

# Operating Expenditures

In FY 2011, the District's Local fund expenditures, excluding dedicated taxes, increased by \$142.9 million or 2.8 percent over FY 2010. Since Fiscal Year 2008, expenditures have decreased by an average of 2.7 percent annually as depicted in Figure 5-1. Table 5A-1 of the appendix displays Local funds expenditures by fiscal year for selected agencies, and each appropriation title.

Dedicated tax funds were segregated as separate funds beginning in FY 2007; they are shown by agency and appropriation title in Table 5A-2 of the Appendix. They totaled \$330.1 million in FY 2011.

The \$142.9 million Local funds increase in FY 2011 was primarily due to a spending increase of \$52.2 million in Repayment of Loans and Interest. Other areas of increase were in the Department of Health Care Finance in the amount of \$70.9 million, despite an overall \$26.5 million decrease in the Human Support Services agencies; and in the Public Education System agencies, with a net increase of \$97.0 million.

On a gross funds basis, including non-Local funds as well as Local, total expenditures increased by an average of 2.4 percent annually from FY 2008 to FY 2011 (Table 5A-3 in the Appendix).

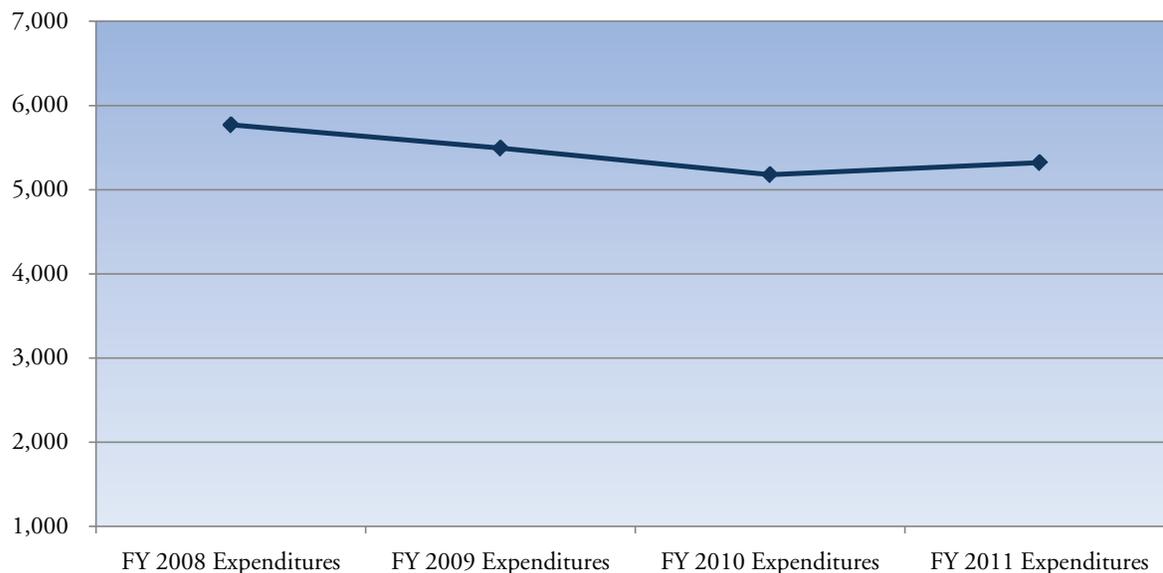
This chapter examines operating expenditures for the District and reflects expenditure trends.

Figure 5-1

## Local Fund Actual Expenditures (excluding Dedicated Taxes)

Does not include Enterprise and Other Funds

(Dollars in millions)



Specifically, the chapter:

- Examines the growth in expenditures from FY 2008 to FY 2011 by area of spending (agency and function); and
- Examines the growth by such categories as personal services, contractual services, and subsidies and transfers.

This chapter focuses primarily on the District's Local funds actual expenditures. It does not discuss Capital expenditures, which are described in the Capital Appendices volume. Furthermore, it does not include agencies whose operations are captured in other funds, such as proprietary funds and component units of the District.

Figure 5-2 shows the growth trends of Local funds expenditures by appropriation title from FY 2008 through FY 2011. Tables 5A-1, 5A-2, and 5A-3 in the Appendix to this chapter provide additional detail on Local, Dedicated Tax, and Gross funds expenditures in the largest District agencies from FY 2008 through FY 2011, to provide a constant timeframe. The following sections describe major elements of growth during this time period, by appropriation title.

### Human Support Services

The FY 2011 year-end Local expenditures of \$1,387.3 million in this appropriation title reflect a decrease of \$26.5 million, or 1.9 percent, from the FY 2010 expenditures of \$1,413.8 million. The expenditure change from FY 2008 reflects a 4.2 percent average annual decrease.

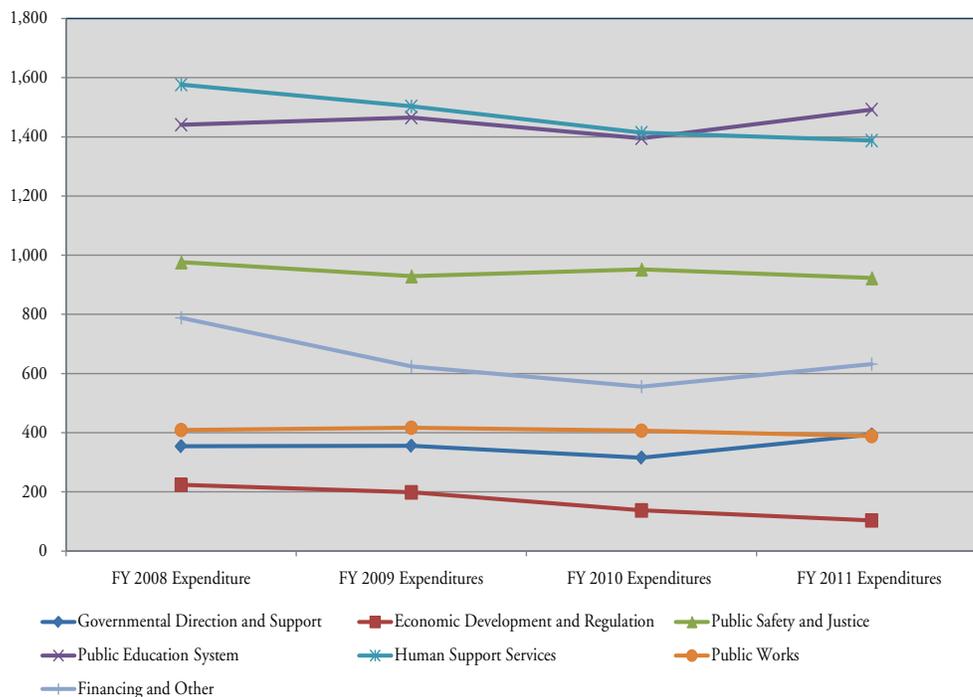
Overall, the trend of decreases in expenditures in the Human Support Services Appropriation Title from FY 2008 through to FY 2011 is primarily due to reductions in the Department of Health (DOH), the Department of Mental Health (DMH), and the Child and Family Services Agency (CFSA). The change in DOH is due to the transition of Medicaid to the Department of Healthcare Finance (DCHF) in FY 2009. Generally, federal stimulus funding generated by the American Reinvestment and Recovery Act (ARRA) of 2009 also provided significant offsets in local expenditures in Medicaid for these agencies in FY 2009 and FY 2010.

Figure 5-2

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)



- **Department of Health (DOH)** - Local expenditures of \$660.9 million in FY 2008 for DOH reflect the agency's operational functions that included the District's Medicaid and Healthcare Alliance programs together with a variety of other public health programs. With the establishment of DHCF in FY 2009, the Medicaid and Alliance programs were carved out of DOH and transferred to DHCF. Consequently, DOH's local expenditures show its biggest reduction of about 85.2 percent in FY 2009. In FY 2010, Local expenditures were further reduced by 25.5 percent to \$72.6 million.
- **Department of Mental Health (DMH)** - In FY 2010, DMH provided direct public mental health services through the DC Community Service Agency (DCCSA) and the Saint Elizabeths Hospital (SEH). The decrease in Local expenditures is primarily due to the closure of the DCCSA. Services for District residents from the CSA are now provided through a contractual network of community mental health care providers. The agency's Local expenditures of \$161.0 million in FY 2011 reflect a decrease of 14.3 percent from the prior year expenditures of \$187.9 million.
- **Child and Family Services Agency (CFSA)** - Changes in CFSA's Local expenditures are due to the ongoing trends in the decline of CFSA's foster care population as a result of the agency's focused efforts on permanency (reunification, guardianship, and adoption), and overall reform of the practice of service delivery. CFSA's FY 2011 expenditures reflect a reduction of 8.7 percent in comparison to FY 2010.

### **Public Education System**

Local funds expenditures in the Public Education appropriation title increased 1.2 percent (annual average) from FY 2008 to FY 2011. District of Columbia Public Schools (DCPS) and the District of Columbia Public Charter Schools (DCPCS) are budgeted through the Uniform Per Student Funding Formula (UPSFF) [refer to District of Columbia Official Code §38-29]. This formula provides a foundation funding level for each student and weighting factors for such characteristics as grade levels and special education categories. It also accounts for annual inflation and for changes in enrollment. Local fund expenditures by the District of Columbia Public Schools (DCPS) are higher than for any other District agency, and DCPS also employs approximately one-fifth of all District employees. District of Columbia Public Charter Schools has been showing significant annual growth in enrollment and expenditures, and the trend continued during FY 2011.

Table 5-1 shows enrollment and Local fund expenditure trends for DCPS and DCPCS. Enrollment in the two systems combined decreased in FY 2009 from FY 2008 and increased in FY 2010 and FY 2011. Per-student spending from Local funds decreased from FY 2008 to FY 2009 and FY 2010 but increased in FY 2011 cumulatively for the two systems combined.

- **District of Columbia Public Schools (DCPS)** - Expenditures in FY 2011 at DCPS increased from FY 2010. Enrollment increased 2.0 percent from FY 2010 to FY 2011, and the foundation level for the UPSFF increased to \$8,945 in FY 2011, in accordance with the provisions of District of Columbia Official Code §38-2909. The enactment of the Public Education Reform Amendment Act of 2007 caused shifting of many state-level functions from the DCPS budget to the Office of the State Superintendent of Education. Also, in FY 2009, expenditures for Non-Public Tuition and Special Education Transportation were broken out of DCPS into separate agencies.
- **District of Columbia Public Charter Schools (DCPCS)** - Expenditures in FY 2011 for DCPCS in Local funds increased 17.2 percent from FY 2010. Enrollment increased 6.1 percent from FY 2010 to FY 2011, and expenditures per enrolled student also increased.
- **Office of the State Superintendent of Education (OSSE)** - As a result of the Public Education Reform Amendment Act of 2007, a number of functions from the Department of Human Services, the University of the District of Columbia, and DCPS moved to OSSE, and the agency has become the state administering agency for most of the District's grant funds for public education. Local funds expenditures showed a slight decrease in FY 2011 from FY 2010.

Table 5-1

## Enrollments and Expenditures in Two Schools Systems (Local Funds Only)

	DC Public Schools		Public Charter Schools		Combined Systems		
	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Enrollment	Expenditures (dollars in thousands)	Expenditures per enrolled student*
2008	49,123	\$868,141	21,948	\$316,675	71,071	\$1,184,816	\$16,671
2009	45,190	\$576,049	25,732	\$385,896	70,922	\$961,945	\$13,563
2010	44,718	\$517,674	27,661	\$375,845	72,379	\$893,520	\$12,345
2011	45,630	\$585,840	29,356	\$440,368	74,986	\$1,026,209	\$13,685
Average Annual Growth Rate (2008 - 2011)	-2.4%	-12.3%	10.2%	11.6%	1.8%	-4.7%	-6.4%

Note: \*per enrolled student (whole dollars, not thousands). All enrollment numbers were provided by the Offices of the State Superintendent of Education (OSSE) on 2/23/2012 and may not match previous years reports.

Details may not sum to totals due to rounding

- **University of the District of Columbia (UDC)** - The District's subsidy to the University increased 7.0 percent from, \$62.1 million in FY 2010 to \$66.4 million in FY 2011.

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

### Public Safety and Justice

Local fund expenditures in the public safety area decreased 1.9 percent (annual average) from FY 2008 to FY 2011. The two largest agencies in this appropriation title are the Metropolitan Police Department (MPD) and the Fire and Emergency Medical Services Department (FEMS), accounting for 65.8 percent of the expenditures of the appropriation title.

- **Metropolitan Police Department and Fire and Emergency Medical Services Department** - Expenditures at MPD decreased from FY 2008 to FY 2011 by an average of 4.2 percent annually. Expenditures for FEMS increased 0.7 percent (annual average) from FY 2008 to FY 2011.
- **Police and Fire Retirement System** - This is the third largest agency in Public Safety in terms of the total spent. Under the 1997 Revitalization Act, the federal government assumed the District's pre-June 1997 unfunded pension liability. In subsequent years, as salaries have increased, adjustments were legislated for pension benefits, and the sizes of the FEMS and MPD workforce have increased. The pension contribution decreased from FY 2008 to FY 2011 by an average of 2.4 percent annually as a result of market factors affecting the national economy and limited pay raises due to collective bargaining agreements still in negotiation.
- **Department of Corrections** - There was a Local fund average annual increase of 0.2 percent over the FY 2008 – FY 2011 period, attributable to inmate healthcare costs and a significant number of department staff with many years of service.

### Financing and Other

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

- **Repayment of Interest on Short-Term Borrowing** - The District issues short-term revenue anticipation notes in order to finance its seasonal cash flow needs. The total amount of revenue anticipation notes outstanding at any time during a fiscal year may not exceed 20 percent of the total anticipated revenue of the District for such fiscal year, and such notes must mature within the fiscal year in which they are issued. In FY 2011, the District issued \$700 million of revenue anticipation notes for this purpose.
- **Repayment of Loans and Interest** - The District may issue long-term debt in the form of general obligation bonds or income tax revenue bonds to finance capital projects and to refund indebtedness of the District. Such bond issuances are not permitted during any fiscal year if total debt service exceeds 12 percent of total District general fund expenditures in any year during the 6-year capital plan period. The Capital Improvements Plan includes issuance of about \$400 to \$500 million in bonds per year as well as amounts above this level for specific capital projects. Borrowing amounts in Fiscal Years 2010 and 2011 were higher than in previous years, and debt service expenditures have increased accordingly. The District had approximately \$2.830 billion of general obligation bonds and approximately \$3.029 billion of Income Tax secured bonds outstanding as of September 30, 2011.
- **Certificates of Participation (COPs)** - The District has a payment obligation with respect to approximately \$245 million of outstanding COPs with varying maturities, which were issued to finance various District facilities. The District's payment obligations on the Certificates are subject to, and dependent upon, inclusion of sufficient funds in annual District budgets and annual appropriations made by the United States Congress for such purpose.
- **Equipment Lease Operating** - The Master Equipment Lease Purchase Program provides tax-exempt financing for projects with short-term to intermediate-term useful lives. Rolling stock such as police, emergency, and public works vehicles, and information technology equipment, are acquired on a short-term lease/purchase basis. The District has financed approximately \$378 million of its capital equipment needs through the program and has approximately \$116 million in principal outstanding as of September 30, 2011.
- **Repayment of Revenue Bonds** - The Council may authorize the issuance of revenue bonds, notes, or other obligations (including refunding bond, notes, or other obligations) to borrow money to finance governmental projects by creating a security interest in any District revenues. Such bonds, notes, or other obligations, if issued, are to be secured by a pledge of the revenues realized from the property, facilities, developments, and improvements financed by the issuance of such bonds, notes, or other obligations or by the mortgage of real property or the creation of security interest in available revenues, assets, or other property. In FY 2007 and FY 2010, the District issued bonds for its New Communities initiative, with such bonds secured by a portion of revenues dedicated to the Housing Production Trust Fund. There is currently \$86 million of these bonds outstanding.
- **Pay-As-You-Go Capital Fund** - Paygo capital financing is a transfer of funds from the General Fund to the Capital Improvements Fund to pay for capital project expenditures. Significant amounts of Paygo capital funding is planned for the current 6-year capital plan period.
- **Highway Trust Fund Transfer - Dedicated Taxes, Convention Center Transfer – Dedicated Taxes, and TIF and PILOT Transfer – Dedicated Taxes** - These agencies were first budgeted in FY 2010 to make the flow of the dedicated revenues through the General Fund more visible.

### **Other Appropriation Titles**

Expenditures in other appropriation titles are:

- **Governmental Direction and Support**

This appropriation title funds agencies that manage overall government operations, including Municipal Facilities: Non-Capital, the Office of the Mayor, the Council of the District of Columbia, the Office of the City

Administrator, the Office of the Chief Technology Officer, the Department of General Services, the Office of the Attorney General, and the Office of the Chief Financial Officer. Local fund expenditures in this appropriation title have shown an average increase in growth at 3.6 percent average annually from FY 2008 to FY 2011.

■ **Economic Development and Regulation**

This is the smallest of the appropriation titles, including the Alcoholic Beverage Regulation Administration, the Department of Employment Services, the Department of Small and Local Business Development, the Department of Housing and Community Development and the Office of Motion Pictures and Television. Local fund expenditures decreased from FY 2008 to FY 2011 at an average annual rate of 22.7 percent of the selected large agencies. The Department of Housing and Community Development experienced the largest growth in expenditures (47.7 percent), compared to the Department of Consumer and Regulatory Affairs, which had the sharpest decline (29.9 percent) in FY 2011. The Department of Employment Services, the Department of the Consumer and Regulatory Affairs, the Housing Authority Subsidy, and the Department of Housing and Community Development accounted for 76.8 percent of the expenditures in FY 2011.

- **Public Works** -The Public Works appropriation title is dominated, in Local fund expenditures, by two agencies: the Department of Public Works (DPW) and subsidies to the Washington Metropolitan Area Transit Authority (WMATA). DPW decreased 6.9 percent on average annually from FY 2008 to FY 2011 for Local funds, while the WMATA subsidy increased 4.6 percent.

**Summary of Local Funds Expenditure Growth by Agency and Function**

All of the appropriation titles except Governmental Direction and Support and Public Education System experienced decreases in total expenditures since FY 2008. Expenditures in Economic Development, Public Safety and Justice, Human Support Services, and Public Works decreased for FY 2011 over FY 2010, while Governmental Direction and Support, Public Education System, and Financing and Other increased. Overall, the District as a whole had an average annual decrease of 2.7 percent for Local Fund expenditures from FY 2008 to FY 2011.

Public Education is the largest appropriation title, comprising 28.1 percent of total Local funds expenditures. Human Support Services is the second largest appropriation title with a 26.1 percent share of total Local funds expenditures.

Actual DCPS enrollment had been decreasing annually but had an increase in FY 2011, and the enrollment in Public Charter Schools has shown a steady increase at an average annual rate of 10.2 percent since FY 2008. The enrollment in Public Charter Schools accounts for 39.1 percent of total enrollment in the combined DC schools system in FY 2011. From FY 2008 to FY 2011, the combined DC schools system enrollment shows an increase of 1.8 percent average annually.

**Federal Payment Fund Expenditures**

A federal payment is a direct payment made to the District by the Federal government. The authorization for each payment is found in Division A, Title 1, of the District's annual appropriations act. Federal payments to the District are subject to federal Government Accountability Office (GAO) guidelines and government-wide rescissions. During FY 2011, the District received a total of \$124.7 million in federal payments that could be spent by the agencies. Table 5A-5 of the Appendix details the federal payments made to the District from FY 2008 through FY 2011, by agency. These funds have various availability periods and in some cases will be spent over subsequent years. Federal payments are detailed within each agency's budget chapter.

In addition, in FY 2011 the District expensed \$13.5 million from the federal payment for Emergency Planning and Security Costs. This payment was previously reimbursable, with reimbursements approved by the federal Office of Management and Budget (OMB). In FY 2009, this became a direct federal payment. The details of the FY 2011 expenses are found in the agency budget chapter for the Emergency Planning and Security Fund, which is located within the Financing and Other section of Volume 3, Agency Budget Chapters.

## Federal Grants Expenditures

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

Table 5A-6 of the Appendix shows federal grant expenditures from FY 2008 through FY 2011 by agency. Overall, their annual growth rate was 13.2 percent. The Department of Health Care Finance received the majority of the funds, consisting primarily of funding for Medicaid.

## Expenditure Growth by Object Class, FY 2008 to FY 2011

This section examines expenditures by object class --that is, by the type of services paid for, such as personal services, supplies, or fixed costs for rent or utilities-- from FY 2008 through FY 2011. Since FY 2008, the average annual rate of growth for expenditures for nonpersonal services (NPS), such as rent and utilities, equipment, subsidies and transfers, and debt service, has fallen faster than personal services (PS), which include regular salaries and wages, overtime, and other additional costs (Figure 5-3). The average annual growth rate from FY 2008 to FY 2011 for Locally funded personal services (PS) was -1.3 percent. Tables 5A-7 and 5A-8 in the appendix to this chapter provide details.

## Personal Services

From FY 2008 to FY 2011, total Local Fund PS costs including salaries, extra pay (the category including overtime), differential pay (for night or weekend work, for example), bonuses, and fringe benefits (primarily health insurance costs) decreased at an average annual rate of 1.3 percent.

Table 5-2 shows overtime expenses from FY 2008 through FY 2011 by agency. The Metropolitan Police Department, Fire and Emergency Medical Services, Department of Corrections, Department of Mental Health, and Department of Youth Rehabilitation Services comprise 68.6 percent of the total FY 2011 overtime expenditures.

## Nonpersonal Services

As shown in Table 5A-7 of the Appendix, the average annual growth rate from FY 2008 to FY 2011 for Local Fund NPS expenditures excluding retirement is -3.5 percent. Nonpersonal Services expenditure declined 5.9 percent from FY 2008 to FY 2009, but increased by 3.5 in FY 2010 and FY 2011.

Figure 5-3

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

Does Not Include Enterprise and Other Funds

(Dollars in millions)

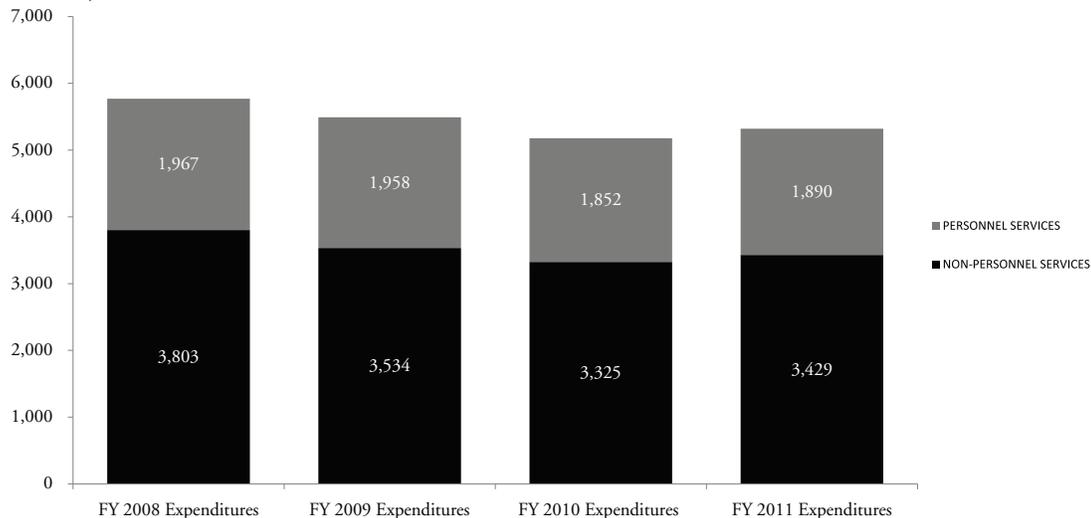


Table 5-2

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

(Dollars in Thousands)

Agency Name	FY 2008	FY 2009	FY 2010	FY 2011
Department of Consumer and Regulatory Affairs	158	119	45	32
Board of Elections and Ethics	145	104	160	189
Department of Human Resources	75	5	15	2
Department of Real Estates Services	13	54	129	3
Office of the Chief Financial Officer	463	362	381	178
Office of the Chief Technology Officer	141	146	137	11
Office of the Attorney General	172	118	16	1
Municipal Facilities: Non-Capital				888
Child and Family Services Agency	2,417	1,323	421	397
Department of Youth Rehabilitation Services	3,557	4,162	3,561	4,298
Department of Health	121	139	88	13
Department of Human Services	903	508	255	175
Department of Mental Health	7,051	4,402	3,405	3,680
Department of Parks and Recreation	597	181	374	226
Department on Disability Services	78	56	42	25
District of Columbia Public Library	1,035	493	290	307
District of Columbia Public Schools	7,086	2,441	2,589	2,239
Office Public Education Facilities Modernization	2,502	381	1,193	849
Special Education Transportation		3,335	2,737	3,024
Department of Corrections	5,667	4,856	3,675	2,784
Fire and Emergency Medical Services Department	11,739	9,220	9,293	3,711
Homeland Security and Emergency Management Agency	108	22	42	53
Metropolitan Police Department	24,665	16,571	16,550	13,299
Office of Unified Communications	1,908	1,645	1,352	1,108
Department of Public Works	4,101	4,168	2,997	2,743
Rest of District	581	45	277	242
<b>Total Local Funds</b>	<b>75,283</b>	<b>54,856</b>	<b>50,024</b>	<b>40,476</b>

## Appendix: Data Tables for Operating Expenditures

**Table 5A-1**

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

(Dollars in thousands)

Agency Name	FY 2008	FY 2009	FY 2010	FY 2011	Average Annual Growth Rate 2008-2011
Office of the Chief Financial Officer	113,406	119,559	115,213	87,779	-8.2%
Office of the Chief Technology Officer	64,054	53,872	46,089	29,757	-22.6%
Office of the Attorney General	61,899	62,564	56,039	48,936	-7.5%
Municipal Facilities: Non-Capital				122,657	N/A
Section 103 Judgments-Gov Direction and Support	10,000	4,513		783	-57.2%
All Other Agencies	105,043	115,241	98,454	104,067	-0.3%
<b>Governmental Direction and Support Sum</b>	<b>354,402</b>	<b>355,750</b>	<b>315,795</b>	<b>393,979</b>	<b>3.6%</b>
Department of Employment Services	86,415	68,652	50,980	38,148	-23.9%
Housing Authority Subsidy	30,983	30,983	25,103	22,823	-9.7%
Department of Housing and Community Development	3,346	15,705	22,220	10,772	47.7%
Department of Consumer and Regulatory Affairs	22,115	17,153	15,499	7,624	-29.9%
All Other Agencies	81,333	65,946	23,650	24,016	-33.4%
<b>Economic Development and Regulation Sum</b>	<b>224,192</b>	<b>198,439</b>	<b>137,451</b>	<b>103,383</b>	<b>-22.7%</b>
Metropolitan Police Department	471,889	453,891	437,494	415,020	-4.2%
Fire and Emergency Medical Services	187,868	185,838	193,326	191,932	0.7%
Police Officers and Firefighters Retirement System	137,000	106,000	132,300	127,200	-2.4%
Department of Corrections	116,648	117,610	124,778	117,369	0.2%
Office of Unified Communications	28,224	31,656	31,003	26,685	-1.9%
Section 103 Judgments-Public Safety and Justice	3,773		3,000	20,445	75.6%
All Other Agencies	30,956	33,985	30,387	24,183	-7.9%
<b>Public Safety and Justice Sum</b>	<b>976,359</b>	<b>928,981</b>	<b>952,287</b>	<b>922,834</b>	<b>-1.9%</b>
District of Columbia Public Schools	868,141	576,049	517,674	585,840	-12.3%
Office of the State Superintendent of Education	102,998	111,750	106,370	100,916	-0.7%
Public Charter Schools	316,675	385,896	375,845	440,368	11.6%
Non-Public Tuition		165,911	166,568	135,240	N/A
Office Public Education Facilities Modernization	34,981	24,720	28,761	25,543	-10.0%
Special Education Transportation	171	87,779	93,373	95,973	725.6%
DC Public Library	44,563	44,760	39,186	35,089	-7.7%
University of the District of Columbia Subsidy	62,770	62,070	62,070	66,420	1.9%
Section 103 Judgments-Public Education System	384			1,380	53.2%
All Other Agencies	10,151	6,136	5,427	5,518	-18.4%
<b>Public Education System Sum</b>	<b>1,440,833</b>	<b>1,465,071</b>	<b>1,395,275</b>	<b>1,492,287</b>	<b>1.2%</b>

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Table 5A-1 (continued)

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

(Dollars in thousands)

Agency	FY 2008	FY 2009	FY 2010	FY 2011	Average Annual Growth Rate 2008 - 2011
Department of Human Services	137,874	165,358	141,095	136,000	-0.5%
Child and Family Services Agency	274,265	252,427	206,400	188,388	-11.8%
Department of Mental Health	207,627	208,811	187,898	160,971	-8.1%
Department of Health	660,876	97,494	72,639	72,815	-52.1%
Department of Health Care Finance		457,011	486,326	557,237	N/A
Department of Parks and Recreation	49,029	49,607	46,945	37,326	-8.7%
Department of Youth Rehab Services	84,463	93,732	97,016	97,064	4.7%
Department on Disability Services	81,911	92,843	59,465	53,084	-13.5%
Disability Compensation Fund	28,220	27,822	38,310	29,301	1.3%
Section 103 Judgments-Human Services				11,200	N/A
All Other Agencies	52,418	57,943	77,697	43,898	-5.7%
<b>Human Support Services Sum</b>	<b>1,576,683</b>	<b>1,503,047</b>	<b>1,413,789</b>	<b>1,387,284</b>	<b>-4.2%</b>
Department of Motor Vehicles	28,427	26,376	26,630	23,831	-5.7%
Department of Public Works	119,618	127,375	119,211	96,441	-6.9%
Mass Transit Subsidies (WMATA)	214,905	230,499	231,668	245,703	4.6%
All Other Agencies	46,033	32,821	29,249	22,437	-21.3%
<b>Public Works Sum</b>	<b>408,983</b>	<b>417,071</b>	<b>406,758</b>	<b>388,412</b>	<b>-1.7%</b>
Repayment of Loans and Interest	420,827	431,706	343,551	395,764	-2.0%
Certificate of Participation	30,664	32,270	32,257	32,244	1.7%
Settlements and Judgments Fund	21,015	17,325	21,470	21,477	0.7%
District Retiree Health Contribution	110,907	81,100	90,700	94,200	-5.3%
Master Equipment Lease / Purchase Program	29,896	38,378	43,863	48,247	17.3%
Pay-As-You-Go Capital Fund	139,488	1,821	499	18,683	-48.8%
All Other Agencies	35,441	21,541	23,134	20,904	-16.1%
<b>Financing and Other Sum</b>	<b>788,237</b>	<b>624,143</b>	<b>555,474</b>	<b>631,519</b>	<b>-7.1%</b>
<b>Grand Total</b>	<b>5,769,689</b>	<b>5,492,500</b>	<b>5,176,830</b>	<b>5,319,698</b>	<b>-2.7%</b>

**Table 5A-2:**

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

(Dollars in thousands)

<b>Agency</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Growth Rate 2008 - 2011</b>
Office of the Deputy Mayor for Economic Development					
Neighborhood Investment Fund	12,002	12,330	17,152	5,500	-22.9%
Comprehensive Housing Task Force	27,621				-100.0%
Housing Production Trust Fund Subsidy	40,589	28,244	13,039	34,018	-5.7%
<b>Economic Development and Regulation Total</b>	<b>80,212</b>	<b>40,574</b>	<b>30,191</b>	<b>39,519</b>	<b>-21.0%</b>
Department of Health					
Nursing Homes Quality of Care Fund	3,932				-100.0%
Department of Health Care Finance					
Nursing Homes Quality of Care Fund		6,666	16,665	11,635	N/A
Healthy DC Fund			24,887	29,936	N/A
Hospital Assessment Tax				9,008	N/A
<b>Human Support Services Total</b>	<b>3,932</b>	<b>6,666</b>	<b>41,552</b>	<b>50,579</b>	<b>134.3%</b>
Department of Transportation		11,420	13,000	15,000	N/A
<b>Public Works Total</b>		<b>11,420</b>	<b>13,000</b>	<b>15,000</b>	<b>N/A</b>
Baseball Dedicated Tax Transfer	46,397	50,044	32,081	30,336	-13.2%
Community Healthcare Financing Fund		93,073			N/A
Convention Center Transfer-Dedicated Tax			93,054	96,844	N/A
Highway Transportation Fund - Transfers					
Parking Taxes			2,596	8,076	N/A
Highway Trust Fund			22,293	21,925	N/A
Pay-As-You-Go Capital Fund					
Schools Modernization Fund		12,927			N/A
Repayment of Loans and Interest					
Parking Taxes		3,580	4,800	4,800	N/A
Repayment of Revenue Bonds					
Housing Production Trust Fund		2,144	2,149	4,782	N/A
TIF and PILOT Transfers - Dedicated Taxes					
Tax Increment Financing - Sales Tax			16,151	40,193	N/A
Tax Increment Financing - Property Tax			17,989	18,060	N/A
<b>Financing and Other Total</b>	<b>46,397</b>	<b>161,768</b>	<b>191,113</b>	<b>225,017</b>	<b>69.3%</b>
<b>Total General Operating Dedicated Taxes Funds</b>	<b>130,541</b>	<b>220,428</b>	<b>275,856</b>	<b>330,115</b>	<b>36.2%</b>

Table 5A-3

**Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies**

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

(Dollars in thousands)

<b>Agency</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Growth Rate 2008 - 2011</b>
Office of the Chief Financial Officer	131,724	135,253	131,326	105,152	
Department of Real Estate Services	21,469	33,122	29,685	19,599	
Office of the Chief Technology Officer	64,060	55,975	50,114	41,400	
Office of the Attorney General for the District of Columbia	82,707	83,221	78,552	72,106	
Municipal Facilities: Non-Capital				123,627	
All other agencies	106,013	97,353	89,055	107,522	
<b>Governmental Direction and Support Total</b>	<b>405,974</b>	<b>404,924</b>	<b>378,732</b>	<b>469,406</b>	<b>5.0%</b>
Department of Employment Services	141,287	124,814	116,728	94,025	
Housing Production Trust Fund Subsidy	70,589	28,244	13,039	34,018	
Department of Housing and Community Development	89,427	56,072	85,312	77,548	
All other agencies	237,884	213,078	152,805	149,910	
<b>Economic Development and Regulation Total</b>	<b>539,187</b>	<b>422,208</b>	<b>367,884</b>	<b>355,501</b>	<b>-13.0%</b>
Metropolitan Police Department	486,394	468,641	464,179	447,814	
Fire and Emergency Medical Services Department	188,977	186,633	196,813	193,438	
Police Officers' and Fire Fighters' Retirement System	137,000	106,000	132,300	127,200	
Department of Corrections	153,184	150,844	150,767	142,735	
Homeland Security and Emergency Management Agency	46,884	68,293	95,391	114,632	
Office of Unified Communications	40,578	38,556	46,780	40,472	
All other agencies	48,139	45,962	49,796	62,725	
<b>Public Safety and Justice Total</b>	<b>1,101,156</b>	<b>1,064,929</b>	<b>1,136,025</b>	<b>1,129,016</b>	<b>0.8%</b>
District of Columbia Public Schools	898,840	634,707	598,267	661,053	
Office of the State Superintendent of Education	267,251	323,785	428,603	361,456	
Teachers' Retirement System	5,964	(3)	3,000	3,000	
Public Charter Schools	316,675	385,896	375,845	440,368	
Office of Public Education Facilities Modernization	34,981	39,133	31,437	26,935	
Non-Public Tuition		165,911	166,568	135,240	
Special Education Transportation	171	87,779	93,373	95,973	
District of Columbia Public Library	45,935	46,443	40,765	37,341	
University of the District of Columbia Subsidy Account	62,770	62,070	62,070	66,420	
All other agencies	5,621	6,139	2,428	3,898	
<b>Public Education System Total</b>	<b>1,638,207</b>	<b>1,751,860</b>	<b>1,802,357</b>	<b>1,831,684</b>	<b>3.8%</b>

(Continued on next page)

Table 5A-3 (continued)

**Gross Funds Actual Expenditures by Fiscal Year for Selected Large Agencies**

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

(Dollars in thousands)

<b>Agency</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Growth Rate 2008 - 2011</b>
Department of Human Services	287,069	318,219	319,649	304,458	
Child and Family Services Agency	313,462	306,497	266,825	239,101	
Department of Mental Health	209,971	220,416	202,383	170,485	
Department of Health	1,848,562	213,912	226,962	214,622	
Department of Health Care Finance		1,749,809	1,987,747	2,215,789	
Department of Parks and Recreation	54,134	52,489	48,651	38,742	
Department of Youth Rehabilitation Services	84,463	93,755	100,396	99,585	
Department on Disability Services	107,944	124,763	92,693	90,052	
All other agencies	87,934	93,024	123,830	92,226	
<b>Human Support Services Total</b>	<b>2,993,539</b>	<b>3,172,884</b>	<b>3,369,136</b>	<b>3,465,061</b>	<b>5.0%</b>
Department of Public Works	129,293	133,220	124,738	103,878	
Department of Transportation	141,016	110,921	116,180	102,873	
Mass Transit Subsidies (WMATA)	214,905	230,499	243,668	257,703	
District Department of the Environment	55,395	72,067	78,506	70,433	
All other agencies	45,820	47,061	44,382	42,919	
<b>Public Works Total</b>	<b>586,428</b>	<b>593,769</b>	<b>607,474</b>	<b>577,806</b>	<b>-0.5%</b>
Repayment of Loans and Interest	420,827	438,383	351,816	404,768	
Baseball Dedicated Tax Transfer	46,397	50,044	32,081	30,336	
Certificate of Participation	30,664	32,270	32,257	32,244	
Settlements and Judgments	21,015	17,325	21,470	21,477	
District Retiree Health Contribution	110,907	81,100	90,700	94,200	
Pay-As-You-Go Capital Fund	140,737	20,002	14,933	31,726	
Master Equipment Lease / Purchase Program	29,896	38,378	43,863	48,247	
Convention Center Transfer - Dedicated Taxes			93,054	96,844	
Highway Transportation Fund - Transfers			24,889	30,001	
TIF and PILOT Transfer - Dedicated Taxes			34,140	58,254	
All other agencies	46,656	176,061	40,951	39,194	
<b>Financing and Other Total</b>	<b>847,098</b>	<b>853,565</b>	<b>780,154</b>	<b>887,291</b>	<b>1.6%</b>
<b>Total General Operating Funds</b>	<b>8,111,589</b>	<b>8,264,138</b>	<b>8,441,761</b>	<b>8,715,766</b>	<b>2.4%</b>

Table 5A-4

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

(Dollars in thousands)

	FY 2008	FY 2009	FY 2010	FY 2011
<b>D.C Public Schools</b>				
Expenditures, current AY and FY	867,624	566,292	490,556	580,176
PLUS: AY Expenditures in prior FY	4,956	517	9,757	27,118
EQUALS: Total AY expenditures	872,581	566,809	500,313	607,294
LESS: AY Expenditures in prior FY	(4,956)	(517)	(9,757)	(27,118)
PLUS: FY expenditures from following AY	517	9,757	27,118	5,664
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	868,141	576,049	517,674	585,840
<b>D.C. Public Charter Schools</b>				
Expenditures, current AY and FY	225,363	292,926	267,635	319,472
PLUS: AY Expenditures in prior FY	80,091	91,312	92,970	108,210
EQUALS: Total AY expenditures	305,454	384,238	360,605	427,682
LESS: AY Expenditures in prior FY	(80,091)	(91,312)	(92,970)	(108,210)
PLUS: FY expenditures from following AY	91,312	92,970	108,210	120,896
EQUALS: Total FY expenditures (as shown in CAFR and table 5-1 above)	316,675	385,896	375,845	440,368
<b>Special Education Transportation</b>				
Expenditures, current AY and FY	-	87,779	93,066	95,973
PLUS: AY Expenditures in prior FY	-	171	0	315
EQUALS: Total AY expenditures	-	87,950	93,066	96,288
LESS: AY Expenditures in prior FY	-	(171)	0	(315)
PLUS: FY expenditures from following AY	171	0	315	0
EQUALS: Total FY expenditures (as shown in CAFR)	171	87,779	93,381	95,973
<b>University of the District of Columbia</b>				
Expenditures, current AY and FY	62,770	62,070	62,070	66,420
PLUS: AY Expenditures in prior FY	-	-	-	-
EQUALS: Total AY expenditures	62,770	62,070	62,070	66,420
LESS: AY Expenditures in prior FY	-	-	-	-
PLUS: FY expenditures from following AY	-	-	-	-
EQUALS: Total FY expenditures (as shown in CAFR)	62,770	62,070	62,070	66,420

Table 5A-5

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

(Dollars in Thousands)

	<b>FY 2008 Approved</b>	<b>FY 2009 Approved</b>	<b>FY 2010 Approved</b>	<b>FY 2011 Approved</b>
Child and Family Services Agency				
D.C. National Guard	352	352	375	374
D.C. Public Schools	13,000	40,000	42,200	42,116
Department of Transportation				
Emergency Planning and Security Costs	3,000	38,825	15,000	14,970
Executive Office of the Mayor	5,000	3,388		
Forensic Lab (Increased FBI services)	4,000			
Criminal Justice Coordinating Council	1,300	1,774	2,000	1,796
Office of the State Superintendent of Education:				
Resident Tuition Assistance	33,000	35,100	35,100	35,030
Public Charter School Improvement/Expansion	13,000	20,000	20,000	19,960
Commission on Judicial Disabilities and Tenure			295	294
Judicial Nomination Commission			205	205
Department of Human Services			17,000	9,980
Department of Youth Rehabilitation Services			4,000	
Various — Capital	14,000	28,000	15,000	
Department of Health - HIV/AIDS Prevention				
<b>Total</b>	<b>86,652</b>	<b>167,439</b>	<b>151,175</b>	<b>124,725</b>

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

**Notes:**

- 1) This table shows appropriations made to the District that could be expended by District agencies. Unless specified below, the table does not show payments made to WASA or pass-through payments where the District passes the payment to the designated recipients.
- 2) The FY 2008 and FY 2009 payments were not subject to a rescission by the Federal government.
- 3) FY 2008 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$9M) and the consolidated forensics lab (\$5M).
- 4) FY 2009 Various - Capital includes the renovation and rehabilitation of D.C. Public Libraries (\$7M) and the consolidated forensics lab (\$21M).
- 5) FY 2010 Various- Capital includes the consolidated forensics lab (\$15M).
- 6) FY 2009 DCPS- Includes school improvement (\$20M) and a payment to jump start education reform (\$20M).
- 7) The FY 2008 payment to the Mayor included a payment to DCPS (\$2.0M), District Department of the Environment (\$1M), and \$2M to non-District entities.
- 8) The FY 2009 payment to the Mayor included a payment to the Department of Human Services (\$1.25M) and \$2.138M provided to non-District entities.
- 9) The FY 2011 payment reflects a 0.2 percent rescission made by the Federal government.

Table 5A-6

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

(Excluding Federal Payments, and Enterprise and Other Funds)

(Dollars in thousands)

<b>Agency</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Growth Rate 2008 -2011</b>
Office of the Attorney General for the District of Columbia	16,896	18,407	18,598	17,452	1.1%
Child and Family Services Agency	35,812	52,168	58,438	48,993	11.0%
Department of Employment Services	29,296	27,874	37,845	34,114	5.2%
Department of Health	1,171,451	103,981	140,065	127,286	-52.3%
Department of Housing and Community Development	69,988	36,744	58,729	60,087	-5.0%
Department of Human Services	146,353	150,124	171,357	154,571	1.8%
District of Columbia Public Schools	1,376	8,106	10,788	8,753	85.3%
Department of Health Care Finance		1,285,650	1,457,622	1,606,913	N/A
Department on Disability Services	21,934	24,526	27,791	31,341	12.6%
State Superintendent of Education	128,922	150,900	276,349	200,380	15.8%
Homeland Security and Emergency Management Agency	42,245	64,651	91,831	112,794	38.7%
District Department of the Environment	16,805	26,376	31,648	32,652	24.8%
<b>Subtotal - Selected Agencies</b>	<b>1,681,079</b>	<b>1,949,507</b>	<b>2,381,061</b>	<b>2,435,334</b>	<b>13.2%</b>
All other agencies	35,322	49,324	55,739	53,875	15.1%
<b>Total General Operating Funds</b>	<b>1,716,401</b>	<b>1,998,830</b>	<b>2,436,801</b>	<b>2,489,209</b>	<b>13.2%</b>

**Comprehensive Annual Financial Report (CAFR) Budgetary Schedules**

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

Table 5A-7

### Local Funds Actual Expenditures by Fiscal Year for Selected Object Classes (Excluding Dedicated Taxes, and Enterprise and Other Funds)

(Dollars in thousands)

Selected Object Classes	FY 2008	FY 2009	FY 2010	FY 2011	Average Annual Growth Rate 2008-2011
Regular salaries and wages (0011, 0012 & 0099)	1,573,610	1,570,501	1,459,364	1,499,429	-1.6%
Extra pay and Overtime	146,564	133,348	132,051	119,296	-6.6%
Fringe Benefits (0014)	246,899	254,263	260,385	271,603	3.2%
<b>Subtotal, PS</b>	<b>1,967,073</b>	<b>1,958,112</b>	<b>1,851,801</b>	<b>1,890,328</b>	<b>-1.3%</b>
FDO - PS Paid by NPS (0050) - Police Officers and Fire Retirement System	137,000	106,000	132,300	127,200	-2.4%
GX0 - PS Paid by NPS (0050) - Teachers' Retirement System	5,964	(3)	3,000	3,000	-20.5%
BG0 - PS Paid NPS (0050) - Disability Compensation Fund	18,580	17,624	18,856	17,720	-1.6%
BH0 - PS Paid NPS (0050) - DC Unemployment Compensation Fund	6,459	13,929	17,231	16,325	36.2%
RH0 - PS Paid NPS (0050) - District Retiree Health Contribution	110,907	81,100	90,700	94,200	-5.3%
<b>Subtotal, PS with Selected Subsidies and Transfers</b>	<b>278,910</b>	<b>218,651</b>	<b>262,087</b>	<b>258,445</b>	<b>-2.5%</b>
Fixed Cost (0030-0035)	262,825	262,552	255,322	223,021	-5.3%
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above )	1,689,391	1,926,462	1,875,786	1,975,604	5.4%
Debt service (0080)	512,862	519,888	437,169	493,556	-1.3%
Contractual services (0041)	660,695	350,857	284,364	292,256	-23.8%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	397,932	255,979	210,309	186,488	-22.3%
<b>Subtotal, NPS excluding Retirement</b>	<b>3,523,705</b>	<b>3,315,738</b>	<b>3,062,950</b>	<b>3,170,925</b>	<b>-3.5%</b>
<b>Total Expenditures</b>	<b>5,769,689</b>	<b>5,492,500</b>	<b>5,176,838</b>	<b>5,319,698</b>	<b>-2.7%</b>

Table 5A-8

## Dedicated Taxes Funds Actual Expenditures by Fiscal Year for Selected Object Classes

(Excluding Enterprise and Other Funds)

(Dollars in thousands)

<b>Selected Object Classes</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>Average Annual Growth Rate 2008-2011</b>
Regular salaries and wages (0011 & 0012)	219	176	334	260	6.0%
Extra pay and Overtime	4	2	2	(3)	-186.3%
Fringe Benefits (0014)	31	32	70	52	18.5%
<b>Subtotal, PS</b>	<b>254</b>	<b>210</b>	<b>406</b>	<b>310</b>	<b>6.8%</b>
Fixed Cost (0030-0035)					N/A
Subsidies and transfers (0050 less Selected Subsidies and Transfers Subtotal Above )	128,480	214,443	258,481	315,420	34.9%
Debt service (0080)		5,724	6,949	9,582	N/A
Contractual services (0041)	1,805	51	5,384	687	-27.5%
Other NPS (0020, 0040, 0070, 0060, 0082, 0083, 0084, 0091)	1		4,636	4,116	1408.1%
<b>Subtotal, NPS excluding Retirement</b>	<b>130,287</b>	<b>220,218</b>	<b>275,450</b>	<b>329,805</b>	<b>36.3%</b>
<b>Total Expenditures</b>	<b>130,541</b>	<b>220,428</b>	<b>275,856</b>	<b>330,115</b>	<b>36.2%</b>