

Workforce Investments Account

Table UP0-1

Description	FY 2021	FY 2022	FY 2023	FY 2024	% Change
	Actual	Actual	Approved	Approved	from FY 2023
OPERATING BUDGET	\$0	\$0	\$64,175,904	\$206,455,337	221.7
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 Workforce Investments Account is to fund compensation increases, for nonunion and union District employees, and any costs of reform initiatives.

Summary of Services

The District budgets an amount for Workforce Investments Account for pay increases and reforms that are expected in the budgeted year but are not finalized. Employees covered and dollar amounts vary from year to year, depending on what compensation changes are final or still outstanding. The Office of Budget and Planning develops estimates for the Workforce Investments Account budget in consultation with the D.C. Department of Human Resources, the Office of Labor Relations and Collective Bargaining, and the Office of the City Administrator.

The agency's FY 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table UP0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table UP0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents						
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change		
Appropriated Fund														
GENERAL FUND														
Local Funds	0	0	64,176	206,455	142,279	221.7	0.0	0.0	0.0	0.0	0.0	N/A		
TOTAL FOR														
GENERAL FUND	0	0	64,176	206,455	142,279	221.7	0.0	0.0	0.0	0.0	0.0	N/A		
GROSS FUNDS	0	0	64,176	206,455	142,279	221.7	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 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table UP0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table UP0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
11 - Regular Pay - Continuing Full Time	0	0	57,300	168,527	111,227	194.1
14 - Fringe Benefits - Current Personnel	0	0	6,876	24,406	17,530	255.0
SUBTOTAL PERSONAL SERVICES (PS)	0	0	64,176	192,933	128,757	200.6
50 - Subsidies and Transfers	0	0	0	13,522	13,522	N/A
SUBTOTAL NONPERSONAL SERVICES (NPS)	0	0	0	13,522	13,522	N/A
GROSS FUNDS	0	0	64,176	206,455	142,279	221.7

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table UP0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table UP0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) WORKFORCE INVESTMENTS										
(1100) Workforce Investments	0	0	64,176	206,455	142,279	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) WORKFORCE INVESTMENTS	0	0	64,176	206,455	142,279	0.0	0.0	0.0	0.0	0.0
TOTAL APPROVED OPERATING BUDGET	0	0	64,176	206,455	142,279	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 2024 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

Workforce Investments Account operates through the following program:

Workforce Investments – includes salary and benefits related to pay increases that are expected in the budgeted year but are not finalized.

Program Structure Change

Workforce Investments Account has no program structure changes in the FY 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table UP0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table UP0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		64,176	0.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		64,176	0.0
Increase: To align the budget with the projected funding for wage agreements	Workforce Investments	128,757	0.0
Enhance: To further account for pay increases (one-time)	Workforce Investments	58,573	0.0
LOCAL FUNDS: FY 2024 Mayor's Proposed Budget		251,506	0.0
Transfer-Out: Transfer (one-time in FY 2023) from the Workforce Investment Account to support the "Public Charter School Teacher Compensation" Subtitle of the FY 2024 BSA	Workforce Investments	-45,050	0.0
LOCAL FUNDS: FY 2024 District's Approved Budget		206,455	0.0
GROSS FOR UP0 - WORKFORCE INVESTMENTS ACCOUNT		206,455	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 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table UP0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table UP0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$64,175,904	\$206,455,337	221.7
GROSS FUNDS	\$64,175,904	\$206,455,337	221.7

Mayor's Proposed Budget

Increase: The FY 2024 proposed budget includes an increase of \$128,757,179 to align the budget with revised projected costs for potential union and non-union labor agreements.

Enhance: The proposed budget includes a one-time increase of \$58,572,698 for labor agreement costs.

District's Approved Budget

Transfer-Out: One-time transfer of \$45,050,444 in FY 2023 from the Workforce Investments Account to support the "Public Charter School Teacher Compensation" Subtitle of the FY 2024 BSA.