

(AT0) OFFICE OF THE CHIEF FINANCIAL OFFICER

MISSION

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

BACKGROUND

In accordance with the independent status of the District's Chief Financial Officer, the OCFO exercises independent control and management oversight over the District's financial systems, including SOAR, the Modernized Integrated Tax System (MITS), CFOSolve, and all other related and subsidiary systems. The OCFO is charged with the responsibility for maintaining and operating the District's independent financial systems to support the Mayor, the Council, and Congress.

CAPITAL PROGRAM OBJECTIVES

The OCFO maintains the integrity and reliability of the District's financial systems by maintaining independence in its relationships with program staff and assuring that systems modifications are transparent and auditable. This is accomplished by ensuring the financial systems can be maintained and supported by the OCFO workforce. This is a core function and cannot be outsourced to other parts of the government.

RECENT ACCOMPLISHMENTS

Highlights of our achievements include the District receiving and maintaining the first AAA rating for Income Tax Secured Revenue Bonds from the major rating agencies, an unprecedented 21st consecutive year of budget surpluses, and the Comprehensive Annual Financial Report (CAFR) submitted with an unqualified opinion and no material weaknesses.

In August 2014 the CFO presented the OCFO strategic plan with 24 strategic initiatives supporting 7 key objectives. As plan initiatives are completed, new goals and projects are put forward. In April 2017, the CFO presented the updated OCFO strategic plan featuring 25 strategic initiatives. Three capital projects - the completion of MITS, the replacement of the accounting and budget systems, and the implementation of the Capital Asset Replacement System - are included in the plan as strategic initiatives. In addition, the OCFO has a strategic initiative to provide support and financial analysis to WMATA, which is an ongoing effort.

Elements on this page of the Agency Summary include:

- **Funding Tables:** Past budget allotments show the allotment balance, calculated as allotments received to date less all obligations (the sum of expenditures, encumbrances, intra-District advances and pre-encumbrances). Agencies are allowed to encumber and pre-encumber funds up to the limit of a capital project's budget authority, which might be higher than allotments received to date. For this reason, a negative balance on a project sheet does not necessarily indicate overspending or an anti-deficiency violation. A negative balance is permitted in this calculation of remaining allotment authority.
- **Additional Appropriations Data (\$000):** Provides a summary of the budget authority over the life of the project. The table can be read as follows:
 - **Original 6-Year Budget Authority:** Represents the authority from the fiscal year in which budget was first appropriated through the next 5 years.
 - **Budget Authority Through FY 2023 :** Represents the lifetime budget authority, including the 6-year budget authority for FY 2018 through FY 2023.
 - **FY 2018 Budget Authority Revisions:** Represents the changes to the budget authority as a result of reprogramming, redirections and rescissions (also reflected in Appendix F) for the current fiscal year.
 - **6-Year Budget Authority Through FY 2023 :** This is the total 6-year authority for FY 2018 through FY 2023 including changes from the current fiscal year.
 - **Budget Authority Request Through FY 2024 :** Represents the 6-year budget authority for FY 2019 through FY 2024.
 - **Increase (Decrease) :** This is the change in 6-year budget requested for FY 2019 - FY 2024 (change in budget authority is shown in Appendix A).
- **Estimated Operating Impact:** If a project has operating impacts that the agency has quantified, the effects are summarized in the respective year of impact.
- **FTE Data (Total budget in FTE Table might differ from actual budget due to rounding):** Provides the number for Full-Time Equivalent (FTE) employees approved as eligible to be charged to capital projects by, or on behalf of, the agency. Additionally, it provides the total budget for these employees (Personal Services), the non personnel portion of the budget in the agency's capital plan, and the percentage of the agency CIP budget from either expense category.
- **Facility Location Map:** For those agencies with facilities projects, a map reflecting projects and their geographic location within the District of Columbia.

(Dollars in Thousands)

Funding By Phase - Prior Funding						Proposed Funding							
Phase	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total	
(01) Design	21,807	21,807	0	0	0	0	0	0	0	0	0	0	
(02) SITE	8,720	8,720	0	0	0	0	0	0	0	0	0	0	
(03) Project Management	18,219	17,244	116	0	859	0	0	0	0	0	0	0	
(04) Construction	21,326	21,326	0	0	0	0	0	0	0	0	0	0	
(05) Equipment	248,725	235,090	1,117	3	12,515	0	0	0	0	0	0	0	
(06) IT Requirements Development/Systems Design	77,417	56,636	6,895	0	13,886	13,900	25,200	41,500	18,500	10,000	0	109,100	
TOTALS	396,214	360,823	8,127	3	27,261	13,900	25,200	41,500	18,500	10,000	0	109,100	

Funding By Source - Prior Funding						Proposed Funding							
Source	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total	
GO Bonds - New (0300)	352,704	331,571	5,114	3	16,016	0	0	0	0	0	0	0	
Pay Go (0301)	12,642	6,747	2,281	0	3,614	0	0	0	0	0	0	0	
Equipment Lease (0302)	7,605	7,605	0	0	0	0	0	0	0	0	0	0	
Alternative Financing (0303)	15,111	14,900	6	0	206	0	0	0	0	0	0	0	
Short-Term Bonds – (0304)	8,152	0	727	0	7,425	13,900	25,200	41,500	18,500	10,000	0	109,100	
TOTALS	396,214	360,823	8,127	3	27,261	13,900	25,200	41,500	18,500	10,000	0	109,100	

Additional Appropriation Data

First Appropriation FY	1998
Original 6-Year Budget Authority	323,060
Budget Authority Through FY 2023	507,322
FY 2018 Budget Authority Changes	
Capital Reprogramming FY 2018 YTD	-8
6-Year Budget Authority Through FY 2023	507,314
Budget Authority Request Through FY 2024	505,314
Increase (Decrease)	-2,000

Estimated Operating Impact Summary

Expenditure (+) or Cost Reduction (-)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Year Total
Personnel Services	187	637	657	678	699	0	2,859
Contractual Services	709	5,041	5,022	5,000	4,979	5,679	26,430
IT	146	0	0	0	0	0	146
TOTAL	1,041	5,679	5,679	5,679	5,679	5,679	29,434

Full Time Equivalent Data

Object	FTE	FY 2019 Budget	% of Project
Personal Services	26.0	3,706	26.7
Non Personal Services	0.0	10,194	73.3

AT0-BF304-DCSRP - SOAR MODERNIZATION

Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Implementing Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Project No: BF304
Ward:
Location: DISTRICT-WIDE
Facility Name or Identifier: INFORMATION TECHNOLOGY
Status: New
Useful Life of the Project: 15
Estimated Full Funding Cost: \$91,000,000

Description:
This project will implement major enhancements and improvements to the District’s General Ledger System by completely replacing the current R-STARS (SOAR) accounting system with a modern, web-based system utilizing industry best practices.

Justification:
The current application is 17 years old and must be replaced.

Progress Assessment:
New project

Related Projects:
BF301C - SOAR Modernization
BF303C - Modernized Budget Analytics

(Dollars in Thousands)

Funding By Phase - Prior Funding						Proposed Funding						
Phase	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
(06) IT Requirements Development/Systems Design	0	0	0	0	0	3,000	21,000	38,500	18,500	10,000	0	91,000
TOTALS	0	0	0	0	0	3,000	21,000	38,500	18,500	10,000	0	91,000

Funding By Source - Prior Funding						Proposed Funding						
Source	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
Short-Term Bonds – (0304)	0	0	0	0	0	3,000	21,000	38,500	18,500	10,000	0	91,000
TOTALS	0	0	0	0	0	3,000	21,000	38,500	18,500	10,000	0	91,000

Additional Appropriation Data	
First Appropriation FY	2018
Original 6-Year Budget Authority	91,000
Budget Authority Through FY 2023	91,000
FY 2018 Budget Authority Changes	0
6-Year Budget Authority Through FY 2023	91,000
Budget Authority Request Through FY 2024	91,000
Increase (Decrease)	0

Estimated Operating Impact Summary								
Expenditure (+) or Cost Reduction (-)		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
No estimated operating impact								

Milestone Data			Projected	Actual
Environmental Approvals				
Design Start (FY)	10/1/2018			
Design Complete (FY)	03/30/2019			
Construction Start (FY)	04/1/2019			
Construction Complete (FY)	09/30/2023			
Closeout (FY)	12/31/2024			

Full Time Equivalent Data			
Object	FTE	FY 2019 Budget	% of Project
Personal Services	0.0	0	0.0
Non Personal Services	0.0	3,000	100.0

AT0-CSP08-INTEGRATED TAX SYSTEM MODERNIZATION

Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Implementing Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Project No: CSP08
Ward:
Location: DISTRICT-WIDE
Facility Name or Identifier: INFORMATION TECHNOLOGY
Status: Ongoing Subprojects
Useful Life of the Project: 10
Estimated Full Funding Cost: \$78,320,000

Description:

This project will completely modernize and refine the District's tax systems to bring them in line with industry best practices and add new functionality in the areas of compliance; collections; case management; individual, business and property tax collection; and processing and accounting. The tax system modernization will be achieved in stages to replace individual components starting with the case management module, real property system, and eventually the core tax management system.

This project represents a modernization of the Integrated Tax System (ITS). The current system will require a technology refresh, particularly on the reporting and middle-ware tools, to take advantage of web-based technologies that were not available when the system was installed. This will require replacement of the SAND and the Crystal server-based systems currently in use for report and query building as well as supporting platform software and related applications. This investment will allow the core underlying system to remain in place, while simplifying maintenance requirements and allowing for further consolidation of servers and reduced bandwidth requirements.

Justification:

The first phase replaced the real property tax module, to address and reduce the risk of fraud and mismanagement by leveraging superior internal controls and industry best practices implemented in the replacement system. In addition, the new case management system provides intelligent case analytics, and review and analyses abilities that have increased tax compliance and collection, further resulting in increased revenues. The implementation of phases 1 & 2 have resulted in the capture of new tax revenue that is being recognized as Paygo transfers from the general fund to the capital project. This capital budget will help offset the project's costs.

Progress Assessment:

We are now in phase 3 and implementing the third new module

Related Projects:

CSP09 - Integrated Tax System (ITS) Modernization

(Dollars in Thousands)

Funding By Phase - Prior Funding						Proposed Funding						
Phase	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
(06) IT Requirements Development/Systems Design	71,420	53,392	6,832	0	11,196	6,900	0	0	0	0	0	6,900
TOTALS	71,420	53,392	6,832	0	11,196	6,900	0	0	0	0	0	6,900

Funding By Source - Prior Funding						Proposed Funding						
Source	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
GO Bonds - New (0300)	53,420	47,124	4,551	0	1,744	0	0	0	0	0	0	0
Pay Go (0301)	12,000	6,267	2,281	0	3,452	0	0	0	0	0	0	0
Short-Term Bonds -- (0304)	6,000	0	0	0	6,000	6,900	0	0	0	0	0	6,900
TOTALS	71,420	53,392	6,832	0	11,196	6,900	0	0	0	0	0	6,900

Additional Appropriation Data

First Appropriation FY	2007
Original 6-Year Budget Authority	34,400
Budget Authority Through FY 2023	78,320
FY 2018 Budget Authority Changes	0
6-Year Budget Authority Through FY 2023	78,320
Budget Authority Request Through FY 2024	78,320
Increase (Decrease)	0

Estimated Operating Impact Summary

Expenditure (+) or Cost Reduction (-)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Year Total
Contractual Services	0	5,041	5,022	5,000	4,979	5,679	25,721
TOTAL	0	5,041	5,022	5,000	4,979	5,679	25,721

Milestone Data

	Projected	Actual
Environmental Approvals		
Design Start (FY)		01/1/2009
Design Complete (FY)	01/1/2010	06/1/2010
Construction Start (FY)		06/1/2010
Construction Complete (FY)	07/30/2019	
Closeout (FY)	12/31/2019	

Full Time Equivalent Data

Object	FTE	FY 2019 Budget	% of Project
Personal Services	26.0	3,706	53.7
Non Personal Services	0.0	3,194	46.3

AT0-CSP10-IT SYSTEM UPGRADES

Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Implementing Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Project No: CSP10
Ward:
Location: DISTRICT-WIDE
Facility Name or Identifier: INFORMATION TECHNOLOGY
Status: New
Useful Life of the Project: 10
Estimated Full Funding Cost: \$1,500,000

Description:

This project will provide the necessary budget to support the Office of the Chief Financial Officer's central IT system. IT systems infrastructure refers to the composite hardware, software, network resources and services required for the existence, operation and management of an enterprise IT environment. It allows for the delivery of IT solutions and services to our employees and District citizens, is internal to the District and is deployed within our facilities.

Justification:

This project will maintain the systems required to support OCFO IT needs, for both hardware and software.

Progress Assessment:

New project

Related Projects:

N/A

(Dollars in Thousands)

Funding By Phase - Prior Funding						Proposed Funding						
Phase	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
(06) IT Requirements Development/Systems Design	0	0	0	0	0	500	1,000	0	0	0	0	1,500
TOTALS	0	0	0	0	0	500	1,000	0	0	0	0	1,500

Funding By Source - Prior Funding						Proposed Funding						
Source	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
Short-Term Bonds -- (0304)	0	0	0	0	0	500	1,000	0	0	0	0	1,500
TOTALS	0	0	0	0	0	500	1,000	0	0	0	0	1,500

Additional Appropriation Data

First Appropriation FY	2018
Original 6-Year Budget Authority	3,500
Budget Authority Through FY 2023	3,500
FY 2018 Budget Authority Changes	0
6-Year Budget Authority Through FY 2023	3,500
Budget Authority Request Through FY 2024	1,500
Increase (Decrease)	-2,000

Estimated Operating Impact Summary

Expenditure (+) or Cost Reduction (-)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
No estimated operating impact							

Milestone Data

	Projected	Actual
Environmental Approvals		
Design Start (FY)	01/1/2019	
Design Complete (FY)	09/1/2019	
Construction Start (FY)	01/1/2020	
Construction Complete (FY)	09/30/2021	
Closeout (FY)	12/31/2021	

Full Time Equivalent Data

Object	FTE	FY 2019 Budget	% of Project
Personal Services	0.0	0	0.0
Non Personal Services	0.0	500	100.0

AT0-BF303-MODERNIZED BUDGET ANALYTICS

Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Implementing Agency: OFFICE OF THE CHIEF FINANCIAL OFFICER (AT0)
Project No: BF303
Ward:
Location: DISTRICT-WIDE
Facility Name or Identifier: INFORMATION TECHNOLOGY
Status: New
Useful Life of the Project: 15
Estimated Full Funding Cost: \$9,700,000

Description:

This project will provide the District government with an improved process for formulating complex budgets (operating, revenue and capital) and the peripheral data associated with budgets (wards, classifications of projects, on-line publishing etc.). The initiative will build the business analytics platform by providing a consolidated view of budget and financial information within the different business units and agencies. The initiative will allow the government and its citizens to track the District's budget health through enhanced data visualizations, charts, and datasets. The initiative will create and publish dashboards on agency and project budgets, revenue forecasts and collections, performance against budget, capital project management and other business performance metrics.

Justification:

Agencies currently work with various spreadsheets and external databases prior to either uploading the information into the current Budget Formulation Application (BFA) or reentering the same information into BFA. The new budget system can be utilized for complete budget functionality - planning, formulation and execution, along with improved reporting and analytics.

Progress Assessment:

New project

Related Projects:

BF301C - SOAR Modernization
BF304C - DCSRP SOAR Modernization

(Dollars in Thousands)

Funding By Phase - Prior Funding						Proposed Funding						
Phase	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
(06) IT Requirements Development/Systems Design	0	0	0	0	0	3,500	3,200	3,000	0	0	0	9,700
TOTALS	0	0	0	0	0	3,500	3,200	3,000	0	0	0	9,700

Funding By Source - Prior Funding						Proposed Funding						
Source	Allotments	Spent	Enc/ID-Adv	Pre-Enc	Balance	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
Short-Term Bonds -- (0304)	0	0	0	0	0	3,500	3,200	3,000	0	0	0	9,700
TOTALS	0	0	0	0	0	3,500	3,200	3,000	0	0	0	9,700

Additional Appropriation Data

First Appropriation FY	2018
Original 6-Year Budget Authority	9,700
Budget Authority Through FY 2023	9,700
FY 2018 Budget Authority Changes	0
6-Year Budget Authority Through FY 2023	9,700
Budget Authority Request Through FY 2024	9,700
Increase (Decrease)	0

Estimated Operating Impact Summary

Expenditure (+) or Cost Reduction (-)	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	6 Yr Total
No estimated operating impact							

Milestone Data

	Projected	Actual
Environmental Approvals		
Design Start (FY)	12/1/2018	
Design Complete (FY)	09/30/2019	
Construction Start (FY)	10/1/2019	
Construction Complete (FY)	09/30/2021	
Closeout (FY)	12/31/2021	

Full Time Equivalent Data

Object	FTE	FY 2019 Budget	% of Project
Personal Services	0.0	0	0.0
Non Personal Services	0.0	3,500	100.0