
Office of the Chief Financial Officer

www.cfo.dc.gov

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Table AT0-1

Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Approved	FY 2021 Approved	% Change from FY 2020
OPERATING BUDGET	\$153,660,663	\$164,602,777	\$199,839,465	\$198,896,956	-0.5
FTEs	942.0	958.3	1,028.0	1,028.0	0.0
CAPITAL BUDGET	\$12,722,752	\$13,107,229	\$46,569,036	\$13,383,380	-71.3
FTEs	12.0	52.0	50.0	52.0	4.0

The mission of the Office of the Chief Financial Officer (OCFO) is to provide financial management services to the government and the people of the District of Columbia to sustain the District's long-term fiscal and economic viability.

Summary of Services

The Office of the Chief Financial Officer provides enhanced fiscal and financial stability, accountability, and integrity for the Government of the District of Columbia. The OCFO ensures that District spending levels remain within approved budgets and available revenues for each fiscal year, so that spending deficits do not occur; maintains adequate cash balances; minimizes receivables balances; manages the District's debt and finances in a manner that provides optimal opportunities to maximize bond ratings and minimize the cost of borrowed capital; ensures that the ratio of total debt service to General Fund expenditures remains within a maximum of 12 percent; improves tax payment compliance by increasing collections from the accounts receivable balance and the non-filer population, as measured by percentage change in delinquent collections; develops and supports financial management systems that provide accurate and timely information; and produces the District's Comprehensive Annual Financial Report (CAFR) on time with an unqualified (clean) opinion.

The agency's FY 2021 approved budget is presented in the following tables:

FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AT0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table AT0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change*	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	% Change
GENERAL FUND												
Local Funds	130,130	135,246	144,908	143,909	-999	-0.7	846.0	856.6	911.0	908.0	-3.0	-0.3
Special Purpose Revenue Funds	15,636	18,327	43,622	45,339	1,717	3.9	51.0	54.8	61.0	70.0	9.0	14.8
TOTAL FOR GENERAL FUND	145,766	153,573	188,530	189,248	718	0.4	897.0	911.3	972.0	978.0	6.0	0.6
FEDERAL RESOURCES												
Federal Grant Funds	346	649	450	450	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR FEDERAL RESOURCES	346	649	450	450	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A
INTRA-DISTRICT FUNDS												
Intra-District Funds	7,548	10,381	10,859	9,199	-1,661	-15.3	45.0	47.0	56.0	50.0	-6.0	-10.7
TOTAL FOR INTRA-DISTRICT FUNDS	7,548	10,381	10,859	9,199	-1,661	-15.3	45.0	47.0	56.0	50.0	-6.0	-10.7
GROSS FUNDS	153,661	164,603	199,839	198,897	-943	-0.5	942.0	958.3	1,028.0	1,028.0	0.0	0.0

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private), Special Purpose Revenue type and Intra-District agreement, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table AT0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table AT0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
11 - Regular Pay - Continuing Full Time	88,277	90,250	97,165	98,052	887	0.9
12 - Regular Pay - Other	1,835	1,965	1,259	1,341	82	6.5
13 - Additional Gross Pay	417	638	51	51	0	0.0
14 - Fringe Benefits - Current Personnel	20,013	21,297	20,752	21,198	446	2.2
15 - Overtime Pay	561	569	25	25	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	111,103	114,719	119,252	120,667	1,415	1.2
20 - Supplies and Materials	246	306	402	333	-69	-17.1
40 - Other Services and Charges	9,715	12,251	14,165	13,441	-725	-5.1

Table AT0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Percentage Change*
41 - Contractual Services - Other	31,367	36,049	64,168	63,014	-1,154	-1.8
50 - Subsidies and Transfers	0	20	430	0	-430	-100.0
70 - Equipment and Equipment Rental	1,230	1,257	1,422	1,442	20	1.4
SUBTOTAL NONPERSONAL SERVICES (NPS)	42,557	49,884	80,587	78,230	-2,357	-2.9
GROSS FUNDS	153,661	164,603	199,839	198,897	-943	-0.5

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AT0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(1000) AGENCY MANAGEMENT										
(1010) Personnel	2,182	2,247	2,143	2,218	76	13.9	14.9	16.0	17.0	1.0
(1015) Training and Employee Development	477	459	452	488	37	2.8	2.8	3.0	3.0	0.0
(1020) Contracting and Procurement	1,667	1,863	1,744	1,895	151	11.9	12.9	13.0	13.0	0.0
(1030) Property Management	1,330	1,345	1,423	1,437	14	8.6	8.5	9.0	9.0	0.0
(1060) Legal Services	2,529	2,667	2,634	2,711	78	13.3	13.6	15.0	15.0	0.0
(1080) Communications	201	204	164	161	-3	1.0	0.9	1.0	1.0	0.0
(1090) Performance Management	1,916	2,039	2,551	2,801	249	8.4	11.2	12.0	14.0	2.0
SUBTOTAL (1000) AGENCY MANAGEMENT	10,303	10,823	11,110	11,712	602	59.9	64.8	69.0	72.0	3.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	822	876	948	949	1	6.6	6.7	7.0	7.0	0.0
(120F) Accounting Operations	497	601	684	682	-2	5.7	5.6	6.0	6.0	0.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	1,319	1,477	1,632	1,631	-1	12.3	12.3	13.0	13.0	0.0
(2000) FINANCIAL OPERATIONS AND SYSTEMS										
(2100) Operations and Administration	984	1,020	1,059	1,111	52	6.6	6.6	7.0	7.0	0.0
(2200) Accounting Operations	1,981	1,690	2,012	1,977	-35	16.1	15.0	16.0	15.0	-1.0
(2300) Financial Policies and Procedures	672	638	656	638	-18	3.8	3.8	4.0	4.0	0.0
(2500) Financial Control and Reporting	3,706	3,663	3,770	3,668	-103	24.7	24.4	26.0	26.0	0.0
(2600) Benefits Administration	995	1,118	1,238	1,258	20	7.9	8.3	9.0	9.0	0.0
(2700) Payroll Disbursements and Wage Reporting	4,877	7,128	6,049	6,060	12	31.1	32.7	34.0	34.0	0.0
SUBTOTAL (2000) FINANCIAL OPERATIONS AND SYSTEMS	13,214	15,258	14,783	14,711	-72	90.3	90.8	96.0	95.0	-1.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(3000) BUDGET DEVELOPMENT AND EXECUTION										
(3100) Executive Direction and Support	1,275	1,115	1,257	1,239	-18	5.7	5.6	6.0	6.0	0.0
(3400) Financial Planning and Analysis	1,185	1,286	1,315	1,315	0	8.6	7.5	8.0	8.0	0.0
(3700) Operating Budget	2,715	2,948	2,907	3,000	94	19.9	19.8	21.0	21.0	0.0
(3800) Capital Budget/ CIP	851	833	840	772	-69	5.7	5.6	6.0	5.0	-1.0
SUBTOTAL (3000) BUDGET DEVELOPMENT AND EXECUTION	6,026	6,182	6,319	6,326	7	39.9	38.6	41.0	40.0	-1.0
(4000) RESEARCH AND ANALYSIS										
(4100) Executive Direction and Support	730	779	781	769	-11	2.8	2.8	3.0	3.0	0.0
(4300) Revenue Estimation	1,422	1,447	1,353	1,596	242	8.6	8.5	9.0	9.0	0.0
(4500) Economic Development	978	825	1,115	0	-1,115	4.8	5.6	6.0	0.0	-6.0
(4700) Legislative and Fiscal Analysis	819	863	801	855	55	4.8	4.7	5.0	5.0	0.0
(4800) Economic Affairs	1,176	1,212	1,225	1,482	257	6.6	6.6	7.0	8.0	1.0
SUBTOTAL (4000) RESEARCH AND ANALYSIS	5,125	5,126	5,274	4,702	-573	27.6	28.2	30.0	25.0	-5.0
(5000) TAX ADMINISTRATION										
(5100) Executive Direction and Support	4,117	4,580	4,946	4,976	30	19.0	19.8	21.0	21.0	0.0
(5200) External Customer Service Information	9,115	10,049	11,171	10,482	-689	84.5	104.4	111.0	99.0	-12.0
(5300) Recorder of Deeds	2,541	2,515	3,588	3,449	-139	23.7	23.5	25.0	24.0	-1.0
(5400) Real Property Tax Administration	10,826	11,287	11,519	11,823	304	96.9	89.3	95.0	105.0	10.0
(5500) Tax Audits and Investigations	11,801	11,693	11,067	10,867	-200	85.3	93.0	99.0	91.0	-8.0
(5600) Revenue Accounting	2,423	2,162	2,518	2,781	263	17.1	17.0	19.5	20.5	1.0
(5700) Receipts and Delinquent Collections	19,490	20,244	34,111	32,496	-1,614	194.6	192.8	205.5	196.5	-9.0
SUBTOTAL (5000) TAX ADMINISTRATION	60,313	62,530	78,920	76,876	-2,045	521.1	539.7	576.0	557.0	-19.0
(6000) INFORMATION TECHNOLOGY										
(6100) Information Technology Support	27,639	29,182	36,294	35,909	-385	74.1	65.8	70.0	86.0	16.0
SUBTOTAL (6000) INFORMATION TECHNOLOGY	27,639	29,182	36,294	35,909	-385	74.1	65.8	70.0	86.0	16.0
(7000) FINANCE AND TREASURY										
(7100) Executive Direction and Support	1,051	1,370	1,130	1,338	208	5.7	5.6	6.0	7.0	1.0
(7200) Debt Management	1,085	1,101	1,142	1,220	78	5.7	5.6	6.0	6.0	0.0
(7300) Cash Management and Investments	8,576	10,853	10,853	11,063	210	9.5	9.4	10.0	11.0	1.0
(7400) Disbursements	1,556	2,186	2,217	2,451	233	6.6	6.6	7.0	7.0	0.0
(7500) Cash Receipts and Accounting	3,883	3,856	3,936	4,016	80	36.8	35.1	39.0	37.0	-2.0
(7600) Asset Management for Special Programs	3,304	3,993	6,484	6,473	-11	17.7	20.6	26.0	29.0	3.0
(7700) Central Collection Unit (CCU)	5,975	6,296	14,835	14,835	0	15.1	15.4	18.0	18.0	0.0
(7800) OFT - Economic Development Finance	0	0	0	684	684	0.0	0.0	0.0	4.0	4.0
SUBTOTAL (7000) FINANCE AND TREASURY	25,430	29,656	40,598	42,080	1,482	97.2	98.4	112.0	119.0	7.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020	Actual FY 2018	Actual FY 2019	Approved FY 2020	Approved FY 2021	Change from FY 2020
(8000) INTEGRITY AND OVERSIGHT										
(8100) Audit Services	3,018	3,065	3,350	3,397	47	11.2	11.2	13.0	13.0	0.0
(8200) Security Integrity Oversight	484	504	1,559	662	-897	8.6	8.5	8.0	3.0	-5.0
(8300) Investigations	790	801	0	892	892	0.0	0.0	0.0	5.0	5.0
SUBTOTAL (8000) INTEGRITY AND OVERSIGHT	4,292	4,369	4,909	4,950	41	19.8	19.7	21.0	21.0	0.0
TOTAL APPROVED OPERATING BUDGET	153,661	164,603	199,839	198,897	-943	942.1	958.3	1,028.0	1,028.0	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 2021 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

The Office of the Chief Financial Officer operates through the following 9 programs:

Financial Operations and Systems – carries out the District's accounting operations, including critical functions such as District-wide General Ledger accounting, financial reporting, and pay and retirement services. The program produces the CAFR, which shows the District's financial position at the end of each fiscal year. The program also develops accounting policies and procedures; policies that support the System of Accounting and Reporting (SOAR), the District's formal book of record; and policies and procedures for other areas of financial management throughout the OCFO.

This program contains the following 6 activities:

- **Operations and Administration** – provides leadership, general program management, personnel, procurement, automated accounting system access security, fixed asset accountability, and other logistical support services to Office of Financial Operations and Systems staff for general accounting services; specialized accounting systems management; payroll; financial reporting; accounting policies and procedures; and benefits administration for employees, agencies, and District leaders for their use in decision-making. Additionally, this activity provides citizens with financial information so that they can keep abreast of the District's financial position;
- **Accounting Operations** – provides District-wide General Ledger accounting in order to maintain the official automated book of record on which the financial position of the District is ascertained for the District's elected and appointed leaders, Congress, District agencies (directors, financial managers, and employees), public and private financial communities, and the general public. This activity ensures timely and accurate information on the District's financial position and facilities to decision-makers;
- **Financial Policies and Procedures** – provides recorded references for standard government accounting practices (policies and theories) and guidelines for operation (procedures and process flows) of the District's daily accounting functions and the supporting automated system of record to ensure that accounting and financial managers and their staff follow the District's financial policy and procedures;
- **Financial Control and Reporting** – provides statements of financial position for the Mayor, Council of the District of Columbia, Congress, District managers, national bond-rating agencies, and the general public to enable informed decisions based on timely and accurate financial information;

- **Federal Annuitant Benefits Administration** – provides accurate and timely annuity payments and related benefits to former and retired federal law enforcement officers; and
- **Payroll Disbursements and Wage Reporting** – provides a record of compensation and related payments to District employees with accurate and timely paychecks.

Budget and Planning (Budget Development and Execution) – prepares, monitors, analyzes, and executes the District government’s budget, including operating, capital, and enterprise funds, in a manner that facilitates fiscal integrity and maximizes services to taxpayers. This program also provides advice to policy-makers on the District government’s budget and has the primary responsibility for ensuring that the budget is balanced at the time of budget formulation, and maintaining that balance throughout the year as the budget is executed.

This program contains the following 4 activities:

- **Executive Direction and Support** – provides general program management, leadership, technical assistance, and support services to Office of Budget and Planning staff and other District government personnel facilitating financial planning, budgetary performance, and cost analysis to enable them to make effective decisions and achieve strategic goals. This activity also provides citizens with information on District finances;
- **Financial Planning and Analysis** – monitors and analyzes the District’s budget and expenditures; provides technical support for the District’s Anti-Deficiency Board; provides technical support of system applications to District staff; and coordinates and monitors the District’s Financial Review Process (FRP) by ensuring the timely submission of agencies’ FRP reports, which include expenditure forecasts. This activity also develops and reports on budget revisions, intra-District modifications, and monthly operating budget expenditures; analyzes and forecasts compensation costs; provides historical information for bond issuance statements; provides supporting budget documentation to auditors; and prepares the District’s five-year Financial Plan for the budget books;
- **Operating Budget Formulation and Development** – provides the framework for formulation of the District’s annual operating budget; publishes the operating budget on behalf of the Mayor and the District; executes the operating budget during the fiscal year; monitors agency spending, including analysis of spending pressures; reviews and approves federal and private grant budget authority requests from District agency heads; and provides other financial and budgetary services to the Mayor, Council, and other stakeholders on a timely and accurate basis enabling District officials to make informed decisions on allocations of District operating resources among policy priorities; and
- **Capital Budget Formulation and Development** – provides the framework for formulation of the District’s 6-year capital budget; publishes the capital budget on behalf of the Mayor and the District; executes the capital budget during the fiscal year; provides detailed reviews of available capital financing and aligns such financing with the District’s annual capital funds budget authority within the debt cap; and provides other financial and budgetary services to the Mayor and Council on a timely and accurate basis to enable them to make informed decisions on District capital resources.

Revenue Analysis (Research and Analysis) – provides revenue estimates, revenue policy analysis, and analysis supporting economic development. The Office of Revenue Analysis (ORA) services include the preparation of (i) analyses of revenue sources and development of quarterly revenue estimates that set the hard budget constraint for the District of Columbia budget; (ii) fiscal impact statements, which provide estimates of direct costs to the four-year Financial Plan; (iii) periodic reports on economic and revenue trends and the monthly Economic Indicators for the District of Columbia; (iv) the chapter on revenue in each annual Budget and Financial Plan that is prepared by the District of Columbia; and (v) special studies, including on metropolitan and nationwide household tax burden comparisons, a bi-annual Tax Expenditure Study detail on statutory provisions of District taxes, a running historical update of major changes in District revenue laws, an Annual Revenue Data Book, and the monthly Cash Report of District tax collections.

This program contains the following 4 activities:

- **Executive Direction and Support** – provides general program management, leadership, technical assistance, and support services to staff including research and analytical services on revenue and economic data and analysis of fiscal and administrative impacts to decision-makers;
- **Revenue Estimation** – provides economic and revenue data and analysis and District tax structure data and analysis to the Mayor, Council, and Congress so that they can have timely and quality information for policy formulation and decision-making;
- **Legislative and Fiscal Analysis** – provides legislative fiscal impact analysis for the Mayor, the Council, and Congress so that they can have timely and quality information for policy formulation and decision-making; and
- **Economic Affairs** – develops and presents documents detailing the economic and revenue affairs of the District of Columbia to components of the OCFO, the Mayor, the Council, and Congress so that they can have timely and quality information for policy formulation and decision-making.

Tax and Revenue (Tax Administration) – provides fair, efficient, and effective administration of the District’s business, income, excise, and real property tax laws.

This program contains the following 7 activities:

- **Executive Direction and Support** – provides general program management, leadership, and support services to the Tax Administration program so that it can coordinate comprehensive tax services for District taxpayers and ensure that the District is collecting the accurate amount of tax revenue;
- **External Customer Service, Information, and Education** – provides customer service through walk-in and telephone customer service centers, which assist approximately 300,000 taxpayers annually. This activity also consists of developing and distributing public tax forms; supporting various electronic tax filing and payment options, including electronic self-service and account management functions; initiating and responding to mail correspondence with taxpayers; and tax registration and certification services;
- **Recorder of Deeds** – provides support for the transfer and titling of real property in the District and responds to requests for title documents from individuals and real estate title industries;
- **Real Property Tax Administration** – provides for the assessment and billing of real property taxes and first-level assessment appeals;
- **Tax Audits and Investigations** – enforces tax compliance by identifying potential non-filers and performing other tax compliance checks to ensure that the District is collecting the correct amount of tax payments due from all taxpayers. This activity also identifies and investigates cases of tax fraud;
- **Revenue Accounting** – provides for the proper accounting of and reporting on revenue collections and supports issuance of tax refunds; and
- **Receipts and Delinquent Collections** – provides for the processing of more than one million tax returns annually and the recording and prompt deposit of billions of dollars in tax payments. This activity includes collections of delinquent tax payments.

Information Technology – provides for the development and maintenance of state-of-the-art financial information systems to support the District of Columbia’s payroll, pension, accounting, tax, budget, treasury, and web-based financial reporting systems. The principal objectives of the program are to maintain accurate systems, modify systems in response to the changing needs of the District, and maintain compliance with federal, state, and local regulations.

Finance and Treasury – provides management of the financial assets and liabilities of the Government of the District of Columbia. This includes investing, collecting, safekeeping, disbursing, recording, and acquiring District financial resources. The program area includes the Office of Economic Development Finance.

This program contains the following 8 activities:

- **Executive Direction and Support** – provides leadership, strategic direction, and administrative support services to department managers and employees so that they can achieve organizational and individual performance results;
- **Debt and Grants Management** – provides for the issuance of bonds, notes, and other financing vehicles for the District so that it can finance capital infrastructure projects and help ensure seasonal cash needs, and manages the cash and accounting of District agencies' federal grant drawdowns;
- **Cash Management and Investments** – provides for the management of the cash resources of the District so that the District can meet its cash obligations and maximize its return on investments;
- **Disbursement Management** – provides check-printing and disbursement services for District agencies so that they can fulfill their payment obligations;
- **Cash Receipts and Accounting** – provides revenue collection services, including cashiering at various District sites, and provides for the management of banking services for all District agencies;
- **Asset Management for Special Programs** – provides for the management of the District-run pension plans, college savings plan, and unclaimed property;
- **Central Collection Unit** – consolidates several District agency collection programs into the OCFO to pursue the collection of outstanding debts owed to the District; and
- **Economic Development** – the Office of Economic Development Finance (EDF) provides analysis of the fiscal, economic, financial and administrative impact on real estate projects to the Chief Financial Officer, the Mayor, the Deputy Mayor for Planning and Economic Development, and the Council so that they can effectively assess economic development initiatives and ensure maximum economic benefit to the city. EDF oversees all Tax Increment Financing (TIF) and Payment-in-Lieu-of-Taxes (PILOT) projects into which the District enters; provides guidance on changes in development policy options and long-term financial expectations; reviews legislative proposals that include tax abatements or exemptions and provides an advisory tax abatement financial analysis (TAFA) for submission to Council; coordinates with ORA to provide fiscal impact analyses on proposed tax-supported financings, land transfers, and economic development projects; and represents the OCFO on the boards of Events DC (formerly the Washington Convention and Sports Authority) and Destination D.C.

Integrity and Oversight – maintains the accountability, integrity, and efficiency of the District of Columbia's financial management and tax administration systems. Through its audit and investigative activities, this program provides the Chief Financial Officer with independent reviews and appraisals of OCFO operations and maintains the highest standards of integrity and security of OCFO employees.

This program contains the following 3 activities:

- **Audit Services** – provides audit and review services to assist the District's financial managers to ensure the integrity, efficiency, and effectiveness of District programs; manages the review and response to external audit reports; and coordinates District single audits and management letter comments for District agencies so that they can improve operations;
- **Security Integrity Oversight** – provides security and integrity oversight for the OCFO by administering the OCFO's emergency response program and conducting integrity probes and integrity awareness presentations aimed at detecting and preventing fraud and other misconduct in OCFO programs; and maintains public confidence in the integrity of the OCFO by investigating alleged misconduct by OCFO employees and conducting background investigations to determine suitability for employment. This investigative service provides reports to OCFO management so that they can take administrative action as appropriate; and
- **Investigations**– maintains public confidence in the integrity of the OCFO by investigating alleged misconduct by OCFO employees, as well as by conducting background investigations to determine suitability for employment. This investigative service provides reports to OCFO management so that they can take administrative action as appropriate.

Agency Management – provides for administrative support and the required tools to achieve operational and programmatic results. This program is standard for all agencies using performance-based budgeting.

Agency Financial Operations – provides comprehensive and efficient financial management services to, and on behalf of, District agencies so that the financial integrity of the District of Columbia is maintained. This program is standard for all agencies using performance-based budgeting.

Program Structure Change

The Office of the Chief Financial Officer has no program structure changes in the FY 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table AT0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

Table AT0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2020 Approved Budget and FTE		144,908	911.0
Removal of One-Time Costs	Tax Administration	-430	0.0
LOCAL FUNDS: FY 2021 Recurring Budget		144,478	911.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	4,441	5.0
Increase: To align resources with operational spending goals	Multiple Programs	1,195	0.0
Reduce: To realize programmatic cost savings in personal and nonpersonal services	Multiple Programs	-6,169	-8.0
LOCAL FUNDS: FY 2021 Mayor's Proposed Budget		143,944	908.0
Reduce: To realize programmatic cost savings in nonpersonal services	Multiple Programs	-35	0.0
LOCAL FUNDS: FY 2021 District's Approved Budget		143,909	908.0
FEDERAL GRANT FUNDS: FY 2020 Approved Budget and FTE		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2021 Mayor's Proposed Budget		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2021 District's Approved Budget		450	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Approved Budget and FTE		43,622	61.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	1,097	9.0
Increase: To align budget with projected revenues	Finance and Treasury	620	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Mayor's Proposed Budget		45,339	70.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 District's Approved Budget		45,339	70.0
INTRA-DISTRICT FUNDS: FY 2020 Approved Budget and FTE		10,859	56.0
Decrease: To align budget with projected revenues	Multiple Programs	-1,661	-6.0
INTRA-DISTRICT FUNDS: FY 2021 Mayor's Proposed Budget		9,199	50.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2021 District's Approved Budget		9,199	50.0
GROSS FOR AT0 - OFFICE OF THE CHIEF FINANCIAL OFFICER		198,897	1,028.0

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

FY 2021 Approved Budget Changes

The Office of the Chief Financial Officer's (OCFO) approved FY 2021 gross budget is \$198,896,956, which represents a less than 1.0 percent decrease from its FY 2020 approved gross budget of \$199,839,465. The budget is comprised of \$143,908,982 in Local funds, \$450,000 in Federal Grant funds, \$45,339,334 in Special Purpose Revenue funds, and \$9,198,640 in Intra-District funds.

Recurring Budget

The FY 2021 budget for OCFO includes a reduction of \$429,651 to account for the removal of one-time funding appropriated in FY 2020. This enhancement was comprised of \$348,000 to support the tax refund associated with the Charter School Property Tax Clarification Amendment Act of 2019 and \$81,651 to support the tax refund associated with tax abatement for National Association of Pen Women.

Mayor's Proposed Budget

Increase: In Local funds, OCFO's proposed budget includes an increase of \$4,440,784 to support agency-wide salary, step, and Fringe Benefit adjustments across several agency programs. This increase also supports an additional 5.0 Full-Time Equivalents (FTEs). Additionally, the proposal includes a net increase of \$1,194,726, primarily in Contractual Services, to properly align spending with the agency's operations.

In Special Purpose Revenue funds, the proposed budget is increased by \$1,096,735, which will support 9.0 additional FTEs as well as projected salary step and Fringe Benefit adjustments across multiple programs. The proposed budget also includes an increase of \$620,247 to align the budget with anticipated revenues, which will primarily be used to support contractual costs in the Finance and Treasury program.

Decrease: In Intra-District funds, the proposed budget includes a net decrease of \$1,660,851 and 6.0 FTEs primarily in the Office of Finance and Treasury due to the modification of a Memorandum of Understanding (MOU) with the Other Post-Employment Benefits Administration.

Reduce: OCFO's proposed Local funds budget reflects a reduction of \$6,169,384 and 8.0 FTEs that accounts for savings in personal and nonpersonal services across multiple programs.

District's Approved Budget

Reduce: The approved Local funds budget for the Office of the Chief Financial Officer includes a reduction of \$35,114 to realize programmatic costs savings in Other Services and Charges across multiple programs.