

# Office of Finance and Resource Management

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Table AS0-1

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
OPERATING BUDGET	\$35,796,523	\$37,786,275	\$40,904,237	\$42,194,628	3.2
FTEs	41.0	41.9	47.0	47.0	0.0
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 2022 approved budget is presented in the following tables:

## FY 2022 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the approved FY 2022 budget by revenue type compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual data.

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change	
<b>GENERAL FUND</b>													
Local Funds	26,480	28,016	30,650	31,581	931	3.0	33.9	36.2	41.0	41.0	0.0	0.0	
Special Purpose Revenue Funds	225	270	300	243	-57	-19.1	0.0	0.0	0.0	0.0	0.0	N/A	
<b>TOTAL FOR GENERAL FUND</b>	<b>26,706</b>	<b>28,285</b>	<b>30,950</b>	<b>31,824</b>	<b>874</b>	<b>2.8</b>	<b>33.9</b>	<b>36.2</b>	<b>41.0</b>	<b>41.0</b>	<b>0.0</b>	<b>0.0</b>	

**Table AS0-2**

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change*	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	% Change
<b>INTRA-DISTRICT FUNDS</b>												
Intra-District Funds	9,091	9,501	9,954	10,371	417	4.2	7.0	5.6	6.0	6.0	0.0	0.0
<b>TOTAL FOR INTRA-DISTRICT FUNDS</b>												
	<b>9,091</b>	<b>9,501</b>	<b>9,954</b>	<b>10,371</b>	<b>417</b>	<b>4.2</b>	<b>7.0</b>	<b>5.6</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GROSS FUNDS</b>	<b>35,797</b>	<b>37,786</b>	<b>40,904</b>	<b>42,195</b>	<b>1,290</b>	<b>3.2</b>	<b>41.0</b>	<b>41.9</b>	<b>47.0</b>	<b>47.0</b>	<b>0.0</b>	<b>0.0</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 2022 Operating Appendices** located on the Office of the Chief Financial Officer's website.

## FY 2022 Approved Operating Budget, by Comptroller Source Group

Table AS0-3 contains the approved FY 2022 budget at the Comptroller Source Group (object class) level compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 actual expenditures.

**Table AS0-3**

(dollars in thousands)

Comptroller Source Group	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Percentage Change*
11 - Regular Pay - Continuing Full Time	4,430	4,344	5,101	4,848	-252	-4.9
12 - Regular Pay - Other	0	4	0	77	77	N/A
13 - Additional Gross Pay	49	24	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	1,004	1,014	1,157	1,215	58	5.0
15 - Overtime Pay	5	1	5	5	0	0.0
<b>SUBTOTAL PERSONAL SERVICES (PS)</b>	<b>5,489</b>	<b>5,386</b>	<b>6,262</b>	<b>6,145</b>	<b>-117</b>	<b>-1.9</b>
20 - Supplies and Materials	37	15	49	49	0	0.0
31 - Telecommunications	29,919	32,068	34,318	35,726	1,408	4.1
40 - Other Services and Charges	289	286	235	235	0	0.0
70 - Equipment and Equipment Rental	63	31	40	40	0	0.0
<b>SUBTOTAL NONPERSONAL SERVICES (NPS)</b>	<b>30,308</b>	<b>32,400</b>	<b>34,642</b>	<b>36,049</b>	<b>1,408</b>	<b>4.1</b>
<b>GROSS FUNDS</b>	<b>35,797</b>	<b>37,786</b>	<b>40,904</b>	<b>42,195</b>	<b>1,290</b>	<b>3.2</b>

\*Percent change is based on whole dollars.

## FY 2022 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the approved FY 2022 budget by division/program and activity compared to the FY 2021 approved budget. It also provides FY 2019 and FY 2020 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 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021	Actual FY 2019	Actual FY 2020	Approved FY 2021	Approved FY 2022	Change from FY 2021
<b>(1000) AGENCY MANAGEMENT</b>										
(1010) Personnel	329	404	480	416	-64	2.1	2.2	4.4	3.4	-1.0
(1020) Contracting and Procurement	97	101	104	106	2	0.5	0.6	0.6	0.6	0.0
(1050) Financial Management	79	45	89	89	0	0.0	0.0	0.0	0.0	0.0
(1070) Fleet Management	6	7	6	7	1	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	70	32	60	51	-9	0.9	0.9	1.0	1.0	0.0
(1090) Performance Management	465	482	583	504	-79	2.7	2.8	3.0	2.0	-1.0
(1100) Office of Finance & Resource Management	0	-1	0	0	0	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (1000) AGENCY MANAGEMENT</b>	<b>1,047</b>	<b>1,071</b>	<b>1,322</b>	<b>1,172</b>	<b>-150</b>	<b>6.2</b>	<b>6.5</b>	<b>9.0</b>	<b>7.0</b>	<b>-2.0</b>
<b>(2000) FINANCIAL MANAGEMENT</b>										
(2100) Accounting	2,280	1,877	2,488	2,356	-132	17.0	18.6	20.0	21.0	1.0
(2200) Budget Formulation and Planning	2,132	2,436	2,454	2,640	186	16.0	14.9	16.0	17.0	1.0
(2500) Fixed Costs	29,919	32,102	34,318	35,726	1,408	0.0	0.0	0.0	0.0	0.0
<b>SUBTOTAL (2000) FINANCIAL MANAGEMENT</b>	<b>34,331</b>	<b>36,415</b>	<b>39,260</b>	<b>40,721</b>	<b>1,461</b>	<b>32.9</b>	<b>33.5</b>	<b>36.0</b>	<b>38.0</b>	<b>2.0</b>
<b>(3000) RESOURCE MANAGEMENT</b>										
(3100) Resource Management	419	301	322	301	-21	1.8	1.9	2.0	2.0	0.0
<b>SUBTOTAL (3000) RESOURCE MANAGEMENT</b>	<b>419</b>	<b>301</b>	<b>322</b>	<b>301</b>	<b>-21</b>	<b>1.8</b>	<b>1.9</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>TOTAL APPROVED OPERATING BUDGET</b>	<b>35,797</b>	<b>37,786</b>	<b>40,904</b>	<b>42,195</b>	<b>1,290</b>	<b>41.0</b>	<b>41.9</b>	<b>47.0</b>	<b>47.0</b>	<b>0.0</b>

(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 2022 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 time frames; 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 Telecommunications 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 2022 approved budget.

## FY 2021 Approved Budget to FY 2022 Approved Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2021 approved budget and the FY 2022 approved budget. For a more comprehensive explanation of changes, please see the FY 2022 Approved Budget Changes section, which follows the table.

**Table AS0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2021 Approved Budget and FTE</b>		<b>30,650</b>	<b>41.0</b>
Removal of One-Time Costs	Financial Management	-3,512	0.0
<b>LOCAL FUNDS: FY 2022 Recurring Budget</b>		<b>27,138</b>	<b>41.0</b>
Increase: To align Fixed Costs with proposed estimates	Financial Management	3,655	0.0
Decrease: To recognize savings in personal services	Multiple Programs	-144	0.0
Enhance: To align Telecom Fixed Costs with proposed estimates	Financial Management	931	0.0
<b>LOCAL FUNDS: FY 2022 Mayor’s Proposed Budget</b>		<b>31,581</b>	<b>41.0</b>
No Change		0	0.0
<b>LOCAL FUNDS: FY 2022 District’s Approved Budget</b>		<b>31,581</b>	<b>41.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2021 Approved Budget and FTE</b>		<b>300</b>	<b>0.0</b>
Decrease: To align Fixed Costs with proposed estimates	Financial Management	-57	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Mayor’s Proposed Budget</b>		<b>243</b>	<b>0.0</b>
No Change		0	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2022 District’s Approved Budget</b>		<b>243</b>	<b>0.0</b>

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**Table AS0-5**

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
<b>INTRA-DISTRICT FUNDS: FY 2021 Approved Budget and FTE</b>		<b>9,954</b>	<b>6.0</b>
Increase: To align Fixed Costs with proposed estimates	Financial Management	390	0.0
Increase: To align personal services and Fringe Benefits with projected costs	Financial Management	26	0.0
<b>INTRA-DISTRICT FUNDS: FY 2022 Mayor's Proposed Budget</b>		<b>10,371</b>	<b>6.0</b>
No Change		0	0.0
<b>INTRA-DISTRICT FUNDS: FY 2022 District's Approved Budget</b>		<b>10,371</b>	<b>6.0</b>
<b>GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT</b>		<b>42,195</b>	<b>47.0</b>

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

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**FY 2022 Approved Operating Budget Changes**

Table AS0-6 contains the approved FY 2022 budget by fund compared to the FY 2021 approved budget.

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**Table AS0-6**

Appropriated Fund	FY 2021 Approved	FY 2022 Approved	% Change from FY 2021
Local Funds	\$30,649,572	\$31,580,888	3.0
Special Purpose Revenue Funds	\$300,351	\$242,910	-19.1
Intra-District Funds	\$9,954,315	\$10,370,830	4.2
<b>GROSS FUNDS</b>	<b>\$40,904,237</b>	<b>\$42,194,628</b>	<b>3.2</b>

**Recurring Budget**

The FY 2022 approved budget for OFRM includes a reduction of \$3,511,643 to account for the removal of one-time funding appropriated in FY 2021 to address higher demands for Telecommunications services across the District.

**Mayor's Proposed Budget**

**Increase:** In Local Funds, OFRM's proposed budget includes an increase of \$3,655,258 to properly align Fixed Costs for Telecommunications with proposed estimates in the Financial Management program.

In Intra-District funds, an increase of \$390,117 aligns Fixed Costs for Telecommunications with proposed estimates in the Financial Management program. The proposal also includes an increase of \$26,398 to reflect projected costs for step increases and Fringe Benefits in the Financial Management program.

**Decrease:** The proposed Local funds budget includes a net reduction of \$143,615 to properly align personal services with projected costs across multiple programs.

OFRM's Special Purpose Revenue funds budget proposal reflects a reduction of \$57,441 to properly align the Fixed Cost assessment for Telecommunications with proposed estimates in the Financial Management program.

**Enhance:** The proposed Local funds budget reflects an increase of \$931,316 to properly align Fixed Costs for Telecommunications with proposed estimates in the Financial Management program.

**District's Approved Budget**

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