

Office of Finance and Resource Management

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Table AS0-1

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
OPERATING BUDGET	\$42,805,057	\$43,709,217	\$32,542,783	\$32,304,118	-0.7
FTEs	45.4	45.6	116.0	114.0	-1.7
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 2024 approved budget is presented in the following tables:

FY 2024 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the approved FY 2024 budget by revenue type compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual data.

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change	
GENERAL FUND													
Local Funds	29,916	31,343	32,298	32,076	-222	-0.7	39.4	39.5	116.0	114.0	-2.0	-1.7	
Special Purpose Revenue Funds	229	204	245	228	-17	-6.8	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	30,146	31,548	32,543	32,304	-239	-0.7	39.4	39.5	116.0	114.0	-2.0	-1.7	

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change*	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	% Change
INTRA-DISTRICT FUNDS												
Intra-District Funds	12,660	12,162	0	0	0	N/A	6.0	6.1	0.0	0.0	0.0	N/A
TOTAL FOR INTRA-DISTRICT FUNDS												
	12,660	12,162	0	0	0	N/A	6.0	6.1	0.0	0.0	0.0	N/A
GROSS FUNDS	42,805	43,709	32,543	32,304	-239	-0.7	45.4	45.6	116.0	114.0	-2.0	-1.7

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2024 Operating Appendices** located on the Office of the Chief Financial Officer's website.

In FY 2024, the Intra-District process will be eliminated, and the duplicated budget in the agencies providing services (seller agencies), known as Intra-District budget, will no longer be required. This process will be replaced by a new interagency process, which will enable seller agencies to directly charge interagency projects funded by the agencies receiving the services (buyer agencies). For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget, by Comptroller Source Group

Table AS0-3 contains the approved FY 2024 budget at the Comptroller Source Group (object class) level compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 actual expenditures.

Table AS0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Percentage Change*
11 - Regular Pay - Continuing Full Time	4,887	4,601	11,628	12,551	923	7.9
12 - Regular Pay - Other	134	45	974	216	-757	-77.8
13 - Additional Gross Pay	0	181	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	1,147	1,057	2,960	3,202	241	8.2
15 - Overtime Pay	6	9	5	5	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	6,175	5,893	15,566	15,973	407	2.6
20 - Supplies and Materials	8	17	32	32	0	0.0
31 - Telecommunications	36,394	37,505	15,159	14,711	-447	-3.0
40 - Other Services and Charges	174	213	1,736	323	-1,413	-81.4
41 - Contractual Services - Other	0	3	0	1,065	1,065	N/A
70 - Equipment and Equipment Rental	55	78	50	200	150	300.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	36,631	37,816	16,976	16,331	-646	-3.8
GROSS FUNDS	42,805	43,709	32,543	32,304	-239	-0.7

*Percent change is based on whole dollars.

FY 2024 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the approved FY 2024 budget by division/program and activity compared to the FY 2023 approved budget. It also provides FY 2021 and FY 2022 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 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023	Actual FY 2021	Actual FY 2022	Approved FY 2023	Approved FY 2024	Change from FY 2023
(1000) AGENCY MANAGEMENT										
(1010) Personnel	435	432	430	450	20	4.2	3.3	3.4	3.4	0.0
(1020) Contracting and Procurement	106	108	110	116	6	0.6	0.6	0.6	0.6	0.0
(1050) Financial Management	63	95	82	82	0	0.0	0.0	0.0	0.0	0.0
(1070) Fleet Management	7	5	4	5	1	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	64	58	54	49	-4	1.0	1.0	1.0	1.0	0.0
(1090) Performance Management	562	566	580	601	21	2.9	1.9	3.0	3.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	1,237	1,263	1,259	1,302	43	8.6	6.8	8.0	8.0	0.0
(2000) FINANCIAL MANAGEMENT										
(2100) Accounting	2,442	2,229	2,606	2,585	-21	19.2	20.2	21.0	21.0	0.0
(2200) Budget Formulation and Planning	2,515	2,465	1,663	1,741	78	15.6	16.7	10.0	10.0	0.0
(2500) Fixed Costs	36,394	37,502	26,774	26,407	-367	0.0	0.0	75.0	73.0	-2.0
SUBTOTAL (2000) FINANCIAL MANAGEMENT	41,350	42,196	31,042	30,733	-309	34.8	36.9	106.0	104.0	-2.0
(3000) RESOURCE MANAGEMENT										
(3100) Resource Management	218	250	241	269	27	1.9	1.9	2.0	2.0	0.0
SUBTOTAL (3000) RESOURCE MANAGEMENT	218	250	241	269	27	1.9	1.9	2.0	2.0	0.0
TOTAL APPROVED OPERATING BUDGET	42,805	43,709	32,543	32,304	-239	45.4	45.6	116.0	114.0	-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 2024 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 2024 approved budget.

FY 2023 Approved Budget to FY 2024 Approved Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2023 approved budget and the FY 2024 approved budget. For a more comprehensive explanation of changes, please see the FY 2024 Approved Budget Changes section, which follows the table.

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2023 Approved Budget and FTE		32,298	116.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 Recurring Budget		32,298	116.0
Increase: To align personal services and Fringe Benefits with projected costs	Multiple Programs	407	-2.0
Decrease: To align Fixed Costs with proposed estimates	Financial Management	-177	0.0
Decrease: To align resources with operational spending goals	Multiple Programs	-198	0.0
Reduce: To align Telecommunications Fixed Costs with proposed estimates	Financial Management	-254	0.0
LOCAL FUNDS: FY 2024 Mayor's Proposed Budget		32,076	114.0
No Change		0	0.0
LOCAL FUNDS: FY 2024 District's Approved Budget		32,076	114.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Approved Budget and FTE		245	0.0
Decrease: To align Fixed Costs with proposed estimates	Financial Management	-17	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Mayor's Proposed Budget		228	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 District's Approved Budget		228	0.0
GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT		32,304	114.0

(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 interagency projects funded within this agency, please see Appendix J, FY 2024 Interagency Budgets, in the Executive Summary budget volume.

FY 2024 Approved Operating Budget Changes

Table AS0-6 contains the approved FY 2024 budget by fund compared to the FY 2023 approved budget.

Table AS0-6

Appropriated Fund	FY 2023 Approved	FY 2024 Approved	% Change from FY 2023
Local Funds	\$32,297,527	\$32,075,652	-0.7
Special Purpose Revenue Funds	\$245,256	\$228,466	-6.8
GROSS FUNDS	\$32,542,783	\$32,304,118	-0.7

Mayor's Proposed Budget

Increase: In Local funds, the proposed budget includes an increase of \$406,975 in personal services across multiple programs to reflect salary, step increases, and Fringe Benefit adjustments. This adjustment includes a decrease of 2.0 Full-Time Equivalent (FTEs) positions in the Financial Management program to account for the elimination of 2 Office of the Chief Technology Officer positions.

Decrease: The proposed Local funds budget includes a decrease of \$176,880 in the Financial Management program to align the budget for Telecommunications with proposed Fixed Cost estimates. Additionally, the proposed Local budget reflects a reduction of \$198,327 in nonpersonal services across multiple programs, primarily to align the budget with projected spending for contractual obligations and professional service fees.

In Special Purpose Revenue funds, the proposed budget includes a decrease of \$16,790 in the Financial Management program to align the budget with projected revenues.

Reduce: OFRM's proposed Local funds budget reflects a decrease of \$253,643 in the Financial Management program to account for anticipated savings in Telecommunications costs, including both DCNet and Non-DCNet services.

District's Approved Budget

No Change: OFRM's budget proposal reflects no change from the Mayor's proposed budget to the District's approved budget.

FY 2024 Approved Full-Time Equivalents (FTEs)

Table AS0-7 contains the summary of FY 2024 Approved Budgeted Full-Time Equivalents (FTEs).

Table AS0-7

Total FY 2024 Approved Budgeted FTEs	114.0
Less: Interagency FTEs budgeted in this agency but employed by other agencies:	
TO0-Office of the Chief Technology Officer	(73.0)
Total Interagency FTEs budgeted in this agency, employed by other agencies	(73.0)
Add: Interagency FTEs budgeted in other agencies but employed by this agency:	
AB0-Council of the District of Columbia	1.0
BE0-Department of Human Resources	2.0
BY0-Department of Aging and Community Living	1.0
PO0-Office of Contracting and Procurement	1.0
Total Interagency FTEs budgeted in other agencies, employed by this agency	5.0
Total FTEs employed by this agency	46.0

Note: Table AS0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2024 budget, compared to how FTEs were budgeted in FY 2023.

Table AS0-7

Total FY 2024 Approved Budgeted FTEs**114.0**

-It starts with the FY 2024 budgeted FTE figure, 114.0 FTEs.

-It subtracts 73.0 FTEs budgeted in AS0 in FY 2024 who are employed by another agency.

-It adds 5.0 FTEs budgeted in other agencies in FY 2024 who are employed by AS0.

-It ends with 46.0 FTEs, the number of FTEs employed by AS0, which is the FTE figure comparable to the FY 2023 budget.