

Office of Finance and Resource Management

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Table AS0-1

| Description | FY 2018 | FY 2019 | FY 2020 | FY 2021 | % Change |
|------------------|--------------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Approved | Approved | from FY 2020 |
| OPERATING BUDGET | \$32,630,621 | \$35,796,523 | \$39,137,867 | \$40,904,237 | 4.5 |
| FTEs | 43.0 | 41.0 | 45.0 | 47.0 | 4.4 |
| CAPITAL BUDGET | \$0 | \$0 | \$0 | \$0 | N/A |
| FTEs | 0.0 | 0.0 | 0.0 | 0.0 | N/A |

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 2021 approved budget is presented in the following tables:

FY 2021 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the approved FY 2021 budget by revenue type compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data.

Table AS0-2

(dollars in thousands)

| Appropriated Fund | Dollars in Thousands | | | | | | | Full-Time Equivalents | | | | | | |
|-------------------------------|----------------------|----------------|------------------|------------------|---------------------|------------|----------------|-----------------------|------------------|------------------|---------------------|------------|--|--|
| | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change* | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change | | |
| GENERAL FUND | | | | | | | | | | | | | | |
| Local Funds | 23,970 | 26,480 | 28,468 | 30,650 | 2,181 | 7.7 | 36.0 | 33.9 | 39.0 | 41.0 | 2.0 | 5.1 | | |
| Special Purpose Revenue Funds | 224 | 225 | 273 | 300 | 27 | 9.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | N/A | | |
| TOTAL FOR GENERAL FUND | 24,194 | 26,706 | 28,742 | 30,950 | 2,208 | 7.7 | 36.0 | 33.9 | 39.0 | 41.0 | 2.0 | 5.1 | | |

Table AS0-2

(dollars in thousands)

| Appropriated Fund | Dollars in Thousands | | | | | | Full-Time Equivalents | | | | | |
|---------------------------------------|----------------------|-------------------|---------------------|---------------------|---------------------------|--------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|-------------|
| | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change* | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | % Change |
| INTRA-DISTRICT FUNDS | | | | | | | | | | | | |
| Intra-District Funds | 8,436 | 9,091 | 10,396 | 9,954 | -442 | -4.3 | 7.0 | 7.0 | 6.0 | 6.0 | 0.0 | 0.0 |
| TOTAL FOR INTRA-DISTRICT FUNDS | | | | | | | | | | | | |
| | 8,436 | 9,091 | 10,396 | 9,954 | -442 | -4.3 | 7.0 | 7.0 | 6.0 | 6.0 | 0.0 | 0.0 |
| GROSS FUNDS | 32,631 | 35,797 | 39,138 | 40,904 | 1,766 | 4.5 | 43.0 | 41.0 | 45.0 | 47.0 | 2.0 | 4.4 |

*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 2021 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2021 Approved Operating Budget, by Comptroller Source Group

Table AS0-3 contains the approved FY 2021 budget at the Comptroller Source Group (object class) level compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual expenditures.

Table AS0-3

(dollars in thousands)

| Comptroller Source Group | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | Percentage Change* |
|--|-------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|
| 11 - Regular Pay - Continuing Full Time | 4,691 | 4,430 | 5,301 | 5,101 | -201 | -3.8 |
| 12 - Regular Pay - Other | 15 | 0 | 0 | 0 | 0 | N/A |
| 13 - Additional Gross Pay | 74 | 49 | 0 | 0 | 0 | N/A |
| 14 - Fringe Benefits - Current Personnel | 1,042 | 1,004 | 1,176 | 1,157 | -20 | -1.7 |
| 15 - Overtime Pay | 4 | 5 | 5 | 5 | 0 | 0.0 |
| SUBTOTAL PERSONAL SERVICES (PS) | 5,827 | 5,489 | 6,483 | 6,262 | -220 | -3.4 |
| 20 - Supplies and Materials | 42 | 37 | 50 | 49 | -1 | -2.0 |
| 31 - Telecommunications | 26,503 | 29,919 | 32,336 | 34,318 | 1,982 | 6.1 |
| 40 - Other Services and Charges | 214 | 289 | 229 | 235 | 6 | 2.5 |
| 70 - Equipment and Equipment Rental | 45 | 63 | 40 | 40 | 0 | 0.0 |
| SUBTOTAL NONPERSONAL SERVICES (NPS) | 26,804 | 30,308 | 32,655 | 34,642 | 1,987 | 6.1 |
| GROSS FUNDS | 32,631 | 35,797 | 39,138 | 40,904 | 1,766 | 4.5 |

*Percent change is based on whole dollars.

FY 2021 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the approved FY 2021 budget by division/program and activity compared to the FY 2020 approved budget. It also provides FY 2018 and FY 2019 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table AS0-4

(dollars in thousands)

| Division/Program and Activity | Dollars in Thousands | | | | | Full-Time Equivalents | | | | |
|---|----------------------|-------------------|---------------------|---------------------|---------------------------|-----------------------|-------------------|---------------------|---------------------|---------------------------|
| | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 | Actual FY 2018 | Actual FY 2019 | Approved FY 2020 | Approved FY 2021 | Change from FY 2020 |
| (1000) AGENCY MANAGEMENT | | | | | | | | | | |
| (1010) Personnel | 287 | 329 | 304 | 480 | 176 | 2.3 | 2.1 | 2.4 | 4.4 | 2.0 |
| (1020) Contracting and Procurement | 95 | 97 | 99 | 104 | 6 | 0.6 | 0.5 | 0.6 | 0.6 | 0.0 |
| (1050) Financial Management | 91 | 79 | 90 | 89 | -1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1070) Fleet Management | 3 | 6 | 3 | 6 | 3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1080) Communications | 0 | 0 | 5 | 0 | -5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| (1085) Customer Service | 96 | 70 | 84 | 60 | -25 | 1.0 | 0.9 | 1.0 | 1.0 | 0.0 |
| (1090) Performance Management | 693 | 465 | 617 | 583 | -34 | 2.8 | 2.7 | 3.0 | 3.0 | 0.0 |
| SUBTOTAL (1000) AGENCY MANAGEMENT | 1,266 | 1,047 | 1,202 | 1,322 | 120 | 6.6 | 6.2 | 7.0 | 9.0 | 2.0 |
| (2000) FINANCIAL MANAGEMENT | | | | | | | | | | |
| (2100) Accounting | 2,334 | 2,280 | 2,684 | 2,488 | -196 | 19.0 | 17.0 | 20.0 | 20.0 | 0.0 |
| (2200) Budget Formulation and Planning | 2,171 | 2,132 | 2,607 | 2,454 | -153 | 15.5 | 16.0 | 16.0 | 16.0 | 0.0 |
| (2500) Fixed Costs | 26,503 | 29,919 | 32,336 | 34,318 | 1,982 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| SUBTOTAL (2000) FINANCIAL MANAGEMENT | 31,007 | 34,331 | 37,627 | 39,260 | 1,633 | 34.5 | 32.9 | 36.0 | 36.0 | 0.0 |
| (3000) RESOURCE MANAGEMENT | | | | | | | | | | |
| (3100) Resource Management | 358 | 419 | 309 | 322 | 13 | 1.9 | 1.8 | 2.0 | 2.0 | 0.0 |
| SUBTOTAL (3000) RESOURCE MANAGEMENT | 358 | 419 | 309 | 322 | 13 | 1.9 | 1.8 | 2.0 | 2.0 | 0.0 |
| TOTAL APPROVED OPERATING BUDGET | 32,631 | 35,797 | 39,138 | 40,904 | 1,766 | 43.0 | 41.0 | 45.0 | 47.0 | 2.0 |

(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 2021 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 Finance and Resource Management operates through the following 3 programs:

Financial Management – provides financial management services to enable agencies to accomplish programmatic goals and ensure financial health and positive recognition of the agencies and the District of Columbia government.

This program contains the following 3 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; and approves and tracks all agency obligations and commitments; 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.

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 has no program structure changes in the FY 2021 approved budget.

FY 2020 Approved Budget to FY 2021 Approved Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2020 approved budget and the FY 2021 approved budget. For a more comprehensive explanation of changes, please see the FY 2021 Approved Budget Changes section, which follows the table.

Table AS0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|---|----------------------|---------------|-------------|
| LOCAL FUNDS: FY 2020 Approved Budget and FTE | | 28,468 | 39.0 |
| No Change | | 0 | 0.0 |
| LOCAL FUNDS: FY 2021 Recurring Budget | | 28,468 | 39.0 |
| Increase: To align resources with operational spending goals | Multiple Programs | 3 | 2.0 |
| Decrease: To align Fixed Costs with proposed estimates | Financial Management | -1,160 | 0.0 |
| Enhance: To align Fixed Costs with proposed estimates | Financial Management | 3,512 | 0.0 |
| Reduce: To realize savings in nonpersonal services | Multiple Programs | -4 | 0.0 |
| Reduce: To align personal services and Fringe Benefits with projected costs | Financial Management | -170 | 0.0 |
| LOCAL FUNDS: FY 2021 Mayor's Proposed Budget | | 30,650 | 41.0 |
| No Change | | 0 | 0.0 |
| LOCAL FUNDS: FY 2021 District's Approved Budget | | 30,650 | 41.0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Approved Budget and FTE | | 273 | 0.0 |
| Increase: To align Fixed Costs with proposed estimates | Financial Management | 27 | 0.0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Mayor's Proposed Budget | | 300 | 0.0 |
| No Change | | 0 | 0.0 |
| SPECIAL PURPOSE REVENUE FUNDS: FY 2021 District's Approved Budget | | 300 | 0.0 |
| INTRA-DISTRICT FUNDS: FY 2020 Approved Budget and FTE | | 10,396 | 6.0 |
| Decrease: To align personal services and Fringe Benefits with projected costs | Financial Management | -44 | 0.0 |
| Decrease: To align Fixed Costs with proposed estimates | Financial Management | -398 | 0.0 |

Table AS0-5

(dollars in thousands)

| DESCRIPTION | DIVISION/PROGRAM | BUDGET | FTE |
|--|------------------|---------------|-------------|
| INTRA-DISTRICT FUNDS: FY 2021 Mayor's Proposed Budget | | 9,954 | 6.0 |
| No Change | | 0 | 0.0 |
| INTRA-DISTRICT FUNDS: FY 2021 District's Approved Budget | | 9,954 | 6.0 |
| GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT | | 40,904 | 47.0 |

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

FY 2021 Approved Budget Changes

The Office of Finance and Resource Management's (OFRM) approved FY 2021 gross budget is \$40,904,237, which represents a 4.5 percent increase over its FY 2020 approved gross budget of \$39,137,867. The budget is comprised of \$30,649,572 in Local funds, \$300,351 in Special Purpose Revenue funds, and \$9,954,315 in Intra-District funds.

Recurring Budget

No Change: The Office of Finance and Resource Management's budget reflects no change from the FY 2020 approved budget to the FY 2021 recurring budget.

Mayor's Proposed Budget

Increase: In Local Funds, OFRM's proposed budget includes a net increase of \$2,705 and 2.0 Full-Time Equivalents (FTEs) across multiple programs.

In the budget submission for Special Purpose Revenue funds, an increase of \$27,140 will be used to support Telecommunication Fixed Costs in the Financial Management program.

Decrease: To properly align the Fixed Cost assessment for Telecommunications with proposed estimates, the proposed Local funds budget includes a reduction of \$1,159,503 in the Financial Management program.

In Intra-District funds, a decrease of \$44,283 is projected to properly align personal services in the Financial Management program. Additionally, fixed cost projections for Telecommunications decreased by \$397,603 in the Financial Management program.

Enhance: To address higher demands for Telecommunications services across the District, the agency proposes a Local funds increase of \$3,511,643 in the Financial Management program.

Reduce: OFRM's proposed Local funds budget includes reductions of \$3,646 in nonpersonal services across multiple programs to reflect cost-saving adjustments and \$170,083 to account for personal services adjustments in the Financial Management program.

District's Approved Budget

Reduce: The Office of Finance and Resource Management's budget reflects no change from the Mayor's proposed budget to the District's approved budget.