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# Office of Finance and Resource Management

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Description	FY 2009 Actual	FY 2010 Approved	FY 2011 Proposed	% Change from FY 2010
Operating Budget	\$256,641,817	\$235,859,146	\$35,969,980	-84.7
FTEs	44.0	53.0	49.0	-7.5

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The mission of the Office of Finance and Resource Management (OFRM) is to provide financial and resource management services to various District of Columbia Government agencies. OFRM will promote the effective management of the District's resources by continuously seeking improvements in operational efficiency on behalf of the government and the residents of the District.

The agency's FY 2011 proposed budget is presented in the following tables:

## **FY 2011 Proposed Gross Funds Operating Budget, by Revenue Type**

Table AS0-1 contains the proposed FY 2011 agency budget compared to the FY 2010 approved budget. It also provides the FY 2008 and FY 2009 actual expenditures.

**Table AS0-1**  
(dollars in thousands)

<b>Appropriated Fund</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Approved FY 2010</b>	<b>Proposed FY 2011</b>	<b>Change from FY 2010</b>	<b>Percent Change*</b>
<b>General Fund</b>						
Local Funds	4,971	4,444	4,323	20,878	16,555	383.0
Special Purpose Revenue Funds	0	0	0	271	271	N/A
<b>Total for General Fund</b>	<b>4,971</b>	<b>4,444</b>	<b>4,323</b>	<b>21,149</b>	<b>16,826</b>	<b>389.2</b>
<b>Intra-District Funds</b>						
Intra-District Funds	246,683	252,198	231,536	14,821	-216,715	-93.6
<b>Total for Intra-District Funds</b>	<b>246,683</b>	<b>252,198</b>	<b>231,536</b>	<b>14,821</b>	<b>-216,715</b>	<b>-93.6</b>
<b>Gross Funds</b>	<b>251,654</b>	<b>256,642</b>	<b>235,859</b>	<b>35,970</b>	<b>-199,889</b>	<b>-84.7</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 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2011 Proposed Full-Time Equivalents, by Revenue Type**

Table AS0-2 contains the proposed FY 2011 FTE level compared to the FY 2010 approved FTE level by revenue type. It also provides FY 2008 and FY 2009 actual data.

**Table AS0-2**

<b>Appropriated Fund</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Approved FY 2010</b>	<b>Proposed FY 2011</b>	<b>Change from FY 2010</b>	<b>Percent Change</b>
<b>General Fund</b>						
Local Funds	41.6	39.2	47.2	41.2	-6.0	-12.7
<b>Total for General Fund</b>	<b>41.6</b>	<b>39.2</b>	<b>47.2</b>	<b>41.2</b>	<b>-6.0</b>	<b>-12.7</b>
<b>Intra-District Funds</b>						
Intra-District Funds	3.1	4.7	5.8	7.8	2.0	34.8
<b>Total for Intra-District Funds</b>	<b>3.1</b>	<b>4.7</b>	<b>5.8</b>	<b>7.8</b>	<b>2.0</b>	<b>34.8</b>
<b>Total Proposed FTEs</b>	<b>44.7</b>	<b>44.0</b>	<b>53.0</b>	<b>49.0</b>	<b>-4.0</b>	<b>-7.5</b>

\*Percent change is based on whole dollars.

## FY 2011 Proposed Operating Budget, by Comptroller Source Group

Table AS0-3 contains the proposed FY 2011 budget at the Comptroller Source Group (object class) level compared to the FY 2010 approved budget. It also provides FY 2008 and FY 2009 actual expenditures.

**Table AS0-3**  
(dollars in thousands)

<b>Comptroller Source Group</b>	<b>Actual FY 2008</b>	<b>Actual FY 2009</b>	<b>Approved FY 2010</b>	<b>Proposed FY 2011</b>	<b>Change from FY 2010</b>	<b>Percent Change*</b>
11 - Regular Pay - Cont Full Time	3,510	3,724	3,936	3,973	37	1.0
12 - Regular Pay - Other	179	67	0	24	24	0
13 - Additional Gross Pay	83	59	0	0	0	0
14 - Fringe Benefits - Curr Personnel	623	667	717	797	79	11.0
15 - Overtime Pay	14	3	0	0	0	0
<b>Subtotal Personal Services (PS)</b>	<b>4,408</b>	<b>4,520</b>	<b>4,653</b>	<b>4,793</b>	<b>140</b>	<b>3.0</b>
20 - Supplies and Materials	35	49	10	18	8	78.8
30 - Energy, Comm. and Building Rentals	91,304	96,534	84,898	0	-84,898	-100.0
31 - Telephone, Telegraph, Telegram, Etc.	33,928	29,148	29,360	31,062	1,702	5.8
32 - Rentals - Land and Structures	121,531	126,119	116,806	0	-116,806	-100.0
33 - Janitorial Services	23	16	30	0	-30	-100.0
34 - Security Services	25	27	22	0	-22	-100.0
35 - Occupancy Fixed Costs	62	62	37	0	-37	-100.0
40 - Other Services and Charges	263	125	39	91	52	132.8
41 - Contractual Services - Other	30	36	0	0	0	0
70 - Equipment and Equipment Rental	44	7	5	6	1	14.7
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>247,246</b>	<b>252,122</b>	<b>231,206</b>	<b>31,177</b>	<b>-200,030</b>	<b>-86.5</b>
<b>Gross Funds</b>	<b>251,654</b>	<b>256,642</b>	<b>235,859</b>	<b>35,970</b>	<b>-199,889</b>	<b>-84.7</b>

\*Percent change is based on whole dollars.

## Program Description

The Office of Finance and Resource Management operates through the following 3 programs:

**Financial Management** - provides financial management services that will enable agencies to accomplish programmatic goals and ensure financial health and positive recognition of the agency and the District of Columbia Government.

This program contains the following 5 activities:

- **Accounting** – provides accounts payable and accounts receivable services to cluster agencies; processes all vendor invoice payments ensuring that the provisions of the District’s Quick Payment Act are adhered to; reconciles all agency-controlled cash accounts; processes all check payments and cash receipts within 24 hours; processes accounting journal entries for cluster agencies and records all financial events in the accounting system within the required timeframes; manages and directs the monthly, interim and annual closings; and completes cash drawdowns for agencies with Federal grant programs;
- **Budget Formulation and Planning** – provides and develops the annual budgets in conjunction with the cluster agencies; provides budget execution, financial analysis, forecasting, and reporting functions on behalf of the agencies in the cluster; also approves and tracks all agency obligations and commitments;
- **Grants** – provides budget modifications and reprogrammings; monitors grant expiration dates in order to limit the occurrence of lapsed grants; and completes required grant budget and expenditure reports;
- **Capital** – provides financial management services to capital programs for agencies within the cluster; assists with budget formulation and spending plan development; monitors and approves obligations and commitments; monitors project expenditures; and prepares funding certifications upon request; and
- **Fixed Costs** – provides timely and accurate fixed costs payments to District vendors and ensures that expenditures are accurately billed to the applicable cluster agency.

**Resource Management** - performs due diligence analysis to identify financial waste and abuse and accounts for the use of all dollars expended from budgets of client agencies that are related to fixed costs.

This program contains the following activity:

- **Resource Management/Fixed Costs/IT** – provides an independent set of controls and reviews for the fixed cost products and services invoiced to the District of Columbia Government; monitors and maintains the fixed cost management system; assists with the procurement of technical assets and services; performs technical review of agency requests; and certifies telecom inventory.

**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.

## Program Structure Change

The Office of Finance and Resource Management had no program structure changes in the FY 2011 Proposed Budget.

## FY 2011 Proposed Operating Budget and FTEs, by Program and Activity

Table AS0-4 contains the proposed FY 2011 budget by program and activity compared to the FY 2010 approved budget. It also provides the FY 2009 actual data.

**Table AS0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010	Actual FY 2009	Approved FY 2010	Proposed FY 2011	Change from FY 2010
<b>(1000) Agency Management Program</b>								
(1015) Training and Employee Development	0	7	0	-7	0.0	0.0	0.0	0.0
(1030) Property Management	210	194	16,812	16,618	0.0	0.0	0.0	0.0
(1050) Financial Management	179	40	108	68	0.0	0.0	0.0	0.0
(1070) Fleet Management	0	1	6	5	0.0	0.0	0.0	0.0
(1080) Communications	681	691	594	-97	7.2	7.4	6.6	-0.8
(1100) Office of Finance and Resource Management	10	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>1,080</b>	<b>934</b>	<b>17,521</b>	<b>16,587</b>	<b>7.2</b>	<b>7.4</b>	<b>6.6</b>	<b>-0.8</b>
<b>(2000) Financial Management</b>								
(2100) Accounting	1,167	1,007	1,433	426	11.0	14.2	16.2	2.0
(2200) Budget Formulations and Planning	1,755	1,915	1,760	-155	17.3	20.0	16.8	-3.2
(2300) Grants	83	80	83	3	1.0	1.0	1.0	0.0
(2400) Capital	284	328	344	16	3.0	3.4	3.4	0.0
(2500) Fixed Costs	251,685	230,963	14,250	-216,714	0.0	0.0	0.0	0.0
<b>Subtotal (2000) Financial Management</b>	<b>254,973</b>	<b>234,293</b>	<b>17,870</b>	<b>-216,423</b>	<b>32.3</b>	<b>38.6</b>	<b>37.4</b>	<b>-1.2</b>
<b>(3000) Resource Management</b>								
(3100) Resource Management	599	632	579	-53	4.4	7.0	5.0	-2.0
<b>Subtotal (3000) Resource Management</b>	<b>599</b>	<b>632</b>	<b>579</b>	<b>-53</b>	<b>4.4</b>	<b>7.0</b>	<b>5.0</b>	<b>-2.0</b>
<b>(9960) Year End Close</b>								
No Activity Assigned	-10	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (9960) Year End Close</b>	<b>-10</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>256,642</b>	<b>235,859</b>	<b>35,970</b>	<b>-199,889</b>	<b>44.0</b>	<b>53.0</b>	<b>49.0</b>	<b>-4.0</b>

(Change is calculated by whole numbers and numbers may not add 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 2011 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2011 Proposed Budget Changes**

**Intra-Agency Adjustments:** The adjustments made in Local funds include an additional \$52,962 to accommodate the Office of the Chief Technology Office assessment and the elimination of 4.0 unfunded, vacant FTEs across multiple programs.

**Transfers In/Out:** The Office of Finance and Resource Management (OFRM) will budget for \$31,061,971 in District-wide telecommunications costs, including landline, wireless and data services for many District agencies. The \$31,061,971 includes \$16,812,457 in Local funds, \$13,978,908 in Intra-District funds collected from other agencies, and \$270,606 in Special Purpose Revenue funds. To simplify and improve cost accounting for telecommunications costs, Local funds for telecommunications will be budgeted directly in OFRM. In prior years, about 70 agencies budgeted for telecom costs individually and then transferred funds to OFRM during the fiscal year. Agencies that pay for telecommunications services using Special Purpose Revenues or Federal funds will continue to budget for these costs within the agency budget and transfer funds to OFRM in FY 2011.

OFRM will also transfer out \$ 188,754 in facility fixed costs to the Municipal Facilities: Non-Capital agency and transfer 2.0 FTEs to its intra-District funds.

In addition, District-wide fixed costs, which in FY 2010 were budgeted in OFRM as Intra-District revenues, will be budgeted in the Municipal Facilities: Non-Capital agency in FY 2011. This results in a decrease of \$230,963,328 in the Intra-District budget for OFRM.

## FY 2010 Approved Budget to FY 2011 Proposed Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2010 approved budget and the FY 2011 proposed budget.

**Table AS0-5**  
(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2010 Approved Budget and FTE</b>		<b>4,323</b>	<b>47.3</b>
Reduce: Reduce telecom costs	Agency Management Program	-150	0.0
Correct: Eliminate 4.0 unfunded FTE positions	Multiple Programs	0	-4.0
Cost Decrease: Align fleet budget with revised DPW estimates	Agency Management Program	-1	0.0
Cost Increase: Increase funding for supplies.	Multiple Programs	8	0.0
Cost Increase: Increase funding for OCTO Assessment	Multiple Programs	53	0.0
Cost Increase: Increase funding for office equipment	Financial Management	1	0.0
Cost Increase: Adjust fringe benefits based on historical growth rate	Multiple Programs	37	0.0
Transfer In: Transfer in District-wide funding for telecom fixed costs	Agency Management Program	16,962	0.0
Transfer Out: Transfer facility fixed costs to new fixed cost agency	Multiple Programs	-189	0.0
Transfer Out: Transfer of 2.0 FTEs to intra-District funds	Multiple Programs	-123	-2.0
Reduce: Hold salary steps constant	Agency Management Program	-43	0.0
<b>LOCAL FUNDS: FY 2011 Proposed Budget and FTE</b>		<b>20,878</b>	<b>41.3</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2010 Approved Budget and FTE</b>		<b>0</b>	<b>0.0</b>
Transfer In: Transfer in funding from enterprise agencies for telecom fixed costs	Multiple Programs	271	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2011 Proposed Budget and FTE</b>		<b>271</b>	<b>0.0</b>
<b>INTRA-DISTRICT FUNDS: FY 2010 Approved Budget and FTE</b>		<b>231,536</b>	<b>5.8</b>
Transfer In: Transfer in 2.0 FTEs from local Funds	Multiple Programs	123	2.0
Transfer Out: Transfer intra-District budget authority for facility fixed costs to new fixed cost agency	Agency Management Program	-230,963	0.0
Transfer In: Transfer in District-wide funding for telecom fixed costs	Multiple Programs	13,979	0.0
Cost Increase: Adjust salary schedule to include planned step increases	Multiple Programs	100	0.0
Cost Increase: Adjust fringe benefits based on historical growth rate	Multiple Programs	54	0.0
Reduce: Hold salary steps constant	Multiple Programs	-8	0.0
<b>INTRA-DISTRICT FUNDS: FY 2011 Proposed Budget and FTE</b>		<b>14,821</b>	<b>7.8</b>
<b>Gross for AS0 - Office of Finance and Resource Management</b>		<b>35,970</b>	<b>49.1</b>

