(a) The Council’ and inserting ‘The Council’; and

(ii) by striking subsections (b) and (c).

(D) Section 472(d) (sec. 1-204.72(d), D.C. Official Code) is amended to read as follows:

‘(d) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under subsection (a).’.

(E) Section 475(e) (sec. 1-204.75(e), D.C. Official Code) is amended to read as follows:

‘(e) Payments Not Subject to Appropriation- The fourth sentence of section 446 shall not apply to any amount obligated or expended by the District for the

payment of the principal of, interest on, or redemption premium for any revenue anticipation note issued under this section.'.

(2) OTHER LAWS-

(A) Section 2(b)(1) of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.102(b)(1), D.C. Official Code) is amended by striking 'the appropriate custodian' and all that follows through 'portion of such act to'.

(B) Section 5 of Amendment No. 1 (relating to initiative and referendum) to title IV (the District Charter) (sec. 1-204.105, D.C. Official Code) is amended by striking ', and such act' and all that follows and inserting a period.

(C) Section 16 of the District of Columbia Election Code of 1955 (sec. 1-1001.16, D.C. Official Code)--

(i) in subsection (j)(2)--

(I) by striking 'sections 404 and 602(c)' and inserting 'section 404', and

(II) by striking the second sentence; and

(ii) in subsection (m)--

(I) in the first sentence, by striking 'the appropriate custodian' and all that follows through 'parts of such act to',

(II) by striking 'is held. If, however, after' and inserting 'is held unless, under', and

(III) by striking 'section, the act which' and all that follows and inserting 'section.'.

(d) Effective Date.

The amendments made by this Act shall apply with respect to each act of the District of Columbia--

(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;

(2) vetoed by the Mayor and repassed by the Council;

(3) passed by the Council and allowed to become effective by the Mayor without the Mayor's signature; or

(4) in the case of initiated acts and acts subject to referendum, ratified by a majority of the registered qualified electors voting on the initiative or referendum, on or after October 1, 2013.

This division may be cited as the "District of Columbia Budget and Legislative Autonomy Act, 2015".

DIVISION – C
DISTRICT OF COLUMBIA AUTHORIZATION REQUEST OMNIBUS PROVISIONS

Sec. 301. The Contingency Cash Reserve Transparency Amendment Act of 2008, enacted on January 29, 2008 (D.C. Act 17-278; 55 DCR 1530), is enacted into law.

Sec. 302. The Local Budget Autonomy Amendment Act of 2012, signed by the Mayor on January 18, 2013 (D.C. Act 19-632; 60 DCR 1724), is en acted into law.

Sec. 303. Sections 107(b) and 109 of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 136; D.C. Official Code §§ 47-391.07(b) and 47-392.09), are repealed.

Sec. 304. The Attorney General for the District of Columbia Clarification and Elected Term Amendment Act of 2010, effective May 27, 2009 (D.C. Law 18-160; D.C. Official Code § 1-301.81 et seq.) is amended by adding a Section 106a to read as follows:

"Sec. 106a. Contingency fee contracts

"(a)(1) The Attorney General may make contracts retaining private counsel to furnish legal services, including representation in negotiation, compromise, settlement, and litigation, in claims and other legal matters affecting the interests of the District of Columbia.

"(2) Each contract shall include such terms and conditions as the Attorney General considers necessary or appropriate, including a provision specifying the amount of any fee to be paid to the private counsel under the contract or the method for calculating that fee. The amount of the fee payable for legal services furnished under any such contract shall not exceed the fee that counsel engaged in the private practice of law in the District typically charges clients for furnishing similar legal services, as determined by the Attorney General.

"(b) Notwithstanding any provision of federal or District of Columbia law, a contract entered into by the District of Columbia pursuant to this section may provide that costs, expenses, and fees that the private counsel charges for legal services are payable from the amount recovered. In such circumstances, the costs, expenses, and fees need not be included in an amount provided in an appropriations law."

Sec. 305. Congressional Review Streamlining.

Section 602(c)(1) of the District of Columbia Home Rule Act (sec. 1–206.02(c)(1), D.C. Official Code) is amended by striking the phrase "(excluding Saturdays, Sundays, and 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 three days)."

(b) The amendments made by this section shall apply with respect to each act of the District of Columbia—

(1) passed by the Council of the District of Columbia and signed by the Mayor of the District of Columbia;

(2) vetoed by the Mayor and repassed by the Council; or

(3) passed by the Council and allowed to become effective without the Mayor's signature, on or after the effective date of this section.

Sec. 306. Notwithstanding any other provision of the Saint Elizabeths Hospital and District of Columbia Mental Health Services Act (P.L. 98-621; 42 U.S.C. § 225 et seq.), the District may use the property transferred to the District pursuant to the Act for any purposes as may be determined by the District, and the Secretary of Health and Human Services shall amend the deed whereby the property was transferred to the District to eliminate all conditions or restrictions on the use of the property."

Sec. 307. (a) Notwithstanding any other provision of law or other requirement:

(1) With respect to the urban renewal program, any urban renewal plans or projects, and any property acquired under the urban renewal program, the District of Columbia shall no longer have any obligations (including, but not limited to, obligations related to the treatment of income from the lease, use, or disposition of urban renewal properties as community development block grant ("CDBG") program income (including such lease, use, and disposition income received by the District prior to the effective date of this section), obligations related to payments to the Department of Housing and Urban Development ("HUD"), and obligations related to recordkeeping and accounting), including obligations pursuant to:

(A) Previous agreements with HUD (including the District of Columbia Urban Renewal Closeout agreements);

(B) HUD regulations (including urban renewal and CDBG regulations); and

(C) The terms of any previous loans, grants, or other financial assistance provided by HUD to the District, the Redevelopment Land Agency ("RLA"), or any other entity of the District government;

(2) With respect to any property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance that remains in the ownership or jurisdiction of the District, or any entity of the District, the District, or the entity of the District, may dispose of or lease the property for any purpose the District, or the entity of the District, considers appropriate, and no prior requirements imposed on the disposition or lease of the property by regulation, by prior agreement with HUD (including the District of Columbia Urban Renewal Closeout Agreements), by an urban renewal plan, or by any other prior agreement between HUD and the District, RLA, or any other entity of the District shall apply;

(3) With respect to any income received from the lease, use, or disposition of a property acquired pursuant to the urban renewal program or otherwise acquired with the proceeds of an urban renewal grant, loan, or other form of financial assistance, which income remains in the possession or control of the District, or any entity of the District, the District, or entity of the District, may expend such income for any purpose the District, or entity of the District, considers appropriate, and no requirement imposed on the income by regulation, by prior agreement (including the District of Columbia Urban Renewal Closeout Agreements) between HUD and the District, RLA, or any entity of the District, or by an urban renewal plan, shall apply;

(4) The urban renewal plans for the District of Columbia urban renewal areas, including 14th Street, Columbia Plaza, Downtown, Fort Lincoln, H Street, Northeast No. 1, Northwest No. 1, Shaw School, Southwest B, Southwest C, and Southwest C-1, shall no longer be of any force or effect.

(b) For the purposes of this section, the term "District of Columbia Urban Renewal Closeout Agreements" means closeout agreements between HUD and the District, RLA, or any entity of the District with respect to the urban renewal projects (including but not limited to all neighborhood development programs) of the District of Columbia, including but not limited to the following: 14th Street Urban Renewal Project, Columbia Plaza Urban Renewal Project, Downtown Urban Renewal Project, Fort Lincoln Urban Renewal Project, H Street Urban Renewal Project, Northeast No. 1 Urban Renewal Project, Northwest No. 1 Urban Renewal

Project, Shaw School Urban Renewal Project, Southwest B Urban Renewal Project, Southwest C Urban Renewal Project, and Southwest C-1 Urban Renewal Project.

Sec. 308. (a) Within 90 days after the effective date of this section, the director of each federal agency with jurisdiction over the following properties in the District of Columbia shall transfer all right, title, and interest of the United States in each property to the government of the District of Columbia. If jurisdiction over a property is held by the District of Columbia, the District of Columbia may execute a quitclaim deed on behalf of the United States to transfer all right, title, and interest of the United States in the property to the government of the District of Columbia:

(1) Square 2558, Lot 0810 (a portion of the Marie H. Reed Community Learning Center, a District of Columbia Public School);

(2) Square 2901, Lot 0816 (Raymond Recreation Center, a portion of the Raymond Elementary School campus);

(3) Square 2901, Lot 0815 (a portion of the Raymond Elementary School campus);

(4) Square 0364, Lot 0837 (a portion of the Shaw Junior High School campus);

(5) Parcel 246, Lot 0051 (P.R. Harris School);

(6) Square 2864, Lot 0830 (Meyer Elementary School, closed);

(7) Square 3327, Lot 0800 (Rudolph Elementary, closed);

(8) Square 0511, Lot 0822 (fields and parking of Bundy School, closed);

(9) Square 0767, Lot 0829 (Canal Park, north parcel);

(10) Square 0769, Lot 0821 (Canal Park, south parcel);

(11) Square 0768, Lot 0810 (Canal Park, center parcel);

(12) Square 2882, Lot 0936 (Banneker Senior High School campus, western portion);

(13) Square 2880, Lot 0859 (Banneker Senior High School, eastern portion);

(14) Square 0336, Lot 0828 (Shaw Jr. High School recreation fields);

(15) Square 0593, Lot 0823 (portion of Bowen Elementary School campus);

(16) Square 0593, Lot 0822 (portion of Bowen Elementary School campus);

(17) Square 0595, Lot 0810 (portion of Bowen Elementary School campus);

(18) Square 0593, Lot 0826 (portion of Bowen Elementary School campus);

(19) Square 0595, Lot 0807 (portion of Bowen Elementary School campus);

(20) Square 0647, Lot 0802 (portion of Bowen Elementary School campus);

(21) Square 0595, Lot 0809 (portion of Bowen Elementary School campus);

(22) Square 0645, Lot 0816 (portion of Bowen Elementary School campus);

(23) Square 0650N, Lot 0808 (portion of Bowen Elementary School campus);

(24) Square 0647, Lot 0803 (portion of Bowen Elementary School campus);

(25) Square 0645W, Lot 0808 (portion of Bowen Elementary School campus);

(26) Square 0593, Lot 0050 (portion of Bowen Elementary School campus);

(27) Square 0593, Lot 0051 (portion of Bowen Elementary School campus);

(28) Square 0542, Lot 0085 (Southwest Library site);

(29) All of Reservation 542 between Albemarle Street, N.W., and Chesapeake Street, N.W., including Lots 800 and 801 in Square 1772 and Lot 0807 in Square 1768, and Fort Drive, N.W. in Reservation 542 (Wilson Senior High School and Wilson Aquatic Center);

(30) The northern corner portion of Reservation 470 containing approximately 31,000 square feet, abutting both the east property line of Lot 0811 in Square 1759 and Fessenden Street, N.W. (Deal Middle School);

(31) Howard Street, N.W. in Reservation 470 (Deal Middle School);

(32) Fort Drive, N.W. in Reservation 515 (Deal Middle School);

(33) All of Reservation 519 in Square 5876 and Square 5884, including Lot 940 in Square 5876 (Johnson Middle School);

(34) The play field portion of Reservation 360 in Square 23 (Francis Middle School);

(35) Square 2673, Lot 890 (offices of the District of Columbia Department of Parks and Recreation);

(36) Square 5862, Lots 0135, 0954, and 0958 (Barry Farm New Communities Initiative);

(37) All of Reservation 487, including Square 5556, Lots 823 and 824, and Square 5560, Lots 814 and Lot 815 (Pennsylvania Avenue and Minnesota Avenue redevelopment);

(38) All of Reservation 8, including all improvements thereon, which is bounded on the north by Mount Vernon Place, N.W., on the south by K Street, N.W., on the west by 9th Street, N.W., and on the east by 7th Street, N.W. (Carnegie Library);

(39) Reservation 343F, Areas A, B, C and D (RFK Stadium); and

(40) Parcel 121/15 and Parcel 121/16 (intersection of North Capitol and Irving Streets.)

Sec. 309. Section 11201 of the National Capital Revitalization and Self-Government Improvement Act of 1997, approved August 5, 1997 (111 Stat. 734; D.C. Official Code § 24-101), is amended by adding a new subsection (a-1) to read as follows:

"(a-1) Reimbursement to District of Columbia Department of Corrections.– The United States Government shall reimburse the District of Columbia Department of Corrections its costs of providing custody and care for:

"(1) Felons committed by the Superior Court of the District of Columbia from the date of sentencing until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons;

"(2) Previously sentenced felons committed to the Department of Corrections as violators of parole, supervised release, or probation from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons; and

"(3) Previously sentenced felons held by or committed to the Department of Corrections on writs from the date of commitment until transfer to a penal or correctional facility operated or contracted for by the Bureau of Prisons."

Sec. 310. Any interest accumulated on the funds that the District of Columbia received pursuant to the District of Columbia Appropriations Act, 2000, approved November 29, 1999 (113 Stat. 1501; Pub. L. No. 106-113), under the heading "Federal Payment for the Incentives for Adoption of Children" and for the establishment of a scholarship fund for District of Columbia children without parents due to the September 11, 2001 terrorist attack under this same heading, pursuant to the District of Columbia Appropriations Act, 2001, approved December 21, 2001

(115 Stat. 923; Pub. L. No. 107-96), shall be available to the District of Columbia until expended.

Sec. 311. (a)(1) IN GENERAL.--The District of Columbia is authorized to renew or enter into a new Interstate Compact for Juveniles for the purposes of placing youth in appropriate therapeutic settings and providing and receiving supervision for youth in other jurisdictions.

(2) DELEGATION.--Any compact for juveniles that the Council of the District of Columbia authorizes the Mayor to execute on behalf of the District may contain provisions that delegate the requisite power and authority to the Interstate Commission for Juveniles to achieve the purposes for which the interstate compact is established.

(b) Section 406 of An Act to reorganize the courts of the District of Columbia, to revise the procedures for juveniles in the District of Columbia, to codify title 23 of the District of Columbia Code, and for other purposes, approved July 29, 1970 (84 Stat. 678; D.C. Official Code § 24-1106), is repealed.

Sec. 312. Section 103 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 777; D.C. Official Code § 1-201.03), is amended by adding a new paragraph (16) to read as follows:

"(16) The term "Attorney General" means the Attorney General for the District of Columbia provided for part C-I of title IV.".

Sec. 313. Section 424b of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-204.26), is amended by striking the phrase "Procurement Practices Act of 1986" and inserting the phrase "Procurement Practices Reform Act of 2010" in its place.

Sec. 314. Sections 2, 3, and 4 of the Domestic Partnership Police and Fire Amendment Act of 2008, effective January 16, 2008 (D.C. Act 17-278; 55 DCR 1530), are enacted into law.

Sec. 315. The following proviso under the heading "Lottery and Charitable Games Enterprise Fund" in the District of Columbia Appropriations Act, 1982, approved December 4, 1981 (Pub. L. No. 97-91; 95 Stat. 1174;), is repealed:

"Provided further, that the advertising, sale, operation, or playing of the lotteries, raffles, bingos, or other games authorized by D.C. Law 3-172 is prohibited on the Federal enclave, and in adjacent public buildings and land controlled by the Shipstead-Luce Act as amended by 53 Stat. 1144, as well as in the Old Georgetown Historic District:"

Sec. 316. Notwithstanding any other law, the following sales shall be subject to the sales and use taxes of the District of Columbia:

(1) Sales at gift shops, souvenir shops, kiosks, convenience stores, food shops, cafeterias, restaurants, and similar establishments in federal buildings, including, but not limited to, memorials and museums, in the District of Columbia that make sales to:

(A) The general public, whether operated by the federal government, an agent of the federal government, or a contractor; and

(B) Other than the general public, if operated by an agent of the federal government or a contractor; and

(2) Sales of goods and services by government-sponsored enterprises and corporations, institutions, and organizations established by federal statute or regulation (collectively, "federal enterprises and organizations"), including, but not limited to, the Smithsonian Institution, National Gallery of Art, National Building Museum, Federal National Mortgage Association, and Federal Home Loan Mortgage Corporation, if the federal enterprise or organization is otherwise exempt from such taxation, to the extent such sales would otherwise be subject to the sales and use taxes of the District of Columbia if the federal enterprise or organization were organized as a nonprofit corporation established pursuant to Chapter 4 of Title 29 of the District of Columbia Official Code, and exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 501(c)(3)).

Sec. 317. Section 485 of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 807; D.C. Official Code § 1-204.85), is amended to read as follows: "Sec. 485. Except for estate, inheritance, and gift taxes, Bonds and notes issued by the District pursuant to this title and the interest thereon shall be exempt from all District, State, and Federal taxation, including from taxation by any county, municipality, or other political subdivision of a State and any Territory or possession of the United States.".

Sec. 318. Section 602(a)(5) of the District of Columbia Home Rule Act, approved on December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase "of the District" the first time it appears and inserting the phrase "of the District, unless his or her source of income derives from District local funds" in its place.

Sec. 319. Section 602(a)(5) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(a)(5)), is amended by striking the phrase "of any individual not a resident of the District" and inserting the phrase "of any individual not a resident of the District, except professional athletes," in its place.

Sec. 320. (a) Within 120 days of the effective date of this section, the District government shall require every remote vendor not qualifying as an exempted vendor to collect and remit to the District remote sales taxes on sales made via the internet to a purchaser in the District of Columbia; provided, that the District government has established pursuant to local law:

(1) A registry, with privacy and confidentiality controls so that it cannot be used for any purpose other than the administration of remote sales taxes, where each remote vendor, not qualifying as an exempted vendor, shall be required to register;

(2) Appropriate protections for consumer privacy;

(3) A means for a remote vendor to determine the current District sales and use tax rate and taxability;

(4)(A) A formula and procedure that permits a remote vendor to deduct reasonable compensation for expenses incurred in the administration, collection, and remittance of remote sales taxes, other than remote sales taxes paid by the remote vendor for goods or services purchased for its own consumption.

(B) The compensation authorized by subparagraph (A) of this paragraph may be claimed by a third-party service provider that the remote vendor has contracted with to

perform the responsibilities related to the administration, collection, and remittance of remote sales taxes;

(5) The date that the collection of remote sales taxes shall commence;

(6) A small-vendor exemption, including a process for an exempted vendor to apply for a certificate of exemption;

(7) Subject to subsection (c) of this section, the products and types of products that shall be exempt from the remote sales taxes;

(8) Rules:

(A) For accounting for bad debts and rounding;

(B) That address refunds and credits for remote sales taxes relating to:

(i) Customer returns;

(ii) Restocking fees;

(iii) Discounts; and

(iv) Coupons;

(C) For allocating shipping and handling and discounts that apply to multiple items;

(D) Regarding notice and procedural requirements for registry enrollment by remote-vendors; and

(E) That the Mayor determines are necessary or appropriate to further the purposes of this section; and

(9) A plan to substantially reduce the administrative burdens associated with sales and use taxes, including remote sales taxes.

(b) Every remote vendor that does not qualify as an exempted vendor shall register with the District pursuant to subsection (a)(1) of this section, in accordance with local law or rules issued pursuant to local law or this section.

(c) Nothing in this section shall require the District to exempt or to impose a tax on any product or to adopt any particular type of tax, or to impose the same rate of tax as any other taxing jurisdiction that collects remote sales taxes.

(d) Nothing in this section permits or prohibits the District from:

(1) Licensing or regulating a person;

(2) Requiring a person to qualify to transact remote selling;

(3) Subjecting a person to District taxes not related to the sale of goods or services; or

(4) Exercising authority over matters of interstate commerce.

(e) For the purposes of this section, the term:

(1) “Exempted vendor” means a remote vendor that in accordance with local law has a specified level of cumulative gross receipts from internet sales to purchasers in the District that exempts it from the requirement to collect remote sales taxes pursuant to this section.

(2) “Person” means an individual, trust, estate, fiduciary, partnership, corporation, limited liability company, or any other legal entity.

(3) “Remote vendor” means a seller, whether or not it has a physical presence or other nexus within the District of Columbia, selling via the internet property or rendering a service to a purchaser in the District.

(4) “Remote sales taxes” means District sales and use taxes when applied to a property or service sold by a vendor via the Internet to a purchaser in the District

(5) “Vendor” means a person or retailer, including a remote vendor, selling property or rendering a service to a purchaser in the District of Columbia, the receipts from which a sales and use tax may be imposed pursuant to District law or this section.

(f) This section may be cited as the “District of Columbia Main Street Tax Fairness Act of 2014”.

This division may be cited as the “District of Columbia Omnibus Authorization Act, 2015”.

Sec. 3. 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).