

Office of Finance and Resource Management

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Table AS0-1

Description	FY 2017	FY 2018	FY 2019	FY 2020	% Change
	Actual	Actual	Approved	Approved	from FY 2019
OPERATING BUDGET	\$32,666,590	\$32,630,621	\$36,737,522	\$39,137,867	6.5
FTEs	45.0	43.0	45.0	45.0	0.0

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 2020 approved budget is presented in the following tables:

FY 2020 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the approved FY 2020 budget by revenue type compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual data.

Table AS0-2

(dollars in thousands)

	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change	
Appropriated Fund													
GENERAL FUND													
Local Funds	23,230	23,970	27,123	28,468	1,346	5.0	38.8	36.0	38.0	39.0	1.0	2.6	
Special Purpose Revenue Funds	220	224	472	273	-199	-42.1	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	23,450	24,194	27,595	28,742	1,147	4.2	38.8	36.0	38.0	39.0	1.0	2.6	

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change*	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	% Change
INTRA-DISTRICT FUNDS												
Intra-District Funds	9,216	8,436	9,143	10,396	1,254	13.7	6.2	7.0	7.0	6.0	-1.0	-14.3
TOTAL FOR INTRA-DISTRICT FUNDS												
	9,216	8,436	9,143	10,396	1,254	13.7	6.2	7.0	7.0	6.0	-1.0	-14.3
GROSS FUNDS	32,667	32,631	36,738	39,138	2,400	6.5	45.0	43.0	45.0	45.0	0.0	0.0

*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 2020 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2020 Approved Operating Budget, by Comptroller Source Group

Table AS0-3 contains the approved FY 2020 budget at the Comptroller Source Group (object class) level compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 actual expenditures.

Table AS0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Percentage Change*
11 - Regular Pay - Continuing Full Time	4,490	4,691	5,046	5,301	255	5.1
12 - Regular Pay - Other	131	15	50	0	-50	-100.0
13 - Additional Gross Pay	0	74	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	980	1,042	1,133	1,176	44	3.9
15 - Overtime Pay	5	4	4	5	1	22.8
SUBTOTAL PERSONAL SERVICES (PS)	5,606	5,827	6,232	6,483	250	4.0
20 - Supplies and Materials	29	42	50	50	0	0.0
31 - Telecommunications	26,828	26,503	30,132	32,336	2,205	7.3
40 - Other Services and Charges	171	214	283	229	-54	-19.2
70 - Equipment and Equipment Rental	33	45	40	40	0	0.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	27,061	26,804	30,505	32,655	2,150	7.0
GROSS FUNDS	32,667	32,631	36,738	39,138	2,400	6.5

*Percent change is based on whole dollars.

FY 2020 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the approved FY 2020 budget by division/program and activity compared to the FY 2019 approved budget. It also provides FY 2017 and FY 2018 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 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019	Actual FY 2017	Actual FY 2018	Approved FY 2019	Approved FY 2020	Change from FY 2019
(1000) AGENCY MANAGEMENT										
(1010) Personnel	271	287	298	304	7	2.4	2.3	2.4	2.4	0.0
(1020) Contracting and Procurement	90	95	97	99	2	0.6	0.6	0.6	0.6	0.0
(1050) Financial Management	75	91	90	90	0	0.0	0.0	0.0	0.0	0.0
(1070) Fleet Management	1	3	1	3	2	0.0	0.0	0.0	0.0	0.0
(1080) Communications	0	0	4	5	1	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	91	96	83	84	2	2.0	1.0	1.0	1.0	0.0
(1090) Performance Management	656	693	696	617	-79	3.0	2.8	3.0	3.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	1,185	1,266	1,268	1,202	-66	8.0	6.6	7.0	7.0	0.0
(2000) FINANCIAL MANAGEMENT										
(2100) Accounting	2,279	2,334	2,438	2,684	246	19.0	19.0	19.0	20.0	1.0
(2200) Budget Formulation and Planning	2,122	2,171	2,532	2,607	75	14.0	15.5	17.0	16.0	-1.0
(2500) Fixed Costs	26,075	26,503	30,132	32,336	2,205	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (2000) FINANCIAL MANAGEMENT	30,475	31,007	35,101	37,627	2,526	33.0	34.5	36.0	36.0	0.0
(3000) RESOURCE MANAGEMENT										
(3100) Resource Management	1,009	358	368	309	-59	4.0	1.9	2.0	2.0	0.0
SUBTOTAL (3000) RESOURCE MANAGEMENT	1,009	358	368	309	-59	4.0	1.9	2.0	2.0	0.0
(9960) AUDIT ADJUSTMENTS										
(9961) Yr End Close	-3	0	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (9960) AUDIT ADJUSTMENTS	-3	0	0	0	0	0.0	0.0	0.0	0.0	0.0
TOTAL PROPOSED OPERATING BUDGET	32,667	32,631	36,738	39,138	2,400	45.0	43.0	45.0	45.0	0.0

(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 2020 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 2020 approved budget.

FY 2019 Approved Budget to FY 2020 Approved Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2019 approved budget and the FY 2020 approved budget. For a more comprehensive explanation of changes, please see the FY 2020 Approved Budget Changes section, which follows the table.

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2019 Approved Budget and FTE		27,123	38.0
No Change		0	0.0
LOCAL FUNDS: FY 2020 Recurring Budget		27,123	38.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	255	1.0
Increase: To align resources with operational spending goals	Multiple Programs	6	0.0
Increase: To adjust Overtime Pay	Agency Management	1	0.0
Decrease: To align Fixed Costs with OFRM proposed estimates	Financial Management	-179	0.0
Enhance: To align Fixed Costs with OCTO proposed estimates	Financial Management	1,324	0.0
LOCAL FUNDS: FY 2020 Mayor’s Proposed Budget		28,528	39.0
Reduce: To align resources with operational spending goals	Financial Management	-60	0.0
LOCAL FUNDS: FY 2020 District’s Approved Budget		28,468	39.0

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
SPECIAL PURPOSE REVENUE FUNDS: FY 2019 Approved Budget and FTE		472	0.0
Decrease: To align Fixed Costs with OFRM proposed estimates	Financial Management	-199	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 Mayor's Proposed Budget		273	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2020 District's Approved Budget		273	0.0
INTRA-DISTRICT FUNDS: FY 2019 Approved Budget and FTE		9,143	7.0
Increase: To align Fixed Costs with OFRM proposed estimates	Financial Management	57	0.0
Decrease: To align personal services and Fringe Benefits with projected costs	Financial Management	-5	-1.0
Enhance: To align Fixed Costs with OCTO proposed estimates	Financial Management	1,202	0.0
INTRA-DISTRICT FUNDS: FY 2020 Mayor's Proposed Budget		10,396	6.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2020 District's Approved Budget		10,396	6.0
GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT		39,138	45.0

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

FY 2020 Approved Budget Changes

The Office of Finance and Resource Management's (OFRM) approved FY 2020 gross budget is \$39,137,867, which represents an 6.5 percent increase over its FY 2019 approved gross budget of \$36,737,522. The budget is comprised of \$28,468,456 in Local funds, \$273,210 in Special Purpose Revenue funds, and \$10,396,201 in Intra-District funds.

Recurring Budget

No Change: The Office of Finance and Resource Management's budget proposal reflects no change from the FY 2019 approved budget to the FY 2020 recurring budget.

Mayor's Proposed Budget

Increase: In Local Funds, OFRM's proposed budget includes a net increase of 1.0 Full-Time Equivalent (FTE) and \$254,536 in personal services across multiple programs to support proposed salary, steps, and associated Fringe Benefits adjustments. Additionally, the agency proposes a net increase of \$5,617 across multiple programs to reflect adjustments for professional services, and \$930 for overtime in the Agency Management program.

Adjustments to the budget proposed for Intra-District funds reflect an increase of \$56,893 in the Financial Management program to align Fixed Cost estimate for Telecommunications with OFRM proposed estimates.

Decrease: To properly align the Fixed Cost assessment for Telecommunications with OFRM proposed estimates, there is a reduction of \$179,371 in the Financial Management program.

In Special Purpose Revenue funds, a decrease of \$198,937 aligns the costs of Telecommunications with OFRM proposed estimates.

The proposed Intra-District budget includes a reduction of 1.0 FTE and \$5,359 in projected personal services costs in the Financial Management program.

Enhance: To address higher demands for Telecommunications services across the District, the agency proposes a Local funds increase of \$1,323,989 in the Financial Management program.

In Intra-District funds, OFRM proposes an increase of \$1,202,048 to align costs of Telecommunications with OCTO proposed estimates.

District's Approved Budget

Reduce: The Office of Finance and Resource Management's budget reflects a decrease of \$60,000 in the Financial Management program to align resources with actual spending needs.