
Office of the Chief Financial Officer

www.cfo.dc.gov

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Table AT0-1

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
OPERATING BUDGET	\$164,602,777	\$169,976,443	\$198,896,956	\$203,057,803	2.1
FTEs	958.3	963.8	1,028.0	1,046.0	1.8
CAPITAL BUDGET	\$13,107,229	\$32,740,926	\$13,383,380	\$31,194,397	133.1
FTEs	52.0	34.0	52.0	38.0	-26.9

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 on time with an unqualified (clean) opinion.

The agency's FY 2022 approved budget is presented in the following tables:

FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AT0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table AT0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change	
Appropriated Fund													
GENERAL FUND													
Local Funds	135,246	142,714	143,909	147,888	3,979	2.8	856.6	853.7	908.0	925.0	17.0	1.9	
Special Purpose													
Revenue Funds	18,327	17,578	45,339	45,521	182	0.4	54.8	55.6	70.0	71.0	1.0	1.4	
TOTAL FOR GENERAL FUND	153,573	160,292	189,248	193,409	4,161	2.2	911.3	909.2	978.0	996.0	18.0	1.8	
FEDERAL RESOURCES													
Federal Grant Funds	649	823	450	450	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR FEDERAL RESOURCES	649	823	450	450	0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	
INTRA-DISTRICT FUNDS													
Intra-District Funds	10,381	8,861	9,199	9,199	0	0.0	47.0	54.6	50.0	50.0	0.0	0.0	
TOTAL FOR INTRA-DISTRICT FUNDS	10,381	8,861	9,199	9,199	0	0.0	47.0	54.6	50.0	50.0	0.0	0.0	
GROSS FUNDS	164,603	169,976	198,897	203,058	4,161	2.1	958.3	963.8	1,028.0	1,046.0	18.0	1.8	

*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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2022 Approved Operating Budget, by Comptroller Source Group

Table AT0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

Table AT0-3

(dollars in thousands)

	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
Comptroller Source Group						
11 - Regular Pay - Continuing Full Time	90,250	92,727	98,052	99,198	1,146	1.2
12 - Regular Pay - Other	1,965	2,792	1,341	2,678	1,337	99.7
13 - Additional Gross Pay	638	431	51	0	-51	-100.0
14 - Fringe Benefits - Current Personnel	21,297	21,179	21,198	22,046	848	4.0
15 - Overtime Pay	569	320	25	25	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	114,719	117,449	120,667	123,947	3,280	2.7

Table AT0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
20 - Supplies and Materials	306	114	333	265	-69	-20.6
40 - Other Services and Charges	12,251	10,967	13,441	12,407	-1,034	-7.7
41 - Contractual Services - Other	36,049	39,995	63,014	62,241	-773	-1.2
50 - Subsidies and Transfers	20	396	0	2,806	2,806	N/A
70 - Equipment and Equipment Rental	1,257	1,054	1,442	1,392	-50	-3.5
SUBTOTAL NONPERSONAL SERVICES (NPS)	49,884	52,527	78,230	79,111	881	1.1
GROSS FUNDS	164,603	169,976	198,897	203,058	4,161	2.1

*Percent change is based on whole dollars.

FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AT0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(1000) AGENCY MANAGEMENT										
(1010) Personnel	2,247	2,459	2,218	2,339	120	14.9	14.9	17.0	18.0	1.0
(1015) Training and Employee Dev	459	563	488	473	-16	2.8	2.8	3.0	3.0	0.0
(1020) Contracting and Procurement	1,863	1,997	1,895	2,036	140	12.9	12.1	13.0	14.0	1.0
(1030) Property Management	1,345	1,285	1,437	1,437	0	8.5	8.4	9.0	9.0	0.0
(1060) Legal Services	2,667	2,714	2,711	2,595	-117	13.6	13.9	15.0	15.0	0.0
(1080) Communications	204	217	161	162	2	0.9	0.9	1.0	1.0	0.0
(1090) Performance Management	2,039	2,135	2,801	2,761	-40	11.2	11.2	14.0	14.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	10,823	11,370	11,712	11,802	90	64.8	64.4	72.0	74.0	2.0
(100F) AGENCY FINANCIAL OPERATIONS										
(110F) Budget Operations	876	741	949	926	-23	6.7	6.7	7.0	7.0	0.0
(120F) Accounting Operations	601	632	682	704	23	5.6	5.6	6.0	6.0	0.0
SUBTOTAL (100F) AGENCY FINANCIAL OPERATIONS	1,477	1,374	1,631	1,631	0	12.3	12.3	13.0	13.0	0.0
(2000) FINANCIAL OPERATIONS AND SYSTEMS										
(2100) Operations and Administration	1,020	1,232	1,111	1,106	-5	6.6	6.6	7.0	7.0	0.0
(2200) Accounting Operations	1,690	1,984	1,977	1,964	-13	15.0	15.0	15.0	15.0	0.0
(2300) Financial Policies and Procedures	638	627	638	638	0	3.8	3.8	4.0	4.0	0.0
(2500) Financial Control and Reporting	3,663	3,720	3,668	3,701	34	24.4	24.4	26.0	26.0	0.0
(2600) Benefits Administration	1,118	1,240	1,258	1,281	23	8.3	8.5	9.0	9.0	0.0
(2700) Payroll Disbursements and Wage Reporting	7,128	4,471	6,060	5,151	-909	32.7	32.8	34.0	34.0	0.0
SUBTOTAL (2000) FINANCIAL OPERATIONS AND SYSTEMS	15,258	13,274	14,711	13,841	-870	90.8	91.0	95.0	95.0	0.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalent				
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(3000) BUDGET DEVELOPMENT AND EXECUTION										
(3100) Executive Direction and Support	1,115	1,048	1,239	1,144	-95	5.6	5.6	6.0	5.0	-1.0
(3400) Financial Planning and Analysis	1,286	1,040	1,315	1,394	79	7.5	7.5	8.0	10.0	2.0
(3700) Operating Budget	2,948	2,657	3,000	2,958	-43	19.8	19.7	21.0	22.0	1.0
(3800) Capital Budget/ CIP	833	861	772	1,102	330	5.6	5.6	5.0	8.0	3.0
SUBTOTAL (3000) BUDGET DEVELOPMENT AND EXECUTION	6,182	5,606	6,326	6,598	271	38.6	38.4	40.0	45.0	5.0
(4000) RESEARCH AND ANALYSIS										
(4100) Executive Direction and Support	779	787	769	779	10	2.8	2.8	3.0	3.0	0.0
(4300) Revenue Estimation	1,447	1,493	1,596	1,606	10	8.5	8.4	9.0	9.0	0.0
(4500) Economic Development	825	501	0	0	0	5.6	5.6	0.0	0.0	0.0
(4700) Legislative and Fiscal Analysis	863	714	855	815	-40	4.7	4.7	5.0	5.0	0.0
(4800) Economic Affairs	1,212	1,457	1,482	1,452	-30	6.6	6.6	8.0	8.0	0.0
SUBTOTAL (4000) RESEARCH AND ANALYSIS	5,126	4,951	4,702	4,652	-50	28.2	28.1	25.0	25.0	0.0
(5000) TAX ADMINISTRATION										
(5100) Executive Direction and Support	4,580	4,641	4,976	4,828	-148	19.8	19.7	21.0	21.0	0.0
(5200) External Customer Service Information	10,049	9,974	10,482	10,358	-124	104.4	104.0	99.0	99.0	0.0
(5300) Recorder of Deeds	2,515	2,170	3,449	3,449	0	23.5	23.4	24.0	24.0	0.0
(5400) Real Property Tax Administration	11,287	12,954	11,823	12,609	785	89.3	89.0	105.0	106.0	1.0
(5500) Tax Audits and Investigations	11,693	11,366	10,867	11,687	820	93.0	92.8	91.0	94.0	3.0
(5600) Revenue Accounting	2,162	2,614	2,781	2,781	0	17.0	18.2	20.5	20.0	-0.5
(5700) Receipts and Delinquent Collections	20,244	20,483	32,496	31,870	-626	192.8	192.6	196.5	193.0	-3.5
SUBTOTAL (5000) TAX ADMINISTRATION	62,530	64,201	76,876	77,582	706	539.7	539.8	557.0	557.0	0.0
(6000) INFORMATION TECHNOLOGY										
(6100) Information Technology Support	29,182	35,449	35,909	38,328	2,419	65.8	65.6	86.0	91.0	5.0
SUBTOTAL (6000) INFORMATION TECHNOLOGY	29,182	35,449	35,909	38,328	2,419	65.8	65.6	86.0	91.0	5.0
(7000) FINANCE AND TREASURY										
(7100) Executive Direction and Support	1,370	1,135	1,338	1,323	-15	5.6	5.6	7.0	7.0	0.0
(7200) Debt Management	1,101	1,138	1,220	1,220	0	5.6	5.6	6.0	6.0	0.0
(7300) Cash Management and Investments	10,853	11,708	11,063	9,146	-1,917	9.4	9.4	11.0	12.0	1.0
(7400) Disbursements	2,186	3,202	2,451	2,796	345	6.6	6.6	7.0	7.0	0.0
(7500) Cash Receipts and Accounting	3,856	3,766	4,016	4,089	74	35.1	36.9	37.0	37.0	0.0
(7600) Asset Management for Special Programs	3,993	3,818	6,473	9,680	3,207	20.6	24.1	29.0	34.0	5.0
(7700) Central Collection Unit (CCU)	6,296	4,471	14,835	14,702	-133	15.4	16.4	18.0	18.0	0.0
(7800) OFT - Economic Development Finance	0	0	684	714	30	0.0	0.0	4.0	4.0	0.0
SUBTOTAL (7000) FINANCE AND TREASURY	29,656	29,239	42,080	43,670	1,590	98.4	104.6	119.0	125.0	6.0

Table AT0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
(8000) INTEGRITY AND OVERSIGHT										
(8100) Audit Services	3,065	3,115	3,397	3,323	-74	11.2	12.2	13.0	12.0	-1.0
(8200) Security Integrity Oversight	504	479	662	628	-34	8.5	7.5	3.0	3.0	0.0
(8300) Investigations	801	917	892	1,003	111	0.0	0.0	5.0	6.0	1.0
SUBTOTAL (8000) INTEGRITY AND OVERSIGHT	4,369	4,511	4,950	4,955	4	19.7	19.7	21.0	21.0	0.0
TOTAL APPROVED OPERATING BUDGET	164,603	169,977	198,897	203,058	4,161	958.3	963.8	1,028.0	1,046.0	18.0

(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 2022 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 Comprehensive Annual Financial Report, 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 providing 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 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 DC.

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 2022 approved budget.

FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table AT0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

Table AT0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2021 Approved Budget and FTE		143,909	908.0
No Change		0	0.0
LOCAL FUNDS: FY 2022 Recurring Budget		143,909	908.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	2,409	8.0
Decrease: To realize programmatic cost savings in nonpersonal services	Multiple Programs	-500	0.0
Decrease: To adjust the Contractual Services budget	Multiple Programs	-1,909	0.0
Enhance: ARPA - Federal funding for Local Revenue Replacement to support additional OCFO personnel	Multiple Programs	364	5.0
Enhance: To make tax abatement payment	Tax Administration	230	0.0
LOCAL FUNDS: FY 2022 Mayor's Proposed Budget		144,503	921.0
Enhance: To support the the Child Wealth Building Act, 2021 (\$500k, one-time)	Finance and Treasury	3,025	4.0
Enhance: ARPA - Federal funding for Local Revenue Replacement to support additional OCFO personnel	Information Technology	360	0.0
LOCAL FUNDS: FY 2022 District's Approved Budget		147,888	925.0
FEDERAL GRANT FUNDS: FY 2021 Approved Budget and FTE		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2022 Mayor's Proposed Budget		450	0.0
No Change		0	0.0
FEDERAL GRANT FUNDS: FY 2022 District's Approved Budget		450	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Approved Budget and FTE		45,339	70.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	251	1.0
Decrease: To offset projected adjustments in personal services costs	Multiple Programs	-69	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Mayor's Proposed Budget		45,521	71.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 District's Approved Budget		45,521	71.0
INTRA-DISTRICT FUNDS: FY 2021 Approved Budget and FTE		9,199	50.0
Increase: To align resources with operational spending goals	Multiple Programs	193	0.0
Decrease: To offset projected adjustments in nonpersonal services costs	Multiple Programs	-193	0.0
INTRA-DISTRICT FUNDS: FY 2022 Mayor's Proposed Budget		9,199	50.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2022 District's Approved Budget		9,199	50.0
GROSS FOR AT0 - OFFICE OF THE CHIEF FINANCIAL OFFICER		203,058	1,046.0

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

FY 2022 Approved Operating Budget Changes

Table AT0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

Table AT0-6

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Local Funds	\$143,908,982	\$147,887,787	2.8
Federal Grant Funds	\$450,000	\$450,000	0.0
Special Purpose Revenue Funds	\$45,339,334	\$45,521,375	0.4
Intra-District Funds	\$9,198,640	\$9,198,640	0.0
GROSS FUNDS	\$198,896,956	\$203,057,803	2.1

Recurring Budget

The Office of the Chief Financial Officer's budget proposal reflects no change from the FY 2021 approved budget to the FY 2022 recurring budget.

Mayor's Proposed Budget

Increase: OCFO's proposed Local funds budget proposal includes an increase of \$2,409,245 and 8.0 Full-Time Equivalents (FTEs) to support salary, step, and Fringe Benefit adjustments across several agency programs.

In Special Purpose Revenue funds, the proposed budget reflects a net increase of \$250,613 across multiple programs to align the personal services cost and Fringe Benefits budget with projected costs. The adjustment also includes a 1.0 FTE increase to establish a Property Program Advisor position.

In Intra-District funds, the proposed budget includes a net increase of \$192,757 across multiple programs to align the budget with operational spending goals, primarily for Contractual Services.

Decrease: OCFO's Local funds budget reflects a net decrease of \$500,000 across multiple programs to realize programmatic cost savings, primarily in the Information Technology program. Another decrease of \$1,909,245 will properly align the Contractual Services budget with projected costs, primarily in the Information Technology program.

In Special Purpose Revenue funds, the nonpersonal services budget includes a decrease of \$68,572 across multiple programs to partially offset projected adjustments in personal services.

In Intra-District funds, the personal services budget reflects a net decrease of \$192,757 across multiple programs to offset projected adjustments in nonpersonal services.

Enhance: OCFO's Local funds budget reflects a \$363,805 enhancement from ARPA - Federal funding for Local Revenue Replacement in the Budget Development and Execution program to support the salary and Fringe Benefit costs for an additional 5.0 FTEs. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act. Lastly, a \$230,000 adjustment in the Tax Administration program provides budget authority to make a payment related to the Emory Beacon of Light Tax Abatement.

District's Approved Budget

Enhance: OCFO's Local funds budget for the Finance and Treasury program reflects an increase of \$3,025,000 and 4.0 FTEs, of which \$500,000 is one-time funding, to support the implementation of the Child Wealth Building Act of 2021. The Act provides a District government-sponsored trust fund for babies born to low-income families in the District beginning in Tax Year 2022. Additionally, the approved Local funds budget includes an increase of \$360,000 from ARPA - Federal funding for Local Revenue Replacement in the Information Technology program to support the administrative costs associated with expanding the District's earned income tax credit and providing outreach to eligible taxpayers. This increase in spending is supported by Coronavirus Relief funds from the American Rescue Plan Act.