
Financial Plan

The Financial Plan projects the District's results of operation for three fiscal years beyond the proposed operating budgets of the General Fund (comprised of Local funds, Dedicated Taxes and Special Purpose Revenue funds) and the Federal and Private Resources Funds (comprised of Federal Grants, Federal Payments, and Private Grants and Donations) for the next fiscal year. The actual results for the prior fiscal year and the approved and revised budgets for the current fiscal year are also included as context for FY 2012 through FY 2015 of the financial plan.

The District uses the multi-year financial plan as a working tool throughout the fiscal year to monitor the impact of legislative proposals, programmatic initiatives, and economic changes on the District's near-term fiscal outlook. This financial plan focuses on the Proposed FY 2012 Budget and its impact on FY 2013 through FY 2015.

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

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

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

Revenues

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

3. **Dedicated Taxes.** This includes tax revenues that are dedicated by law to a particular agency for a particular purpose. The dedicated portion of tax revenues is transferred out of the local fund and is not available for general budgeting. See the Revenue chapter for details.

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

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

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

7. **Interfund Transfers.** This line includes transfers from Enterprise Fund and other non-General Fund agencies. In Tables 3-1 and 3-2, this line represents transfers in to the Local Fund from the Baseball Special Revenue Fund in the FY 2011 Approved, FY 2012 Proposed, and FY 2013 to 2014 Projected columns. The transfer in to the Local Fund in FY 2011 Revised includes \$14.3 million from the Baseball Special Revenue Fund and \$6.6 million from the Tax Increment Financing Program Fund.

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

9. **Bond Proceeds for Issuance Cost.** This is the portion of the bond proceeds that will be used to cover the cost of issuing General Obligation (or Income Tax Revenue) bonds. The related expenditure is on line 26.

10. **Revenues set-aside for subsequent years' expenditures.** This reflects the reservation of projected fund balance in Fiscal Year 2013 for use in Fiscal Year 2015.

11. **Interfund transfers between Local, Dedicated Taxes and O-type Special Purpose funds.** In Tables 3 – 2 and 3 – 3, this line shows the movement of funds within the General Fund.

12. **Transfer from Federal and Private Resources.** This line reflects the movement of Indirect Cost Recovery (IDCR) funds from Federal Grant Funds, designated by the grantor, into Local funds, to cover administrative costs.

13. **Transfer from Enterprise Fund and Other Funds.** In Table 3-1, this lines shows transfer of funds from Enterprise and other Special Revenue Funds as itemized below and in Table 3-2.

13a. **Transfer from Ballpark Fund.** In Table 3-2, this line shows the amount transferred from the Ballpark Special Revenue fund balance to the General

Fund to assist in gap-closing operations in FY 2010 and FY 2011. FY 2010 amounts are as certified in the District's Comprehensive Annual Financial Report (CAFR) for FY 2010.

13b. **Transfer from Other.** In Table 3-2, \$8 thousand of Library Agency funds were transferred to the General Fund in FY 2010 per the CAFR. In the FY 2011 Approved column, \$11.0 million of revenues held by the Office on Aging in accounts related to the Washington Center for Aging Services and JB Johnson Nursing Home was deemed to be transferred to the General Fund along with \$3 million of other transfers. The FY 2011 Revised column shows the current estimate of these funds.

13c. **Transfer of Community Health Care Financing Fund to Local.** In Table 3-2, \$30.1 million of funds in the Community Health Care Financing Fund transferred to Local Funds in FY 2011, including \$4.4 million for the Department of Corrections healthcare contracts and \$1 million for HIV/AIDS Administration.

13d. **Transfer from Capital Fund Paygo.** In Table 3-2, \$28.8 million transferred from Capital Paygo fund to Local fund in FY 2011 to cover general operating costs, including \$13.0 million for Washington Metropolitan Area Transit Authority (WMATA) operating costs. Also, \$5.2 million and \$5.5 million of Capital Paygo fund will be transferred to local funds in FY 2012 and FY 2013, respectively, to cover general operating costs.

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

14a. **Conversion of Special Purpose Revenue Fund Balance to Local.** In Table 3-2, this line shows O-type Special Purpose Revenue funds converted to Local funds to cover spending pressures in FY 2011.

14b. **Local Fund - Fund Balance Use.** In Table 3-2, this line shows \$95.1 million of fund balance use in FY 2010 as certified in the FY 2010 CAFR. The FY 2011 Approved Budget uses \$34.9 million of Local fund balance, which includes \$2.1 million of Federal Commercial Revitalization Fund (a small business-related fund); \$7.8 million for Medical Liability Captive Insurance Fund converted for general operating use, and \$4.6 million of surplus Department of Employment Services Funds. The remaining \$20.4 million was the projected FY 2010 Operating Margin reserved for subsequent year's expenditures, which did not materialize at the end of FY 2010. Another \$11.6 million of Reserve fund balance was added to FY 2011 Revised Budget to cover prior commitments. In FY 2012, \$30.9 million is the amount set aside from FY 2011 increase in revenue estimates for (a) Department of Mental Health (Dixon Case Settlement), \$3.5 million; (b) Department of Healthcare Finance (Managed Care Organization Contracts), \$4.1 million; (c) Department of Health (School Nurses), \$12.5 million; and (d) Metropolitan Police Department (New Sworn Officers), \$10.8 million.

14c. **Dedicated Taxes - Fund Balance Use.** In Table 3-2, this line shows \$22.7 million of fund balance use in FY 2010 as certified in the FY 2010 CAFR. This consists of \$14.6 million of Neighborhood Investment Trust Fund and \$8.2 million of Nursing Home Quality of Care Fund. In FY 2011 Revised, \$2.4 million of Neighborhood Investment Trust fund and \$5.0 million of Healthy DC Fund is being used to cover current related program expenditures. In FY 2012, \$1.036 million of Healthy DC Fund balance will be used for program-related expenditures.

14d. **Fund Balance Use.** In Table 3-3, this line shows total amount of fund balance use certified by the Office of Revenue Analysis in the relevant fiscal year for particular Special Purpose Revenue funds in agencies.

14e. **Certified Resources not used.** In Table 3-3, this line shows the total amount of certified resources not used by agencies in their particular funds and returned to their relevant fund balances.

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

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

17. Line intentionally left blank.

Expenditures (by Appropriation Title)

Lines 19-24. These lines reflect agency expenditures by appropriation title.

25. **Financing and Other.** This line includes Repayment of Debt, Short-Term Borrowings, Certificate of Participation, and other items in this appropriation title that are not specifically shown in lines 26 to 33.

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

27. **Operating Cash Reserve.** FY 2011 Approved Budget sets aside \$40.0 million in Operating Cash Reserve to be used to cover spending pressures. FY 2011 Revised Budget shows a reduction of \$31.5 million in this category which covered spending pressures mostly in District of Columbia Public Schools for increased costs in Special Education funding.

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

29. **Paygo Capital.** Table 3-2 reflects FY 2011 Budget Support Act directive to set aside 25 percent of increase in revenues for Paygo Capital use starting in FY 2013 using FY 2012 revenues as the base year. Table 3-3 reflects use of O-type Special Revenue funds to cover local transportation projects in this line.

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

ognized beginning in FY 2008 in accordance with the Governmental Accounting Standards Board (GASB) ruling on the treatment of such costs. The FY 2010 to FY 2015 amounts reflects a change in policy governing these funds.

31. **Repay Contingency Reserve Fund.** This line in Table 3-2 reflects the amount needed to replenish the Contingency Reserve Fund for \$3.0 million in FY 2011 and FY 2012. This total of \$6.0 million is the remaining amount of a \$26.0 million loan to United Medical Center that is to be replenished in each year.

32. **Transfer to Enterprise Funds.** In Table 3-2 and 3-3, this shows the transfer of General Funds to Enterprise and Other Funds as reflected in the following lines.

32a. **Transfer to HPTF Special Revenue Fund (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated tax revenues to the Housing Production Trust Fund (HPTF) Special Revenue Funds outside of the General Fund

32b. **Transfer to Baseball Revenue Fund (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated tax revenues to the Baseball Revenue Fund Special Revenue Funds outside of the General Fund.

32c. **Transfer to TIF/CBF (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated property and sales tax revenues to the TIF/CBF (Tax Increment Financing, Community Benefit Fund and PILOT – Payment in Lieu of Taxes funds) Enterprise Fund.

32d. **Transfer to Convention Center (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated sales tax revenues to the Convention Center Enterprise Fund.

32e. **Transfer to Highway Trust Fund (Enterprise Fund).** This line in Table 3-2 reflects transfers of dedicated motor fuel and parking tax to the Highway Trust Fund outside of the General Fund.

32f. **Transfer to WMATA.** This line in Table 3-2 reflects transfers of parking sales and use tax revenues to the Washington Metro Area Transit Authority to support the operations of the agency.

32g. **Transfer to Highway Trust Fund.** This line in Table 3-3 reflects transfers of rights-of-way revenue to the Highway Trust Fund.

33. **Operating Impact of CIP.** This line in Table 3-2 reflects the estimated cost of operating and maintaining newly completed capital projects. See Volume 6 – FY 2012 – FY 2017 Capital Improvements Plan for details.

34. **Total Expenditures and Transfers.** This is the sum of lines 28 to 33.

35. **Cash Flow Reserve Account.** This Account was established by section 47-392.02(j-2) of the District of Columbia Official Code. The Fiscal Year 2011 Budget Request Act of 2010 authorizes 50 percent of the undesignated end of year fund balance to be deposited in this account. In FY 2012, under the section heading “Revised Revenue Estimate Contingency Priority,” this same act authorizes the first \$21.6 million of additional revenues for the purpose of shifting the funding source for employees in the capital budget to the operating budget. 50 percent of the remaining additional revenue, \$27.8 million, will be used as directed in the section “Subtitle Q. Contingency for Additional Revenue.” The remaining \$27.8 million plus 50 percent of the operating margin, \$451 thousand, will be recorded in the Cash Flow Reserve Account.

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

37. **Operating Margin, Budget Basis.** This is the difference between Total General Fund Resources (line 16) and the total of Expenditures (line 34), the Cash Flow Reserve Account (line 35) and the Fiscal Stabilization Reserve Account (line 36). In the FY 2011 Revised Budget, \$31.2 million includes \$30.9 million of Local Funds reserved for FY 2012 (as shown in line 14b). In FY 2012 Proposed Budget, \$857 thousand is the remaining unbudgeted revenues from the Nursing Facility Quality of Care Dedicated Tax fund.

38. Line intentionally left blank.

Composition of Cash Reserves

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

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

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

Federal and Private Resources Fund

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

Table 3-4 displays a summary financial plan for the Federal and Private Resources Fund. The line items are as follows:

F1. **Federal Grants.** Federal grant awards received by District agencies.

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

F3. **Federal Stimulus package.** Funding made available to the District of Columbia in the “American Recovery and Reinvestment Act” of February 2009. Lines F3a to d shows the amounts expected for direct budgetary relief in FY 2009 through FY 2011 including \$75 million in “Race to the Top” Federal grant award in FY 2011 for the District's Public School system.

F4. **Private Grants.** Revenues received from private grants.

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

F6. **Fund Balance Use.** In Table 3-4, this line shows \$14.16 million of fund balance use in FY 2010 as certified in the District's Comprehensive Annual Financial Report (CAFR).

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

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

F9. Line intentionally left blank.

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

F18. **Total Federal and Private Resources Fund Expenditures.**

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

F20. Line intentionally left blank.

F21. - F25. Fund Balance Calculations.

A Note on Intra-District Budgets: Intra-District budgets represent agreements between two agencies whereby one agency purchases services from the other. The buying agency spends its own budget (Local, Special Purpose Revenue, Federal, or Private). The selling agency receives this expenditure as intra-District revenue, establishes intra-District budget authority, and spends against that authority to provide the service.

Table 3-1

FY 2012 - 2015 Proposed Budget and Financial Plan: GENERAL FUND

(\$ thousands)

	FY 2010 Actual	FY 2011 Approved	FY 2011 Revised	FY 2012 Proposed	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
1 Revenues							
2 Taxes	4,645,088	4,538,225	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
3 Dedicated Taxes	258,779	349,071	349,933	370,206	386,361	431,356	428,789
4 General Purpose Non-Tax Revenues	338,208	409,053	366,440	344,745	350,969	342,022	304,912
5 Special Purpose (O-type) Revenues	439,908	478,777	428,321	460,435	458,246	462,451	483,212
6 Transfer from Lottery	66,750	68,500	63,257	69,415	71,586	73,675	75,349
7 Inter fund transfer	0	14,889	20,889	10,636	16,797	17,934	0
8 Sub-total, General Fund Revenues	5,748,733	5,858,515	5,954,800	6,260,332	6,517,457	6,721,311	6,878,831
9 Bond Proceeds for Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
10 Revenues set-aside for subsequent years' expenditures	0	0	0	0	(23,000)	0	23,000
12 Transfer from Federal and Private Resources	1,589	3,497	3,497	3,497	3,497	3,497	3,497
13 Transfer from Enterprise and Other Funds	22,697	78,745	66,817	5,196	5,532	0	0
14 Fund Balance Use	138,421	195,784	201,945	22,746	0	0	0
15 Revenue Proposals	0	(25,956)	737	169,000	143,008	147,277	145,081
16 Total General Fund Resources	5,916,520	6,125,585	6,242,796	6,466,771	6,652,494	6,878,085	7,056,409
17							
18 Expenditures (by Appropriation Title)							
19 Governmental Direction and Support	349,803	464,043	470,711	536,103	545,065	557,792	571,265
20 Economic Development and Regulation	252,827	242,501	247,528	225,754	224,687	227,214	230,097
21 Public Safety and Justice	1,018,243	976,196	991,638	973,835	996,068	1,019,027	1,044,273
22 Public Education System	1,406,991	1,485,843	1,520,911	1,557,726	1,585,921	1,621,894	1,649,858
23 Human Support Services	1,487,271	1,453,130	1,490,759	1,576,694	1,602,533	1,633,324	1,647,002
24 Public Works	565,731	540,670	546,065	471,873	479,179	489,525	500,601
25 Financing and Other	468,175	538,993	538,993	596,203	638,444	665,067	688,757
26 Bond Issuance Costs	6,514	15,000	15,000	6,000	6,000	6,000	6,000
27 Operating Cash Reserve	0	40,000	8,521	0	0	0	0
28 Sub-total, Operating Expenditures	5,555,555	5,756,375	5,830,126	5,944,189	6,077,896	6,219,842	6,337,853
29 Paygo Capital	14,933	12,071	12,071	37,448	84,075	128,981	170,707
30 Transfer to Trust Fund for Post-Employment Benefits	90,700	98,700	98,700	109,800	117,500	125,700	133,900
31 Repay Contingency Reserve Fund	0	3,000	3,000	3,000	0	0	0
32 Transfer to Enterprise Funds	197,203	244,644	267,635	342,774	356,828	381,972	382,833
33 Operating impact of CIP	0	0	0	0	9,498	11,986	11,861
34 Total Expenditures and Transfers	5,858,391	6,114,790	6,211,532	6,437,211	6,645,797	6,868,482	7,037,154
35 Cash Flow Reserve Account	0	0	0	28,252	3,349	4,802	9,628
36 Fiscal Stabilization Reserve Account	0	0	0	451	3,349	4,802	9,628
37 Operating Margin, Budget Basis	58,128	10,794	31,263	857	0	0	0
38							
39 Composition of Cash Reserves							
40 Emergency Cash Reserve Balance (2%)	109,704	109,888	109,888	110,073	110,257	110,111	106,351
41 Contingency Cash Reserve Balance (4%)	228,241	228,738	228,738	229,235	229,733	230,233	230,734
42 Total Cash Reserves - Emergency and Contingency	337,945	338,626	338,626	339,308	339,990	340,344	337,085

Table 3-2

FY 2012 - 2015 General Fund - Local Source Component - including Dedicated Taxes

(\$ thousands)

	FY 2010 Actual	FY 2011 Approved	FY 2011 Revised	FY 2012 Proposed	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
1 Revenues							
2 Taxes	4,645,088	4,538,225	4,725,960	5,004,895	5,233,498	5,393,873	5,586,569
3 Dedicated Taxes	258,779	349,071	349,933	370,206	386,361	431,356	428,789
4 General Purpose Non-Tax Revenues	338,208	409,053	366,440	344,745	350,969	342,022	304,912
6 Transfer from Lottery	66,750	68,500	63,257	69,415	71,586	73,675	75,349
7 Inter fund transfer	0	14,889	20,889	10,636	16,797	17,934	0
8 Sub-total, Local and Dedicated Fund Revenues	5,308,825	5,379,738	5,526,479	5,799,897	6,059,211	6,258,860	6,395,619
9 Bond proceeds for Issuance Costs	5,079	15,000	15,000	6,000	6,000	6,000	6,000
10 Revenues set aside for subsequent years' expenditures	0	0	0	0	(23,000)	0	23,000
11 Interfund transfers between Local, Dedicated Taxes and O-type Special Purpose Fund	0	23,702	0	(26,037)	0	0	0
12 Transfer from Federal and Private Resources	1,589	3,497	3,497	3,497	3,497	3,497	3,497
13a Transfer from Ballpark Fund	22,689	6,000	6,000	0	0	0	0
13b Transfer from Other	8	13,864	1,936	0	0	0	0
13c Transfer of Community Health Care Financing Fund to Local	0	30,080	30,080	0	0	0	0
13d Transfer from Capital Fund Paygo	0	28,801	28,801	5,196	5,532	0	0
14a Conversion of Special Purpose Revenue Fund Balance to Local	0	92,419	92,419	0	0	0	0
14b Local Fund - Fund Balance Use	95,128	34,914	35,990	30,910	0	0	0
14c Dedicated Taxes - Fund Balance Use	22,731	0	7,420	1,036	0	0	0
15 Revenue Proposals - - Misc.	0	7,326	524	224,395	181,520	189,726	207,370
16 Total Local and Dedicated Taxes Fund Resources	5,456,050	5,635,341	5,748,146	6,044,894	6,232,760	6,458,083	6,635,486
17							
18 Expenditures (by Appropriation Title)							
19 Governmental Direction and Support	315,795	399,965	404,963	492,108	500,946	513,642	527,011
20 Economic Development and Regulation	154,603	107,211	111,728	97,681	96,254	98,691	101,268
21 Public Safety and Justice	952,287	890,748	906,190	926,655	948,755	971,681	996,814
22 Public Education System	1,395,283	1,466,490	1,503,227	1,534,238	1,562,366	1,598,324	1,626,231
23 Human Support Services	1,455,342	1,421,151	1,458,780	1,552,699	1,578,470	1,609,244	1,622,866
24 Public Works	419,758	403,822	405,322	393,553	400,639	410,930	421,819
25 Financing and Other	464,710	533,816	533,816	573,480	615,657	642,265	665,899
26 Bond Issuance Costs	6,514	15,000	15,000	6,000	6,000	6,000	6,000
27 Operating Cash Reserve	0	40,000	8,521	0	0	0	0
28 Sub-total, Operating Expenditures	5,164,292	5,278,202	5,347,547	5,576,415	5,709,088	5,850,778	5,967,907

(Continued on next page)

Table 3-2

FY 2012 - 2015 General Fund - Local Source Component (cont.)

(\$ thousands)

	FY 2010 Actual	FY 2011 Approved	FY 2011 Revised	FY 2012 Proposed	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
29 Paygo Capital	499	0	0	0	49,850	94,756	136,482
30 Transfer to Trust Fund for Post-Employment Benefits	90,700	98,700	98,700	109,800	117,500	125,700	133,900
31 Repay Contingency Reserve Fund	0	3,000	3,000	3,000	0	0	0
32a Transfer to HPTF Special Revenue Fund (Enterprise Fund)	13,039	14,384	34,018	35,109	34,385	33,585	33,938
32b Transfer to Baseball Revenue Fund (Enterprise Fund)	32,081	29,582	44,746	45,545	46,250	47,167	48,028
32c Transfer to TIF/CBF (Enterprise Fund)	34,140	61,304	60,754	65,466	74,853	94,397	87,732
32d Transfer to Convention Center (Enterprise Fund)	93,054	101,696	96,844	100,718	104,746	108,936	113,294
32e Transfer to Highway Trust Fund (Enterprise Fund)	24,889	37,678	31,273	20,640	19,814	19,022	19,022
32f Transfer to WMATA	0	0	0	58,642	60,079	62,153	64,067
33 Operating Impact of CIP	0	0	0	0	9,498	11,986	11,861
34 Total Local and Dedicated Taxes Fund Expenditures and Transfers	5,452,694	5,624,546	5,716,882	6,015,335	6,226,063	6,448,480	6,616,231
35 Cash Flow Reserve Account	0	0	0	28,252	3,349	4,802	9,628
36 Fiscal Stabilization Reserve Account	0	0	0	451	3,349	4,802	9,628
37 Operating Margin, Budget Basis	3,355	10,794	31,263	857	0	0	0

NOTE: Includes Local and Dedicated Taxes. This change is consistent with the presentation in the CAFR.

Table 3-3

FY 2012 - 2015 General Fund - Special Purpose Revenue Component

(\$ thousands)

	FY 2010 Actual	FY 2011 Approved	FY 2011 Revised	FY 2012 Proposed	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
1 Revenues							
5 Special Purpose (O-type) Revenues	439,908	478,777	428,321	460,435	458,246	462,451	483,212
8 Subtotal, Special Purpose Revenue Funds	439,908	478,777	428,321	460,435	458,246	462,451	483,212
11 Interfund transfers to and from Local Fund	0	(23,702)	0	26,037	0	0	0
14d Fund Balance Use	20,562	79,790	69,540	39,692	0	0	0
14e Certified Resources not used	0	(11,339)	(3,424)	(48,893)	0	0	0
15 Revenue Proposals/Policy Proposals	0	(33,282)	213	(55,395)	(38,512)	(42,449)	(62,289)
16 Total Special Purpose Revenue Funds	460,470	490,244	494,650	421,877	419,734	420,002	420,923
17							
18 Expenditures (by Appropriation Title)							
19 Governmental Direction and Support	34,008	64,078	65,748	43,995	44,119	44,149	44,255
20 Economic Development and Regulation	98,224	135,290	135,800	128,073	128,433	128,522	128,829
21 Public Safety and Justice	65,956	85,448	85,448	47,180	47,313	47,346	47,459
22 Public Education System	11,708	19,353	17,684	23,488	23,554	23,570	23,627
23 Human Support Services	31,929	31,979	31,979	23,995	24,062	24,079	24,137
24 Public Works	145,973	136,848	140,743	78,320	78,541	78,595	78,783
25 Financing and Other	3,465	5,177	5,177	22,723	22,787	22,803	22,857
28 Subtotal, Operating Expenditures	391,263	478,173	482,579	367,774	368,808	369,065	369,946
29 Paygo Capital	14,434	12,071	12,071	37,448	34,225	34,225	34,225
32g Transfer to Highway Trust Fund	0	0	0	16,654	16,701	16,712	16,752
34 Total Special Purpose Revenue Funds Component of General Funds	405,697	490,244	494,650	421,876	419,734	420,002	420,923
37 Operating Margin, Budget Basis	54,773	0	0	0	0	0	0

Table 3-4

FY 2012 - 2015 Federal and Private Resources Financial Plan

(\$ thousands)

Revenues	FY 2010 Actual	FY 2011 Approved	FY 2011 Revised	FY 2012 Proposed	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
F1 Federal Grants	2,224,644	2,413,263	2,734,786	2,482,199	2,487,543	2,579,359	2,675,723
F2 Federal Payment/Contribution	135,839	124,725	155,751	146,800	146,800	146,800	146,800
F3 Federal Stimulus package:							
F3a State Fiscal Stabilization Fund	88,551	0	0	0	0	0	0
F3b Race to the Top	0	74,999	74,999	0	0	0	0
F3c Medicaid FMAP Increase	155,256	80,736	80,736	0	0	0	0
F3d Foster care\ Adoption Assistance - Title IVE	2,527	1,850	1,850	0	0	0	0
F4 Private Grants	23,962	4,977	41,365	23,269	23,882	24,606	25,382
F5 Subtotal, Federal & Private Resources	2,630,779	2,700,550	3,089,486	2,652,268	2,658,225	2,750,765	2,847,905
F6 Fund Balance Use	14,156	0	0	0	0	0	0
F7 Transfer to General Fund	(1,589)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)
F8 Total Federal & Private Resources	2,643,346	2,697,053	3,085,989	2,648,771	2,654,728	2,747,268	2,844,408
F9							
F10 Expenditures (by Appropriation Title)							
F11 Governmental Direction and Support	28,931	27,810	42,598	29,798	27,744	28,609	29,535
F12 Economic Development and Regulation	102,021	136,584	159,505	162,130	123,172	126,181	129,400
F13 Public Safety and Justice	117,779	224,904	291,951	161,697	160,655	164,819	169,260
F14 Public Education System	395,372	311,134	488,783	333,459	338,343	344,805	351,699
F15 Human Support Services	1,881,865	1,924,816	2,021,568	1,908,352	1,956,035	2,033,059	2,113,631
F16 Public Works	41,745	56,835	66,615	38,435	33,879	34,895	35,983
F17 Financing and Other	15,668	14,970	14,970	14,900	14,900	14,900	14,900
F18 Total Federal & Private Expenditures	2,583,381	2,697,053	3,085,989	2,648,771	2,654,728	2,747,268	2,844,408
F19 Operating Margin, Budget Basis	59,965	0	0	0	0	0	0
F20							
F21 Beginning Federal & Private Fund Balance	142,566	191,023	191,023	191,023	191,023	191,023	191,023
F22 Operating Margin, Budget Basis	59,965	0	0	0	0	0	0
F23 Projected GAAP Adjustments (Net)	2,648	0	0	0	0	0	0
F24 Fund Balance Use	(14,156)	0	0	0	0	0	0
F25 Ending Federal & Private Fund Balance	191,023	191,023	191,023	191,023	191,023	191,023	191,023