

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer



Natwar M. Gandhi
Chief Financial Officer

OCT 31 2013

The Honorable Vincent C. Gray
Mayor of the District of Columbia
1350 Pennsylvania Avenue, N.W., Suite 600
Washington, D.C. 20004

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, N.W., Suite 504
Washington, D.C. 20004

SUBJECT: FY 2015 Current Services Funding Level Budget

Dear Mayor Gray and Chairman Mendelson:

I am pleased to transmit to you the FY 2015 Current Services Funding Level (CSFL) budget. The CSFL is a representation of the Local funds cost of operating District agencies in FY 2015 at the FY 2014 service levels without consideration for any new policy decisions.

The FY 2015 CSFL is \$6,457.5 million. After adjusting for an additional \$40.9 million in Workforce Investments, the surplus between the CSFL and the FY 2015 projected resources of \$6,518.3 million is \$19.9 million.

Please see the following attachments:

- *Attachment A:* FY 2013 Approved Budget, FY 2014 Approved Recurring Budget, and FY 2015 Current Services Funding Level – By Appropriation Title
- *Attachment B:* General Assumptions – FY 2015 Current Services Funding Level
- *Attachment C:* Specific Assumptions – FY 2015 Current Services Funding Level

I hope this document will assist the Mayor and the Council with your decisions in developing the FY 2015 budget. Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,



Natwar M. Gandhi
Chief Financial Officer

Enclosures

cc: Members of the Council of the District of Columbia
Allen Y. Lew, City Administrator
Jennifer Budoff, Budget Director, Council of the District of Columbia
Eric Goulet, Deputy Chief of Staff and Budget Director, Mayor's Office of Budget and Finance
Angell Jacobs, Deputy Chief Financial Officer and Chief of Staff, Office of the Chief Financial Officer
Gordon McDonald, Deputy Chief Financial Officer, Office of Budget and Planning

FY 2015 Budget Surplus

(\$ in millions)

FY 2015 Local Revenue

FY 2015 Local revenue estimate (September 2013 estimates) \$6,508.8

August Financial Plan Items (based on June revenue estimate)

Bond Issuance Costs 6.0

Indirect Cost Recovery (IDCR) 3.5

Subtotal, Financial Plan items \$9.5

FY 2015 Total Resources \$6,518.3

FY 2015 Current Services Funding Level \$6,457.5

FUNDING SURPLUS (Under Current Law): \$60.8

Memo: Increase of FY 2015 CSFL over FY 2014 Recurring: 2.7%

Workforce Investments (included in the Financial Plan but not the CSFL) \$40.9

ADJUSTED SURPLUS \$19.9

 **Government of the District of Columbia**
FY 2013 Approved Budget, FY 2014 Approved Recurring Budget and FY 2015 CSFL
By Appropriation Title
****Local Funds Only and Excluding Enterprise Funds****

AGENCY	FY 2013 APPROVED BUDGET	FY 2014 APPROVED BUDGET (Includes Subsequent Events)	REMOVAL OF ONE-TIME FUNDING	FY 2014 APPROVED RECURRING BUDGET	FY 2015 CSFL	FY 2014 RECURRING BUDGET vs FY 2015 CSFL	% Change
GOVERNMENTAL DIRECTION AND SUPPORT							
AA0 - Office of the Mayor	8,435,479	8,352,962	0	8,352,962	8,852,019	499,058	6.0%
AB0 - Council of the District of Columbia	21,006,559	20,956,559	0	20,956,559	22,255,367	1,298,808	6.2%
AC0 - Office of the District of Columbia Auditor	3,950,981	4,275,981	0	4,275,981	4,565,984	290,003	6.8%
AD0 - Office of the Inspector General	13,308,492	13,464,738	0	13,464,738	14,202,682	737,943	5.5%
AE0 - Office of the City Administrator	3,401,249	3,382,612	0	3,382,612	3,591,028	208,416	6.2%
AF0 - Contract Appeals Board	1,051,447	1,059,490	0	1,059,490	1,126,098	66,608	6.3%
AG0 - District of Columbia Board of Ethics and Government Accountability	979,000	1,255,283	0	1,255,283	1,302,464	47,181	3.8%
AL0 - Uniform Law Commission	0	50,000	0	50,000	50,000	0	0.0%
AM0 - Department of General Services	244,338,238	260,031,598	(389,175)	259,642,423	276,890,619	17,248,196	6.6%
AS0 - Office of Finance and Resource Management	19,373,140	19,664,604	0	19,664,604	19,931,213	266,609	1.4%
AT0 - Office of the Chief Financial Officer	100,305,798	106,743,180	(2,000,000)	104,743,180	110,204,429	5,461,249	5.2%
BA0 - Office of the Secretary	2,245,931	2,265,909	0	2,265,909	2,389,255	123,347	5.4%
BE0 - D. C. Department of Human Resources	7,536,269	7,414,801	0	7,414,801	8,100,922	686,121	9.3%
CB0 - Office of the Attorney General for the District of Columbia	58,687,900	59,971,573	0	59,971,573	62,784,236	2,812,664	4.7%
CG0 - Public Employee Relations Board	1,151,005	1,162,066	0	1,162,066	1,228,206	66,141	5.7%
CH0 - Office of Employee Appeals	1,468,441	1,479,993	0	1,479,993	1,570,426	90,433	6.1%
CJ0 - Office of Campaign Finance	2,601,045	2,628,515	0	2,628,515	2,798,476	169,961	6.5%
DL0 - Board of Elections	5,811,956	6,615,030	(2,443,100)	4,171,930	4,420,821	248,891	6.0%
DX0 - Advisory Neighborhood Commissions	893,680	902,378	(5,000)	897,378	911,612	14,234	1.6%
EA0 - Metropolitan Washington Council of Governments	407,943	428,311	0	428,311	428,311	0	0.0%
EF0 - Innovation Fund	0	15,000,000	(15,000,000)	0	0	0	N/A
JR0 - Office of Disability Rights	970,137	980,077	0	980,077	1,043,466	63,389	6.5%
PM0 - Tax Revision Commission	0	200,000	(200,000)	0	0	0	N/A

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By Appropriation Title
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PO0 - Office of Contracting and Procurement	8,970,555	11,731,155	(111,930)	11,619,225	12,769,332	1,150,107	9.9%
RJ0 - Captive Insurance Agency	2,429,757	1,753,071	0	1,753,071	1,795,145	42,074	2.4%
RK0 - D. C. Office of Risk Management	2,961,531	2,945,971	0	2,945,971	3,124,189	178,218	6.0%
TO0 - Office of the Chief Technology Officer	39,974,021	47,836,702	(2,340,166)	45,496,536	56,393,204	10,896,669	24.0%
Total, GOVERNMENTAL DIRECTION AND SUPPORT	552,260,552	602,552,558	(22,489,371)	580,063,187	622,729,505	42,666,319	7.4%
ECONOMIC DEVELOPMENT AND REGULATION							
BD0 - Office of Planning	6,558,587	6,480,878	0	6,480,878	6,808,827	327,949	5.1%
BJ0 - Office of Zoning	2,596,137	2,627,758	0	2,627,758	2,704,735	76,976	2.9%
BX0 - Commission on Arts and Humanities	11,089,642	10,807,016	(1,250,000)	9,557,016	9,602,585	45,569	0.5%
CF0 - Department of Employment Services	47,456,750	48,162,016	(470,924)	47,691,092	49,462,165	1,771,072	3.7%
CQ0 - Office of the Tenant Advocate	2,063,971	2,132,106	0	2,132,106	2,142,012	9,906	0.5%
CR0 - Department of Consumer and Regulatory Affairs	16,365,311	14,571,018	0	14,571,018	15,661,938	1,090,920	7.5%
DA0 - Real Property Tax Appeals Commission	1,663,264	1,684,101	0	1,684,101	1,749,390	65,289	3.9%
DB0 - Department of Housing and Community Development	12,591,210	11,053,937	0	11,053,937	11,400,092	346,156	3.1%
EB0 - Office of the Deputy Mayor for Planning and Economic Development	11,753,464	13,328,440	(250,000)	13,078,440	13,714,264	635,824	4.9%
EN0 - Department of Small and Local Business Development	5,276,440	7,463,614	(300,000)	7,163,614	7,240,549	76,935	1.1%
HP0 - Housing Production Trust Fund Subsidy	15,000,000	0	0	0	0	0	N/A
HY0 - Housing Authority Subsidy	14,213,276	38,963,276	0	38,963,276	38,963,276	0	0.0%
TK0 - Office of Motion Picture and Television Development	784,450	5,065,398	0	5,065,398	5,104,820	39,422	0.8%
Total, ECONOMIC DEVELOPMENT AND REGULATION	147,412,502	162,339,558	(2,270,924)	160,068,634	164,554,653	4,486,019	2.8%
PUBLIC SAFETY AND JUSTICE							
BNO - Homeland Security and Emergency Management Agency	2,006,892	2,026,818	0	2,026,818	2,085,250	58,433	2.9%
DV0 - Judicial Nomination Commission	0	65,000	(65,000)	0	0	0	N/A
FA0 - Metropolitan Police Department	462,390,328	476,289,295	(9,076,836)	467,212,459	474,021,266	6,808,807	1.5%



Government of the District of Columbia

FY 2013 Approved Budget, FY 2014 Approved Recurring Budget and FY 2015 CSFL

By Appropriation Title

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AGENCY	FY 2013 APPROVED BUDGET	FY 2014 APPROVED BUDGET (Includes Subsequent Events)	REMOVAL OF ONE-TIME FUNDING	FY 2014 APPROVED RECURRING BUDGET	FY 2015 CSFL	FY 2014 RECURRING BUDGET vs FY 2015 CSFL	% Change
FB0 - Fire and Emergency Medical Services Department	197,853,728	197,951,059	(335,000)	197,616,059	202,840,812	5,224,753	2.6%
FD0 - Police Officers' and Fire Fighters' Retirement System	96,314,000	110,766,000	0	110,766,000	110,766,000	0	0.0%
FH0 - Office of Police Complaints	2,091,473	2,110,487	0	2,110,487	2,192,481	81,994	3.9%
FJ0 - Criminal Justice Coordinating Council	448,969	515,568	0	515,568	526,107	10,539	2.0%
FK0 - District of Columbia National Guard	2,796,346	2,941,151	0	2,941,151	3,555,554	614,403	20.9%
FL0 - Department of Corrections	117,148,138	118,803,483	0	118,803,483	123,349,408	4,545,925	3.8%
FQ0 - Office of Deputy Mayor for Public Safety and Justice	11,144,403	17,783,086	(1,000,000)	16,783,086	16,905,642	122,556	0.7%
FR0 - Department Of Forensic Sciences	8,504,835	12,390,712	(30,000)	12,360,712	12,847,363	486,651	3.9%
FS0 - Office of Administrative Hearings	7,962,089	8,232,367	0	8,232,367	8,703,036	470,669	5.7%
FX0 - Office of the Chief Medical Examiner	7,834,365	8,789,575	0	8,789,575	9,225,501	435,926	5.0%
FZ0 - District of Columbia Sentencing and Criminal Code Revision Commission	1,388,813	1,406,556	0	1,406,556	1,401,315	(5,241)	-0.4%
UC0 - Office of Unified Communications	26,714,501	27,349,777	(125,000)	27,224,777	28,550,102	1,325,325	4.9%
Total, PUBLIC SAFETY AND JUSTICE	944,598,881	987,420,933	(10,631,836)	976,789,097	996,969,837	20,180,740	2.1%
PUBLIC EDUCATION SYSTEM							
CE0 - District of Columbia Public Library	42,026,849	52,099,941	0	52,099,941	55,728,198	3,628,257	7.0%
GA0 - District of Columbia Public Schools	646,175,908	644,437,107	0	644,437,107	657,473,322	13,036,215	2.0%
GB0 - Public charter School Board	1,076,000	1,161,000	0	1,161,000	1,161,000	0	0.0%
GC0 - Public Charter Schools	535,363,520	616,499,168	0	616,499,168	628,829,151	12,329,983	2.0%
GD0 - Office of the State Superintendent of Education	95,740,270	117,876,703	0	117,876,703	122,547,734	4,671,031	4.0%
GE0 - DC State Board of Education	0	866,475	0	866,475	890,555	24,080	2.8%
GG0 - University of the District of Columbia Subsidy Account	64,954,620	66,690,620	0	66,690,620	66,747,620	57,000	0.1%
GN0 - Non-Public Tuition	109,940,506	79,868,033	0	79,868,033	79,969,737	101,704	0.1%
GO0 - Special Education Transportation	91,190,275	86,687,702	0	86,687,702	93,562,426	6,874,724	7.9%
GW0 - Deputy Mayor for Education	2,302,857	1,826,134	0	1,826,134	1,917,749	91,615	5.0%



Government of the District of Columbia

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By Appropriation Title

****Local Funds Only and Excluding Enterprise Funds****

AGENCY	FY 2013 APPROVED BUDGET	FY 2014 APPROVED BUDGET (Includes Subsequent Events)	REMOVAL OF ONE-TIME FUNDING	FY 2014 APPROVED RECURRING BUDGET	FY 2015 CSFL	FY 2014 RECURRING BUDGET vs FY 2015 CSFL	% Change
GX0 - Teachers' Retirement System	6,407,000	31,636,000	0	31,636,000	31,636,000	0	0.0%
Total, PUBLIC EDUCATION SYSTEM	1,595,177,806	1,699,648,883	0	1,699,648,883	1,740,463,493	40,814,610	2.4%
HUMAN SUPPORT SERVICES							
AP0 - Office on Asian and Pacific Islander Affairs	780,168	785,382	0	785,382	822,646	37,264	4.7%
BG0 - Employees' Compensation Fund	19,821,822	20,021,412	0	20,021,412	20,221,002	199,590	1.0%
BH0 - Unemployment Compensation Fund	6,512,000	6,887,000	0	6,887,000	6,887,000	0	0.0%
BY0 - D. C. Office on Aging	16,619,722	25,956,561	(2,150,000)	23,806,561	24,118,122	311,561	1.3%
BZ0 - Office on Latino Affairs	2,684,852	2,694,665	0	2,694,665	2,750,374	55,709	2.1%
HA0 - Department of Parks and Recreation	34,067,390	34,850,259	0	34,850,259	37,219,650	2,369,391	6.8%
HC0 - Department of Health	88,378,588	69,402,061	(1,552,000)	67,850,061	68,534,742	684,681	1.0%
HG0 - Deputy Mayor for Health and Human Services	597,471	1,945,119	0	1,945,119	1,993,585	48,466	2.5%
HM0 - Office of Human Rights	2,192,757	2,594,630	0	2,594,630	2,699,650	105,019	4.0%
HT0 - Department of Health Care Finance	689,033,542	714,331,066	0	714,331,066	745,335,007	31,003,942	4.3%
JA0 - Department of Human Services	166,059,694	213,683,746	(6,644,810)	207,038,936	216,659,861	9,620,925	4.6%
JM0 - Department on Disability Services	54,375,694	55,203,840	0	55,203,840	57,202,098	1,998,259	3.6%
JY0 - Children and Youth Investment Collaborative	3,000,000	3,000,000	0	3,000,000	3,000,000	0	0.0%
JZ0 - Department of Youth Rehabilitation Services	106,383,989	104,890,300	0	104,890,300	109,332,399	4,442,099	4.2%
RL0 - Child and Family Services Agency	191,153,495	170,892,938	(455,190)	170,437,748	178,524,829	8,087,081	4.7%
RM0 - Department of Behavioral Health	167,877,172	204,829,672	0	204,829,672	219,713,138	14,883,466	7.3%
VA0 - Office of Veterans' Affairs	381,907	386,217	0	386,217	410,595	24,377	6.3%
Total, HUMAN SUPPORT SERVICES	1,549,920,262	1,632,354,868	(10,802,000)	1,621,552,868	1,695,424,697	73,871,830	4.6%
PUBLIC WORKS							
KA0 - Department of Transportation	65,182,139	76,713,299	(440,000)	76,273,299	79,390,661	3,117,362	4.1%
KC0 - Washington Metropolitan Area Transit Commission	125,706	125,706	0	125,706	125,706	0	0.0%

Government of the District of Columbia
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By Appropriation Title
Local Funds Only and Excluding Enterprise Funds

AGENCY	FY 2013 APPROVED BUDGET	FY 2014 APPROVED BUDGET (Includes Subsequent Events)	REMOVAL OF ONE-TIME FUNDING	FY 2014 APPROVED RECURRING BUDGET	FY 2015 CSFL	FY 2014 RECURRING BUDGET vs FY 2015 CSFL	% Change
KE0 - Washington Metropolitan Area Transit Authority	199,156,220	200,810,497	0	200,810,497	202,818,602	2,008,105	1.0%
KG0 - District Department of the Environment	14,796,308	17,200,357	(1,562,730)	15,637,627	16,203,964	566,337	3.6%
KT0 - Department of Public Works	104,047,190	111,484,274	(596,000)	110,888,274	122,093,711	11,205,437	10.1%
KV0 - Department of Motor Vehicles	24,329,622	27,152,679	0	27,152,679	28,074,037	921,359	3.4%
Total, PUBLIC WORKS	407,637,185	433,486,812	(2,598,730)	430,888,082	448,706,682	17,818,600	4.1%
FINANCING AND OTHER							
CP0 - Certificate of Participation	32,541,713	24,619,294	0	24,619,294	24,120,075	(499,219)	-2.0%
DO0 - Non-Departmental	9,000,000	3,000,000	0	3,000,000	3,000,000	0	0.0%
DS0 - Repayment of Loans and Interest	462,877,282	519,354,385	(659,834)	518,694,551	561,388,208	42,693,657	8.2%
ELO - Master Equipment Lease/Purchase Program	50,035,750	42,676,892	0	42,676,892	39,932,992	(2,743,900)	-6.4%
EZ0 - Convention Center Transfer-Dedicated Taxes	3,000,000	3,250,000	(250,000)	3,000,000	3,000,000	0	0.0%
PA0 - Pay-As-You-Go Capital Fund	4,270,000	18,860,219	(9,660,532)	9,199,687	9,199,687	0	0.0%
RH0 - District Retiree Health Contribution	107,800,000	107,800,000	0	107,800,000	94,300,000	(13,500,000)	-12.5%
SM0 - Schools Modernization Fund	8,625,713	11,862,513	0	11,862,513	11,411,712	(450,801)	-3.8%
SV0 - Emergency and Contingency Reserve Funds	750,000	5,500,000	0	5,500,000	5,500,000	0	0.0%
UP0 - Workforce Investments	0	59,442,279	0	59,442,279	0	(59,442,279)	-100.0%
ZA0 - Repayment of Interest on Short Term Borrowing	4,390,000	3,675,000	0	3,675,000	5,000,000	1,325,000	36.1%
ZB0 - Debt Service - Issuance Costs	6,000,000	6,000,000	0	6,000,000	6,000,000	0	0.0%
ZH0 - Settlements and Judgments	21,477,000	21,292,448	0	21,292,448	21,292,448	0	0.0%
ZZ0 - John A. Wilson Building Fund	4,193,080	4,494,500	0	4,494,500	4,469,127	(25,373)	-0.6%
Total, FINANCING AND OTHER	714,960,538	831,827,530	(10,570,366)	821,257,164	788,614,249	(32,642,915)	-4.0%
Grand Total	\$5,911,967,726	\$6,349,631,142	(\$59,363,227)	\$6,290,267,915	\$6,457,463,117	\$167,195,203	2.7%

 **Government of the District of Columbia**
General Assumptions - FY 2015 Current Services Funding Level (CSFL)
****Local Funds Only and Excluding Enterprise Funds****

General Assumptions

The following are the calculations for the general assumptions that were applied to nearly all District agencies in the FY 2015 CSFL:

1. **Removal of One-Time Items** – All FY 2014 one-time items were removed from the CSFL.
2. **Personal Services Growth Factor** – No growth factor was applied to Personal Services (PS) costs for FY 2015.
3. **Fringe Benefit Rate Adjustments (By Agency)** – FY 2015 fringe benefit rates were calculated using trend and comparative analysis.
4. **Consumer Price Index (CPI) Growth Factor: 2.4 Percent Year-over-Year (YoY) increase to Nonpersonal Services (NPS) costs (CSGs 20, 40, 41 and 70)** – The 2.4 percent inflation factor is based on the seasonally adjusted CPI for the Metropolitan DC region, provided by the Office of Revenue Analysis (ORA).
5. **FY 2014 COLA Impact** - This is to show the effect of FY 2013 COLA that was included in FY 2014 budget in Agency UP0 (Workforce Investments), for the agencies that have approved compensation agreements.
6. **FY 2015 COLA Impact** - This is to show the effect of FY 2015 COLA on the budget, for the agencies that have approved compensation agreements.

GENERAL ASSUMPTIONS	DESCRIPTION	APPLICABLE CSGs	AMOUNT
Removal of One-Time Funding	Deduction of all FY 2014 approved one-time costs.	Various	(59,363,227)
Fringe Benefit Rate Adjustment	Derived using trend and comparative analyses of prior year PS expenditure data. In certain cases, the fringe benefit rates applied in FY 2014 were deemed appropriate for FY 2015.	14	(2,800,636)
Consumer Price Index	Inflation Factor of 2.4% for the DC Metro Region applied to applicable Nonpersonal Services costs.	20,40,41, & 70	23,051,135
FY2014 COLA Impact	Impact of approved FY 2013 COLA in FY 2014.	11, 12 & 14	42,571,830
FY2015 COLA Impact	Impact of approved COLA in FY 2015.	11, 12 & 14	32,419,146
Grand Total			\$35,878,247

Specific Assumptions

The following are the calculations for the specific assumptions that were applied only to certain Comptroller Source Groups (CSGs) within a particular agency or within specific groups of agencies:

1. **Recurring Budget Items** – Where applicable, recurring budget items were identified to adjust CSGs 13 (Additional Gross Pay) and 15 (Overtime Pay). Recurring budget items for all other Personal Services CSGs were not adjusted in the FY 2015 CSFL.
2. **Vacancy Savings Adjustments (if applicable)** – There were no vacancy savings adjustments made to the FY 2015 CSFL.
3. **Fixed Cost Inflation Factor: YoY Increase to Fixed Costs (CSGs 30, 31, 32, 33, 34, and 35)** - The fixed costs for the FY 2015 CSFL were derived from cost estimates provided by the Department of General Services (DGS). The Office of Finance and Resource Management (OFRM) and the Office of the Chief Technology Officer (OCTO) will centrally manage these costs within their agency budgets.
4. **Medicaid Growth Factor: Percent Increase in Medicaid** – The Medicaid growth factor for the cost of health care services in the District provided by the Department of Health Care Finance and the public provider agencies generally fluctuates based on the prevailing conditions of the economy and changes in the federal government’s Medicaid policy. The rate of 4.4 percent was used to calculate baseline funding for Medicaid in the FY 2015 CSFL.
5. **Student Funding Formula Inflation Factor** – The funding formula was increased by 2.0 percent to account for inflationary costs that are generally associated with educating students in the District of Columbia Public Schools and Public Charter Schools.
6. **Debt Service Adjustments** – Projected adjustments were provided by the Office of Finance and Treasury.
7. **Operating Impact of Capital** – Projected adjustments for completed capital projects turned over to the agencies were provided by agencies.
8. **Reversal of One-Time Salary Lapse** - All FY 2014 items marked as One-time Salary Lapse Savings were added to the FY 2015 CSFL budget.
9. **Other Adjustments** - These adjustments were unique to a particular agency and did not meet the criteria of the other adjustment scenarios.

SPECIFIC ASSUMPTIONS	AMOUNT
Recurring Budget Items	2,661,621
Fixed Cost Inflation Factor	19,242,527
Medicaid Growth Factor	40,195,440
Student Funding Formula Inflation Factor	25,366,199
Debt Service Adjustments	40,324,737
Operating Impact of Capital	11,031,320
Reversal of One-Time Salary Lapse	12,620,991
Other Adjustments	(79,489,106)
Grand Total	\$71,953,728