

Office of Finance and Resource Management

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Table AS0-1

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
OPERATING BUDGET	\$43,709,217	\$32,301,874	\$32,304,118	\$31,681,595	-1.9
FTEs	45.6	109.6	114.0	115.0	0.9
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 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
GENERAL FUND												
Local Funds	31,343	32,121	32,076	31,459	-617	-1.9	39.5	109.6	114.0	115.0	1.0	0.9
Special Purpose Revenue Funds	204	181	228	223	-6	-2.5	0.0	0.0	0.0	0.0	0.0	N/A
TOTAL FOR GENERAL FUND	31,548	32,302	32,304	31,682	-623	-1.9	39.5	109.6	114.0	115.0	1.0	0.9

Table AS0-2

(dollars in thousands)

Dollars in Thousands							Full-Time Equivalents					
Appropriated Fund	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change*	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	% Change
INTRA-DISTRICT FUNDS												
Intra District	12,162	0	0	0	0	N/A	6.1	0.0	0.0	0.0	0.0	N/A
TOTAL FOR INTRA-DISTRICT FUNDS	12,162	0	0	0	0	N/A	6.1	0.0	0.0	0.0	0.0	N/A
GROSS FUNDS	43,709	32,302	32,304	31,682	-623	-1.9	45.6	109.6	114.0	115.0	1.0	0.9

*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 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

In FY 2023, the Intra-District process that required duplicated budget in the agencies providing services (seller agencies) was eliminated and replaced by interagency projects. For more detailed information regarding the approved funding for interagency projects funded within this agency, please see **Appendix J, FY 2025 Interagency Budgets**, in the Executive Summary, Volume I.

FY 2025 Proposed Operating Budget, by Account Group

Table AS0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table AS0-3

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Percentage Change*
701100C - Continuing Full Time	4,601	10,963	12,551	12,290	-260	-2.1
701200C - Continuing Full Time - Others	45	804	216	703	487	225.1
701300C - Additional Gross Pay	181	46	0	0	0	N/A
701400C - Fringe Benefits - Current Personnel	1,057	2,690	3,202	2,999	-203	-6.3
701500C - Overtime Pay	9	53	5	10	5	100.0
SUBTOTAL PERSONNEL SERVICES (PS)	5,893	14,557	15,973	16,002	29	0.2
711100C - Supplies and Materials	17	16	32	32	0	0.0
712100C - Energy, Communications and Building Rentals	37,505	15,982	14,711	13,366	-1,346	-9.1
713100C - Other Services and Charges	213	1,705	323	388	65	20.1
713200C - Contractual Services - Other	3	0	1,065	1,595	530	49.7
715100C - Other Expenses	0	19	0	0	0	N/A
717100C - Purchases Equipment and Machinery	78	23	200	300	100	50.0
SUBTOTAL NONPERSONNEL SERVICES (NPS)	37,816	17,745	16,331	15,680	-651	-4.0
GROSS FUNDS	43,709	32,302	32,304	31,682	-623	-1.9

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 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 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(AFO000) AGENCY										
FINANCIAL OPERATIONS										
(AFO002) Agency Accounting Services	2,229	2,335	2,585	2,730	145	20.2	19.8	21.0	21.0	0.0
(AFO003) Agency Budgeting and Financial Management Services	839	0	47	43	-5	0.0	0.0	0.0	0.0	0.0
(AFO007) Agency Fixed Cost Services	37,502	26,833	26,407	25,483	-925	0.0	70.9	73.0	73.0	0.0
SUBTOTAL (AFO000) AGENCY	40,570	29,167	29,040	28,255	-784	20.2	90.7	94.0	94.0	0.0
(AMP000) AGENCY										
MANAGEMENT PROGRAM										
(AMP005) Contracting and Procurement	108	109	116	116	1	0.6	0.6	0.6	0.6	0.0
(AMP006) Customer Service	58	7	49	85	36	1.0	1.0	1.0	1.0	0.0
(AMP009) Fleet Management	5	6	5	6	1	0.0	0.0	0.0	0.0	0.0
(AMP011) Human Resource Services	432	436	450	454	4	3.3	3.2	3.4	3.4	0.0
(AMP012) Information Technology Services	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0
(AMP016) Performance and Strategic Management	566	577	601	606	5	1.9	2.8	3.0	3.0	0.0
(AMP023) Resource Management	1,971	1,999	2,044	2,159	115	18.6	11.3	12.0	13.0	1.0
SUBTOTAL (AMP000) AGENCY	3,139	3,135	3,264	3,426	162	25.4	18.9	20.0	21.0	1.0
TOTAL PROPOSED OPERATING BUDGET	43,709	32,302	32,304	31,682	-623	45.6	109.6	114.0	115.0	1.0

(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**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

Program Description

The Office of Finance and Resource Management operates through the following 2 programs:

Agency Financial Operations – provides comprehensive and efficient financial management services to, and on behalf of, District agencies so that the financial integrity of the District of Columbia is maintained. This division is standard for all agencies using performance-based budgeting.

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 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2024 Approved Budget and FTE		32,076	114.0
No Change		0	0.0
LOCAL FUNDS: FY 2025 Recurring Budget		32,076	114.0
Increase: To adjust the Contractual Services budget	Multiple Programs	595	0.0
Increase: To support operational requirements	Multiple Programs	100	0.0
Increase: To align personnel services and Fringe Benefits with projected costs	Multiple Programs	29	1.0
Decrease: To align Fixed Cost with proposed estimates	Agency Financial Operations	-723	0.0
Reduce: To align Telecommunicates costs with proposed estimates	Agency Financial Operations	-617	0.0
LOCAL FUNDS: FY 2025 Mayor's Proposed Budget		31,459	115.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2024 Approved Budget and FTE		228	0.0
Decrease: To align Fixed Costs with proposed estimates	Agency Financial Operations	-6	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2025 Mayor's Proposed Budget		223	0.0
GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT		31,682	115.0

(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 interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table AS0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table AS0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$32,075,652	\$31,458,892	-1.9
Special Purpose Revenue Funds	\$228,466	\$222,703	-2.5
GROSS FUNDS	\$32,304,118	\$31,681,595	-1.9

Mayor's Proposed Budget

Increase: In Local funds, the proposed budget includes an increase of \$594,523 across multiple programs to support IT software maintenance and consulting contracts. Additionally, the proposed budget is increased by \$100,000 across multiple programs to support IT equipment purchases and hardware acquisitions. The Local funds budget proposal also includes an increase of \$28,610 and 1.0 Full-Time Equivalent (FTE) to reflect projected personnel service increases for salary, step, and Fringe Benefits costs.

Decrease: The proposed Local funds budget includes a decrease of \$723,133 in the Agency Financial Operations program to align the budget for Telecommunications costs with proposed Fixed Cost estimates.

In Special Purpose Revenue funds, the proposed budget includes a decrease of \$5,763 in the Agency Financial Operations program to align the budget for Telecommunications costs with proposed Fixed Cost estimates.

Reduce: OFRM's proposed Local funds budget reflects a decrease of \$616,760 in the Agency Financial Operations program to align the Telecom fixed cost budget with projected estimates.

FY 2025 Proposed Full-Time Equivalents (FTEs)

Table AS0-7 contains the summary of FY 2025 Proposed Budgeted Full-Time Equivalents (FTEs).

Table AS0-7

Total FY 2025 Proposed Budgeted FTEs	115.0
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	47.0

Note: Table AS0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2025 budget, compared to how FTEs were budgeted in FY 2024.

- It starts with the FY 2025 budgeted FTE figure, 115.0 FTEs.
- It subtracts 73.0 FTEs budgeted in AS0 in FY 2025 who are employed by another agency.
- It adds 5.0 FTEs budgeted in other agencies in FY 2025 who are employed by AS0.
- It ends with 47.0 FTEs, the number of FTEs employed by AS0, which is the FTE figure comparable to the FY 2024 budget.

