



Budget Analysis Tools

OFFICE OF THE BUDGET DIRECTOR
COUNCIL OF THE DISTRICT OF COLUMBIA

January 2023

Agenda

- How to Read the Budget Books
- Budget Lookup Tool
- Budget Pivot Table
- Other Dashboards
- Common Budget Questions

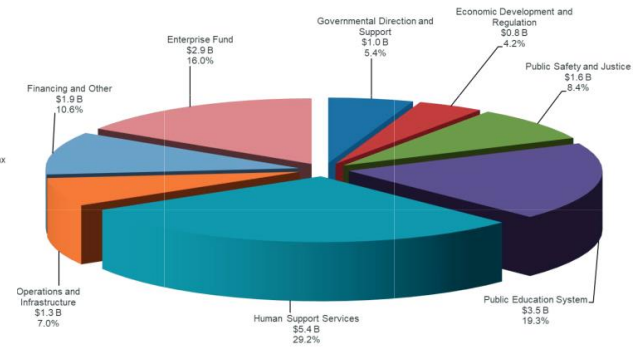
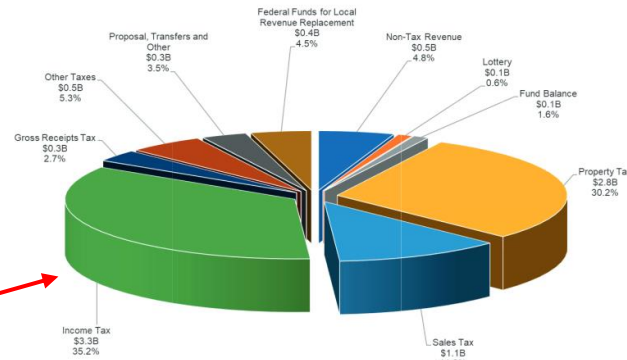
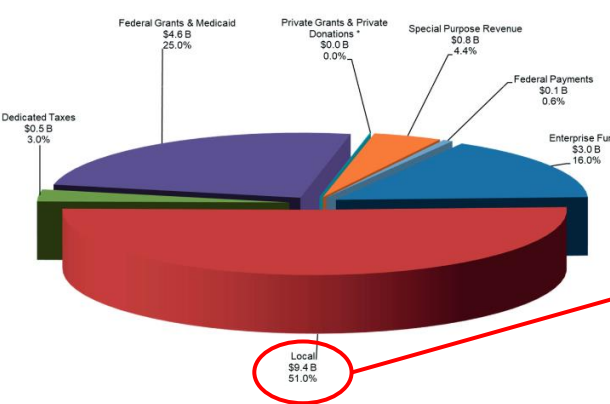
Volume 1: Chapter 1 - Introduction

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

Figure 1-3: Where the money goes (by appropriation title)



Volume 1 Chapter 2 – Financial Plan

The District approves a four-year financial plan: The budget formulation year and the next three fiscal years. Each year must be balanced.

The plan looks at sources (revenues and resources) and expenditures to ensure a balanced budget.

Table 2-1
FY 2022 - FY 2025 Approved Budget and Financial Plan: GENERAL FUND
(\$ thousands)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Approved	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
1 Revenues								
2 Taxes	7,650,559	7,588,846	7,425,083	7,691,878	7,968,780	8,260,164	8,547,184	8,836,570
Dedicated Taxes	561,822	458,390	518,457	448,984	544,512	577,759	639,434	657,331
General Purpose Non-Tax Revenues	617,969	522,140	439,950	397,371	451,408	457,410	455,305	452,047
Special Purpose (D-type) Revenues	644,828	612,092	684,943	705,496	740,330	780,249	767,490	766,406
6 Transfer from Lottery	45,050	38,060	51,373	44,099	56,586	57,095	38,085	39,500
7 Subtotal, General Fund Revenues	9,520,229	9,219,528	9,119,807	9,287,829	9,761,616	10,132,677	10,447,498	10,751,854
8 Bond Proceeds for Issuance Costs	4,820	9,403	10,000	10,000	10,000	11,000	11,000	11,000
9 Fund Balance Use	0	560,093	616,658	797,406	128,619	41,694	213,902	271,635
10 Fund Balance Use for FY 2021	0	0	0	0	102,737	110,012	85,613	83,903
Contribution from Federal Funds	500	545	954	29,726	954	954	954	954
From Other Funds	42,312	27,637	8,392	160,325	212,462	2,105	3,529	3,540
13 Revenue Proposals	0	0	174,089	41,120	508,369	363,179	270,280	143,519
14 Total General Fund Resources	9,567,861	9,817,205	9,929,901	10,326,406	10,724,757	10,661,622	11,032,776	11,266,406
15								
16 Expenditures (by Appropriation Title)								
17 Governmental Direction and Support	876,090	928,076	935,273	975,341	962,417	933,026	952,878	968,735
18 Economic Development and Regulation	328,042	374,174	374,258	422,825	491,949	400,290	409,589	438,024
Human Support Services	1,957,929	1,932,550	2,152,203	2,028,923	2,226,568	2,171,527	2,220,949	2,305,848
22 Operations and Infrastructure	968,406	1,005,173	1,065,317	1,037,220	1,140,929	1,122,090	1,135,712	1,155,461
23 Financing and Other - Selected Agencies (D00, EPO, UPO, Z10, Z20)	31,481	63,234	35,895	70,577	139,778	119,800	121,818	124,001
24 Bond Issuance Costs (Z80)	5,210	6,127	10,000	10,000	10,000	11,000	11,000	11,000
25 Debt Service (D50, ZA0, SMO, D10, ZC0, E10)	730,248	803,333	804,368	802,268	857,837	1,003,423	1,045,661	1,231,017
26 Subtotal, Operating Expenditures	8,712,623	8,887,597	9,462,090	9,428,382	10,096,984	10,062,420	10,269,474	10,719,744
Benefits (R10)	46,000	47,300	48,400	48,400	50,300	57,800	62,100	65,000
29 Repay Contingency Reserve Fund (S10)	0	0	0	55,664	0	0	0	0
30 Transfer to Enterprise and Other Funds (K20, E20)	182,092	109,672	127,557	107,941	206,988	170,328	192,614	200,657
31 Total Expenditures and Transfers	9,091,000	9,325,509	9,927,445	9,937,194	10,709,066	10,616,772	10,863,897	11,265,906
32 Operating Margin Before Reservations	476,862	491,696	2,456	389,212	15,690	44,850	168,880	500
33 Set-Aside for Replenishment of Reserves	0	0	0	0	0	44,350	168,380	0
34 Reserved for Subsequent Years' Expenditures	0	0	0	282,245	0	0	0	0
Margin						500	500	500

Revenues

Other Resources

Expenditures

Other Expenditures and Transfers

Margin

Volume 1: 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.

Table 3-3
General Fund, Local Revenue by Source, Fiscal Years 2020-2025
 (Dollars in Thousands)

Revenue Source	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
PROPERTY	2,954,093	2,989,482	2,879,969	2,901,545	2,975,102	3,055,909
Real Property	2,836,733	2,883,966	2,774,303	2,793,719	2,866,898	2,946,982
Personal Property	77,698	70,193	69,990	71,793	71,810	72,169
Public Space Rental	39,662	35,323	35,676	36,033	36,394	36,758
Dedicated to other funds	(44,377)	(51,738)	(46,815)	(52,559)	(63,727)	(68,001)
PROPERTY (NET)	2,909,716	2,937,744	2,833,154	2,848,986	2,911,375	2,987,908
SALES AND EXCISE	1,316,574	1,208,702	1,578,336	1,729,575	1,879,160	1,952,627
General Sales	1,222,446	1,113,119	1,481,845	1,632,988	1,782,466	1,855,849
Alcohol	6,009	6,006	6,199	6,299	6,400	6,505
Cigarette	24,934	23,103	22,479	21,872	21,282	20,707
Motor Vehicle	40,713	40,700	41,107	41,702	42,298	42,854
Motor Fuel	22,472	25,774	26,706	26,714	26,714	26,712
Dedicated to other funds	(403,344)	(381,330)	(491,243)	(532,409)	(571,782)	(589,633)
INCOME	3,104,933	3,242,306	3,295,893	3,466,157	3,607,322	3,768,051
Individual Income	2,377,236	2,486,961	2,527,636	2,684,338	2,808,861	2,941,229
Corporate Franchise	575,646	590,367	603,219	622,361	638,346	666,803
U.B. Franchise	152,051	164,979	165,037	159,458	160,115	160,018
GROSS RECEIPTS	371,123	363,442	391,042	383,546	385,146	385,089
Public Utilities	136,813	124,837	148,157	141,460	142,309	143,163
Toll Telecommunications	40,891	36,314	34,898	33,537	32,229	30,972
Insurance Premiums	120,004	127,265	127,772	127,396	128,632	128,632
Ballpark Fee	37,248	34,902	37,400	37,400	37,400	37,400
Private Sports Wagering	273	2,596	2,856	3,141	3,455	3,801
Dedicated to other funds	(131,125)	(133,345)	(138,427)	(138,361)	(143,142)	(143,662)
GROSS RECEIPTS (NET)	239,998	230,098	252,615	245,186	242,005	241,427

Revenue Type

Subset of Revenue Type

Actuals from Previous Year

Estimate for Budget Formulation Year

Projections for Future Fiscal Years

Volume 1: Chapter 3 – Revenue (cont'd)

Table 3-12 provides details on any revenue proposals included in the budget.

Organized by revenue source and 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 2020-2024
 (Dollars in Thousands)

Revenue Source	FY 2020 Revised	FY 2021 Original	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected
Local Fund Revenue (April 2020 Estimates)	7,730,162	7,916,407	8,370,262	8,681,139	8,991,959
plus Local Fund Policy Proposals	28,205	121,415	120,772	81,219	77,517
PROPERTY TAXES	0	1,662	1,733	1,772	1,613
BSA Subtitle II-G: Tax exemption for affordable housing	-	0	0	0	(200)
BSA Subtitle VII-A: Personal property clarification	-	935	958	982	1,007
BSA Subtitle VII-G: Myphedah S2A repeal	-	(67)	(36)	(38)	(39)
BSA Subtitle VII-M: QHTC modifications	-	662	679	696	713
BSA Subtitle VI-M - Urban agriculture funding	-	132	132	132	132
SALES / USE TAXES	0	1,307	698	751	814
BSA Subtitle IV-G: Increases Healthy Schools dedication	-	(480)	(480)	(480)	(480)
OTR Compliance Initiatives	-	1,000	500	500	500
BSA Subtitle VI-F: Alcoholic beverage sales	-	787	678	731	794
INCOME TAXES	0	47,040	56,290	56,052	51,930
BSA Subtitle II-C: Opportunity zone capital gains	-	2,000	6,181	5,925	5,756
BSA Subtitle VII-B: ...	-	1,100	3,300	3,300	3,300
BSA Subtitle VII-M: QHTC modifications	-	9,000	4,500	4,500	4,500
BSA Subtitle VII-M: QHTC modifications	-	27,497	34,866	35,884	36,931
BSA Subtitle VII-P: Combined reporting tax deduction delay	-	7,443	7,443	7,443	7,443
BSA Subtitle VII-R: District LIHTC for FY22 projects	-	0	0	(1,000)	(6,000)
GROSS RECEIPTS TAXES	0	1,210	3,329	3,662	3,845
BSA Subtitle VI-C: Games of skill regulation	-	1,210	3,329	3,662	3,845
BSA Subtitle VII-Q: ...	-	0	0	2,457	2,510
BSA Subtitle VII-Q: Estate tax adjustment	-	1,784	2,408	2,457	2,510
NONTAX REVENUES	28,205	68,770	56,314	16,525	16,805
CCU Initiatives	-	15,000	15,000	15,000	15,000
Limited amnesty for ticket fines and penalties	-	2,320	0	0	0
BSA Subtitle VI-E: DOEE SPR Funds reestablishment	-	(719)	(719)	(719)	(719)
BSA Subtitle VII-C: Ballpark excess revenue	25,000	40,000	40,000	0	0
BSA Subtitle VI-G: DCRA third-party inspection	-	1,096	1,681	1,933	2,223
BSA Subtitle VI-I: Tag Transfer Fee update	-	31	32	32	32

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.

Table 3-16
Dedicated Tax Revenue Funds by Source of Revenue, Fiscal Years 2021-2025

Fund	FY 2020	FY 2021	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025
	End of Year Fund Balance	Certified Revenues	Certified Fund Balance Use	Certified Resources	Certified Revenues	Certified Fund Balance Use	Certified	Certified	Certified	Certified
TOTAL DEDICATED TAX REVENUE	317,312,932	639,203,929	27,497,323	666,701,252	756,539,619	25,555,757				
West End Library / Firehouse Maintenance Fund (AM0 2225)	2,226,779	369,010	20,786	389,796	1,048,174	0	1,048,174	492,340	217,686	224,216
Deed Recodation Tax		184,505			524,087			246,170	108,843	112,108
Deed Transfer Tax		184,505			524,087			246,170	108,843	112,108
Commission on the Arts and Humanities (BX0 0110)	7,225,087	30,997,000	2,888,431	33,885,431	37,523,000	0	37,523,000	39,399,000	41,172,000	43,024,000
General Sales Tax		30,997,000			37,523,000			39,399,000	41,172,000	43,024,000
Deed Redevelopment Fund (EBO 6616)	0	900,000	0	900,000	900,000	0	900,000			
Real Property Tax		900,000			900,000					
Walden Schools Fund (GDO 0111)	1,446,079	5,590,000	106,232	5,696,232	5,590,000	39,909	5,629,909	5,590,000	5,590,000	5,590,000
General Sales Tax		5,590,000			5,590,000			5,590,000	5,590,000	5,590,000
Nursing Facility Quality of Care Fund (HTO 0110)	8,130,827	15,652,280	5,562,637	21,214,917	15,965,325	1,255,818	17,221,143	16,284,632	16,610,325	16,610,325
Healthcare Provider Tax		15,652,280			15,965,325			16,284,632	16,610,325	16,610,325
Healthy DC Fund (HTO 0111)	2,610,395	55,846,284	0	55,846,284	58,138,030	2,610,395	60,748,425	57,773,200	59,045,217	59,213,053
General Sales Tax		1,666,000			1,798,652			1,942,544	2,097,948	2,265,784
Insurance Premiums Tax		54,180,284			56,339,378			55,830,656	56,947,269	56,947,269
Hospital Fund (HTO 0114)	112,288	8,454,037	0	8,454,037	8,454,037	0	8,454,037	8,454,037	8,454,037	8,454,037
Medicaid Hospital Inpatient Fee		8,454,037			8,454,037			8,454,037	8,454,037	8,454,037

Fund

Fund Balance Use

Source of Revenue

Total Budget Year Resources

Budget Formulation Year Certified Revenues

Future Years Certified Revenues

Continued on next page)

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.

Table 3-17 (Continued)

Special Purpose (O-type) Fund Revenue, by Fund, Fiscal Years 2021-2025

	FY 2020 End of Year Fund Balance	FY 2021 Certified Revenues	FY 2021 Certified Fund Balance Use	FY 2021 Certified Resources	FY 2022 Certified Revenues	FY 2022 Certified Fund Balance Use	FY 2022 Certified Resources	FY 2023 Certified Revenues	FY 2024 Certified Revenues	FY 2025 Certified Revenues
E. Human Support Services (continued)										
Department of Health Care Finance (HTO)	5,568,674	4,527,918	1,696,792	6,224,710	5,177,130	1,400,105				
0631 Medicaid Collections - 3rd Party Liability	2,555,184	2,500,000	1,154,083	3,654,083	2,500,000	1,400,105				
0632 Bill of Rights - Grievance and Appeals	692,366	1,984,499	499,792	2,484,291	2,630,130	0	2,635,584	2,714,652	2,796,091	
0633 Medicaid Recovery Audit Contractor	1,401	0	0	0	0	0	0	0	0	0
0634 Assessment Fund	42,918	43,419	42,918	86,337	47,000	0	47,000	46,680	48,080	
Individual Insurance Market Affordability & Stability	2,276,805	0	0	0	0	0	0	0	0	0
Department of Human Services (JAO)	147,127	1,000,000	0	1,000,000	900,000	0	900,000			
0603 SSI Payback	147,127	800,000	0	800,000	800,000	0	800,000			
0613 Food Stamps Collection - Fraud	0	200,000	0	200,000	100,000	0	100,000	100,000	100,000	100,000
Department on Disabilities Services (JMO)	3,093,854	12,934,614	1,820,000	14,754,614	13,480,760	1,273,854	14,754,614	11,100,000	11,150,000	11,200,000
0610 Vocational Rehab. Service Reimbursement	0	100,000	0	100,000	100,000	0	100,000	100,000	100,000	100,000
0611 Cost of Care - Non-Medicaid Clients	3,093,854	11,634,614	1,820,000	13,454,614	12,180,760	1,273,854	13,454,614	9,800,000	9,850,000	9,900,000
0616 Randolph Shepherd Unassigned Facilities	0	1,200,000	0	1,200,000	1,200,000	0	1,200,000	1,200,000	1,200,000	1,200,000
Child and Family Services Agency (RLO)	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
0601 H.U.M.N. - Human Res. - ES	0	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000
Department of Behavioral Health (RMO)	134,084	2,650,320	0	2,650,320	2,686,962	0	2,686,962	2,714,080	2,714,080	2,714,080
0610 DMH Federal Beneficiary Reimbursement	0	2,125,320	0	2,125,320	2,144,962	0	2,144,962	2,189,080	2,189,080	2,189,080
0629 Agreements with Independent Agencies	36,943	0	0	0	17,000	0	17,000	0	0	0
0640 DMH Medicare and 3rd Party Reimbursement	97,141	500,000	0	500,000	500,000	0	500,000	500,000	500,000	500,000
0641 DMH Enterprise Fund	0	25,000	0	25,000	25,000	0	25,000	25,000	25,000	25,000
					42,162,321	4,133,996	46,296,317	45,738,067	46,332,953	46,937,651

Agency

Fund Balance Use

SPR Fund

Total Budget Year Resources

Future Revenues

Budget Formulation Year Certified Revenues

Chapter 4 – Operating Expenditures

Narrative description of the operating budget broken down by appropriation title

Actual Expenditures for some Agencies for Previous Fiscal Years

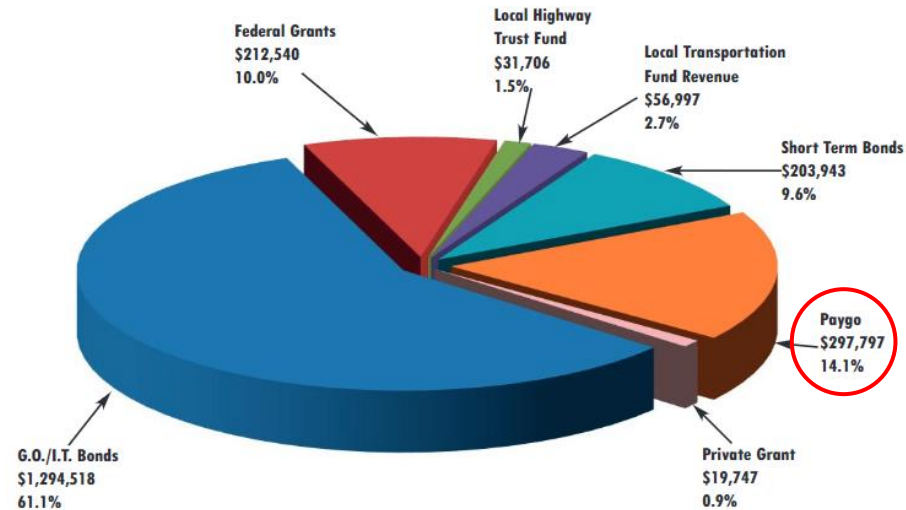
Chapter 5 – Capital Improvements Plan

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	288
Number of ongoing projects receiving funding	236
Number of new projects receiving funding	52
FY 2022 new budget allotments	\$2,117,248
Total FY 2022 to FY 2027 planned funding	\$8,971,946
Total FY 2022 to FY 2027 planned expenditures	\$8,971,946
FY 2022 Appropriated Budget Authority Request	\$2,495,103
FY 2022 Planned Debt Services (G.O./I.T. Bonds)	\$847,305
FY 2022-FY 2027 Planned Debt Service (G.O./I.T. Bonds)	\$6,558,556

Figure 5-1: CIP by Fund Source



Chapter 5 – Capital Improvements Plan

(cont'd)

Table 5-3: The Capital Fund Pro Forma details each year of the CIP, starting with the budget formulation year, the 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.

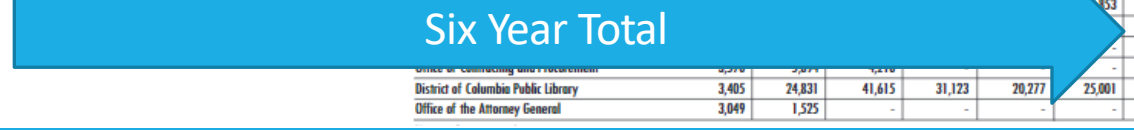
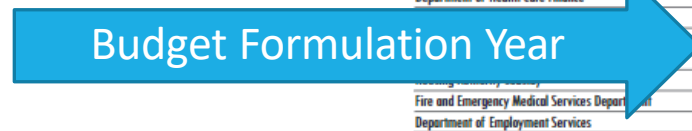
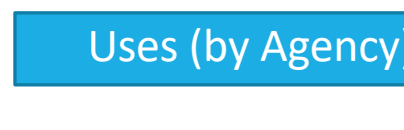


Table 5-3
Capital Fund Pro Forma
(Dollars in thousands)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	6 Year Total	Percent of FY 2022 Total
Sources:								
G.O. / L.T. Bonds (Tax Exempt)	\$1,072,737	\$968,987	\$762,246	\$654,548	\$433,491	\$345,558	\$4,237,567	50.7%
Short-Term Bonds	203,943	127,944	61,705	56,202	43,818	56,203	\$549,815	9.6%
G.O. / L.T. Bonds (Taxable)	221,781	190,000	102,900	-	-	-	\$514,681	10.5%
Local Highway Trust Fund *	31,706	33,614	29,714	36,712	36,798	29,886	\$198,428	1.5%
Federal Grants	212,540	192,540	192,540	192,540	192,540	192,540	\$1,175,238	10.0%
Private Grants	19,747	-	-	-	-	-	\$19,747	0.9%
Local Funds Transfer								
Paygo	297,797	274,223	290,746	232,133	437,022	430,734	\$1,962,655	14.1%
Local Transportation Fund Revenue	56,997	50,400	54,613	47,933	48,265	55,605	\$313,815	2.7%
Total Local Funds Transfer	354,794	324,623	345,360	280,066	485,287	486,339	\$2,276,470	16.8%
Total Sources	\$2,117,248	\$1,837,708	\$1,494,464	\$1,220,067	\$1,191,935	\$1,110,525	\$8,971,946	100.0%
* includes \$5 million of carryover balance use in FY 2022								
Uses:								
Department of Transportation	\$652,436	\$643,763	\$522,032	\$460,783	\$484,533	\$452,724	\$3,216,272	30.8%
Local Transportation Fund	408,191	417,610	299,779	231,531	255,196	230,299	1,842,606	18.5%
Local Highway Trust Fund	244,245	226,153	222,253	229,251	229,338	222,426	1,373,666	13.3%
Washington Metropolitan Area Transit Authority	327,664	281,658	284,159	286,300	286,566	290,499	\$1,756,846	15.5%
District of Columbia Public Schools	288,042	265,561	277,247	245,858	273,679	248,348	\$1,598,735	13.6%
Office of the Deputy Mayor for Planning and Economic Development	146,054	104,964	20,211	15,000	-	-	\$286,229	6.9%
Department of Health Care Finance	125,222	127,475	89,375	-	-	-	\$342,072	5.9%
Department of Public Works	113,425	63,426	90,409	51,350	3,350	3,350	\$325,309	5.4%
Department of Public Safety	66,782	12,234	17,500	-	-	-	\$96,516	3.2%
Department of Public Health	58,461	83,521	12,164	10,672	10,252	10,315	\$185,385	2.8%
Department of Public Utilities	50,000	20,000	15,000	-	-	-	\$85,000	2.4%
Fire and Emergency Medical Services Department	39,972	37,201	29,598	25,312	23,938	13,550	\$169,571	1.9%
Department of Employment Services	39,370	16,255	-	-	-	-	\$55,626	1.9%
Office of the Chief Financial Officer	31,194	29,883	4,504	-	-	-	\$65,581	1.5%
University of the District of Columbia	32,550	6,000	37,000	23,000	3,000	7,500	\$163,550	1.5%
Department of the Chief of Police	-	-	6,942	12,135	21,957	17,150	\$98,890	1.1%
Department of the Chief of Police	-	-	4,199	10,982	5,752	13,870	\$64,803	0.9%
Department of the Chief of Police	-	-	-	-	-	-	\$21,591	0.9%
Department of the Chief of Police	-	-	2,000	2,000	2,000	2,000	\$31,750	0.9%
Department of General Services	15,612	15,612	7,935	7,089	8,713	5,750	\$50,123	0.7%
Department of Motor Vehicles	6,700	6,500	2,500	3,200	-	-	\$18,900	0.3%
Department of Energy and Environment	6,655	1,667	-	2,500	11,000	11,000	\$32,822	0.3%
Office of State Superintendent of Education	5,228	-	-	-	-	-	\$5,228	0.2%
Department of the Chief of Police	-	-	-	-	-	853	\$23,996	0.2%
Department of the Chief of Police	-	-	-	-	-	-	\$5,570	0.2%
Office of Contracting and Procurement	-	-	-	-	-	-	\$13,480	0.2%
District of Columbia Public Library	3,405	24,831	41,615	31,123	20,277	25,001	\$146,251	0.2%
Office of the Attorney General	3,049	1,525	-	-	-	-	\$4,574	0.1%

Appendices

- Comprehensive Financial Management Policy
- Basis of Budgeting and Accounting
- Fund and Budget Structure – *helpful overview*
- 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

(CE0) ← Agency Code

→ Agency Name

District of Columbia Public Library

www.dclibrary.org
Telephone: 202-727-1101

*Remember to check whether the budget is Actual, Proposed, or Approved.

*Remember that the budget books do not capture the revised budget.

Table CE0-1

Description	FY 2019	FY 2020	FY 2021	FY 2022	% Change
	Actual	Actual	Approved	Approved	from FY 2021
OPERATING BUDGET	\$63,167,867	\$66,070,929	\$73,165,921	\$75,494,577	3.2
FTEs	526.7	550.2	605.3	611.0	0.9
CAPITAL BUDGET	\$70,960,016	\$70,194,822	\$1,000,000	\$3,404,889	240.5
FTEs	3.0	3.0	3.0	0.2	-91.7

The District of Columbia Public Library (DCPL) supports children, teens, and adults with services and materials that promote reading, success in school, lifelong learning, and personal growth.

Table 1 provides summary information for the operating and capital budgets, as well as FTEs, for the proposed budget and the three prior fiscal years.

Table 2: Budget by Fund Type

Table CE0-2
(dollars in thousands)

	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
Appropriated Fund												
GENERAL FUND												
Local Funds	59,661	62,518	70,672	71,726	1,054	1.5	521.1	544.9	599.8	604.8	5.0	0.8
Special Purpose												
Revenue Funds	1,208	1,014	1,230	1,300	70							
TOTAL FOR GENERAL FUND	60,869	63,532	71,902	73,026	1,125	1.6	521.1	544.9	599.8	604.8	5.0	0.8
FEDERAL RESOURCES												
Federal Grant Funds	1,030	1,056	1,130	2,314	1,184	104.8	5.6	5.2	5.5	6.2	0.8	13.6
TOTAL FOR FEDERAL RESOURCES	1,030	1,056	1,130	2,314	1,184	104.8	5.6	5.2	5.5	6.2	0.8	13.6
PRIVATE FUNDS												
Private Donations	3	0	17	17	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR PRIVATE FUNDS	3	0	17	17	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
INTRA-DISTRICT FUNDS												
Intra-District Funds	1,266	1,482	117	137	20	17.1	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR INTRA-DISTRICT FUNDS	1,266	1,482	117	137	20	17.1	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	63,168	66,071	73,166	75,495	2,329	3.2	526.7	550.2	605.3	611.0	5.8	0.9

Fund Type

Proposed (or Approved) Operating Budget

FTEs

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

Table CE0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percent Change
11 - Regular Pay - Continuing Full Time	33,453	34,780	38,481	39,394	913	
12 - Regular Pay - Other	1,904	1,951	1,923	1,885	-38	
13 - Additional Gross Pay	1,041	986	1,321	1,437	116	
14 - Fringe Benefits - Current Personnel	8,685	9,202	10,577	10,839	262	
15 - Overtime Pay	372	251	405	405	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	45,456	47,170	52,707	53,960	1,253	2.4
20 - Supplies and Materials	484	461	462	712	250	54.2
31 - Telecommunications	105	37	137	137		0.0
40 - Other Services and Charges	9,500	9,283	11,215	12,125		
41 - Contractual Services - Other	449	750	0	0		
50 - Subsidies and Transfers	5	0	40	40		
70 - Equipment and Equipment Rental	7,169	8,370	8,605	8,521		
SUBTOTAL NONPERSONAL SERVICES (NPS)	17,712	18,901	20,459	21,535	1,076	5.3
GROSS FUNDS	63,168	66,071	73,166	75,495	2,329	3.2

CSG – Code
and Title

Change from
Previous Year

Proposed Operating
Budget

Table 3 breaks down the agency budget by Comptroller Source Group (CSG) across all fund types, organized by personal services (people) and nonpersonal services (goods 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 are 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.

Program/Activity

Budget and change from previous year

FTEs associated with the program/activity

Table CE0-4
(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(2000) LIFETIME OF LEARNING										
(2020) Adult Literacy Resources	-1	0	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (2000) LIFETIME OF LEARNING	-1	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(FEDA) FEDERAL ASSISTANCE (CECO) DCPL Covid-19 Public Assistance										
Assistance	0	101	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (FEDA) FEDERAL ASSISTANCE	0	101	0	0	0	0.0	0.0	0.0	0.0	0.0
(L200) CHIEF LIBRARIAN										
(L210) Intergovernmental Affairs	147	0	65	131	65	0.9	0.9	1.0	1.0	0.0
(L220) Executive Management Office	239	241	244	256	12	0.9	0.9	1.0	1.0	0.0
SUBTOTAL (L200) CHIEF LIBRARIAN	385	241	309	387	77	1.9	1.8	2.0	2.0	0.0
(L300) LIBRARY SERVICES										
(L310) Children and Young Adult Services	6,035	5,761	6,042	6,560	518	51.2	50.5	53.0	55.0	2.0
(L320) Martin Luther King Jr Memorial Library	4,491	4,491	8,526	9,098	572	56.9	76.3	76.0	94.0	18.0
(L330) Neighborhood Libraries	19,085	19,085	21,978	20,661	-1,317	225.7	233.1	267.4	250.4	-17.0
			710	795	85	5.1	5.0	5.0	6.0	1.0
			588	588	-5	9.3	7.2	7.0	6.0	-1.0
			1,714	148	8.3	8.8	10.5	11.2	0.8	
			86	17	3.3	2.2	2.4	2.4	0.0	
			82	86	3	0.9	0.9	1.0	1.0	0.0
			8,421	8,159	-261	18.6	17.2	19.0	18.0	-1.0
(L390) Library Program Information	58	58	57	57	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (L300) LIBRARY SERVICES	39,147	41,840	48,044	47,805	-240	379.5	401.2	441.3	444.0	2.8
(L400) BUSINESS OPERATIONS										
(L410) Business Operations	14,145	14,445	14,776	16,831	2,054	83.8	88.5	96.0	101.0	5.0
SUBTOTAL (L400) BUSINESS OPERATIONS	14,145	14,445	14,776	16,831	2,054	83.8	88.5	96.0	101.0	5.0
TOTAL APPROVED OPERATING BUDGET	63,168	66,071	73,166	75,495	2,329	526.7	550.1	605.3	611.0	5.8

Table 5: Changes by Fund Type

Table CE0-5
(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2021 Approved Budget and FTE		70,672	599.8
Removal of One-Time Costs	Library Services	-2,500	0.0
LOCAL FUNDS: FY 2022 Recurring Budget		68,172	599.8
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	284	0.0
Decrease: To align resources with operational spending goals	Library Services	-200	0.0
Enhance: To support Library Services and Operations	Business Operations	512	0.0
Enhance: To support Lamond Riggs Operating Impact of Capital	Multiple Programs	387	5.0
Enhance: To support 27th Library Digital Experience (one-time)	Business Operations	225	0.0
Reduce: To recognize savings in personal services	Multiple Programs	-731	0.0
LOCAL FUNDS: FY 2022 Mayor's Proposed Budget		68,648	604.8
Enhance: To support personal services	Multiple Programs	1,578	0.0
Enhance: To support increased collections account (one-time)	Library Services	1,500	0.0
LOCAL FUNDS: FY 2022 District's Approved Budget		71,726	604.8
		1,130	5.5
	Library Services	1,184	0.8
		2,314	6.2
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2022 District's Approved Budget		2,314	6.2
PRIVATE DONATIONS: FY 2021 Approved Budget and FTE		17	0.0
No Change		0	0.0
PRIVATE DONATIONS: FY 2022 Mayor's Proposed Budget		17	0.0
No Change		0	0.0
PRIVATE DONATIONS: FY 2022 District's Approved Budget		17	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Approved Budget and FTE		1,230	0.0
Increase: To align budget with projected revenues	Multiple Programs	70	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Mayor's Proposed Budget		1,300	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 District's Approved Budget		1,300	0.0
INTRA-DISTRICT FUNDS: FY 2021 Approved Budget and FTE		117	0.0
Increase: To align budget with projected revenues	Agency Management	20	0.0
INTRA-DISTRICT FUNDS: FY 2022 Mayor's Proposed Budget		137	0.0
		0	0.0
		137	0.0
GROSS FOR CE0 - DISTRICT OF COLUMBIA PUBLIC LIBRARY		75,495	611.0

Fund Type

Description of Change

Impacted Division/Program

Amount/FTE associated with description of the change

Table 5 walks through the changes to an 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 5 (cont'd): Narrative

Table 5 comes with an accompanying narrative description of the changes outlined in the table.

This includes a section on the Mayor's Proposed Budget and a second section on the District's Approved Budget as passed by the Council.

The narrative is further broken down by increase; decrease, enhancement, or reduction.

Recurring Budget

The FY 2022 proposed budget for DCPL includes a reduction of \$2,500,000 to account for the removal of one-time funding appropriated in FY 2021. This funding consisted of \$1,500,000 for increased collections and \$1,000,000 to assist with digitization, collection, and acquisitions.

Mayor's Proposed Budget

Increase: In Local funds, DCPL's budget proposal includes an increase of \$283,586 across multiple divisions to support projected salary, steps, and Fringe Benefits costs.

In Federal Grant funds, DCPL's proposed budget includes a net increase of \$1,184,097 and 0.8 Full-Time Equivalent (FTE) positions in the Library Services division to align the budget with projected grant awards.

In Special Purpose Revenue funds, the budget proposal includes a net increase of \$70,000 across multiple divisions to align the budget with projected revenues.

In Intra-District funds, the agency proposes a \$20,000 increase in the Agency Management division to align the budget with projected revenues.

Decrease: The Local funds budget proposal for DCPL reflects a \$200,000 decrease in the Library Services division to align the agency's resources with operational spending goals.

Enhance: The Local funds proposed budget includes enhancements of \$512,000 in the Business Operations division to support library services and operations, \$386,799 and 5.0 FTEs to support Lamond Riggs Operating Impact of Capital, and \$225,000 in one-time funding in the Business Operations division to support the 27th Library Digital Experience.

Reduce: DCPL's budget proposal reflects a reduction of \$731,000 across multiple divisions to recognize personal services cost savings.

District's Approved Budget

Enhance: In Local funds, DCPL's approved budget includes an increase of \$1,578,351 across multiple divisions to support projected personal services costs. In addition, to support special collections in the Library Services division, there is one-time funding of \$1,500,000.

Table 7: Interagency FTEs

FY 2023 Approved Full-Time Equivalents (FTEs)

Table GA0-7 contains the summary of FY 2023 Approved Budgeted Full-Time Equivalents (FTEs).

Table GA0-7

Total FY 2023 Approved Budgeted FTEs	9,531.6
Less: Interagency FTEs budgeted in this agency but employed by other agencies:	
TO0-Office of the Chief Technology Officer	(26.0)
Total Interagency FTEs budgeted in this agency, employed by other agencies	(26.0)
Add: Interagency FTEs budgeted in other agencies but employed by this agency:	
GD0-Office of the State Superintendent of Education	421.5
Total Interagency FTEs budgeted in other agencies, employed by this agency	421.5
Total FTEs employed by this agency	9,927.1

Total FTEs paid for by agency

FTEs paid by agency for but work elsewhere

FTEs paid elsewhere but work for agency

Total FTEs working at agency

For each agency that receives or sends interagency funding for at least 1 FTE, Table 7 identifies the agencies providing and/or receiving funds and for how many FTEs



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

Budget Data Tools

- 1) BUDGET LOOKUP TOOL
- 2) BUDGET DATA PIVOT TABLE
- 3) OTHER DASHBOARDS

Budget Lookup Tool

The budget lookup tool provides a new way to review the budget of each District agency. Use it to navigate through an agency's budget to see a detailed breakdown of what that budget is spent on (CSG) and how that program, activity, or service is funded (fund type).

Reset

Department of Health **Agency Name**

then "Show all values" on Agency Name

1

Agency

Department of Health

2

Program Title

Search Here

HEALTH REGULATION AND LICENSING ADMIN.

3

Activity Title

Search Here

HEALTH PROFESSIONAL LICENSE ADMIN | FOOD DRUG REGULATION AND COMM. HYGIENE | HEALTH CARE FACILITIES AND USE REGULATION

4

Service Title

Search Here

DO NOT CLICK! (no service title assigned)

5

CSG

Search Here

41 - CONTRACTUAL SERVICES - OTHER | 11 - REGULAR PAY - CONT FULL TIME | 14 - FRINGE BENEFITS - CURR | 12 -

Gross Funds:
15,510,980

Budget By CSG

41 - CONTRACTUAL SERVICES - OTHER | 11 - REGULAR PAY - CONT FULL TIME

Fund Type (Year-to-Year)

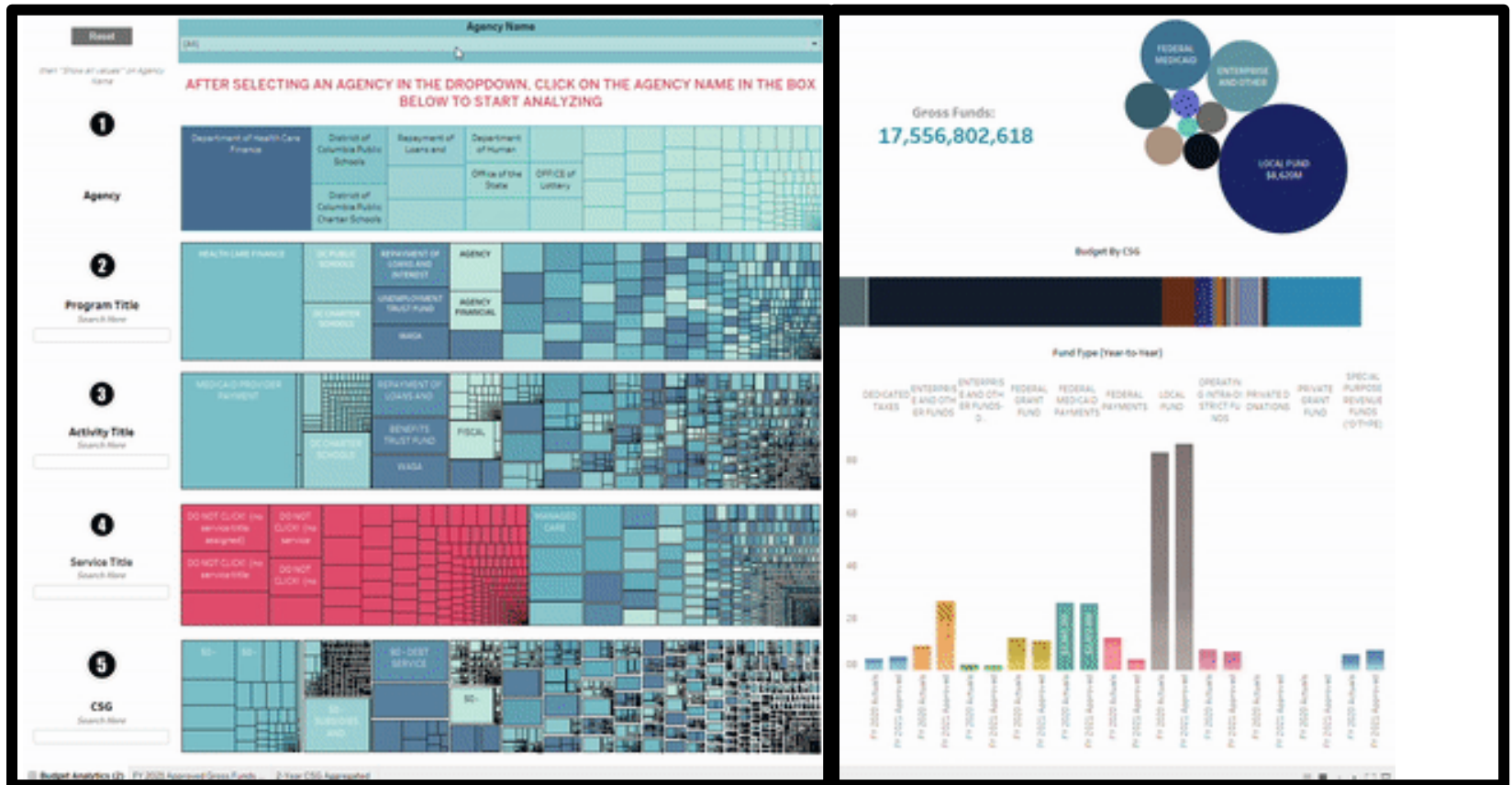
FEDERAL GRANT FUND | LOCAL FUND | SPECIAL PURPOSE REVENUE FUNDS ('0 TYPE)

\$0.0M | \$0.1M | \$0.0M | \$0.1M | \$8.6M | \$15.3M

FY 2020 Actuals | FY 2021 Approved | FY 2020 Actuals | FY 2021 Approved | FY 2020 Actuals | FY 2021 Approved

AFTER SELECTING AN AGENCY IN THE DROPPDOWN, CLICK ON THE AGENCY NAME IN THE BOX BELOW TO START ANALYZING

Budget Lookup Tool



Use the left-hand side to explore an agency's budget structure and identify the part of the budget you want to analyze.

Use the right-hand side to see the gross funds budget, breakdown by CSG, and a comparison of the budget in multiple fiscal years by fund type.

Budget Lookup Tool - Walkthrough

- How much money is budgeted for the administration of licenses for DC's 70,000 health professionals in FY 2022?
- Think of a question you would like to look up using the budget tool and type it in the chat.

What is a pivot table?

A pivot table provides an opportunity to look at a large data set in very specific ways.

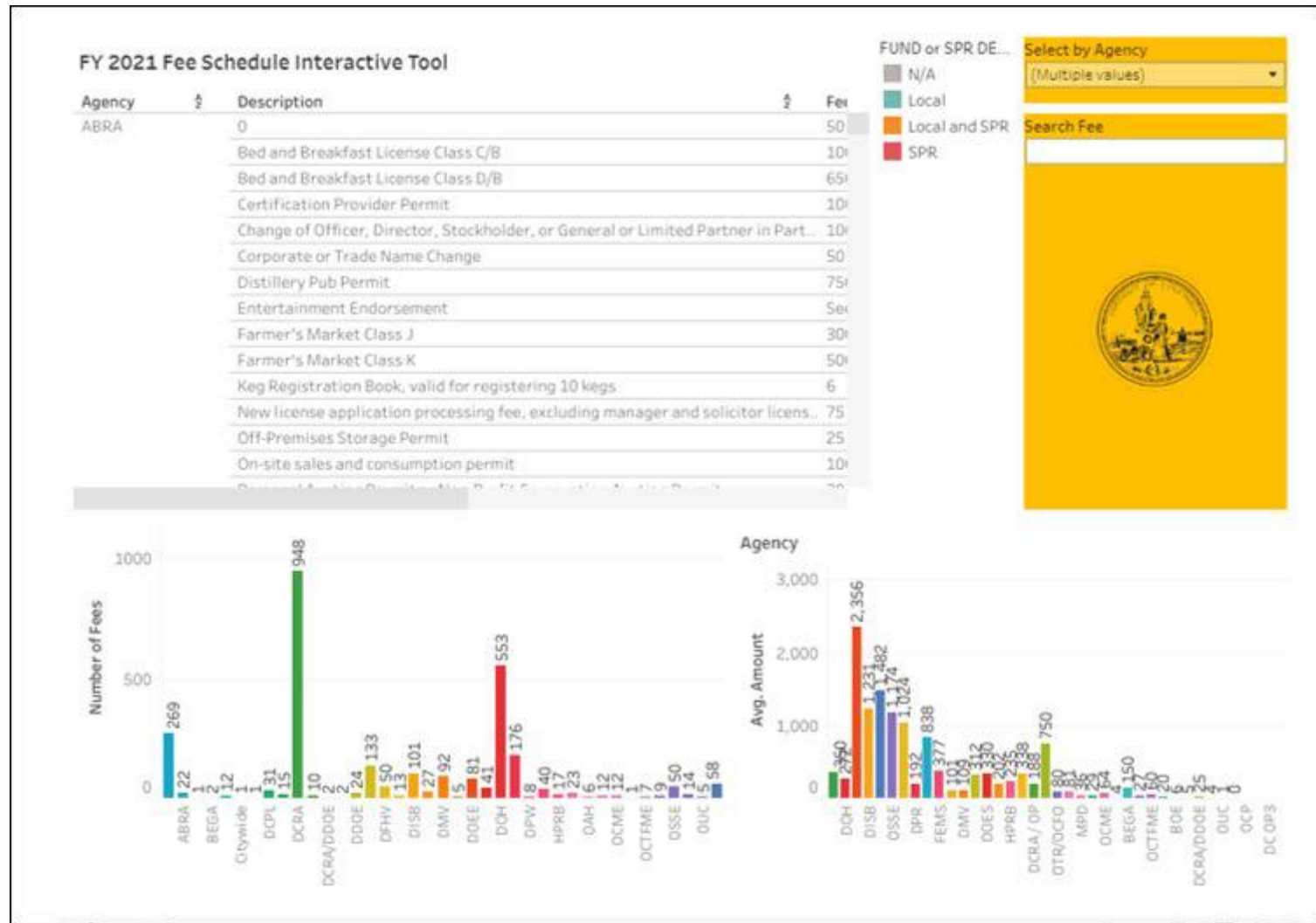
You decide:

- 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.)

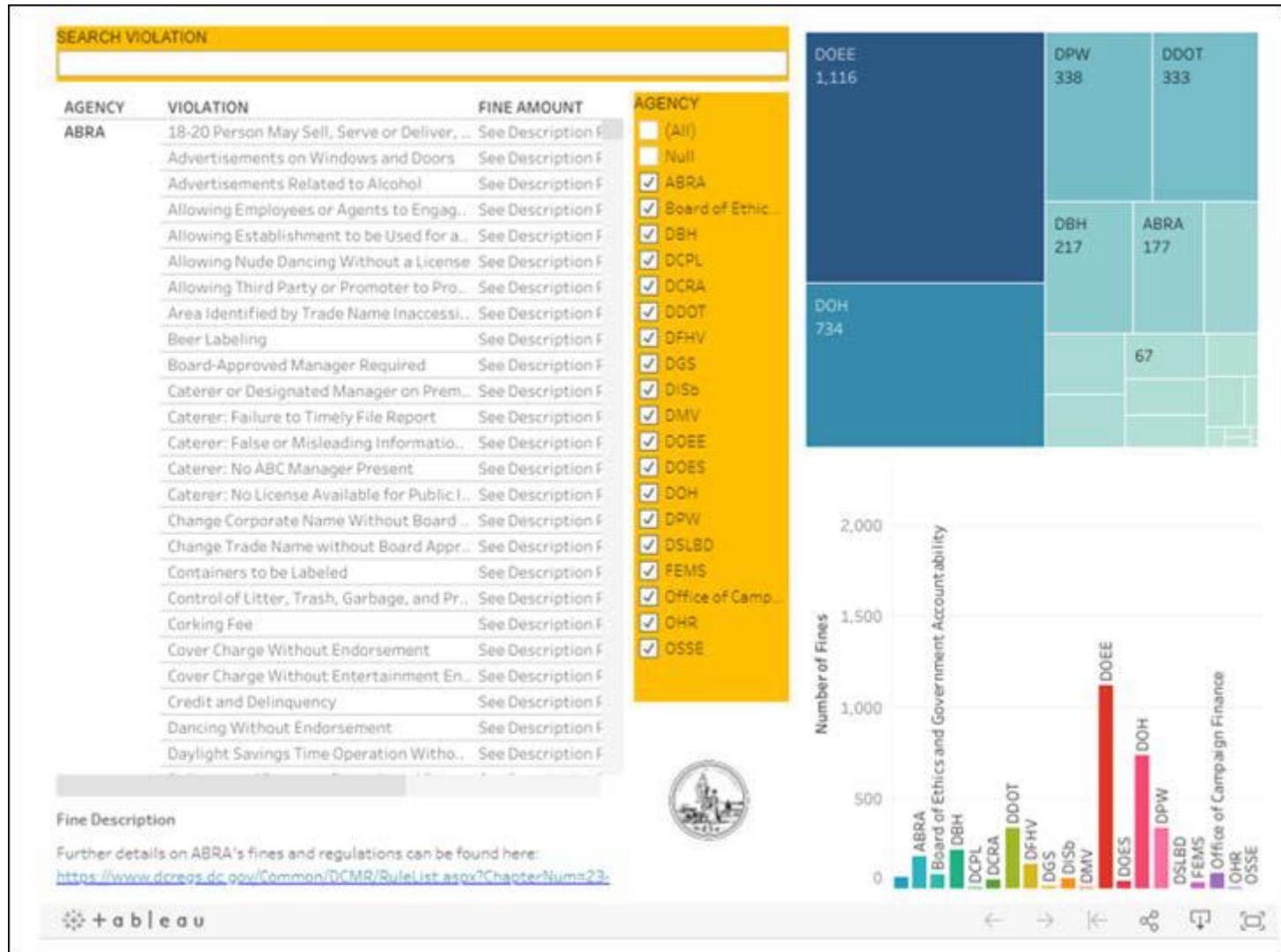
The screenshot shows an Excel spreadsheet with a pivot table. The pivot table is set to show data for the Committee on Human Services. The columns are Sum of FY 2021 Approved Budget, Sum of FY 2021 Revised Budget, and Sum of FY 2021 Expenditures. The rows are categorized by department and fund type. Three blue arrows point to the data, fields to add, and how to build the table.

Row Labels	Sum of FY 2021 Approved Budget	Sum of FY 2021 Revised Budget	Sum of FY 2021 Expenditures
AGO - Board of Ethics and Government Accountability	3,134,276	3,134,276	765,993
100 - LOCAL FUND	2,952,892	2,952,892	725,875
600 - SPECIAL PURPOSE REVENUE FUNDS ('O'TYPE)	181,384	181,384	40,118
JAO - Department of Human Services	609,933,995	631,995,994	177,845,192
100 - LOCAL FUND	419,713,591		
150 - FEDERAL PAYMENTS	0		
200 - FEDERAL GRANT FUND	169,294,054	172,458,088	27,206,129
250 - FEDERAL MEDICAID PAYMENTS	16,561,911	16,561,911	
450 - PRIVATE DONATIONS	0		
600 - SPECIAL PURPOSE REVENUE FUNDS ('O'TYPE)			
700 - OPERATING INTRA-DISTRICT FUNDS			
JMO - Department on Disability Services	193,942,107	197,170,333	24,863,238
100 - LOCAL FUND	131,048,076	131,048,076	11,349,261
200 - FEDERAL GRANT FUND	33,233,191	36,854,438	7,354,107
250 - FEDERAL MEDICAID PAYMENTS	14,513,225	14,513,225	2,778,010
600 - SPECIAL PURPOSE REVENUE FUNDS ('O'TYPE)	14,754,614	14,754,614	3,344,158
700 - OPERATING INTRA-DISTRICT FUNDS			
JRO - Office of Disability Rights			
100 - LOCAL FUND			
200 - FEDERAL GRANT FUND			
400 - PRIVATE GRANT FUND	0	0	0
450 - PRIVATE DONATIONS	0	0	0
700 - OPERATING INTRA-DISTRICT FUNDS	292,633	292,633	65,714

Fee Schedule Dashboard



Fine Schedule Dashboard



Common Budget Questions

Each year, the Office of the Budget Director submits a set of 6 questions to every District government agency. These questions collect a common set of information that allows for the same analysis to occur across agencies. And, by asking this question every year, it also allows for cross-year tracking and analysis.

- I. Grants and Contracts
- II. Intra-Districts (Buyer-side)
- III. Federal Grants and Payments
- IV. Reprogrammings
- V. Budget Crosswalks

All the office's budget and research resources can be found at www.dccouncilbudget.com

Budget Formulation and Approval

- All Council budget documents from [previous fiscal years](#)

Resources

- [Fiscal Impact Statements](#) issued by our office
- [Subject to Appropriations Reports](#)
- [Brown bag presentations on topics of interest to Council staff](#)
- [Blog posts](#)

Policy and Economic Research

- [Policy and Economic Impact Statements and other research issued by the office](#)

Interactive Dashboards

- [Current Fiscal Year Approved Budget](#)
- New dashboards coming soon.

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