

Question 14:

Please provide a chart showing your agency's Council-approved original budget, revised budget (after reprogrammings, etc.), and actual spending, by program and activity. Please include total budget and break down the budget by funding source (federal, local, , special purpose revenue, or inta-District funds).

- A. Include any over-or under-spending. Explain any variances between fiscal year appropriations and actual expenditures for fiscal year 2018 and 2017 for each program and activity code.
- B. Attach the cost allocation plans for FY17 and FY18.
- C. In FY16 or FY17, did the agency have any federal funds that lapsed? If so, please provide a full accounting, including amounts, fund sources (e.g. grant name), and reason the funds were not fully expended.

See Response below: **A**

FY18

Expenditures through 12/31/17

1000 - AGENCY MANAGEMENT

CSG	Comptroller Source Group title	FY 2018 Approved Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	621,549.00	174,417.00	447,132.00	72%	Agency is on target in expending the FY 2018 appropriation.
0014	FRINGE BENEFITS - CURR PERSONNEL	110,014.00	30,718.00	79,296.00	72%	Agency is on target in expending the FY 2018 appropriation.
PERSONNEL SERVICES		731,563.00	205,135.00	526,428.00	72%	
0030	ENERGY, COMM AND BUILDING RENTALS	467.00	55.00	412.00	88%	Agency is on target in expending the FY 2018 appropriation. Agency is billed as the expenditures occur.
0031	TELEPHONE, TELEGRAPH, TELEGRAM, ETC.	45,657.00	-	45,657.00	100%	Telecommunication charges as billed by OCTO thus far in FY 2018. Agency is billed as the expenditures occur.
0032	RENTALS - LAND AND STRUCTURES	853,304.00	204,489.00	648,815.00	76%	Agency is on target in expending the FY 2018 appropriation. Agency is billed per the terms of the building lease.
0035	OCCUPANCY FIXED COSTS	24,924.00	839.00	24,085.00	97%	Agency is on target in expending the FY 2018 appropriation. Agency is billed per the terms of the building lease.
0040	OTHER SERVICES	302,000.00	62,649.00	239,351.00	79%	Agency is on target in expending the FY 2018 appropriation.
0070	EQUIPMENT	236,000.00	42,950.00	193,050.00	82%	Agency is on target in expending the FY 2018 appropriation.
NON-PERSONNEL SERVICES		1,462,352.00	310,982.00	1,151,370.00	79%	Agency is on target in expending the FY 2018 appropriation.
1000 - AGENCY MANAGEMENT TOTAL		2,193,915.00	516,117.00	1,677,798.00	76%	

100F - AGENCY FINANCIAL OPERATIONS

CSG	Comptroller Source Group title	Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	383,495.00	55,581.00	327,914.00	86%	Agency is on target in expending the FY 2018 appropriation.
0014	FRINGE BENEFITS - CURR PERSONNEL	67,879.00	12,026.00	55,853.00	82%	Agency is on target in expending the FY 2018 appropriation.
PERSONNEL SERVICES		451,374.00	67,607.00	383,767.00	85%	
100F - AGENCY FINANCIAL OPERATIONS TOTAL		451,374.00	67,607.00	383,767.00	85%	

2000 - OFFICE OF THE PEOPLES COUNSEL

CSG	Comptroller Source Group title	Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	3,969,722.00	887,428.00	3,082,294.00	78%	Agency is on target in expending the FY 2018 appropriation.
0013	ADDITIONAL GROSS PAY	-	20,322.00	(20,322.00)	0%	Terminal leave payments to the staff that has left the agency in FY
0014	FRINGE BENEFITS - CURR PERSONNEL	702,641.00	148,299.00	554,342.00	79%	Agency is on target in expending the FY 2018 appropriation.

Question 14: Please provide a table showing your agency's Council-approved original budget, revised budget (after reprogrammings, etc.), and actual spending, by program and activity, for fiscal years 2016, 2017, and the first quarter of 2018. For each program and activity, please include total budget and break down the budget by funding source (federal, local, special purpose revenue, or intra-district funds).

- A. Include any over- or under-spending. Explain variances between fiscal year appropriations and actual expenditures for fiscal years 2016 and 2017 for each program and activity code.
- B. Attach the cost allocation plans for FY17 and FY18.
- C. In FY16 or FY17, did the agency have any federal funds that lapsed? If so, please provide a full accounting, including amounts, fund sources (e.g. grant name), and reason the funds were not fully expended.

Response: A.

FY16:

Expenditures through 09/30/16

1000 - AGENCY MANAGEMENT

CSG	Comptroller Source Group title	FY 2016 Approved Budget	FY 2016 Revised Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	556,250.00	501,364.00	498,496.00	2,868.00	1%	Variance due to Vacant positions.
0014	FRINGE BENEFITS - CURR PERSONNEL	95,675.00	85,144.00	84,564.00	580.00	1%	Variance due to Vacant positions.
PERSONNEL SERVICES		651,925.00	586,508.00	583,060.00	3,448.00	1%	
0030	ENERGY, COMM AND BUILDING RENTALS	835.00	835.00	452.00	383.00	46%	Exp. as billed by DPW for automotive fuel.
0031	TELEPHONE, TELEGRAPH, TELEGRAM, ETC.	36,580.00	42,860.00	42,180.00	680.00	2%	Telecommunication charges as billed by OCTO in FY 2016.
0032	RENTALS - LAND AND STRUCTURES	1,206,496.00	634,496.00	633,733.00	763.00	0%	Expenditures based on the terms of the lease.
0040	OTHER SERVICES	308,272.00	303,404.00	295,514.00	7,890.00	3%	Agency needs were met and no additional funds were needed for Other Services and Charges.
0050	SUBSIDIES AND TRANSFERS	-	2,380,485.00	2,322,650.00	57,835.00	2%	The remaining balance for Subsidies and Charges category will be carried over to FY 2017 for refunds to the utility companies
0070	EQUIPMENT	157,000.00	219,748.00	217,972.00	1,776.00	1%	Agency did not need any additional funds at the year-end.
NON-PERSONNEL SERVICES		1,709,183.00	3,581,828.00	3,512,501.00	69,327.00	2%	
1000 - AGENCY MANAGEMENT TOTAL		2,361,108.00	4,168,336.00	4,095,561.00	72,775.00	2%	

100F - AGENCY FINANCIAL OPERATIONS

CSG	Comptroller Source Group title	FY 2016 Approved Budget	Revised Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	270,609.00	272,609.00	272,577.00	32.00	0%	Variance due to labor distribution charges.
0013	ADDITIONAL GROSS PAY	-	411.00	410.00	1.00	0%	
0014	FRINGE BENEFITS - CURR PERSONNEL	46,545.00	65,125.00	57,661.00	7,464.00	11%	Variance due to fringe benefit rate fluctuations.
PERSONNEL SERVICES		317,154.00	338,145.00	330,648.00	7,497.00	2%	
100F - AGENCY FINANCIAL OPERATIONS TOTAL		317,154.00	338,145.00	330,648.00	7,497.00	2%	

2000 - OFFICE OF THE PEOPLES COUNSEL

CSG	Comptroller Source Group title	FY 2016 Approved Budget	Revised Budget	Expenditures	Variance	% Unexpended	Explanation of Variance
0011	REGULAR PAY - CONT FULL TIME	3,387,147.00	3,371,401.00	3,367,758.00	3,643.00	0%	Variance due to vacant FTEs.
0013	ADDITIONAL GROSS PAY	-	188.00	898.00	(710.00)	0%	Terminal leave payments to the staff that has left the agency in FY 2016.
0014	FRINGE BENEFITS - CURR PERSONNEL	582,589.00	631,900.00	631,331.00	569.00	0%	Variance due to vacant FTEs.
PERSONNEL SERVICES		3,969,736.00	4,003,489.00	3,999,987.00	3,502.00	0%	

0020	SUPPLIES	40,124.00	43,224.00	32,071.00	11,153.00	26%	Agency's needs for supplies were met and no additional funds were needed.
0040	OTHER SERVICES	237,968.00	314,792.00	270,574.00	44,218.00	14%	Agency's needs for Other Services and Charges items were met and no additional funds were needed.
0041	CONTRACTUAL SERVICES	722,000.00	954,589.00	954,553.00	36.00	0%	Negligible variance.
NON-PERSONNEL SERVICES		1,000,092.00	1,312,605.00	1,257,198.00	55,407.00	4%	
2000 - OFFICE OF THE PEOPLES COUNSEL TOTAL		4,969,828.00	5,316,094.00	5,257,185.00	58,909.00	1%	
OPC FY 2016 TOTALS AS OF 09/30/16		7,648,090.00	9,822,575.00	9,683,394.00	139,181.00	1%	

Note: Agency's budget was revised to provide funding for refunds to the utility companies.

B. The agency does not submit cost allocation plans.