
Office of the Chief Financial Officer

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Table AT0-1

Description	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Approved	Approved	from FY 2019
OPERATING BUDGET	\$148,119,667	\$153,660,663	\$188,464,822	\$199,839,465	6.0
FTEs	942.8	942.0	1,023.0	1,028.0	0.5

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 2020 approved budget is presented in the following tables:

FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AT0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

Table AT0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*		Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
GENERAL FUND													
Local Funds	124,908	130,130	133,877	144,908	11,031	8.2		841.9	846.0	911.0	911.0	0.0	0.0
Special Purpose Revenue Funds	14,688	15,636	45,431	43,622	-1,808	-4.0		54.5	51.0	64.0	61.0	-3.0	-4.7
TOTAL FOR GENERAL FUND	139,596	145,766	179,307	188,530	9,223	5.1		896.4	897.0	975.0	972.0	-3.0	-0.3
FEDERAL RESOURCES													
Federal Grant Funds	362	346	450	450	0	0.0		0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR FEDERAL RESOURCES	362	346	450	450	0	0.0		0.0	0.0	0.0	0.0	0.0	N/A
INTRA-DISTRICT FUNDS													
Intra-District Funds	8,162	7,548	8,708	10,859	2,152	24.7		46.4	45.0	48.0	56.0	8.0	16.7
TOTAL FOR INTRA-DISTRICT FUNDS	8,162	7,548	8,708	10,859	2,152	24.7		46.4	45.0	48.0	56.0	8.0	16.7
GROSS FUNDS	148,120	153,661	188,465	199,839	11,375	6.0		942.8	942.0	1,023.0	1,028.0	5.0	0.5

*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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table AT0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table AT0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
11 - Regular Pay - Continuing Full Time	84,865	88,277	94,125	97,165	3,040	3.2
12 - Regular Pay - Other	1,607	1,835	1,343	1,259	-84	-6.2
13 - Additional Gross Pay	524	417	51	51	0	0.0
14 - Fringe Benefits - Current Personnel	18,755	20,013	21,073	20,752	-321	-1.5
15 - Overtime Pay	453	561	25	25	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	106,203	111,103	116,618	119,252	2,635	2.3

Table AT0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
20 - Supplies and Materials	246	246	481	402	-80	-16.6
40 - Other Services and Charges	11,269	9,715	13,181	14,165	984	7.5
41 - Contractual Services - Other	28,202	31,367	56,758	64,168	7,410	13.1
50 - Subsidies and Transfers	0	0	35	430	395	1,127.6
70 - Equipment and Equipment Rental	2,200	1,230	1,392	1,422	30	2.2
SUBTOTAL NONPERSONAL SERVICES (NPS)	41,916	42,557	71,847	80,587	8,740	12.2
GROSS FUNDS	148,120	153,661	188,465	199,839	11,375	6.0

*Percent change is based on whole dollars.

FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AT0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(1000) AGENCY MANAGEMENT										
(1010) Personnel	1,941	2,182	2,113	2,143	29	13.5	13.9	16.0	16.0	0.0
(1015) Training and Employee Development	625	477	502	452	-50	3.8	2.8	3.0	3.0	0.0
(1020) Contracting and Procurement	1,553	1,667	1,943	1,744	-199	11.5	11.9	14.0	13.0	-1.0
(1030) Property Management	1,370	1,330	1,446	1,423	-23	8.6	8.6	9.0	9.0	0.0
(1060) Legal Services	2,343	2,529	2,640	2,634	-7	14.6	13.3	15.0	15.0	0.0
(1080) Communications	204	201	171	164	-7	1.0	1.0	1.0	1.0	0.0
(1090) Performance Management	2,026	1,916	2,502	2,551	49	9.6	8.4	12.0	12.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	10,062	10,303	11,318	11,110	-208	62.6	59.9	70.0	69.0	-1.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	842	822	939	948	9	3.8	6.6	7.0	7.0	0.0
(120F) Accounting Operations	422	497	662	684	22	5.7	5.7	6.0	6.0	0.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	1,264	1,319	1,602	1,632	30	9.6	12.3	13.0	13.0	0.0
(2000) FINANCIAL OPERATIONS AND SYSTEMS										
(2100) Operations and Administration	994	984	1,125	1,059	-67	6.7	6.6	7.0	7.0	0.0
(2200) Accounting Operations	1,949	1,981	2,082	2,012	-70	16.3	16.1	16.0	16.0	0.0
(2300) Financial Policies and Procedures	644	672	676	656	-20	3.8	3.8	4.0	4.0	0.0
(2500) Financial Control and Reporting	3,390	3,706	3,568	3,770	202	24.9	24.7	26.0	26.0	0.0
(2600) Benefits Administration	917	995	1,213	1,238	25	9.0	7.9	9.0	9.0	0.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(2700) Payroll Disbursements and Wage Reporting	5,533	4,877	5,284	6,049	765	34.4	31.1	34.0	34.0	0.0
SUBTOTAL (2000) FINANCIAL OPERATIONS AND SYSTEMS	13,427	13,214	13,949	14,783	835	95.1	90.3	96.0	96.0	0.0
(3000) BUDGET DEVELOPMENT AND EXECUTION										
(3100) Executive Direction and Support	1,188	1,275	1,252	1,257	6	7.6	5.7	6.0	6.0	0.0
(3400) Financial Planning and Analysis	1,144	1,185	1,262	1,315	52	7.6	8.6	8.0	8.0	0.0
(3700) Operating Budget	2,871	2,715	2,976	2,907	-70	20.1	19.9	21.0	21.0	0.0
(3800) Capital Budget/ CIP	803	851	826	840	14	4.8	5.7	6.0	6.0	0.0
SUBTOTAL (3000) BUDGET DEVELOPMENT AND EXECUTION	6,006	6,026	6,317	6,319	2	40.2	39.9	41.0	41.0	0.0
(4000) RESEARCH AND ANALYSIS										
(4100) Executive Direction and Support	687	730	784	781	-3	2.9	2.8	3.0	3.0	0.0
(4300) Revenue Estimation	1,233	1,422	1,333	1,353	20	8.6	8.6	9.0	9.0	0.0
(4500) Economic Development	1,060	978	1,149	1,115	-34	4.8	4.8	6.0	6.0	0.0
(4700) Legislative and Fiscal Analysis	751	819	790	801	11	4.8	4.8	5.0	5.0	0.0
(4800) Economic Affairs	1,131	1,176	1,215	1,225	10	6.7	6.6	7.0	7.0	0.0
SUBTOTAL (4000) RESEARCH AND ANALYSIS	4,861	5,125	5,271	5,274	3	27.7	27.6	30.0	30.0	0.0
(5000) TAX ADMINISTRATION										
(5100) Executive Direction and Support	4,257	4,117	4,546	4,946	400	19.1	19.0	21.0	21.0	0.0
(5200) External Customer Service Information	8,533	9,115	10,004	11,171	1,166	85.2	84.5	111.0	111.0	0.0
(5300) Recorder of Deeds	2,560	2,541	3,498	3,588	90	23.9	23.7	25.0	25.0	0.0
(5400) Real Property Tax Administration	9,936	10,826	11,648	11,519	-129	94.7	96.9	95.0	95.0	0.0
(5500) Tax Audits and Investigations	11,013	11,801	11,163	11,067	-96	87.1	85.3	99.0	99.0	0.0
(5600) Revenue Accounting	2,362	2,423	2,279	2,518	239	17.3	17.1	18.0	19.5	1.5
(5700) Receipts and Delinquent Collections	19,337	19,490	33,359	34,111	752	191.3	194.6	205.0	205.5	0.5
SUBTOTAL (5000) TAX ADMINISTRATION	57,996	60,313	76,497	78,920	2,423	518.6	521.1	574.0	576.0	2.0
(6000) INFORMATION TECHNOLOGY										
(6100) Information Technology Support	26,944	27,639	27,654	36,294	8,639	76.5	74.1	70.0	70.0	0.0
SUBTOTAL (6000) INFORMATION TECHNOLOGY	26,944	27,639	27,654	36,294	8,639	76.5	74.1	70.0	70.0	0.0
(7000) FINANCE AND TREASURY										
(7100) Executive Direction and Support	1,040	1,051	1,166	1,130	-36	5.7	5.7	6.0	6.0	0.0
(7200) Debt Management	1,220	1,085	1,131	1,142	11	8.7	5.7	6.0	6.0	0.0
(7300) Cash Management and Investments	8,327	8,576	11,454	10,853	-600	6.7	9.5	10.0	10.0	0.0
(7400) Disbursements	1,644	1,556	2,217	2,217	0	6.7	6.6	7.0	7.0	0.0
(7500) Cash Receipts and Accounting	3,407	3,883	3,875	3,936	61	35.0	36.8	37.0	39.0	2.0
(7600) Asset Management for Special Programs	2,740	3,304	6,452	6,484	32	19.8	17.7	24.0	26.0	2.0
(7700) Central Collection Unit (CCU)	4,940	5,975	14,835	14,835	0	9.9	15.1	18.0	18.0	0.0
SUBTOTAL (7000) FINANCE AND TREASURY	23,317	25,430	41,130	40,598	-532	92.5	97.2	108.0	112.0	4.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(8000) INTEGRITY AND OVERSIGHT										
(8100) Audit Services	2,942	3,018	3,108	3,350	242	11.5	11.2	12.0	13.0	1.0
(8200) Security Integrity Oversight	434	484	1,619	1,559	-60	8.6	8.6	9.0	8.0	-1.0
(8300) Investigations	865	790	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (8000) INTEGRITY AND OVERSIGHT	4,242	4,292	4,727	4,909	182	20.1	19.8	21.0	21.0	0.0
TOTAL APPROVED OPERATING BUDGET	148,119	153,661	188,465	199,839	11,375	942.8	942.1	1,023.0	1,028.0	5.0

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2020 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 program area is divided into two offices, both of which report directly to the CFO: the Office of Revenue Analysis (ORA) and Economic Development Finance (EDF). 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.

EDF provides sophisticated analyses of fiscal, economic, financial, and administrative impacts of proposed projects; analyzes the financial feasibility of economic development projects in the District; and advises the CFO and Mayor on proposed economic development debt issuances. 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.

This program contains the following 5 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;
- **Economic Development** – 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;
- **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.

This program contains the following 7 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; and
- **Central Collection Unit** – consolidates several District agency collection programs into the OCFO to pursue the collection of outstanding debts owed to the District.

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 2 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; and
- **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.

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 2020 approved budget.

FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table AT0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

Table AT0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2019 Approved Budget and FTE		133,877	911.0
Removal of One-Time Costs	Multiple Programs	-622	0.0
LOCAL FUNDS: FY 2020 Recurring Budget		133,255	911.0
Increase: To adjust the Contractual Services budget	Multiple Programs	8,299	0.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	2,198	0.0
Increase: To align resources with operational spending goals	Multiple Programs	165	0.0
Enhance: To fully fund MITS project	Information Technology	561	0.0
LOCAL FUNDS: FY 2020 Mayor's Proposed Budget		144,478	911.0
Enhance: To support operational requirements (one-time)	Tax Administration	430	0.0
LOCAL FUNDS: FY 2020 District's Approved Budget		144,908	911.0
FEDERAL GRANT FUNDS: FY 2019 Approved Budget and FTE		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2020 Mayor's Proposed Budget		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2020 District's Approved Budget		450	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Approved Budget and FTE		45,431	64.0
Decrease: To align budget with projected revenues	Multiple Programs	-1,671	-3.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Mayor's Proposed Budget		43,760	61.0
Reduce: To align budget with projected revenues	Finance and Treasury	-31	0.0
Reduce: To align resources with operational spending goals	Agency Management	-107	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 District's Approved Budget		43,622	61.0
INTRA-DISTRICT FUNDS: FY 2019 Approved Budget and FTE		8,708	48.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	1,130	8.0
Increase: To align resources with operational spending goals	Multiple Programs	1,022	0.0
INTRA-DISTRICT FUNDS: FY 2020 Mayor's Proposed Budget		10,859	56.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2020 District's Approved Budget		10,859	56.0
GROSS FOR AT0 - OFFICE OF THE CHIEF FINANCIAL OFFICER		199,839	1,028.0

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

FY 2020 Approved Budget Changes

The Office of the Chief Financial Officer's (OCFO) approved FY 2020 gross budget is \$199,839,465, which represents a 6.0 percent increase over its FY 2019 approved gross budget of \$188,464,822. The budget is comprised of \$144,907,621 in Local funds, \$450,000 in Federal Grant funds, \$43,622,353 in Special Purpose Revenue funds, and \$10,859,491 in Intra-District funds.

Recurring Budget

The FY 2020 budget for OCFO includes a reduction of \$622,000 for the removal of one-time funding appropriated in FY 2019 for the technology services in information systems related to the health insurance mandate, child credit initiatives, and certain administrative costs related to a tax abatement.

Mayor's Proposed Budget

Increase: OCFO's Local funds budget proposal includes an increase of \$8,299,215 primarily to support the operating impacts of completed capital projects in the Information Systems program. The projects include the Capital Asset Replacement Scheduling System, which provides a comprehensive view of the District's capital asset health; implementation costs related to the Modernized Integrated Tax System; and incremental improvements to CFOSolve, the OCFO's financial reporting and budget preparation system. Further, an increase of \$2,198,031 primarily in the Tax Administration program supports customer service, audit, and tax investigation functions. This increase reflects a net reallocation of 2.0 Full-Time Equivalent (FTEs) from temporary to full time and supports salary, Fringe Benefits, and other personal services adjustments including union pay raises. Additionally, a net increase of \$164,913 in Local funds reflects a net increase in operational costs, specifically for Supplies and Materials and Other Services and Charges.

In Intra-District funds, the budget proposal reflects an increase of \$1,130,365 and 8.0 FTEs across the agency to support projected costs for salaries and Fringe Benefits and other position-related adjustments. This adjustment includes costs related to a new agreement with the Metropolitan Police Department for cashiering services. Finally, an increase of \$1,021,579 primarily reflects funding as a result of the establishment of Other Post-Employment Benefits (OPEB) Trust Fund established in the prior fiscal year.

Decrease: The proposed Special Purpose Revenue (SPR) funds budget reflects a decrease of \$1,670,937 and 3.0 FTEs across the agency, as costs that were previously incurred in an SPR fund will be supported by a new Intra-District fund. Additionally, the budget reflects lower projected expenditures for the Defined Contribution plan.

Enhance: The Local funds budget proposal for the Office of the Chief Financial Officer includes an increase of \$561,049 for the Information Technology program to fully support the District's Modernized Integrated Tax System.

District's Approved Budget

Enhance: The approved Local funds budget for the Office of the Chief Financial Officer contains two one-time increases to the Tax Administration program that total \$429,651. Of this amount, \$348,000 will support the tax refund associated with the Charter School Property Tax Clarification Amendment Act of 2019, and \$81,651 will support the tax refund associated with tax abatement for National Association of Pen Women.

Reduce: The approved budget reflects adjustments to Special Purpose Revenue funds that include reductions of \$30,642 in the Finance and Treasury program to properly align the budget for the Unclaimed Property Contingency Fund with projected costs; and \$106,581 in the Agency Management program to align the budget with projected expenditures for the D.C. Lottery Reimbursement fund.