
Non-Departmental Account

Table DO0-1

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
OPERATING BUDGET	\$0	\$0	\$301,880,769	\$16,124,962	-94.7
FTEs	0.0	0.0	0.0	0.0	N/A
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of Non-Departmental Account is to budget for anticipated costs that were not allocated to specific agencies during the development of the proposed budget to ensure that specific use requirements are met.

Summary of Services

Use of a Non-Departmental Account is a common practice to include specific costs in the budget, while providing the flexibility to project and allocate these costs. Use of a Non-Departmental Account improves budget formulation by ensuring that certain use criteria are met by agencies before the funds are released to those agencies.

The agency's FY 2023 approved budget is presented in the following tables:

FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table DO0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

Table DO0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
GENERAL FUND												
Local Funds	0	0	19,024	11,804	-7,220	-38.0	0.0	0.0	0.0	0.0	0.0	N/A
Special Purpose												
Revenue Funds	0	0	10,393	3,071	-7,322	-70.5	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	0	0	29,417	14,875	-14,542	-49.4	0.0	0.0	0.0	0.0	0.0	N/A
FEDERAL RESOURCES												
Federal Payments	0	0	272,464	1,250	-271,214	-99.5	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR FEDERAL RESOURCES	0	0	272,464	1,250	-271,214	-99.5	0.0	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	0	0	301,881	16,125	-285,756	-94.7	0.0	0.0	0.0	0.0	0.0	N/A

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2023 Approved Operating Budget, by Comptroller Source Group

Table DO0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

Table DO0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
50 - Subsidies and Transfers	0	0	301,881	16,125	-285,756	-94.7
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	301,881	16,125	-285,756	-94.7
GROSS FUNDS	0	0	301,881	16,125	-285,756	-94.7

*Percent change is based on whole dollars.

FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table DO0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table DO0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(1000) NON-DEPARTMENTAL										
(1100) Non-Departmental	0	0	13,143	14,875	1,732	0.0	0.0	0.0	0.0	0.0
(COV9) Corona Relief Funds	0	0	288,738	1,250	-287,488	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000)										
NON-DEPARTMENTAL	0	0	301,881	16,125	-285,756	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED										
OPERATING BUDGET	0	0	301,881	16,125	-285,756	0.0	0.0	0.0	0.0	0.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Program Description

Non-Departmental Account operates through the following program:

Non-Departmental - budgets for anticipated costs not allocated to agencies.

Program Structure Change

Non-Departmental Account has no program structure changes in the FY 2023 approved budget.

FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table DO0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

Table DO0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Approved Budget and FTE		19,024	0.0
Removal of One-Time Costs	Non-Departmental	-1,000	0.0
Removal of Non-Recurring ARPA Funding	Non-Departmental	-16,274	0.0
LOCAL FUNDS: FY 2023 Recurring Budget		1,750	0.0
Increase: To support the Cherry Blossom Festival	Non-Departmental	1,000	0.0

Table DO0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Mayor's Proposed Budget		2,750	0.0
Enhance: To support the District Government Paid Leave program (\$4,365k) and offset Non-Departmental revenue impact of Flavored Tobacco Product Prohibition legislation (\$2,977k)		7,342	0.0
Enhance: To support the National Cherry Blossom Festival (\$500k), matching grants to Non-Departmental the University of the District of Columbia (\$500k), Events D.C. programs (\$300k) (one-time)		1,300	0.0
Enhance: To support the DCPS Digital Equity initiative	Non-Departmental	412	0.0
LOCAL FUNDS: FY 2023 District's Approved Budget		11,804	0.0
FEDERAL PAYMENTS: FY 2022 Approved Budget and FTE		272,464	0.0
Removal of Non-Recurring ARPA Funding	Non-Departmental	-272,464	0.0
Enhance: ARPA-Municipal funding to support oversight, accountability, and efficiency-related initiatives	District Recovery Plan	1,250	0.0
FEDERAL PAYMENTS: FY 2023 Mayor's Proposed Budget		1,250	0.0
Reduce: To reallocate ARPA funding	District Recovery Plan	-1,250	0.0
Enhance: ARPA – Federal Municipal funds to support District Recovery Plan initiatives	Non-Departmental	1,250	0.0
FEDERAL PAYMENTS: FY 2023 District's Approved Budget		1,250	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Approved Budget and FTE		10,393	0.0
Decrease: To align budget with projected revenues	Non-Departmental	-10,393	0.0
Enhance: To align budget with projected revenues	Non-Departmental	4,813	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Mayor's Proposed Budget		4,813	0.0
Reduce: To align budget with projected revenues	Non-Departmental	-1,742	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 District's Approved Budget		3,071	0.0

GROSS FOR DO0 - NON-DEPARTMENTAL ACCOUNT **16,125** **0.0**

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget Changes

Table DO0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

Table DO0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$19,024,071	\$11,804,000	-38.0
Federal Payments	\$272,464,137	\$1,250,000	-99.5
Special Purpose Revenue Funds	\$10,392,561	\$3,070,962	-70.5
GROSS FUNDS	\$301,880,769	\$16,124,962	-94.7

Recurring Budget

The FY 2023 Local funds budget for Non-Departmental Account includes a reduction of \$1,000,000 to account for the removal of one-time funding appropriated in FY 2022 to support a matching grant for the National Cherry Blossom Festival.

The FY 2023 Local funds budget also includes a reduction of \$16,274,071 to account for the removal of ARPA - Federal Funds for Local Revenue Replacement funding appropriated in FY 2022, which included \$10,208,530 for DC Public Charter Schools Stabilization and \$6,065,541 for the Department of Buildings Establishment Act.

In Federal Payments, the FY 2023 budget includes a reduction of \$272,464,137 to account for the removal of ARPA Federal funds appropriated in FY 2022. This included \$152,000,000 in ARPA-Rental Assistance funding, \$70,464,137 of ARPA-County funds to cover non-FEMA eligible COVID assistance costs, and \$50,000,000 in ARPA-Home Owners Assistance to support oversight, accountability, and efficiency-related initiatives.

Mayor's Proposed Budget

Increase: The FY 2023 proposed budget for Non-Departmental Account includes an increase of \$1,000,000 to support the annual Cherry Blossom Festival.

Decrease: Non-Departmental Account's proposed Special Purpose Revenue (SPR) funds budget is initially adjusted to \$0 to remove the FY 2022 estimate of \$10,392,561 in unbudgeted funds.

Enhance: In SPR funds, otherwise unbudgeted FY 2023 revenues of \$4,812,544 are added so that the District has budget authority for the full amount of its certified revenues. This funding represents unbudgeted SPR funds revenue estimates for various agencies.

In Federal Payments, the FY 2023 budget includes an increase of \$1,250,000 from ARPA - Municipal funding to support oversight, accountability, and efficiency-related initiatives. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.

District's Approved Budget

Enhance: The Non-Departmental Account's approved Local funds budget includes multiple enhancements to assist the District in achieving its goals. An increase of \$4,365,000 will serve to support the District Government Paid Leave program. Another enhancement of \$2,977,000 will cover the fiscal impact of the Flavored Electronic Smoking Device Prohibition Amendment Act of 2021. The approved budget reflects a one-time increase of \$1,300,000, of which \$500,000 supports a matching grant for the National Cherry Blossom Festival, \$500,000 supports a matching grant for the University of the District of Columbia, and \$300,000 supports programs coordinated by Events DC. A final increase in the amount of \$412,000 will support the District of Columbia Public Schools Digital Equity initiative.

The approved Federal Payment funds budget for Non-Departmental reflects a reallocation of \$1,250,000 in ARPA – Federal Municipal funds to the Non-Departmental program from the District Recovery Plan program. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.

Reduce: The approved Local funds budget includes a reduction of \$1,250,000 to reflect the reallocation of ARPA – Federal Municipal funds from the District Recovery Plan program to the Non-Departmental program.

In Special Purpose Revenue funds, the budget includes a decrease of \$1,741,582 to align the budget with certified Special Purpose Revenue funds from various agencies.