



Reading the Budget

OFFICE OF THE BUDGET DIRECTOR

COUNCIL OF THE DISTRICT OF COLUMBIA

FEBRUARY 7, 2020

Executive Summary

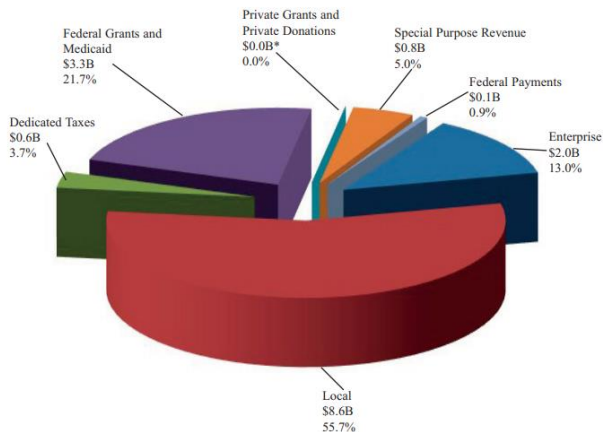
READING VOLUME 1

Chapter 1 - Introduction

High level information about the District's budget including an overview of revenues, expenditures, and key priorities funded in the budget.

Figure 1-1: Where the money comes from (gross funds)

Figure 1-1
Where the Money Comes From – Sources of Gross Funds for FY 2020 (\$15.4 Billion, Excluding Intra-District funds)



*The amount from this source is \$8.4 million

Figure 1-2: Where the money comes from (local funds only)

Figure 1-2
Where the Money Comes From – Sources of Local Fund Revenue for FY 2020 (\$8.6 Billion, Excluding Dedicated Taxes)

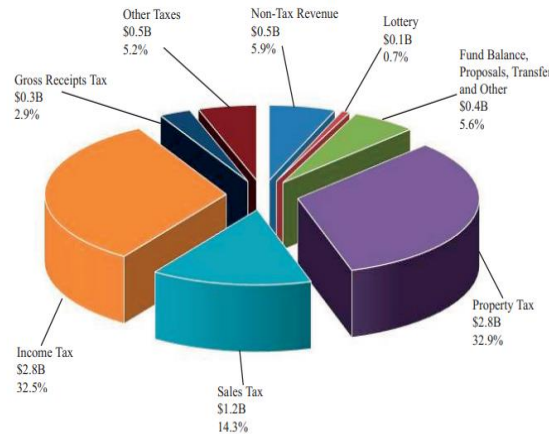
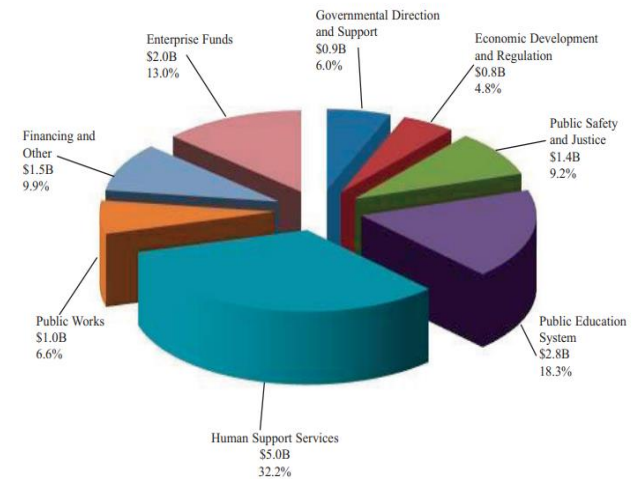


Figure 1-2: Where the money goes (by appropriation title)

Figure 1-3
Where the Money Goes - Gross Funds Expenditure Budget, by Appropriation Title for FY 2020 (\$15.4 Billion, Excluding Intra-District Funds)



Chapter 2 – Financial Plan

The District approves a four year financial plan – the budget formulation year and the next three fiscal years. The budget must be balanced in each year throughout the financial plan. The plan looks at sources (revenues and resources) and expenditures to ensure a balanced budget.

Table 2-1
FY 2020 - FY 2023 Approved Budget and Financial Plan: GENERAL FUND
 (\$ thousands)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Approved	FY 2019 Revised	FY 2020 Approved	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
1 Revenues								
2 Taxes	6,944,891	7,212,354	7,335,593	7,227,949	7,519,823	7,779,548	8,044,264	8,306,075
3 Fees and Taxes	332,837	347,113	367,285	560,668	552,415	569,273	585,069	601,402
4 General Purpose Non-Tax Revenues	474,380	496,817	429,995	506,578	507,233	507,272	500,168	499,118
5 Special Purpose (0-type) Revenues	548,367	616,116	639,887	638,983	687,276	689,497	694,955	700,213
6 Transfer from Lottery	45,600	49,500	45,000	44,710	61,990	72,221	72,788	74,355
7 Subtotal, General Fund Revenues	8,346,074	8,721,900	8,817,760	8,978,889	9,328,738	9,617,811	9,897,244	10,181,162
8 Bond Proceeds for Issuance Costs	5,565	4,564	8,000	8,000	9,000	6,000	6,000	6,000
9 Fund Balance Use	0	0	202,788	384,380	399,530	38,477	7,401	6,347
10	0	0	0	0	0	948	10,548	14,514
11	25,491	0	0	0	0	0	0	0
12 Central Services Cost Allocation from Federal Funds	500	500	954	954	954	954	954	954
13 Transfer from Enterprise and Other Funds	32,960	64,579	14,493	76,335	14,351	20,143	11,229	11,675
14 Revenue Proposals	0	0	104,889	9,166	154,351	171,659	173,447	177,307
15 Total General Fund Resources	8,410,591	8,791,543	9,148,884	9,457,724	9,906,925	9,855,993	10,106,823	10,397,960
16								
17 Expenditures (by Appropriation Title)								
18 Governmental Direction and Support	759,770	816,632	835,768	881,793	888,615	880,886	904,561	910,643
19 Economic Development and Regulation	289,701	483,311	595,881	632,266	647,589	557,490	569,965	576,244
20	1,220,914	1,190,766	1,200,521	1,246,901	1,246,901	1,254,942	1,279,045	1,303,236
21	2,255,212	2,305,021	2,343,634	2,414,785	2,437,026	2,478,650	2,524,002	
22 Human Support Services	1,914,422	2,030,015	2,151,728	2,161,013	2,260,374	2,246,885	2,287,643	2,314,060
23 Public Works	731,261	803,621	861,284	894,424	971,831	947,940	966,926	986,641
24 Financing and Other - Selected Agencies (DOO, UPO, ZHO, ZZO)	25,502	19,973	84,589	105,281	132,189	110,094	117,399	123,145
25 Bond Issuance Costs (ZBO)	5,721	5,571	8,000	8,000	9,000	6,000	6,000	6,000
26 Debt Service (DSO, ZAO, SMO, DTO, ZCO, ELO)	670,943	715,017	771,045	771,045	822,092	892,335	968,015	1,100,447
27 Subtotal, Operating Expenditures	7,793,583	8,350,266	8,804,083	8,997,978	9,393,376	9,333,598	9,578,203	9,844,419
28 Paygo Capital (PAO)	133,380	123,028	86,467	86,467	284,924	284,224	287,707	308,902
29					47,300	48,400	50,300	50,300
30					0	0	0	0
31 Transfer to Enterprise and Other Funds (KZO, EZO)	167,901	169,514	187,134	171,664	179,525	184,751	189,080	192,681
32 Operating Impact of CIP	0	0	0	0	0	3,935	427	530
33 Total Expenditures and Transfers	8,125,864	8,687,308	9,123,684	9,349,708	9,905,125	9,854,908	10,105,717	10,396,832
34 Operating Margin Before Reservations	284,726	104,234	25,200	108,016	1,800	1,085	1,106	1,128
35 Emergency, Contingency, Debt Service, and Other Reserve Increases	0	0	24,696	79,619	0	0	0	0
Margin							1,106	1,128

Revenues

Other Resources

Expenditures

Other Expenditures and Transfers

Margin

Chapter 3 – Revenue

Tables 3-3 through 3-11 detail different revenue types including actual collections, estimates for recent fiscal years, and projections for future fiscal years. There is also a description for each tax type.

Revenue Type

Subset of Revenue Type

Actuals from Previous Year

Estimate for Budget Formulation Year

Projections for Future Fiscal Years

Table 3-3
General Fund, Local Revenue by Source, Fiscal Years 2018-2023
 (Dollars in Thousands)

Revenue Source	FY 2018 Actual	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
PROPERTY	2,659,241	2,803,742	2,878,685	2,970,329	3,061,616	3,156,002
Real Property	2,554,229	2,696,817	2,768,861	2,857,525	2,945,750	3,036,990
Personal Property	67,397	69,081	70,809	72,579	74,393	76,253
Public Space Rental	37,615	37,843	39,016	40,226	41,473	42,759
Dedicated to other funds	(44,645)	(52,765)	(59,099)	(55,903)	(51,590)	(55,414)
PROPERTY (NET)	2,614,596	2,750,977	2,819,587	2,914,427	3,010,025	3,100,588
SALES AND EXCISE	1,597,405	1,661,371	1,775,817	1,846,105	1,911,183	1,980,824
General Sales	1,492,567	1,551,117	1,664,498	1,735,179	1,800,679	1,870,598
Alcohol	6,560	6,675	6,795	6,918	7,035	7,148
Cigarette	27,956	32,725	31,435	30,212	29,007	27,850
Motor Vehicle	44,055	44,540	45,080	45,600	46,126	46,657
Motor Fuel	26,268	26,184	26,298	26,313	26,265	26,292
Private sports wagering	-	130	1,712	1,883	2,072	2,279
Dedicated to other funds	(313,481)	(536,856)	(550,811)	(571,582)	(585,376)	(607,842)
	1,283,924	1,124,514	1,225,007	1,274,523	1,325,807	1,372,982
INCOME	2,641,586	2,676,987	2,786,431	2,883,762	2,983,070	3,091,974
Individual Income	2,066,842	2,136,542	2,232,396	2,319,679	2,415,249	2,510,692
Corporate Franchise	436,526	400,777	412,694	421,463	423,853	435,645
U.B. Franchise	138,219	139,668	141,341	142,620	143,968	145,637
INCOME (NET)	2,641,586	2,676,987	2,786,431	2,883,762	2,983,070	3,091,974
Public Utilities	139,295	140,599	141,302	142,008	142,718	143,432
Toll Telecommunications	39,770	46,278	44,472	42,722	41,335	39,993
Insurance Premiums	112,836	113,972	116,144	118,359	120,619	122,920
Ballpark Fee	36,217	33,300	33,300	33,300	33,300	33,300
Health Related Taxes	37,011	34,102	20,112	20,473	20,842	21,221
Dedicated to other funds	(130,742)	(124,069)	(111,089)	(112,716)	(113,944)	(115,636)
	244,872				244,872	245,230

Chapter 3 – Revenue (cont'd)

Table 3-12 provides details on any revenue proposals included in the budget. Organized by revenue source and accompanying BSA subtitle this table also includes a narrative description of each proposal.

Revenue Type

BSA Subtitle

Estimate for Budget Formulation Year

Projections for Future Fiscal Years

Table 3-12
Policy Proposals Impacting General Fund Revenues, Fiscal Years 2019-2023
 (Dollars in Thousands)

Revenue Source	FY 2019 Revised	FY 2020 Original	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Local Fund Revenue (February 2019 Estimates)	7,779,237	8,089,047	8,359,042	8,617,220	8,879,548
plus Local Fund Policy Proposals	23,502	117,274	135,709	138,458	143,384
PROPERTY TAXES	0	24,250	22,903	22,046	21,018
BSA Subtitle VII-E: Internet Sales Tax Commercial Property Tax Rate Amendment Act	-	24,705	25,224	25,754	26,295
BSA Subtitle VII-N: Fund Performing Arts Promotion Amendment Act of 2018	-	(375)	(375)	(375)	(375)
BSA Subtitle VII-H: Washington Parks and People Equitable Real Property Tax Relief Act	-	(67)	0	0	0
BSA Subtitle VII-M: Nonprofit Workforce Housing Properties Real Property Tax Exemption Amendment Act	-	(918)	(1,891)	(2,922)	(3,009)
BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018	-	0	0	(53)	(272)
BSA Subtitle VII-N: Fund Vacancy Increase Reform Amendment Act of 2018	-	0	0	(300)	(1,559)
BSA Subtitle VII-N: Fund Hyacinths Place Equitable Real Property Tax Relief Act of 2018	-	(26)	0	0	0
BSA Subtitle II-X: Funds for Ward One Public Housing Properties Amendment Act	-	-	1,024	0	0
			(93)	(56)	(62)
SALES / EXCISE TAXES	14,336	9,144	9,417	9,585	9,867
BSA Subtitle VII-N: Fund Feminine Hygiene and Diaper Sales Tax Exemption Amendment Act of 2016	-	(4,506)	(4,660)	(4,921)	(5,120)
BSA Subtitle VII-D: Internet Sales Tax Revenue Amendment Act	14,336	-	-	-	-
BSA Subtitle VII-F: Repeal Dedication of Sports Gaming Excise Tax	-	1,512	1,683	1,872	2,079
BSA Subtitle VI-F: Clean Energy Implementation: Electric Motor	-	-	-	-	(132)
					2,760
BSA Subtitle IV-C: Healthy Schools Funding Establishment Amendment Act	-	(895)	(894)	(894)	(884)
BSA Subtitle VII-Q: Downloading Lost Revenues Amendment Act	-	9,935	10,352	10,745	11,164
INCOME TAXES	0	3,325	3,093	4,055	5,399
BSA Subtitle VII-B: Keep Housing Affordable Increased Property Tax Relief Amendment Act	-	(3,777)	(3,928)	(4,085)	(4,248)
BSA Subtitle VII-A: Keep Child Care Affordable Tax Credit Amendment Act	-	(1,353)	(1,385)	(1,419)	(1,453)
Implement Efficiency Compliance Initiatives at Office of Tax and Revenue	-	3,250	1,625	1,219	1,219
BSA Subtitle VII-N: Fund Rental Housing Affordability Re-Establishment Act of 2018	-	(9)	(47)	(88)	(131)

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Chapter 3 – Revenue (cont'd)

Table 3-16: Dedicated Tax Revenue details each dedicated tax, including certified revenues and any fund balances certified for use in the budget.

Revenue
3-40

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
TOTAL DEDICATED TAX REVENUE	325,070,382	785,599,832	535,615	786,135,447	793,573,595	1,875,632	1,449,227	815,751,578	829,441,894	859,877,142
West End Library / Firehouse Maintenance Fund (AM0 2225)	2,187,869	1,617,318	0	1,617,318	259,520					
Deed Recordation Tax		808,659			129,760					
Deed Transfer Tax		808,659			129,760					
Commission on the Arts and Humanities (BX0 0110)	0	42,710,548	0	42,710,548	30,503,247		303,247	31,946,653	33,185,228	34,438,143
General Sales Tax		42,710,548			30,503,247			31,946,653	33,185,228	34,438,143
Alcoholic Beverage Regulation Administration (LO0 0110)	336,968	1,170,000	122,000	1,292,000	1,170,000	214,968	1,384,968	1,170,000	1,170,000	1,170,000
General Sales Tax		1,170,000			1,170,000			1,170,000	1,170,000	1,170,000
Neighborhood Safety and Engagement Fund (NS0 0126)	0	0	0	0	756,085	0	756,085	841,694	935,863	1,039,450
Sports Wagering		0			756,085			841,694	935,863	1,039,450
Tools Fund (GD0 0111)	2,520,384	4,266,000	409,765	4,675,765	4,266,000	1,253,765	5,519,765	4,266,000	4,266,000	4,266,000
General Sales Tax		4,266,000			4,266,000			4,266,000	4,266,000	4,266,000
Births-Three for All Fund	0	0	0	0	756,085	0	756,085	841,694	935,863	1,039,450
Sports Wagering		0			756,085			841,694	935,863	1,039,450
Nursing Facility Quality of Care Fund (HT0 0110)	6,420,420	15,028,536	3,850	15,032,386	15,034,873	366,878	15,401,751	15,395,710	15,395,710	15,395,710
Healthcare Provider Tax		15,028,536			15,034,873			15,395,710	15,395,710	15,395,710
Healthy DC Fund (HT0 0111)	0	47,202,133	0	47,202,133	47,787,607	0	47,787,607	48,743,359	49,700,000	50,656,657
General Sales Tax		878,963			896,542			914,473	932,700	951,418
Insurance Premiums Tax		46,323,170			46,891,065			47,828,886	48,767,300	49,705,239
Stevie Sellows Quality Improvement Fund (HT0 0112)	1,954,627	4,966,638	0	4,966,638	5,077,086	40,021	5,117,107	5,077,086	5,077,086	5,077,086
ICF-IDO Assessment		4,966,638			5,077,086			5,077,086	5,077,086	5,077,086

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FY 2020 Approved Financial Plan - Congressional Submission

Fund

Budget Formulation Year Revenues

Source of Revenue

Future Years Certified Revenues

Chapter 3 – Revenue (cont'd)

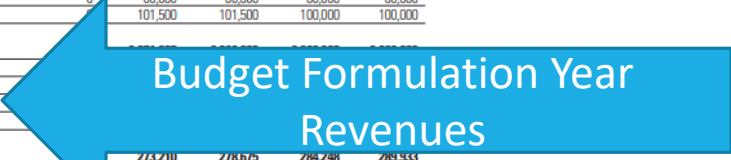
Table 3-17: Special Purpose Revenue details each SPR Fund, including certified revenues and any fund balances certified for use in the budget.

Revenue 3-46

Table 3-17
Special Purpose (0-type) Fund Revenue, by Fund, Fiscal Years 2019-2023

	FY 2018 End of Year Fund Balance	FY 2019 Certified Revenues	FY 2019 Certified Fund Balance Use	FY 2019 Certified Resources	FY 2020 Certified Revenues	FY 2020 Certified Fund Balance Use	FY 2020 Certified Resources	FY 2021 Certified Revenues	FY 2022 Certified Revenues	FY 2023 Certified Revenues
A. Governmental Direction and Support										
Council of the District of Columbia (AB0)	7,945	0	0	0	0	0	0	0	0	0
0629 Council Reimbursement Fund	7,945	0	0	0	0	0	0	0	0	0
Office of Open Government (AG0)	167,206	155,000	65,101	220,101	161,500	0	161,500	161,500	160,000	160,000
0601 Board of Ethics and Accountability Fund (Fines)	65,128	60,000	65,101	125,101	60,000	0	60,000	60,000	60,000	60,000
0602 Lobbying Registration Fee Fund	102,078	95,000	0	95,000	101,500	0	101,500	101,500	100,000	100,000
Department of General Services (AM0)	266,149	8,376,988	90,000	8,466,988	9,271,385	0	9,271,385	9,271,385	9,271,385	9,271,385
1156 Utility Payments for Non-DC Agencies	0	4,166,794	0	4,166,794	4,694,917	0	4,694,917	4,694,917	4,694,917	4,694,917
DC & DC Armory Maintenance Fund	0	2,837,133	0	2,837,133	2,902,577	0	2,902,577	2,902,577	2,902,577	2,902,577
Market Enterprise Fund	266,149	1,088,061	90,000	1,178,061	1,188,890	0	1,188,890	1,188,890	1,188,890	1,188,890
Services Service Request Fund	0	285,000	0	285,000	285,000	0	285,000	285,000	285,000	285,000
Office of Finance and Resource Management (AS0)	0	472,147	0	472,147	273,210	0	273,210	278,675	284,248	289,933
1156 Utilities Payment for Non-DC Agencies	0	472,147	0	472,147	273,210	0	273,210	278,675	284,248	289,933
Office of the Chief Financial Officer (AT0)	8,603,948	45,033,771	785,922	45,819,693	43,823,636	0	43,823,636	43,823,636	43,823,636	43,823,636
0602 Payroll Service Fees	0	365,000	0	365,000	360,000	0	360,000	360,000	360,000	360,000
0603 Service Contracts	0	1,200,000	0	1,200,000	1,085,000	0	1,085,000	1,085,000	1,085,000	1,085,000
0605 Dishonored Check Fees	0	275,000	0	275,000	275,000	0	275,000	275,000	275,000	275,000
0606 Recorder of Deeds Surcharge	1,021,046	1,485,315	785,922	2,271,237	1,400,000	0	1,400,000	1,400,000	1,400,000	1,400,000
0608 Drug Pre Trust	0	8,136	0	8,136	8,136	0	8,136	8,136	8,136	8,136
0610 Bank Fees	0	5,500,000	0	5,500,000	5,500,000	0	5,500,000	5,500,000	5,500,000	5,500,000
0611 Tax Collection Fees	0	13,916,665	0	13,916,665	13,950,000	0	13,950,000	13,950,000	13,950,000	13,950,000
0613 Unclaimed Property Contingency Fund	0	4,125,479	0	4,125,479	4,125,500	0	4,125,500	4,125,500	4,125,500	4,125,500
0614 Defined Contribution Plan Administration	0	902,093	0	902,093	345,000	0	345,000	345,000	345,000	345,000
0619 DC Lottery Reimbursement	0	1,772,583	0	1,772,583	1,800,000	0	1,800,000	1,800,000	1,800,000	1,800,000
0623 OPEB Trust Administration	0	348,500	0	348,500	0	0	0	0	0	0
0626 Tobacco Fund Reimbursement	0	135,000	0	135,000	140,000	0	140,000	140,000	140,000	140,000
6115 OFT Central Collections Unit (CCL) O Type	7,582,903	15,000,000	0	15,000,000	14,835,000	0	14,835,000	14,835,000	14,835,000	14,835,000
Office of the Secretary (BA0)	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000
1243 Distribution Fees	0	1,100,000	0	1,100,000	1,100,000	0	1,100,000	1,100,000	1,100,000	1,100,000

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Chapter 4 – Operating Expenditures

Narrative description of the operating budget broken down by appropriation title.

Actual Expenditures for some Agencies for Previous Fiscal Years

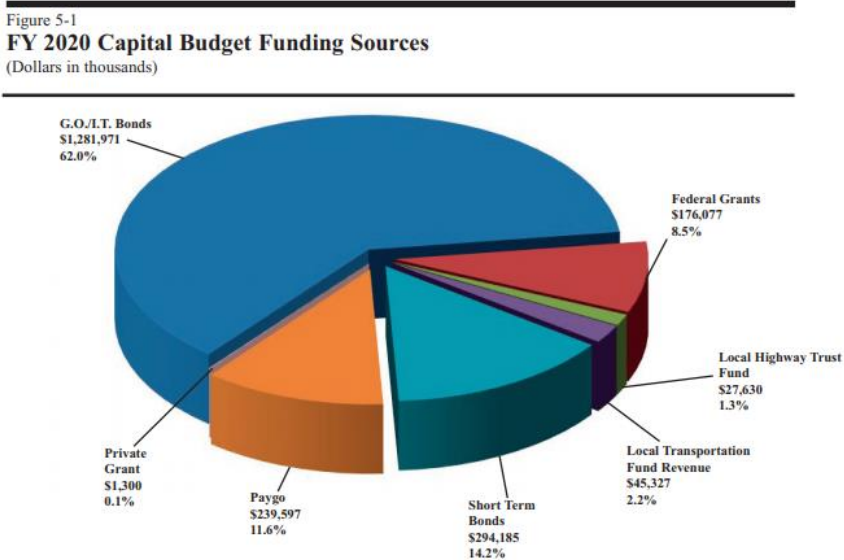
Chapter 5 – Capital Improvements Plan

Introductory and high-level information about the District’s CIP including a narrative description of major projects, FTEs funded by the CIP, and a breakdown of the District’s borrowing.

Table 5-1: Overview

Table 5-1 Overview (Dollars in thousands)	
Total number of projects receiving funding	273
Number of ongoing projects receiving funding	222
Number of new projects receiving funding	51
FY 2020 new budget allotments	\$2,066,087
Total FY 2020 to FY 2025 planned funding	\$8,531,255
Total FY 2020 to FY 2025 planned expenditures	\$8,531,255
FY 2020 Appropriated Budget Authority Request	\$1,977,983
FY 2020 Planned Debt Service (G.O./I.T. Bonds)	\$799,767
FY 2020-FY 2025 Planned Debt Service (G.O./I.T. Bonds)	\$6,014,431

Figure 5-1: CIP by Fund Source



Chapter 5 – Capital Improvements Plan (cont'd)

Table 5-3: The Capital Fund Pro Forma details for each year of the CIP, starting with the budget formulation year, the various sources of capital funds, and then the use by year for each agency. The table also shows the six year total and the percent of the budget formulation year for each category.

Table 5-3

Capital Fund Pro Forma

(Dollars in thousands)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	6 Year Total	Percent of FY 2020 Total
Sources:								
G.O. / I.T. Bonds (Tax Exempt)	\$1,262,669	\$791,599	\$601,541	\$610,804	\$491,269	\$307,770	\$4,065,651	61.1%
Short-Term Bonds	294,185	180,153	95,138	104,204	24,297	8,769	\$706,746	14.2%
G.O. / I.T. Bonds (Taxable)	19,302	112,549	206,643	-	-	-	\$338,494	0.9%
Local Highway Trust Fund	27,630	26,313	26,265	26,292	36,290	38,282	\$181,072	1.3%
Federal Grants	176,077	180,256	184,534	188,915	193,401	197,996	\$1,121,179	8.5%
Private Grants	1,300	1,850	1,850	-	-	-	\$5,000	0.1%
Local Funds Transfer								
Paygo	239,597	238,897	242,380	263,575	445,620	433,084	\$1,863,152	11.6%
Local Transportation Fund Revenue	45,327	45,327	45,327	45,327	35,327	33,327	\$249,962	2.2%
Total Local Funds Transfer	284,924	284,224	287,707	308,902	480,947	466,411	\$2,113,114	13.8%
Total Sources	\$2,066,087	\$1,576,943	\$1,403,678	\$1,239,117	\$1,226,204	\$1,019,228	\$8,531,255	100.0%
Uses:								
Department of Transportation	\$646,917	\$506,629	\$516,957	\$509,077	\$467,843	\$458,095	\$3,105,519	31.3%
Local Transportation Fund	443,211	300,060	306,158	293,869	238,152	221,817	1,803,268	
Highway Trust Fund	203,707	206,569	210,799	215,207	229,691	236,278	1,302,251	
Public Schools	370,593	231,559	135,237	207,403	252,822	182,610	\$1,380,225	17.9%
Metropolitan Police Authority	319,500	274,000	277,000	279,000	284,349	302,700	\$1,736,549	15.5%
Parks and Recreation	106,024	81,045	21,700	57,426	66,309	6,600	\$339,104	5.1%
City Mayor for Planning and								
Economic Development	60,120	70,000	63,000	27,000	31,748	10,000	\$261,867	2.9%
Department of General Services	55,379	27,493	8,185	15,696	12,498	7,610	\$126,860	2.7%
Department of Human Services	54,489	36,722	-	-	-	-	\$91,211	2.6%
Department of Health Care Finance	53,137	97,164	209,795	8,831	7,612	-	\$376,539	2.6%
Fire and Emergency Medical Services Department	46,941	21,183	12,436	34,847	42,105	3,646	\$161,157	2.3%
Office of the Chief Financial Officer	46,569	61,379	40,839	37,991	4,504	-	\$191,282	2.3%
University of the District of Columbia	47,000	8,000	5,000	10,000	25,000	25,000	\$120,000	2.3%
	42,553	9,750	4,300	4,300	-	-	\$60,903	2.1%
	40,575	-	1,000	1,000	1,000	750	\$44,325	2.0%
	31,064	18,835	9,333	11,975	8,247	4,316	\$83,770	1.5%
	25,900	15,055	12,055	7,167	6,000	6,000	\$72,177	1.3%
Department of Corrections	24,388	23,528	21,968	5,000	1,500	5,000	\$81,383	1.2%
Office of Unified Communications	18,678	14,400	7,614	250	750	-	\$41,692	0.9%
Metropolitan Police Department	12,380	7,450	7,450	6,200	6,200	6,200	\$45,880	0.6%
Office of the Chief Technology Officer	12,689	9,450	3,920	4,720	6,500	-	\$37,279	0.6%
Office of Contracting and Procurement	6,679	7,929	2,275	-	-	-	\$16,883	0.3%
	-	-	-	-	-	-	\$6,181	0.3%
	-	-	-	-	-	-	\$18,907	0.3%
	-	-	-	-	700	700	\$8,800	0.2%
	-	-	-	-	-	-	\$4,250	0.2%
Child and Family Services Agency	3,899	7,109	8,278	-	517	-	\$23,898	0.2%
Department of Behavioral Health	3,513	-	-	-	-	-	\$3,513	0.2%
Office of the Secretary	3,000	26,803	32,275	-	-	-	\$62,078	0.1%
Department of Motor Vehicles	3,000	3,000	-	-	-	-	\$6,000	0.1%
Department of Aging and Community Living	2,500	8,900	-	-	-	-	\$11,400	0.1%
Department of Youth Rehabilitation Services	2,448	2,300	-	-	-	-	\$4,748	0.1%
	-	-	-	-	-	-	\$4,500	0.1%
	-	-	-	-	-	-	\$765	0.0%
	-	-	-	-	-	-	\$617	0.0%
	-	-	-	-	-	-	\$500	0.0%
Office of Zoning	125	180	186	-	-	-	\$491	0.0%



Appendices

- Comprehensive financial management policy
- Basis of Budgeting and Accounting
- Fund and Budget Structure
- Recurring Budget and CSFL Development
- Agency Performance Plans
- Summary Tables
- Statistical Profile of the District
- Glossary of Terms
- Text of the LBA and the Federal Portion Budget Request Act

Agency Budget Chapters

READING VOLUMES 2 - 4

Table 1: Summary Information

Agency Name	Department of Human Services www.dhs.dc.gov Telephone: 202-671-4200					(JA0) Agency Code
Table JA0-1						
Operating Budget	FY 2017	FY 2018	FY 2019 Actual	FY 2020 Approved	% Change from FY 2019	FTEs
	1,108.2	1,098.0	1,322.5	\$590,326,349	5.8	
The mission of the District of Columbia Department of Human Services (DHS) is to empower every District resident to reach their full potential by providing meaningful connections to work opportunities, economic assistance, and supportive services.						

Table 1 provides summary information including general information like the website, phone number, and mission statement. As well as the budget and FTEs – from all fund sources – for several fiscal years.

Table 2: Budget by Fund Type

Table JA0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
GENERAL FUND												
Local Funds	293,589	362,995	383,496	400,124	16,628	4.3	583.8	547.3	693.3	694.7	1.3	0.2
Special Purpose Revenue Funds	2,012	1,482	1,032	1,000	(332)	(32.1)						
TOTAL FOR GENERAL FUND	295,601	364,476	384,529	401,124	16,596	4.3	595.9	548.3	693.3	694.7	1.3	0.2
FEDERAL RESOURCES												
Federal Grant Funds	181,731	135,908	152,925	168,822	15,897	10.4	390.9	361.1	429.2	426.1	-3.1	-0.7
Federal Medicaid Payments	31,076	11,931	17,381	17,423	43	0.2	161.8	171.6	191.5	180.7	-10.7	-5.6
TOTAL FOR FEDERAL RESOURCES	212,807	147,840	170,305	186,246	15,940	9.4	552.7	532.7	620.6	606.8	(23.8)	(3.8)
INTRA-DISTRICT FUNDS												
Intra-District Funds	3,176	2,892	2,924	2,957	33	1.1	19.6	17.0	21.0	21.0	0.0	0.0
TOTAL FOR INTRA-DISTRICT FUNDS	3,176	2,892	2,924	2,957	33	1.1	19.6	17.0	21.0	21.0	0.0	0.0
GROSS FUNDS	511,584	515,208	557,758	590,326	32,568	5.8	1,168.2	1,098.0	1,335.0	1,322.5	(12.4)	(0.9)

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.



Table 2 breaks down the agency's budget by fund type – outlining total budget (and FTEs) for the budget formulation year, the current fiscal year, and actuals for the previous two fiscal years.

Table 3: Comptroller Source Group

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table HC0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table HC0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change	
					from FY 2019	Percentage Change*
11 - Regular Pay - Continuing Full Time	38,811	41,028	47,676	48,171	495	1.0
12 - Regular Pay - Other	8,409	9,278	9,757	9,027	(730)	-7.5
13 - Additional Gross Pay	1,203	597	0	398	398	3.9
14 - Fringe Benefits - Current Personnel	10,257	11,117	12,479	12,822	343	2.8
15 - Overtime Pay	164	179	60	60	(119)	-19.7
SUBTOTAL PERSONAL SERVICES (PS)	58,844	62,199	69,972	70,478	486	0.7
20 - Supplies and Materials	4,007	5,994	9,415	9,634	219	2.3
30 - Energy, Communication and Building Rentals	405	301	199	199	(206)	-51.1
31 - Telecommunications	1,324	1,465	1,481	1,540	59	3.9
32 - Rentals - Land and Structures	11,502	12,630	12,990	12,884	(106)	-0.8
34 - Security Services	598	437	449	449	0	0.0
35 - Occupancy Fixed Costs	322	259	402	402	73	18.1
40 - Other Services and Charges	3,153	3,473	4,420	4,255	(165)	-3.7
41 - Contractual Services - Other	54,268	51,106	59,609	41,773	(17,836)	-29.9
50 - Subsidies and Transfers	75,107	70,283	93,558	112,527	18,969	20.3
70 - Equipment and Equipment Rental	589	340	291	3,126	2,835	974.3
SUBTOTAL NONPERSONAL SERVICES (NPS)	151,275	146,289	182,814	186,788	3,974	2.2
GROSS FUNDS	210,119	208,488	252,786	257,266	4,481	1.8

*Percent change is based on whole dollars.

CSG – Code and Title

Proposed Operating Budget

Change from Previous Year

Table 3 breaks down the agency budget by Comptroller Source Group (CSG) across all fund types within the agency. You can further see the breakdown between personal services (people) and nonpersonal services (good and services).

Table 4: Program and Activity

Table 4 breaks down an agency's budget by program and activity. Each program and its component activities is outlined here, including the change from the current fiscal year, and actual spending for previous fiscal years. This table summarizes this information across all fund types.

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(1080) Communications	269	471	447	675	228	2.0	1.7	3.0	5.0	2.0
(1085) Customer Service	219	55	162	0	-162	3.0	2.6	2.0	0.0	-2.0
(1087) Language Access	22	18	100	100	0	0.0	0.0	0.0	0.0	0.0
(1090) Performance Management	1,844	2,226	2,275	2,133	-142	10.4	8.6	10.0	10.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT SUPPORT	23,364	24,529	26,820	26,644	-176	61.2	54.4	67.0	63.0	-4.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Agency Fiscal Officer Operations	969	1,011	1,021	1,135	114	10.6	6.0	7.0	7.0	0.0
(120F) Accounting Operations	1,313	1,215	1,289	1,354	65	12.6	9.4	11.0	11.0	0.0
(130F) ACFO	305	212	312	334	22	4.3	2.6	3.0	3.0	0.0
(140F) Agency Fiscal Officer	193	309	406	537	130	4.1	2.6	3.0	3.0	0.0
SUBTOTAL (100F) AGENCY OPERATIONS			3,028	3,360	331	31.6	20.6	24.0	24.0	0.0
Investig	310		542	448	-93	2.7	4.1	4.3	3.3	-1.0
(2570) Emergency Med Svs Regulation	462	85	403	498	95	4.2	3.5	3.4	4.3	0.8
(2580) Senior Deputy Director	5,154	2,244	4,243	4,130	-113	21.4	14.1	20.2	21.1	0.8
SUBTOTAL (2500) HLTH EMERG PREPAREDNESS AND RESP ADMIN	6,346	4,949	8,107	8,157	50	45.3	29.4	33.0	34.0	1.0
(3000) HIV/AIDS HEPATITIS STD AND TB ADMIN										
(3010) HIV/AIDS Support Services	1,757	1,995	1,658	2,703	1,044	12.6	8.5	9.7	10.7	1.0
(3015) HIV/AIDS Policy and Planning	3,344	4,105	3,718	2,039	-1,679	7.2	8.9	22.9	17.5	-5.4
(3020) HIV Health and Support Services	35,350	28,567	40,628	38,357	-2,271	15.7	14.5	21.2	19.3	-1.9
(3030) HIV/AIDS Data and Research	2,468	2,199	2,469	1,856	-613	17.7	14.6	14.7	8.9	-5.8
(3040) Prevention and Intervention Svs	12,784	10,181	11,759	12,301	542	26.7	15.5	22.2	17.1	-5.2
(3060) Drug Assistance Program (ADAP)	8,861	6,757	8,328	9,228	871	19.9	13.9	16.1	16.1	0.0
(3070) Grants and Contracts Management	1,468	1,323	1,554	1,627	73	8.4	8.5	12.4	11.9	-0.5
(3080) STD Control	2,464	2,340	2,591	2,602	11	23.8		20.0	20.2	0.1
(3085) Tuberculosis Control	1,232	1,252	1,253	1,174	-78	7.6		7.5	7.0	-0.4
								2.5	2.4	-0.1
SUBTOTAL (3000) HEALTH REGULATION AND LICENSING ADMIN								131.1	131.1	-6.0
(4200) Health Professional License Admin	7,201	7,357	10,024	7,906	-2,055	62.6		65.7	63.8	-2.0
(4515) Food Drug Radiation and Comm.										
Hygiene	10,170	9,856	12,492	12,223	-269	55.0	3.3	62.4	68.3	5.8
(4530) Health Care Facilities Regulation	5,586	6,986	8,784	5,335	-3,449	53.8	45.6	59.4	37.9	-21.5
(4540) Medical Marijuana	279	719	524	1,334	809	6.6	3.2	0.8	9.7	8.9
SUBTOTAL (4500) HEALTH REGULATION AND LICENSING ADMIN	23,236	24,918	32,422	26,858	-5,564	178.0	151.6	188.4	179.7	-8.7

Program/Activity

Proposed budget and change from previous year

Proposed FTEs associated with the program/activity

Table 5: Changes by Fund Type

FY 2020 Approved Budget Changes section, which follows the table.

Table JA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2019 Approved Budget and FTE			
Removal of One-Time Costs	Multiple Programs	383,496	693.3
		-8,119	-28.5
LOCAL FUNDS: FY 2020 Recurring Budget			
Increase: To support additional FTE(s)	Multiple Programs	375,377	664.8
Increase: To support IDCR Expenditures (one-time)	Multiple Programs	8,466	21.8
Increase: To adjust the Contractual Services budget	Multiple Programs	3,897	25.0
		110	0.0
Decrease: To align Fixed Costs with proposed estimates	Multiple Programs	-718	0.0
Decrease: To align resources with operational spending goals	Multiple Programs	-15,836	0.0
Enhance: To fund Short Term Family Housing (STFH) operating costs	Family Services	11,262	2.0
Enhance: To provide security enhancements at the CCNV Federal City Shelter (one-time) and funding for services to families (one-time)	Family Services	3,870	0.0
Enhance: To support Homeward DC (Individual)	Family Services	2,933	1.0
Enhance: To support Homeward DC (Family)	Family Services	2,803	1.0
Enhance: To support Homeward DC (Youth)	Family Services	2,239	1.0
Transfer-Out: Transfer-out the Adult Protective Services (APS) program to Office of Aging	Family Services	-1,308	-11.0
LOCAL FUNDS: FY 2020 Mayor's Proposed Budget			
Enhance: To support Homeless Services for Youth, Emergency Rental Assistance, and Street Outreach to Homeless Individuals (one-time)	Family Services	4,563	0.0
		1,569	0.0
		1,514	0.0

Fund Type

Description of Change

Impacted Division/Program

Table 5 walks through the changes to each agency's budget by fund type starting with the previous year's approved budget through the Mayor's proposed budget and eventually the budget as approved by the Council.

Table JA0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
Enhance: To provide services for Homeless Outreach	Family Services	1,400	0.0
		529	5.0
		375	0.0
		159	0.0
		-369	0.0
		-751	0.0
Reduce: To reflect programmatic cost savings in Local funds	Economic Security Administration	-751	0.0
Reduce: To recognize savings from a reduction in FTE(s)	Multiple Programs	-1,961	-16.0
LOCAL FUNDS: FY 2020 District's Approved Budget			
		400,124	694.7
FEDERAL GRANT FUNDS: FY 2019 Approved Budget and FTE			
Increase: To align resources with operational spending goals	Multiple Programs	152,925	429.2
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	14,236	0.0
Increase: To adjust the Contractual Services budget	Multiple Programs	1,499	-3.1
		162	0.0

Amount/FTE associated with description of the change

Table 5 (cont'd): Narrative

Table 5 comes with an accompanying narrative description of the changes outlined in the table itself. This includes additional details about each change in the table, including specific initiatives or legislation supported by the budgetary changes. The narrative is broken down by increase; decrease, enhancement, or reduction.

2019", and \$98,000 to support aftercare and prevention services for youth homelessness programs.

Mayor's Proposed Budget

Increase: In Local funds, DHS proposes a net increase of \$8,466,322 and 21.8 FTEs across multiple divisions to align personal services and Fringe Benefits with projected costs. The Local funds personal services budget also proposes a one-time increase of \$3,897,009 and 25.0 FTEs to reflect a shift from indirect cost rate expenditures to Local expenditures. Additionally, the proposal includes an increase of \$110,074 in Contractual Services primarily to support the software development upgrade activities required for the Contractual Imaging Management Systems (DIMS) in the Economic Security division.

In Federal Grant funds, DHS proposes a net increase of \$14,236,435 across multiple divisions, primarily to support projected TANF carryover funds. The proposal also includes a net personal services increase of \$1,498,662 to reflect a 3.0 percent cost-of-living (COLA) adjustment for bargaining units 1 and 2, as well as salary and Fringe Benefit adjustments for career ladder promotions and adjustments for overtime. This adjustment also includes a net reduction of 3.1 FTEs. Lastly, the agency's proposed Contractual Services budget is increased by \$162,238 across multiple divisions to properly align spending with the agency's operations.

The proposed budget for Federal Medicaid Payments supports an increase of \$577,701 in nonpersonal services to support costs for postage, printing, software licenses, and other operational costs. The Contractual Services budget is projected to rise by \$88,188 to reflect contractual obligations for temporary services and asset verification of recipients receiving various services.

DHS' proposed budget for Intra-District funds includes an increase of \$74,057 to support adjustments to personal services for salary and Fringe Benefit adjustments.

Decrease: In Local funds, DHS proposes a decrease of \$717,892 across multiple divisions to reflect adjustments based on Fixed Cost estimates provided by the Department of General Services and Telecommunications estimates provided by the Office of the Chief Technology Officer. This adjustment includes reductions of \$577,537 in Rental costs, \$120,833 in Energy-related commodities, and \$19,522 in Telecommunication costs. For FY 2020, DHS also proposes a net decrease of \$15,835,979 in Subsidies and Transfers, primarily to reflect anticipated reductions and savings in Cash Assistance, Homeless Services Continuum, partially offset by an increase to TANF for COLA adjustments.

In Federal Medicaid Payments funds, DHS projects a net personal services reduction of \$623,001 and 10.7 FTEs primarily due to vacancy savings adjustments.

In Special Purpose Revenue Funds, DHS proposes a decrease of \$32,431 in the Economic Security division to align the budget with projected revenue and available fund balance.

In Intra-District funds, DHS proposes a net decrease of \$41,500 across multiple divisions. This adjustment reflects increased funding for a Memorandum of Understanding (MOU) with the Department of Health Care Finance for costs related to the D.C. Access System (DCAS), offset by a reduction in funding for an MOU with the Department of Energy and Environment for the Low-Income Home Energy Assistance Program (LIHEAP).

Enhance: In Local Funds, DHS proposes an increase of \$11,262,000 and 2.0 FTEs in the Family Services division to support the Short-Term Family Housing (STFH) program. Specifically, this funding will be used to continue the transformation of the homeless services system into an effective crisis response system, which will operate seven STFH sites in FY 2020. The STFH sites will provide robust services, offer safe housing,



Summary of Services – a brief description of the “programs” or divisions of a particular agency.



Division Description – an additional description of each “program” within an agency and a description of the “activities” that comprise each of those programs or divisions.



Agency Performance Plan – previous budget books also included the proposed strategic objectives and performance plan for each agency. These will not be part of the budget chapters moving forward, but will still be submitted and available.

Other Information in the Agency Chapters

Using the Budget Data

What is a pivot table?

A “pivot table” provides you with the opportunity to look at a large data set in very specific ways.

You decide what to include/not include (filter)

What you want in your columns (fiscal year budget or FTEs)

What you want in your rows (CSG, fund type, etc.)

The screenshot shows an Excel spreadsheet with a PivotTable. The PivotTable is located in the range A1:R16. The data source is the range A1:R16. The PivotTable is structured as follows:

Row Labels	FY 2020 Proposed Budget
1 Council Committee	
2 Agy Code - Name	
3	
4	
5 0100 - LOCAL FUND	8,580,647,107
6 0110 - DEDICATED TAXES	521,230,757
7 0150 - FEDERAL PAYMENTS	93,905,000
8 0200 - FEDERAL GRANT FUND	1,092,121,365
9 0250 - FEDERAL MEDICAID PAYMENTS	2,367,594,876
10 0400 - PRIVATE GRANT FUND	7,543,161
11 0450 - PRIVATE DONATIONS	806,364
12 0600 - SPECIAL PURPOSE REVENUE FUNDS (OTHER)	772,791,247
13 0610 - ENTERPRISE AND OTHER FUNDS-MEDICATED TAX	225,591,860
14 0620 - ENTERPRISE AND OTHER FUNDS	1,795,557,377
15 0700 - OPERATING INTRA-DISTRICT FUNDS	632,024,316
16 Grand Total	16,089,812,731

The PivotTable Fields task pane on the right shows the following fields:

- Agency
- OBP Agency Name
- Council Committee
- Agy Code - Name
- Agency Group ID
- Agency Group Name
- Appropriated Fund
- Appropriated Fund Title
- Apprs Fund Code - Name
- Fund Detail
- Fund Detail Title
- GAAP Code
- GAAP Category Title
- Comp Source Group
- Comp Source Group Title

The task pane also shows the following filters and columns:

- Filters: Council Committee, Agy Code - Name
- Columns: (empty)
- Rows: Apprs Fund Code - N...
- Values: FY 2020 Proposed Bu...

Three blue arrows point from the task pane to the data table:

- A large blue arrow pointing left from the task pane to the data table, labeled "Data".
- A blue arrow pointing right from the task pane to the data table, labeled "Fields to Add to Table".
- A blue arrow pointing right from the task pane to the data table, labeled "How to Build Your Table".

Answering Budget Questions Using the Pivot Table



Question 1: The Department of Human Services is seeing an increase of \$15.9 million in federal resources (Table 2), but how do I know which parts of the agency will see an increase as a result of the additional federal dollars?



Question 2: The Office of the State Superintendent for Education is showing an increase of \$47 million in its grants CSG (Table 3). Which parts of the agency are seeing an increase as a result and what type of funds are supporting such a large increase?



Question 3: The Department of Behavioral Health proposed a reduction of nearly \$1.7 million in an activity labeled “prevention” (Table 4). Is this reduction in local funds and has this activity historically underspent the approved budget each year?

Future Brown Bag Sessions

Friday
February 28,
2020: Budget
Legislation

Friday
March 13, 2020:
The Committee
Process

REMINDER:

*Enter your e-mail at the bottom of our home page to subscribe to updates made on the Budget Office's website:
www.dccouncilbudget.com*

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Committee on Labor and Workforce Development
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Committee on Government Operations,
Committee on Recreation & Youth Affairs

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Committee on Health, Committee on Facilities and Procurement

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We respect your need for confidentiality and will honor it. We are here as a resource and stand ready to help – call or stop by.