

Appendices

**D.C.
Comprehensive
Financial
Management
Policy**

Government of the District of Columbia

Comprehensive Financial Management Policy

INTRODUCTION

In accordance with requirements set forth in the District of Columbia 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 that financial resources are available 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
- Fixed Asset Management
- Reserve Management
- Fiscal Management
- Economic Development

These financial management policies were established by the OCFO for review and comment by the Mayor of the District of Columbia and the Council of the District of Columbia. The OCFO will consider amendments to this document on a continuing basis, as needed, following this same 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 law, and reflect Washington, D.C.’s unique municipal status.

Credit Ratings

The District will do everything in its power to attain and maintain the highest possible credit ratings for its outstanding general obligation bonds, including producing balanced budgets and “clean” audits 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 not only stay within its statutorily mandated debt limit of 17 percent (maximum annual debt service to total current-year local revenues), but will maintain debt service-to-General Fund expenditures, debt-to-total property value, and debt-per-capita ratios that are within policy limits established by considering industry standards, rating agency benchmarks and the District’s long-term financial health. The District will seek to balance the need for maintenance and development of its capital infrastructure with the need to maintain reasonable debt ratios and debt service expense levels.

Timing and Amount of Long-Term Borrowing

With the exception of certain special capital projects for which it is necessary to have all funds on hand at the outset of the project, the District shall engage in annual long-term borrowing for its capital projects in amounts that are planned and reasonably expected to be spent over the course of the fiscal year in which such funds are borrowed. Such borrowing amounts will be determined in the context of an on-going effort to balance the need for continual development and refurbishment of the District's infrastructure with the need to prudently manage the District's debt burden.

Method of Bond Sale

The District shall issue its bonds via competitive sale unless a determination is made by the OCFO, supported by credible documentation, that issuing bonds via a negotiated sale is likely to yield a more favorable result for the District.

Composition of Debt Portfolio

The District shall issue fixed-rate, tax-free municipal bonds, typically general obligation bonds, except that a target percentage of 15 to 20 percent of its outstanding debt shall be variable-rate municipal bonds. This policy will allow the District to take advantage of the generally lower interest rates associated with variable-rate municipal 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 comparable form of credit enhancement, and shall structure the issuance accordingly. The District will also regularly examine the marketplace and its financial structure to determine whether it would be beneficial to issue debt in a form other than general obligation bonds (i.e., revenue bonds, certificates of participation) to fund certain governmental projects.

Timely Debt Service Payments

The District shall escrow funds received from its Special Real Property Tax levy semi-annually in amounts sufficient to ensure timely payment of

all principal and interest due on its outstanding general obligation bonds.

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 such debt at lower interest rates to produce debt service savings to the District.

Selection of Financial Consultants and Service Providers

The District shall select Bond Counsel, Disclosure Counsel and Financial Advisor services on a competitive basis through a Request for Proposals (RFP) process, unless in an emergency situation, with the nature of such emergency documented 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 Chief Financial Officer (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 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 must report to the CFO within 30 days after each debt service payment, and in such report confirm timely payment and the amount paid, document the amount of debt outstanding, and provide any other pertinent information requested by the CFO. (Examples of entities that have issued such debt are the Washington Convention Center Authority and the District of Columbia Water and Sewer Authority.)

Short-Term Borrowing

The District's policy is to issue short-term debt in the form of Tax Revenue Anticipation Notes to finance any intra-year seasonal cash needs. Such notes must be repaid by the end of the fiscal year in which they are issued. The policy goal is for the District to maintain sufficient operating cash balances so that short-term borrowing is not necessary.

FINANCIAL ASSET MANAGEMENT POLICY

Authorization and Responsibility

The CFO, established by the District of Columbia Financial Responsibility and Management Assistance Act of 1995 (Pub.L. 104-8, Sec 302, 109 Stat 142), is responsible for maintaining custody of all public funds belonging 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 District of Columbia Home Rule Act (Pub.L. 93-198). Except where prescribed by law, the CFO has delegated this responsibility to the Treasurer of the District of Columbia.

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 designated by law. (P.L. 104-8, Sec. 302 (e); DC Official Code 1-204.24d(1)-(2)) 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 instrumentalities, including component units, boards, commissions and other public entities, are subject to DC 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 moneys. Items deposited pursuant to DC 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 moneys received provides several benefits. The most important benefit is the improved control of these funds, which reduces the risk of loss due to errors, carelessness or theft. In addition, the timely deposit of funds results in improved interest earnings and lowers the risk of returned checks due to non-sufficient funds or accounts being closed. 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 or electronic fund transfer. All District agencies shall comply with OCFO's Financial Management and Control Order No. 96-04, 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 Financial Management and Control Order No. 01-001, 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.

Background: The District of Columbia's

Office of Finance and Treasury recognizes the financial risks associated with the issuance of checks. The rapid growth of check fraud due to improvements and affordability in desktop publishing and color photocopying has prompted the development of a single state check design. Checks issued by the District government utilize a controlled paper stock with numerous security features and a background design that makes all District government checks easily recognizable as obligations of the District government.

Revolving Fund Policy

Revolving fund disbursements must be authorized and shall be limited to emergency situations that cannot be accommodated through established procedures due to time or other constraints.

Therefore, revolving funds shall only be used for approved emergency transactions, but in no case shall revolving funds be used for the following:

- Loans or cash advances to employees;
- 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 (DC Official Code 47-373 (2)E);
- Enterprise Funds (DC Official Code 47-373 (2)D);
- Statutorily mandated funds such as the Public Assistance and Administration

Revolving Fund (DC Official Code 47-373 (2)); and

- Imprest Fund (Mayor's Memorandum 82-29, dated May 28, 1982).

Collateralization Policy

The District of Columbia shall institute guidelines sufficient to ensure that eligible financial institutions collateralize District deposits at 102 percent of the District's collected balances held that are not fully federally insured. The District's Office of Finance and Treasury shall monitor collateral on a daily basis.

Banking Services Policy

It is the policy of the District government to expeditiously establish bank accounts pursuant to competitive award practices as prescribed in the Financial Institutions Deposit and Investment Act of 1997, DC Official Code 47-351 *et seq.* The Office of Finance and Treasury shall routinely monitor bank performance using predetermined performance standards with 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) in compliance with the Welfare Reform Act of 1996 and provide necessary training to eligible District of Columbia residents in utilizing this service.

Background: The Welfare Reform Act of 1996 mandates 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 takes money directly from one account and transfers it to another and eliminates the cumbersome processes required by the paper food stamp and check writing systems. Also, it provides the retail food industry in the District with an improved method of accepting food stamp benefits, accounting of food stamp benefits and the trans-

ferring of funds from the U.S. Department of Agriculture to individual merchants.

Internal Control Policy

The District government shall administer Generally Accepted Auditing Standards and OCFO approved internal control practices to ensure the safeguarding of cash under the control of agencies, component units, boards and commissions. Such practices include as follows:

- All cash received by District agencies shall be deposited with OFT. Any exceptions shall be approved in advance by the OCFO;
- Bank accounts shall be reconciled monthly under the supervision of someone independent of receiving, disbursing and depositing cash;
- Employees who handle cash shall be bonded as a condition of employment and cannot maintain accounting records.;
- Pre-numbered deposit tickets shall be supported with sequentially numbered cash receipts;
- Checks received shall be restrictively endorsed;
- Cash receipts shall be reconciled daily and discrepancies shall be investigated promptly by the designated authorized personnel; and
- Access to cash registers and cash boxes shall be restricted to cashiers and shall be promptly secured during the cashier's absence.

Investment Priorities

The District will invest idle cash in a manner consistent with applicable District law that seeks to (i) provide for the safekeeping of principal amounts invested, (ii) maintain adequate liquidity to fund the District's daily operations, 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 investment yield curve and the respective earnings (interest) rates available to the District on the various legally-permissible investment instruments, and making investment decisions accordingly.

Investment of Idle Operating Cash Balances

The Office of Finance and Treasury, each business day, will determine, using same-day data from its banks on check clearings for that day and allowing for a relatively small cushion for unexpected disbursements, the amount of cash that is not needed to fund disbursements for that particular day. 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 Idle 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 sweep investments and returned to these respective accounts the following morning with interest.

Investment of Bond Escrow and Note Escrow Funds

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

Investment of Bond and Note Proceeds

Proceeds from the sale of District bonds and notes shall be invested in permissible investments in accordance with District law, 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 proceeds).

Reserve Funds

Reserve Funds (see Reserve Policy section) of the District shall be invested in permitted investments in accordance with District law, and shall be invested in a manner that will allow some or all of the investments to be liquidated within one business day in the event of an emergency need for such funds. With this stipulation, funds shall be otherwise invested in accordance with the policy described in the “Investment Policies” section above.

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.

FIXED ASSET MANAGEMENT POLICY

Policy for Defining Fixed Assets

Fixed Assets are long-lived tangible 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 fixed assets and the cost of improvements to existing property owned by the District government (DC Official Code 47-372 (7)).

Proper accounting for fixed 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 - shall include the cost of permanent attachments, other than buildings, which add value to land;
- Buildings - all real estate, excluding lands 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;
- Construction-in-Progress - includes the costs incurred for incomplete projects for construction of buildings and improvement; 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 normally are 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

Fixed 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 fixed assets that have been capitalized or part of controllable inventory shall be included on the agency’s fixed asset listing;
- All capitalized or controllable inventory fixed 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 a Property Control Officer to account for fixed assets and ensure that all divisions within the agency comply with District requirements;
- All agencies shall use the capitalization and controllable inventory policies and procedures established by OFOS;
- All acquisitions and disposals of fixed assets shall be properly authorized by the agency Director or designee. In addition to the agency Director, some acquisitions and disposals may require the approval of the appro-

- appropriate regulating bodies; and
- All agencies shall maintain all documentation relating to the acquisition and disposal of the fixed asset through the life of the fixed asset and for a specified time after disposal.

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 (2 years or more) its useful life. If an expenditure for improvements does not increase the utility of the asset or significantly extend its life, it 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. Cost for personal computer equipment includes monitors, cables, battery packs or any additional accessories needed for the equipment to function. It would not include printers. Printing functions can be spooled to a central printer and several computers can utilize it.
- Computer software system costs should 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 (2 years or more) the life or functionality of the system.
- Computer hardware system costs should 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 (2 years or more) the life or functionality of the system.

- 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.
- Fixed assets with a unit cost of less than \$5,000 should 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.

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 Policy Management document 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 fixed assets inventory records.

Each agency director/fiscal officer shall designate an agency Property Manager to account for fixed assets and ensure that all divisions within the agency comply with the District's accounting policy.

To ensure that personal property fixed assets are properly safeguarded and accounted for, the Office of Financial Operations and systems (OFOS) shall conduct a physical inventory of personal property fixed assets annually. The inventory shall be conducted based upon the assets listed in the Fixed Asset Subsystem (FAS) as of a given date. Each agency shall be responsible for making sure that the proper personnel are available to guide the inventory contractor to the location of the asset. The physical inventory shall be properly managed and supervised by the agency's Property Manager 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

Fixed assets shall be initially recorded at historical cost which is defined as 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

Fixed assets comprise the majority of the District's total assets. Extreme care shall be used in safeguarding and accounting for all fixed assets. Persons assigned fixed assets (e.g., cellular telephones, pagers and laptop computers, etc.) for their direct official use shall be held responsible and liable for the fixed asset assigned to them. All fixed assets shall be returned to the agency when the official leaves the employment of the agency.

Document Retention Policy

Documents relating to the acquisition and disposal of fixed assets shall be retained throughout the life of the fixed asset and for a minimum of three years following the disposal of the fixed asset or as required by the funding laws and regulations.

Depreciation Policy

The FAS automatically calculates and posts depreciation for fixed assets. Depreciation expense shall be calculated using the straight-line accounting method based on the useful life of the fixed assets as determined by the District.

Property Control Policy

Each agency director/CFO shall designate an agency Property Control Officer to account for fixed assets and ensure that all divisions within the agency comply with the District's accounting policy. Each agency shall perform a physical inventory of its fixed assets annually to ensure that adequate care is used in the control and accountability of District assets. The physical inventory shall be carefully planned and supervised by the Property Control Officer to ensure reliable results. The agency controller shall receive all inventory representations from the Property Control Officer and approve reconciliations and adjustments to the detailed accounting records resulting from the physical inventory.

Disposal Policy

All disposals of fixed assets shall be properly authorized by the agency director or designee. The appropriate regulating bodies shall approve some disposals in addition to the agency Director. All proceeds from the sale of District

government property should be dedicated for use by the government for the construction and rehabilitation of its facilities, unless Council approves an exception. Agencies shall maintain all documentation related to the disposal of the fixed asset for a specified time after disposal.

RESERVE MANAGEMENT POLICY

Cash Set Aside

It is the policy of the District government to comply with requirements for establishing and maintaining the District of Columbia's Cash Set Aside as established under Section 202(J)(2) of Pub.L. 104-8, as amended by Pub. L. 107-96, 115 Stat. 955.

Background: The District is required to establish a Cash Set Aside (or Cumulative Cash Reserve), in addition to other reserve requirements, in the amount of \$50 million for FY 2004 and FY 2005. The District may spend these funds only in accordance with the following guidelines:

- The CFO shall certify that funds are available;
- The amounts shall be obligated or expended in accordance with laws enacted by the Council in support of such obligation or expenditure;
- The amounts may not be used to fund District government agencies under court receivership; and
- The Mayor must notify the Committees on Appropriations of the House of Representatives and the Senate in writing 30 days in advance of any obligation or expenditure.

After the District has complied with these guidelines, the Reserve funds are available for expenditure and remain available until expended. To maintain the required balance, the District shall replenish the fund in the fiscal year following the fiscal year of expenditure.

Emergency Reserve Fund Management

It is the policy of the District government to comply with current requirements for building and maintaining the District of Columbia's

Emergency Reserve Fund as defined by DC Official Code 1-204.50(a). Any modifications to these requirements shall be reflected in the Policy.

It is the policy of the District to deposit all interest earned on these funds back into the Emergency Reserve. If these interest payments are not sufficient to maintain the fund at its prescribed level, the District shall budget sufficient funds in the subsequent fiscal year to ensure that the reserve is fully funded in the District's Proposed Budget and Financial Plan.

Background: The District was required, by FY 2004, to build and maintain a cash Emergency Reserve Fund equaling 4 percent of the total local source budget appropriated for operating expenditures for a fiscal year. Operating expenditures do not include debt service or general obligation bonds which is supported by a separate reserve account referred to as bond escrow. The Emergency Reserve was funded at this required 4 percent level at the end of FY 2002, two years prior to the required time. The requirement has since been reduced to 2 percent.

This 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) or unexpected liability by Federal Law. The Emergency Reserve 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, nor 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, beginning with FY 2005, 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.

The District government shall allocate sufficient funds each fiscal year in the budget process to replenish any amounts allocated from the emergency reserve fund during the preceding fiscal year.

Contingency Reserve Fund Management

It is the policy of the District of Columbia to comply with current requirements for building and maintaining the District of Columbia's Contingency Reserve Fund as defined by DC Official Code 1-204.50(a). Any modifications to these requirements shall be reflected in the policy.

It is the policy of the District to deposit all interest earned on these funds back into the Contingency Reserve. If these interest payments are not sufficient to maintain the fund at its prescribed level, the District shall budget sufficient funds in the subsequent fiscal year to ensure that the reserve is fully funded in the District's Proposed Budget and Financial Plan.

Background: The District was required to establish and maintain a cash Contingency Reserve Fund equaling at least 3 percent of the total local source budget appropriated for operating expenditures for a fiscal year by FY 2007. Operating expenditures do not include debt service or general obligation bonds which is supported by a separate reserve account referred to as bond escrow. The Contingency Reserve was funded at this required 3 percent level at the end of FY 2002, 5 years prior to the required time. The requirement has since been increased to 4 percent.

This fund may be used only for nonrecurring or unforeseen needs that arise during the fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected liability 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.

Finally, the District shall allocate sufficient funds each fiscal year in the budget process to replenish any amounts allocated from the Contingency Reserve Fund during the preceding fiscal year.

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 Office of the Chief Financial Officer shall make revised quarterly adjustments to the revenue estimated for the year in progress as required by law (D.C. Code 47-317.3(5)B). These adjustments, as certified by the Chief Financial Officer, 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. Any request for supplemental appropriations submitted to the Congress of the United States that would increase the total amount of general fund revenue appropriated to the District shall use these certified estimates as a basis for the request.

General Fund Balance

There are two major components of the fund balance of the General Fund, the reserved fund balance and the unreserved balance. The unreserved fund balance is apportioned further into designated and undesignated components. It is the policy of the District government to maintain the reserved fund balance of the General Fund in perpetuity in accordance with those laws and regulations governing the use of the funds. Fund balance appropriated for the current fiscal year's operating budget shall be utilized only to the extent needed, if any, to balance the current fiscal year's actual revenues to actual expenditures. In a given fiscal 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.

The portion of the fund balance of the General Fund that is unreserved and designated or earmarked for use by the D.C. Code shall be maintained for its designated purpose, unless modified by subsequent legislation. The District should consider alternate uses in the event of a revenue shortfall or for nonrecurring or unforeseen needs that arise during the fiscal year, including expenses associated with unforeseen weather or other natural disasters, unexpected liability created by federal law or new public safety or health needs or requirements that have been identified after the budget process has occurred.

It is the policy of the District government to maintain as unreserved and undesignated Fund Balance an amount up to the level that would result in sufficient working cash to supplant the need for short-term borrowing to finance operations of the subsequent year. Unreserved and undesignated funds in excess of that amount may be allocated and appropriated through the normal appropriations process when they become available. If allocated and appropriated, the fund balance should be allocated and appropriated to fund non-recurring items.

Background: The fund balance of the General Fund represents the difference between the District'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, the unreserved undesignated Fund Balance represents the amount that may be used for District priorities after approval by both the District Council and the 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, the District issued two new full accrual financial statements (Statement of Net Assets and a Statement of Activities) and a Management's Discussion and Analysis section in its FY 2002 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 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.

- Make better comparisons between governments.

Tax Expenditure Budget

It is the policy of the District of Columbia to prepare a tax expenditure study every other year that summarizes all tax and other revenue deferments or preferences that are required by law.

Special Purpose Revenues

Special Purpose Revenues (sometimes known as O-type, Other, or Type O 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 related function. Special Purpose Revenues are classified as general fund revenues. An agency may have one or more agency funds within the Special Purpose Revenue category. Revenues will be estimated for each agency fund on a quarterly basis consistent with all general fund revenues.

It is the policy of the District government to discourage the allocation of such Special Purpose Revenue funds directly to agencies as proprietary receipts to operate programs. 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 Council.

Special Purpose Revenue shall be recorded on an accrual basis. Unspent Special Purpose Revenues shall be designated in the fund balance and available for use in subsequent years if permitted by the authorizing legislation that established the fund.

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 designated in the fund balance, or a combination of these two sources.

Expenditures are limited to the lesser of budget authority or realized revenues, unless the budget authority was backed by certified beginning fund balance. Agencies may not use fund balance in excess of the amount that was part of its budget.

Special Purpose Revenue budgets may be modified in accordance with federal appropriations law. Under both the FY 2003 and FY 2004 Appropriations Acts, a Congressionally approved Supplemental Appropriation is required to increase the District's Special Purpose Revenue appropriation ceiling. However, reprogrammings of budget authority from one agency fund to another are 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, fairness in awarding grants, grants administration and reporting, and budget authority for grants.

Resource Development: To better serve the residents of the District, all District agencies shall pursue to the maximum extent possible all federal and other funding opportunities that enhance their financial 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.

Fairness in Awarding Grants: It is the intent of the District of Columbia to have a fair and open competitive process for the awarding of grant funds. Toward 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 is where an organization merits a targeted grant, and this targeted grant is made transparent and justified through the budget formulation process.

Background: 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 District agency Chief Financial Officer shall certify that the award funds are in place and available for distribution.

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

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 the grants and refer to the

relevant regulations and statutes. Funds that are awarded to private and public agencies by District government agencies, as subgrants, are bound by the appropriate OMB Circular and Cost Principles as well as any policy guidelines issued by the grantor. 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 Chief Financial Officer will meet the District's reporting requirements by publishing the Congressional Quarterly report, sent to Congress and the Council, which provide grant-level information; and monthly financial status reports, which provide summaries at the agency level.

Budget Authority for Grants: District of Columbia agencies will spend grant funds 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 Chief Financial Officer submits documentation to the Council requesting the approval of increases and decreases in budget authority that occur during 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 insure that this administrative process is as efficient as possible. The efficiency of the process can play a critical role in grants management.

Donated Funds Monitoring Policy

Donated funds shall be authorized and monitored as required by the Rules of Conduct Governing Donations to the District Government (pursuant to Mayor's Memorandum 2002-1 dated 1/8/02) 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 that sole purpose until expended or unless the donor for some valid reasons request a refund. The Office of Partnerships and Grants Development's director or designee and the respective recipient District agency or entity of the donation shall be responsible for monitoring the expenditure of the donated funds, in accordance with the applicable rules and regulations as well as the MOU between the Office of Partnerships and Grants Development and the Office of the Chief Financial Officer signed 12/16/02.

Capital

Prior to recommending or approving new projects, the District shall prepare a capital budget expenditure baseline that accounts for the acquisition, maintenance, and replacement of assets required to maintain current service levels. The annualized cost of this baseline shall then be compared to the available funding streams over a 10-year period. New projects may be approved only insofar as the long-term financing cost of the Capital Improvement Program (CIP) stays within available funding limits.

Anti-Deficiency Act

District program and financial managers and other employees are required to comply with the terms of the District Anti-Deficiency Act of 2002 (D.C. Official Code §47-355.01, et seq.). Among other provisions, the Act requires agency heads and agency chief financial officers to sub-

mit a spending plan and a position roster (schedule A) at the beginning of each fiscal year to the CFO. Managers must submit monthly projections of year-end spending to the agency head and agency chief financial officer, with summarized reports being forwarded to the CFO.

Employees are prohibited from, among other violations,

- making or authorizing an expenditure or obligation exceeding an amount available in an appropriation or fund;
- involving the District in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;
- approving a disbursement without appropriate authorization; or
- deferring recording a transaction incurred in the current fiscal year to a future fiscal year;
- not submitting a required plan or projection in a timely manner;
- knowingly reporting incorrectly on spending to date or on projected total annual spending; or
- failing to adhere to a spending plan.

The Mayor and the CFO have established a review board, per the terms of the Act, to review potential violations referred to the board, determine culpability, and recommend penalties for violations.

The CFO must submit quarterly reports to the Mayor and the Council on actual expenditures and obligations compared to planned levels. The CFO must also begin quarterly apportionments of agency budgets and complete the transition of all agencies to apportionment by April 2006.

Background: The District's Anti-Deficiency Act supplements federal law on anti-deficiency. It establishes a lower level of control than does the federal law, and it provides specific penalties for violations. Spending plans are one of the Act's key requirements. Agencies must submit timely spending plans and must keep them updated. The primary report mandated by the Act is based on spending plans, and failure to adhere to a spending plan is a specific violation of the Act. Finally, apportionment amounts are to be based on the spending plans submitted by agencies.

ECONOMIC DEVELOPMENT POLICY

Real Property Tax Exemptions

The District of Columbia recognizes that granting real property tax exemptions on a limited basis may be used to promote selected economic development projects. It is the policy of the District government to grant real property tax exemptions in accordance with Federal statutes, the District of Columbia Code, and the social and economic interests of the District of Columbia. The Council of the District of Columbia, in order to promote economic development strategies benefiting the population at large, grants these exemptions with the approval of the Mayor (and the Financial Authority during a control year). Where Federal law preempts District law and mandates that real property shall be taxed, or permits taxation of otherwise immune real property, such real property will be taxed to the fullest extent possible. The District has limited these exemptions because all taxable property owners indirectly subsidize tax-exempt property owners.

Real property tax exemptions are granted on a case-by-case basis to taxpayers who are in compliance with the real property tax exemption provisions in accordance with DC Official Code 47-1002 et seq. Real property tax exemptions may also be granted through specific Federal or District legislative action; however, these instances are rare.

Except for real property exempted by a specific federal or District law and real property immune from taxation under Federal law, no real property (regardless of ownership or Federal tax exemption status) is automatically exempt from real property taxation. In the absence of such legislative action, real property owners must apply for a categorical exemption and demonstrate that the actual ownership and use of the property is within the categorical limitations prescribed by the applicable subsection of the DC Official Code 47-1002.

Generally, legislation for specific real property tax exemptions shall be referred to the OCFO for analysis and recommendation before consideration by Council.

Economic development strategies may include the issuance of tax incremental financing bonds and tax abatements, reductions, or holidays for certain classes of property owners.

Financial Planning

The District budget will incorporate legislated financial assistance expenditures and reductions in revenue that result from tax abatement and from dedication of tax revenue for economic development purposes.

Management of Assistance Programs

The District shall develop and maintain financial systems and management practices consistent with applicable federal and District regulations, law and best practices – including planning for expenditures, accurate and timely transactional execution, appropriate controls and regular reporting.

Economic Development Awards of Assistance

The District shall provide public-sector financing of economic development projects only when private financing is not reasonably available and there are compelling public benefits that could be realized through use of public dollars. Because there is greater need for public financing than resources available, not all projects can be funded.

Coordination with Related Entities

The District shall coordinate economic development finance programs with programs of quasi-independent agencies.

Debt Financing Tools

The District is authorized to issue debt to enhance economic development. The Industrial Revenue Bond Program allows private entities to issue bonds through the government and obtain lower (tax-exempt) interest rates than they otherwise could on funds acquired for private development projects. The debt service on these bonds is payable solely from the revenue of the private entity. The other major economic development financing tool is the Tax Increment Financing Program whereby incremental tax rev-

venues from a project are pledged to pay debt service on Tax Increment Bonds to finance the project. Applications for Tax Increment Financing will be approved if they are in the District's economic development interest and produce a projected net economic benefit to the District.

Grant Match and Maintenance of Effort

Grant Match and Maintenance of Effort

Many grants awarded by the federal government require some level of the recipient's resources to also support the function funded by the grant, and these recipient requirements typically are in the form of a grant match or maintenance of effort.

Federal grants are one of the District's primary funding sources. In the District's 2005 fiscal year, 28 District agencies spent more than \$760 million in federal grants, covering a variety of program areas.

Grant Matches

Some federal grants require a grant match, or a contribution in addition to the grant funds to expand the services of a grant 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 an additional cash expenditure by the recipient of a certain amount. For example, a direct match may require that the grantee expend from its own resources an additional amount equal to 25 percent of the total grant award.

An **in-kind match** entails the commitment of staff resources, land, or facility space that support the program funded by the grant but without an actual additional cost expenditure by the recipient. For example, the grantee might allocate some work hours of existing 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, Private, or Federal funds, subject to any restrictions within the specific grant award.

Maintenances of Effort

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

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

Reporting of Grant Match and Maintenance of Effort

To ensure that the District captures the information and thus can monitor and adhere to the requirements of federal awards that require grant matches and/or maintenances of effort, the Office of Budget and Planning within the Office of the Chief Financial Officer requests that all District agencies receiving grant awards report the required grant matches and maintenances of efforts by grant for inclusion in the District's annual proposed budget.

The following tables display the information on grant matches and maintenances of effort for Fiscal Year 2007 as reported by the respective District agencies to the Office of Budget and Planning. In alignment with the proposed budget, the agencies are grouped by appropriation title:

A. Governmental Direction and Support

Within this appropriation title, 5 agencies have budgeted \$157,760,114 in federal grants. The largest grant awards are within the Office of the City Administrator (AE0) and represent grants to the District from the United States Department of Homeland Security. These grants are distributed to the public safety and other applicable emergency preparedness, planning, and response agencies through the Intra-District budget process. The agencies report that the budgeted grants require \$11,643,612 in grant matches, with no maintenances of effort. Please refer to Table-A at the end of this chapter.

B. Economic Development and Regulation

Within this appropriation title, 6 agencies have budgeted \$109,691,551 in federal grants. The largest grant awards are Community Development grants from the United States Department of Housing and Urban Development and various employment program grants. The agencies report these grants require \$1,428,998 in grant matches and \$180,000 in maintenances of effort. Please refer to Table-B at the end of this chapter.

C. Public Safety and Justice

Within this appropriation title, 4 agencies have budgeted \$6,093,176 in federal grants. The agencies report that these grants require \$2,140,143 matches and no maintenance of effort.

The District's large Homeland Security grants that are primarily expended for public safety and preparedness are actually awarded not to the public safety agencies but rather to the District's Office of Homeland Security within the Office of the City Administrator (AE0) in the Governmental Direction and Support appropriations title. Approved

expenditure authority is transferred to the public safety agencies through the Intra-District budget process.

Special Note: The Metropolitan Police Department (FA0) received several COPS grants to hire additional police officers from the United States Department of Justice in prior years, and the conditions of those grants included several provisions relating to maintaining a certain level of police force strength for a period of time after the grant funds were exhausted. For more information, please contact the Police Department directly. Please refer to Table-C at the end of this chapter.

D. Public Education System

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

Within this appropriations title, 3 agencies have budgeted \$208,641,698 in federal grants, the majority of which represent education grants for the District of Columbia Public Schools (DCPS). The agencies report that these awards require \$15,424,147 in grant matches and \$719,091,019 in maintenances of effort. Of this large latter amount, about \$703 million, is reported by DCPS for the United States Department of Education Title I grant, which requires continued total expenditures of 90 percent of the prior years' actual expenditures. For additional information, DCPS can be contacted directly. Please refer to Table- D at the end of this chapter.

E. Human Support Services

Within this appropriation title, 8 agencies have budgeted \$383,714,478 in federal grants. The agencies report that these awards require \$76,019,955 in grant matches and \$197,831,096 in maintenances of effort. Please refer to Table-E at the end of this chapter.

F. Public Works

Within this appropriation title, 2 agencies have budgeted \$40,467,646 in federal grants. The agencies report that these awards require \$4,608,735 in grant matches and \$1,145,000 in maintenances of effort.

Included is a new District agency, the Department of the Environment (KG0). The grants now administered by the Department of the Environment formerly were budgeted within the Environmental Health Administration of the Department of Health (HC0). Please refer to Table-F at the end of this chapter.

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 2007. The University reports a total of \$18,580,222 in budgeted federal grant funds that require \$1,065,804 in grant matches and no maintenance of effort requirements. Please refer to Table-G at the end of this chapter.

H. Direct Medicaid Funds

Two District agencies, the Department of Health (HC0) and the Department of Human Services (JA0) receive Direct Medicaid Funds in their annual budget. In the agency budgets, these budget expenses appear in Fund 0250 Medicaid.

For FY 2007, the 2 agencies have budgeted a total of \$1,113,355,709 in Medicaid funds that the agencies report require \$372,236,001 in matching funds. Please refer to Table-H at the end of this chapter.

I. Intra-District Medicaid Funds (Public Provider Agencies)

Three District agencies: District of Columbia Public Schools (GA0), the Child and Family Services Agency (RL0), and the Department of Mental Health (RM0) are Public Provider Agencies who have their Medicaid funds transferred to them by the Department of Health through the Intra-District budget process. In the agency budgets, these budget expenses appear in Fund 0700 Intra-District.

For FY 2007 the 3 agencies have budgeted a total of \$98,736,798 in Medicaid funds, that require \$42,369,770 in matching funds.

Note: Due to a change in Federal law, the District of Columbia Public Schools (DCPS) can no longer bill Medicaid for the cost of student transportation in the Special Education program. Accordingly, the Medicaid budget for DCPS is reduced from prior years to reflect this change.

The amounts budgeted as expenses are also captured within the Department of Health Direct Provider Medicaid and should not be double-counted when considering the District's overall Medicaid budget. Please refer to table I at the end of this chapter.

More information on federal grants budgeted by District agencies can be found within the agency chapters and on Schedule 80 within the operating appendices.

Table A

Governmental Direction and Support

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
AA0	Office of the Mayor	Grants with no Match or MOE		4,789,210	0	0
		LSACBO	LEARN AND SERVE COMMUNITY BASED PROGRAM	569,736	171,489	0
		LSAHL5	LEARN AND SERVE HOMELAND SECURITY	452,813	135,891	0
		LSASE0	LEARN AND SERVE AMERICA STATE EDUCATION	109,340	71,791	0
		PDATAD	PDAT ADMIN TO STATE COMMISSIONS ALT. ADM	170,775	85,387	0
		AA0 Total		6,091,873	464,558	0
		AEO	Office of the City Administrator	Grants with no Match or MOE		125,963,108
CVA003	CRIME VICTIMS ASSISTANCE			2,320,000	464,000	0
GT7001	GRANTS TO ENCOURAGE ARREST			590,478	0	0
JA9001	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK			548,840	54,888	0
JJD401	TITLE V FORMULA GRANT			200,000	100,000	0
JJD902	TITLE II FORMULA GRANT			1,200,000	120,000	0
RST901	RESIDENTAL SUBSTANCE ABUSE - ADMIN.			387,612	96,903	0
VOW901	STOP - ADMINISTRATION			1,516,000	379,000	0
AEO Total				132,726,038	1,214,791	0
CB0	DC Attorney General			91CSEF	CHILD SUPPORT ENFORCEMENT PROGRAM	16,379,054
			CHILD SUPPORT GRANT	275,795	142,076	0
		CB0 Total		16,654,849	8,579,771	0
AD0	Office of the Inspector General	DC0310	MEDICAID FRAUD CONTROL UNIT	1,355,354	452,562	0
		AD0 Total		1,355,354	452,562	0
AT0	Office of the Chief Financial Officer	EBT901	EBT GRANT	932,000	932,000	0
		AT0 Total		932,000	932,000	0
		Grand Total		157,760,114	11,643,682	0

Table B

Economic Development and Regulation

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
EBO	Office of the Deputy Mayor for Planning and Economic Development	Grants with no Match or MOE		350,000	0	0
		EB0 Total		350,000	0	0
BD0	Office of Planning	BDHP06	HISTORIC PRESERVATION	225,000	0	90,000
		BDHP07	HISTORIC PRESERVATION	225,000	0	90,000
		BD0 Total		450,000	0	180,000
DB0	Department of Housing and Community Development	LHCG01	LEAD GRANT 1	2,134,604	1,226,672	0
		Grant with no Match or MOE		94,079,988	0	0
		DB0 Total		96,214,592	1,226,672	0
CF0	Department of Employment Services	Grants with no Match or MOE		11,873,200	0	0
		CF0 Total		11,873,200	0	0
DH0	Public Service Commission	Grants with no Match or MOE		274,759	0	0
		DH0 Total		274,759	0	0
BX0	Commission on Arts and Humanities	AIEDU7	ARTS IN UNDERSERVED COMMUNITIES	24,700	24,700	0
		AIUSC7	ARTS IN UNDERSERVED COMMUNITIES	56,500	56,500	0
		BASIC6	ARTS IN UNDERSERVED COMMUNITIES	126	126	0
		CA0007	CHALLENGE AMERICA	121,000	121,000	0
		Grant with no Match or MOE		326,674	0	0
		BX0 Total		529,000	202,326	0
			GRAND TOTAL		109,691,551	1,428,998

Table C

Public Safety and Justice

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
FA0	Metropolitan Police Department	BOATSF	BOATING SAFETY	418,036	418,036	0
		MCS06F	MOTOR CARRIER	100,000	20,000	0
		MCS07F	MOTOR CARRIER SAFETY	500,000	100,000	0
		Grants with no Match or MOE		1,326,775	0	0
		FA0 Total		2,344,811	538,036	0
FB0	Fire and Emergency Medical Services Department	Grants with no Match or MOE		9,000	0	0
		FB0 Total		9,000	0	0
FK0	District of Columbia National Guard	Grants with no Match or MOE		1,835,743	0	0
		FK0 Total		1,835,743	0	0
BN0	D.C. Emergency Management Agcy.	202861	DEPARTMENT OF TRANSPORTATION	73,484	18,371	0
		20SLA5	STATE AND LOCAL/SLA5	1,501,603	1,501,603	0
		CAPSSE	FEMA COMMUNITY ASSISTANCE PROGRAM	30,000	7,500	0
		FMA009	FEMA PLANNING	10,060	2,515	0
		FMA010	FEMA TECHNICAL ASSISTANCE PROGRAM	10,100	2,525	0
		GR3658	FEMA STATE SUPPORT PROGRAM	30,000	7,500	0
		PDMITP	PRE-DISASTER MITIGATION PLANNING GRANT	248,375	62,093	0
		BN0 Total		1,903,622	1,602,107	0
	GRAND TOTAL		6,093,176	2,140,143	0	

Table D
Public Education System

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
GAO	D.C. Public Schools	000BAA	COMPREHENSIVE SCHOOL REFORM - DCPS	1,330,214	0	
		000BAD	COMP SCHOOL REFORM - ADMINISTRATION	46,327	0	
		000CDP	COUNSELING DEMONSTRATION PROGRAM	386,027	38,603	0
		000CES	COMMUNITY SERVICES EXPELLED/SUSPEND STUD	248,375	24,838	0
		000CRN	CAREER RESOURCE NETWORK	167,593	167,593	0
		000CSF		3,739,500	0	0
		000DAB	TITLE VI - NONPUBLIC SCHOOLS	717,021	0	
		000DAE	TITLE VI - SITE-BASED DECISION MAKING	945,214	0	
		000DAM	TITLE VI - PUBLIC CHARTER SCHOOLS	361,718	0	
		000DCA	TITLE VI-CENTRAL MGT - TECH ASSIST.	230,404	0	
		000DCC	TITLE VI - STATE ADMINISTRATION	43,009	0	
		000EAA	TITLE I-LEA-LOCAL ADMINISTRATION	2,065,495	0	703,239,300
		000EAB	TITLE I -LEA- HOMELESS	300,000	0	
		000EAC	TITLE I -LEA-PARENTAL INVOLVEMENT	339,729	0	
		000EAE	TITLE I - LEA- PROGRAM IMPROVEMENT	1,990,511	0	
		000EAF	TITLE I - LEA STATE ADMINISTRATION	497,627	0	
		000EAG	TITLE I - LEA- NONPUBLIC SCHOOLS	1,338,062	0	
		000EAH	TITLE I -LEA-PUBLIC CHARTER SCHOOLS	9,918,385	0	
		000EAM	TITLE I - EARLY CHILDHOOD ED	650,000	0	
		000EAP	TITLE I - PROFESSIONAL DEVELOPMENT	2,309,292	0	
		000EAS	TITLE I - SUPPLEMENTARY SVC	5,600,000	0	
		000EAT	TITLE I - SUPPLEMENTARY TRANSPORTATION	1,792,942	0	
		000EAZ	TITLE I - LEA - DCPS	35,923,537	0	
		000EBZ	TITLE I - NEG. OR DELINQ. - OAK HILL	200,869	0	
		000EGZ	TITLE I - MIGRANT EDUCATION	691,324	0	
		000FAA	VOC. ED. - STATE ADMINISTRATION	250,000	250,000	0
		000FAC	VOC. ED. -PROG AND LEADERSHIP ASSESSMENT	110,934	110,934	0
		000FAD	VOC. ED. - CURRICULUM DEVELOPMENT	114,631	114,631	0
		000FBE	VOC. ED. - SEX EQUITY	120,000	120,000	0
		000FBF	VOC. ED. - CRIMINAL OFFENDERS EDUC.PROG	36,672	36,672	0
		000FCG	VOC.ED. - INSTRUCTIONAL PROG-SITE APPL.	582,683	582,683	0
		000FCJ	VOC. ED. -PROGRAM IMPROVEMENTS/MATH TECH	5,500,000	5,500,000	0
		000FLA	FOREIGN LANGUAGE ACQUISITION	290,316	145,158	0
		000GAZ	IMPACT AID	1,671,774	835,887	0
		000HLA	TITLE IV - DCPS	2,185,569	0	
		000HLB	TITLE IV - PUBLIC CHARTER SCHOOLS	271,515	0	
		000HLK	TITLE IV - SEA ADMINISTRATION	51,663	0	
		000HLM	TITLE IV - SEA PROGRAM	68,884	0	
		000ITA	IMPROVING TEACHER QUALITY ADMINISTRATION	308,044	0	
		000ITC	IMPROVING TEACHER QUALITY-CSR TEACHERS	3,199,994	0	
		000ITD	IMPROVING TEACHER QUALITY (PROF DEVELOP)	2,152,435	0	
		000ITM	IMPROVING TEACHER QUALITY-MENTOR TEACHER	2,305,384	0	
		000ITN	IMPROVING TEACHER QUALITY (NPS)	1,259,979	0	
		000ITP	IMPROVING TEACHER QUALITY (PCS)	3,403,011	0	
		000ITQ	IMPROVING TEACHER QUALITY (LEA)	6,993,778	0	
		000ITS	IMPROVING TEACHER QUALITY (STE)	135,672	0	
		000ITT	IMPROVING TEACHER QUALITY	203,507	0	
000JBA	SPECIAL ED - STATE ADMINISTRATION	916,838	0	15,000,000		

Table D (continued)

Public Education System

Agency Code	Appropriation Title	Grant Number	Grant Name	Sum of FY 2007 Budget	Sum of Amount of Grant Match	Sum of Amount of MOE	
GA0	D.C. Public Schools	000JBD	SPECIAL ED - EMOTIONAL DISTURBED DCPS	13,822,671	0		
		000JBE	SPEC.ED-EMOTIONALLY DIST-PUB.CHARTERSCH	1,294,129	0		
		000JBM	SPECIAL EDUCATION - PRESCHOOL INCENTIVE	155,678	0		
		000JBN	SPECIAL EDUCATION-STATE ADMINISTRATION	11,935	0		
		000JBO	SPECIAL EDUCATION - STATE ACTIVITIES	47,739	0		
		000JBP	SPEC.ED-EMOTIONALLY DIST-PUB.CHARTERSCH	40,000	0		
		000JBS	STATE PROGRAM IMPROVEMENT GRANTSPEC ED	509,323	0		
		000LAL	LANGUAGE ACQUISITION STATE GRANTS (LEA)	800,973	0		
		000LAN	LANGUAGE ACQUISITION STATE GRANTS (NPS)	17,481	0		
		000LAP	LANGUAGE ACQUISITION STATE GRANTS (PCS)	39,172	0		
		000LAS	LANGUAGE ACQUISITION STATE GRANTS (SEA)	67,072	0		
		000LAZ	LANGUAGE ACQUISITION STATE GRANTS (LEA)	104,556	0		
		000MAR	COMPREHENSIVE SCH GR AT OYSTER ES	182,204	0		
		000MSP	MATH & SCIENCE PARTNERSHIP	958,296	0		
		000MSS	MATH & SCIENCE PARTNERSHIP	37,279	0		
		000PCE	PARNERSHIP IN CHARACTER ED - LEA	106,015	0		
		000PCF	PARNERSHIP IN CHARACTER ED - SEA	35,000	0		
		000RCS	TECHNOLOGY LITERACY CHALLENGE FUND - SEA	167,560	0		
		000RCZ	TECHNOLOGY LITERACY CHALLENGE FUND	3,394,248	0		
		000SLC	SMALLER LEARNING COMMUNITIES	1,800,000	0		
		000TAH	TEACHING TRADITIONAL AMERICAN HISTORY	356,014	0		
		000TNT	TRANSITION TO TEACHING	852,375	0		
		000TQE	TEACHER QUALITY ENHANCEMENT PROGRAM	2,066,416	1,033,208	0	
		000ZAF	HEAD START	6,146,641	1,536,660	0	
		000ZDZ	HEAD START CONSOLIDATED	3,267,628	816,907	0	
		000ZGZ	TITLE I -EVEN START-STATE ADMINISTRATION	66,806	0		
		000ZHZ	TITLE I-EVEN START-SITE ALLOCATIONS	1,146,633	0		
			Grants with no Match or MOE		36,552,093	0	0
			D.C. Public Schools Total		178,012,395	11,313,773	718,239,300

Table D (continued)

Public Education System

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
GD0	State Education Office	21MSSI	STATE STUDENT INCENTIVE GRANT	219,004	438,008	0
		22MSSI	STATE STUDENT INCENTIVE GRANT/SUPPLEMENT	363,479	726,958	0
		GEAR00	GEAR UP	1,697,790	1,849,128	0
		SAE001	STATE ADMINISTRATIVE EXPENSE CARRYOVER	544,718	639,345	31,719
		TEF001	TEMPORARY EMERGENCY FOOD ASSISTANCE PROG	154,196	48,935	0
		"Grants with no Match or MOE		26,749,882	0	0
		State Education Office Total		29,729,069	3,702,374	31,719
CE0	D.C. Public Library	LSTAXX	LSTA TECHNOLOGY ENHANCEMENT - 2000 AWARD	790,234	408,000	820,000
		"Grants with no Match or MOE		110,000	0	0
			D.C. Public Library Total	900,234	408,000	820,000
			GRAND TOTAL	208,641,698	15,424,147	719,091,019

Table E

Human Support Services

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE	
JA0	Department of Human Services	71IDCR	IDCR	9,096,811	9,901,000	0	
		71JAFS	FOOD STAMPS	8,365,716	8,366,000	0	
		72DCCF	CCDF	106,333	5,610,000	0	
		72DCHS	HEAD START	85,000	42,000	0	
		72RSIL	INDEPENDENT LIVING	296,417	30,000	0	
		72RSIO	INDEPENDENT LIVING: BLIND	225,000	23,000	0	
		72RSVT	VOC REHAB IN SERVICE TRAINING	24,465	8,000	0	
		72RSBS	BASIC SUPPORT: CASE MANAGEMENT	2,208,347	0	6,721,000	
		79AFTF	STRONG FAMILIES	73,579,687	0	75,694,000	
		Grants with no Match or MOE			84,028,382	0	0
		JA0 Total			178,016,158	23,980,000	82,415,000
RL0	Child and Family Services Agency	71ADOP	TITLE IV-E - ADOPTION	14,000,005	14,000,000	0	
		71CWEL	CHILD WELFARE	357,757	119,252	0	
		71FAMP	FAMILY PRESERVATION	1,833,044	611,015	0	
		71FOST	TITLE IV-E FOSTER CARE	15,700,008	15,700,000	0	
		72ILEV	EDUCATION AND TRAINING VOUCHER	254,564	63,641	0	
		Grants with no Match or MOE			1,342,598	0	0
		RL0 Total			33,487,976	30,493,908	0
RM0	Department of Mental Health	HOUS05	LONGTERM SUPPORTS FOR AFFORDABLE HOUSING	223,711	40,600	0	
		MHBG88	MH BLOCK GRANT	896,577	0	79,574,860	
		PEPS05	MH BLOCK GRANT	158,618	90,223	0	
		SDIG05	STATE DATA MENTAL HEALTH INFRASTRUCTURE	150,000	154,684	0	
		Grants with no Match or MOE			3,277,099	100,000	0
		RM0 Total			4,706,005	385,507	79,574,860

Table E (continued)

Human Support Services

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE	
HC0	Department of Health	71HAER	HIV HEALTH & SUPPORT SERVICES	17,184,130	0	9,475,760	
		71HATT	HIV/AIDS DRUG ASSISTANCE PROGRAM	9,496,796	9,475,760	0	
		71MMHA	HIV HEALTH & SUPPORT SERVICES	5,149,315	1,544,795	0	
		71NCPC	NCPC GRANT/COMPREHENSIVE CANCER	338,421	1,344,826	0	
		71PHDP	DIABETES CONTROL PROGRAM	174,053	110,000	0	
		71PHTP	TOBACCO CONTROL	90,800	122,823	0	
		71PSFM	FARMERS MARKET PROGRAM	361,000	108,300	0	
		71SHOI	OCCUPATIONAL INJURIES PROGRAM	71,954	71,954	0	
		71SHSF	ICF/MR AND NURSING HOME CERT.	2,054,922	565,000	0	
		72APBG	APRA BLOCK CUST. SERVICE	6,989,890	0	22,368,556	
		72EHNS	(blank)	800,000	0	0	
		72PHBG	PREVENTIVE HEALTH BLOCK GRANT (ADMIN)	1,004,995	0	3,800,000	
		72PSAE	MCH ABSTINENCE EDUCATION PROGRAM	127,799	95,849	0	
		72PSMB	MATERNAL & CHILD HEALTH BLOCK #516	7,153,620	5,192,559	0	
		73EHNI	NONPOINT SOURCE IMPLEMENTATION	997,303	870,000	60,000	
			*Grants with no Match or MOE		96,988,532	0	0
			HC0 Total		148,983,530	19,501,866	35,704,316

Table E (continued)

Human Support Services

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
HA0	Department of Parks and Recreation	912310	HEAD START PROGRAM	1,033,437	490,000	0
		HA0 Total		1,033,437	490,000	0
BY0	District of Columbia Office on Aging	3B1320	SUPPORT SERVICES	1,264,778	189,717	0
		3C1712	CONGREGATE MEALS	1,929,000	289,350	0
		3C1713	HOME BOUND MEALS	900,000	135,000	0
		3E1719	FAMILY CAREGIVERS PROGRAM	781,118	195,280	0
		3F1717	PREVENTIVE HEALTH	107,500	16,125	0
		7A1715	OMBUDSMAN ACTIVITY	70,000	10,500	0
		7B1716	ELDER ABUSE PREVENTION	25,000	3,750	0
		ADMIN1	ADMINISTRATION SERVICES (1)	494,986	74,248	0
		DCAACP	DC AWARENESS & CARE PROGRAM	263,768	171,967	0
		NSIP01	ELDERLY NUTRITION PROGRAM	551,580	82,737	0
		SHIP01	STATE HEALTH INS.PROGRAM(SHIP)	103,374	0	0
		BY0 Total		6,491,104	1,168,674	0
HM0	Office of Human Rights	"Grants with no Match or MOE		2,487,670	0	0
		HM0 Total		2,487,670	0	0
JF0	D.C. Energy Office	SEP998	FY07 SEP	290,000	0	130,000
		SHOPP6	SHOPP - AUTHORIZATION FOR FY07	7,200	0	6,920
		"Grants with no Match or MOE		8,211,398	0	0
		JF0 Total		8,508,599	0	136,920
GRAND TOTAL				383,714,478	76,019,955	197,831,096

Table F
Public Works

Agency Code	Appropriation Title	Grant Number	Grant Name	Sum of FY 2007 Budget	Sum of Amount of Grant Match	Sum of Amount of MOE		
KA0	Department of Transportation	ITCUS1	REHAB COLUMBUS CIR INTERMODAL TRANSP CTR	4,133,988	826,798	0		
		PLANNG	FTA-METROPOLITAN PLANNING FY2002	605,713	90,571	0		
		TRANSP	FEDERAL TRANSIT ADMINISTRATION FY00 SECT	1,071,063	214,212	0		
		Grants with no Match or MOE		2,403,392	0	0		
		KA0 Total		8,214,156	1,131,581	0		
KGO	Department of the Environment	63EHMB	MIGROTORY BIRD SURVEY	104,022	196,940	0		
		71EHAE	AMBIENT AIR MONITORING	189,432	113,000	0		
		71EHAP	AIR POLLUTION CONTROL	691,819	1,145,000	1,145,000		
		71EHAR	AQUATIC RESOURCE EDUCATION	37811	15,000	0		
		71EBBH	BACKYARD HABITAT	37532	27,000	0		
		71EHCB	CHESAPEAKE BAY	559,308	767,000	0		
		71EHFM	FISHERIES MANAGEMENT COORDINATION	179,414	70,000	0		
		71EHFS	FISHERIES MANAGEMENT STUDIES	289,128	140,000	0		
		71EHHW	HAZARDOUS WASTE MANAGEMENT	179,295	90,000	0		
		71EHIR	STATE INDOOR RADON	166,665	197,333	0		
		71EHLU	LEAKING UNDERGROUND STORAGE TANK	236,496	38,320	0		
		71EHPP	PEFORMANCE PARTNERSHIP (PESTCIDE)	153,160	90,000	0		
		71EHST	UNDERGROUND STORAGE TANK	151,881	70,000	0		
		71EHTS	TELEMETRY & PUSHNET (STRIPE BASS) FY07	30,437	0	0		
		71EHWE	WILD LIFE EDUCATION PROGRAM	50,088	67,561	0		
		71EHWP	WATER QUALITY MANAGEMENT	831,974	450,000	0		
		Grants with no Match or MOE		28,365,028	0	0		
		KGO Total		32,253,490	3,477,154	1,145,000		
		GRAND TOTAL				40,467,646	4,608,735	1,145,000

Table G

Enterprise - University of the District of Columbia

Agency Code	Appropriation Title	Grant Number	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
GF0 - Enterprise and Other	University of the District of Columbia	6F0100	DC COOPERATIVE EXTENSION SERV.	1,059,473	619,592	0
		6F2100	AES STATE PROGRAM	657,800	382,250	0
		6F4200	WRC - GENERAL ADMINISTRATION	90,000	63,962	0
		Grants with no Match or MOE		16,772,949	0	0
		GRAND TOTAL		18,580,222	1,065,804	0

Table H

Direct Medicaid

Appropriation Title	Grant Number	Grant Name	Sum of FY 2007 Budget	Sum of Amount of Grant Match	Sum of Amount of MOE
Department of Health	71MMMD	MEDICAID MEDICAL ASSISTANCE PAYMENT	1,099,819,835	358,700,001	0
Department of Health Total			1,099,819,835	358,700,001	0
Department of Human Services	71JAMA	MEDICAID ADMINISTRATION	13,535,874	13,536,000	0
Department of Human Services Total			13,535,874	13,536,000	0
		Grand Total	1,113,355,709	372,236,001	0

Table I

Public Provider Agencies (Receive Medicaid Funds Through Intra-District Budget Process)

Agency Code	Appropriation Title	Grant Name	FY 2007 Budget	Amount of Grant Match	Amount of MOE
GA0	D.C. Public Schools	Intra-District	18,500,000	7,928,571	0
GA0 Total			18,500,000	7,928,571	0
RL0	Child and Family Services Agency	Intra-District	47,692,198	20,493,513	0
RL0 Total			47,692,198	20,493,513	0
RM0	Department of Mental Health	Intra-District	32,544,600	13,947,686	0
RM0 Total			32,544,600	13,947,686	0
Grand Total			98,736,798	42,369,770	0

D.C. Statistical Profile

**Source:
Comprehensive Annual
Financial Report (CAFR),
year ended
September 30, 2005**

Statistical Section

This section contains statistical tables that reflect financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information. These tables differ from the financial statements because they usually cover more than two fiscal years and may present non accounting data.

The Statistical Section is divided into 5 sections as follows:

Section	<u>Page</u>
1. Financial Trends	125
2. Revenue Capacity.....	131
3. Debt Capacity	137
4. Demographic and Economic Information	141
5. Operating Information	143

1. Financial Trends

These schedules contain trend information to better understand how the District's financial performance and well-being have changed over time.

Net Assets By Component
Last Four Fiscal Years
(accrual basis of accounting, dollars in thousands)

<u>NET ASSETS</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 656,901	\$ 518,223	\$ 774,533	\$ 1,069,731
Restricted	834,006	870,284	807,839	930,021
Unrestricted	(625,908)	(593,786)	(370,474)	(249,088)
Total governmental activities net assets	<u>864,999</u>	<u>794,721</u>	<u>1,211,898</u>	<u>1,750,664</u>
Business-type activities				
Invested in capital assets, net of related debt	1,495	1,354	17,927	16,183
Restricted	271,361	262,148	288,224	322,893
Unrestricted	1,990	37,442	34,829	34,968
Total business-type activities net assets	<u>274,846</u>	<u>300,944</u>	<u>340,980</u>	<u>374,044</u>
Primary government				
Invested in capital assets, net of related debt	658,396	519,577	792,460	1,085,914
Restricted	1,105,367	1,132,432	1,096,063	1,252,914
Unrestricted	(623,918)	(556,344)	(335,645)	(214,120)
Total primary government net assets	<u>\$ 1,139,845</u>	<u>\$ 1,095,665</u>	<u>\$ 1,552,878</u>	<u>\$ 2,124,708</u>

Note: As a result of GASB 34 implementation in FY2002, only four fiscal years are presented.

Source: Office of Financial Operations and Systems

Changes in Net Assets		Exhibit S-1B			
Last Four Fiscal Years					
<i>(accrual basis of accounting, dollars in thousands)</i>					
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	
Governmental activities					
Expenses					
Governmental direction and support	\$ 471,609	\$ 525,072	\$ 554,614	\$ 641,964	
Economic development and regulation	323,804	252,716	253,311	283,186	
Public safety and justice	920,599	936,797	1,007,755	1,036,120	
Public education system	1,153,719	1,168,545	1,301,807	1,374,538	
Human support services	2,267,597	2,572,881	2,537,195	2,663,556	
Public works	279,506	312,704	313,580	307,247	
Public transportation	184,883	272,726	162,602	167,783	
Interest on long-term debt	175,241	178,301	189,697	201,882	
Total governmental activities expenses	<u>5,776,958</u>	<u>6,219,742</u>	<u>6,320,561</u>	<u>6,676,276</u>	
Program revenues					
Charges for services, fees, fines & forfeitures:					
Fines and forfeitures	88,495	90,237	102,828	111,146	
Licenses and permits	52,003	62,189	62,968	82,093	
Charges for services	145,546	170,735	134,314	133,923	
Operating grants & contributions	1,890,544	1,833,060	2,060,973	2,098,723	
Capital grants & contributions	161,450	176,449	151,334	112,704	
Total governmental activities program revenues	<u>2,338,038</u>	<u>2,332,670</u>	<u>2,512,417</u>	<u>2,538,589</u>	
Net (expenses)/revenues	<u>(3,438,920)</u>	<u>(3,887,072)</u>	<u>(3,808,144)</u>	<u>(4,137,687)</u>	
General revenues					
Taxes:					
Property taxes	809,069	899,665	1,017,653	1,150,672	
Sales and use taxes	750,060	779,920	828,391	828,391	
Income and franchise taxes	1,160,423	1,167,452	1,299,009	1,472,432	
Gross receipts taxes	231,786	261,643	271,897	295,819	
Other taxes	283,146	273,191	379,521	377,213	
Grants and contributions - unrestricted	-	25,070	24,543	-	
Investment earnings	19,283	13,341	16,211	39,811	
Miscellaneous	333,943	325,529	314,596	311,662	
Special items	(171,094)	-	-	-	
Transfers	63,000	37,574	73,500	71,450	
Total governmental activities general revenues	<u>3,479,616</u>	<u>3,783,385</u>	<u>4,225,321</u>	<u>4,676,453</u>	
Change in net assets --- governmental activities	<u>\$ 40,696</u>	<u>\$ (103,687)</u>	<u>\$ 417,177</u>	<u>\$ 538,766</u>	
Business activities					
Expenses					
Lottery and games	\$ 148,670	\$ 166,185	\$ 167,938	\$ 164,066	
Unemployment compensation	191,043	165,045	113,888	92,728	
Nursing home services	-	34,687	33,023	35,066	
Total business-type activities expenses	<u>339,713</u>	<u>365,917</u>	<u>314,849</u>	<u>291,860</u>	
Program revenues					
Charges for services, fees, fines & forfeitures:					
Lottery and games	211,151	237,890	241,133	234,931	
Unemployment compensation	-	-	-	-	
Nursing home services	-	34,124	30,907	32,184	
Operating grants & contributions	49,308	55,356	26,588	16,707	
Capital grants & contributions	-	-	15,464	-	
Total business-type activities program revenues	<u>260,459</u>	<u>327,370</u>	<u>314,092</u>	<u>283,822</u>	
Net (expenses)/revenues	<u>(79,254)</u>	<u>(38,547)</u>	<u>(757)</u>	<u>(8,038)</u>	
General revenues					
Taxes:					
Other taxes	104,945	82,626	97,196	92,985	
Investment earnings	18,978	19,332	16,847	18,887	
Miscellaneous	-	261.00	250	680	
Transfers	(63,000)	(37,574)	(73,500)	(71,450)	
Total business-type activities general revenues	<u>60,923</u>	<u>64,645</u>	<u>40,793</u>	<u>41,102</u>	
Change in net assets --- business-type activities	<u>\$ (18,331)</u>	<u>\$ 26,098</u>	<u>\$ 40,036</u>	<u>\$ 33,064</u>	
Total primary government					
Expenses	<u>\$ 6,116,671</u>	<u>\$ 6,585,659</u>	<u>\$ 6,635,410</u>	<u>\$ 6,968,136</u>	
Program revenues	<u>2,598,497</u>	<u>2,660,040</u>	<u>2,820,257</u>	<u>2,822,411</u>	
Net (expenses)/revenues	<u>(3,518,174)</u>	<u>(3,925,619)</u>	<u>(3,815,153)</u>	<u>(4,145,725)</u>	
General revenues	<u>3,540,539</u>	<u>3,848,030</u>	<u>4,272,366</u>	<u>4,717,555</u>	
Change in net assets --- primary government	<u>\$ 22,365</u>	<u>\$ (73,090)</u>	<u>\$ 457,213</u>	<u>\$ 571,830</u>	

Note: As a result of GASB 34 implementation in FY2002, only four fiscal years are presented.
Source: Office of Financial Operations and Systems

**Fund Balances, Governmental Funds
Last Four Fiscal Years**

Exhibit S-1C

(modified accrual basis of accounting, dollars in thousands)

	<u>2002</u>		<u>2003</u>		<u>2004</u>		<u>2005</u>
General Fund							
Reserved	\$ 545,414	\$	568,243	\$	607,903	\$	1,110,770
Unreserved	319,914		329,114		607,112		473,913
Total general fund	<u>865,328</u>		<u>897,357</u>		<u>1,215,015</u>		<u>1,584,683</u>
All other governmental funds							
Reserved	441,696		302,041		283,205		336,441
Unreserved, reported in:							
Special revenue funds	31,751		-		-		-
Capital project funds	(472,305)		(169,287)		(273,432)		(312,161)
Total all other governmental funds	<u>\$ 1,142</u>	\$	<u>132,754</u>	\$	<u>9,773</u>	\$	<u>24,280</u>

Note: As a result of GASB 34 implementation in FY2002, only four fiscal years are presented.

Source: Office of Financial Operations and Systems

**Changes in Fund Balances, Governmental Funds
Last Four Fiscal Years**

Exhibit S-1D

(modified accrual basis of accounting, dollars in thousands)

	2002	2003	2004	2005
REVENUES				
Taxes	\$ 3,229,809	\$ 3,384,093	\$ 3,806,906	\$ 4,251,191
Fines and forfeits	88,495	90,238	102,828	111,146
Licenses and permits	52,003	62,189	62,968	82,093
Charges for services	145,546	170,736	134,314	133,923
Investment earnings	19,283	13,341	16,211	39,811
Miscellaneous	332,861	320,460	305,039	311,573
Federal contributions	490,373	380,100	393,928	382,966
Operating grants	1,561,621	1,555,404	1,842,922	1,828,461
Total revenues	<u>5,919,991</u>	<u>5,976,561</u>	<u>6,665,116</u>	<u>7,141,164</u>
EXPENDITURES				
Governmental direction and support	366,981	415,591	483,185	590,344
Economic development and regulation	223,760	224,811	236,220	267,335
Public safety and justice	899,116	907,670	984,062	1,034,456
Public education system	1,143,281	1,155,297	1,284,448	1,340,767
Human support services	2,249,303	2,445,336	2,563,646	2,657,848
Public works	149,302	164,753	164,231	175,300
Public transportation	184,883	272,726	162,602	167,783
Debt service:				
Principal	138,575	149,792	152,086	183,845
Interest and other charges	189,006	178,301	189,697	202,387
Fiscal charges	-	15,338	13,721	9,277
Total debt service	<u>327,581</u>	<u>343,431</u>	<u>355,504</u>	<u>395,509</u>
Subtotal expenditures	<u>5,544,207</u>	<u>5,929,615</u>	<u>6,233,898</u>	<u>6,629,342</u>
Capital outlay	<u>905,418</u>	<u>762,145</u>	<u>666,649</u>	<u>615,089</u>
Total expenditures	<u>6,449,625</u>	<u>6,691,760</u>	<u>6,900,547</u>	<u>7,244,431</u>
Excess of revenues over(under) expenditures	<u>(529,634)</u>	<u>(715,199)</u>	<u>(235,431)</u>	<u>(103,267)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of bonds	408,180	1,019,873	325,726	386,370
Premium (discount) from sale of bonds	-	-	-	14,478
Payment to refunded bond escrow agent	(69,487)	(234,179)	-	-
Proceeds from bond escrow restructuring	-	-	9,557	89
Proceeds from capital lease	-	-	503	19
Equipment financing program	51,944	17,094	20,822	15,036
Transfer in	63,000	77,119	109,717	193,439
Transfers out	-	(34,476)	(36,217)	(121,989)
Total other financing sources (uses)	<u>453,637</u>	<u>845,431</u>	<u>430,108</u>	<u>487,442</u>
Net change in fund balances	<u>\$ (75,997)</u>	<u>\$ 130,232</u>	<u>\$ 194,677</u>	<u>\$ 384,175</u>
Other capital expenditures beside capital outlay	31,262	49,529	23,960	33,706
Total Capital expenditures	<u>936,680</u>	<u>811,674</u>	<u>690,609</u>	<u>648,795</u>
Debt service as a percentage of noncapital expenditures	<u>5.94%</u>	<u>5.84%</u>	<u>5.72%</u>	<u>6.00%</u>

Source: Office of Financial Operations and Systems

**Tax Revenues by Source, Governmental Funds
Last Four Fiscal Years**
(modified accrual basis of accounting, dollars in thousands)

Exhibit S-1E

Fiscal Year	Property Tax			Sales and Use	Income and Franchise	Gross Receipts	Other Taxes	Total
	Real	Personal	Rental					
2002	\$ 726,014	\$ 65,208	\$ 13,172	\$ 750,060	\$ 1,160,423	\$ 231,786	\$ 283,146	\$ 3,229,809
2003	822,845	67,294	11,749	779,920	1,167,452	261,643	273,191	3,384,094
2004	947,690	63,558	16,840	828,391	1,299,009	271,897	379,521	3,806,906
2005	1,058,100	72,068	18,165	957,394	1,472,432	295,819	377,213	4,251,191

Note: As a result of GASB 34 implementation in FY2002, only four fiscal years are presented.

Source: Office of Financial Operations and Systems

2. Revenue Capacity

These schedules contain information regarding the District's most significant local revenue sources: property, income, and sales and use taxes.

**Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years**
(dollars in thousands)

Exhibit S-2A

Fiscal Year	Estimated Actual Value		Total Taxable	Tax Exempt	Total Value	Total Direct Tax Rate	Tax exempt as a % of total estimated actual value
	Commercial Property	Residential Property					
		(1) (2) (3)					
1996	\$ 20,657,057	22,041,463	42,698,520	29,749,392	72,447,912	N/A	41.1%
1997	19,373,225	22,884,675	42,257,900	30,170,470	72,428,370	N/A	41.7%
1998	19,726,319	23,461,404	43,187,723	31,517,981	74,705,704	N/A	42.2%
1999	18,734,933	23,710,565	42,445,498	30,620,782	73,066,280	N/A	41.9%
2000	19,357,631	23,912,435	43,270,066	30,900,682	74,170,748	1.43	41.7%
2001	21,960,148	22,268,968	44,229,116	32,086,134	76,315,250	1.45	42.0%
2002	27,619,604	24,902,543	52,522,147	33,812,037	86,334,184	1.39	39.2%
2003	29,684,430	28,379,237	58,063,667	35,728,289	93,791,956	1.38	38.1%
2004	33,752,889	32,701,220	66,454,109	43,234,068	109,688,177	1.35	39.4%
2005	36,905,213	49,982,554	86,887,767	43,219,725	130,107,492	1.37	33.2%

Note: Assessed value is 100 percent of estimated actual value.

Total direct tax rate for years 1996 - 1999 could not be determined

(1) After deduction of homestead exemption and credits against tax

(2) Does not reflect the 2002 & 2003 Cap Assessment of 25% for Class 01 with Homestead Exemptions

(3) Does not reflect the 2004 & 2005 Cap Assessment of 12% for Class 01 with Homestead

Source: Office of Tax and Revenue

**Direct Property Tax Rates
Last Six Fiscal Years**

Exhibit S-2B

Fiscal Year	Direct Property Tax Rate				Total Direct
	Basic Rate	General Obligation Debt Service	Redevelopment Program		
2000	0.73	0.70	-	1.43	
2001	0.75	0.70	-	1.45	
2002	0.79	0.60	-	1.39	
2003	0.78	0.60	-	1.38	
2004	0.90	0.45	-	1.35	
2005	0.92	0.45	-	1.37	

Note: Information prior to FY2000 is not available.

Source: Office of Tax and Revenue

Major Tax Rates
Last Ten Fiscal Years

Exhibit S-2C

Fiscal Year	Property (per \$100 of assessed value)						Sales and Use			Income and Franchise		Gross Receipt
	Residential		Commercial			Personal	General (1)	Cigarette (2)	Motor Fuel (3)	Individual (4)	Business (5)	Public Utility (6)
	Owner occupied	Tenant occupied	Hotels	Improved	Unimproved							
1996	0.96	1.54	1.85	2.15	5.00	3.40	0.0575	0.65	0.20	.060-.095	0.09975	0.10
1997	0.96	1.54	1.85	2.15	5.00	3.40	0.0575	0.65	0.20	.060-.095	0.09975	0.10
1998	0.96	1.54	1.85	2.15	5.00	3.40	0.0575	0.65	0.20	.060-.095	0.09975	0.10
1999	0.96	1.54	1.85	2.15	5.00	3.40	0.0575	0.65	0.20	.060-.095	0.09975	0.10
2000	0.96	1.34	1.85	2.05	2.05	3.40	0.0575	0.65	0.20	.050-.095	0.09975	0.10
2001	0.96	1.15	1.85	1.95	1.95	3.40	0.0575	0.65	0.20	.050-.093	0.09975	0.10
2002	0.96	0.96	1.85	1.85	1.85	3.40	0.0575	0.65	0.20	.050-.093	0.09975	0.10
2003	0.96	0.96	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.050-.093	0.09975	0.11
2004	0.96	0.96	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.050-.093	0.09975	0.11
2005	0.96	0.96	1.85	1.85	5.00	3.40	0.0575	1.00	0.20	.050-.090	0.09975	0.11

Source: Office of Tax and Revenue

- (1) Of sales value
- (2) Per package of 20
- (3) Per gallon
- (4) Of Taxable Income
- (5) Of net income
- (6) Of gross charges (gas, lighting, telephone)

Principal Property Taxpayers
Current Year and Nine Years Ago
(dollars in thousands)

Exhibit S-2D

Taxpayer	2005			1996		
	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value	* Taxable Assessed Value	*** Rank	% of Total Taxable Assessed Value
MANUFACTURERS LIFE INSURANCE	\$ 312,361	1	0.470%	\$ N/A		New Lot 1997
WASHINGTON SQUARE LIMITED PARTNERSHIP	266,750	2	0.401%	198,726	1	0.471%
13TH & F ASSOCIATES LP & WMATA	259,190	3	0.390%	149,705 **	4	0.355%
CARR REALTY SQUARE 106 PARTNERSHIP	247,030	4	0.372%	177,776	2	0.422%
WELLS REIT/INDEPENDENCE SQUARE LLC	228,648	5	0.344%	148,707 **	5	0.353%
RUTH R ECKLES/WARNER INVESTMENTS LP, ET AL	217,037	6	0.327%	96,562 **	7	0.229%
1301 K STREET LP	202,588	7	0.305%	N/A		New Lot 1997
PARCEL 49C LP	201,766	8	0.304%	10,780	8	0.026%
METROPOLITAN SQUARE ASSOCIATES LLC	192,433	9	0.290%	161,515 **	3	0.383%
TEACHERS INSURANCE & ANNUITY ASSOCIATION	191,407	10	0.288%	102,815 **	6	0.244%

- * Source 1996 RPT Account Status Report (Folio)
- ** Different ownership in 1996
- *** 1996 exact rank can not be determined

Source: Office of Tax and Revenue

Ten Highest Assessed Values For Tax Exempt Properties
Current Year
(dollars in thousands)

Exhibit S-2E

Property	Value
INTERNATIONAL FINANCE CORPORATION	\$ 364,096
GEORGETOWN UNIVERSITY	331,222
INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT	322,629
INTERNATIONAL MONETARY FUND	241,304
INTERNATIONAL MONETARY FUND	225,967
INTER-AMERICAN DEVELOPMENT BANK	200,389
AMERICAN UNIVERSITY	168,590
PROTESTANT EPISCOPAL CATHEDRAL FND DC	166,986
INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT	138,392
WASHINGTON HOSPITAL CENTER	138,198

Source: Office of Tax and Revenue

Note: Duplicate property listings resulted from properties with multiple addresses.

Property Tax Levies and Collections
Last Ten Fiscal Years
(dollars in thousands)

Exhibit S-2F

Fiscal Year Ended Sep 30	Taxes Levy	Tax Collections (1)			Percent of Collections to Levy	
		Current	Subsequent Years (2)	Total	Current	Total
1996	\$ 700,171	\$ 632,181	\$ 48,905	\$ 681,086	90.3%	97.3%
1997	648,166	606,435	21,002	627,437	93.6%	96.8%
1998	638,569	590,249	30,548	620,797	92.4%	97.2%
1999	637,647	554,064	29,078	583,142	86.9%	91.5%
2000	613,385	569,190	23,587	592,777	92.8%	96.6%
2001	669,016	576,965	58,359	635,324	86.2%	95.0%
2002	740,387	649,895	57,729	707,624	87.8%	95.6%
2003	847,980	774,989	63,110	838,099	91.4%	98.8%
2004	1,011,891	898,352	47,701	946,053	88.8%	93.5%
2005	1,198,319	1,021,836	46,314	1,068,150	85.3%	89.1%

(1) Approximately 45% of real property tax collections are deposited with fiscal agents, such as commercial banks, for payment of matured bonds and interest.

(2) Subsequent year collections related to collections on prior year levies.

Calculations for Exhibit S-2F have been done based on methodology used for the FY2003 CAFR. Current year tax levy amounts include new billings for prior year penalties and interest. Subsequent year collections relate to collections on prior year levies.

Source: Office of Tax and Revenue

**Personal Income Tax Rates
Last Ten Fiscal Years**

Exhibit S-2G

Year	Top Rate	Top Income Tax Rate Is Applied to Taxable Income in Excess of			* Average Effective Rate
		Single	Married Filing Jointly	Head of Household	
1996	9.50%	20,000	20,000	20,000	6.03%
1997	9.50%	20,000	20,000	20,000	6.32%
1998	9.50%	20,000	20,000	20,000	6.39%
1999	9.50%	20,000	20,000	20,000	6.47%
2000	9.50%	20,000	20,000	20,000	6.39%
2001	9.30%	30,000	30,000	30,000	6.60%
2002	9.30%	30,000	30,000	30,000	6.55%
2003	9.30%	30,000	30,000	30,000	6.66%
2004	9.30%	30,000	30,000	30,000	6.65%
2005	9.00%	30,000	30,000	30,000	N/A

N/A: Not Available

* Fiscal year personal income tax collections divided by prior-year personal income.

Source: Office of Tax and Revenue

**Personal Income Tax Filers and Liability by Income Level
Current Year and Nine Years Ago**
(dollars, except income level, are in thousands)

Exhibit S-2H

Income Level	2005				1996			
	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Personal Income Tax Liability	Percentage of Total
\$100,001 and higher	31,292	12.44%	\$ 678,995,823	64.34%	18,961	6.59%	\$ 248,736,980	41.12%
\$75,001 -- \$100,000	15,773	6.27%	89,636,769	8.49%	11,174	3.88%	60,640,889	10.02%
\$50,001 -- \$75,000	30,699	12.20%	113,560,195	10.76%	24,553	8.53%	91,636,207	15.15%
\$25,001 -- \$50,000	70,234	27.92%	128,959,792	12.22%	77,216	26.84%	141,050,591	23.32%
\$10,001 -- \$25,000	60,772	24.15%	39,204,448	3.71%	91,897	31.94%	57,231,942	9.46%
\$10,000 and lower	42,825	17.02%	5,037,392	0.48%	63,920	22.22%	5,677,286	0.94%
Total	251,595	100.00%	\$ 1,055,394,419	100.00%	287,721	100.00%	\$ 604,973,895	100.00%

Source: Office of Tax and Revenue

3. Debt Capacity

These schedules present information showing the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

**Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years**
(dollars in thousands, except per capita)

Exhibit S-3A

Fiscal Year	General Obligation Bonds (GO)	Actual Value of Taxable Property	GO Bonds as a Percentage of Actual Value of Taxable Property	GO Debt Per Capita
1996	\$ 2,965,756	\$ 42,698,520	6.95%	\$ 5,181
1997	3,084,763	42,257,900	7.30%	5,433
1998	3,091,403	43,187,723	7.16%	5,469
1999	3,098,582	42,445,498	7.30%	5,434
2000	3,109,728	43,270,066	7.19%	5,442
2001	2,582,017	44,229,116	5.84%	4,535
2002	2,670,573	52,522,147	5.08%	4,730
2003	3,251,118	58,063,667	5.60%	5,830
2004	3,418,933	66,454,109	5.14%	6,169
2005	3,632,198	86,887,767	4.18%	6,598

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**
(dollars in thousands, except per capita)

Exhibit S-3B

Fiscal Year	Governmental Activities							Personal Income	Total Debt as a Percentage of			Total Debt Per Capita	Total Tax Supported Debt' Per Capita*
	General Obligation Bonds	TIF Bonds	QZAB	Certificates of Participation	Capital Leases	Tobacco Bonds*	Total Debt		Personal Income	Population			
1996	\$ 2,965,756	-	-	-	77,485	-	\$ 3,043,241	18,766,180	16.2	572,377	\$ 5,317	5,317	
1997	3,084,763	-	-	-	129,715	-	3,214,478	19,579,959	16.4	567,736	5,662	5,662	
1998	3,091,403	-	-	-	124,181	-	3,215,584	20,562,335	15.6	565,230	5,689	5,689	
1999	3,098,582	-	-	-	132,189	-	3,230,771	21,114,995	15.3	570,213	5,666	5,666	
2000	3,109,728	-	-	-	131,167	-	3,240,895	23,102,223	14.0	571,437	5,671	5,671	
2001	2,582,017	6,900	-	-	121,564	521,105	3,231,586	25,618,196	12.6	569,408	5,675	4,760	
2002	2,670,573	126,545	3,582	-	157,057	514,280	3,472,037	26,125,315	13.3	564,643	6,149	5,238	
2003	3,251,118	125,524	3,327	129,530	90,458	506,550	4,106,507	26,651,113	15.4	557,620	7,364	6,456	
2004	3,418,933	124,009	3,071	128,345	84,456	502,740	4,261,554	28,839,355	14.8	554,239	7,689	6,782	
2005	3,632,198	117,525	2,815	120,760	76,390	498,740	4,448,428	N/A	N/A	550,521	8,080	7,174	

Note: There are no business type activities with outstanding debt

* Tobacco bonds are not supported by general tax revenues and are not included in the 'Tax Supported Debt' Per Capita calculation.

Legal Debt Margin Information

Exhibit S-3C

Last Ten Fiscal Years
(dollars in thousands)

Debt Service Cost Margin Calculation for Fiscal Year 2005:

General fund revenue	\$ 4,844,459
Debt service cost limitation (17% of general fund revenue)	823,558
Debt expenditure applicable to limit:	
Principal	\$ 173,361
Interest	164,980
Subtotal for current year	<u>338,341</u>
Highest future year debt service cost	\$ 359,735
Total debt service cost subject to the limitation	<u>359,735</u>
Debt service cost margin	<u>\$ 463,823</u>

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Debt service cost limitation	\$ 507,012	\$ 530,194	\$ 573,851	\$ 608,902	\$ 688,754	\$ 718,024	\$ 622,331	\$ 627,516	\$ 735,472	\$ 823,558
Highest future year debt service cost	403,739	428,918	400,504	346,992	327,044	270,910	284,114	319,160	339,003	359,735
Debt service cost margin	\$ 103,273	\$ 101,276	\$ 173,347	\$ 261,910	\$ 361,710	\$ 447,114	\$ 338,217	\$ 308,356	\$ 396,469	\$ 463,823

Total debt service cost subject to the limit as a percentage of debt service cost limit	79.6 %	80.9 %	69.8 %	57.0 %	47.5 %	37.7 %	45.7 %	50.9 %	46.1 %	43.7 %
---	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

Debt limit ratio	11.1 %	11.3 %	15.8 %	12.7 %	9.7 %	6 %	7.8 %	8.6 %	7.8 %	7.4 %
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Note: Under the District of Columbia Self-Government and Governmental Reorganization Act, no long term general obligation debt (other than refunding debt) may be issued during any fiscal year in an amount which would cause the amount of the principal and interest paid in any fiscal year on all long term debt to exceed 17 percent of the revenues of the fiscal year in which the debt is issued. The debt service percent is calculated using the highest fiscal year debt service divided by the total revenues. The debt service percent limitation was increased from 14 to 17 percent in fiscal year 1998 as a result of the National Capital Revitalization and Self-Government Improvement Act of 1997, accounting for the decrease in revenues from the repeal of the Federal payment in lieu of taxes and the loss of court revenues.

Pledged-Revenue Coverage
Last Four Fiscal Years
(dollars in thousands)

Exhibit S-3D

Fiscal Year	Tax Increment Financing Debts				Coverage
	Sales Tax Increment	Debt Service			
		Principal	Interest		
2002	\$ 33	\$ -	\$ 33	100.00%	
2003	1,236	1,104	132	100.00%	
2004	2,335	1,515	4,265	40.40%	
2005	9,270	6,484	4,933	81.19%	

Note: Details regarding the District's outstanding debt can be found in the Notes to the Basic Financial Statements. The debt service payment for FY 2005 includes \$5,557 paid out of the bond service reserve fund.

4. Demographic and Economic Information

These schedules offer demographic and economic data to help explain the environment within which the District's financial activities take place. This information also facilitates comparisons of financial statement information over time and among governments.

**Demographic and Economic Statistics
Last Ten Fiscal Years**

Exhibit S-4A

Fiscal Year	Popula- tion (1)	Personal Income (2)(3)	Per Capita Income (2)	Median Age (1)	Employ- ment (4)	Unemploy- ment Rate (4)	Claims	
							Accepted (5)	Rejected (5)
1996	572,377	18,766,180	32,786	N/A	627,600	8.6%	45,142	18,821
1997	567,736	19,579,959	34,488	36.0	619,100	8.3%	38,851	15,898
1998	565,230	20,562,335	36,379	36.3	614,600	8.2%	28,202	8,412
1999	570,213	21,114,995	37,030	37.2	620,600	6.9%	22,440	7,475
2000	571,437	23,102,223	40,428	35.4	645,200	5.8%	22,113	6,002
2001	569,408	25,618,196	44,731	35.5	654,400	6.0%	18,189	6,514
2002	564,643	26,125,315	45,902	35.9	661,800	6.6%	26,166	10,706
2003	557,620	26,651,113	47,305	35.7	665,900	7.0%	21,527	7,342
2004	554,239	28,839,355	52,101	35.1	670,500	7.8%	18,554	6,450
2005	550,521	N/A	N/A	N/A	677,900	7.5%	17,223	6,074

N/A: Not Available

(1) Source: Federal Bureau of the Census (As of July 1)

(2) Source: Federal Department of Commerce, Bureau of Economic Analysis

(3) In thousands

(4) Source: D.C. Department of Employment Services

(5) Source: D.C. Unemployment Compensation Office

**Principal Employers
Current Year and Nine Years Ago ****

Exhibit S-4B

Employer	2004 **			1995		
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment
Howard University	*	1	*	*	5	*
The George Washington University	*	2	*	*	1	*
Georgetown University	*	3	*	*	2	*
Washington Hospital Center	*	4	*	*	3	*
Children's National Medical Center	*	5	*	*	7	*
Fannie Mae	*	6	*	*	10	*
Howard University Hospital	*	7	*	*	12	*
American University	*	8	*	*	11	*
Georgetown University Hospital	*	9	*	*	9	*
Providence Hospital	*	10	*	*	16	*
George Washington University Hospital	*	18	*	*	4	*
Washington Post	*	12	*	*	6	*
Potomac Electric Power Company	*	24	*	*	8	*
Total	<u>46,609</u>		<u>10.9%</u>	<u>43,262</u>		<u>11.5%</u>

* This data is produced through the Quarterly Covered Employment and Wage (QCEW) Program, a Bureau of Labor Statistics federal/state cooperative statistical program. Release of data under this program is subject to the Confidential Information Protection and Statistical Efficiency Act of 2002. The District cannot release company specific employment information without the written consent of each of the companies that are included in the release of such data. As a result, we are only presenting rank and total employment information for the top ten principal employers.

** 2005 data will not be available until fiscal year 2006

5. Operating Information

These schedules contain service and infrastructure data to better understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Operating Indicators by Function/Program
Last Ten Fiscal Years

Exhibit S-5A

Function/Program	Operating Indicators									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>GOVERNMENTAL DIRECTION AND SUPPORT</u>										
Bond rating by S&P	B	B	BB	BBB	BBB	BBB+	BBB+	A-	A	A+
Bond rating by Moody's	Ba	Ba2	Ba1	Baa3	Baa3	Baa1	Baa1	Baa1	A2	A2
Bond rating by Fitch	BB	BB	BB+	BBB	BBB	BBB+	BBB+	A-	A-	A
<u>ECONOMIC DEVELOPMENT AND REGULATION</u>										
Taxable retail sales (\$ millions)	6,352	6,640	6,892	7,730	8,298	7,367	7,485	7,683	8,342,682	10,486,545
Commercial construction units	12	57	127	45	36	38	59	59	115	125
Value	101,717	1,003,761	343,121	362,692	301,372	889,830	919,252	418,049	1,720,869	1,466,587
Residential construction units	80	165	165	40	42	422	448	499	506	861
Value	21,399	91,170	35,851	6,746	8,217	100,366	102,861	68,931	117,803	192,609
<u>Housing Finance Agency</u>										
Number of Single-Family Units Financed	386	329	314	486	527	503	161	5	0	0
Amount of Single-Family Financing Provided (\$ 000s)	38,600	300,000	31,217	56,200	67,922	61,300	19,600	612	0	0
Number of Multi-Family Units Financed	0	36	736	1,509	1,115	1,555	1,893	1,237	525	7,623
Amount of Multi-Family Financing Provided (\$ 000s)	651	1,997	53,160	70,870	45,647	98,534	101,205	76,358	36,051	133,510
Total Number of Housing Units Financed	386	365	1,050	1,995	1,642	2,058	2,054	1,242	525	7,623
Total Amount of Housing Financing Provided (\$ 000s)	39,251	301,997	84,377	127,070	113,569	159,834	120,805	76,970	36,051	133,510
<u>PUBLIC SAFETY AND JUSTICE</u>										
<u>Police</u>										
Crime Index Offenses	67,491	58,378	48,819	42,671	39,651	40,305	40,213	39,797	36,246	32,678
Number of Police Officers	3,561	3,657	3,537	3,484	3,599	3,601	3,666	3,711	3,800	3,800
<u>Fire</u>										
Number of Fire Fighters	1,225	1,233	1,206	1,179	1,204	1,282	1,294	1,388	1,426	1,500
Number of Fire Alarms	175,300	148,774	146,457	155,497	115,601	125,371	118,416	119,582	119,846	187,242
Inspections	26,325	27,594	34,978	18,595	22,983	23,923	20,303	13,055	26,703	29,072
<u>EMS</u>										
Number Emergency Medical Personnel	309	298	304	328	321	331	354	377	342	331
Number of Emergency Responses	91,044	71,475	70,196	72,337	71,998	75,008	86,175	89,817	N/A	114,823
<u>PUBLIC LIBRARY</u>										
Number of Volumes	2,812,565	2,863,749	2,562,452	2,562,452	2,756,244	2,715,332	2,721,119	2,609,062	2,559,601	2,333,957

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Continued)

Exhibit S-5A

Function/Program	Operating Indicators									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>PUBLIC EDUCATION SYSTEM</u>										
<u>D.C. Public School System</u>										
Number of School Teachers	5,695	5,062	5,482	5,267	5,030	4,850	4,938	4,365	5,206	4,938
Number of School Students	79,802	78,648	77,111	71,899	70,762	68,925	67,522	65,093	62,306	62,306
Number of High School Graduates	2,696	2,853	2,777	2,675	2,695	2,808	2,894	2,723	2,740	2,680
<u>University of the District of Columbia</u>										
Number of Teachers	N/A	N/A	N/A	233	223	N/A	260	260	208	219
Number of Students	7,464	4,754	5,284	5,181	5,358	5,456	5,468	5,241	5,424	5,364
Number of Graduates	1,041	961	692	576	581	511	466	483	508	503
<u>PUBLIC WORKS/PUBLIC TRANSPORTATION</u>										
Street Resurfaced (includes reconstruction); regular cover; pavement restoration (miles)	18.2	56.1	31.8	31.9	39.4	78.8	103.1	27.8	36.5	90.0
Potholes Repaired	N/A	N/A	N/A	N/A	5,354	5,802	7,005	7,679	9,177	5,272
Refuse collected (tons per day)	462	513	538	505	526	466	491	511	506	485
Recyclables collected (tons per day)	72	0*	0*	80	79	82	78	83	84	85
Tons of Bulk Trash Removed	N/A	N/A	N/A	N/A	N/A	N/A	4,898	4,994	5,362	4,956
Tons of Leaves Removed	N/A	N/A	N/A	N/A	N/A	N/A	8,983	8,014	6,651	9,569
Tons of Snow Removed	9,172,768	1,336,034	1,994	2,313,133	3,070,883	1,475,619	638,106	8,056,083	2,472,659	880,000
*Note: In FY's 1997 and 1998 recycling was suspended.										
<u>Department of Motor Vehicles</u>										
Number of motor vehicle registrations (1/1 - 12/31)	N/A	130,203	270,242	237,832	288,866	N/A	231,848	235,907	243,874	250,602
Number of operator licenses issued (1/1 - 12/31)	N/A	86,983	102,095	120,755	148,216	N/A	70,491	78,022	96,760	80,765
Number of operator licenses outstanding (1/1 - 12/31)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	241,304	237,526	314,650
<u>D.C. WATER AND SEWER AUTHORITY</u>										
Number of Customer locations	130,420	130,645	130,920	130,000	127,882	124,749	130,000	122,502	122,802	123,062
Average daily water consumption (MGD)	143	137	133	139	134	132	135	86	87	86
Daily maximum sewer capacity (MGD)	585	740	740	740	740	740	1,076	370	370	370
Peak 4 Hour Flow, through complete process (MGD)	740	740	740	740	740	740	740	740	740	740
Excess Storm Flow, primary treatment only (MGD)	336	336	336	336	336	336	336	336	336	336
Peak Flow (MGD)	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076	1,076
<u>CONVENTION CENTER</u>										
Conferences held	91	98	115	139	116	165	169	163	201	189
Attendees	1,350,925	598,069	989,787	840,590	935,763	985,196	915,088	891,008	1,023,072	1,153,250

N/A: Not Available

**Capital Asset Statistics by Function/Program
Last Ten Fiscal Years**

Exhibit S-5B

Function/Program	Fiscal Years									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>Police</u>										
Police Stations Including Satelites	8	9	10	11	13	13	14	14	16	16
Number of Patrol Cars	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,207	1,199
<u>Fire</u>										
Number of Fire stations	33	33	33	33	34	34	34	34	34	34
Number of Fire Fighting Equipment	64	64	62	62	70	78	78	91	92	92
<u>EMS</u>										
Number of Ambulances	42	42	57	57	53	53	53	65	62	62
<u>D.C. Public School System</u>										
Schools	159	147	149	149	146	146	146	147	147	165
Number of school buses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	650	669
<u>Public Library</u>										
Number of Main and Branch Buildings	22	22	22	22	22	22	22	22	22	22
Number of Community and Kiosk Facilities	5	5	5	5	5	5	5	5	5	5
<u>Parks and Recreation</u>										
Acreage	800	800	800	800	800	800	800	800	800	800
Number of Recreation & Community Centers	81	71	77	77	77	77	78	75	75	72
Number of Day Camps	3	3	3	3	3	3	78	57	70	51
Number of Outdoor Swimming Pools	35	34	34	35	35	35	22	32	27	26
Number of Indoor Swimming Pools	7	6	7	6	7	7	7	6	6	8
<u>Public Works/Public Transportation</u>										
Number of Refuse collection trucks	74	74	52	52	52	52	52	52	52	71
Primary Street Miles	126	126	126	126	126	126	126	126	126	126
Secondary Street Miles	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007
Number of Street Lights	63,823	66,364	66,429	66,507	76,565	64,349	66,089	66,570	66,562	66,650
Number of Signalized Intersections	1,340	1,502	1,504	1,510	1,519	1,519	1,529	1,533	1,534	1,538
Number of Trees	N/A	N/A	N/A	N/A	N/A	N/A	106,000	110,000	114,000	118,000
<u>D.C. Water & Sewer Authority</u>										
Miles of water mains	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1300	1300
Miles of sewer mains	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1800	1800

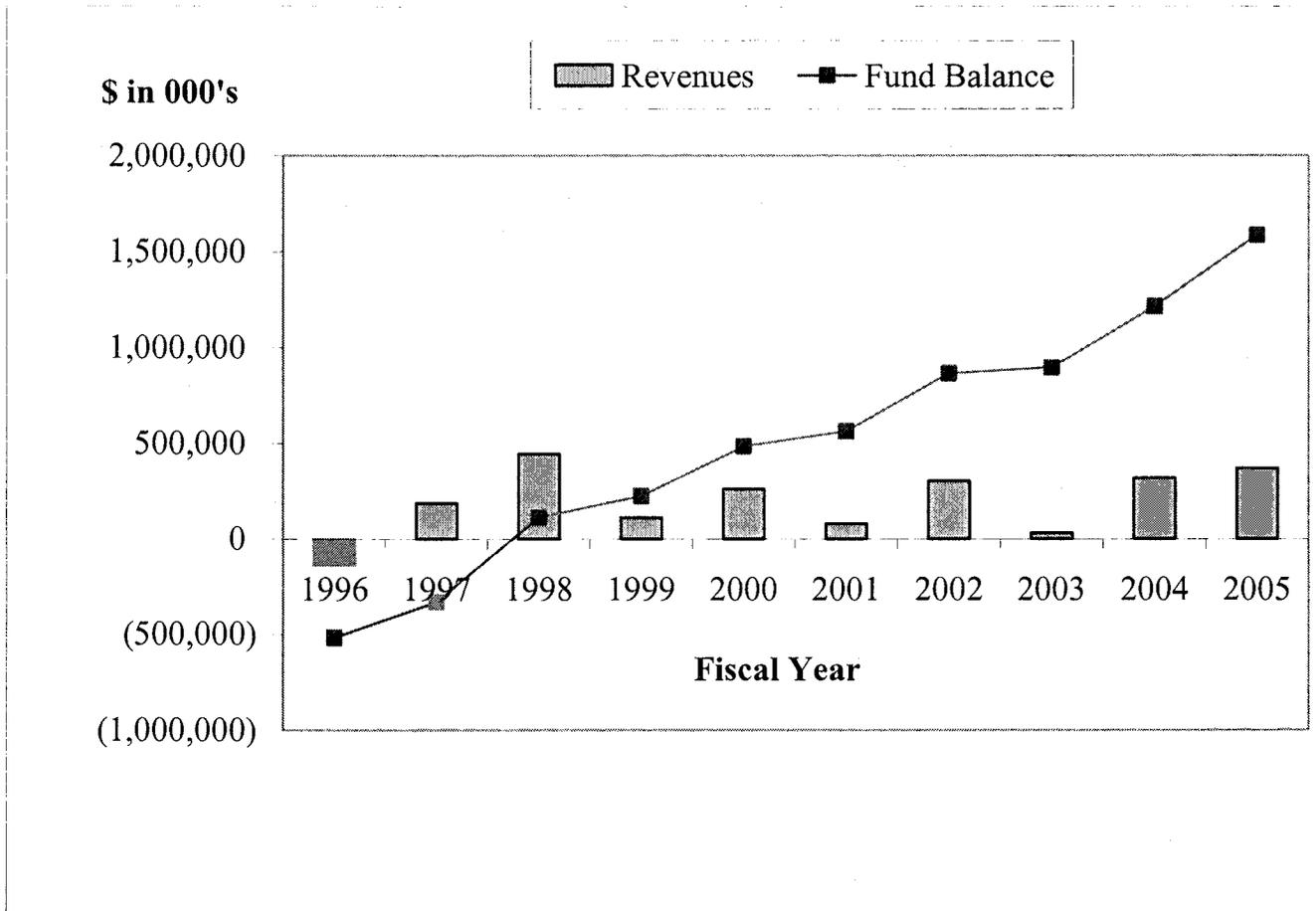
Full-Time Equivalent General Fund District Government Employees by Function/Program
Last Ten Fiscal Years
(Year ended Sept 30)

Exhibit S-5C

Function/Program	Full-time Equivalent District Government Employees									
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Governmental direction and support	1,288	1,457	1,700	2,187	1,953	2,659	2,647	2,417	2,358	2,419
Economic development and regulation	717	626	584	1,014	1,205	597	556	538	1,000	986
Public safety and justice	11,122	10,611	8,738	8,548	8,244	7,328	7,169	7,379	7,547	7,963
Public education system	10,299	9,334	8,636	8,495	9,662	10,824	11,344	10,818	10,770	9,211
Human support services	3,538	3,112	3,224	3,086	4,666	1,957	4,095	4,280	4,211	4,555
Public works	2,073	2,111	2,225	1,235	1,718	2,071	1,585	1,454	1,624	1,752
Total	29,037	27,251	25,107	24,565	27,448	25,436	27,396	26,886	27,510	26,886

Exhibit S-5D

Fund Balance Trend Chart



Basis of Budgeting and Accounting

Basis of Budgeting and Accounting

Background

There are three basic categories of differences between the basis of accounting and the basis of budgeting that follows generally accepted accounting principles (GAAP) for state and local government: (1) Basis of Accounting - "Cash plus encumbrances" and "modified accrual" are two of the different ways to define revenue and expenditures; (2) Perspective - The budget and accounting reports may have different fund reporting structures, e.g., a budget may account for debt services in the Local Funds, while GAAP principles require that debt service be recorded in a separate fund; (3) Reporting Component - the District's Comprehensive Annual Financial Report (CAFR) may present "reporting components" and funds in different ways than the budget document.

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 (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenue and expenditures/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted

for in the same manner as similar business enterprises or nonbusiness organizations.

Internal Control

Management of the District is responsible for establishing and maintaining an internal control structure 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 generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. 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 are 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 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. A project-length financial plan is adopted for the Capital Projects. 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 maintains an encumbrance recording system as one technique of accomplishing budgetary control. Generally, encumbered amounts lapse at year-end in the General Fund but not in the Capital Projects Fund and Special Revenue Fund.

Glossary of Budget Terms

Glossary of Budget Terms

Accrual basis of accounting - An accounting method that attempts to recognize revenues when they are earned and expenses when they are incurred, not when cash changes hands. The Governmental Accounting Standards Board (GASB) requires this accounting method for governments for periods beginning after June 15, 2001. Contrast this term to "modified accrual basis of accounting."

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

Agency Financial Operations Program (AFO) - A program within an agency's strategic business plan structure under Performance-Based Budgeting. AFO is utilized to track the funding and FTE count for all 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. Five Associate Chief Financial Officers (ACFOs), each representing one of the major appropriation titles in the District's budget, manage agency financial operations. Agency fiscal officers report to their respective ACFO, who serves as the key contact between the Office of Chief Financial Officer and the Deputy Mayors in managing the 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 strategic business plan structure under Performance-Based Budgeting. AMP is utilized to track costs associated with common administrative expenses across the District. Under AMP, these costs fall within thirteen activities: (1) Personnel, (2) Training and Employee Development, (3) Labor Management Partnerships, (4) Contracting and Procurement, (5) Property Management, (6) Information Technology, (7) Financial Services, (8)

Risk Management, (9) Legal Services, (10) Fleet Management, (11) Communications, (12) Customer Service, and (13) Performance Management.

Allocable Revenue - Revenue earned, collected, and used by the agency responsible for generating the revenue.

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 - Revenue collected 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 - The nine broad areas that 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, Receivership Programs, Financing and Other, and Enterprise Other Funds.

Arbitrage - Simultaneous purchasing and selling of the identical item in different markets in order to yield profits.

ARGUS - Name of the District's new budgeting and performance management system.

ASMP - Administrative Services Modernization Program. A District-wide business transformation project focused on improving administrative processes, systems, and policies across the operating agencies, administrative agencies, and financial agencies. The project was launched in June 2001 and will span approximately five years.

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 principle amount and a contract interest rate. The principle can be paid at maturity while the interest is generally paid semi-annually as a percent of the principle. For

Bond Ratings			
Rating	S & P	Moody's	Fitch IBCA
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

example, a government could see \$10,000,000 in bonds with a 5% interest rate. If the bonds matured in five years, then the \$10,000,000 would have to be paid to the bondholder. During that period, \$500,000 would have to be paid in interest each year or \$250,000 semi-annually. These bonds would be called term bonds, since they are due at a fixed point in time. Serial bonds come due at different points in time.

Bond Rating - A bond rating is an independent assessment of the creditworthiness of a bond (note or any security of indebtedness) by a credit rating agency. The three primary rating agencies are Standard & Poor's (S & P), Moody's Investor Services (Moody's), and Fitch IBCA, Inc. (Fitch IBCA). 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. The

credit rating symbols (long-term) are generally assigned with the highest and the lowest in investment grade. The table below denotes the bond rating codes of the various rating agencies.

Budget - A plan of financial and operational intent embodying an estimate of proposed expenditures for a given period and proposed means of financing.

Budget Advisory Council (BAC) - An advisory group comprised of academics and practitioners in financial management, public management, public policy and budgeting. This groups provides non-binding guidance and recommendations to the Office of Budget Planning on topics including, but not limited to: budget development processes, fiscal policy and long-term financial planning, budget shortfalls, emerging policy issues, metrics, and integration of strategic business planning with the budget process.

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 Category - An operating budget expenditure classification: either personal services (PS) or non-personal services (NPS).

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 Modification - A change in any portion of the budget during the fiscal year.

Budget Preparation - The budget planning and development process from the initial budget call, up to and including final approval by Congress.

Budget Reserve - Funds that are earmarked for special purposes to protect the District against shortfalls in revenue and unforeseen expenditures.

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

CAFR - State and Local governments issue an annual financial report called the Comprehensive Annual Financial Report or CAFR. The CAFR has three parts: (1) an introductory section, (2) a financial section, and (3) a statistical section. Some but not all of what goes into the CAFR is shaped by the Governmental Accounting Standards Board (GASB) which is the current authoritative source for governmental Generally Accepted Accounting Principles (GAAP). The groups that use the CAFR most extensively and rely on it heavily consist of the agencies that rate state and local governments for purposes of sale of bonds. Institutions that buy and sell these bonds would also be among the users of the CAFR. Moody's, Fitch IBCA, and Standard and Poor are among the best known rating agencies. The people who rate or buy and sell these bonds are among the most capable of reading, analyzing, and interpreting the CAFR.

Certificates of Participation (COP) - In a typical lease purchase arrangement, the District as lessee purchases property under contract from 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. The lease underlying the COP will usually state the obligation (GO) bond of the District.

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

Collateral - Security left with a creditor to assure the performance of the obligor. When the obligor has performed, the creditor must return the collateral.

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

Component Unit - Legally separate organizations for which elected officials of the District are financially accountable. Accountability exists because some or all of the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. All component units use proprietary fund type accounting.

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.

Continuing Full-Time (CFT) Positions - Full-time positions that the District has authority to fill under its congressional appropriation. Although these are "authorized" positions, some CFT positions may not be filled because of funding constraints.

Control Center - The basic unit of budgetary and financial control in the District's financial management system. Each District agency is composed of one or more control centers that serve as the major subparts of the agency's budget.

Controllable Property - 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.

Current Services Budget - An estimate of the funds needed to continue existing levels of service in the next fiscal year.

Debt Ratio - Total debt divided by total assets.

Debt Service - Scheduled payment of the interest and principal to bond holders that is necessary to retire bond indebtedness.

Emergency Shelter (ESG) - Federal grants to provide capital and operating support for emergency shelters and transitional housing for the homeless.

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

Energy, Rent, and Communications - The name of the object class used to allocate funds for those needs.

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 - A written agreement or instrument setting up for the allocation funds or securities deposited by the giver or grantor to a third party (the escrow agent), for the eventual benefit of the second party (the grantee). The escrow agent holds the deposit until certain conditions have been met.

Expenditure - A payment for goods or services received.

Federal Funds - Funding (usually in the form of federal grants) provided by the federal government to support various federally established programs such as Medicaid and welfare. These funds are earmarked for a particular purpose or program and cannot be re-allocated to fund other programs.

Fixed assets - Long-lived tangible items that provide a benefit for a number of future periods.

Fringe Benefits - Part of overall employee compensation, 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 equals 2,080 hours and .75 FTE equals 1,566 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 - Accounting method of providing information on the District of Columbia receipts and disbursements in separate categories or "funds". Governments use fund accounting to segregate sources of revenue and the purpose for which they are to be used.

Fund Balance - The difference between fund assets and fund liabilities. The fund balance is cumulative over the life of the fund.

Generally Accepted Accounting Principles (GAAP)

- Uniform minimum standard of guidelines for financial accounting and reporting that the District follows. They govern the form and content of an entity's (public, private, non-profit) basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define accounting practices at a particular time.

GASB - The Governmental Accounting Standards Board (GASB) is a private non-profit body responsible for establishing and improving accounting and financial reporting standards for more than 84,000 governmental units in the United States. Although they 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 attempts to issue bonds.

GFOA - The Government Finance Officers Association of the United States and Canada is the premier association of public-sector finance professionals and is dedicated to providing high-quality support to state and local governments. The GFOA's two established criteria for financial excellence include: (1) the "Distinguished Budget Presentation Award" (Budget Program) conferred on governments whose budgets are deemed exemplary as a policy document, financial guide, operations guide, and communication device; (2) "Certificate of Achievement for Excellence in Financial Reporting" (CAFR Program) for governments whose CAFRs achieve the highest standards in financial reporting.

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 General Fund, which is the principal operating fund of the District, is used to account for all financial resources except those required to be accounted for in another fund.

General Fund Deficit - In the District, an amount representing unfunded expenditures and obligations accumulated primarily in years prior to Home Rule.

General Obligation Bonds - Bonds sold by a municipal government to private investors to provide long-

term financing for capital project needs. Repayment of the principal and interest is made from General Fund revenue.

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 one government unit to another government unit or organization. Typically, these contributions are made to Local governments from State and Federal governments for specified purposes.

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

HOME - Home Investment Partnerships Program. A federal grant program that provides housing for low-income persons.

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).

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

Industrial Revenue Bond - A bond that enables the District to borrow money to finance or refinance undertakings in the areas of housing, health facilities, transit, college and university programs which provide loans for the payment of educational expenses for or on behalf of students, pollution control facilities, and industrial and 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 such as highways, bridges, buildings and public utilities.

Interest Accrual - The amount of interest owed on borrowings but not to be paid until a later 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, a part of General Fund revenue.

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.

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.

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. Also, the reason for the existence of an agency.

Modified accrual basis of accounting - A basis of accounting that recognizes revenues when earned, only so long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. That is, revenues are only recognized under modified accrual accounting to the degree that they are available to finance expenditures of the fiscal period.

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 paid on municipal bonds is exempt from federal income taxes and state and local taxes in the state of issue.

NAICS -- Beginning in 1997, The North American Industry Classification System (NAICS, pronounced nakes) has replaced the Standard Industrial Classification (SIC). NAICS is a uniform industry-wide classification system designed as the index for statistical reporting of all economic activities of the U.S; Canada, and Mexico. This new six digit code is a major revision that provides for newer industries and

reorganizes the categories on a production/process-oriented basis compared to the SIC that used

Summary Tables

FY 2007 Proposed Budget and Financial Plan

**Government of the District of Columbia
FY 2007 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
Governmental Direction and Support							
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	12,366	14,038	14,350	0	14,350	312
AC0	OFFICE OF THE D.C. AUDITOR	1,663	2,008	2,165	0	2,165	157
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	893	976	998	0	998	22
AA0	OFFICE OF THE MAYOR	6,039	7,466	8,409	0	8,409	943
BA0	OFFICE OF SECRETARY	2,856	4,241	3,668	416	4,084	-157
CW0	CUSTOMER SERVICE OPERATIONS	361	353	363	0	363	9
AE0	OFFICE OF CITY ADMINISTRATOR	11,052	26,061	10,553	8,151	18,704	-7,358
RK0	OFFICE OF RISK MANAGEMENT	1,258	1,865	1,602	0	1,602	-263
BE0	OFFICE OF PERSONNEL	9,388	10,950	11,031	577	11,608	658
HD0	HUMAN RESOURCES DEVELOPMENT	1,904	2,000	2,073	0	2,073	73
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	9,431	10,630	8,046	3,041	11,087	457
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	11,180	12,989	11,337	884	12,221	-769
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	44,470	39,422	38,024	0	38,024	-1,398
AM0	OFFICE OF PROPERTY MANAGEMENT	17,768	19,551	19,959	4,434	24,392	4,841
AF0	CONTRACT APPEALS BOARD	765	806	858	0	858	52
DL0	BOARD OF ELECTION & ETHICS	4,325	5,042	5,284	0	5,284	242
CJ0	OFFICE OF CAMPAIGN FINANCE	1,292	1,374	1,502	0	1,502	127
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	682	801	894	0	894	93
CH0	OFFICE OF EMPLOYEE APPEALS	1,438	1,589	1,711	0	1,711	122
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	430	440	421	0	421	-19
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	39,845	47,249	51,549	6,033	57,582	10,333
AD0	OFFICE OF THE INSPECTOR GENERAL	9,991	11,646	12,372	0	12,372	725
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	105,381	119,359	118,730	31,058	149,789	30,430
EPC	EMERGENCY PURCHASE CARDS	0	0	0	0	0	0
Total, Governmental Direction and Support		294,776	340,859	325,898	54,594	380,492	39,633

**Government of the District of Columbia
FY 2007 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
<i>Economic Development and Regulation</i>							
<i>EB0</i>	OFFICE OF THE DEPUTY MAYOR OF PLANNING	30,358	37,980	12,745	31,931	44,676	6,696
<i>BDO</i>	OFFICE OF PLANNING	5,946	6,223	6,336	15	6,351	128
<i>ENO</i>	OFFICE OF LOCAL BUSINESS DEVELOPMENT	982	1,438	2,711	0	2,711	1,274
<i>TK0</i>	OFFICE OF MOTION PICTURES AND TELEVISION	516	579	594	0	594	15
<i>BJ0</i>	OFFICE OF ZONING	2,457	2,902	2,998	0	2,998	96
<i>DB0</i>	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	47,491	126,415	2,186	124,086	126,271	-144
<i>CF0</i>	DEPARTMENT OF EMPLOYMENT SERVICES	40,290	57,742	37,268	27,200	64,468	6,726
<i>DK0</i>	BOARD OF APPEALS AND REVIEW	0	0	0	0	0	0
<i>DA0</i>	BOARD OF REAL PROPERTY ASSES. & APPEALS	337	431	439	0	439	8
<i>CRO</i>	DEPT CONSUMER & REGULATORY AFFAIRS	34,942	40,145	25,874	13,119	38,993	-1,152
<i>BX0</i>	COMMISSION ON ARTS & HUMANITIES		9,352	9,168	800	9,968	617
<i>LQ0</i>	ALCOHOL BEVERAGE REGULATION ADMINISTRATION	3,105	4,702	0	3,983	3,983	-718
<i>BI0</i>	DEPT. OF BANKING AND FINANCIAL INSTITUTIONS	0	0	0	0	0	0
<i>DH0</i>	PUBLIC SERVICE COMMISSION	6,551	7,727	0	7,726	7,726	0
<i>DJ0</i>	OFFICE OF THE PEOPLE'S COUNSEL	3,830	4,306	0	4,596	4,596	290
<i>SR0</i>	DEPT. OF INSURANCE, SECURITIES AND BANKING	11,766	14,158	0	15,184	15,184	1,025
<i>CT0</i>	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	4,885	5,054	0	5,566	5,566	512
<i>HY0</i>	HOUSING AUTHORITY SUBSIDY	0	4,003	0	0	0	-4,003
<i>AY0</i>	ANACOSTIA WATERFRONT CORP. (SUBSIDY)	0	8,200	5,000	0	5,000	-3,200
Total, Economic Development and Regulation		193,455	331,356	105,320	234,204	339,524	8,168

**Government of the District of Columbia
FY 2007 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
Public Safety and Justice							
FA0	METROPOLITAN POLICE DEPARTMENT	377,853	365,935	420,306	12,174	432,480	66,544
FBO	FIRE AND EMERGENCY SERVICES DEPARTMENT	149,226	155,891	164,910	20	164,930	9,040
FDO	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	112,100	117,500	140,100	0	140,100	22,600
FL0	DEPARTMENT OF CORRECTIONS	123,376	130,751	112,333	25,755	138,089	7,338
FK0	NATIONAL GUARD	2,094	2,187	2,657	0	2,657	470
BN0	D.C. EMERGENCY MANAGEMENT AGENCY	3,007	3,621	4,837	0	4,837	1,216
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	204	218	228	0	228	10
DV0	JUDICIAL NOMINATION COMMISSION	103	126	131	0	131	5
FH0	OFFICE OF POLICE COMPLAINTS	1,715	2,095	2,114	0	2,114	19
FZ0	D.C. SENTENCING COMMISSION	537	662	646	0	646	-16
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	6,362	9,265	9,450	135	9,585	320
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	3,621	5,893	6,223	183	6,407	513
FI0	CORRECTIONS INFORMATION COUNCIL	49	155	144	0	144	-11
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	248	276	289	0	289	13
FV0	FORENSICS LABORATORY TECHNICIAN TRAINING PROGRAM	730	800	1,268	0	1,268	468
UC0	OFFICE OF UNIFIED COMMUNICATIONS	24,242	31,662	5,048	32,023	37,072	5,410
BT0	EMERGENCY AND DISASTER RESPONSE	0	0	0	0	0	0
FT0	HOMELAND SECURITY GRANTS	0	0	0	0	0	0
Total, Public Safety and Justice		805,468	827,037	870,684	70,292	940,976	113,938

**Government of the District of Columbia
FY 2007 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
Public Education System							
GA0	D.C. PUBLIC SCHOOLS	788,733	801,025	810,656	10,034	820,690	19,665
GX0	TEACHERS' RETIREMENT FUND	9,147	15,500	14,600	0	14,600	-900
GDO	STATE EDUCATION OFFICE	10,084	17,378	14,325	9,789	24,114	6,736
GCO	D.C. PUBLIC CHARTER SCHOOLS	188,324	239,284	264,866	0	264,866	25,581
GGO	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	51,581	57,873	59,296	0	59,296	1,423
CE0	D.C. PUBLIC LIBRARY	30,173	33,043	40,442	526	40,968	7,925
BX0	COMMISSION ON ARTS & HUMANITIES	4,135	0	0	0	0	0
GI0	DISTRICT OF COLUMBIA EDUCATIONAL INVESTMENT FUND	0	21,000	0	0	0	-21,000
GJ0	DISTRICT OF COLUMBIA CHARTER SCHOOLS INVESTMENT FUND	0	4,200	0	0	0	-4,200
Total, Public Education System		1,082,177	1,189,302	1,204,185	20,349	1,224,534	35,232
Human Support Services							
JA0	DEPARTMENT OF HUMAN SERVICES	276,738	227,433	253,829	10,600	264,429	36,996
RL0	CHILD AND FAMILY SERVICES AGENCY	159,227	153,593	167,215	750	167,965	14,372
RMO	DEPARTMENT OF MENTAL HEALTH	194,138	183,575	175,867	3,808	179,675	-3,900
HCO	DEPARTMENT OF HEALTH	530,404	573,487	585,571	32,776	618,347	44,860
HA0	DEPT OF PARKS AND RECREATION	35,352	42,949	41,891	1,600	43,491	542
BY0	OFFICE ON AGING	13,990	14,744	16,036	0	16,036	1,292
PT0	PBC TRANSITION	0	0	0	0	0	0
BH0	UNEMPLOYMENT COMPENSATION FUND	5,198	7,124	5,800	0	5,800	-1,324
BGO	DISABILITY COMPENSATION FUND	29,013	30,281	30,280	0	30,280	-1
HMO	OFFICE OF HUMAN RIGHTS	2,215	2,285	2,387	0	2,387	102
BZ0	OFFICE ON LATINO AFFAIRS	3,874	3,655	4,267	0	4,267	612
JF0	D.C. ENERGY OFFICE	4,306	3,104	3,185	8,867	12,052	8,948
JY0	CHILDREN AND YOUTH INVESTMENT FUND	5,068	8,068	7,500	0	7,500	-568
BR0	BROWNFIELD REMEDIATION	0	0	0	0	0	0
AP0	ASIAN AND PACIFIC ISLANDER AFFAIRS	351	540	825	0	825	285
VA0	OFFICE OF VETERANS AFFAIRS	233	251	302	0	302	51
MR0	MEDICAID RESERVE	0	0	0	0	0	0
RNO	INCENTIVES FOR ADOPTION OF CHILDREN	0	0	0	0	0	0
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	0	59,090	66,555	0	66,555	7,465
Total, Human Support Services		1,260,106	1,310,180	1,361,511	58,401	1,419,912	109,733

Government of the District of Columbia
FY 2007 Proposed Budget
General Fund

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
Public Works							
KT0	DEPARTMENT OF PUBLIC WORKS	92,175	95,043	106,343	3,754	110,098	15,055
KA0	DEPARTMENT OF TRANSPORTATION	27,768	30,416	0	34,287	34,287	3,871
KV0	DEPARTMENT OF MOTOR VEHICLES	37,796	46,369	33,408	10,273	43,681	-2,688
KG0	DISTRICT DEPARTMENT OF ENVIRONMENT	0	0	8,825	5,680	14,505	14,505
TC0	D.C. TAXI CAB COMMISSION	1,203	1,362	865	618	1,484	122
KCO	WASHINGTON METRO AREA TRANSIT COMMISSION	95	110	140	0	140	30
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	165,303	187,632	198,487	0	198,487	10,855
KDO	SCHOOL TRANSIT SUBSIDY	4,657	5,169	5,425	0	5,425	256
Total, Public Works		328,997	366,101	353,493	54,614	408,107	42,006
Financing and Other							
RD0	RESERVE	0	0	0	0	0	0
DS0	REPAYMENT OF LOANS AND INTEREST	342,683	370,778	408,114	0	408,114	37,336
ZD0	REPAYMENT OF GENERAL FUND DEFICIT	0	0	0	0	0	0
ZA0	SHORT-TERM BORROWINGS	4,666	5,500	8,000	0	8,000	2,500
SB0	INAUGURAL EXPENSES	0	0	0	0	0	0
CP0	CERTIFICATES OF PARTICIPATION	10,904	11,000	31,225	0	31,225	20,225
ZH0	SETTLEMENTS AND JUDGMENTS	19,323	20,655	15,655	0	15,655	-5,000
ZZ0	WILSON BUILDING	3,259	3,740	4,211	0	4,211	471
UP0	WORKFORCE INVESTMENTS	0	61,110	38,500	0	38,500	-22,610
TT0	TOBACCO TRUST FUND	0	0	0	0	0	0
DO0	NON-DEPARTMENTAL	0	37,286	6,172	23,505	29,677	-7,609
EP0	EMERGENCY PLANNING AND SECURITY FUND	0	0	0	0	0	0
TE0	ONE-TIME EXPENDITURES	0	0	0	0	0	0
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	16,974	0	0	0	0	0
CS0	CASH RESERVE	0	50,000	50,000	0	50,000	0
GR0	GRANT DISALLOWANCE	0	0	0	0	0	0
ELO	EQUIPMENT LEASE OPERATING	22,058	27,441	43,955	0	43,955	16,514
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	0	0	0	0	0
CNO	PAY-GO CONTINGENCY	0	0	0	0	0	0
PA0	PAY-GO CAPITAL	20,550	262,323	81,487	0	81,487	-180,836
ZB0	DEBT SERVICE - ISSUANCE COSTS	4,935	40,000	30,000	0	30,000	-10,000
SMO	SCHOOLS MODERNIZATION FUND	0	12,208	1,650	0	1,650	-10,558
RHO	DISTRICT RETIREE HEALTH CONTRIBUTION	0	138,000	4,700	0	4,700	-133,300
BK0	BASEBALL	33,067	0	0	0	0	0
DT0	REPAYMENT OF REVENUE BONDS	0	0	6,000	0	6,000	6,000
Total, Financing and Other		478,419	1,040,040	729,669	23,505	753,174	-286,867

**Government of the District of Columbia
FY 2007 Proposed Budget
General Fund**

Appropriation Title (Thousands of Dollars)		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	Amount	Amount	Amount	Amount	Amount	Amount
<i>Total General Operating Funds</i>		4,443,398	5,404,875	4,950,760	515,959	5,466,719	61,844
Enterprise and Other Funds							
LA0	WATER AND SEWER AUTHORITY	235,884	295,710	0	311,642	311,642	15,932
LB0	WASHINGTON AQUEDUCT	0	50,512	0	143,174	143,174	92,662
SW0	STORM WATER	2,826	6,673	0	7,000	7,000	327
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	235,397	251,000	0	256,000	256,000	5,000
SC0	SPORTS AND ENTERTAINMENT COMMISSION	3,620	339,630	0	195,314	195,314	-144,316
DY0	D.C. RETIREMENT BOARD	12,548	30,078	0	34,423	34,423	4,345
FP0	CORRECTIONAL INDUSTRIES	0	0	0	0	0	0
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0	78,900	0	80,238	80,238	1,338
NC0	NATIONAL CAPITAL REVITALIZATION CORPORATION	0	52,731	0	51,592	51,592	-1,139
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	66,747	78,807	59,296	20,934	80,230	1,423
UV0	D.C. OFFICE OF PERSONAL AGENCY TRUST FUND	811	1,100	0	1,265	1,265	165
UW0	D.C. PUBLIC LIBRARY TRUST FUNDS	2	17	0	17	17	0
UI0	UNEMPLOYMENT COMPENSATION FUND	92,728	180,000	0	180,000	180,000	0
AW0	ANACOSTIA WATERFRONT CORPORATION	0	8,200	5,000	0	5,000	-3,200
<i>Total, Enterprise and Other Funds</i>		650,562	1,373,357	64,296	1,281,599	1,345,895	-27,463
Grand Total, DISTRICT GOVERNMENT		5,093,960	6,778,233	5,015,056	1,797,558	6,812,614	34,381

**** 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 2007 Proposed Budget

Gross Funds

			FY 2007 Approved Budget by Type of Funding							
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Governmental Direction and Support										
AB0 COUNCIL OF THE DISTRICT OF COLUMBIA	12,366	14,038	14,350	0	14,350	0	0	14,350	0	14,350
AC0 OFFICE OF THE D.C. AUDITOR	1,663	2,008	2,165	0	2,165	0	0	2,165	0	2,165
DX0 ADVISORY NEIGHBORHOOD COMMISSIONS	893	976	998	0	998	0	0	998	0	998
AA0 OFFICE OF THE MAYOR	10,318	13,454	8,409	0	8,409	6,092	0	14,501	114	14,615
BA0 OFFICE OF SECRETARY	2,987	4,241	3,668	416	4,084	0	0	4,084	0	4,084
CW0 CUSTOMER SERVICE OPERATIONS	969	1,048	363	0	363	0	0	363	695	1,058
AE0 OFFICE OF CITY ADMINISTRATOR	110,551	173,880	10,553	8,151	18,704	132,726	0	151,430	672	152,101
RK0 OFFICE OF RISK MANAGEMENT	1,648	2,365	1,602	0	1,602	0	0	1,602	500	2,102
BE0 OFFICE OF PERSONNEL	11,992	13,544	11,031	577	11,608	0	0	11,608	3,014	14,622
HDD HUMAN RESOURCES DEVELOPMENT	2,080	2,000	2,073	0	2,073	0	0	2,073	0	2,073
AS0 OFFICE OF FINANCE AND RESOURCE MANAGEMENT	199,167	200,888	8,046	3,041	11,087	0	0	11,087	227,693	238,779
PO0 OFFICE OF CONTRACTING AND PROCUREMENT	12,776	14,642	11,337	884	12,221	0	0	12,221	1,783	14,004
TO0 OFFICE OF THE CHIEF TECHNOLOGY OFFICER	69,855	43,474	38,024	0	38,024	0	0	38,024	4,052	42,076
AM0 OFFICE OF PROPERTY MANAGEMENT	61,540	69,346	19,959	4,434	24,392	0	0	24,392	61,727	86,119
AF0 CONTRACT APPEALS BOARD	765	806	858	0	858	0	0	858	0	858
DL0 BOARD OF ELECTION & ETHICS	5,172	5,042	5,284	0	5,284	0	0	5,284	0	5,284
CJ0 OFFICE OF CAMPAIGN FINANCE	1,292	1,374	1,502	0	1,502	0	0	1,502	0	1,502
CG0 PUBLIC EMPLOYEE RELATIONS BOARD	682	801	894	0	894	0	0	894	0	894
CH0 OFFICE OF EMPLOYEE APPEALS	1,438	1,589	1,711	0	1,711	0	0	1,711	0	1,711
EA0 METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	926	440	421	0	421	0	0	421	0	421
CB0 OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	58,600	66,275	51,549	6,033	57,582	16,641	0	74,223	8,924	83,147
AD0 OFFICE OF THE INSPECTOR GENERAL	11,171	12,942	12,372	0	12,372	1,355	0	13,727	0	13,727
AT0 OFFICE OF THE CHIEF FINANCIAL OFFICER	116,918	124,242	118,730	31,058	149,789	932	0	150,721	3,951	154,672
EPC EMERGENCY PURCHASE CARDS	0	0	0	0	0	0	0	0	0	0
Total, Governmental Direction and Support	695,768	769,418	325,898	54,594	380,492	157,746	0	538,238	313,124	851,362

Government of the District of Columbia

FY 2007 Proposed Budget

Gross Funds

			FY 2007 Approved Budget by Type of Funding							
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
<i>Economic Development and Regulation</i>										
EB0 OFFICE OF THE DEPUTY MAYOR OF PLANNING	31,384	37,980	12,745	31,931	44,676	350	0	45,026	0	45,026
BD0 OFFICE OF PLANNING	6,785	6,673	6,336	15	6,351	450	0	6,801	0	6,801
EN0 OFFICE OF LOCAL BUSINESS DEVELOPMENT	982	1,438	2,711	0	2,711	0	0	2,711	0	2,711
TK0 OFFICE OF MOTION PICTURES AND TELEVISION	516	579	594	0	594	0	0	594	0	594
BJ0 OFFICE OF ZONING	2,457	2,902	2,998	0	2,998	0	0	2,998	0	2,998
DB0 DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	104,051	210,710	2,186	124,086	126,271	98,019	0	224,290	0	224,290
CF0 DEPARTMENT OF EMPLOYMENT SERVICES	77,293	93,048	37,268	27,200	64,468	34,039	80	98,587	577	99,164
DK0 BOARD OF APPEALS AND REVIEW	0	0	0	0	0	0	0	0	0	0
DA0 BOARD OF REAL PROPERTY ASSES. & APPEALS	337	431	439	0	439	0	0	439	0	439
CR0 DEPT CONSUMER & REGULATORY AFFAIRS	35,440	40,251	25,874	13,119	38,993	0	0	38,993	0	38,993
BX0 COMMISSION ON ARTS & HUMANITIES	0	9,918	9,168	800	9,968	529	0	10,497	20	10,517
LQ0 ALCOHOL BEVERAGE REGULATION ADMINISTRATION	3,266	4,702	0	3,983	3,983	0	0	3,983	0	3,983
BIO DEPT. OF BANKING AND FINANCIAL INSTITUTIONS	0	0	0	0	0	0	0	0	0	0
DH0 PUBLIC SERVICE COMMISSION	6,746	7,976	0	7,726	7,726	137	137	8,001	0	8,001
DJ0 OFFICE OF THE PEOPLE'S COUNSEL	3,830	4,306	0	4,596	4,596	0	0	4,596	0	4,596
SR0 DEPT. OF INSURANCE, SECURITIES AND BANKING	11,848	14,158	0	15,184	15,184	0	0	15,184	0	15,184
CT0 OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	5,023	5,054	0	5,566	5,566	0	0	5,566	0	5,566
HY0 HOUSING AUTHORITY SUBSIDY	0	4,003	0	0	0	0	0	0	0	0
AY0 ANACOSTIA WATERFRONT CORP. (SUBSIDY)	0	8,200	5,000	0	5,000	0	0	5,000	0	5,000
Total, Economic Development and Regulation	289,958	452,328	105,320	234,204	339,524	133,524	217	473,266	597	473,863

Government of the District of Columbia

FY 2007 Proposed Budget

Gross Funds

			FY 2007 Approved Budget by Type of Funding							
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Public Safety and Justice										
FA0 METROPOLITAN POLICE DEPARTMENT	402,021	377,488	420,306	12,174	432,480	2,345	0	434,824	2,566	437,391
FB0 FIRE AND EMERGENCY SERVICES DEPARTMENT	155,948	156,268	164,910	20	164,930	0	9	164,939	559	165,498
FD0 POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	112,100	117,500	140,100	0	140,100	0	0	140,100	0	140,100
FL0 DEPARTMENT OF CORRECTIONS	125,177	132,686	112,333	25,755	138,089	0	0	138,089	442	138,531
FK0 NATIONAL GUARD	2,166	3,428	2,657	0	2,657	1,836	0	4,493	0	4,493
BN0 D.C. EMERGENCY MANAGEMENT AGENCY	6,695	5,495	4,837	0	4,837	1,904	0	6,740	0	6,740
DQ0 COMMISSION ON JUDICIAL DISABILITIES & TENURE	204	218	228	0	228	0	5	233	0	233
DV0 JUDICIAL NOMINATION COMMISSION	103	126	131	0	131	0	0	131	0	131
FH0 OFFICE OF POLICE COMPLAINTS	1,715	2,095	2,114	0	2,114	0	0	2,114	0	2,114
FZ0 D.C. SENTENCING COMMISSION	597	662	646	0	646	0	0	646	0	646
FX0 OFFICE OF THE CHIEF MEDICAL EXAMINER	6,417	9,265	9,450	135	9,585	0	0	9,585	0	9,585
FS0 OFFICE OF ADMINISTRATIVE HEARINGS	3,621	7,057	6,223	183	6,407	0	0	6,407	1,164	7,570
FI0 CORRECTIONS INFORMATION COUNCIL	49	155	144	0	144	0	0	144	0	144
FJ0 CRIMINAL JUSTICE COORDINATING COUNCIL	2,095	1,563	289	0	289	1,300	0	1,589	0	1,589
FV0 FORENSICS LABORATORY TECHNICIAN TRAINING PROGRAM	730	800	1,268	0	1,268	0	0	1,268	0	1,268
UC0 OFFICE OF UNIFIED COMMUNICATIONS	26,645	31,662	5,048	32,023	37,072	0	0	37,072	0	37,072
BT0 EMERGENCY AND DISASTER RESPONSE	0	0	0	0	0	0	0	0	0	0
FT0 HOMELAND SECURITY GRANTS	1	0	0	0	0	0	0	0	0	0
Total, Public Safety and Justice	846,284	846,466	870,684	70,292	940,976	7,384	14	948,374	4,731	953,105
Public Education System										
GA0 D.C. PUBLIC SCHOOLS	983,325	1,046,064	810,656	10,034	820,690	156,060	4,675	981,425	52,239	1,033,664
GX0 TEACHERS' RETIREMENT FUND	9,147	15,500	14,600	0	14,600	0	0	14,600	0	14,600
GD0 STATE EDUCATION OFFICE	66,003	90,987	14,325	9,789	24,114	64,827	0	88,941	0	88,941
GC0 D.C. PUBLIC CHARTER SCHOOLS	188,324	239,284	264,866	0	264,866	0	0	264,866	0	264,866
GF0 UNIVERSITY OF THE DISTRICT OF COLUMBIA	0	0	0	0	0	0	0	0	0	0
GG0 UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	51,581	57,873	59,296	0	59,296	0	0	59,296	0	59,296
CE0 D.C. PUBLIC LIBRARY	31,273	34,473	40,442	526	40,968	790	110	41,868	299	42,167
BX0 COMMISSION ON ARTS & HUMANITIES	6,544	0	0	0	0	0	0	0	0	0
GI0 DISTRICT OF COLUMBIA EDUCATIONAL INVESTMENT FUND	0	21,000	0	0	0	0	0	0	0	0
GJ0 DISTRICT OF COLUMBIA CHARTER SCHOOLS INVESTMENT FUND	0	4,200	0	0	0	0	0	0	0	0
Total, Public Education System	1,336,197	1,509,381	1,204,185	20,349	1,224,534	221,677	4,785	1,450,996	52,538	1,503,534

Government of the District of Columbia

FY 2007 Proposed Budget

Gross Funds

			FY 2007 Approved Budget by Type of Funding							
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Human Support Services										
JA0 DEPARTMENT OF HUMAN SERVICES	468,670	414,015	253,829	10,600	264,429	191,936	83	456,449	4,855	461,304
RL0 CHILD AND FAMILY SERVICES AGENCY	247,662	238,495	167,215	750	167,965	33,470	18	201,453	49,466	250,919
RM0 DEPARTMENT OF MENTAL HEALTH	231,621	229,545	175,867	3,808	179,675	4,706	0	184,381	43,047	227,428
HCO DEPARTMENT OF HEALTH	1,591,028	1,731,976	585,571	32,776	618,347	1,242,328	0	1,860,676	4,822	1,865,498
HA0 DEPT OF PARKS AND RECREATION	47,277	51,340	41,891	1,600	43,491	0	1,033	44,524	7,584	52,108
BY0 OFFICE ON AGING	21,223	21,415	16,036	0	16,036	6,491	0	22,527	250	22,777
PT0 PBC TRANSITION	0	0	0	0	0	0	0	0	0	0
BH0 UNEMPLOYMENT COMPENSATION FUND	5,198	7,124	5,800	0	5,800	0	0	5,800	0	5,800
BG0 DISABILITY COMPENSATION FUND	29,013	30,281	30,280	0	30,280	0	0	30,280	0	30,280
HMO OFFICE OF HUMAN RIGHTS	4,114	5,032	2,387	0	2,387	2,488	0	4,875	0	4,875
BZ0 OFFICE ON LATINO AFFAIRS	4,611	4,485	4,267	0	4,267	0	0	4,267	0	4,267
JFO D.C. ENERGY OFFICE	14,716	21,147	3,185	8,867	12,052	8,700	0	20,752	0	20,752
JY0 CHILDREN AND YOUTH INVESTMENT FUND	5,468	8,068	7,500	0	7,500	0	0	7,500	0	7,500
BR0 BROWNFIELD REMEDIATION	0	0	0	0	0	0	0	0	0	0
AP0 ASIAN AND PACIFIC ISLANDER AFFAIRS	351	540	825	0	825	0	0	825	0	825
VA0 OFFICE OF VETERANS AFFAIRS	233	251	302	0	302	0	0	302	0	302
MR0 MEDICAID RESERVE	0	0	0	0	0	0	0	0	0	0
RN0 INCENTIVES FOR ADOPTION OF CHILDREN	0	0	0	0	0	0	0	0	0	0
JZ0 DEPARTMENT OF YOUTH REHABILITATION SERVICES	0	61,327	66,555	0	66,555	0	0	66,555	655	67,210
Total, Human Support Services	2,671,187	2,825,040	1,361,511	58,401	1,419,912	1,490,119	1,134	2,911,166	110,678	3,021,844
Public Works										
KT0 DEPARTMENT OF PUBLIC WORKS	113,049	115,530	106,343	3,754	110,098	0	0	110,098	26,896	136,994
KA0 DEPARTMENT OF TRANSPORTATION	39,970	39,995	0	34,287	34,287	7,514	700	42,502	235	42,736
KV0 DEPARTMENT OF MOTOR VEHICLES	37,796	46,530	33,408	10,273	43,681	0	0	43,681	0	43,681
KG0 DISTRICT DEPARTMENT OF ENVIRONMENT	0	0	8,825	5,680	14,505	11,176	0	25,682	457	26,139
TC0 D.C. TAXI CAB COMMISSION	1,203	1,362	865	618	1,484	0	0	1,484	0	1,484
KCO WASHINGTON METRO AREA TRANSIT COMMISSION	95	110	140	0	140	0	0	140	0	140
KE0 WASHINGTON METRO AREA TRANSIT AUTHORITY	167,783	187,632	198,487	0	198,487	0	0	198,487	0	198,487
KD0 SCHOOL TRANSIT SUBSIDY	4,657	5,169	5,425	0	5,425	0	0	5,425	0	5,425
Total, Public Works	364,554	396,329	353,493	54,614	408,107	18,691	700	427,498	27,588	455,086

Government of the District of Columbia

FY 2007 Proposed Budget

Gross Funds

			FY 2007 Approved Budget by Type of Funding							
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Financing and Other										
<i>RD0</i> RESERVE	0	0	0	0	0	0	0	0	0	0
<i>DS0</i> REPAYMENT OF LOANS AND INTEREST	342,683	370,778	408,114	0	408,114	0	0	408,114	0	408,114
<i>ZD0</i> REPAYMENT OF GENERAL FUND DEFICIT	0	0	0	0	0	0	0	0	0	0
<i>ZA0</i> SHORT-TERM BORROWINGS	4,666	5,500	8,000	0	8,000	0	0	8,000	0	8,000
<i>SB0</i> INAUGURAL EXPENSES	14,328	0	0	0	0	0	0	0	0	0
<i>CP0</i> CERTIFICATES OF PARTICIPATION	14,904	15,000	31,225	0	31,225	0	0	31,225	2,000	33,225
<i>ZH0</i> SETTLEMENTS AND JUDGMENTS	19,323	20,655	15,655	0	15,655	0	0	15,655	0	15,655
<i>ZZ0</i> WILSON BUILDING	3,259	3,740	4,211	0	4,211	0	0	4,211	0	4,211
<i>UP0</i> WORKFORCE INVESTMENTS	0	61,110	38,500	0	38,500	0	0	38,500	0	38,500
<i>TT0</i> TOBACCO TRUST FUND	0	0	0	0	0	0	0	0	0	0
<i>DO0</i> NON-DEPARTMENTAL	0	37,286	6,172	23,505	29,677	0	0	29,677	0	29,677
<i>EP0</i> EMERGENCY PLANNING AND SECURITY FUND	16,697	0	0	0	0	0	0	0	0	0
<i>TE0</i> ONE-TIME EXPENDITURES	0	0	0	0	0	0	0	0	0	0
<i>TX0</i> TAX INCREMENT FINANCING (TIF) PROGRAM	16,974	0	0	0	0	0	0	0	0	0
<i>CS0</i> CASH RESERVE	0	50,000	50,000	0	50,000	0	0	50,000	0	50,000
<i>GR0</i> GRANT DISALLOWANCE	0	0	0	0	0	0	0	0	0	0
<i>ELO</i> EQUIPMENT LEASE OPERATING	22,058	35,441	43,955	0	43,955	0	0	43,955	4,680	48,635
<i>SV0</i> EMERGENCY AND CONTINGENCY RESERVE FUNDS	0	0	0	0	0	0	0	0	0	0
<i>CN0</i> PAY-GO CONTINGENCY	0	0	0	0	0	0	0	0	0	0
<i>PA0</i> PAY-GO CAPITAL	20,550	262,323	81,487	0	81,487	0	0	81,487	0	81,487
<i>ZB0</i> DEBT SERVICE - ISSUANCE COSTS	4,935	40,000	30,000	0	30,000	0	0	30,000	0	30,000
<i>SM0</i> SCHOOLS MODERNIZATION FUND	0	12,208	1,650	0	1,650	0	0	1,650	0	1,650
<i>RH0</i> DISTRICT RETIREE HEALTH CONTRIBUTION	0	138,000	4,700	0	4,700	0	0	4,700	0	4,700
<i>BK0</i> BASEBALL	33,067	0	0	0	0	0	0	0	0	0
<i>DT0</i> REPAYMENT OF REVENUE BONDS	0	0	6,000	0	6,000	0	0	6,000	0	6,000
Total, Financing and Other	513,444	1,052,040	729,669	23,505	753,174	0	0	753,174	6,680	759,854
Total General Operating Funds										
	6,717,391	7,851,002	4,950,760	515,959	5,466,719	2,029,141	6,850	7,502,711	515,937	8,018,648

Government of the District of Columbia

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Gross Funds

			FY 2007 Approved Budget by Type of Funding									
Appropriation Title (Thousands of Dollars)	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds		
Agy Cde Agency Name	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
Enterprise and Other Funds												
LA00	WATER AND SEWER AUTHORITY	235,884	295,710	0	311,642	311,642	0	0	0	311,642	0	311,642
LB00	WASHINGTON AQUEDUCT	0	50,512	0	143,174	143,174	0	0	0	143,174	0	143,174
SW00	STORM WATER	2,826	6,673	0	7,000	7,000	0	0	0	7,000	0	7,000
DC00	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	235,397	251,000	0	256,000	256,000	0	0	0	256,000	0	256,000
SC00	SPORTS AND ENTERTAINMENT COMMISSION	3,620	339,630	0	195,314	195,314	0	0	0	195,314	0	195,314
DY00	D.C. RETIREMENT BOARD	12,548	30,078	0	34,423	34,423	0	0	0	34,423	0	34,423
FP00	CORRECTIONAL INDUSTRIES	0	0	0	0	0	0	0	0	0	0	0
ES00	WASHINGTON CONVENTION CENTER AUTHORITY	0	78,900	0	80,238	80,238	0	0	0	80,238	0	80,238
NC00	NATIONAL CAPITAL REVITALIZATION CORPORATION	0	52,731	0	51,592	51,592	0	0	0	51,592	0	51,592
GF00	UNIVERSITY OF THE DISTRICT OF COLUMBIA	91,924	102,200	59,296	20,934	80,230	18,580	1,035	99,845	10,163	110,009	110,009
UV00	D.C. OFFICE OF PERSONAL AGENCY TRUST FUND	811	1,100	0	1,265	1,265	0	0	0	1,265	0	1,265
UW00	D.C. PUBLIC LIBRARY TRUST FUNDS	2	17	0	17	17	0	0	0	17	0	17
UI00	UNEMPLOYMENT COMPENSATION FUND	92,728	180,000	0	180,000	180,000	0	0	0	180,000	0	180,000
AW00	ANACOSTIA WATERFRONT CORPORATION	0	8,200	5,000	0	5,000	0	0	0	5,000	0	5,000
Total, Enterprise and Other Funds		675,740	1,396,751	64,296	1,281,599	1,345,895	18,580	1,035	1,365,510	10,163	1,375,673	
Grand Total, DISTRICT GOVERNMENT		7,393,131	9,247,753	5,015,056	1,797,558	6,812,614	2,047,722	7,885	8,868,221	526,100	9,394,321	

**** 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 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Governmental Direction and Support							
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	157.66	164.00	164.00	0.00	164.00	0.00
AC0	OFFICE OF THE D.C. AUDITOR	16.00	18.00	18.00	0.00	18.00	0.00
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	1.00	2.50	2.50	0.00	2.50	0.00
AA0	OFFICE OF THE MAYOR	67.00	87.00	82.00	0.00	82.00	-5.00
BA0	OFFICE OF SECRETARY	23.00	32.00	27.00	2.00	29.00	-3.00
CW0	CUSTOMER SERVICE OPERATIONS	3.00	1.80	4.00	0.00	4.00	2.20
AE0	OFFICE OF CITY ADMINISTRATOR	73.03	79.00	72.50	1.26	73.76	-5.24
RK0	OFFICE OF RISK MANAGEMENT	12.96	29.00	29.00	0.00	29.00	0.00
BE0	OFFICE OF PERSONNEL	105.90	112.86	105.05	5.82	110.87	-1.99
HD0	HUMAN RESOURCES DEVELOPMENT	8.00	11.00	11.00	0.00	11.00	0.00
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	41.00	43.10	41.60	0.00	41.60	-1.50
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	125.34	136.00	128.00	5.00	133.00	-3.00
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	149.20	187.00	175.00	0.00	175.00	-12.00
AM0	OFFICE OF PROPERTY MANAGEMENT	56.00	61.00	42.00	11.00	53.00	-8.00
AF0	CONTRACT APPEALS BOARD	5.00	6.00	6.00	0.00	6.00	0.00
DLO	BOARD OF ELECTION & ETHICS	34.22	50.00	50.00	0.00	50.00	0.00
CJO	OFFICE OF CAMPAIGN FINANCE	15.00	15.00	16.00	0.00	16.00	1.00
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	5.00	5.01	5.01	0.00	5.01	0.00
CH0	OFFICE OF EMPLOYEE APPEALS	13.19	14.18	14.18	0.00	14.18	0.00
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	276.21	379.80	427.30	14.00	441.30	61.50
AD0	OFFICE OF THE INSPECTOR GENERAL	80.90	101.00	106.00	0.00	106.00	5.00
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	829.26	940.00	932.00	70.00	1,002.00	62.00
EPC	EMERGENCY PURCHASE CARDS	0.00	0.00	0.00	0.00	0.00	0.00
Total, Governmental Direction and Support		2,097.87	2,475.25	2,458.14	109.08	2,567.22	91.97

Government of the District of Columbia
FY 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
<i>Economic Development and Regulation</i>							
<i>EB0</i>	OFFICE OF THE DEPUTY MAYOR OF PLANNING	36.80	41.00	29.00	12.00	41.00	0.00
<i>BD0</i>	OFFICE OF PLANNING	54.00	56.00	56.00	0.00	56.00	0.00
<i>EN0</i>	OFFICE OF LOCAL BUSINESS DEVELOPMENT	9.50	10.00	13.00	0.00	13.00	3.00
<i>TK0</i>	OFFICE OF MOTION PICTURES AND TELEVISION	5.00	5.00	5.00	0.00	5.00	0.00
<i>BJ0</i>	OFFICE OF ZONING	16.00	19.00	19.00	0.00	19.00	0.00
<i>DB0</i>	DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	4.00	9.00	4.00	11.35	15.35	6.35
<i>CF0</i>	DEPARTMENT OF EMPLOYMENT SERVICES	151.55	221.79	99.68	156.04	255.72	33.93
<i>DK0</i>	BOARD OF APPEALS AND REVIEW	0.00	0.00	0.00	0.00	0.00	0.00
<i>DA0</i>	BOARD OF REAL PROPERTY ASSES. & APPEALS	3.00	3.00	3.00	0.00	3.00	0.00
<i>CR0</i>	DEPT CONSUMER & REGULATORY AFFAIRS	307.13	429.00	290.00	126.00	416.00	-13.00
<i>BX0</i>	COMMISSION ON ARTS & HUMANITIES	0.00	2.00	4.00	0.00	4.00	2.00
<i>LQ0</i>	ALCOHOL BEVERAGE REGULATION ADMINISTRATION	32.00	43.00	0.00	43.00	43.00	0.00
<i>BI0</i>	DEPT. OF BANKING AND FINANCIAL INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
<i>DH0</i>	PUBLIC SERVICE COMMISSION	43.75	64.60	0.00	64.60	64.60	0.00
<i>DJ0</i>	OFFICE OF THE PEOPLE'S COUNSEL	31.00	33.40	0.00	33.40	33.40	0.00
<i>SR0</i>	DEPT. OF INSURANCE, SECURITIES AND BANKING	113.29	134.00	0.00	138.00	138.00	4.00
<i>CT0</i>	OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	31.10	33.00	0.00	34.00	34.00	1.00
<i>Total, Economic Development and Regulation</i>		838.12	1,103.79	522.68	618.39	1,141.07	37.28

Government of the District of Columbia
FY 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Public Safety and Justice							
FA0	METROPOLITAN POLICE DEPARTMENT	4,118.76	4,385.45	4,522.34	0.00	4,522.34	136.89
FB0	FIRE AND EMERGENCY SERVICES DEPARTMENT	1,815.93	2,036.00	2,033.00	0.00	2,033.00	-3.00
FD0	POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
FL0	DEPARTMENT OF CORRECTIONS	789.03	881.00	860.00	26.00	886.00	5.00
FK0	NATIONAL GUARD	23.48	30.00	30.00	0.00	30.00	0.00
BN0	D.C. EMERGENCY MANAGEMENT AGENCY	10.00	26.00	26.00	0.00	26.00	0.00
DQ0	COMMISSION ON JUDICIAL DISABILITIES & TENURE	2.00	2.00	2.00	0.00	2.00	0.00
DV0	JUDICIAL NOMINATION COMMISSION	1.00	1.00	1.00	0.00	1.00	0.00
FH0	OFFICE OF POLICE COMPLAINTS	19.00	20.25	20.25	0.00	20.25	0.00
FZ0	D.C. SENTENCING COMMISSION	5.00	6.00	5.00	0.00	5.00	-1.00
FX0	OFFICE OF THE CHIEF MEDICAL EXAMINER	66.47	89.00	86.00	2.00	88.00	-1.00
FS0	OFFICE OF ADMINISTRATIVE HEARINGS	43.00	46.25	44.25	3.00	47.25	1.00
FI0	CORRECTIONS INFORMATION COUNCIL	0.00	2.00	2.00	0.00	2.00	0.00
FJ0	CRIMINAL JUSTICE COORDINATING COUNCIL	2.00	1.85	1.85	0.00	1.85	0.00
FV0	FORENSICS LABORATORY TECHNICIAN TRAINING PROGRAM	0.00	10.00	10.00	0.00	10.00	0.00
UC0	OFFICE OF UNIFIED COMMUNICATIONS	293.96	382.00	30.00	354.00	384.00	2.00
Total, Public Safety and Justice		7,189.63	7,918.80	7,673.69	385.00	8,058.69	139.89

Government of the District of Columbia
FY 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Public Education System							
GA0	D.C. PUBLIC SCHOOLS	9,076.05	9,219.19	8,977.20	27.00	9,004.20	-214.99
GX0	TEACHERS' RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
GD0	STATE EDUCATION OFFICE	27.00	41.25	38.03	3.00	41.03	-0.22
GC0	D.C. PUBLIC CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	0.00	0.00	0.00	0.00	0.00	0.00
CE0	D.C. PUBLIC LIBRARY	377.66	454.00	462.97	1.00	463.97	9.97
BX0	COMMISSION ON ARTS & HUMANITIES	2.00	0.00	0.00	0.00	0.00	0.00
Total, Public Education System		9,482.71	9,714.44	9,478.20	31.00	9,509.20	-205.24
Human Support Services							
JA0	DEPARTMENT OF HUMAN SERVICES	897.49	532.99	594.43	0.00	594.43	61.44
RL0	CHILD AND FAMILY SERVICES AGENCY	826.73	616.62	608.96	0.00	608.96	-7.66
RM0	DEPARTMENT OF MENTAL HEALTH	1,236.06	1,489.74	1,452.74	37.00	1,489.74	0.00
HC0	DEPARTMENT OF HEALTH	391.85	537.87	325.06	143.90	468.96	-68.91
HA0	DEPT OF PARKS AND RECREATION	538.23	796.00	621.00	60.00	681.00	-115.00
BY0	OFFICE ON AGING	12.00	14.00	16.50	0.00	16.50	2.50
PT0	PBC TRANSITION	2.00	0.00	0.00	0.00	0.00	0.00
BH0	UNEMPLOYMENT COMPENSATION FUND	0.00	0.00	0.00	0.00	0.00	0.00
BG0	DISABILITY COMPENSATION FUND	0.00	0.00	0.00	0.00	0.00	0.00
HM0	OFFICE OF HUMAN RIGHTS	23.00	27.00	25.80	0.00	25.80	-1.20
BZ0	OFFICE ON LATINO AFFAIRS	11.00	12.00	13.03	0.00	13.03	1.03
JF0	D.C. ENERGY OFFICE	6.00	3.70	2.10	15.93	18.03	14.33
JY0	CHILDREN AND YOUTH INVESTMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
BR0	BROWNFIELD REMEDIATION	0.00	0.00	0.00	0.00	0.00	0.00
AP0	ASIAN AND PACIFIC ISLANDER AFFAIRS	5.00	7.00	7.00	0.00	7.00	0.00
VA0	OFFICE OF VETERANS AFFAIRS	3.00	3.00	3.00	0.00	3.00	0.00
RN0	INCENTIVES FOR ADOPTION OF CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	0.00	571.00	667.00	0.00	667.00	96.00
Total, Human Support Services		3,952.36	4,610.92	4,336.62	256.83	4,593.45	-17.47

Government of the District of Columbia
FY 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Public Works							
KTO	DEPARTMENT OF PUBLIC WORKS	1,082.96	1,288.22	1,266.74	8.00	1,274.74	-13.48
KA0	DEPARTMENT OF TRANSPORTATION	90.13	100.25	0.00	100.25	100.25	0.00
KV0	DEPARTMENT OF MOTOR VEHICLES	266.11	384.00	272.75	122.95	395.70	11.70
KG0	DISTRICT DEPARTMENT OF ENVIRONMENT	0.00	0.00	66.00	36.05	102.05	102.05
TC0	D.C. TAXI CAB COMMISSION	13.00	17.00	13.00	3.00	16.00	-1.00
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00
KD0	SCHOOL TRANSIT SUBSIDY	0.00	0.00	0.00	0.00	0.00	0.00
Total, Public Works		1,452.20	1,789.47	1,618.49	270.25	1,888.74	99.27
Financing and Other							
RDO	RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
DS0	REPAYMENT OF LOANS AND INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
ZD0	REPAYMENT OF GENERAL FUND DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00
ZA0	SHORT-TERM BORROWINGS	0.00	0.00	0.00	0.00	0.00	0.00
SB0	INAUGURAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
CP0	CERTIFICATES OF PARTICIPATION	0.00	0.00	0.00	0.00	0.00	0.00
ZH0	SETTLEMENTS AND JUDGMENTS	0.00	0.00	0.00	0.00	0.00	0.00
ZZ0	WILSON BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
UP0	WORKFORCE INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
TT0	TOBACCO TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00
DO0	NON-DEPARTMENTAL	0.00	16.00	0.00	0.00	0.00	-16.00
EPO	EMERGENCY PLANNING AND SECURITY FUND	0.00	0.00	0.00	0.00	0.00	0.00
TE0	ONE-TIME EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
CS0	CASH RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
GR0	GRANT DISALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
ELO	EQUIPMENT LEASE OPERATING	0.00	0.00	0.00	0.00	0.00	0.00
SVO	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
CN0	PAY-GO CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00
DT0	REPAYMENT OF REVENUE BONDS	0.00	0.00	0.00	0.00	0.00	0.00

Government of the District of Columbia
FY 2007 Proposed Full-Time Equivalent Employment Authority
General Fund

Appropriation Title		FY 2005 Actuals - General Fund	FY 2006 Approved - General Fund	FY 2007 Proposed Local Funds	FY 2007 Proposed Other Funds	Total - FY 2007 Proposed General Fund	Change From FY 2006 Approved General Fund
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
<i>Total, Financing and Other</i>		0.00	16.00	0.00	0.00	0.00	-16.00
<i>Total General Operating Funds</i>		25,012.89	27,628.67	26,087.82	1,670.55	27,758.37	129.70
Enterprise and Other Funds							
LA0	WATER AND SEWER AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00
LB0	WASHINGTON AQUEDUCT	0.00	0.00	0.00	0.00	0.00	0.00
SW0	STORM WATER	0.00	0.00	0.00	0.00	0.00	0.00
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	70.66	77.00	0.00	77.00	77.00	0.00
SC0	SPORTS AND ENTERTAINMENT COMMISSION	53.73	0.00	0.00	0.00	0.00	0.00
DY0	D.C. RETIREMENT BOARD	26.00	45.00	0.00	46.00	46.00	1.00
FP0	CORRECTIONAL INDUSTRIES	0.00	0.00	0.00	0.00	0.00	0.00
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00
NC0	NATIONAL CAPITAL REVITALIZATION CORPORATION	0.00	0.00	0.00	0.00	0.00	0.00
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	630.75	834.00	633.00	222.00	855.00	21.00
UV0	D.C. OFFICE OF PERSONAL AGENCY TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00
UW0	D.C. PUBLIC LIBRARY TRUST FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
AW0	ANACOSTIA WATERFRONT CORPORATION	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total, Enterprise and Other Funds</i>		781.14	956.00	633.00	345.00	978.00	22.00
<i>Grand Total, DISTRICT GOVERNMENT</i>		25,794.03	28,584.67	26,720.82	2,015.55	28,736.37	151.70

Government of the District of Columbia

FY 2007 Proposed Full-Time Equivalent Employment Authority

Gross Funds

Appropriation Title		FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	FY 2007 Employment Authority by Type of Funding							TOTAL FY 2007 Proposed Budget, Gross Funds
				Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Governmental Direction and Support											
AB0	COUNCIL OF THE DISTRICT OF COLUMBIA	157.66	164.00	164.00	0.00	164.00	0.00	0.00	164.00	0.00	164.00
AC0	OFFICE OF THE D.C. AUDITOR	16.00	18.00	18.00	0.00	18.00	0.00	0.00	18.00	0.00	18.00
DX0	ADVISORY NEIGHBORHOOD COMMISSIONS	1.00	2.50	2.50	0.00	2.50	0.00	0.00	2.50	0.00	2.50
AA0	OFFICE OF THE MAYOR	75.00	100.00	82.00	0.00	82.00	12.00	0.00	94.00	1.00	95.00
BA0	OFFICE OF SECRETARY	23.00	32.00	27.00	2.00	29.00	0.00	0.00	29.00	0.00	29.00
CW0	CUSTOMER SERVICE OPERATIONS	11.00	11.10	4.00	0.00	4.00	0.00	0.00	4.00	7.00	11.00
AE0	OFFICE OF CITY ADMINISTRATOR	79.03	107.00	72.50	1.26	73.76	15.24	0.00	89.00	7.00	96.00
RK0	OFFICE OF RISK MANAGEMENT	12.96	35.00	29.00	0.00	29.00	0.00	0.00	29.00	0.00	29.00
BE0	OFFICE OF PERSONNEL	124.31	137.16	105.05	5.82	110.87	0.00	0.00	110.87	25.00	135.87
HD0	HUMAN RESOURCES DEVELOPMENT	8.00	11.00	11.00	0.00	11.00	0.00	0.00	11.00	0.00	11.00
AS0	OFFICE OF FINANCE AND RESOURCE MANAGEMENT	41.00	45.00	41.60	0.00	41.60	0.00	0.00	41.60	3.40	45.00
PO0	OFFICE OF CONTRACTING AND PROCUREMENT	141.18	155.00	128.00	5.00	133.00	0.00	0.00	133.00	19.00	152.00
TO0	OFFICE OF THE CHIEF TECHNOLOGY OFFICER	188.00	191.00	175.00	0.00	175.00	0.00	0.00	175.00	4.00	179.00
AM0	OFFICE OF PROPERTY MANAGEMENT	215.88	267.00	42.00	11.00	53.00	0.00	0.00	53.00	214.00	267.00
AF0	CONTRACT APPEALS BOARD	5.00	6.00	6.00	0.00	6.00	0.00	0.00	6.00	0.00	6.00
DL0	BOARD OF ELECTION & ETHICS	34.22	50.00	50.00	0.00	50.00	0.00	0.00	50.00	0.00	50.00
CJ0	OFFICE OF CAMPAIGN FINANCE	15.00	15.00	16.00	0.00	16.00	0.00	0.00	16.00	0.00	16.00
CG0	PUBLIC EMPLOYEE RELATIONS BOARD	5.00	5.01	5.01	0.00	5.01	0.00	0.00	5.01	0.00	5.01
CH0	OFFICE OF EMPLOYEE APPEALS	13.19	14.18	14.18	0.00	14.18	0.00	0.00	14.18	0.00	14.18
EA0	METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CB0	OFFICE OF THE ATTORNEY GENERAL FOR THE DISTRICT OF COLUMBIA	467.71	545.30	427.30	14.00	441.30	137.28	0.00	578.58	84.10	662.68
AD0	OFFICE OF THE INSPECTOR GENERAL	94.90	113.00	106.00	0.00	106.00	12.00	0.00	118.00	0.00	118.00
AT0	OFFICE OF THE CHIEF FINANCIAL OFFICER	874.16	998.00	932.00	70.00	1,002.00	3.00	0.00	1,005.00	55.00	1,060.00
EPC	EMERGENCY PURCHASE CARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Governmental Direction and Support		2,603.20	3,022.25	2,458.14	109.08	2,567.22	179.52	0.00	2,746.74	419.50	3,166.24

Government of the District of Columbia

FY 2007 Proposed Full-Time Equivalent Employment Authority

Gross Funds

			<i>FY 2007 Employment Authority by Type of Funding</i>							
Appropriation Title	FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	TOTAL FY 2007 Proposed Budget, Gross Funds
Agy Cde Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
<i>Economic Development and Regulation</i>										
<i>EB0</i> OFFICE OF THE DEPUTY MAYOR OF PLANNING	36.80	41.00	29.00	12.00	41.00	0.00	0.00	41.00	0.00	41.00
<i>BD0</i> OFFICE OF PLANNING	57.00	59.00	56.00	0.00	56.00	3.00	0.00	59.00	0.00	59.00
<i>EN0</i> OFFICE OF LOCAL BUSINESS DEVELOPMENT	9.50	10.00	13.00	0.00	13.00	0.00	0.00	13.00	0.00	13.00
<i>TK0</i> OFFICE OF MOTION PICTURES AND TELEVISION	5.00	5.00	5.00	0.00	5.00	0.00	0.00	5.00	0.00	5.00
<i>BJ0</i> OFFICE OF ZONING	16.00	19.00	19.00	0.00	19.00	0.00	0.00	19.00	0.00	19.00
<i>DB0</i> DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT	112.18	135.00	4.00	11.35	15.35	119.65	0.00	135.00	0.00	135.00
<i>CF0</i> DEPARTMENT OF EMPLOYMENT SERVICES	419.95	524.26	99.68	156.04	255.72	282.14	0.00	537.86	6.04	543.90
<i>DK0</i> BOARD OF APPEALS AND REVIEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>DA0</i> BOARD OF REAL PROPERTY ASSES. & APPEALS	3.00	3.00	3.00	0.00	3.00	0.00	0.00	3.00	0.00	3.00
<i>CR0</i> DEPT CONSUMER & REGULATORY AFFAIRS	307.13	430.00	290.00	126.00	416.00	0.00	0.00	416.00	0.00	416.00
<i>BX0</i> COMMISSION ON ARTS & HUMANITIES	0.00	9.00	4.00	0.00	4.00	7.00	0.00	11.00	0.00	11.00
<i>LQ0</i> ALCOHOL BEVERAGE REGULATION ADMINISTRATION	32.00	43.00	0.00	43.00	43.00	0.00	0.00	43.00	0.00	43.00
<i>BI0</i> DEPT. OF BANKING AND FINANCIAL INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>DH0</i> PUBLIC SERVICE COMMISSION	45.75	67.60	0.00	64.60	64.60	1.50	1.50	67.60	0.00	67.60
<i>DJ0</i> OFFICE OF THE PEOPLE'S COUNSEL	31.00	33.40	0.00	33.40	33.40	0.00	0.00	33.40	0.00	33.40
<i>SR0</i> DEPT. OF INSURANCE, SECURITIES AND BANKING	113.29	134.00	0.00	138.00	138.00	0.00	0.00	138.00	0.00	138.00
<i>CT0</i> OFFICE OF CABLE TELEVISION AND TELECOMMUNICATIONS	31.10	33.00	0.00	34.00	34.00	0.00	0.00	34.00	0.00	34.00
Total, Economic Development and Regulation	1,219.70	1,546.26	522.68	618.39	1,141.07	413.29	1.50	1,555.86	6.04	1,561.90
<i>Public Safety and Justice</i>										
<i>FA0</i> METROPOLITAN POLICE DEPARTMENT	4,254.21	4,480.00	4,522.34	0.00	4,522.34	2.00	0.00	4,524.34	12.00	4,536.34
<i>FB0</i> FIRE AND EMERGENCY SERVICES DEPARTMENT	1,840.71	2,060.00	2,033.00	0.00	2,033.00	0.00	0.00	2,033.00	24.00	2,057.00
<i>FD0</i> POLICE OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>FL0</i> DEPARTMENT OF CORRECTIONS	821.68	909.00	860.00	26.00	886.00	0.00	0.00	886.00	5.00	891.00
<i>FK0</i> NATIONAL GUARD	40.03	53.00	30.00	0.00	30.00	36.00	0.00	66.00	0.00	66.00
<i>BN0</i> D.C. EMERGENCY MANAGEMENT AGENCY	36.00	39.00	26.00	0.00	26.00	13.00	0.00	39.00	0.00	39.00
<i>DQ0</i> COMMISSION ON JUDICIAL DISABILITIES & TENURE	2.00	2.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
<i>DV0</i> JUDICIAL NOMINATION COMMISSION	1.00	1.00	1.00	0.00	1.00	0.00	0.00	1.00	0.00	1.00
<i>FH0</i> OFFICE OF POLICE COMPLAINTS	19.00	20.25	20.25	0.00	20.25	0.00	0.00	20.25	0.00	20.25
<i>FZ0</i> D.C. SENTENCING COMMISSION	5.00	6.00	5.00	0.00	5.00	0.00	0.00	5.00	0.00	5.00
<i>FX0</i> OFFICE OF THE CHIEF MEDICAL EXAMINER	66.47	89.00	86.00	2.00	88.00	0.00	0.00	88.00	0.00	88.00
<i>FS0</i> OFFICE OF ADMINISTRATIVE HEARINGS	43.00	61.25	44.25	3.00	47.25	0.00	0.00	47.25	15.00	62.25
<i>FI0</i> CORRECTIONS INFORMATION COUNCIL	0.00	2.00	2.00	0.00	2.00	0.00	0.00	2.00	0.00	2.00
<i>FJ0</i> CRIMINAL JUSTICE COORDINATING COUNCIL	6.00	9.00	1.85	0.00	1.85	7.15	0.00	9.00	0.00	9.00
<i>FV0</i> FORENSICS LABORATORY TECHNICIAN TRAINING PROGRAM	0.00	10.00	10.00	0.00	10.00	0.00	0.00	10.00	0.00	10.00
<i>UC0</i> OFFICE OF UNIFIED COMMUNICATIONS	293.96	382.00	30.00	354.00	384.00	0.00	0.00	384.00	0.00	384.00
Total, Public Safety and Justice	7,429.06	8,123.50	7,673.69	385.00	8,058.69	58.15	0.00	8,116.84	56.00	8,172.84

Government of the District of Columbia

FY 2007 Proposed Full-Time Equivalent Employment Authority

Gross Funds

Appropriation Title		FY 2005 Actuals - Gross Funds	FY 2006 Approved Budget - Gross Funds	FY 2007 Employment Authority by Type of Funding							TOTAL FY 2007 Proposed Budget, Gross Funds
				Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Public Education System											
GA0	D.C. PUBLIC SCHOOLS	10,598.82	11,024.73	8,977.20	27.00	9,004.20	1,021.43	67.50	10,093.13	477.70	10,570.83
GX0	TEACHERS' RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GDO	STATE EDUCATION OFFICE	59.65	77.25	38.03	3.00	41.03	37.25	0.00	78.28	0.00	78.28
GC0	D.C. PUBLIC CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GG0	UNIVERSITY OF THE DISTRICT OF COLUMBIA SUBSIDY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CE0	D.C. PUBLIC LIBRARY	387.46	469.00	462.97	1.00	463.97	9.00	0.00	472.97	4.00	476.97
BX0	COMMISSION ON ARTS & HUMANITIES	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Public Education System		11,053.93	11,570.98	9,478.20	31.00	9,509.20	1,067.68	67.50	10,644.38	481.70	11,126.08
Human Support Services											
JAO	DEPARTMENT OF HUMAN SERVICES	1,806.68	1,604.00	594.43	0.00	594.43	1,066.47	1.00	1,661.90	9.00	1,670.90
RL0	CHILD AND FAMILY SERVICES AGENCY	833.73	953.43	608.96	0.00	608.96	65.63	0.00	674.59	271.41	946.00
RM0	DEPARTMENT OF MENTAL HEALTH	1,438.95	1,593.74	1,452.74	37.00	1,489.74	23.00	0.00	1,512.74	91.00	1,603.74
HC0	DEPARTMENT OF HEALTH	1,100.49	1,369.92	325.06	143.90	468.96	734.05	0.00	1,203.01	7.20	1,210.21
HA0	DEPT OF PARKS AND RECREATION	679.39	981.00	621.00	60.00	681.00	0.00	24.00	705.00	160.00	865.00
BY0	OFFICE ON AGING	21.00	26.00	16.50	0.00	16.50	9.00	0.00	25.50	3.00	28.50
PT0	PBC TRANSITION	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BH0	UNEMPLOYMENT COMPENSATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BG0	DISABILITY COMPENSATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HMO	OFFICE OF HUMAN RIGHTS	24.00	31.00	25.80	0.00	25.80	4.00	0.00	29.80	0.00	29.80
BZ0	OFFICE ON LATINO AFFAIRS	11.00	12.00	13.03	0.00	13.03	0.00	0.00	13.03	0.00	13.03
JF0	D.C. ENERGY OFFICE	35.98	50.00	2.10	15.93	18.03	31.97	0.00	50.00	0.00	50.00
JY0	CHILDREN AND YOUTH INVESTMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BR0	BROWNFIELD REMEDIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AP0	ASIAN AND PACIFIC ISLANDER AFFAIRS	5.00	7.00	7.00	0.00	7.00	0.00	0.00	7.00	0.00	7.00
VA0	OFFICE OF VETERANS AFFAIRS	3.00	3.00	3.00	0.00	3.00	0.00	0.00	3.00	0.00	3.00
RN0	INCENTIVES FOR ADOPTION OF CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JZ0	DEPARTMENT OF YOUTH REHABILITATION SERVICES	0.00	582.00	667.00	0.00	667.00	0.00	0.00	667.00	5.00	672.00
Total, Human Support Services		5,961.22	7,213.09	4,336.62	256.83	4,593.45	1,934.12	25.00	6,552.57	546.61	7,099.18

Government of the District of Columbia

FY 2007 Proposed Full-Time Equivalent Employment Authority

Gross Funds

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				Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District	
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs
Public Works											
KT0	DEPARTMENT OF PUBLIC WORKS	1,182.36	1,432.02	1,266.74	8.00	1,274.74	0.00	0.00	1,274.74	155.40	1,430.14
KA0	DEPARTMENT OF TRANSPORTATION	94.13	104.00	0.00	100.25	100.25	0.75	0.00	101.00	3.00	104.00
KV0	DEPARTMENT OF MOTOR VEHICLES	270.01	389.00	272.75	122.95	395.70	0.00	0.00	395.70	0.00	395.70
KG0	DISTRICT DEPARTMENT OF ENVIRONMENT	0.00	0.00	66.00	36.05	102.05	83.95	0.00	186.00	2.00	188.00
TC0	D.C. TAXI CAB COMMISSION	13.00	17.00	13.00	3.00	16.00	0.00	0.00	16.00	0.00	16.00
KC0	WASHINGTON METRO AREA TRANSIT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KE0	WASHINGTON METRO AREA TRANSIT AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KD0	SCHOOL TRANSIT SUBSIDY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Public Works		1,559.50	1,942.02	1,618.49	270.25	1,888.74	84.70	0.00	1,973.44	160.40	2,133.84
Financing and Other											
RD0	RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DS0	REPAYMENT OF LOANS AND INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZD0	REPAYMENT OF GENERAL FUND DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZA0	SHORT-TERM BORROWINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SB0	INAUGURAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CP0	CERTIFICATES OF PARTICIPATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZH0	SETTLEMENTS AND JUDGMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZZ0	WILSON BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UP0	WORKFORCE INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TT0	TOBACCO TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DO0	NON-DEPARTMENTAL	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EP0	EMERGENCY PLANNING AND SECURITY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TE0	ONE-TIME EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TX0	TAX INCREMENT FINANCING (TIF) PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CS0	CASH RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GR0	GRANT DISALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELO	EQUIPMENT LEASE OPERATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SV0	EMERGENCY AND CONTINGENCY RESERVE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CN0	PAY-GO CONTINGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DT0	REPAYMENT OF REVENUE BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Financing and Other		0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Operating Funds		29,826.61	33,434.10	26,087.82	1,670.55	27,758.37	3,737.46	94.00	31,589.83	1,670.25	33,260.08

Government of the District of Columbia

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Gross Funds

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				Local Funds	Other Funds	SUBTOTAL, General Fund	Federal Funds	Private Funds	SUBTOTAL, Gross Funds - less Intra District	Intra-District		
Agy Cde	Agency Name	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	FTEs	
Enterprise and Other Funds												
LA0	WATER AND SEWER AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LB0	WASHINGTON AQUEDUCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SW0	STORM WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DC0	D.C. LOTTERY & CHARITABLE GAMES CONTROL BOARD	70.66	77.00	0.00	77.00	77.00	0.00	0.00	77.00	0.00	77.00	77.00
SC0	SPORTS AND ENTERTAINMENT COMMISSION	53.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DY0	D.C. RETIREMENT BOARD	26.00	45.00	0.00	46.00	46.00	0.00	0.00	46.00	0.00	46.00	46.00
FP0	CORRECTIONAL INDUSTRIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ES0	WASHINGTON CONVENTION CENTER AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NC0	NATIONAL CAPITAL REVITALIZATION CORPORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GF0	UNIVERSITY OF THE DISTRICT OF COLUMBIA	752.97	1,079.30	633.00	222.00	855.00	123.00	23.00	1,001.00	74.00	1,075.00	1,075.00
UV0	D.C. OFFICE OF PERSONAL AGENCY TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UW0	D.C. PUBLIC LIBRARY TRUST FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AW0	ANACOSTIA WATERFRONT CORPORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total, Enterprise and Other Funds		903.36	1,201.30	633.00	345.00	978.00	123.00	23.00	1,124.00	74.00	1,198.00	1,198.00
Grand Total, DISTRICT GOVERNMENT		30,729.97	34,635.40	26,720.82	2,015.55	28,736.37	3,860.46	117.00	32,713.83	1,744.25	34,458.08	34,458.08