Attachment J.18

District of Columbia
Office of the
Chief Financial Officer

Budget Process Summary

Current State

Presented by:

Information Services Group, Inc.
Public Sector

July 24, 2018

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

knowledge powering results®

Table of Contents

OVERVIEW OF BUDGET FORMULATION PROCESS **1**

BUDGET FORMULATION CALENDAR **2**

Budget Guidance: July - September 2

Agency Budget Request Development: October –November 2

Budget Analysis: November - January 2

Budget Presentation: January - March 2

Local Budget Act and Budget Support Act: March - June 2

OVERVIEW OF BUDGET EXECUTION PROCESS **3**

Adjusting 3

Overview of Budget Monitoring and Reporting 3

High-level Process Listing: Current State Business Processes: Budget Formulation 4

High-level Process Listing: Current State Business Processes: Budget Execution 5

CURRENT STATE BUSINESS PROCESSES: BUDGET FORMULATION **6**

CURRENT STATE BUSINESS PROCESSES: BUDGET EXECUTION **13**

SUPPORTING DOCUMENTATION **18**

Figure 1: Current State Office of Chief Information Officer (OCIO) Architecture Diagram (provided by OCIO) 18

Figure 2: Operating Budget Submission Process Flow (provided by OCIO) 19

Figure 3: Capital Budget Submission Process Flow (provided by OBP) – as of 10/11/2017 20

Figure 4: Office of Revenue Analysis (ORA) Revenue Estimation Process Flow (provided by ORA) ... 21

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Overview of Budget Formulation Process

The District's operating and capital budgets identify the programs that are to be funded in the fiscal year and the revenue that will support these programs. Additionally, the budget document provides a financial plan including 4 years of financial projections, which show the long-term impact of current spending and is a critical tool in ensuring the fiscal health of the District. Both the operating and capital budgets provide stakeholders with information on the operations of the District's over 100 agencies. The DC Government budget is developed via collaboration with the Office budget and planning, various agencies, Executive office of the Mayor, and Council Budget teams

The operating budget funds the District's daily operations. This budget supports broad categories of governmental services including public education, human support services, and public safety. Revenues to support the services provided by the operating budget come from a variety of sources, such as taxes, fees and charges, and federal revenues.

The capital budget provides information on the District's infrastructure, fixed assets and other capital needs. Through the capital budget's six-year Capital Improvements Plan, the District constructs or repairs facilities such as school buildings, bridges, roads, and swimming pools. General obligation bonds (or income tax revenue bonds) and federal grants primarily finance capital projects.

The Mayor develops and submits the proposed budget and financial plan for the next fiscal year to the Council of the District of Columbia in March. The Council holds public hearings and accepts the Mayor's budget or adopts its own version. The Mayor may sign or veto the Council's budget. If the Mayor vetoes the budget, the Council may override the veto. Once agreement is reached between the Mayor and the Council, the budget is adopted and transmitted to the President of the United States for submission to Congress for approval. Congress must approve the District's budget as part of one of the 12 annual federal appropriations bills.

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Budget Formulation Calendar

Budget Guidance: July - September

The budget process begins with the development of the Current Services Funding Level (CSFL) budget. The 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 prior year approved budget across multiple programs and estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The CSFL serves as the starting point for all District agencies' Local funds Maximum Allowable Ceiling Requests (MARC).

Agency Budget Request Development: October –November

Taking into consideration the Executive Office of the Mayor's (EOM) citywide strategic plan, and following the budget guidance from the EOM and OBP, agencies begin formulating their budget requests. Agencies submit their proposed budgets to OBP in December.

Budget Analysis: November - January

OBP reviews agency budgets during the various development stages for adherence to established guidelines, identified opportunities for efficiencies and incorporated revised economic data into the formulation process. The Budget Administration and Capital Improvements divisions of OBP creates and submits reports by agency that contain budget analysis and findings to the Mayor' s Office of Budget and Performance Management (OBPM).These reports describe the fiscal impact of policy decisions on the agencies' submitted budgets.

Budget Presentation: January - March

OBP provides the EOM with a thorough and sound analysis of the budget as it is developed and revised during the Budget Review Team and Capital Budget Team meetings where policy priorities are determined. The Mayor's proposed budget is finalized for submission to the Council as stated in the Budget Submission Requirements Resolution.

Local Budget Act and Budget Support Act: March - June

During this period the Council holds hearings, reviews, and approves the Local Budget Act and the Budget Support Act. The Proposed Budget and Financial Plan is submitted to the President and Congress in June or July.

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Overview of Budget Execution Process

Budget execution is the process of monitoring, adjusting, and reporting on the current year's budget.

Adjusting

The District can adjust its budget in many ways.

A **reprogramming** is a movement of budget authority from one agency to another, or within an agency from one program or spending category to another. Reprogrammings allow a shift of budget from a low-need area to a higher-need area, whether because priorities have changed or because workload or other external factors have led to spending patterns that differ from what was assumed when the budget was developed.

A **grant budget modification** is an increase or decrease to budget authority for a grant, as a result of a change in a grant award level. Because the District budgets so far in advance of the beginning of the fiscal year, grant budgets must often be estimated before the actual award level for the year is known. The District has authority to adjust its grant budgets during the year to match actual award levels.

A **supplemental budget request** is an increase in the District's overall appropriation level for local (non-grant) funds. After agreement by the Mayor and Council, and certification of funding availability by the Chief Financial Officer, a supplemental budget request must be sent to Congress for review. A **rescission** is likewise a change to the District's overall appropriation, but it is a decrease rather than an increase.

In years in which the District has budgeted for certain reserves or for the Non-Departmental agency, agency budgets can be adjusted through an allocation from central budget reserves. In circumstances defined by law, agencies may also receive allocations from the Emergency Cash Reserve or the Contingency Cash Reserve, which are congressionally mandated reserve funds the District must maintain as part of its fund balance.

Overview of Budget Monitoring and Reporting

The Office of Budget and Planning (OBP) and finance staff across the District monitor budget formulation and execution throughout the fiscal year. In addition, OBP provides extensive reporting of the operating and capital budget, spending, and available balance. The monitoring and reporting is accomplished by extracting, transforming and combining a variety of data sources including HR, Financial, Procurement and budget applications. Below are some of the key monitoring and reporting processes:

Agencies develop spending plans at the start of the year, and actual spending is compared to these plans. Agencies submit Financial Review Process (FRP) reports with summaries of

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

spending to date and projections for the remainder of the year. Careful monitoring of the budget, including review of the FRPs, is crucial for early identification of spending pressures – areas of the budget which, if not adjusted, could lead to overspending by the end of the year. Spending pressures can be resolved by changes to spending patterns or by budget adjustments.

Budget Status Dashboards provides information of the status of the budget formulation across various agencies, scenarios, and workflow stages. It is used for continuous budget formulation monitoring by OBP

DC Government budget is published as a set of 7 volumes for the Mayor's and Council's Budget. The Current process uses extensive automation in producing the budget books. This includes automating the workflow, drafting, editing of the narrative sections and real-time integration with the data tables needed in the budget book.

The position funding report provides the detailed funding information for all the DC Government employees. The Capital FTE report provides information for the Full time equivalent (FTE) data. It is an ad-hoc report used by OBP and agencies. The application provides ad-hoc 'what-if' analysis for CSFL, financial planning projections, and budget formulation scenarios. The operating Financial Status Report (FSR) shows budget and spending in the operating budget, with District-wide summaries and by agency, throughout the year. It is published monthly, starting with data as of December (the third month of the fiscal year) and ending with data as of August (the eleventh month). No FSR is published for the last month, as the Comprehensive Annual Financial Report (CAFR) is the year-end report.

The capital FSR shows budget and spending in the capital budget, with District-wide summaries and by agency and capital project. It is published quarterly, with data as of December, March, and June. No capital FSR is published for the fourth quarter, as again the CAFR serves as the year-end report.

The grants activity report shows budget modifications and actual spending by grant. It is published annually and sent to Congress.

High-level Process Listing: Current State Business Processes: Budget Formulation

1.0 Budget Process Highlights

1.1 Budget Formulation Timeline

1.2 Operating Budget Overview

1.3 Capital Budget Overview

1.4 Five-year Financial Plan Overview

2.0 Operating Budget Formulation

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

3.0 Capital Budget Formulation

4.0 Revenue Sources

4.1 Special Purpose Revenue (SPR)

4.2 Cash Collections

4.3 Grants

5.0 Office of Revenue Analysis (ORA) Estimates

6.0 Creating new Budget lines

High-level Process Listing: Current State Business Processes: Budget Execution

1.0 Intra-District Modifications

2.0 Reprogrammings

3.0 Grant Budget Modifications

4.0 Supplemental Budget Requests

5.0 Financial Review Process (FRP)

6.0 Operating Budget Spending Plan (SPIN)

7.0 Capital Spending Plan (CSPIN)

8.0 Increasing O-Type Budget and Dedicated Taxes Budget Authority

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Current State Business Processes: Budget Formulation

Process	Background	Application(s)	Interface(s)	Data	Output(s)
1.0 Budget Process Highlights	• Two Main Budget processes: Operating & Capital • Each process undergoes formulation based on the timeline in Figure 1; as well as execution throughout the year • Approx. 400 Budget input users across 100 agencies • Approx. 1100 total Budget users (includes viewers) • Office of Budget & Planning (OBP) serves as the liaison between the users and the Office of Financial Operations & Systems (OFOS) team for administration and set up of the application • Approx. 10 Power or maintenance users exist	• Budget Formulation Application (BFA) • Enterprise Data Warehouse • Cognos (CFO$olve) Business Intelligence (BI) • RSTARS/SOAR - Enterprise Financial System • Fin Plan - Automated 5-year Financial Plan web forms and tables for budget book • ABC - Automated Budget Chapter to automate budget books • PROMS - Capital Projects • GRAMS - Grants • CARSS - Capital Asset Replacement Scheduling System • PeopleSoft -	• See Figure 1	• See detail by process area below	• Proposed FY Operating Budget Chapters • Operating Budget Appendix Tables • Capital Budgets by Agency Cluster • Comprehensive Annual Financial Report (CAFR) • Capital Financial Status Report (FSR) • Operating FSR • Financial Plan • See additional detail by process area below

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
		HR ● PASS - Procurement ● SPIN - Spend Plan on the Intranet ● Quark - Report Publishing ● Tableau ● SharePoint – used for collaboration and document submission as well as work flow management of budget requests and modifications (e.g. forms, status, approvals, upload attachments, etc.)			
1.1 Budget Formulation Timeline	● The Mayor develops and submits the proposed budget and financial plan for the next fiscal year to the Council of the District of Columbia in March. ● The Council holds public hearings and accepts the Mayor's budget or adopts its own version. ● The Mayor may sign or veto the Council's budget. If the Mayor vetoes the budget, the Council may override the veto. ● Once agreement is reached between the Mayor and the Council, the budget is adopted and transmitted to the President of the United States for submission to Congress for approval. ● Congress must approve the District's budget as part of one of the 12 annual	● See detail by process area below	● See detail by process area below	● See detail by process area below	● See detail by process area below

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
	federal appropriations bills. ● Budget Calendar Information is given in the overview section and figure 1				
1.2 Operating Budget Overview	● Supports eight categories of governmental services including public education, human support services, and public safety ● Revenues to support the services provided by the operating budget come from a variety of sources, such as taxes, fees and charges, and federal revenues	● BFA ● CFO$olve ● Tableau ● Excel ● PeopleSoft Excel file	● SOAR to BFA ● BFA to SOAR ● BFA to CFO$olve ● CFO$olve to Tableau ● BFA to Excel	● Operating Budget ● Reprog. ● Actuals	● Operating Budget Formulation and Execution ● Excel downloads from BFA, CFO$olve ● Tableau dashboards
1.3 Capital Budget Overview	● Provides information on the District's infrastructure, fixed assets and other capital needs ● Through the capital budget's six-year Capital Improvements Plan, the District constructs or repairs facilities such as school buildings, bridges, roads, and swimming pools ● General obligation bonds (or income tax revenue bonds) and federal grants primarily finance capital projects.	● CARSS ● PROMS ● BFA ● PeopleSoft Excel file ● ePIF - for IT project details ● Supporting Excel, Word, and PDF files	● Enterprise Data Warehouse (EDW) to CFO$olve ● CFO$olve to CARSS ● PROMS to CARSS	● Capital Budget by Project, Agency, Ward	● Capital Project Support Fund Report (ABC) ● District Department of Transportation Capital Project Review and Reconciliation Report (ABC-DEF) ● Pay-As-You-Go (PAYGO) Capital Funds Budget Load Report ● Quarterly FTE reporting to Congress
1.4 Five-year Financial Plan Overview	● Shows the long-term impact of current spending and is a critical tool in ensuring the fiscal health of the District	● BFA ● Excel ● CFO$olve ● PeopleSoft Excel file ● Supporting Excel, Word, and PDF files	● None	● Budget ● Actuals ● Forecast	● Supporting Excel, PDF, and Word documents

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
2.0 Operating Budget Formulation	● Operating expenditures are categorized by fund, agency, and expenditure type. ● For example, we refer to total District spending from all local or federal sources of revenue (fund), or all spending by the police department compared to the school system (agency), or all spending on salaries compared to contracts (expenditure type) ● We can look at a single agency's spending from local source revenues versus federal sources, or that agency's spending of local source revenues by salaries versus contracts	● BFA ● CFO$olve ● Tableau ● Excel ● PeopleSoft Excel file	● SOAR to BFA ● BFA to SOAR ● BFA to CFO$olve ● CFO$olve to Tableau ● BFA to Excel	● Completed Operating Budget ● Reprogramming data ● Intra-District data ● Supplemental Budget data ● Grants ● Capital assets ● Projects ● Special Purpose Revenue	● Completed Operating Budget with associated revisions from OBP, and OCFO staff in Mayor and Council offices ● Excel downloads from BFA, CFO$olve ● Tableau dashboards ● GOV transparency portal data interface to CFOINFO, OpenGOV etc.
3.0 Capital Budget Formulation	● After the budget kick-off meeting, Before November 1st, agencies need to review each project and associated budget • Agencies submit capital budget requests for existing and new capital projects • Capital Budget Team reviews the budget submission for accuracy and conducts CBT meetings for consideration by mayor and council for the respective budgets	● CARSS ● PROMS ● BFA ● PeopleSoft Excel file ● ePIF - for IT project details ● Supporting Excel, Word, and PDF files	● BFA to CFO$olve ● CFO$olve to CARSS – Yes ● PROMS to CARSS ● PROMS to BFA	● Capital Budget by Project, Agency, Ward	● 5-year Capital Improvements Plan ● CY Capital Allocations ● Capital Budget Book Appendices ● Reports: An interactive comprehensive review of the District's capital expenditures as well as obligations for respective quarter, with selections for desired fiscal year and quarter by agency and project ● GOV

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
					transparency portal data interface to CFOINFO, OpenGOV etc.
4.0 Revenue Sources	● Special Purpose Revenue (SPR) ● Cash Collections ● Grants ● Revenue Estimates	● See detail by process area below	● See detail by process area below	● See detail by process area below	● DC Tax Facts (Annual Report) ● Tax Burden Reports ● Revenue Chapter (w/ economic outlook) ● Economic Trends and Reports
4.1 Special Purpose Revenue (SPR)	● Special Purpose Revenue (SPR) is an account established by the government to collect money that must be used for a specific project ● Agencies are responsible for budgeting and tracking SPR expenditures	● BFA ● Excel	● BFA to CFO$olve	● SPR budget and expenditure information by Program or Division and by funding source within an agency ● Expense type by personal and nonpersonal service categories (e.g. salaries, fringe benefits, fixed costs, contracts, supplies)	● SPR budget and expenditure information ● Additional SPR reports
4.2 Cash Collections	● The Cash Collections Report tracks trends in the District's tax and non-tax receipts by source. ● The report is updated on a monthly basis and is a critical component of monitoring the performance of District	● CFO$olve ● Excel	● SOAR to CFO$olve	● Cash collections by revenue sources by month and year	● CFO$olve dashboards and trend reports by month and year

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
	revenue collections relative to the revenue estimate.				
5.0 Grants	● Grants are a major source of revenue for the District of Columbia Government (District or DC). ● Grants are awarded to agencies of the government of the District to provide financial resources to finance a need, program, or project. ● Most of the District's grants are funded by the Federal government (for example, Medicaid), but some are also funded by private sources. Private grantors are typically foundations that provide grants for educational, research and other specified purposes. ● Each grant has a specific purpose and is governed by an agreement between the grantor and the respective District agency. ● The DC agencies that apply for and receive grants to support their operations have the primary responsibility for managing the expenditures against the grants, as well as all required reporting to the grantor	● GRAMS ● Excel ● PeopleSoft Excel file ● CFDA for federal Grants	● GRAMS to BFA ● BFA to CFO$olve	● Grants by Program/Division and agency ● By Federal Grant and Program/Division ● Grants by expense type by personal and nonpersonal service categories (e.g. salaries, fringe benefits, fixed costs, contracts, supplies) ● Supporting Word documentation	● Supporting Excel, Word, and PDF documents ● Grant activity report ● Additional Grant reporting
4.3 Office of Revenue Analysis (ORA) Estimates	● There are two ORA processes that are in scope: a) revenue estimate forecast, b) changes to the revenue forecast throughout the year. This section will focus on the former for formulation. (See Figure 4 for process diagram by ORA) ● The annual revenue estimates initiate in September and are finalized in February (in line with the Mayor and Council budget timeline) ● Quarterly revenue estimates are an ongoing process that are impacted by cash collections and economic drivers ● The quarterly forecasts are revised	● SaaS Economic Outlook model ● Excel ● Word	● None	● Actual revenue ● Forecasted revenue	● Revenue estimates for OBP ● Revenue projections and actual revenue for the Financial Plan (e.g. SPR, Dedicated Tax) ● Budget book insertion of revenue estimates with policy proposals ● Certified revenue

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Process	Background	Application(s)	Interface(s)	Data	Output(s)
	based on the SaaS model and economic indicators ● The model is reviewed for plausibility and reasonableness, along with knowledge of the environment, legislations, etc. ● Various economic models are generated via a SaaS system and then downloaded into Excel ● The Excel output of the econometric models ultimately turn into a table that is provided to OBP with revenue estimates ● The baseline revenue estimate is before any policy proposals and is based on the economy ● Then, the impact of tax policy changes that are already legislated are incorporated ● The budget book then incorporates the tax policy proposals ● The certified revenue estimate is based on policy and law ● Finally, the Mayor and the Council office decide which proposals will go into effect				estimates based on policy and law ● Revised revenue estimates based on the Mayor and Council office decisions ● Financial Impact Statement
6.0 Creating new Budget lines	● This process is referred to as the creation of "Index and PCAs ● New budget lines, created in the forms, must conform to the SOAR profiles. ● By distributing a budget submission form on the web, the convenience of browser-based access and the ability to quickly set up budgets that match SOAR profiles are offered to the entire user community. ● Before loading the new fiscal year's budget into SOAR, the budget lines in the approved budget must be associated with SOAR Indexes and PCAs	● Web form – BFA	● BFA to CFO$olve	● Additional budget line items – Webform for mapping budget COA elements to SOAR index/pca	● Creation of new budget lines in SOAR in alignment with Indexes and PCAs

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Current State Business Processes: Budget Execution

Process	Background	Application(s)	Interface(s)	Data	Output(s)
1.0 Operating Budget Spending Plan (SPIN)	• The Office of the Chief Financial Officer (OCFO) has developed an online application for the submission of agency Operating Budget spending plan called SPIN (Spending Plan on the Intranet). • SPIN is accessed via a web browser, thus allowing agencies to submit their spending plans to the Office of Budget and Planning (OBP) in an efficient manner.	• SPIN • CFO$olve • PeopleSoft Excel file	• CFO$olve to SPIN • SPIN to CFO$olve	• Appropriated budgets • Spending plans • Actuals	• Operating spending plan analysis and reporting for the agencies
2.0 Capital Spending Plan (CSPIN)	• Same as the above, but for Capital Spending Plans for the agencies	• CSPIN • CFO$olve • PeopleSoft Excel file	• CFO$olve to CSPIN • CSPIN to CFO$olve	• Appropriated budgets • Monthly capital spending plans • Actuals	• Capital spending plan analysis and reporting for the agencies • Reporting by agency, project, ward, and summary levels, etc. • Agency and contract level reporting
3.0 Reprogrammings	• Reprogrammings are budget changes from one area of an agency's budget to another area that net to zero. • The reprogramming process should be used when an unforeseen situation develops whose postponement until the next appropriation cycle would result in a serious hardship on the District • Reprogrammings should not be used to establish new programs and projects or change allocations specifically denied, limited, or increased by Council or Congress •	• SharePoint (Workflow and Approvals between agencies and OBP) • Supporting Excel, Word, or PDF documents • PeopleSoft Excel file	• None	• To be confirmed	• Supporting Excel, Word, or PDF documents
4.0 Intra-District	• An intra-District, budget-	• SharePoint	• None	• Intra-District	• Documentation of

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Modifications	modification request initiates the process that provides budget authority to the seller agency ● Documentation of an agreement requires at least two District agencies to buy or sell goods and services to each other	(Workflow and Approvals between agencies and OBP) ● Supporting Excel, Word, or PDF documents ● PeopleSoft Excel file		transaction details regarding the buyer and seller goods and/or services	the agreement (e.g. Memorandum of Understanding) ● Revised budget authority
5.0 Grant Budget Modifications	● Grant budget authority can be adjusted during formulation and then during execution ● See formulation section above for additional details regarding the award of grants	● SharePoint (Workflow and Approvals between agencies and OBP) ● GRAMS (if establishing new) and SharePoint if modifying existing ● PeopleSoft Excel file	● No interfaces	● New grant or grant modification information required (see formulation details above) ● Supporting documentatio n in Excel, Word, or PDF	● Revised budget authority
6.0 Financial Review Process (FRP)	● The Financial Review Process (FRP) assists in the projection of year-end agency expenditures ● These are used to identify spending pressures or underspending by the agencies ● Timeline: All agencies, except selected financing agencies and selected enterprise agencies, are required to submit an FRP. Submissions are due 30 days following the end of the reporting month. ● The full FRP quarterly package is required at the end of the first, second and third quarters of the fiscal year. For all other months, if there have been no significant changes to the projections since	● Excel ● PeopleSoft Excel file	● None (manual process in Excel)	● See Output column to the right for data included	● Reports for District stakeholders ● Completed FRP Excel Template Components: ● Table 1 – Year to date and forecasted year end expenditures compared to budget; ● Table 2 – Personal services expenditure forecast; ● Table 3 – Nonpersonal

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

	the previous month, a brief certification of no changes is allowed. Otherwise, the full FRP package is required.				services expenditure forecast; ● Table 4 – Projected dedicated tax and special purpose revenue funds; and ● Table 5 – Solutions for FY 2018 spending pressures/policy initiatives ● Summary Memorandum and Report Contents: ● Memorandum addressed to Deputy CFO, Office of Budget and Planning ● Summary table and signatures ● Executive Summary, ● Narrative explanations, by source of funds. Stipulate why the surpluses or deficits exist for each funding source and programmatic factors affecting projections. Include potential financial problems that could adversely affect the year-end projections if certain developments occur.

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

					● Description of supporting analysis and documents used in developing projections. ● Gap-closing analysis- narrative explanation of gap-closing plan to address spending pressures and/or policy initiatives. Append any additional evidence, i.e. CFO$olve printouts, executive orders, renegotiated contracts, etc. to support the projected savings. ● Policy initiatives, i.e. new programs or changes in programs, which the agency wants to implement or that are contained in the congressionally approved budget. ● The impact of any non-local revenues shortfalls, receivable write-offs, disallowed costs or reclassifications in the local budget.

Copyright © 20188 Information Services Group, Inc. All Rights Reserved

7.0 Supplemental Budget Requests	● A supplemental budget request is an increase in the District's overall appropriation level for local (non-grant) funds ● After agreement by the Mayor and Council, and certification of funding availability by the Chief Financial Officer, a supplemental budget request must be sent to Congress for review ● A rescission is likewise a change to the District's overall appropriation, but it is a decrease rather than an increase ● In years in which the District has budgeted for certain reserves or for the Non-Departmental agency, agency budgets can be adjusted through an allocation from central budget reserves ● In circumstances defined by law, agencies may also receive allocations from the Emergency Cash Reserve or the Contingency Cash Reserve, which are congressionally mandated reserve funds the District must maintain as part of its fund balance	● Word documents ● Excel ● PeopleSoft Excel file	● No interfaces	● Supporting documentation in Excel, Word, or PDF	● Revised budget authority
8.0 Increasing O-Type Budget and Dedicated Taxes Budget Authority	● Modifying Special Purpose Revenue (SPR) and Dedicated Tax funds budget authority for certain agency funds cited in the District's BRA. ● If an agency does not have a provision in the BRA that allows for an increase, the agency must use another method of increasing budget authority to include Supplemental Appropriation, Reprogramming requests, and mayoral allocation from Non-Departmental (DO0).	● To be confirmed	● Web Form to SOAR	● To be confirmed	● To be confirmed

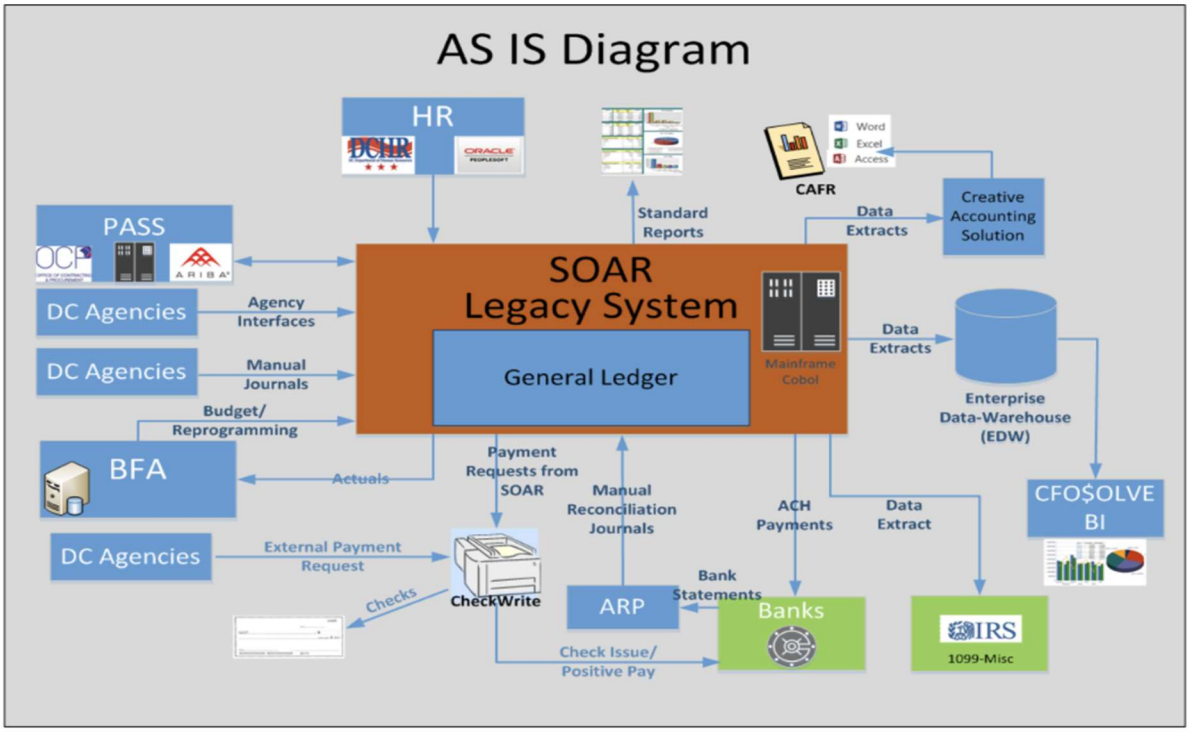
Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Supporting Documentation

Information Sources: Meetings with the District OBP, OCIO, OCFO, and agency cluster representatives and cfo.dc.gov web content.

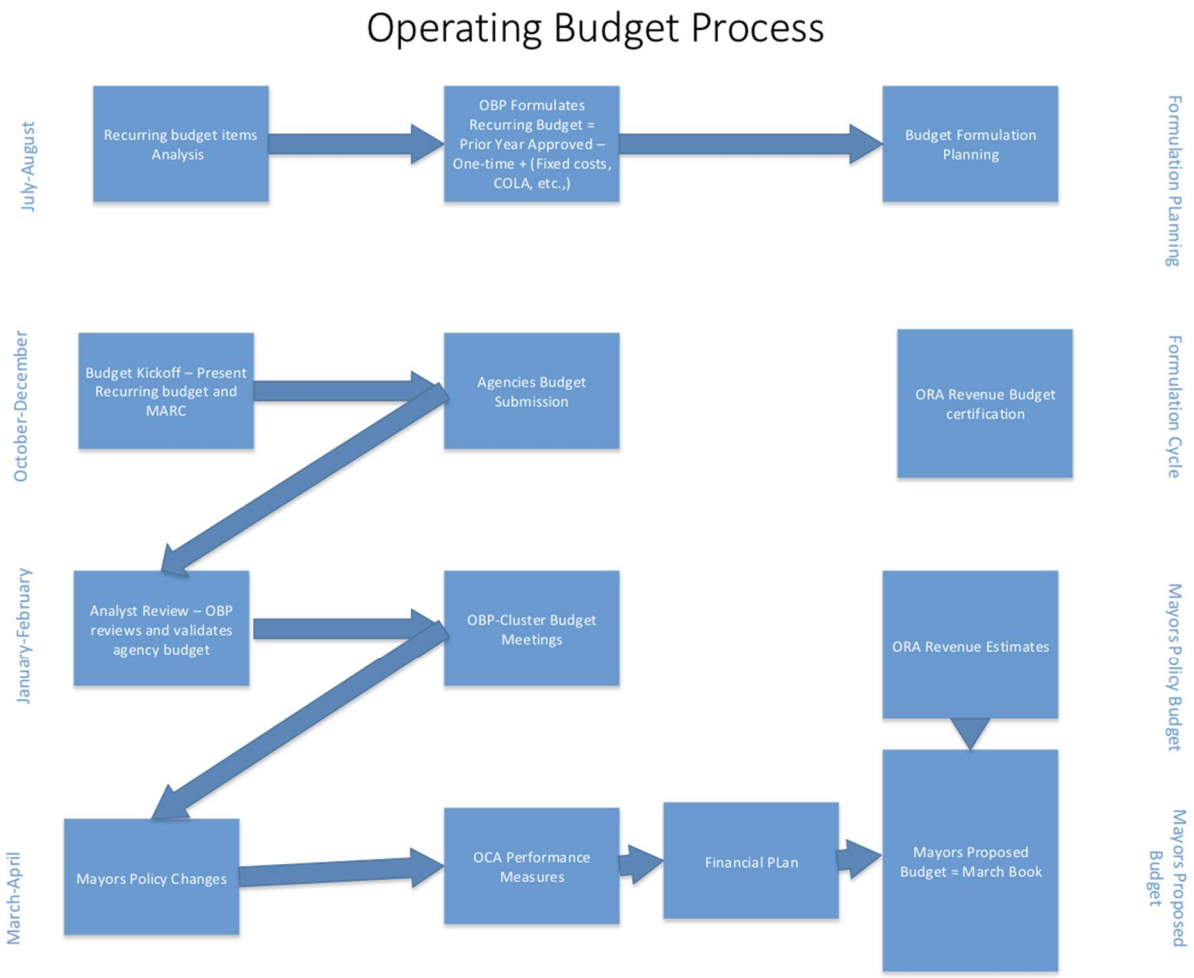
Figure 1: Current State Office of Chief Information Officer (OCIO) Architecture Diagram (provided by OCIO)

Note: red boxes indicate data required for budget formulation and execution, but diagram is not inclusive of all applications (e.g. GRAMS, CARSS, PROMS, etc.)



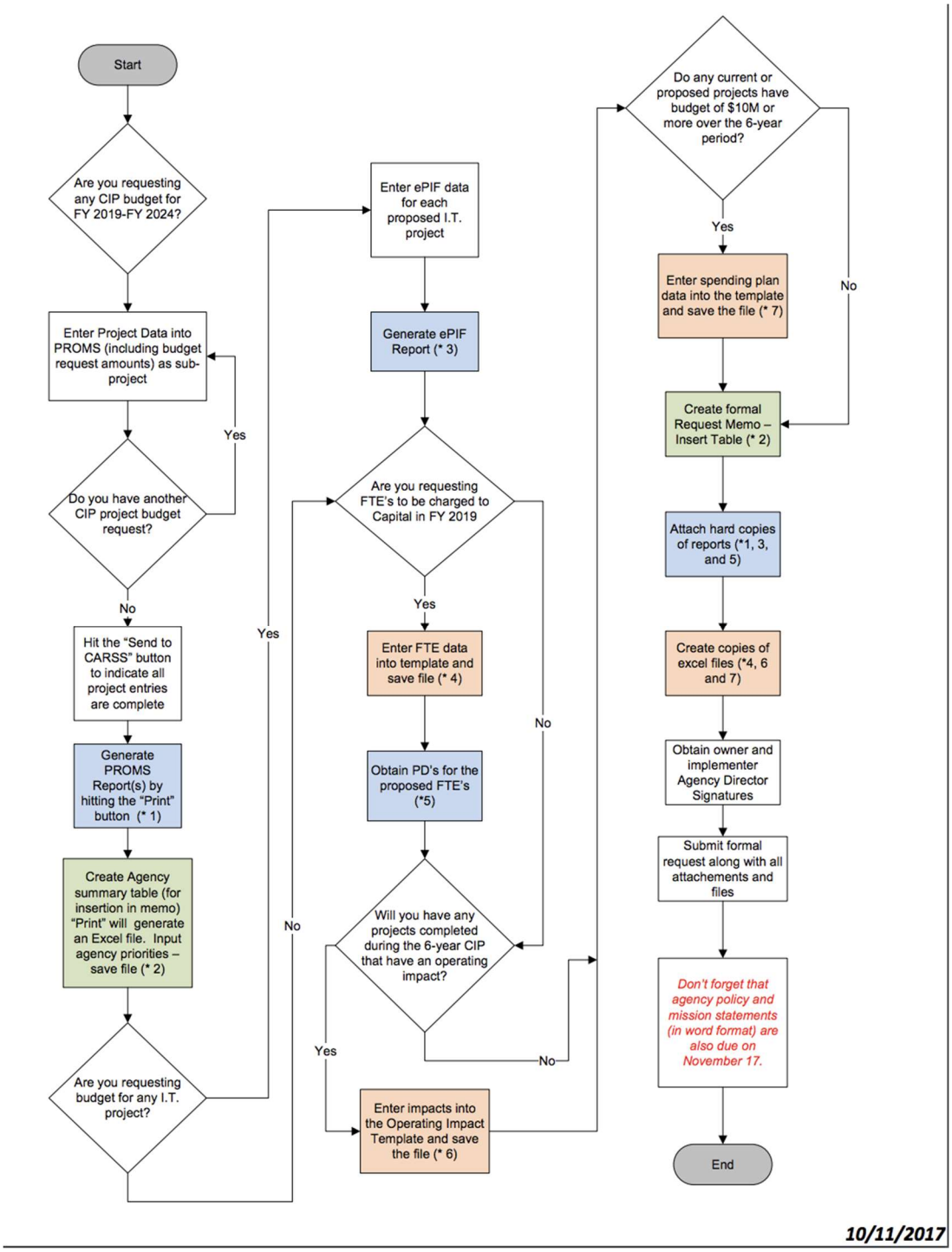
Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Figure 2: Operating Budget Submission Process Flow (provided by OCIO)



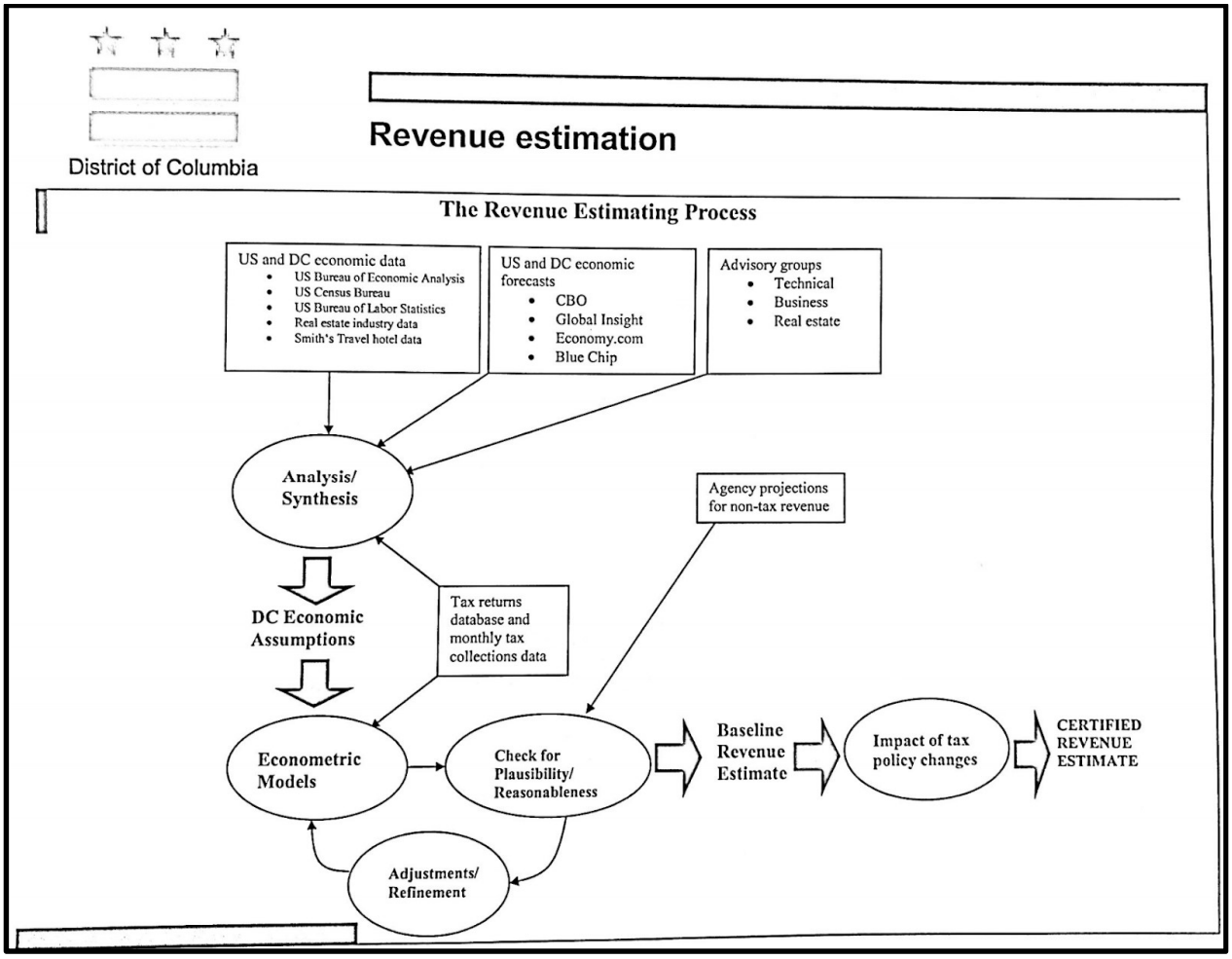
Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Figure 3: Capital Budget Submission Process Flow (provided by OBP) – as of 10/11/2017



Copyright © 20188 Information Services Group, Inc. All Rights Reserved

Figure 4: Office of Revenue Analysis (ORA) Revenue Estimation Process Flow (provided by ORA)



Copyright © 20188 Information Services Group, Inc. All Rights Reserved