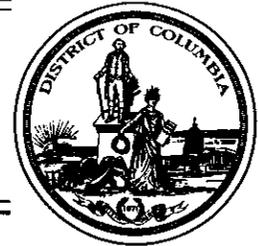

COMMITTEE ON FINANCE AND REVENUE

COUNCILMEMBER JACK EVANS, CHAIRPERSON
FISCAL YEAR 2014 COMMITTEE BUDGET REPORT



TO: Members of the Council of the District of Columbia

FROM: Councilmember Jack Evans
Chairperson, Committee on Finance and Revenue

DATE: May 8, 2013

SUBJECT: Report and Recommendations of the Committee on Finance and Revenue on the Fiscal Year 2014 Budget for Agencies Under Its Purview

The Committee on Finance and Revenue ("Committee"), having conducted hearings and received testimony on the Mayor's proposed operating and capital budgets for Fiscal Year (FY) 2014 for the agencies under its purview, reports its recommendations for review and consideration by the Committee of the Whole. The Committee also comments on several sections in the Fiscal Year 2014 Budget Support Act of 2013, as proposed by the Mayor.

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COUNCIL BUDGET DIRECTOR CERTIFICATION

Janifer Burhoff

DATE:

5/20/13

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I. SUMMARY

A. FISCAL YEAR 2014 AGENCY OPERATING BUDGET SUMMARY TABLE (DOLLARS IN THOUSANDS)

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Ballpark Revenue Fund						
DEDICATED TAXES	58,236,668	72,961,000	75,970,000	0	75,970,000	4.1%
SPECIAL PURPOSE REVENUE	10,506,814	11,000,000	11,000,000	0	11,000,000	0.0%
Gross Funds	68,743,482	83,961,000	86,970,000	0	86,970,000	3.6%
Business Improvement Districts Transfer						
SPECIAL PURPOSE REVENUE	22,302,891	23,000,000	23,000,000	0	23,000,000	0.0%
Gross Funds	22,302,891	23,000,000	23,000,000	0	23,000,000	0.0%
Commission on Arts and Humanities						
FEDERAL GRANT FUND	786,985	745,500	745,500	0	745,500	0.0%
FEDERAL PAYMENTS	-	2,500,000	1,000,000	0	1,000,000	-60.0%
INTRA-DISTRICT FUNDS	300,188	0	0	0	-	0.0%
LOCAL FUND	3,927,164	11,089,642	5,057,016	0	5,057,016	-54.4%
SPECIAL PURPOSE REVENUE	-	100,000	200,000	0	200,000	100.0%
Gross Funds	5,014,337	14,435,142	7,002,516	0	7,002,516	-51.5%
D.C. Lottery and Charitable Games Control Board						
SPECIAL PURPOSE REVENUE	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%
Gross Funds	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%
Office of Finance and Resource Management						
INTRA-DISTRICT FUNDS	17,706,930	12,971,212	13,926,237	0	13,926,237	7.4%
LOCAL FUND	16,535,898	19,373,140	20,164,604	0	20,164,604	4.1%
SPECIAL PURPOSE REVENUE	-	293,542	0	0	-	-100.0%
Gross Funds	34,242,828	32,637,894	34,090,841	0	34,090,841	4.5%
Office of the Chief Financial Officer						
FEDERAL GRANT FUND	563,096	0	0	0	-	0.0%
INTRA-DISTRICT FUNDS	8,291,614	7,067,361	7,850,556	0	7,850,556	11.1%
LOCAL FUND	-	94,487,641	99,776,647	0	-	5.6%

	90,128,057				99,776,647	
PRIVATE DONATIONS	-	0		0	-	0.0%
SPECIAL PURPOSE REVENUE	9,301,007	29,139,610	24,386,665	0	24,386,665	-16.3%
Gross Funds	108,283,775	130,694,612	132,013,868	0	132,013,868	1.0%
Real Property Tax Appeals Commission						
LOCAL FUND	886,638	1,663,264	1,684,101	0	1,684,101	1.3%
Gross Funds	886,638	1,663,264	1,684,101	0	1,684,101	1.3%
Repayment of PILOT Financing						
SPECIAL PURPOSE REVENUE	12,937,550	15,992,988	16,341,000	0	16,341,000	2.2%
Gross Funds	12,937,550	15,992,988	16,341,000	0	16,341,000	2.2%
Tax Increment Financing (TIF) Program						
SPECIAL PURPOSE REVENUE	26,279,161	60,468,181	63,930,900	0	63,930,900	5.7%
Gross Funds	26,279,161	60,468,181	63,930,900	0	63,930,900	5.7%
Washington Convention and Sports Authority						
SPECIAL PURPOSE REVENUE	-	115,711,245	114,334,739	0	114,334,739	-1.2%
Gross Funds	-	115,711,245	114,334,739	0	114,334,739	-1.2%
Summary						
DEDICATED TAXES	159,329,678	176,690,000	191,715,000	-	191,715,000	8.5%
FEDERAL GRANT FUND	1,350,081	745,500	745,500	-	745,500	0.0%
FEDERAL PAYMENTS	-	2,500,000	1,000,000	-	1,000,000	-60.0%
INTRA-DISTRICT FUNDS	26,298,731	20,038,573	21,776,793	-	21,776,793	8.7%
LOCAL FUND	111,477,757	129,613,687	129,682,368	-	129,682,368	0.1%
PRIVATE DONATIONS	-	-	-	-	-	0.0%
SPECIAL PURPOSE REVENUE	330,927,678	505,705,566	506,193,304	-	506,193,304	0.1%
Grand Total	629,383,925	835,293,325	851,112,965	-	851,112,965	1.9%

B. FISCAL YEAR 2014 AGENCY FULL-TIME EQUIVALENT TABLE

Row Labels	FY 2013 FTEs Approved	FY 2014 FTEs Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Ballpark Revenue Fund					
DEDICATED TAXES	0.0	0.0	0.0	0.0	0.0%
SPECIAL PURPOSE REVENUE	0.0	0.0	0.0	0.0	0.0%
Gross Funds	0.0	0.0	0.0	0.0	0.0%
Business Improvement Districts Transfer					
SPECIAL PURPOSE REVENUE FUNDS	0.0	0.0	0.0	0.0	0.0%
Gross Funds	0.0	0.0	0.0	0.0	0.0%
Commission on Arts and Humanities					
FEDERAL GRANT FUND	8.0	8.0	0.0	8.0	0.0%
FEDERAL PAYMENTS	0.0	0.0	0.0	0.0	0.0%
INTRA-DISTRICT FUNDS	0.0	0.0	0.0	0.0	0.0%
LOCAL FUND	10.0	11.0	0.0	11.0	10.0%
SPECIAL PURPOSE REVENUE FUNDS	0.0	0.0	0.0	0.0	0.0%
Gross Funds	18.0	19.0	0.0	19.0	5.6%
D.C. Lottery and Charitable Games Control Board					
SPECIAL PURPOSE REVENUE FUNDS	77.0	72.0	0.0	72.0	-6.5%
Gross Funds	77.0	72.0	0.0	0.0	0.0%
Office of Finance and Resource Management					
INTRA-DISTRICT FUNDS	5.0	5.0	0.0	0.0	0.0%
LOCAL FUND	37.4	37.0	0.0	37.0	-0.9%
SPECIAL PURPOSE REVENUE FUNDS	0.0	0.0	0.0	0.0	0.0%
Gross Funds	42.0	42.0	0.0	42.0	0.0%
Office of the Chief Financial Officer					
FEDERAL GRANT FUND	0.0	0.0	0.0	0.0	0.0%
INTRA-DISTRICT FUNDS	38.5	43.1	0.0	43.1	12.0%
LOCAL FUND	763.5	797.9	0.0	797.9	4.5%
PRIVATE DONATIONS	0.0	0.0	0.0	0.0	0.0%
SPECIAL PURPOSE REVENUE FUNDS	44.0	44.0	0.0	44.0	0.0%
Gross Funds	846.0	885.0	0.0	885.0	0.0%
Real Property Tax Appeals Commission					
LOCAL FUND	11.0	11.0	0.0	11.0	0.0%
Gross Funds	11.0	11.0	0.0	11.0	0.0%

Repayment of PILOT Financing						
SPECIAL PURPOSE REVENUE						
FUNDS	0.0	0.0	0.0	0.0	0.0%	
Gross Funds	0.0	0.0	0.0	0.0	0.0%	
Tax Increment Financing (TIF)						
Program						
SPECIAL PURPOSE REVENUE						
FUNDS	0.0	0.0	0.0	0.0	0.0%	
Gross Funds	0.0	0.0	0.0	0.0	0.0%	
Washington Convention and Sports Authority						
SPECIAL PURPOSE REVENUE						
FUNDS	0.0	0.0	0.0	0.0	0.0%	
Gross Funds	0.0	0.0	0.0	0.0	0.0%	
Summary						
DEDICATED TAXES	0.0	0.0	0.0	0.0	0.0%	
FEDERAL GRANT FUND	8.0	8.0	0.0	8.0	0.0%	
FEDERAL PAYMENTS	0.0	0.0	0.0	0.0	0.0%	
INTRA-DISTRICT FUNDS	43.0	48.1	0.0	48.1	0.0%	
LOCAL FUND	821.9	856.9	0.0	856.9	0.0%	
PRIVATE DONATIONS	0.0		0.0	0.0	0.0%	
SPECIAL PURPOSE REVENUE						
FUNDS	121.0	116.0	0.0	116.0	0.0%	
Grand Total	994.0	1,029.0	0.0	1,029.0	0.0%	

**C. FISCAL YEAR 2014 AGENCY CAPITAL BUDGET SUMMARY
TABLE (DOLLARS IN THOUSANDS)**

Mayor's Proposed Fiscal Year 2014-2019 Capital Budget by Agency								
Agency Name	Code	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Office of the Chief Financial Officer	AT0	6,800	5,500	3,000	0	10,000	10,000	35,300
Commission on the Arts and Humanities	BX0	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Total		11,800	10,500	8,000	5,000	15,000	15,000	65,300
Committee's Approved Fiscal Year 2014-2019 Capital Budget by Agency								
Agency Name	Code	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Office of the Chief Financial Officer	AT0	6,367	5,500	3,000	0	10,000	10,000	34,867
Commission on the Arts and Humanities	BX0	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Total		11,367	12,500	8,000	5,000	21,500	15,000	64,867
Change from Mayor's Proposed Budget		(433)	0	0	0	0	0	(433)

(Dollars in Thousands)

D. SUMMARY OF COMMITTEE BUDGET RECOMMENDATIONS

1. Office of the Chief Financial Officer

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the Office of the Chief Financial Officer in the amount of \$132,013,868. This reflects no change in the Mayor's budget request and an increase in overall budget from FY 2013 of 1.0% percent.

Fiscal Year 2014 – FY 2019 Capital Budget Recommendations

The Committee recommends approval of the OCFO's capital budget as proposed by the Mayor, with a reduction of \$433,313 of pay go money from the ITS project that will be backfilled in its entirety by a transfer from the 441 4th Street project.

2. D.C. Lottery and Charitable Games Control Board

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the D.C. Lottery and Charitable Games Control Board in the amount of \$253,000,000, an increase of 1.2% of the FY 2013 approved budget, all of which are Special Purpose Revenue Funds.

3. Real Property Tax Appeals Commission

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the Commission in the amount of \$1,684,101, an increase of 1.3% from the FY 2013 approved budget.

4. Office of Finance and Resource Management

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the Office in the amount of \$34,090,841, an increase of 4.5% from FY 2013 approved budget.

5. Commission on the Arts and Humanities

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the Commission in the amount of \$7,002,516 as proposed by the Mayor. The Committee is

working with the Mayor to identify \$12 million in additional funding for 2014. The Committee further recommends a dedicated tax to fund the Commission going forward.

Fiscal Year 2014 – FY 2019 Capital Budget Recommendations

The Committee recommends approval of the Commission’s capital budget as proposed, consisting of \$5 million in FY 2014, and \$30 million in FY 2014 through FY 2019.

6. EventsDC/Washington Convention and Sports Authority

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget request of the Washington Convention and Sports Authority in the amount of \$114,334,739, a decrease of 1.2% from the FY 2013 approved budget, all of which are Special Purpose Revenue Funds.

7. Destination DC

Fiscal Year 2014 Operating Budget Recommendations

The Committee recommends approval of the FY 2014 budget supplement of Destination DC in the amount of \$3,000,000, and further recommends that this number be indexed to inflation beginning in 2014.

8. Committee Transfers

The Committee recommends making the following transfers to other Council committees, to be funded through the administrative cross-tax offset¹ as provided for in the Budget Request Act recommendation:

(a) Transfer \$50,000 in 2014, and \$100,000 in each of 2015 and 2016, to the Committee on Health, Community on Health Administration, to be administered as a competitive grant to a nonprofit organization with a track record of working with farmers’ markets throughout the District, that does not have a proprietary interest in the markets, for the purpose of increasing food access at farmers’ markets.

(b) Transfer \$50,000 to the Committee on Health to be administered as a competitive grant to an entity engaged in wildlife rehabilitation.

¹ The cross tax offset, as described in the BRA recommendations section, will also be used to fund subtitles as provided in the report, namely, Basilica, Bryant Mews and Jubilee. In addition, certain pay go funds will be used from the CFO ITS project as needed to balance the recommendations contained in this report, to be backfilled on a 100% basis by transfers of capital funding from One Judiciary Square Roof project as discussed in the CFO summary. This change was necessary for certification purposes.

(c) Transfer \$300,000 to the Committee on Workforce and Community Affairs, Department of Employment Services, to be administered as a competitive grant to an organization that best demonstrates it can:

- Revise and align its instructional programs to give students the academic foundation that will allow them to master entry into apprenticeship programs and to successfully complete the training programs, regardless of their field of interest; and
- Provide long term support, in the form of job placement counseling, remedial educational instruction, as well as mastery of life skills, to students as they progress through the apprenticeship programs.

(d) Transfer \$40,000 to the Committee on Transportation and the Environment, District Department of Transportation to purchase explanatory materials to be located at new heritage trails completed in 2013.

(e) Transfer \$150,000 to the Committee of the Whole to add the Council to the list of District agencies receiving Metro transit employee benefits and fund SmarTrip capable identification cards.

II. AGENCY FISCAL YEAR 2014 BUDGET RECOMMENDATIONS

A. INTRODUCTION

The Committee presents its recommendations for the District of Columbia's Fiscal Year 2014 budget. Under Council Rules, the committee is responsible for matters relating to taxation and revenue for the operation of the government of the District of Columbia, revenue anticipation notes, tax increment and PILOT financing approvals, industrial revenue bonds, and other matters. The following agencies are within the purview of the Committee:

- Office of the Chief Financial Officer²
 - Office of Tax and Revenue
 - Office of Finance and Treasury
 - Office of Revenue Analysis
 - Office of Financial Operations and Systems
 - Office of Integrity and Oversight
 - Economic Development Finance
- Office of Finance and Resource Management
- Real Property Tax Appeals Commission
- District of Columbia Lottery and Charitable Games Control Board
- The Commission on the Arts and Humanities
- EventsDC/Washington Convention and Sports Authority

² Under Council Rules, the Office of Budget and Planning and its budget are under the purview of the Committee of the Whole. The budget recommendations made by the Committee on Finance and Revenue pertain only to the branches of the OCFO under the jurisdiction of the Committee.

- Destination DC

Timelines:

- **February 28, and March 7, 2013.** The Committee held public oversight hearings on the FY2012/2013 performance of the entities under the Committee's jurisdiction.
- **March 28, 2013.** The Mayor submitted his FY2014 budget request to the Council.
- **April 9, 15, and 18, 2013.** The Committee sent requests for information to entities under the Committee's jurisdiction.
- **April 24 and 30, 2013.** The Committee held public hearings on the FY 2014 budget request of the Mayor for the entities under the Committee's jurisdiction.

The Committee received important comments from members of the public during budget oversight hearings. Copies of witness testimony are included in this report as attachments. A video recording of the hearings can be obtained through the Office of Cable Television or at oct.dc.gov. The Committee welcomes public input on the agencies and activities within its purview.

The Committee believes it is important to note to the public that the oversight function of the Committee and the Council is a continuing activity throughout the year. Of particular importance to this Committee are addressing the findings and recommendations contained in the annual Comprehensive Annual Financial Report, or "CAFR", the "Yellow Book" findings of the CAFR, which contain findings on agency systems and processes; in the annual Management Letter (now called the "Memorandum of Recommendations"), and audits and reports issued by the Office of the Inspector General and the D.C. Auditor.

Another area of focus is the recent transition from the Board of Real Property Tax Assessments and Appeals (BRPAA) to the Real Property Tax Appeals Commission (RPTAC), and the formation of the Commission. After entertaining a variety of possible reforms to BRPAA, the Council passed legislation in the last Council period instituting this new authority (Bill 18-530). This legislation was introduced by then Council Chairman Vincent Gray and Councilmember Jack Evans. Subsequent to the Committee's February 18, 2010 public hearing on the measure, the Committee convened a working group consisting of staff from the Office of the Chief Financial Officer's (OCFO) Office of Tax and Revenue (OTR), BRPAA staff, and property tax payers to look at a variety of ways to streamline the performance of the Board, improve OTR interaction with the Board's process, and produce rulings which are more transparent and understandable to the public. Initial indications are that RPTAC is performing at or above expectations, so the Committee is hopeful this trend will continue.

Additional areas of focus for the Committee include the continued success of the lottery contract, and the construction and completion of the Convention Center Headquarters Hotel as well as the oversight and management of the Carnegie Library, by the Washington Convention and Sports Authority. In the CFO's office, major projects of interest to the Committee include modernization of the Integrated Tax System, which will start with the replacement of the Real Property System and Business and Personal Tax Systems, and SOAR and Budget Modernization,

which will replace the District's current financial system and include a budget development module. Also, we note the creation of the Debt Collections Unit within the CFO. It remains to be seen whether this will generate the projected amounts of revenue, and at what cost to visitors who we will chase down for minor ticket revenues.

One significant change facing the District is the recent decision of Dr. Natwar Gandhi, our CFO, to retire upon confirmation of a successor. During Dr. Gandhi's stewardship, we have seen a stabilization of our city's finances and increases in all of our bond ratings. A search committee has been formed, and the Committee awaits a nomination from the Mayor for the position of Chief Financial Officer of the District of Columbia.

Finally, the Committee has been very interested in the constitution and work of the Tax Revision Commission. An unfortunate legislative reality is that tax policy is often driven by legislators' pragmatic desires to raise additional revenue to fund individual projects of importance to them, rather than by a thoughtful analysis of the potential impact of a change in the tax rules. The Committee is hopeful that the Tax Revision Commission will take a hard look at tax proposals that will allow us to be more competitive with our neighbors in Maryland and Virginia as we seek to attract and retain new small businesses, families and retirees. The Tax Revision Commission is expected to present its recommendations by the end of calendar year 2013.

This year, the Committee has taken on new responsibility for oversight of Destination DC and the Commission on the Arts and Humanities (Commission). Last year, we were able to allocate additional funding to these two entities out of debt service savings. This year, the Committee intends to index dedicated funding for both Destination DC and the Commission to inflation to provide the entities the ability to make long-range budgetary decisions without having to wonder each year whether they will get the funding they need.

B. OFFICE OF THE CHIEF FINANCIAL OFFICER

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of the Chief Financial Officer, Operating Budget by Fund Type						
FEDERAL GRANT FUND	563,096	0	0	0	0	0.0%
INTRA-DISTRICT FUNDS	8,291,614	7,067,361	7,850,556	0	7,850,556	11.1%
LOCAL FUND	90,128,057	94,487,641	99,776,647	0	99,776,647	5.6%
PRIVATE DONATIONS	-	0		0	-	0.0%
SPECIAL PURPOSE REVENUE	9,301,007	29,139,610	24,386,665	0	24,386,665	-16.3%
Gross Funds	108,283,775	130,694,612	132,013,868	0	132,013,868	1.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of the Chief Financial Officer, FTEs by Fund Type						
FEDERAL GRANT FUND		0.0	0.0	0.0	0.0	0.0%
INTRA-DISTRICT FUNDS		38.5	43.1	0.0	43.1	12.0%
LOCAL FUND		763.5	797.9	0.0	797.9	4.5%
PRIVATE DONATIONS		0.0	0.0	0.0	0.0	0.0%
SPECIAL PURPOSE REVENUE		44.0	44.0	0.0	44.0	0.0%
Gross Funds		846.0	885.0	0.0	885.0	0.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of the Chief Financial Officer, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	62,630,624	65,910,887	69,149,518	0.0	69,149,518	4.9%

12-REGULAR PAY - OTHER	437,106	962,528	677,560	0.0	677,560	-29.6%
13-ADDITIONAL GROSS PAY	832,228	0.0	51,250	0.0	51,250	0.0%
14-FRINGE BENEFITS	13,071,694	15,986,893	17,313,930	0.0	17,313,930	8.3%
15-OVERTIME PAY	430,341	25,000	25,000	0.0	25,000	0.0%
20-SUPPLIES AND MATERIALS	326,789	501,079	406,050	0.0	406,050	-19.0%
31-TELEPHONE	53,410	0.0	0.0	0.0	0.0	0.0%
40-OTHER SERVICES AND CHARGES	5,524,930	7,877,254	8,361,358	0.0	8,361,358	6.1%
41-CONTRACTUAL SERVICES - OTHER	24,337,026	38,801,520	35,329,818	0.0	35,329,818	-8.9%
70-EQUIPMENT & EQUIPMENT RENTAL	639,628	629,451	699,383	0.0	699,383	11.1%
Gross Funds	108,283,775	130,694,612	132,013,868	0.0	132,013,868	1.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of the Chief Financial Officer, by Program (Gross Funds)						
1000-AGENCY MANAGEMENT PROGRAM	7,903,100	7,715,196	7,907,893	0.0	7,907,893	2.5%
100F-AGENCY FINANCIAL OPERATIONS	1,062,236	979,906	987,975	0.0	987,975	0.8%
2000-FINANCIAL OPERATIONS AND SYSTEMS	10,086,746	11,172,739	12,733,495	0.0	12,733,495	14.0%
4000-RESEARCH AND ANALYSIS	3,487,006	4,704,675	3,913,323	0.0	3,913,323	-16.8%
5000-TAX ADMINISTRATION	43,515,308	59,388,121	57,507,041	0.0	57,507,041	-3.2%
6000-INFORMATION TECHNOLOGY	24,692,647	21,081,252	21,417,606	0.0	21,417,606	1.6%
7000-FINANCE AND TREASURY	13,737,506	21,254,158	23,114,760	0.0	23,114,760	8.8%
8000-INTEGRITY AND OVERSIGHT	3,799,356	4,398,566	4,431,775	0.0	4,431,775	0.8%
9960-YR END CLOSE	(130)	0.0	0.0	0.0	0.0	0.0%
Gross Funds	108,283,775	130,694,612	132,013,868	0.0	132,013,868	1.0%

Mayor's Proposed Fiscal Year 2014-2019 Capital Budget, OCFO, by Project								
Project Name	Number	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Integrated Tax System Modernization	CSP08C	6,000	5,500	3,000	0	10,000	10,000	34,500
Major Equipment Acquisition	EQ940C	800						800
Agency Total		6,800	5,500	3,000	0	10,000	10,000	35,300

Committee's Approved Fiscal Year 2014-2019 Capital Budget, OCFO, by Project								
Project Name	Number	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Integrated Tax System Modernization	CSP08C	5,567	5,500	3,000	0	10,000	10,000	34,067
Major Equipment Acquisition	EQ940C	800						800
Agency Total		6,367	5,500	3,000	0	10,000	10,000	34,867

(Dollars in Thousands)

1. COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

The stated mission of the Office of the Chief Financial Officer is to provide “financial management services to the government and the people of the District of Columbia to sustain long-term fiscal and economic viability. The OCFO provides fiscal and financial stability, accountability and integrity for the Government of the District of Columbia. The OCFO ensures that District spending remains within approved budgets and/or available revenues for the fiscal year so that no spending deficits occur; maintains adequate cash balances, minimizes receivables balances, and remains within a maximum ratio of total debt service to general fund expenditures of 12 percent, as a component of managing the District's debt and finances in a manner that provides optimal opportunities to maximize bond ratings and minimize the cost of borrowed capital; improves tax compliance by increasing collections from the accounts receivable balance and the non-filer population, as measured by percentage change in delinquent collections; develops and supports financial management systems that provide accurate and timely information; and produces the District's Comprehensive Annual Financial Report (CAFR) on time with an unqualified clean opinion.”

b. Mayor's Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary³

The proposed operating budget of the Office of the Chief Financial Officer is \$137,888,329, an increase of 1.0% from the FY 2013 approved budget.

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget request of the Office of the Chief Financial Officer in the amount of \$132,013,868. This reflects no change in the Mayor's budget request and an increase in overall budget from FY 2013 of 1.0% percent.

³ Please note: to enhance transparency, in all instances the funding associated with the Office of Budget and Planning (OBP), a component unit of the Office of the Chief Financial Officer, is consolidated within the OCFO budget numbers. This office falls under the oversight jurisdiction of the Committee of the Whole, however, and the Committee is not making any recommendations with respect to those funds.

c. Mayor's Proposed Fiscal Year 2014-2019 Capital Budget

Proposed Capital Budget Summary

The Mayor's budget proposal provides for Integrated Tax System Modernization and Major Equipment Acquisition per the chart above.

Committee Analysis and Comments

The modernization of the IT systems of the Chief Financial Officer are of particular importance, and the Committee believes these investments, especially with respect to upgrading the SOAR system as well as the Integrated Tax System are important to the continued financial performance of the District as well as the overall security and reliability of these systems.

The Committee recommends approval of the OCFO's capital budget as proposed by the Mayor, provided that \$433,313 is transferred from ITS pay go as discussed above, to be backfilled by unneeded capital dollars from the 441 4th street project.

C. D.C. LOTTERY AND CHARITABLE GAMES CONTROL BOARD

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
D.C. Lottery and Charitable Games Control Board, Operating Budget by Fund Type						
SPECIAL PURPOSE REVENUE	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%
Gross Funds	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
D.C. Lottery and Charitable Games Control Board, FTEs by Fund Type						
SPECIAL PURPOSE REVENUE		77.0	72.0	0.0	72.0	-6.5%
Gross Funds		77.0	72.0	0.0	0.0	0.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
D.C. Lottery and Charitable Games Control Board, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	5,729,291	6,168,518	6,019,904	0	6,019,904	-2.4%
12-REGULAR PAY - OTHER	16,752	84,031	79,793	0	79,793	-5.0%
13-ADDITIONAL GROSS PAY	81,272	-	-	0	-	0.0%
14-FRINGE BENEFITS	1,121,799	1,336,650	1,340,744	0	1,340,744	0.3%
15-OVERTIME PAY	22,229	122,900	122,900	0	122,900	0.0%
20-SUPPLIES AND MATERIALS	39,847	118,500	118,500	0	118,500	0.0%
30-ENERGY, COMM. AND BLDG RENTALS	50,478	134,921	337,795	0	337,795	150.4%
31-TELEPHONE	285,827	293,542	323,219	0	323,219	10.1%
32-RENTALS - LAND AND STRUCTURES	2,261,738	2,402,759	2,525,470	0	2,525,470	5.1%
33-JANITORIAL SERVICES	10,580	-	-	0	-	0.0%
34-SECURITY SERVICES	17,410	17,411	17,411	0	17,411	0.0%
35-OCCUPANCY FIXED COSTS	10,603	15,946	15,946	0	15,946	0.0%
40-OTHER SERVICES AND CHARGES	16,545,052	17,442,324	17,477,709	0	17,477,709	0.2%
41-CONTRACTUAL SERVICES - OTHER	2,971,242	3,938,500	4,028,500	0	4,028,500	2.3%
50-SUBSIDIES AND TRANSFERS	220,120,804	217,550,000	220,218,110	0	220,218,110	1.2%
70-EQUIPMENT & EQUIPMENT RENTAL	315,330	374,000	374,000	0	374,000	0.0%
Gross Funds	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
D.C. Lottery and Charitable Games Control Board, by Program (Gross Funds)						
1000-AGENCY MANAGEMENT PROGRAM	6,854,402	7,734,803	8,082,081	0	8,082,081	4.5%
100F-AGENCY FINANCIAL OPERATIONS	923,280	1,056,599	1,062,462	0	1,062,462	0.6%
2000-INSTANT GAMES				0		-3.7%

	57,157,314	60,153,206	57,919,628		57,919,628	
3000-ON LINE GAMES	180,770,424	176,671,794	181,611,482	0	181,611,482	2.8%
6000-GAMING OPERATIONS PROGRAM	3,894,834	4,383,598	4,324,347	0	4,324,347	-1.4%
Gross Funds	249,600,253	250,000,000	253,000,000	0	253,000,000	1.2%

COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

Simply stated, the mission of the D.C. Lottery and Charitable Games Control Board (“Lottery”) is to generate revenue for the District’s general fund through the sale of lottery games and to regulate charitable gaming. The modernization of the Lottery’s systems, highlighted as a subject of interest in the Committee’s Report in the past two years, has been completed, leading to improved security and reliability of the lottery system and allowing the agency to rebrand itself as the “New D.C. Lottery” as the agency continues to compete for increased market share with neighboring jurisdictions.

b. Mayor’s Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary

Local Funds: The Lottery is funded solely through special purpose revenue funds.

Special Purpose Revenue Funds: The proposed special purpose revenue funds budget of the D.C. Lottery and Charitable Games Control Board is \$253,000,000, an increase of 1.2% from the FY 2012 approved budget.

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget request of the D.C. Lottery and Charitable Games Control Board in the amount of \$253,000,000, an increase of 1.2% of the FY 2013 approved budget, all of which are Special Purpose Revenue Funds.

c. Mayor’s Proposed Fiscal Year 2014-2019 Capital Budget

n/a

D. REAL PROPERTY TAX APPEALS COMMISSION

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Real Property Tax Appeals Commission, Operating Budget by Fund Type						
LOCAL FUND	886,638	1,663,264	1,684,101	0	1,684,101	1.3%
Gross Funds	886,638	1,663,264	1,684,101	0	1,684,101	1.3%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Real Property Tax Appeals Commission, FTEs by Fund Type						
LOCAL FUND		11.0	11.0	0.0	11.0	0.0%
Gross Funds		11.0	11.0	0.0	11.0	0.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Real Property Tax Appeals Commission, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	238,607	849,339	330,035	0	330,035	-61.1%
12-REGULAR PAY - OTHER	131,338	100,000	630,357	0	630,357	530.4%
14-FRINGE BENEFITS	50,288	207,052	218,009	0	218,009	5.3%
20-SUPPLIES AND MATERIALS	8,187	12,500	11,000	0	11,000	-12.0%
31-TELEPHONE	14,854	1,000	12,000	0	12,000	1100.0%
40-OTHER SERVICES AND CHARGES	363,184	365,874	242,104	0	242,104	-33.8%
41-CONTRACTUAL SERVICES - OTHER	71,000	110,000	233,096	0	233,096	111.9%
70-EQUIPMENT & EQUIPMENT RENTAL	9,180	17,500	7,500	0	7,500	-57.1%

Gross Funds	886,638	1,663,264	1,684,101	0	1,684,101	1.3%
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	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Real Property Tax Appeals Commission, by Program (Gross Funds)						
1000-AGENCY MANAGEMENT PROGRAM	135,076	141,145	190,973	0	190,973	35.3%
2000-REAL PROPERTY APPEALS PROCESS	574,542	1,333,043	1,429,338	0	1,429,338	7.2%
3000-REAL PROPERTY OUTREACH EDUCATION	177,021	189,076	63,791	0	63,791	-66.3%
Gross Funds	886,638	1,663,264	1,684,101	0	1,684,101	1.3%

COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

As will be discussed in further detail below, the Board of Real Property Assessments and Appeals (“BRPAA”) was recently replaced (July 16, 2012) by a new Real Property Tax Appeals Commission (RPTAC or Commission). The RPTAC provides a second-level administrative remedy for property owners to adjudicate property assessments prior to potential formal litigation in D.C. Superior Court. Property owners are entitled to a second-level appeal after completing the first level assessment appeal. First level appeals are conducted with Office of Tax and Revenue Real Property Tax Assessors. The Commission is composed of eighteen (18) members, including a Chairperson and Vice Chairperson, both of whom serve full-time, and a compliment of both full-time and part-time commissioners.

b. Mayor’s Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary

Local Funds: The proposed local funds budget for the Commission is \$1,684,101, an increase of 1.3% from the FY 2013 approved budget.

Committee Analysis and Comments

After entertaining a variety of possible reforms to the Board of Real Property Assessments and Appeals, the Council passed legislation instituting a new authority, the Real Property Tax Appeals Commission (Bill 18-530). This legislation was introduced by then Council Chairman Vincent Gray and Committee Chairman Jack Evans. Subsequent to the Committee’s February 18, 2010 public hearing on the measure, the Committee convened a

working group consisting of OTR staff, BRPAA staff, and property tax payers to look at a variety of ways to streamline the performance of the Board, improve OTR interaction with the Board's process, and produce rulings which are more transparent and understandable to the public. The Commission convened for its first day of business on July 16, 2012 and issued all decisions regarding Real Property Tax Year 2013 assessments by the February 1st deadline.

The Committee recommends approval of the FY 2014 budget request of the Commission in the amount of \$1,684,101, an increase of 1.3% from the FY 2013 approved budget.

c. Mayor's Proposed Fiscal Year 2014-2019 Capital Budget

n/a

E. OFFICE OF FINANCE AND RESOURCE MANAGEMENT

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of Finance and Resource Management, Operating Budget by Fund Type						
INTRA-DISTRICT FUNDS	17,706,930	12,971,212	13,926,237	0	13,926,237	7.4%
LOCAL FUND	16,535,898	19,373,140	20,164,604	0	20,164,604	4.1%
SPECIAL PURPOSE REVENUE	-	293,542	0	0	-	-100.0%
Gross Funds	34,242,828	32,637,894	34,090,841	0	34,090,841	4.5%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of Finance and Resource Management, FTEs by Fund Type						
INTRA-DISTRICT FUNDS		5.0	5.0	0.0	0.0	0.0%
LOCAL FUND		37.4	37.0	0.0	37.0	-0.9%
SPECIAL PURPOSE REVENUE		0.0	0.0	0.0	0.0	0.0%
Gross Funds		42.0	42.0	0.0	42.0	0.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of Finance and Resource Management, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	3,388,581	3,811,316	3,781,187	0.0	3,781,187	-0.8%
12-REGULAR PAY - OTHER	24,008	0.0	29,400	0.0	29,400	0.0%
13-ADDITIONAL GROSS PAY	11,650	0.0	0.0	0.0	0.0	0.0%
14-FRINGE BENEFITS	736,831	918,205	956,457	0.0	956,457	4.2%
15-OVERTIME PAY	11,410	4,070	4,070	0.0	4,070	0.0%
20-SUPPLIES AND MATERIALS	14,638	30,000	30,000	0.0	30,000	0.0%
31-TELEPHONE	29,796,036	27,763,542	29,152,591	0.0	29,152,591	5.0%
40-OTHER SERVICES AND CHARGES	200,598	80,760	122,136	0.0	122,136	51.2%
70-EQUIPMENT & EQUIPMENT RENTAL	59,075	30,000	15,000	0.0	15,000	-50.0%
Gross Funds	34,242,828	32,637,894	34,090,841	0.0	34,090,841	4.5%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Office of Finance and Resource Management, by Program (Gross Funds)						
1000-AGENCY MANAGEMENT PROGRAM	13,304,300	15,747,006	16,524,619	0.0	16,524,619	4.9%
2000-FINANCIAL MANAGEMENT	20,372,445	16,204,170	17,092,702	0.0	17,092,702	5.5%
3000-RESOURCE MANAGEMENT	566,083	686,717	473,521	0.0	473,521	-31.0%
Gross Funds	34,242,828	32,637,894	34,090,841	0.0	34,090,841	4.5%

COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

The mission of the Office of Finance and Resource Management (“OFRM”) is to “provide financial and resource management services to various District of Columbia Government agencies. OFRM will promote the effective management of the District's resources by continuously seeking improvements in operational efficiency on behalf of the government and

the residents of the District.” In short, through the use of intra-District transfers of money, OFRM “pays the bills” for much of the District government in terms of fixed cost expenses such as rent, utilities, etc.

b. Mayor’s Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary

Local Funds: The proposed local funds budget for OFRM is \$20,164,604, an increase of 4.1% from the FY 2013 approved budget.

Special Purpose Revenue Funds: The proposed special purpose revenue funds budget for OFRM is \$0 this year.

Intra-District Funds: The proposed intra-District funds budget for OFRM is \$13,926,237, an increase of 7.4% from the FY 2013 approved budget.

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget request of the Office in the amount of \$34,090,841, an increase of 4.5% from FY 2013 approved budget.

c. Mayor’s Proposed Fiscal Year 2014-2019 Capital Budget

n/a

F D.C. COMMISSION ON ARTS AND HUMANITIES

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Commission on Arts and Humanities, Operating Budget by Fund Type						
FEDERAL GRANT FUND	786,985	745,500	745,500	0	745,500	0.0%
FEDERAL PAYMENTS	-	2,500,000	1,000,000	0	1,000,000	-60.0%
INTRA-DISTRICT FUNDS	300,188	0		0	-	0.0%
LOCAL FUND	3,927,164	11,089,642	5,057,016	0	5,057,016	-54.4%
SPECIAL PURPOSE REVENUE	-	100,000	200,000	0	200,000	100.0%

Gross Funds	5,014,337	14,435,142	7,002,516	0	7,002,516⁴	-51.5%
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	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Commission on Arts and Humanities, FTEs by Fund Type						
FEDERAL GRANT FUND		8.0	8.0	0.0	8.0	0.0%
FEDERAL PAYMENTS		0.0	0.0	0.0	0.0	0.0%
INTRA-DISTRICT FUNDS		0.0	0.0	0.0	0.0	0.0%
LOCAL FUND		10.0	11.0	0.0	11.0	10.0%
SPECIAL PURPOSE REVENUE		0.0	0.0	0.0	0.0	0.0%
Gross Funds		18.0	19.0	0.0	19.0	5.6%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Commission on Arts and Humanities, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	214,481	533,521	485,446	0	485,446	-9.0%
12-REGULAR PAY - OTHER	618,830	613,010	702,655	0	702,655	14.6%
13-ADDITIONAL GROSS PAY	31,719	-	-	0	-	0.0%
14-FRINGE BENEFITS	160,281	265,771	287,527	0	287,527	8.2%
15-OVERTIME PAY	194	-	-	0	-	0.0%
20-SUPPLIES AND MATERIALS	6,999	7,000	7,168	0	7,168	2.4%
31-TELEPHONE	260	1,500	1,500	0	1,500	0.0%
40-OTHER SERVICES AND CHARGES	103,886	110,339	145,271	0	145,271	31.7%
41-CONTRACTUAL SERVICES - OTHER	519,077	304,638	719,869	0	719,869	136.3%
50-SUBSIDIES AND TRANSFERS	3,351,609	12,592,363	4,642,008	0	4,642,008	-63.1%
70-EQUIPMENT & EQUIPMENT RENTAL				0	11,072	58.2%

⁴ The dedicated tax, while subject to appropriations, will provide approximately \$20 million per year, indexed implicitly to inflation, in addition to the numbers reflected in the above chart. Revenues will begin in 2014, subject to funding.

	7,000	7,000	11,072			
Gross Funds	5,014,337	14,435,142	7,002,516	0	7,002,516	-51.5%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Commission on Arts and Humanities, by Program (Gross Funds)						
1000-AGENCY MANAGEMENT PROGRAM	291,976	342,524	293,369	0	293,369	-14.4%
2000-ARTS BUILDING COMMUNITIES	1,981,272	8,220,647	3,171,926	0	3,171,926	-61.4%
3000-DC CREATES PUBLIC ART	433,441	548,798	1,127,509	0	1,127,509	105.5%
4000-ARTS LEARNING AND OUTREACH	2,273,123	5,286,366	2,372,209	0	2,372,209	-55.1%
5000-ADMINISTRATION	34,525	36,807	37,503	0	37,503	1.9%
Gross Funds	5,014,337	14,435,142	7,002,516	0	7,002,516	-51.5%

Mayor's Proposed Fiscal Year 2014-2019 Capital Budget, CAH, by Project								
Project Name	Number	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Arts & Humanities Grants and Projects	AH7GPC	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Agency Total		5,000	5,000	5,000	5,000	5,000	5,000	30,000
Committee's Approved Fiscal Year 2014-2019 Capital Budget, CAH, by Project								
Project Name	Number	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	6-Year
Arts & Humanities Grants and Projects	AH7GPC	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Agency Total		5,000	5,000	5,000	5,000	5,000	5,000	30,000

(Dollars in Thousands)

COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

The mission of the D.C. Commission on Arts and Humanities (“CAH”) is to “provide grants, programs, and educational activities that encourage diverse artistic expressions and learning opportunities so that all District of Columbia residents and Visitors can experience the rich culture of our city.” The Fiscal Year 2014 budget does not continue the funding enhancement identified by the Committee and provided in Fiscal Year 2013 to support and enhance 5 new grant programs; which were “created to address the overall creative needs for

residents and visitors”, and enabled grant funding to almost 500 organizations. The Mayor has included funding of \$250,000 in Fiscal Year 2014 to support the development of a five year creative economy strategy for the long term stability for arts and culture in the District of Columbia, and in coordination with the five year economic development strategy that has been developed. The planning process for this creative economy strategy shall include at least five arts organizations, of which at least one shall have an operating budget of over \$1 million, and at least one shall have an operating budget under \$250,000.

b. Mayor’s Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary

Local Funds: The proposed local funds budget for CAH is \$7,002,516, a decrease of 51.5% from the FY 2013 approved budget.

Special Purpose Revenue Funds: The proposed special purpose revenue funds budget for the Commission is \$200,000, a 100% increase from last year.

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget request of the Commission as proposed by the Mayor. The Committee further recommends a subject to appropriations dedicated tax to fund the Commission going forward, to begin in 2014 as revenue is certified. The dedicated tax will provide approximately \$20 million per year, indexed implicitly to inflation, in addition to the numbers reflected in the above chart. Revenues will begin in 2014, subject to funding. The Committee proposes several new categories of grant funding to provide for certain larger competitive grants to complement the smaller competitive grants already offered. The Committee is working with the Mayor to identify \$12 million in additional 2014 funding and fully funding the dedicated tax beginning in fiscal year 2015.

c. Mayor’s Proposed Fiscal Year 2014-2019 Capital Budget

Proposed Capital Budget Summary

The Mayor’s budget proposal provides for \$5 million per year in capital funding. The Committee supports this increase in funding this important goal of increasing public art, which will serve both an aesthetic and educational purpose as well as contributing to our economic development goals through enhance tourism dollars.

Committee Analysis and Comments

The Committee recommends approval of the Commission’s capital budget as amended, consisting of \$5 million in FY 2014, and \$30 million in FY 2014 through FY 2019.

G. EVENTS/DC/WASHINGTON CONVENTION AND SPORTS AUTHORITY

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Washington Convention and Sports Authority, Operating Budget by Fund Type						
SPECIAL PURPOSE REVENUE	0	115,711,245	114,334,739	0	114,334,739	-1.2%
Gross Funds	0	115,711,245	114,334,739	0	114,334,739	-1.2%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Washington Convention and Sports Authority, FTEs by Fund Type						
SPECIAL PURPOSE REVENUE		0.0	0.0	0.0	0.0	0.0%
Gross Funds		0.0	0.0	0.0	0.0	0.0%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Washington Convention and Sports Authority, by Comptroller Source Group (Gross Funds)						
11-REGULAR PAY - CONT FULL TIME	0	14,771,934	15,411,002	0	15,411,002	4.3%
12-REGULAR PAY - OTHER	0	985,946	1,053,102	0	1,053,102	6.8%
14-FRINGE BENEFITS	0	4,435,321	4,624,206	0	4,624,206	4.3%
15-OVERTIME PAY	0	568,600	575,900	0	575,900	1.3%
20-SUPPLIES AND MATERIALS	0	527,706	587,306	0	587,306	11.3%
30-ENERGY, COMM. AND BLDG RENTALS	0	6,856,441	6,110,150	0	6,110,150	-10.9%
31-TELEPHONE	0	124,659	124,659	0	124,659	0.0%
41-CONTRACTUAL SERVICES - OTHER	0			0		-9.3%

		16,383,572	14,859,518		14,859,518	
50-SUBSIDIES AND TRANSFERS	0	20,000,625	21,133,455	0	21,133,455	5.7%
60-LAND AND BUILDINGS	0	14,439,000	13,238,000	0	13,238,000	-8.3%
70-EQUIPMENT & EQUIPMENT RENTAL	0	330,050	330,050	0	330,050	0.0%
80-DEBT SERVICE	0	36,287,391	36,287,391	0	36,287,391	0.0%
Gross Funds	0	115,711,245	114,334,739	0	114,334,739	-1.2%

	FY 2012 Actual	FY 2013 Approved	FY 2014 Mayor's Proposed	FY 2014 Committee Variance	FY 2014 Committee Proposed	% Growth: FY 2013 Approved to FY 2014 Committee Proposed
Washington Convention and Sports Authority, by Program (Gross Funds)						
1000-WASH CONVENTION CENTER	0	115,711,245	114,334,739	0	114,334,739	-1.2%
Gross Funds	0	115,711,245	114,334,739	0	114,334,739	-1.2%

COMMITTEE ANALYSIS AND COMMENTS

a. Agency Mission and Overview

The mission of the Washington Convention and Sports Authority/ Events DC (“WCSA” or “EventsDC”) can be summed up in three parts: the goal is to “promote the District of Columbia as a location for meetings and conventions, entertainment, cultural and sporting events; support youth sports activities; and market the district as a destination of choice for leisure travelers from around the nation and across the globe.” The overall goal of EventsDC is to generate community and economic benefits for the residents and businesses of the District of Columbia. EventsDC is governed by an eleven (11) member board of directors.

b. Mayor’s Proposed Fiscal Year 2014 Operating Budget

Proposed Operating Budget Summary

Local Funds: The WCSA only uses special purpose revenue funds.

Special Purpose Revenue Funds: The proposed special purpose revenue funds budget for WCSA is 114,334,739, a decrease of 1.2%.

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget request of the Washington Convention and Sports Authority in the amount of \$114,334,739, a decrease of 1.2% from the FY 2013 approved budget, all of which are Special Purpose Revenue Funds. The Committee also recommends, subject to funding, an amendment to the Budget Request Act to direct \$300,000 on a recurring basis from the Committee of the Whole as a pass through via the Convention Center to a museum engaged in preserving the legacy of African American contributions during the Civil War.

c. **Mayor's Proposed Fiscal Year 2014-2019 Capital Budget**

n/a

H. DESTINATION DC

COMMITTEE ANALYSIS AND COMMENTS

a. **Agency Mission and Overview**

Destination DC is a private, non-profit organization, which serves as a tourism promotional and marketing arm for the District via a five-year contract with Events DC, and is funded by a percentage of the city's hotel occupancy tax, along with membership dues and co-operative marketing fees. Destination DC, formerly the Washington, DC Convention & Tourism Corporation, was renamed in 2008 to reflect the organization's increased emphasis on the city's unique assets. Destination DC's membership includes over 850 businesses, including hotels, restaurants, attractions, museums and cultural organizations; and has a Board of Directors which presents to EventsDC monthly. Destination DC works to increase economic development for the city and maximize revenues for EventsDC and the District government by increasing the number of overnight visitors. The Committee identified a recurring funding enhancement beginning in Fiscal Year 2013 to support marketing efforts of and for Washington, D.C.

b. **Mayor's Proposed Fiscal Year 2014 Operating Budget**

Proposed Operating Budget Summary

Destination DC is principally funded through a contract via the Convention Center Marketing Fund. Since the Convention Center budget is treated separately in this budget report, the only additional item here is the \$3 million marketing fund supplement.⁵

Committee Analysis and Comments

The Committee recommends approval of the FY 2014 budget supplement of Destination DC in the amount of \$3,000,000, and further recommends that this number be indexed to inflation in the out years.

⁵ Committee reports in prior years have included standard format budget charts that simply had "0s" in each line item. The Committee has chosen to omit these charts, as Destination DC is not included in the budget books.

c. **Mayor's Proposed Fiscal Year 2014-2019 Capital Budget**

n/a

III. FISCAL YEAR 2014 BUDGET REQUEST ACT APPROPRIATION LANGUAGE RECOMMENDATIONS

Chairman Mendelson introduced, on behalf of the Mayor, the "Fiscal Year 2014 Budget Request Act of 2013." The Committee recommends the following adjustments.

Due to the proposed administrative implementation of the cross-tax offset, the Committee recommends an additional \$700,000 of spending authority be added within the budget of the Chief Financial Officer, to be allocated as provided in the budget support act subtitles proposed by the Committee. Specifically, in FY 2014, OTR will strengthen its efforts to ensure that refund amounts in any tax type that are otherwise due to a taxpayer are offset against outstanding liabilities in other tax types for which the taxpayer is responsible. This administrative adjustment is expected to generate at least \$700,000 in additional net revenue in fiscal year 2014 after taking software programming costs into account.

The Committee also recommends, subject to funding, an amendment to direct \$300,000 on a recurring basis from the Committee of the Whole as a pass through to a museum engaged in preserving the legacy of African American contributions during the Civil War.

IV. FISCAL YEAR 2014 BUDGET SUPPORT ACT RECOMMENDATIONS

Chairman Mendelson introduced, on behalf of the Mayor, the "Fiscal Year 2014 Budget Support Act of 2013." The bill contains a number of subtitles for which the Committee has provided comments in addition to new subtitles that the Committee recommends.

A. RECOMMENDATIONS ON BUDGET SUPPORT ACT SUBTITLES PROPOSED BY THE MAYOR

The Committee provides comments on the following subtitles of the "Fiscal Year 2014 Budget Support Act of 2013":

1. Title V, Subtitle N. Hospital Financing Capital Plan
2. Title VII, Subtitle B. Tax Increment Revenue Bonds DC USA Project Extension
3. Title VII, Subtitle C. Delinquent Debt Recovery
4. Title VII, Subtitle D. Bank Fees Special Fund
5. Title VII, Subtitle E. Affordable Housing Real Property Tax Relief
6. Title VII, Subtitle F. Beulah Baptist Church Real Property Equitable Tax Relief
7. Title VII, Subtitle G. Gala Hispanic Theater Real Property Tax Abatement

8. Title VII, Subtitle H. Alcoholic Beverage Regulation Administration Reimbursable Detail
9. Title VII, Subtitle I. Municipal Bond Tax Repeal
10. Title VII, Subtitle J. Mandarin Hotel FY13 and FY14 Fund Transfers
11. Title VII, Subtitle K. Combined Reporting
12. Title VII, Subtitle L. First Congregational United Church of Christ
13. Title VII, Subtitle M. Tregaron Conservancy Tax Exemption and Relief
14. Title VIII, Subtitle A. Waterfront Park Bond
15. Title VIII, Subtitle B. Capital Capacity Expansion
16. Title VIII, Subtitle C. Pay-As-You-Go Capital Account Amendment and Streetcar Funding Dedication
17. Title VIII, Subtitle D. Great Streets Neighborhood Retail Priority Area
18. Title VIII, Subtitle E. Waterfront Park at the Yards

1. TITLE V, SUBTITLE N. HOSPITAL FINANCING CAPITAL PLAN.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would require the Executive, in consultation with the Office of the Chief Financial Officer, to prepare a report that analyzes public and private financing options that will generate a minimum of an additional \$60 million for the construction of a new hospital on the grounds of United Medical Center. This money is in addition to the \$20 million of existing, proposed District capital funds for planning and site development for the new hospital. This report shall be prepared and ready for public review by October 1, 2013.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle in the Fiscal Year 2014 Budget Support Emergency Act of 2013. In response to questions regarding the Fiscal Year 2013 Revised Budget Request Emergency Adjustment Act of 2013 (“FY 2013 Supplemental”), the Mayor has requested this subtitle be included in the Fiscal Year 2014 Budget Support Emergency Act of 2013. The committee agrees, and given the October 1, 2013, this subtitle is not needed in the Fiscal Year 2014 Budget Support Act of 2013.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

2. TITLE VII, SUBTITLE B. TAX INCREMENT REVENUE BONDS DC USA PROJECT EXTENSION.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would extend the authorization to use the tax increment (TIF) from the DC USA retail development to pay the remaining amount owed on the bonds. These bonds were originally issued by the National Capital Revitalization Corporation (NCRC), became District bonds when NCRC was merged with the city, and provided a portion of the bonds would be paid only from revenues derived from the parking garage at DC USA (and not from the TIF revenues). Because there are not sufficient parking revenues to cover the portion that was designated to be paid from the parking garage; this subtitle extends the authorization to use the tax increment to pay the remaining amount of the bonds, which will occur in 2014. Once the bonds are repaid, the tax increment revenue being generated will revert to the general fund.

b. Committee Reasoning

The committee recommends adoption of this proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

3. TITLE VII, SUBTITLE C. DELINQUENT DEBT RECOVERY.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would allow the Central Collection Unit of the Office of Finance and Treasury to collect debt on behalf of the Not-For-Profit Hospital Corporation, and deposit those funds collected into the Not-For-Profit Hospital Corporation Fund, which is segregated, non-lapsing fund that can only be used for the Hospital. The Central Collection Unit will keep a portion of the amount collected on behalf of the Not-For-Profit Hospital to cover the fees and costs associated with the collections efforts.

b. Committee Reasoning

The committee recommends adoption of this proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

4. TITLE VII, SUBTITLE D. BANK FEES SPECIAL FUND.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle establishes a Bank Fees Special Fund, as a segregated non-lapsing special purpose fund to be used by the OCFO to pay bank fees and charges. The District currently uses interest earned on public fund deposits to pay bank fees. However, in certain years, such as when interest rates are low, the amount of interest generated does not cover the costs of bank fees, and thus requires a reprogramming request to cover the shortfall. This subtitle would capture all interest earned on public fund deposits and any such amounts from the unassigned General Fund balance as may be required, to paying bank fees and charges as they come due. This is designed to simplify budget administration by allowing the use of the unassigned General Fund balance to be used versus having to request a reprogramming to cover any shortfalls in bank fees and charges being assessed.

b. Committee Reasoning

The committee recommends adoption of this proposed subtitle.

c. Section-by-Section Analysis

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

5. TITLE VII, SUBTITLE E. AFFORDABLE HOUSING REAL PROPERTY TAX RELIEF.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would update § 47-1002(20)(A)(ii) (an outdated District exemption law) to continue the real property tax exemptions for affordable housing projects that participate in certain federal housing assistance programs administered by the Department of Housing and Urban Development. This subtitle is a technical amendment necessary so the D.C. law covers properties that previously qualified for exemption based on the type of federal assistance they received, and are continuing to receive a similar type of assistance under a new federal statutory authority that was created for when HUD contracts are renewed.

b. Committee Reasoning

The committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the OCFO.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

6. **TITLE VII, SUBTITLE F. BEULAH BAPTIST CHURCH REAL PROPERTY EQUITABLE TAX RELIEF.**

a. **Purpose, Effect, and Impact on Existing Law**

The proposed subtitle would amend §47-4654(d) to extend the real property tax exemption previously authorized for real property owned by Beulah Baptist Church from an expiration date of 2010 to an expiration date of 2020. This subtitle also makes permanent the real property tax exemption for years 2011, 2012, and 2013 which is currently in effect via temporary legislation⁶.

b. **Committee Reasoning**

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the OCFO.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

7. **TITLE VII, SUBTITLE G. GALA HISPANIC THEATER REAL PROPERTY TAX ABATEMENT.**

a. **Purpose, Effect, and Impact on Existing Law**

⁶ D.C. Act 19-665, the “Beulah Baptist Church Real Property Equitable Tax Relief Temporary Amendment Act of 2012”.

This proposed subtitle provides for a real property tax abatement for the portion of Square 2837, Lot 79 that is leased by the GALA Hispanic Theatre, a nonprofit organization, so long as GALA continues to lease the space, and it is used for producing and staging live theatre. Because GALA leases and does not own the space, it does not qualify for the property tax exemption under current law to nonprofit organizations producing live theatre that own real property. This abatement would apply retroactively to Tax Year 2011.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

8. TITLE VII, SUBTITLE H. ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION REIMBURSABLE DETAIL

a. Purpose, Effect, and Impact on Existing Law

This proposed subtitle would eliminate the dedicated portion of sales tax revenue directed to the Alcoholic Beverage Regulation Administration's reimbursable detail subsidy program and replaces it with local fund revenues equal to the amount that was being provided via the dedicated portion of sales tax revenue.

The Committee agrees with the concerns expressed by the Committee on Business, Consumer, and Regulatory Affairs, which was also referred this subtitle, that the potential shift of the funding mechanism from Dedicated Tax Revenue to Local Funds will make the program more vulnerable for cuts, not less vulnerable. The Committee also agrees with the rationale of given the influx of 1,000 new residents a month and the increase in alcohol sales due to increase nightlife, this program is vitally important to maintain.

b. Committee Reasoning

The committee recommends rejection of this subtitle as discussed and recommended in the budget report of the Committee on Business, Consumer, and Regulatory Affairs.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C, and/or the BCSA committee report for the Committee’s Budget Support Act legislative language recommendations. On advice of general counsel, the Committee is using the convention of including the proposed subtitle with strike through font to reflect the proposed rejection.

9. TITLE VII, SUBTITLE I. MUNICIPAL BOND TAX REPEAL.

a. Purpose, Effect, and Impact on Existing Law

This proposed subtitle would eliminate the tax on interest income earned on out-of-state municipal bonds purchased by District of Columbia residents. The Committee has been advocating for the repeal of this tax ever since it was first introduced by the former Chairman. This was not only a bad idea, but subsequent surplus figures revealed that the District does not need the money.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle to include technical amendments recommended by the Office of the Chief Financial Officer.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

10. TITLE VII, SUBTITLE J. MANDARIN HOTEL FY13 AND FY14 FUND TRANSFERS.

a. Purpose, Effect, and Impact on Existing Law

In 2002, the District issued tax increment revenue bonds for the Mandarin Oriental Hotel project. Because the bonds were issued over ten years ago, the District now has the ability to pre-pay debt if more tax increment than is required to pay the debt service is generated. The proposed subtitle would direct the Office of the Chief Financial Officer to recognize any amount of tax increment collected that is above the amount needed for debt service as local revenue for Fiscal Years 2013 and 2014. Beginning in Fiscal Year 2015 any amount of tax increment collected that is above the amount needed for debt service would go towards prepayment of the Mandarin bonds in advance of their scheduled maturity.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle, as amended, such that a portion of the accelerated bond payments be used to fund the fiscal impact of Law 19-257, the “Howard Town Center Real Property Tax Abatement Act of 2012” in the out years beginning in 2016. In addition, funds in 2015 will be used toward indexing the Destination DC supplement to inflation and as otherwise provided in the subtitle.

c. **Section-by-Section Analysis**

N/A

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

11. **TITLE VII, SUBTITLE K. COMBINED REPORTING.**

a. **Purpose, Effect, and Impact on Existing Law**

The proposed subtitle does three things. First, it would make permanent changes that were previously made on an emergency and temporary basis through the Fiscal Year 2013 Budget Support Technical Clarification Emergency Amendment Act of 2012 (D.C. Act 19-482; 59 DCR 12478). Second, it clarifies that any methods adopted to prevent double taxation of distributive share of a trade or business net income can be adopted through regulations promulgated by the OCFO. Third, it clarifies that net operating losses that result from deduction of deferred tax liabilities under combined reporting can be carried forward as permitted by existing District law which conforms to the Internal Revenue Service rules.

b. **Committee Reasoning**

The Committee recommends adoption of the subtitle as proposed.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

12. **TITLE VII, SUBTITLE L. FIRST CONGREGATIONAL UNITED CHURCH OF CHRIST.**

a. **Purpose, Effect, and Impact on Existing Law**

The proposed subtitle clarifies current law, (§47-4636) to specify the total tax (real property and transfer) refund amount due to the square and lots owned by First Congregational United Church of Christ.

b. Committee Reasoning

The Committee recommends adoption of the subtitle as proposed, with technical amendments as suggested by the General Counsel, and in consultation with the OCFO.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

13. TITLE VII, SUBTITLE M. TREGARON CONSERVANCY TAX EXEMPTION AND RELIEF.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would forgive taxes, penalties, and interest assessed on the specified lots from March 1, 2007 through September 30, 2008. The lots are tax exempt under current law. The Mayor has indicated a reprogramming of funds to the OCFO for the amount of the refund (\$222,490) would occur during 2013.

b. Committee Reasoning

The Committee recommends adoption of the subtitle in the Fiscal Year 2014 Budget Support Emergency Act of 2013, in addition to the Fiscal Year 2014 Budget Support Act of 2013, in order to accept and complete the purposes of the reprogramming in Fiscal Year 2013.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

14. TITLE VIII, SUBTITLE A. WATERFRONT PARK BOND.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would amend the DOT PILOT Revision Emergency Approval Resolution to include Waterfront Park, which is known as the Yards Park, in the definition of the Anacostia Waterfront Initiative Infrastructure Project. Currently any additional/excess revenue may be used only for costs of the Anacostia Waterfront Initiative Infrastructure Project, as defined in the DOT PILOT Revision Emergency Approval Resolution. This will allow for any additional/excess funds to be spent on capital costs for the Yards Park.

b. Committee Reasoning

The Committee recommends adoption of the subtitle as proposed.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

15. TITLE VIII, SUBTITLE B. CAPITAL CAPACITY EXPANSION.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle authorizes the OCFO to use compliance tools/measures (examples such as, but not limited to: refund offsets, levies on wages and salaries, referral of cases to collection agencies, and the filing of liens) to collect any delinquent ballpark fees. Under current law, the OCFO does not have this ability.

b. Committee Reasoning

The Committee recommends adopting the subtitle as proposed.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

16. TITLE VIII, SUBTITLE C. PAY-AS-YOU-GO CAPITAL ACCOUNT AMENDMENT AND STREETCAR FUNDING DEDICATION.

a. Purpose, Effect, and Impact on Existing Law

Current law requires the District to use a Pay-as-you-go Capital Account (25% of incremental revenues) to reduce District borrowing⁷ beginning in FY2017. This proposed subtitle would postpone that requirement so that it would apply only after completion of the capital construction of the DC Streetcar Project, and, secondly, it requires that all funds in the Pay-as-you-go Capital Account would only be budgeted for the DC Streetcar Project, until such project is complete.

b. Committee Reasoning

The Committee recommends adopting the subtitle as proposed.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

17. TITLE VIII, SUBTITLE D. GREAT STREETS NEIGHBORHOOD RETAIL PRIORITY AREA.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle makes the following changes. First, it defines and delineates the boundaries of two new Retail Priority Areas: the Rhode Island Avenue, N.E. Retail Priority Area, and the Bladensburg Road, N.E. Retail Priority Area. Second, it cancels all remaining bond issuance authority provided by the Great Streets Neighborhood Retail Priority Areas Approval Resolution of 2007. After accounting for the \$5,934,731 of tax increment financing (TIF) bonds issued under the program as well as all legislated amendments to the program, \$69,065,269 of bond issuance authority remains. Third, it cancels all remaining bond issuance authority for the Downtown Retail Priority Area program authorized under the Retail Incentive Act of 2004. After accounting for TIF bonds issued under the program and subsequent amendments to the Retail Incentive Act, \$6,526,790 of bond issuance authority remains.

Although not effectuated by this subtitle per se, the debt service funding allocated to the cancelled TIF authority is transferred to another capital project, KA0-EDS05, which resides within DDOT's budget.

⁷ By including the Pay-as-you-go Capital Account as part of the debt cap calculation.

b. Committee Reasoning

The Committee's understanding is that the Committee on Economic Development will be recommending certain amendments to the subtitle as proposed in order to balance the objectives of increased deb cap room with preservation of the program as it currently exists. The Committee recommends adopting the proposed subtitle as discussed and recommended in the report of the Committee on Economic Development and incorporates such recommendations by reference.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

18. TITLE VIII, SUBTITLE E. WATERFRONT PARK AT THE YARDS.

a. Purpose, Effect, and Impact on Existing Law

This subtitle enables the necessary procedures to be in place for the OCFO to implement the District's agreement with the Capitol Riverfront Business Improvement District (BID) and Forest City, LLC to provide for the ongoing management, maintenance and programming of the Yards Park, located along the Anacostia River. The agreement had set up a Waterfront Park Maintenance Fund, which will hold sales tax revenue up to \$380,000 that is generated by the restaurants and shops that locate at Yards Park.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

B. RECOMMENDATIONS FOR NEW BUDGET SUPPORT ACT SUBTITLES

The Committee on Finance and Revenue recommends the following new subtitles to be added to the “Fiscal Year 2014 Budget Support Act of 2013”:

1. Clarification of Personal Property Tax Revenue Reporting
2. Income Tax Withholding Statements Electronic Submission
3. Processing Sales Tax Clarification
4. Clean Hands
5. Tax Abatement Financial Analysis Clarification
6. Tax Clarification Amendments
7. Income Tax Standard Deduction Clarification
8. Destination DC Technical Clarification
9. Tibetan Community Real Property Tax Relief
10. Commission on Arts and Humanities Dedicated Funding
11. Commission on Arts and Humanities Competitive Grant
12. Real Property Tax Relief
13. Estate Tax Recoupling
14. Bryant Mews Homeowner’s Association Equitable Real Property Tax Relief
15. Basilica of the National Shrine of the Immaculate Conception Real Property Tax Exemption
16. Jubilee Housing Residential Rental Project Property Tax Exemption
17. Marriage Equality Estate Tax Clarification
18. Washington Latin Public Charter School Campus Property Tax Exemption

1. CLARIFICATION OF PERSONAL PROPERTY TAX REVENUE REPORTING.

a. Purpose, Effect, and Impact on Existing Law

This subtitle permanently codifies a technical change already passed on an emergency basis at the request of the OCFO. It amends §47-501 of the D.C. Code to clarify that personal property tax is to be reported in the fiscal year in which it is collected.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

2. INCOME TAX WITHHOLDING STATEMENTS ELECTRONIC SUBMISSION.

a. Purpose, Effect, and Impact on Existing Law

This subtitle permanently codifies a technical change already passed on an emergency basis at the request of the OCFO. This subtitle requires employers of 25 or more employees to continue to make their W-2 and form 1099 series statement filings electronically. This promotes efficiency and allows the CFO to better prevent unwarranted tax refunds and protect District residents from identity theft.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

3. PROCESSING SALES TAX CLARIFICATION.

a. Purpose, Effect, and Impact on Existing Law

This subtitle would provide needed clarifications to the processing sales tax. The measure was unanimously adopted by the Council in 2010 but simply needs clarification and funding. Due to the fiscal impact, this subtitle will be added to the “wish list” in the event new revenues are identified by the Chief Financial Officer in a subsequent revenue estimate. The bill also includes a requirement at the request of the OCFO that the tax exemption apply only if separate metering is installed. Though this requirement will involve a one-time expense of approximately \$1,000, it is optional for any business, and may be chosen only if the business believes the value of the tax exemption will outweigh the meter installation cost. This measure is necessary to provide precision and a potential audit trail to the Office of Tax and Revenue.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

4. CLEAN HANDS.

a. Purpose, Effect, and Impact on Existing Law

This subtitle would amend Chapter 28 of Title 47 of the District of Columbia Official Code, entitled Clean Hands before Receiving a License or Permit, to reinstate the prohibition on the issuance or reissuance of a license or permit to an applicant who has not filed a required District tax return. Currently, the Office of Tax and Revenue can put a hold on license in Clean Hands if the taxpayer has a dollar liability of \$100 or more, but cannot if the taxpayer has failed to file a return due to the District.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

5. TAX ABATEMENT FINANCIAL ANALYSIS CLARIFICATION.

a. Purpose, Effect, and Impact on Existing Law

This subtitle provides needed clarifications to the Tax Abatement Financial Analysis (TAFA) requirement and are suggested in consultation with the Office of Economic Development Finance within the OCFO.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

6. TAX CLARIFICATION AMENDMENTS.

a. Purpose, Effect, and Impact on Existing Law

This subtitle permanently codifies technical changes already passed on an emergency basis at the request of the OCFO. Specifically, this subtitle makes certain corrections to the low income housing tax credit (LIHTC) exemptions, including deed tax and transfer tax corrections; makes permanent the provision in existing law that gives the credit LIHTC properties (and not just 30% AMI properties); makes a conforming amended to the use tax; removes an inadvertent reference to supermarkets; and makes permanent certain changes to the reporting requirements for properties receiving an exemption or abatement, which are necessary to administer the annual use report for these properties.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

7. INCOME TAX STANDARD DEDUCTION CLARIFICATION.

a. Purpose, Effect, and Impact on Existing Law

This subtitle, which is included at the request of the CFO, would ensure the married filing separately deduction be one-half of the married filing jointly amount, as computed with the COLA. Currently, the computation of the cost of living adjustment (COLA) for the standard deduction for a married taxpayer filing separately is computed separately from the married filing jointly COLA, and is not exactly one half of the amount of the married filing jointly amount.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle and its inclusion within broader amendments to Title VII, Subtitle K. Combined Reporting.

c. Section-by-Section Analysis

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

8. **DESTINATION DC TECHNICAL CLARIFICATION.**

a. **Purpose, Effect, and Impact on Existing Law**

This subtitle implements the proposal during last year's budget cycle to index the Destination DC subsidy to inflation. The fiscal impact, which is less than \$50,000 in incremental new funding per year in the current budget and financial plan, can be absorbed from additional new revenues generated through a combination of the cross-tax offset and savings from the refinancing of the Mandarin TIF. Last year, the committee identified a recurring funding source for Destination DC achieved through savings in the Gallery Place Tax Increment Refinancing. The proposed subtitle would index the Destination DC supplement to inflation and make other technical and conforming changes. It has been consistently shown that each dollar spent on tourism marketing produces several dollars in return, and the underlying funding act requires a return-on-investment analysis that will be available later this year.

b. **Committee Reasoning**

The Committee recommends adoption of the proposed subtitle.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

9. **TIBETAN COMMUNITY REAL PROPERTY TAX RELIEF.**

a. **Purpose, Effect, and Impact on Existing Law**

This subtitle would enact prior legislation granting a real property tax exemption to the real property located in lot 30, square 139, in the District of Columbia. This bill was introduced in Council Periods 16 and 18. The Committee held a hearing, but it was not moved due to shortage of available funding. Funding is now available through the cross tax offset to absorb this abatement without any additional fiscal impact.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

10. COMMISSION ON ARTS AND HUMANITIES DEDICATED FUNDING.

a. Purpose, Effect, and Impact on Existing Law

This subtitle would fix the perpetual problem of funding for the arts in the District of Columbia. This subtitle, while subject to funding, would provide that one quarter of one percent out of the current 6% sales tax would be dedicated to funding the Commission on the Arts and Humanities. This revenue, estimated at around \$22 million this year, would be implicitly indexed to inflation. This is not a proposal to increase the sales tax, but rather to dedicate a portion of the current tax toward arts funding, as new revenue is identified in upcoming revenue estimates by the Chief Financial Officer. The subtitle will also fund the processing sales tax exemption.

b. Committee Reasoning

The Committee recommends adoption of the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

11. COMMISSION ON ARTS AND HUMANITIES COMPETITIVE GRANT.

a. Purpose, Effect, and Impact on Existing Law

This subtitle would give the authority to the Commission on the Arts and Humanities to issue additional competitive grants to support several different categories of arts organizations in the District. The Commission on the Arts and Humanities did a great job with the additional

one-time funding identified by the Committee in last year’s budget, and this subtitle will restore a number of the cuts made by in the Mayor’s budget proposal while providing additional guidance that will assist the Commission in awarding both smaller and larger grants.

b. Committee Reasoning

The Committee recommends adopting the proposed subtitle.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

12. REAL PROPERTY TAX RELIEF.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would enact a number of provisions relating to real property tax relief, subject to appropriations. First, the subtitle would propose funding the “Age-in-Place” bill off the wish list if additional revenues are identified by the CFO. This bill expands the eligibility criteria for seniors to take advantage of the reduced real property tax program already in place. Secondly, the subtitle would propose funding two initiatives for seniors aged 80 and above. It would provide a 100% real property tax abatement for seniors over 80 who own their homes, and a 25% rebate for seniors over 80 who rent their homes. Third, the subtitle would fund a bill introduced earlier this year to cap real property tax assessment increases at 5% per year rather than 10% per year.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

13. ESTATE TAX RECOUPLING.

a. **Purpose, Effect, and Impact on Existing Law**

The District was placed at a competitive disadvantage by choosing to decouple from the federal estate tax threshold of \$5 million. Virginia did not make this mistake, and this is yet another factor that weighs in favor of many of our seniors choosing to move out of the District after they retire, rather than staying in the District, where they continue to contribute to civic and cultural life of our city. While the Committee Chair would favor repealing the estate tax in its entirety, this subtitle would take the much smaller initial step of simply recoupling the District threshold with the federal threshold, subject to funding.

b. **Committee Reasoning**

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

14. **BRYANT MEWS HOMEOWNER'S ASSOCIATION EQUITABLE REAL PROPERTY TAX RELIEF.**

a. **Purpose, Effect, and Impact on Existing Law**

The proposed subtitle would amend chapter 10 of title 47 of the D.C. Code to forgive real property taxes, interest, penalties, and fees, and other related charges assessed against two parking lots belonging to the Bryant Mews Homeowners Association. The relief stems from several administrative and assessment errors committed some of which date back to the development of the townhome subdivision, and the developer not properly conveying title to the lots.

b. **Committee Reasoning**

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. **Section-by-Section Analysis**

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

15. BASILICA OF THE NATIONAL SHRINE OF THE IMACULATE CONCEPTION REAL PROPERTY TAX EXEMPTION.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would amend chapter 10 of title 47 of the D.C. Code to exempt from taxation certain property of the Basilica of the National Shrine of the Immaculate Conception, a non-profit organization. Earlier this year, the Basilica purchased a 5-acre portion of land from Catholic University, which received an exemption (via legislation) when it purchased the land from the U.S. Soldiers and Airmen’s Home. The Basilica intends to use the land for Church purposes, including building a Rosary Walk and Visitor’s Center/Office Building.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

16. JUBILEE HOUSING RESIDENTIAL RENTAL PROJECT PROPERTY TAX EXEMPTION.

a. Purpose, Effect, and Impact on Existing Law

The proposed subtitle would exempt from taxation four multi-family apartment buildings containing 118 units of affordable housing. Jubilee, Inc., a non-profit entity, has owned the properties for over 30 years, and in 2005 pursued a rehabilitation of the properties using various financing sources, including Low-Income Housing Tax Credits (LIHTC), which requires the involvement of a for-profit entity, which triggered D.C. real property taxes.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

17. **MARRIAGE EQUALITY ESTATE TAX CLARIFICATION**

a. **Purpose, Effect, and Impact on Existing Law**

This subtitle directs the Chief Financial Officer to make any changes to estate tax forms, instructions and regulations necessary to make it clear that all married couples are eligible for estate tax deductions and exclusions, including the spousal exclusion of bequests, whether direct or through trusts, to a surviving spouse, regardless of whether such marriage is recognized under federal law.

b. **Committee Reasoning**

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. **Section-by-Section Analysis**

n/a

d. **Legislative Recommendations for Committee of the Whole**

See Appendix C for the Committee’s Budget Support Act legislative language recommendations.

18. **WASHINGTON LATIN PUBLIC CHARTER SCHOOL CAMPUS PROPERTY TAX EXEMPTION**

a. **Purpose, Effect, and Impact on Existing Law**

This subtitle would make permanent tax exemptions authorized by an emergency measure. Specifically, it would amend Chapter 10 of Title 47 of the District of Columbia Official Code to exempt from taxation certain property owned or ground leased by Washington Latin Public Charter School (PCS) or Latin Rudolph QALCB, LLC, nonprofit corporations. Washington Latin PCS is relocating to the former Rudolph Elementary School, which it was

awarded through a District-run competitive bid process, and will lease the site for a 25 year period. Washington Latin PCS has secured New Market Tax Credit (NMTC) financing for renovations of the school. In order to comply with the federal law regarding the use of the NMTC, Washington Latin PCS must create a QALICB (Qualified Active Low-Income Community Business) to take advantage of the NMTC.

b. Committee Reasoning

The Committee recommends adoption of this proposed subtitle, with technical amendments as suggested by the General Counsel.

c. Section-by-Section Analysis

n/a

d. Legislative Recommendations for Committee of the Whole

See Appendix C for the Committee's Budget Support Act legislative language recommendations.

V. COMMITTEE ACTION AND VOTE

The Committee on Finance and Revenue met on Wednesday, May 8, 2013 at 2 p.m. in the Council Chambers to consider and vote on the Mayor's FY 2014 Budget Request for the agencies under its jurisdiction, the provisions of the FY 2014 Budget Support Act of 2013 referred to the Committee for comment, as well as the Committee's Budget Support Act recommendations, and the draft Committee report. Chairperson Evans determined the presence of a quorum consisting of himself and Councilmembers Grosso, Barry, Catania and Bowser.

Chairperson Evans made opening remarks summarizing the Committee's proposed actions. Each committee member made brief remarks expressing their thoughts on the Committee's proposed actions and their position on the report as presented.

Chairperson Evans then moved the committee report and recommendations on the FY 2014 budget requests of the agencies under the Committee's purview, as well as the Committee's recommendations for the Fiscal Year 2014 Budget Support Act. The members voted as follows:

Fiscal Year 2014 Budget Request Act Recommendations

Members in favor: Evans, Grosso, Barry, Catania, Bowser

Members opposed:

Members voting present:

Members absent:

The Committee's Fiscal Year 2014 Budget Request Act recommendations are adopted by a vote of 5 yes, 0 no, 0 present, 0 absent.

Fiscal Year 2014 Budget Support Act Recommendations

The Members voted as follows:

Members in favor: Evans, Grosso, Barry, Catania, Bowser

Members opposed:

Members voting present:

Members absent:

The Committee's Fiscal Year 2014 Budget Support Act recommendations are adopted by a vote of 5 yes, 0 no, 0 present, 0 absent.

Business having concluded, the meeting was adjourned at 2:30 p.m.

VI. ATTACHMENTS

- A. Fiscal Year 2012/2013 Performance Oversight Hearing Witness List and Testimony.
- B. Fiscal Year 2014 Budget Hearing Witness List and Testimony.
- C. FY 2014 Budget Support Act legislative language recommendations.