

Chapter 3

Government Finances and Human Resources

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Office of the Chief Financial Officer

The mission of the Office of the Chief Financial Officer (OCFO) is to enhance the fiscal and financial stability, accountability and integrity of the District government.

OCFO is primarily responsible for:

- Overseeing and directly supervising the financial and budgetary functions of the District government
- Operating and maintaining a coordinated financial management system to budget, collect, control and properly account for more than \$10 billion in annual operating and capital funds
- Preparing the District's annual budget, representing the District in the federal appropriations process and monitoring budget performance during the fiscal year
- Borrowing on behalf of the District, collecting receipts, payments and transactions for the District and investing the District's funds
- Administering and enforcing the District's tax laws, collecting revenue for the District and recording deeds and other written instruments affecting a right, title or interest in real or personal property in the District
- Developing, implementing and monitoring the District's accounting policies and systems and producing the audited Comprehensive Annual Financial Report (CAFR)
- Forecasting revenue for the District government, developing fiscal impact statements for proposed legislation, performing tax expenditure analysis and providing advice on economic development matters

OCFO organization consists of: Central Financial Operations, Agency Financial Operations and Chief Financial Officers for Independent Agencies, each of which is discussed briefly below:

- **Central Financial Operations.** Deputy Chief Financial Officers report directly to the District's Chief Financial Officer (CFO) and manage the following central financial operations:

Office of Budget and Planning - prepares, monitors, analyzes and executes the District's budget, including operating, capital and enterprise funds, in a manner that ensures fiscal integrity and maximizes service to taxpayers

Office of Finance and Treasury - manages the cash and other liquid assets of the District government; coordinates payments to vendors and service providers; accepts payments for services and taxes; manages District borrowings and debt repayment; invests cash not needed for immediate disbursement; maintains relationships with the investment community; and manages the 529 College Savings Plan, the 457 Deferred Compensation and the 401(a) Defined Contribution Plans

Office of Financial Operations and Systems - brings accountability, discipline and integrity to the District's financial processes by ensuring that standardized accounting practices, procedures, systems and internal controls are embedded throughout the District's financial operations; produces the CAFR; and administers the District's payroll and retirement systems

Office of Tax and Revenue - administers and enforces the District's tax laws, collects revenues for the District and records deeds and other written

instruments affecting a right, title or interest in real or personal property

Office of Revenue Analysis - forecasts revenue for the District government, develops fiscal impact statements for proposed legislation and performs tax expenditure analysis.

- **Agency Financial Operations.** Agency financial operations are divided into clusters which are aligned with the District's major appropriation titles as presented in the annual budget. Associate Chief Financial Officers (ACFOs), who report directly to the District's CFO, manage agency financial operations. They serve as the District CFO's key representatives to the City Administrator, Deputy Mayors and agency directors and program staff in order to manage the District's finances.

The ACFOs manage the following financial clusters:

- *Economic Development and Regulation* - includes the Department of Insurance, Securities and Banking, the Department of Consumer and Regulatory Affairs, the Department of Employment Services, the Department of Housing and Community Development, the Office of the People's Counsel and the Public Service Commission
 - *Education* - includes the D.C. Public Library, the Office of Public Education Facilities Modernization, the Office of the State Superintendent for Education and the University of the District of Columbia
 - *Government Operations* - includes the Office of the Attorney General, the Office of the Chief Technology Officer, the Office of Finance and Resource Management and the Executive Office of the Mayor
 - *Government Services* - includes the Department of Motor Vehicles, the Department of Public Works, the District Department of the Environment and the Department of Transportation
 - *Human Support Services* - includes the Child and Family Services Agency, the Department of Health, the Department of Human Services, the Department of Mental Health, the Department of Parks and Recreation and Youth Rehabilitation Services
 - *Public Safety and Justice* - includes the Department of Corrections, Fire and Emergency Medical Services Department and the Metropolitan Police Department.
- **Chief Financial Officers for Other Agencies.** The Agency Chief Financial Officers for the following agencies report directly to the District's CFO:
 - D.C. Public Schools
 - D.C. Sports and Entertainment Commission
 - Washington Convention Center Authority

In the case of the DC Lottery and Charitable Games Board, the Executive Director reports directly to the District's CFO.

Budget and Accounting Overview

Budget Process

During the first quarter of each fiscal year, agencies begin the budget formulation process for the upcoming fiscal year. In March of each year, the Mayor submits an operating budget for the upcoming fiscal year to the Council for review and approval. A financial plan for the District's capital projects is also submitted. The Council holds public hearings and adopts the budget through passage of a Budget Request Act. The Mayor may not submit and the Council may not adopt any budget which presents expenditures and other financing uses that exceed revenues and other financing sources. After the Mayor approves the adopted budget, it is forwarded to the President and the U.S. Congress for approval. The U.S. Congress holds public hearings and enacts the District's budget through passage of an appropriations bill, which is signed into law by the President of the United States.

The legally adopted budget is the annual Appropriations Act passed by Congress and signed by the President. The Appropriations Act authorizes expenditures at the agency level and by appropriation title, such as Public Safety and Justice, Human Support Services or Public Education. The District may reallocate budgeted amounts in accordance with the District's Home Rule Act, its reprogramming process and the Appropriations Act.

Budgetary Control

The District maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriations act. Both automation and sound governance provide strong budgetary controls. The District uses the Budget Formulation Application (BFA), which is an on-line system, to manage the budgeting process. Agencies enter their line-item budget requests into the BFA and their entries form the basis of the data used in the budgeting process. The budget submissions are then reviewed by the Office of the OCFO for compliance with pertinent laws. The Mayor then reviews the budget, makes policy decisions, ensures the budget is balanced to the OCFO's revenue forecasts and submits the Mayor's proposed budget to the Council. The Council conducts oversight hearings and reviews, makes changes, approves a balanced budget and submits the Budget Request Act (BRA) to the Mayor for signature. If the Mayor approves the BRA, the Mayor sends the budget request to the President for transmittal to the Congress. The proposed budget, as it is contained in the BFA database, is assigned specific accounting attributes and is uploaded into the District's accounting system of record, which establishes the budget authority for each recipient. The budget authority provided in the system of record is then reconciled by the OCFO to ensure it matches the levels approved by the Appropriations Act. The budget levels are also reviewed by the auditor during the District's annual audit to ensure compliance with federally approved amounts and that all budget adjustments are properly documented and approved.

Specific reporting requirements have been established to enhance the District's budgetary control policies and practices. Consistent with D.C. Code § 47-355.04, Agency Heads and Agency Fiscal Officers are to jointly submit a monthly spending plan for the fiscal year to the District's CFO by October 1 of each fiscal year. In addition, pursuant to D.C. Code § 47-355.05, the CFO is to submit quarterly reports to the Council and the Mayor that present each agency's actual expenditures, encumbrances and commitments, each by source of funds, compared to the agencies' approved spending plans. This report is required to be accompanied by the OCFO's observations regarding spending patterns and steps being taken to ensure that spending remains within the approved budget. These reports are used by the District's Anti-Deficiency Review Board to review cases of overspending.

The District uses encumbrance accounting as a means of strengthening budgetary controls and financial reporting. Under this method of accounting, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve the portion of the related appropriation that will be needed for the expenditure. Thus, the recording of encumbrances is a valuable tool used by the District to ensure that expenditures are within the amounts budgeted.

Basis of Accounting

The District's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). All governmental funds use the modified accrual basis of accounting, which requires revenues to be recognized when they are susceptible to accrual (that is when they become measurable and available). Expenditures are recorded when the related fund liability is incurred.

The District's government-wide financial statements, proprietary fund statements and pension and private purpose trust fund statements are prepared using the accrual basis of accounting. The government-wide financial statements, proprietary funds and pension and private purpose trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. The pension trust and Other Post Employment Benefit (OPEB) trust funds recognize additions to net assets from participants' contributions when due, District contributions when due and a formal commitment for payment has been made, net investment income as earned and expenditures for benefits and refunds when due and payable. The private purpose trust fund recognizes additions to net assets when participants' contributions are received.

Internal Controls

Internal control is defined as a process, effected by an entity's governing board, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in one of the following categories: (a) efficiency and effectiveness of operations; (b) reliability of financial reporting; and (c) compliance with applicable laws and regulations. Reasonable assurance is defined as a high, but not absolute, level of assurance or confidence about whether the financial statements are free of misstatement (whether caused by error or fraud.) The District's management is responsible for establishing and maintaining adequate internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data are processed and summarized to allow for the preparation of financial statements in conformity with GAAP. The greatest challenge in establishing and maintaining adequate internal controls is ensuring that the control framework developed by management is comprehensive—that is, broad enough to achieve its intended purpose. The District has established a sufficiently comprehensive framework that includes the following five components:

- A favorable **control environment**, one in which those working in the organization possess the necessary individual attributes, including integrity, ethical values and competence of the highest levels
- Continuing **risk assessments**, processes used to identify, analyze and manage risks that may threaten the entity's ability to operate efficiently and effectively
- Design and implementation of effective **control activities**, control policies and procedures which are developed and implemented to ensure that management's planned actions to mitigate risks are successfully executed
- Effective **information and communication**, methods and systems used to disseminate information needed to conduct, manage and control an organization's operations
- On-going **monitoring**, review of the effectiveness of controls to timely make the necessary modifications, when warranted

Budget and Accounting Systems

The District's accounting system of record is the System of Accounting and Reporting (SOAR). As such, SOAR-generated data is the District's "official" financial/accounting data. SOAR is used to record District transactions with taxpayers, grantors, other governmental entities, vendors, suppliers, contractors and the general public, including the collection and receipt of taxes, fees for services, grant funding, transfers and funding from other sources, as well as expenditures. The system of record is used to generate the data used in the CAFR.

The District's accounting system is organized and maintained on a fund basis. The types of funds used are determined in accordance with GAAP, and the number of funds established within each type is guided by the minimum number of funds principle and sound financial management practices.

SOAR is designed to satisfy a wide variety of financial reporting needs, and provides for the establishment and use of unique codes (accounting attributes) to distinguish the various "pools" of funding within agencies. Agency budgets are "loaded" in SOAR using each respective agency's established SOAR structure and the appropriate objects (expenditure/expense categories.) As transactions are recorded in the system, financial data may be aggregated into financial and managerial reports at various levels of detail (State Fund, GAAP Fund, Appropriated Fund, Fund Detail, Agency or some combination of these elements).

Summary of Government Finances

The financial reporting of the District of Columbia consists of the primary government and its component units. The primary government is the District of Columbia government, which consists of all the agencies that make up its legal entity. The Water and Sewer Authority (WASA), the Washington Convention Center Authority (WCCA), the Housing Finance Agency (HFA), the University of the District of Columbia (UDC), and the Sports and Entertainment Commission (SEC) are the District's component units. However, upon approval of the District's FY 2010 budget, the SEC will be dissolved, and its duties will be divided among WCCA and the Office of Property Management. The District's component units are independent agencies for which the primary government is financially accountable. The financial data for these component units are reported separately from the financial data of the primary government. The Tobacco Settlement Financing Corporation (the Tobacco Corporation) is presented as a blended component unit in the District's CAFR, as required by GAAP for state and local governments. The District of Columbia Housing Authority (DCHA) and the District of Columbia Courts are related organizations, because the District is not financially accountable for their operations.

In prior years, three entities—the National Capital Revitalization Corporation (NCRC), the Anacostia Waterfront Corporation (AWC), and the Economic Development Finance Corporation (EDFC)—were also reported as component units. However, effective September 30, 2007, the boards of directors of these entities were dissolved and the entities were incorporated into the primary government. Therefore, NCRC, AWC and EDFC are no longer reported as component units of the District.

In addition, the District is a participant with other local jurisdictions in Maryland and Virginia to plan, construct, finance and operate a public transit system serving the Metropolitan Washington Area Transit Zone. In February 1967, the Washington Metropolitan Area Transit Authority (WMATA) was created to fulfill the stated purposes of the public transit system. The District does not have explicit measurable equity interest in the public transit system and therefore does not include the financial activities of the system in its financial statements.

The District's financial condition and operating results for fiscal years 2006 through 2008 are presented in the following tables:

Table 3.1. Condensed Statements of Net Assets FY 2006 Through FY 2008 (Dollar amounts in thousands)

	Government Activities			Business Activities			Total		
	2008	2007	2006	2008	2007	2006	2008	2007	2006
Current and other assets	4,016,319	4,181,473	3,811,134	501,051	489,123	473,582	4,517,370	4,670,596	4,284,716
Capital assets	7,243,637	6,139,898	5,546,741	16,747	17,211	17,505	7,260,384	6,157,109	5,564,246
Total assets	11,259,956	10,321,371	9,357,875	517,798	506,334	491,087	11,777,754	10,827,705	9,848,962
Long-term assets	7,128,989	6,416,109	5,984,643	41,379	46,725	52,584	7,170,368	6,462,834	6,037,227
Other liabilities	1,585,434	1,345,934	1,259,206	60,617	41,204	44,060	1,646,051	1,387,138	1,303,266
Total liabilities	8,714,423	7,762,043	7,243,849	101,996	87,929	96,644	8,816,419	7,849,972	7,340,493
Net assets									
Invested in capital assets, net of related debt	1,794,279	1,197,275	958,597	16,747	17,211	17,505	1,811,026	1,214,486	976,102
Restricted	1,156,213	1,269,708	987,650	374,282	375,148	347,938	1,530,496	1,644,856	1,335,588
Unrestricted	-404,959	92,345	167,779	24,773	26,046	29,000	-380,186	118,391	196,779
Total net assets	\$2,545,533	\$2,559,328	\$2,114,026	\$415,802	\$418,405	\$394,443	\$2,961,335	\$2,977,733	\$2,508,469

Source: District of Columbia Comprehensive Annual Financial Reports for Fiscal Years 2007 and 2008

Table 3.2. Changes in Net Assets FY 2006 Through FY 2008 (Dollar amounts in thousands)

	Government Activities			Business Activities			Total		
	2008	2007	2006	2008	2007	2006	2008	2007	2006
Program revenues	2,733,265	2,775,029	2,600,163	311,347	307,031	310,370	3,044,612	3,082,060	2,910,533
General revenues	5,915,708	5,720,277	5,042,336	130,405	112,053	115,919	6,046,113	5,832,330	5,158,255
Total revenues	8,648,973	8,495,306	7,642,499	441,752	419,084	426,289	9,090,725	8,914,390	8,068,788
Expenses:									
Government direction and support	834,694	787,392	574,097	-	-	-	834,694	787,392	574,097
Economic development and regulation	499,644	509,874	391,203	-	-	-	499,644	509,874	391,203
Public safety and justice	1,384,517	1,264,715	1,124,896	-	-	-	1,384,517	1,264,715	1,124,896
Public education system	1,787,635	1,589,652	1,486,112	-	-	-	1,787,635	1,589,652	1,486,112
Human support services	3,285,325	2,992,805	2,967,372	-	-	-	3,285,325	2,992,805	2,967,372
Public works	586,649	481,702	351,917	-	-	-	586,649	481,702	351,917
Public transportation	214,905	198,484	187,615	-	-	-	214,905	198,484	187,615
Interest on long-term debt	293,339	281,918	269,725	-	-	-	293,339	281,918	269,725
Lottery and games	-	-	-	182,981	192,336	193,907	182,981	192,336	193,907
Unemployment compensation	-	-	-	150,237	99,920	102,749	150,237	99,920	102,749
Nursing home services	-	-	-	40,837	37,490	35,434	40,837	37,490	35,434
Total expenses	8,886,708	8,106,542	7,352,937	374,055	329,746	332,090	9,260,763	8,436,288	7,685,027
Special item	153,640	-8,838	-	-	-	-	153,640	-8,838	-
Transfer from lottery and games	70,300	65,376	73,800	-70,300	-65,376	-73,800	-	-	-
Change in net assets	-13,795	445,302	363,362	-2,603	23,962	20,399	-16,398	469,264	383,761
Net asset -beginning of year	2,559,328	2,114,026	1,750,664	418,405	394,443	374,044	2,977,733	2,508,469	2,124,708
Net asset -end of year	\$2,545,533	\$2,559,328	\$2,114,026	\$ 415,802	\$ 418,405	\$ 394,443	\$2,961,335	\$2,977,733	\$2,508,469

Source: District of Columbia Comprehensive Annual Financial Reports for Fiscal Years 2007 and 2008

Factors Affecting the District's Financial Position

The District, as the central urban location of a large metropolitan area, houses a disproportionately large share of the very poor and needy population. The District's overall poverty rate of 16 percent and child poverty rate of 23 percent are significantly higher than the U.S average and that of neighboring counties including Arlington, Fairfax, Montgomery and Prince George's. Unlike other urban jurisdictions, the District cannot pool resources across suburban areas to serve its urban poor. Yet, it must provide state-level services such as healthcare, housing and welfare, largely through its own resources.

The District's service problems are exacerbated by the higher costs of service delivery. Labor costs in the District are 23 percent above the national average for public services, and the capital costs are 65 percent above the national average. This combination of a significant population in need of services and high costs of service delivery results in high expenditure needs for the District. Specifically, if the District were to offer a basket of public services that prevail as "average" among all the state and local governments, it would have to spend 31 percent more than the national average to deliver it.

In this environment of high expenditure needs, the District's tax base has been externally restricted through federal actions. First, the federal government prohibits the taxation of federal real property and does not provide a Payment in Lieu of Taxes to compensate for the revenue forgone from this prohibition. Second, the Home Rule Act prohibits the District from taxing nonresident income. In the District, this is a significant reduction in the income tax base, as about 70 percent of the workers in the District are nonresidents.

These restrictions on the revenue collections imply that the District's residents must bear a disproportionate share of the costs of public services, while the benefits generated by the District are shared by a much larger community. It also implies that under slower revenue growth scenarios, District services could become severely impaired.

Financial Outlook

The most serious financial issue facing the District through June 2009 is the future course of the US recession and its impact on the District economy. The recession, which began in December 2007, is in its 18th month and is the longest in the Post-war period. The revenue forecast for FY 2009 and FY 2010 assumes the District will be significantly affected by the national recession, with resulting deterioration in local source revenues. The federal government's presence may provide an important element of stability to the District's economy, but many downside risks remain due to national financial market problems and difficulties in sectors such as real estate, hospitality, organizations and professional and business services. A more severe recession, with its consequent impact on the District tax bases, could adversely affect revenues derived from resident wages, tourism, construction and real property transactions, and if accompanied by a further decline in the stock market and corporate profits could result in smaller payments and unusually large refunds for individual income and business income taxes.

One of the stabilizing factors in the District's economy is the presence of the federal government. A possible change to the pattern of federal expenditures is, however, a significant source of uncertainty for the District's tax base (whether positive or negative). In FY 2007 federal spending in D.C. for wages, benefits, procurement and grants to the District government was \$43.5 billion. Federal employment accounts for about 27 percent of all D.C. jobs and almost one-third of all wages and salaries, and many more people are employed as a result of Federal government contracting (procurement awards in D.C. totaled \$14.7 billion in FY 2007). Security concerns arising out of 9/11 and the Iraq War resulted in large increases in government spending that benefited the Washington D.C. area.

Federal economic stimulus activities in FY 2009 and FY 2010 may prove to have a similar effect on the District's economy, although it is not known at the present time how they will affect the size of the federal presence in the District. Furthermore, efforts to reduce federal spending over the next few years in areas unrelated to economic stimulus could dampen growth in the District of Columbia.

Table 3.3. Revenue and Economic indicators of District of Columbia, FY 2001 through FY 2008

	2001	2002	2003	2004	2005	2006	2007	2008
Local source revenue ('000) (before earmarks)	3,981,750	3,720,799	3,924,119	4,391,506	4,924,143	5,260,789	5,925,814	6,202,114
Growth	6.3%	-6.6%	5.5%	11.9%	12.1%	6.8%	12.6%	4.7%
Employment								
Number of Employees in DC (thousands)	654.4	661.8	665.9	671.4	680.3	686.2	691.7	702.6
Growth		1.1%	0.6%	0.8%	1.3%	0.9%	0.8%	1.6%
Employees in Government (thousands)	224.3	231.5	231.1	230.4	233.6	233.4	230.7	234.3
Growth		3.2%	-0.2%	-0.3%	1.4%	-0.1%	-1.1%	1.5%
Population								
Number of DC Residents (thousands)	577.7	579.1	577.4	579.5	582.0	585.4	587.9	591.8
Change (thousands)		1.4	-1.7	2.1	2.5	3.4	2.4	4.0
Single Family (SF) housing sales								
Number of Single family sales	5,340	5,488	5,700	5,867	5,372	4,275	3,873	3,267
Growth		2.8%	3.9%	2.9%	-8.4%	-20.4%	-9.4%	-15.6%
SF Housing sales prices								
Median (jan thru sept) (\$ thousands)		274	325	375	485	509	533	520
Growth			18.6%	15.4%	29.3%	4.9%	4.8%	-2.5%
Average (\$ thousands)		371.8	397.1	470.2	591.7	658.6	668.6	672.1
Growth			6.8%	18.4%	25.8%	11.3%	1.5%	0.5%
Condo sales								
Number of condo sales	2,656	3,066	3,586	3,919	4,426	3,952	4,147	3,010
Growth		15.4%	17.0%	9.3%	12.9%	-10.7%	4.9%	-27.4%
Condo sales prices								
Median (jan thru sep) (\$ thousands)		220	260	320	375	358	354	365
Growth			18.2%	23.1%	17.2%	-4.7%	-0.9%	3.0%
Average (\$ thousands)		236	277	334	407	416	407	411
Growth			17.5%	20.6%	22.0%	2.2%	-2.2%	1.1%
Commercial office space								
Total inventory (million sq. ft.)	101.6	104.4	106.4	109.3	111.2	117.7	122.4	123.6
Growth		2.8%	1.9%	2.7%	1.7%	5.8%	4.0%	1.0%
Vacancy rate (includes sublet	5.2%	6.7%	6.7%	6.4%	6.1%	6.2%	5.8%	6.6%

Source: DC Office of the Chief Financial Officer (OCFO), Office of Revenue Analysis

Table 3.4. Growth in Wages and Salaries in D.C., the Washington Metropolitan Area, and U.S.: FY 2003 through FY 2008

Wages and Salaries	Percent change from the prior year					
	2003	2004	2005	2006	2007	2008
District of Columbia	4.1%	6.7%	5.9%	5.3%	4.1%	4.5%
Washington Metropolitan Area	3.4%	7.6%	7.1%	5.9%	5.6%	4.2%
United States	1.8%	5.2%	5.4%	6.0%	5.9%	3.8%

Individual Income Taxes

The adjusted gross income reported on the District's individual income tax returns was approximately \$22.5 billion for tax year 2007 (Table 3.5). The net taxable income reported was \$18.6 billion and personal income taxes were about \$1.2 billion for tax year 2007. Between 2001 and 2007, the average annual growth of adjusted gross income was 8.3 percent, while net taxable income and total personal income taxes average annual growth was 8.5 percent and 5.9 percent, respectively.

The individual income tax base consists of the income of individuals who maintain a permanent residence in the District at any time during the tax year and individuals who maintain a residence for a total of 183 or more days during the tax year. The District's tax base also includes the income of individuals who were members of the armed forces and listed the District as their home of record for either a part of or the full taxable year, as well as the spouse of an exempt military person or of any other exempt person such as a nonresident presidential appointee or an elected official.

Those individuals that are exempt from income tax in the District (and as such whose income is not included in the tax base) include elected officials of the federal government, presidential appointees subject to confirmation by the U.S. Senate, United States Supreme Court justices who are not domiciled in the District, employees of legislative staffs who are residents of the state of their elected official and, of great importance, all persons who are employed in the District but live outside of the District.

Of the 301,304 individual income tax returns filed for TY 2007, 58.6 percent were filed by single taxpayers, 18.7 percent by married filers, 19.5 percent by heads of household and 2.8 percent by dependent taxpayers (Table 3.6). A comparison of TY 2001 and TY 2007 finds that single filers increased by three percentage points and married combined separate increased by just over two percentage points. Conversely, head of household filers declined by 2.3 percentage points and married filing jointly declined by almost 2.5 percentage points.

When the adjusted gross income (AGI) of tax filers for TY 2007 is examined by income level, among filers with income less than \$30,000 almost 60 percent are single filers and 26 percent are head of household filers (Table 3.7). Among filers with income more than \$100,000, 55 percent are married filers and 41 percent are single filers.

The average federal adjusted gross income filed by District taxpayers on their 2006 returns was \$74,399. In 2006, District residents paid \$1.2 billion in District income taxes and \$3.3 billion in federal income taxes. District residents paid on average \$11,488 per federal return in 2006, compared with the national average of \$7,352 or 36 percent more per taxpayer. For TY 2006, the District's average federal tax was second only to Connecticut (\$13,513).

Table 3.5.**District of Columbia Individual Income Tax Data**

Tax Year	Total D.C. Adjusted Gross		Taxable Income		Income Tax Paid to D.C. (\$M)	
	Income (\$M)	Percent Increase	(\$M)	Percent Increase		Percent Increase
2001	13,958		11,409		877	
2002	13,402	-4.0%	10,823	-5.1%	807	-8.0%
2003	13,664	2.0%	11,084	2.4%	835	3.5%
2004	15,510	13.5%	12,755	15.1%	969	16.0%
2005	15,349	-1.0%	12,564	-1.5%	941	-2.9%
2006	20,481	33.4%	16,847	34.1%	1,188	26.2%
2007	22,545	10.1%	18,601	10.4%	1,235	4.0%

Source: D.C. Office of the Chief Financial Officer, Office of Revenue Analysis and Office of Tax and Revenue,
D.C. Statistics of Income

Table 3.6.**Percentage Distribution of District Income Tax Returns by Filing Status**

	2001	2002	2003	2004	2005	2006	2007
Total Returns	270,645	266,749	264,046	262,328	270,772	288,263	301,304
Single	55.6%	55.3%	55.5%	55.4%	57.2%	57.3%	58.6%
Head of Household	21.8%	22.3%	22.3%	21.8%	20.9%	20.0%	19.5%
Married Filing Separately	3.2%	3.0%	3.1%	3.1%	3.0%	2.9%	3.2%
Married Filing Combined Separate	5.6%	5.2%	5.4%	5.7%	7.2%	8.1%	7.9%
Married Filing Joint	10.2%	10.6%	10.5%	10.6%	8.5%	8.2%	7.7%
Dependent	2.9%	2.9%	2.8%	3.0%	2.9%	3.0%	2.8%
Not identified or other	0.7%	0.6%	0.5%	0.5%	0.3%	0.6%	0.4%

Source: D.C. Office of the Chief Financial Officer, Office of Revenue Analysis and Office of Tax and Revenue,
D.C. Statistics of Income

Table 3.7.**Percentage Distribution of District Income Tax Returns by Filing Status and Income Level TY 2007**

Income Range	Single	Head of Household	Married Filing		Married Joint	Dependent	Other*
			Married Filing Separate	Combined Separate			
Under \$30,000	58.7%	25.8%	2.7%	0.9%	4.9%	6.2%	0.9%
\$30,000 - \$50,000	63.5%	23.7%	3.5%	2.9%	6.2%	0.3%	0.0%
\$50,000 - \$100,000	65.8%	12.6%	3.9%	8.6%	8.9%	0.1%	0.0%
\$100,000 and Over	41.4%	3.6%	3.1%	35.5%	16.2%	0.1%	0.1%

* Other includes domestic partner joint, domestic partner combined separate, and no specified filer type. Filer type is not specified in cases of filers who are not required to file a tax return because their income is below the filing threshold but do so to claim the property tax circuit-breaker (schedule H) or to claim income taxes that were withheld.

Source: D.C. Office of the Chief Financial Officer, Office of Revenue Analysis and Office of Tax and Revenue, D.C. Statistics of Income

General Sales and Use Tax

Revenue from the District's sales and use tax is collected using a five-tier structure (see Table 3.8). Sales of tangible personal property and certain specified services are taxed at 5.75 percent. Sales of alcoholic beverages for consumption outside the premises are taxed at nine percent. Sales of food and drinks for immediate consumption, the rental and leasing of motor vehicles and sales of prepaid phone cards are taxed at ten percent (with one percent supporting the Washington Convention Center Authority). Parking and storage of vehicles, and tobacco products, except for cigarettes, premium cigars or pipe tobacco, are taxed at 12 percent (with 100 percent of the revenue dedicated to the Department of Transportation). Transient accommodations are taxed at 14.5 percent (with 4.45 percent supporting the Washington Convention Center Authority).

From a policy perspective, the multiple rates allow the District to generate additional revenue from visitors through the higher rates on restaurant meals, hotel rooms and parking. From an administrative standpoint, the multiplicity of rates with special exemptions provided in each category, complicates the administration of the sales tax for the Office of Tax and Revenue and adds to the compliance costs for businesses such as hotels and food stores where transactions may involve several tax categories.

A recent sales tax trend has been the earmarking of sales taxes for a variety of policy purposes. The transfer of sales tax revenue to the Convention Center Authority was the first sales tax earmark, which started in 1999 and totaled \$91 million in FY 2008. In addition to the Convention Center, sales taxes are also earmarked for Tax Increment Financing projects, the Ballpark Fund, the Department of Transportation and School Modernization. In FY 2008, gross sales and use taxes were \$1.015 billion with \$265 million (26 percent) earmarked for various purposes, resulting in net non-dedicated sales tax of \$750 million (see Table 2.9).

Over the last two decades, the growth in the sales tax has roughly tracked the overall economy. During the early 1990s (1990 to 1993) sales taxes declined by 4 percent per year on average due to the national recession; from 1993 to 2001 sales taxes grew at an average annual rate of 6.4 percent as the national economy recovered (sales taxes did decline by 4 percent in 1996 reflecting the District's unique fiscal troubles of the mid-90s); during the downturn earlier this decade sales taxes grew a mere 1.3 percent on average between 2001 and 2003; and between 2003 and 2008 sales taxes grew by an impressive average annual rate of 8.0 percent. Sales tax growth has slowed considerably in 2009 reflecting the current economic downturn.

Table 3.8. (in millions)

Estimated Sales Tax Base and Payments by Tax Type: FY 2008

	Retail	Liquor	Restaurant	Parking	Hotel	Transfer	Total
Base	8,012.5	273.2	2,882.9	311.7	1,408.2		
Rate	5.75%	9.0%	10.0%	12.0%	14.5%		
Collections	460.7	24.6	288.3	37.4	204.2		1,015.2
Convention Center Transfer			28.8		62.7		91.5
TIF Transfer						23.5	23.5
Ballpark Transfer						12.4	12.4
Parking Tax Transfer				37.4			37.4
School Modernization Fund Transfer						100.0	100.0
Local Fund	460.7	24.6	259.5	0.0	141.5	(135.9)	750.4

Source: D.C. Office of Revenue Analysis.

Table 3.9. (in millions)

Sources of Revenue FY 2008	
Revenue Source	FY 2008 Actual
General Sales and Use Tax (gross)	1,015,182
Transfer to Convention Center	(91,493)
Transfer to TIF Fund	(23,450)
Transfer to DDOT	(37,420)
Transfer to Ballpark Fund	(12,364)
Transfer to School Modernization Fund	(100,000)
General Sales Tax (net)	750,455
Source: D.C. Office of Revenue Analysis.	

Real Property Tax

The District taxes real property based on 100 percent of assessed value and bills taxpayers twice annually like many other jurisdictions throughout the United States. The District, also like many other jurisdictions, divides properties into separate tax classes depending on the use of the real property. Each class is taxed at a different rate. The real property taxable class types are residential, commercial and vacant/abandoned (see Table 2.10). The major difference, however, between the District and other jurisdictions is the extraordinarily large proportion of real property that is exempt from paying the District's real property tax – amounting to roughly 57 percent of land area and 32 percent of total assessed value (see Table 2.11). Tax-exempt properties primarily include those owned by the federal government as well as properties owned by foreign governments, non-profit organizations, educational institutions and the District government.

Real Property Tax Base

The value of all real property in the District grew 15.5 percent from \$182.6 billion in 2007 to \$219.8 billion in 2008. The total value of all taxable commercial properties amounted to \$61.6 billion or 29.2 percent of all property in the District. The total value of all residential properties amounted to \$81.4 billion or 38.6 percent of all property in the District. The total value of all exempt properties amounted to \$67.9 billion or 32.2 percent of all property in the District.

In 2008, the total value of taxable commercial property grew 19.0 percent while taxable residential properties grew 11.3 percent. The value of all exempt property grew 17.6 percent. With 67.8 percent of the value of all real property in the District being taxable in 2008, the commercial sector accounted for 43.1 percent of the tax base and the residential sector accounted for 56.9 percent of the tax base. In tax year 2008, the District's total taxable real property had an assessed value of \$143 billion.

Real Property Tax Rate

The District's real property tax system divides taxable properties into three separate classes depending on the use of the real property, and each class is taxed at a different rate. Class 1 properties are residential properties and the tax rate in FY 2009 is \$0.85 per \$100 of assessed value. Beginning in FY 2009, all Class 2 properties, which are commercial and industrial real property, are subject to a split tax rate. Under this arrangement for FY 2009, the tax rate for Class 2 properties is \$1.65 per \$100 of assessed value for the first \$3 million of assessed value, and \$1.85 per \$100 of assessed value for the portion of the assessed value exceeding \$3 million. For FY 2009, the tax rate on Class 3 properties, which are vacant or abandoned properties, is \$10 per \$100 of assessed value. The Class 3 rate was increased from \$5 to \$10 per \$100 of assessed value in FY 2009 to serve as a disincentive for property owners to hold vacant property. There remain several exemptions from the higher tax rate for both residential and commercial properties that might potentially be affected, such as for buildings that are under construction, for sale or have been damaged by flood or fire.

Real Property Tax Assessments and Policy Changes

The District of Columbia operated under a triennial assessment system from FY 1999 to FY 2003. In FY 2004 all real property was assessed on an annual basis for the first time since 1998. The return to annual assessments resulted in assessed values more indicative of market value. But the return to annual assessments, combined with a strong housing market in the middle of this decade, resulted in large increases in annual property tax liabilities for some properties. In an effort to address the large property tax increase, the Council of the District of Columbia enacted a series of property tax relief measures for qualified residential real property including:

- Increasing the annual homestead deduction from \$38,000 to \$64,000
- Lowering the residential property tax rate from \$0.96 to \$0.92 per \$100 of assessed value
- Enacting a residential calculated rate that reduces the rate based on projected growth in revenue which has further lowered the residential property tax rate to \$0.85 per \$100 of assessed value in FY 2009
- Imposing a property tax cap that limits taxable assessment increases to ten percent per year

Table 3.10.**Real Property Tax Classifications and Rates, Fiscal Years 1999-2007**

Rate per \$100 of assessed value)								
Property Tax Class	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009*
Class One (Residential)	\$0.96	\$0.96	\$0.96	\$0.96	\$0.96	\$0.88	\$0.85	\$0.85
Class Two (Commercial)	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85	\$1.85
Class Three (Vacant/Abandoned)	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$10.00

*Beginning in FY 2009, class 2 properties will be subject to a split tax rate structure. The tax rate for the 1st \$3 million in assessed value would be taxed at \$1.65 per \$100 and excess of \$3 million in assessed value would be taxed at \$1.85 per \$100.

Source: D.C. Office of Revenue Analysis.

Table 3.11.**Assessment Trends: 2002 - 2009**
(dollars in thousands)

Property Tax Class	Tax Year 2002	Tax Year 2003	Tax Year 2004	Tax Year 2005	Tax Year 2006	Tax Year 2007	Tax Year 2008
Residential Property (1) (2) (3) (4)	24,902,543	28,379,237	32,701,220	49,982,554	58,090,888	73,126,786	81,400,361
Comercial Property	27,619,604	29,684,430	33,752,889	36,905,213	40,400,447	51,748,487	61,557,827
Total Taxable	52,522,147	58,063,667	66,454,109	86,887,767	98,491,335	124,875,273	142,958,188
Tax Exempt	33,812,037	35,728,289	43,234,068	43,219,725	59,664,865	57,690,545	67,869,520
Total Value (Including exempt)	86,334,184	93,791,956	109,688,177	130,107,492	158,156,200	182,565,818	210,827,708
Tax Exempt as a % of Total Value	39.2%	38.1%	39.4%	33.2%	37.7%	31.6%	32.2%

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

- (1) After deduction of homestead exemption and credit against tax.
- (2) Does not reflect 2002 and 2003 Cap Assessment of 25% for Class 1 with Homestead Exemptions.
- (3) Does not reflect the 2004 and 2005 Cap Assessment of 12% for Class 1 with Homestead Exemptions.
- (4) Does not reflect the 2006 Cap Assessment of 10% for Class 1 with Homestead Exemptions.

Source: Office of Tax and Revenue

Lottery and Charitable Games

The D.C. Lottery and Charitable Games Board (the Lottery) was established by Public Law 3-172 as an independent agency of the District of Columbia. In accordance with applicable laws, the Lottery is responsible for generating revenues through the sale of lottery products and is required to remit monthly gaming revenues less prizes, operating expense and a reserve not to exceed 2% of annual prize payments to the District's General Fund. Since the Lottery's establishment in 1982, total contribution to the General Fund has been more than \$1.3 billion. The Lottery's annual transfer to the General Fund remains a vital component of the District's economy, benefiting District residents, suburban commuters and tourists. The General Fund supports services such as education, parks and recreation, public safety, housing and senior and child services. The Lottery directly benefits players by paying out more than 50 percent of annual sales in prize money. It also pays commissions to retailers licensed to sell D.C. Lottery game products.

The Lottery offers ten games including: Lucky Numbers, D.C. Four, Powerball, Hot Five, Keno, Hot Lotto, D.C. Daily Six, D.C. Rolling Cash Five, D.C. Raffle and Instant Tickets, which are discussed below,

Lucky Numbers

Lucky Numbers is a daily three-digit game in which players may wager 50 cents or one dollar with nine ways to win prizes ranging from \$25 to \$500. Sales totaled \$66,409,000 in 2008 and \$69,757,000 in 2007.

D.C. Four

D.C. Four is a daily four-digit game with a fixed payout. Players must wager 50 cents or one dollar for a chance to win seven different ways. Ticket sales totaled \$84,156,000 in 2008 and \$84,607,000 in 2007.

Powerball

The Powerball game is a five out of fifty-three plus one out of forty-two online lottery game that pays a grand prize on an annuitized pari-mutuel basis and all other prizes on a fixed basis. The Powerball game is sponsored by the Multi-State Lottery Association (MUSL), a conglomerate of twenty-nine states, the District of Columbia and Virgin Islands, that combines resources and sales to offer larger jackpots. Party lotteries pool their sales and other resources, but otherwise account for operations separately. The prize structure matrix for the game was changed effective August 28, 2005 to increase the chances for second tier winners to receive greater sums once the jackpot reaches a maximum level.

Powerball sales totaled \$32,774,000 in 2008 and \$35,748,000 in 2007. Powerball game sales are jackpot driven and high jackpots impact sale levels. The game continues to be plagued by the inability to generate jackpots to levels necessary to increase player participants and sales volume.

Hot Five

The Hot Five game was a five out of thirty-three numbers online lotto type game that paid fixed prize payouts ranging from \$1 to \$25,000. The player received one wager (set of five numbers) for the sum of one dollar. Hot Five game sales were discontinued and replaced by the D.C. Rolling Cash Game effective November 19, 2005.

Keno

Keno is a 10/20/80 game with fixed prizes. Players choose to play from one to ten spots, with each spot having a different prize structure. Players select 20 numbers from a field of 80 numbers. Draws are held every four minutes during valid game times. Payouts range from \$5 to \$100,000. Tier 1 prizes start as a fixed payout and transition to a pari-mutuel payout when the number of winners per draw exceeds 10. The game is supplemented by Keno Spin which features a multiplier option to the game's prizes. Ticket sales totaled \$13,640,000 in 2008 and \$13,444,000 in 2007.

Hot Lotto

Hot Lotto is a five out of thirty-nine plus one out of nineteen online lottery game that pays a grand prize, at the election of the player at time of ticket purchase, either on an annuitized pari-mutuel or cash option basis. Other prizes are paid on a fixed basis. The Hot Lotto game is sponsored by the Multi-State Lottery Association (MUSL). The initial jackpot starts at \$1 million and drawings are held every Wednesday and Saturday. Party lotteries pool their sales and other resources, but otherwise account for operations separately.

Hot Lotto sales were \$2,945,000 in 2008 and \$3,536,000 in 2007.

D.C. Daily Six

The D.C. Daily Six game launched on August 25, 2005 and replaced the Quick Cash game in the Lottery's portfolio of games. The D.C. Daily Six game is a six out of thirty-nine numbers online lotto type game that pays fixed prize payouts ranging from one dollar to \$250,000. Players receive two boards (set of six numbers) for one dollar. Drawings are held nightly seven days a week and players can purchase tickets for the next draw only or the next draw and up to 42 consecutive drawings in predetermined increments. The Division 1 prize payout is fixed for the first four winners. If the number of winners exceeds four then all Division 1 winners share the maximum payout of \$1 million. Payouts for Division 2 through 6 are fixed.

Ticket sales were \$4,270,000 in 2008 and \$4,398,000 in 2007.

D.C. Rolling Cash Five

The D.C. Rolling Cash game was launched on November 20, 2005 and replaced the Hot Five Game. The D.C. Rolling Cash Five game is a five out of thirty-five numbers online lotto type game that pays grand fixed prize payouts ranging from one dollar to a generated jackpot amount. A player receives one wager (set of five numbers) for the sum of one dollar. Drawings are held nightly seven days a week and players can purchase tickets for the next draw only or the next draw and up to 42 consecutive drawings in predetermined increments. Division 1 grand prize winnings are pari-mutuel and vary depending on the number of players and winners. Prize payouts for Divisions 2 through 4 are fixed.

Sales totaled \$3,111,000 in 2008 and \$3,650,000 in 2007.

D.C. Raffle

The D.C. Raffle game is a promotional game designed to run for a certain interval of time and to generate a maximum number of tickets to be sold. A sequential number is printed for each ticket which serves as the bet. Each player wagers a sum of \$10 for a chance to win fixed prizes ranging from \$1,000 to a grand prize amount of \$1 million. The game is structured for a 50% payout.

Ticket sales commenced on July 1, 2007 and ended on August 27, 2007 for the one promotional game. Ticket sales totaled \$401,000.

Instant Games

Instant “scratch” ticket games remain a DCLB staple. These games are designed to allow a player the opportunity to determine if he/she is an instant winner at the time of ticket purchase. The price of tickets and prize structure are determined before the production of tickets. Instant ticket sales totaled \$45,035,000 in 2008 and \$40,398,000 in 2007.

Lottery Agents

The Lottery sells its lottery products at a variety of local businesses including gas stations, hardware stores and supermarkets. DCLB works closely with business owners to develop customized plans designed to grow their businesses overall, as well as lottery sales. The Lottery paid \$15,782,000 and \$15,991,000 in agent commissions in 2008 and 2007, respectively.

General Fund Transfers

In 2008, the Lottery transferred \$70,300,000 to the District’s General Fund. The amount of the Lottery’s transfer in 2007 was \$65,375,000.

Table 3.12.**Revenues, Expenses, and Changes in Net Assets: FY 2004 – FY 2008 (Dollar amounts in thousands)**

	2004	2005	2006	2007	2008
Operating revenues:					
Gaming receipts	\$ 241,133	\$ 234,931	\$ 266,391	\$ 256,824	\$ 252,721
Operating expenses:					
Prizes	122,318	120,525	146,687	145,338	135,060
Agent commissions	15,008	14,444	16,534	15,991	15,782
Contractor fees	14,342	14,078	14,410	16,000	17,783
Advertising	5,583	4,935	5,249	5,361	4,618
Administration	10,281	9,684	10,638	9,447	9,599
Amortization and depreciation	406	400	389	200	139
Total operating expenses	167,938	164,066	193,907	192,337	182,981
Operating income	73,195	70,865	72,484	64,487	69,740
Non-operating revenues - interest and dividends	<u>319</u>	<u>651</u>	<u>1,375</u>	<u>940</u>	<u>628</u>
Income before transfers	73,514	71,516	73,859	65,427	70,368
Transfers to District General Fund	<u>(73,500)</u>	<u>(71,450)</u>	<u>(73,800)</u>	<u>(65,375)</u>	<u>(70,300)</u>
Change in net assets	14	66	59	52	68
Net assets, beginning of year	<u>3,562</u>	<u>3,576</u>	<u>3,642</u>	<u>3,701</u>	<u>3,753</u>
Net assets, end of year	<u>\$ 3,576</u>	<u>\$ 3,642</u>	<u>\$ 3,701</u>	<u>\$ 3,753</u>	<u>\$ 3,821</u>

Source: DC Lottery Board audited financial statements

Partnership and Grant Services (OPGS)

The Office of Partnerships and Grant Services' mission is to advance the District of Columbia's strategic plan and contribute to the improvement of quality of life for residents of our nation's capital by establishing multi-sector partnerships, and pursuing financial support and technical assistance from public and private resources. In order to accomplish this mission, OPGS provides services to the agencies of the District of Columbia, as well as to individuals and organizations that provide services to District residents. Our core focus areas include: grant and resource development, capacity building, donation solicitation and management, and partnership facilitation.

Core Services

Grant and Resource Development

OPGS serves as the District Government's central clearinghouse of information and support related to new competitive federal grants. We accomplish this through the following activities and programs:

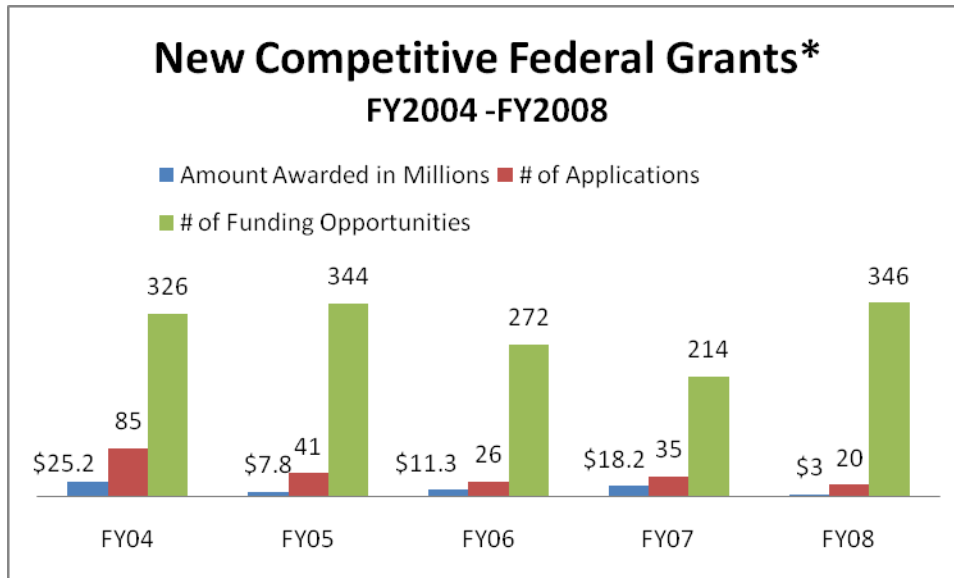
- Research, identify and post new competitive federal grant opportunities and foundation grant opportunities through our Grants Information Data System (GIDS). From October 1, 2004 – September 30, 2008, OPGS identified 857 new competitive Federal grant opportunities for which District government agencies were eligible to apply.
- Disseminate federal and local Notices of Funding Availability (NOFAs).
- Produce and email weekly funding opportunities and resources reports through *Funding Alert* and *Federal Grants Bulletin*. By the close of FY 2008, over 4,000 people received the *Funding Alert*.
- Serve as the District's State Single Point of Contact (SPOC) for all federal grant programs covered by Executive Order 12372. In this role, we offer guidance and ensure compliance with Executive Order 12372 by answering questions, reviewing SPOC applications and providing State Application Identifier numbers.

SPOC Applications Processed

Fiscal Year	2005	2006	2007	2008
# of Applications	256	275	315	232

- Train grant seekers (District government and nonprofits) on grant search processes and grant application basics.
- Maintain public website with useful resources and information.
- Track applications and receipt of funds the District government receives from new competitive federal grants. OPGS tracks new competitive federal grants for which District agencies may be eligible to receive funding, whether or not they have applied for these opportunities, and if so, whether or not they have received funding.

Figure 3.1.



*Based on “self-reported” information from District agencies.

(Note: This is a small percentage of the grant revenues that the District receives. This grant information does not include formula grants, block grants or continuing grant funds. In addition, information on new competitive federal grant opportunities is incomplete as not all agencies report their funding efforts/successes).

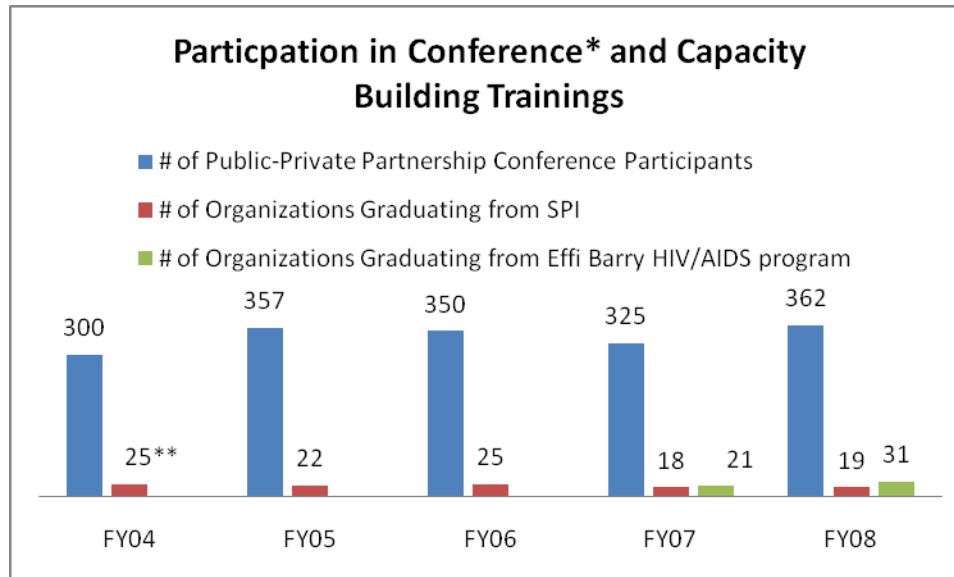
The number of new competitive federal grant opportunities that District agencies pursue varies every year. There are several factors that may influence why an agency does not apply for federal funds. Some of these may include: the agency already attained previous funding for a similar project; the opportunity does not meet the priorities of the agency; and/or the agency has supported nonprofit agencies that applied for grant.

Capacity Building

OPGS provides training and support for District-based nonprofit and faith-based organizations, as well as District government agencies. Beneficiaries of these services learn program and grants management skills. Some of the capacity building program offerings include:

- **Strengthening Partners Initiative (SPI):** A one-year organizational and executive leadership development program for emerging faith-based and nonprofit organizations.
- **Effi Barry HIV/AIDS Program:** A multi-year program that offers program and grants management training and technical assistance to local HIV/AIDS service providers who receive funding through the District Department of Health.
- **Annual Conference and Other Trainings:** An annual day-long conference, providing practical information and networking opportunities for nonprofit

Figure 3.2.

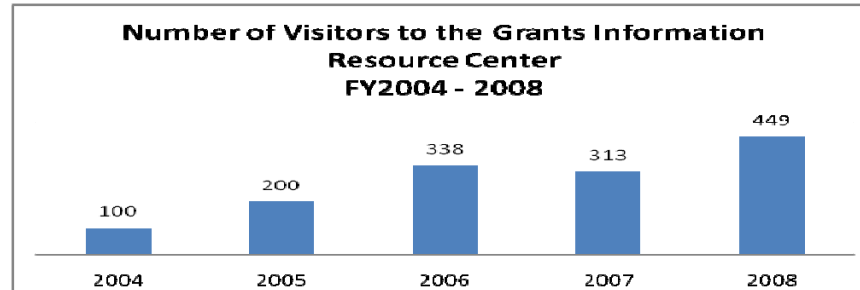


*Conference participation limited by room capacity of 350

** SPI began in FY 2004, Effi Barry in FY 2007

- **Grants Information Resource Center (GIRC):** One-on-one technical assistance to leaders looking for potential funders for their nonprofit organization and/or resources on how to start a nonprofit organization. GIRC has eight computers and access to the Foundation Center and Grants Direct databases to search for specific grant opportunities. GIRC opened its doors in 2004 and the number of users continues to increase.

Figure 3.3.



Donations

OPGS manages the donation applications approval process for all District agencies, including the public school system. Working with the Office of the Chief Financial Officer and the Office of Attorney General, OPGS administers the Rules of Conduct Governing Donations to the District Government. Steps included in the donation authorization and management process include:

- Review applications submitted by District agencies.
- Review all donation solicitations and approve, as appropriate.
- Provide donation management training to District employees.
- Prepare quarterly donation reports and publish reports on OPGS’ website and in the DC Register.

As a result of our efforts, the District is better able to account for donations made to District agencies, the value of those donations and how they are utilized. The table below shows the increase in number of applications submitted by District agencies to OPGS over the past five years, and the total amount of funding (in-kind and cash) that came into the city through this process.

Table 3.13. Applications and Authorized Donations Made to the District Government FY 2004-FY 2008

Fiscal Year	Applications to Accept Donations	Funding
2004	246	\$3,406,394
2005	339	\$1,449,990
2006	277	\$1,584,274
2007	195	\$14,284,214
2008	507	\$14,666,714

Partnership Facilitation

OPGS facilitates the establishment and enhancement of partnerships with corporate, nonprofit and public grant-makers, faith-based and nonprofit organizations and private donors who support the District’s City-Wide strategic priorities. The partnerships are primarily philanthropic and strategic in nature and based on the premise that no one entity has sufficient resources to resolve the District’s policy concerns. Thus, OPGS strives to facilitate partnerships in which all participants address well-defined problems, agree on mutually beneficial objectives, secure resources to achieve common goals and share outcomes with District stakeholders. Below are examples of partnerships OPGS facilitated over the past five years:

Table 3.14. Partnership Facilitation

Fiscal Year	Partnership Example
2004	Partnered with Fannie Mae Foundation which donated \$100,000 to enhance the Strengthening Partners Initiative, a capacity building program for nonprofits.
2005	Facilitated a Protocol Agreement between the City of Tshwane, South Africa and the District of Columbia. The purpose of the agreement was to implement and monitor action steps adopted to support the protocol agreement’s five goals – Information Technology and Public Administration, Citizen Participation in the Public Policy Process, Public Safety Policies and Procedures, Prevention of HIV/AIDS and the Promotion of Economic Development and Tourism.
2006	Partnered with the Maryland Governor’s Grants Office to produce the <i>Grants Made Easy: Post-Award Grants Management Training</i> series for grants personnel in both jurisdictions. This series was designed to equip the participants with the tools to practice stronger grants management. A total of 264 employees from both Maryland and DC governments attended, with 89 personnel from 11 different agencies or offices specifically representing the DC government.
2007	Teamed with Maryland and Virginia Governors to co-host an international grant and trade conference to promote global business opportunities for regional companies and nonprofits including some 100 District entities.
2008	Partnered with the District Department of Health to offer a multi-year training program that provides program and grants management training and technical assistance to local HIV/AIDS service providers.

New Initiatives

OPGS is developing grant-making oversight systems for the District government. These efforts will result in transparent and accountable grant information for the District of Columbia. OPGS, in collaboration with OCFO, OCTO and OCA officials, will launch a DC Grants Made Database to promote greater transparency and accountability of the District’s grant-making activities. OPGS continues to expand its donation solicitation management services to central office and school-based officials at DCPS. The office also plans to explore opportunities to share best practices between World Bank, South African and District public health administrators and public policy leaders, as well as nonprofit service providers, to reduce the threat of HIV/AIDS among vulnerable populations in the District of Columbia.

Human Resources

The D.C. Department of Human Resources (DCHR) provides human resource management services that strengthen individual and organizational performance and enable the District government to attract, develop and retain a well-qualified, diverse workforce.

DCHR is organized into five administrations and the Office of the General Counsel, which all report to the Office of the Director. The six administrations include: Administrative Services Administration, Audit and Compliance Administration, Policy and Planning Administration, Compensation and Classification Administration, Benefits and Retirement Administration.

Administrative Structure

Office of the Director - Provides executive management and recruitment; policy direction; strategic and financial planning; public relations; resource management; support for DCHR and consultation to the Mayor and members of the Cabinet on human resource issues. The Office of the Director controls and disseminates work assignments and coordinates agency operations to ensure the attainment of the agency's goals and objectives.

Administrative Services Administration (ASA) - Provides direction and support to all administrative processes for the agency including Information Technology, Management Support Unit, Records Management and the newly established HR Answers Customer Care Unit.

Audit and Compliance Administration (ACA) - Provides an independent and objective evaluation of the human resources functions, policies, procedures and controls of the agencies that are subordinate to the Mayor. Ensures compliance with human resources laws, regulations and policies; assesses current practices against established goals; identifies policies and rules that require clarification; and investigates, analyzes, assesses and makes recommendations on established human resources rules and policies.

Policy and Planning Administration (PPA) - Responsible for researching, analyzing, formulating, developing and distributing a wide range of legal, regulatory and procedural documents concerning the District government's personnel management program, including amendments to the Comprehensive Merit Personnel Act (CMPA) and the DC Personnel Regulations (Title 6 of the District of Columbia Municipal Regulations). PPA also provides oversight and advice to District government agencies in the area of Employee Relations, coordinates all legal matters with the Office of the Attorney General for the District of Columbia (OAG) and oversees the HR processing functions for offices and agencies within the Office of the Mayor.

Workforce Development Administration (WDA) - Provides training, workforce planning and organizational development programs and activities that increase the knowledge, skills and competencies of District Government employees, to enable them to provide the highest quality and most cost-effective services to the District of Columbia. The Administration is comprised of the following Divisions: Program Planning and Operations; Special Programs; and Workforce Planning.

Benefits and Retirement Administration (BRA) - Responsible for the service delivery of the District's benefits program and policies for 32,000 benefit-eligible employees and retirees (pre- and post-October 1, 1987). Serves as Contracting Officer Technical Representative with program oversight over all healthcare, insurance and employee benefit plans. BRA also provides administrative oversight over the optional and disability retirement programs for police

officers and firefighters.

Compensation and Classification Administration (CCA) - Provides position management, classification, compensation and performance management assistance to District of Columbia government agencies. Establishes official classifications and descriptions, designs and implements pay schedules and develops classification/compensation/performance management policies, procedures and regulations. Provides expert advice to District government agencies in the areas of classification, total compensation, administration of pay schedules, merit pay, compensation and classification policies, performance management systems, FLSA and recruitment/retention issues.

Office of the General Counsel - Provides legal assistance to the Department of Human Resources, the agency that administers the human resource management program for subordinate agencies, and at times to subordinate and independent agencies, on a variety of issues to ensure that the District Government attracts, develops and retains a well-qualified, diverse workforce in compliance with the Comprehensive Merit Personnel Act and other relevant District and federal laws, rules and regulations. In addition, the Office of General Counsel provides legal advice and guidance regarding matters involving personnel and employment law, and provides litigation support to the Office of the Attorney General in a variety of pending legal matters.

Recruiting Decentralization

During the 2nd quarter of FY 2008, DCHR began decentralization of recruiting and completed decentralization in the 3rd quarter of FY 2008. Through a joint delegation of personnel authority, agencies were given authority to rate, rank and certify applicants for consideration. During FY 2009, DCHR will establish performance measures to gauge agency effectiveness.

In order to ensure proper screening of prospective employees and to ensure that agencies subordinate to the Mayor adhere to personnel rules and regulations, DCHR established an audit and compliance function. As such, the unit conducts human resources audits of agency personnel processes and also administers the criminal history and drug and alcohol screening functions for employees occupying safety-sensitive positions. The impact of establishing the unit was to ensure that applicants and incumbents occupying safety-sensitive positions meet suitability requirements and will not place the District of Columbia Government at risk. During the first year of operation, the unit conducted over 3,000 criminal history checks of applicants and incumbent employees and over 1,000 drug screens.

PeopleSoft HR Information System

The PeopleSoft HR Information System, implemented on December 15, 2004, as part of the District government's Administrative Services Modernization Program (ASMP), has had an enormous impact on the way in which DCHR, subordinate and independent agencies conduct business. The PeopleSoft system allows for a paperless workflow, and electronic review signoff and recordkeeping. The integrative, electronic system allows District agencies to:

- Initiate all personnel action requests (PAR) on-line
- Manage the approval process for each personnel action
- Monitor the action's status once it arrives to DCHR for final approval
- E-Recruit online application process
- E-Performance, the new District performance appraisal system

Additionally, the PeopleSoft Employee Self Service (ESS) provides District employees online access to their personal and benefits information. ESS is the fastest and most convenient way to check, update and manage employee personal data and benefit selections. Through the ESS website, employees can view and/or submit changes for:

- Personal information
- Benefits elections
- Federal tax deduction forms (W-4)
- State tax deduction forms
- Emergency contacts
- Direct deposit
- Benefits summary
- Paychecks

Employee Benefits

Employee benefits are an important tool used to attract and retain District government employees. In FY 2008 there were 5,933 Civil Service Employees and 29,369 District Service Employees. District government employees (Civil Service Employees), who began working prior to October 1, 1987, are eligible for a wide array of Federal benefits and several of the District's benefits programs. District Service Employees hired on or after October 1, 1987 are eligible to participate in the District's benefit programs.

During the Open Enrollment Season of FY 2009, 32,000 employees signed up for benefits using the eBenefits module of the PeopleSoft HR Information System. The District's Short-Term Disability Insurance Program increased from 2,665 employees in FY 2008 to 3,176 in FY 2009. The Long-Term Disability Insurance Program increased from 1,883 employees in FY 2008 to 2,268 in FY 2009. Additionally, approximately 1,624 employees took advantage of the pretax Flexible Spending Accounts for Healthcare and/or Dependent Care during open enrollment in FY 2009.

DCHR also administers the Police and Firefighters' Retirement and Relief Board. During FY 2008, DCHR processed more than 371 optional retirements, survivor applications, spousal equity qualified domestic relations orders, lump sum death benefits and income and medical reviews compared to 393 in FY 2007. Additionally, DCHR held more than 40 disability hearings in FY 2008 and 55 in FY 2007.

FY 2008 Employee Training and Development

DCHR's Workforce Development Administration (WDA) conducts approximately 2,500 classes each year for employees at all staffing levels of government—from front-line employees to managerial levels. WDA offers several categories of courses in classroom settings as well as on-line training opportunities as an added convenience for employees.

Workplace Essentials

During FY 2008, over 650 participants took Workplace Essentials courses compared to 500 in FY 2007. Workplace Essentials courses focus on improving employees' basic skills in oral communication, writing, analytical reasoning and problem-solving. Online foreign language training and our Language Laboratory facility are offered as resources to help District employees better serve the growing Hispanic and diverse language communities in the District.

Organizational Skills

More than 750 participants enrolled in courses during FY 2008 (compared to 536 in FY 2007) that provide employees with an understanding of the current issues facing employees today. Topics such as customer service, conflict management and effective time and stress management are offered to District employees.

Additionally, DCHR accommodated some agencies' requests for customized training to address their specific organizational needs.

Online Computer Technology Training and E-Learning

More than 1,900 participants in FY 2008 (compared to 1,724 in FY 2007), took advantage of the wide range of online computer courses. Over 2,000 courses are available including commonly used office applications as well as specialized technology training in database and network management, graphic design and computer-assisted design. Over 4,000 employees have accessed our e-learning portal and have taken advantage of business and technical courses provided by our e-learning partner, Mindleaders, since the program's inception in FY 2005.

Management and Leadership Development

The WDA offers four tiers of management training:

- Foundations of Management
- Leading, Managing and Motivating Employees
- Management Supervisory Service
- Certified Public Manager (CPM) Program

DCHR's premier training program is the District's Certified Public Management (CPM) program, designed to develop the next wave of District government leaders. Since the program's inception in 1997, over 500 mid-level managers have completed the CPM.

The WDA also manages the District's Capital City Fellows Program, which recruits recent graduates with master's degrees in public administration, public policy, urban planning and related fields, to work for the city of Washington, DC. Participants receive two-year fellowship appointments during which they complete four six-month rotations in different city agencies.

Two additional programs that WDA manage are the High School Intern Program (HSIP) which is a 20-week program for District 11th graders and the Centralized College Internship Program which is a summer opportunity for undergraduate and graduate students to work in District agencies. Both programs were launched in FY 2008 and are part of DCHR's overall career succession strategy to attract, develop and retain a well-qualified and diverse workforce for the District of Columbia.

Employee Profile by Race, Ethnicity, Age, Gender and State

Table 3.15. FY2007 District of Columbia Hires/Rehires/Concurrent Appointments*

Full Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	324	173	24	10	0	80	
30-39	397	85	17	18	0	104	
40-49	263	49	7	4	1	45	
50-59	163	32	3	3	1	47	
60-69	73	14	1	2	0	10	
70-79	8	1	0	0	1	2	
80+	1	0	0	0	0	0	
Total	1,229	354	52	37	3	288	1,963

Full Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	314	246	28	13	0	59	
30-39	312	129	21	13	3	117	
40-49	278	58	4	7	0	78	
50-59	174	42	6	0	2	53	
60-69	57	24	1	6	0	20	
70-79	5	4	0	1	0	3	
80+	0	0	0	0	0	0	
Total	1,140	503	60	40	5	330	2,078

Part Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	155	14	6	1	0	74	
30-39	97	15	6	4	0	49	
40-49	80	13	5	3	0	54	
50-59	80	10	1	5	0	37	
60-69	80	11	1	1	0	20	
70-79	13	1	0	2	0	3	
80+	1	1	0	0	0	0	
Total	506	65	19	16	0	237	843

Part Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	95	20	7	5	0	27	
30-39	49	12	4	2	0	14	
40-49	57	7	1	0	0	27	
50-59	62	15	2	5	0	26	
60-69	47	13	0	0	0	16	
70-79	20	3	0	2	0	3	
80+	2	1	0	0	0	0	
Total	332	71	14	14	0	113	544

Overall Total 5,428

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.16. FY2007 District of Columbia Employee Retirements*

Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	0	0	0	0	0	0	
30-39	0	0	0	0	0	1	
40-49	2	0	0	0	0	1	
50-59	53	4	0	0	0	7	
60-69	47	3	0	0	0	6	
70-79	10	1	0	0	0	1	
80+	0	0	0	0	0	1	
Total	112	8	0	0	0	17	137

Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	0	0	0	0	0	0	
30-39	1	2	0	0	0	2	
40-49	2	1	0	0	0	3	
50-59	67	22	0	1	1	28	
60-69	47	10	0	0	0	16	
70-79	10	1	0	0	0	2	
80+	0	0	0	0	0	0	
Total	127	36	0	1	1	51	216

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.17. FY2007 District of Columbia Employee Terminations*

Full Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	136	21	9	8	0	54	
30-39	206	40	9	8	2	100	
40-49	170	21	2	2	0	79	
50-59	160	23	4	1	1	134	
60-69	69	12	1	0	0	55	
70-79	7	0	0	0	2	8	
80+	1	0	0	0	0	0	
Total	749	117	25	19	5	430	1,345

Full Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	106	23	6	3	0	39	
30-39	172	51	11	11	3	141	
40-49	190	40	3	2	0	96	
50-59	167	25	3	2	2	103	
60-69	74	17	1	3	0	58	
70-79	16	1	2	2	1	9	
80+	3	1	0	0	0	0	
Total	728	158	26	23	6	446	1,387

Part Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	112	9	3	3	0	29	
30-39	67	19	3	5	0	17	
40-49	69	10	2	3	0	13	
50-59	85	7	0	3	0	12	
60-69	82	5	0	1	0	7	
70-79	22	2	0	3	0	4	
80+	3	2	0	0	0	1	
Total	440	54	8	18	0	83	603

Part Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	76	17	3	1	0	14	
30-39	48	16	4	3	0	12	
40-49	42	11	4	0	0	10	
50-59	60	13	1	0	0	13	
60-69	57	18	0	9	0	6	
70-79	32	6	0	1	2	0	
80+	1	1	0	0	0	0	
Total	316	82	12	14	2	55	481

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.18. FY2008 District of Columbia Hires/ Rehires/Concurrent Appointments by Age, Race and Ethnicity *

Full Time Female*							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	458	223	16	30	0	101	
30-39	414	126	11	27	2	87	
40-49	257	49	15	9	0	59	
50-59	197	39	3	5	1	46	
60-69	45	21	0	4	0	10	
70-79	7	1	0	0	0	2	
80+	0	0	0	0	0	0	
Total	1,378	459	45	75	3	305	2,265

Full Time Male*							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	317	231	14	30	1	58	
30-39	300	109	11	32	2	92	
40-49	253	55	7	11	1	63	
50-59	169	67	3	7	0	40	
60-69	42	25	0	0	0	12	
70-79	5	2	0	0	0	0	
80+	0	0	0	0	0	0	
Total	1,086	489	35	80	4	265	1,959

Part Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	292	22	6	15	0	60	
30-39	104	16	3	7	0	52	
40-49	79	19	9	4	0	27	
50-59	99	13	0	7	1	27	
60-69	53	14	0	2	0	9	
70-79	9	6	0	0	0	4	
80+	3	2	0	0	0	0	
Total	639	92	18	35	1	179	964
Part Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	148	17	3	3	0	44	
30-39	61	10	3	3	0	19	
40-49	66	8	1	0	0	16	
50-59	64	13	2	2	0	25	
60-69	46	11	0	10	0	7	
70-79	12	3	0	0	1	0	
80+	1	0	0	0	0	0	
Total	398	62	9	18	1	111	599

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.19. FY2008 District of Columbia Employee Retirements by Age, Race and Ethnicity *

Full Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	0	0	0	0	0	0	
30-39	0	0	0	0	0	0	
40-49	4	0	0	0	0	2	
50-59	218	11	3	0	0	31	
60-69	178	16	4	0	0	39	
70-79	20	1	0	1	0	3	
80+	1	0	1	0	0	0	
Total	421	28	8	1	0	75	533

Full Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	0	0	0	0	0	0	
30-39	1	0	0	0	0	0	
40-49	3	1	0	0	0	1	
50-59	164	24	3	1	0	51	
60-69	119	17	4	6	0	25	
70-79	22	3	0	4	1	6	
80+	3	0	0	0	0	0	
Total	312	45	7	11	1	83	459

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.20. FY2008 District of Columbia Employee Terminations by Age, Race and Ethnicity*

Full Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	208	74	13	7	1	108	
30-39	289	66	9	11	5	113	
40-49	246	33	8	6	0	123	
50-59	190	29	8	9	2	158	
60-69	91	16	2	6	1	196	
70-79	14	3	1	0	0	22	
80+	1	0	0	0	0	5	
Total	1,039	221	41	39	9	725	2,074

Full Time Male							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	160	57	8	3	1	56	
30-39	179	57	8	6	1	112	
40-49	228	27	5	4	2	106	
50-59	135	47	3	3	2	98	
60-69	74	25	2	5	0	88	
70-79	11	5	0	0	0	3	
80+	0	1	0	0	0	0	
Total	787	219	26	21	6	463	1,522

Part Time Female							
Race/Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	185	17	3	6	0	44	
30-39	122	11	2	4	0	47	
40-49	156	11	11	2	2	93	
50-59	150	7	0	3	0	110	
60-69	88	9	2	2	0	109	
70-79	31	3	0	1	1	21	
80+	4	0	0	0	0	0	
Total	736	58	18	18	3	424	1,257

Part Time Male							
Ethnicity	Black/ Not Hispanic	White/ Not Hispanic	Hispanic	Asian/ Pacific Islanders	American Indian/ Alaskan Native	Not Indicated	Total
Age							
18-29	111	20	4	4	0	30	
30-39	75	16	0	5	0	14	
40-49	69	5	4	0	0	33	
50-59	65	8	2	3	0	28	
60-69	59	12	0	4	0	19	
70-79	8	2	0	0	0	1	
80+	1	0	0	0	0	0	
Total	388	63	10	16	0	125	602

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.21. FY2007 Full-Time District of Columbia Employee's Place of Residence by Age, Race and Ethnicity*

Full Time Female																				
Black/ Not Hispanic																				
	Veteran's Preference	Place of Residence																		Total
Age		DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI
18-29	0	473	371	48				1	1											894
30-39	9	956	1,066	75		1				1	1									2,100
40-49	26	1,089	1,520	106		1					2	1								2,719
50-59	34	1,474	1,410	105		1							1							2,991
60-69	10	564	559	34		1	1							1	1					1,161
70-79		43	54	1											1					99
80+		1	3	1																5
Total		4,600	4,983	370		4	1	1	1	1	3	1	1	1	2					9,969

White/Not Hispanic																					
	Veteran's Preference	Place of Residence																		Total	
Age		DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI	
18-29		296	85	108			1								2			1		493	
30-39	4	216	104	79	1	1									1					402	
40-49		116	104	40	1															261	
50-59	3	121	100	53			0								1				1	1	277
60-69		74	56	24			1													155	
70-79		5	5	2																12	
80+																					
Total		828	454	306	2	1	2								4			1	1	1	1,600

Hispanic																					
	Veteran's Preference	Place of Residence																			Total
Age		DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI	
18-29		15	15	12																	42
30-39		35	33	11																	79
40-49		35	38	13																	86
50-59		26	32	12																	70
60-69		6	11	11																	28
70-79		3	1	1																	5
80+																					
Total		120	130	60																	310

Asian/ Pacific Islanders																					
	Veteran's Preference	Place of Residence																			Total
Age		DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI	
18-29		27	12	13																	52
30-39		32	31	22	2																87
40-49		10	22	13																	45
50-59		7	22	10			1														40
60-69		13	11	9																	33
70-79		1	3	1																	5
80+																					
Total		90	101	68	2		1														262

American Indian/ Alaskan Native																					
Place of Residence																					
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI	Total
18-29	1			1																	1
30-39		4	12	5																	21
40-49		4	5	2																	11
50-59		2	4	1																	7
60-69			2	1																	3
70-79		1	1																		2
80+																					
Total		11	24	10																	45

Not Indicated																					
Place of Residence																					
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	SC	OH	WV	TN	MI	GA	PA	CT	NC	ND	OK	RI	Total
18-29		166	96	21												1					284
30-39	6	399	391	51		1									3						845
40-49		359	423	47							1				1						831
50-59		380	391	53											1		1				826
60-69		112	123	13																	248
70-79		11	9	3																	23
80+		2																			2
Total		1,429	1,433	188		1					1				5	1	1				3,059

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.22. FY2007 Part-Time District of Columbia Employee's Place of Residence by Age, Race and Ethnicity*

Female													
Black/ Not Hispanic													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		251	86	8				1	1				347
30-39		340	109	6		1		1					457
40-49		342	110	6									458
50-59		305	115	7			1						428
60-69		212	122	4									338
70-79		71	35										106
80+		7	1	1									9
Total		1,528	578	32		1	1	2	1				2,143
White/Not Hispanic													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		18	2	2									22
30-39		21	8	3				1				1	34
40-49		32	12	4									48
50-59		27	12	2	1								42
60-69		32	9	2									43
70-79		7	1	2									10
80+		1	1										2
Total		138	45	15	1			1				1	201

Hispanic													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		4		2									6
30-39		4	1	1									6
40-49		5	6										11
50-59		2	3	1									6
60-69		2	2										4
70-79		1											1
80+													
Total		18	12	4									34

Asian/ Pacific Islanders													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		4	2	2									8
30-39		6	10										16
40-49		8	8										16
50-59		5	6	1									12
60-69		8	1										9
70-79		1		1									2
80+													
Total		32	27	4									63

American Indian/ Alaskan Native													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		2	2										4
30-39		1		1									2
40-49		1	1	1									3
50-59		3	1										4
60-69													
70-79													
80+													
Total		7	4	2									13

Not Indicated													
Place of Residence													
Age	Veteran's Preference	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	Total
18-29		89	31	4			1			1			126
30-39		140	46	7							1		194
40-49		126	46	4									176
50-59		113	53	2									168
60-69		71	33	5									109
70-79		20	10										30
80+		1											1
Total		560	219	22			1			1	1		804

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.23. FY2008 Full -Time District of Columbia Employee Place of Residence by Age, Race and Ethnicity*

Full Time Male Black/ Not Hispanic																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29	1	395	310	42	1									1		1	1							751
30-39	10	690	653	81		2				1	1			1										1,429
40-49	86	943	1,374	144						2				3		2	1	1						2,470
50-59	151	842	927	136	1	2	1		1	2						2			1					1,915
60-69	86	324	381	32		1	2			1						1								742
70-79	11	38	31	4			1																	74
80+		1	1																					2
Total	345	3,233	3,677	439	2	5	4		1	6	1			5		6	2	1	1					7,383

White/Not Hispanic																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29	1	158	214	147	3	4	1	1		2		1		36		2	6	1			1			577
30-39	3	160	238	118		1				3			1	21	1	1				1		1		546
40-49	13	121	285	127		1	1			4				10			1							550
50-59	22	95	165	66	1		1			2							1							331
60-69	21	49	75	61		1			1				1	1		1								190
70-79	1	7	9	5																				21
80+		1	1																					2
Total	61	591	987	524	4	7	3	1	1	11		1	2	68	1	4	8	1		1	1	1		2,217

Hispanic																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29		18	21	13													1							53
30-39		30	27	17																				74
40-49	3	25	62	13						1				1										102
50-59	6	27	36	10																				73
60-69	5	4	14	12																				30
70-79			1																					1
80+		1	1																					2
Total	14	105	162	65						1				1			1							335

Asian/ Pacific Islander																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29		11	21	13		1					1													47
30-39		17	23	23												1								64
40-49	1	6	25	22													1							54
50-59		3	20	13																			1	37
60-69		5	17	18																				40
70-79			4	6																				10
80+																								
Total	1	42	110	95		1					1				1	1						1	252	

American Indian And Alaska Native																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29			2	2																				4
30-39		1	10	6																				17
40-49		6	8	4																				18
50-59		1	6	2																				9
60-69		2	1	3																				6
70-79				3																				3
80+																								
Total		10	27	20																				57
Not Indicated																								
		Place of Residence																						
Age	Veteran's Preference	DC	MD	VA	NY	DE	FL	MN	OH	WV	TN	MI	GA	PA	CT	NC	NJ	IL	TX	WA	WI	CA	KY	Total
18-29	3	131	128	32						2				4										297
30-39	46	366	742	182	1	3				3				24		1	1							1,323
40-49	99	473	816	163		1				7				21		2	2							1,485
50-59	55	391	503	89						2				2										987
60-69	28	116	162	33																				311
70-79	2	9	10	5																1				25
80+			1																					1
Total	233	1,486	2,362	504	1	4				14				51		3	3			1				4,429

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.24. FY2008 Part-Time District of Columbia Employee Place of Residence by Age, Race and Ethnicity*

Black/ Not Hispanic									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29		101	55	4					160
30-39		99	66	2					167
40-49		97	86	2					185
50-59	3	95	70	8	1				174
60-69	3	77	56	3					136
70-79	1	23	17						40
80+		3							3
Total	7	495	350	19	1				865

White/Not Hispanic									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29		12	5	4			1		22
30-39		8	3	3					14
40-49		7	5	1					13
50-59		10	5	2					17
60-69	1	8	9	2					19
70-79	1	6	5	3					14
80+			1						1
Total	2	51	33	15			1		100

Hispanic									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29		3	2						5
30-39		3	1	1					5
40-49		1	1	2					4
50-59		3	3						6
60-69		1							1
70-79		1							1
80+									
Total		12	7	3					22

All Asian/ Pacific Islanders									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29		3	4	1					8
30-39		3	4	1					8
40-49		4	6						10
50-59		1	4	1					6
60-69		6		1					7
70-79		0	2						2
80+									
Total		17	20	4					41

American Indian/ Alaskan Native									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29									0
30-39		1							1
40-49			2						2
50-59		2							2
60-69									
70-79									
80+									
Total		3	2						5

Not Indicated									
Place of Residence									
Age	Veteran's Preference	DC	MD	VA	PA	NC	AL	FL	Total
18-29		46	20	6					72
30-39		39	19	3		1		2	64
40-49		36	30	4					70
50-59	2	33	35	8		1			77
60-69	1	33	25	3					61
70-79	1	13	2	1					16
80+		3							3
Total	4	203	131	25		2		2	363

*Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).

Table 3.25. FY2008 District of Columbia Employee Place of Residence by Age, Race and Ethnicity (Summary)

FY08 Total Employees 34,572																												
	State Breakdown																											
	DC	MD	VA	NY	GA	PA	NC	NJ	CA	MO	AL	FL	DE	MN	OH	WV	TN	MI	CT	IL	TX	WA	WI	SC	ND	OK	RI	
FTFM*	7,078	7,125	1,004	4	1	11	1					4	6	1	1	4	1	1	1						1	1	1	1
FTM*	5,467	7,325	1,647	7	2	125	14	15	1			7	17	1	2	32	2	1	1	2	1	2	1					
PTFM*	2,283	885	79	1	1	2	3	1	1	1	1																	
PTM*	781	543	66			1	2				1	1																
Total	15,609	15,878	2,796	12	4	139	20	16	2	1	2	12	23	2	3	36	3	2	2	2	1	2	1	1	1	1	1	1

*FTFM – Full-Time Females

*FTM – Full-Time Males

*PTFM – Part-Time Females

*PTM – Part-Time Males

Source: PeopleSoft HR Information System (includes all District of Columbia Government employees).