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# Office of the Chief Financial Officer

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Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$128,945,040	\$166,347,577	\$170,933,828	2.8
FTEs	888.7	962.0	969.8	0.8

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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 2016 proposed budget is presented in the following tables:

## FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table AT0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

**Table AT0-1**  
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
<b>General Fund</b>						
Local Funds	99,682	108,865	114,378	118,144	3,766	3.3
Special Purpose Revenue Funds	14,387	12,873	43,826	44,196	370	0.8
<b>Total for General Fund</b>	<b>114,069</b>	<b>121,738</b>	<b>158,204</b>	<b>162,340</b>	<b>4,136</b>	<b>2.6</b>
<b>Federal Resources</b>						
Federal Grant Funds	432	421	525	525	0	0.0
<b>Total for Federal Resources</b>	<b>432</b>	<b>421</b>	<b>525</b>	<b>525</b>	<b>0</b>	<b>0.0</b>
<b>Private Funds</b>						
Private Donations	56	0	0	0	0	N/A
<b>Total for Private Funds</b>	<b>56</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>Intra-District Funds</b>						
Intra-District Funds	6,839	6,786	7,619	8,069	450	5.9
<b>Total for Intra-District Funds</b>	<b>6,839</b>	<b>6,786</b>	<b>7,619</b>	<b>8,069</b>	<b>450</b>	<b>5.9</b>
<b>Gross Funds</b>	<b>121,396</b>	<b>128,945</b>	<b>166,348</b>	<b>170,934</b>	<b>4,586</b>	<b>2.8</b>

\*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2016 Proposed Full-Time Equivalents, by Revenue Type

Table AT0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type. It also provides FY 2013 and FY 2014 actual data.

**Table AT0-2**

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
<b>General Fund</b>						
Local Funds	769.6	826.6	874.4	874.4	0.0	0.0
Special Purpose Revenue Funds	26.7	27.8	44.0	49.0	5.0	11.4
<b>Total for General Fund</b>	<b>796.3</b>	<b>854.4</b>	<b>918.4</b>	<b>923.4</b>	<b>5.0</b>	<b>0.5</b>
<b>Intra-District Funds</b>						
Intra-District Funds	46.8	34.3	43.6	46.5	2.8	6.5
<b>Total for Intra-District Funds</b>	<b>46.8</b>	<b>34.3</b>	<b>43.6</b>	<b>46.5</b>	<b>2.8</b>	<b>6.5</b>
<b>Total Proposed FTEs</b>	<b>843.1</b>	<b>888.7</b>	<b>962.0</b>	<b>969.8</b>	<b>7.8</b>	<b>0.8</b>

## FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table AT0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

**Table AT0-3**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	66,668	70,535	80,143	84,785	4,642	5.8
12 - Regular Pay - Other	713	621	721	1,015	294	40.9
13 - Additional Gross Pay	665	425	51	51	0	0.0
14 - Fringe Benefits - Current Personnel	14,207	14,964	17,720	18,241	521	2.9
15 - Overtime Pay	759	634	25	25	0	0.0
<b>Subtotal Personal Services (PS)</b>	<b>83,013</b>	<b>87,178</b>	<b>98,659</b>	<b>104,117</b>	<b>5,458</b>	<b>5.5</b>
20 - Supplies and Materials	266	304	438	471	32	7.4
31 - Telephone, Telegraph, Telegram, Etc.	63	0	0	0	0	N/A
40 - Other Services and Charges	5,898	6,578	12,448	12,411	-36	-0.3
41 - Contractual Services - Other	30,325	28,920	54,040	53,239	-801	-1.5
50 - Subsidies and Transfers	222	0	0	0	0	N/A
70 - Equipment and Equipment Rental	1,610	5,965	762	695	-67	-8.8
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>38,384</b>	<b>41,767</b>	<b>67,688</b>	<b>66,816</b>	<b>-872</b>	<b>-1.3</b>
<b>Gross Funds</b>	<b>121,396</b>	<b>128,945</b>	<b>166,348</b>	<b>170,934</b>	<b>4,586</b>	<b>2.8</b>

\*Percent change is based on whole dollars.

## 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 facilitates 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 of decision-makers 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 5-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 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 (TAFE) 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 all 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 the real estate 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 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, safe-keeping, 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 draw-downs;
- **Cash Management and Investment** – 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** – ensures the maintenance of 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 ensures the maintenance of 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 emergency response program for the OCFO and conducting integrity probes and integrity awareness presentations aimed at detecting and preventing fraud and other misconduct in OCFO programs; 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 2016 proposed budget.

### FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table AT0-4 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

**Table AT0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
<b>(1000) Agency Management</b>								
(1010) Personnel	1,585	1,805	1,963	159	13.1	15.0	15.0	0.0
(1015) Training and Employee Development	529	553	629	77	3.9	4.0	4.0	0.0
(1020) Contracting and Procurement	1,179	1,269	1,580	311	10.1	11.0	12.0	1.0
(1030) Property Management	806	788	854	67	8.9	9.0	9.0	0.0
(1060) Legal Services	2,147	2,190	2,461	272	12.0	14.0	15.0	1.0
(1080) Communications	180	192	163	-29	1.0	1.0	1.0	0.0
(1090) Performance Management	1,222	1,540	1,929	390	7.5	8.0	10.0	2.0
<b>Subtotal (1000) Agency Management</b>	<b>7,649</b>	<b>8,336</b>	<b>9,581</b>	<b>1,245</b>	<b>56.5</b>	<b>62.0</b>	<b>66.0</b>	<b>4.0</b>
<b>(100F) Agency Financial Operations</b>								
(110F) Budget Operations	795	557	610	53	3.9	4.0	4.0	0.0
(120F) Accounting Operations	450	471	522	50	3.9	5.0	5.0	0.0
<b>Subtotal (100F) Agency Financial Operations</b>	<b>1,245</b>	<b>1,029</b>	<b>1,132</b>	<b>103</b>	<b>7.9</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0</b>
<b>(2000) Financial Operations and Systems</b>								
(2100) Operations and Administration	860	1,107	1,001	-106	7.9	8.0	7.0	-1.0
(2200) Accounting Operations	1,720	1,968	2,074	106	16.7	17.0	17.0	0.0
(2300) Financial Policies and Procedures	371	565	633	67	3.9	4.0	4.0	0.0
(2400) ASM/Functional Support	759	0	0	0	0.0	0.0	0.0	0.0
(2500) Financial Control and Reporting	2,553	3,454	3,634	180	24.6	25.0	26.0	1.0
(2600) Federal Annuitant Benefits Administration	877	1,173	1,226	53	6.4	9.0	9.0	0.0
(2700) Payroll Disbursements and Wage Reporting	4,337	4,879	4,875	-4	26.2	34.0	34.0	0.0
<b>Subtotal (2000) Financial Operations and Systems</b>	<b>11,477</b>	<b>13,146</b>	<b>13,443</b>	<b>296</b>	<b>85.7</b>	<b>97.0</b>	<b>97.0</b>	<b>0.0</b>
<b>(3000) Budget Development and Execution</b>								
(3100) Executive Direction and Support	1,536	1,328	1,380	52	7.9	7.0	7.0	0.0
(3400) Financial Planning and Analysis	442	1,096	1,269	173	6.9	7.0	8.0	1.0
(3700) Operating Budget Formulation and Development	2,422	2,620	2,728	108	21.6	22.0	21.0	-1.0
(3800) Capital Budget Formulation and Development	646	746	813	67	4.9	6.0	6.0	0.0
<b>Subtotal (3000) Budget Development and Execution</b>	<b>5,047</b>	<b>5,791</b>	<b>6,191</b>	<b>401</b>	<b>41.3</b>	<b>42.0</b>	<b>42.0</b>	<b>0.0</b>

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**Table AT0-4 (Continued)**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
<b>(4000) Research and Analysis</b>								
(4100) Executive Direction and Support	612	999	736	-263	3.0	6.0	3.0	-3.0
(4200) Financial Data Quality Assurance	67	119	0	-119	0.0	1.0	0.0	-1.0
(4300) Revenue Estimation	1,038	1,024	1,287	263	7.9	8.0	9.0	1.0
(4500) Economic Development	663	866	963	97	4.9	4.0	5.0	1.0
(4700) Legislative and Fiscal Analysis	604	784	715	-69	5.9	6.0	5.0	-1.0
(4800) Economic Affairs	559	639	1,083	445	3.9	4.0	7.0	3.0
<b>Subtotal (4000) Research and Analysis</b>	<b>3,543</b>	<b>4,430</b>	<b>4,784</b>	<b>354</b>	<b>25.6</b>	<b>29.0</b>	<b>29.0</b>	<b>0.0</b>
<b>(5000) Tax Administration</b>								
(5100) Executive Direction and Support	5,931	4,150	4,405	255	19.7	20.0	21.0	1.0
(5200) External Customer Service, Info., and Education	6,943	8,071	8,258	186	80.5	87.0	87.0	0.0
(5300) Recorder of Deeds	2,098	3,698	4,002	305	20.7	24.0	24.0	0.0
(5400) Real Property Tax Administration	8,190	10,501	10,154	-347	90.5	97.0	95.0	-2.0
(5500) Tax Audits and Investigations	9,022	9,594	10,180	586	92.2	89.0	90.0	1.0
(5600) Revenue Accounting	2,295	2,483	2,224	-259	15.1	23.0	18.8	-4.2
(5700) Receipts and Delinquent Collections	15,404	29,437	30,157	720	183.1	202.0	203.0	1.0
<b>Subtotal (5000) Tax Administration</b>	<b>49,882</b>	<b>67,934</b>	<b>69,379</b>	<b>1,445</b>	<b>501.7</b>	<b>542.0</b>	<b>538.8</b>	<b>-3.2</b>
<b>(6000) Information Technology</b>								
(6100) Information Technology Support	25,790	25,407	25,525	118	76.4	78.0	78.0	0.0
<b>Subtotal (6000) Information Technology</b>	<b>25,790</b>	<b>25,407</b>	<b>25,525</b>	<b>118</b>	<b>76.4</b>	<b>78.0</b>	<b>78.0</b>	<b>0.0</b>
<b>(7000) Finance and Treasury</b>								
(7100) Executive Direction and Support	791	1,048	1,082	33	4.9	5.0	5.0	0.0
(7200) Debt and Grants Management	922	1,131	1,182	51	4.6	5.0	5.0	0.0
(7300) Cash Management and Investments	7,478	8,472	8,483	10	7.9	16.0	16.0	0.0
(7400) Disbursements	1,838	2,194	2,173	-21	7.9	8.0	7.0	-1.0
(7500) Cash Receipts and Accounting	3,050	3,427	4,037	610	34.3	35.0	40.0	5.0
(7600) Asset Management for Special Programs	2,480	4,500	4,836	335	8.6	13.0	16.0	3.0
(7700) Central Collection Unit (CCU)	4,139	14,960	14,169	-791	5.1	0.0	0.0	0.0
<b>Subtotal (7000) Finance and Treasury</b>	<b>20,698</b>	<b>35,733</b>	<b>35,961</b>	<b>228</b>	<b>73.2</b>	<b>82.0</b>	<b>89.0</b>	<b>7.0</b>
<b>(8000) Integrity and Oversight</b>								
(8100) Audit Services	2,896	3,147	3,436	289	11.4	12.0	12.0	0.0
(8200) Security Integrity Oversight	207	531	599	68	3.0	3.0	3.0	0.0
(8300) Investigations	559	864	903	39	5.9	6.0	6.0	0.0
<b>Subtotal (8000) Integrity and Oversight</b>	<b>3,662</b>	<b>4,542</b>	<b>4,938</b>	<b>396</b>	<b>20.3</b>	<b>21.0</b>	<b>21.0</b>	<b>0.0</b>
<b>(REVN) Revenue</b>								
(SPRV) Special Purpose Revenue	-49	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (REVN) Revenue</b>	<b>-49</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>128,945</b>	<b>166,348</b>	<b>170,934</b>	<b>4,586</b>	<b>888.7</b>	<b>962.0</b>	<b>969.8</b>	<b>7.8</b>

(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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## **FY 2016 Proposed Budget Changes**

The Office of the Chief Financial Officer's (OCFO) proposed FY 2016 gross budget is \$170,933,828, which represents a 2.8 percent increase over its FY 2015 approved gross budget of \$166,347,577. The budget is comprised of \$118,143,873 in Local funds, \$525,000 in Federal Grant funds, \$44,196,075 in Special Purpose Revenue funds, and \$8,068,879 in Intra-District funds.

### **Current Services Funding Level**

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2015 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The FY 2016 CSFL adjustments to the FY 2015 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

OCFO's FY 2016 CSFL budget is \$119,143,873, which represents a \$4,766,069, or 4.2 percent, increase over the FY 2015 approved Local funds budget of \$114,377,803.

### **CSFL Assumptions**

The FY 2016 CSFL calculated for OCFO included adjustment entries that are not described in detail on table 5. These adjustments include increases of \$4,984,409 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments and approved compensation agreements implemented in FY 2015, and an increase of \$303,777 in nonpersonal services based on the Consumer Price Index factor of 2.2 percent.

Additionally, adjustments were made for a decrease of \$522,117 for Other Adjustments to account for proper funding of compensation and classification reforms within the Workforce Investments fund for Compensation Groups 1 and 2.

### **Agency Budget Submission**

**Increase:** A proposed Local funds budget net increase of \$859,813 and 3.0 FTEs supports the reallocation of certain positions across the agency to support agency functions and increases in salary costs. A net increase of \$80,539 in the Tax Administration program reflects modest changes in contract costs and the realigning of certain functions across activities. The proposed budget also supports an increase of \$5,759 to cover the cost of supplies.

In Special Purpose Revenue funds, the proposed budget supports an increase of \$410,285 and 3.0 FTEs in the Finance and Treasury program to augment service delivery for the management of certain District assets as well as Fringe Benefits, salaries, and other personal services costs. A net increase of \$338,971 in the Tax Administration program supports several contract changes including scanning services for the Recorder of Deeds and financial institution lien detection for the Receipts and Delinquent Collections activity. A total increase of \$226,831 across multiple programs supports step increases, Fringe Benefits, and other personal services costs. Lastly, the budget supports an increase of \$4,800 to cover miscellaneous adjustment in office supplies.

In Intra-District funds, the proposed budget includes an increase of \$267,086 to cover Contractual Services adjustments. In addition, a net increase of \$182,916 and 2.8 FTEs supports additional staff within several activities, changes to salaries, Fringe Benefit adjustments, and the impact of step increases.

**Decrease:** In Local funds, the proposed budget reflects a decrease of \$62,787 across multiple programs due to reductions for salary adjustments and Fringe Benefits savings. The proposed budget also includes a decrease of \$81,667 due to reductions in supplies, equipment, and other operational costs. A decrease totaling \$316,720 and 3.0 FTEs in the Tax Administration program reflects the reallocation of certain positions to other programs.

In addition, the proposed budget includes a net decrease of \$484,937 due to agencywide adjustments in Fringe Benefits costs.

In Special Purpose Revenue funds, the budget reflects a decrease of \$790,887 in the Finance and Treasury program due to adjustments to a Central Collections Unit contract.

**Mayor’s Proposed Budget**

**Reduce:** In Local Funds, the proposed budget includes a decrease of \$1,000,000 across multiple programs due to savings in Contractual Services.

**Enhance:** In Special Purpose Revenue funds, an increase of \$180,178 and 2.0 FTEs supports an Assistant General Counsel and Customer Service Specialist who will provide legal, financial, and administrative services for the D.C. Lottery and Charitable Games Control Board.

**District’s Proposed Budget**

**No Change:** OCFO’s budget proposal reflects no change from the Mayor’s proposed budget to the District’s proposed budget.

**FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type**

Table AT0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

**Table AT0-5**  
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2015 Approved Budget and FTE</b>		<b>114,378</b>	<b>874.4</b>
Other CSFL Adjustments	Multiple Programs	4,766	0.0
<b>LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget</b>		<b>119,144</b>	<b>874.4</b>
Increase: To support additional FTEs	Agency Management	860	3.0
Increase: To adjust the Contractual Services budget	Tax Administration	81	0.0
Increase: To align resources with operational goals	Multiple Programs	6	0.0
Decrease: To adjust personal services	Multiple Programs	-63	0.0
Decrease: To align funding with nonpersonal services costs	Multiple Programs	-82	0.0
Decrease: To streamline operation efficiency	Tax Administration	-317	-3.0
Decrease: To align the Fringe Benefits budget with projected costs	Multiple Programs	-485	0.0
<b>LOCAL FUNDS: FY 2016 Agency Budget Submission</b>		<b>119,144</b>	<b>874.4</b>
Reduce: To realize programmatic cost savings in nonpersonal services	Multiple Programs	-1,000	0.0
<b>LOCAL FUNDS: FY 2016 Mayor’s Proposed Budget</b>		<b>118,144</b>	<b>874.4</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2016 District’s Proposed Budget</b>		<b>118,144</b>	<b>874.4</b>

(Continued on next page)

**Table AT0-5 (Continued)**  
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
<b>FEDERAL GRANT FUNDS: FY 2015 Approved Budget and FTE</b>		<b>525</b>	<b>0.0</b>
No Change		0	0.0
<b>FEDERAL GRANT FUNDS: FY 2016 Agency Budget Submission</b>		<b>525</b>	<b>0.0</b>
No Change		0	0.0
<b>FEDERAL GRANT FUNDS: FY 2016 Mayor's Proposed Budget</b>		<b>525</b>	<b>0.0</b>
No Change		0	0.0
<b>FEDERAL GRANT FUNDS: FY 2016 District's Proposed Budget</b>		<b>525</b>	<b>0.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Approved Budget and FTE</b>		<b>43,826</b>	<b>44.0</b>
Increase: To adjust continuing full time personal services and Fringe Benefits with projected costs	Finance and Treasury	410	3.0
Increase: To adjust the Contractual Services budget	Tax Administration	339	0.0
Increase: To adjust personal services	Multiple Programs	227	0.0
Increase: To align funding with nonpersonal services costs	Multiple Programs	5	0.0
Decrease: To adjust the Contractual Services budget	Finance and Treasury	-791	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Agency Budget Submission</b>		<b>44,016</b>	<b>47.0</b>
Enhance: Administrative Services for the DCLB	Multiple Programs	180	2.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Mayor's Proposed Budget</b>		<b>44,196</b>	<b>49.0</b>
No Change		0	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2016 District's Proposed Budget</b>		<b>44,196</b>	<b>49.0</b>
<b>INTRA-DISTRICT FUNDS: FY 2015 Approved Budget and FTE</b>		<b>7,619</b>	<b>43.6</b>
Increase: To adjust the Contractual Services budget	Multiple Programs	267	0.0
Increase: To adjust personal services	Multiple Programs	183	2.8
<b>INTRA-DISTRICT FUNDS: FY 2016 Agency Budget Submission</b>		<b>8,069</b>	<b>46.5</b>
No Change		0	0.0
<b>INTRA-DISTRICT FUNDS: FY 2016 Mayor's Proposed Budget</b>		<b>8,069</b>	<b>46.5</b>
No Change		0	0.0
<b>INTRA-DISTRICT FUNDS: FY 2016 District's Proposed Budget</b>		<b>8,069</b>	<b>46.5</b>
<b>Gross for AT0 - Office of the Chief Financial Officer</b>		<b>170,934</b>	<b>969.8</b>