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# Office of Finance and Resource Management

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Description	FY 2012 Actual	FY 2013 Approved	FY 2014 Proposed	% Change from FY 2013
Operating Budget	\$34,242,828	\$32,637,894	\$34,090,841	4.5
FTEs	39.6	42.0	42.0	0.0

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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 2014 proposed budget is presented in the following tables:

## **FY 2014 Proposed Gross Funds Operating Budget, by Revenue Type**

Table AS0-1 contains the proposed FY 2014 agency budget compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

**Table AS0-1**  
(dollars in thousands)

<b>Appropriated Fund</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Approved FY 2013</b>	<b>Proposed FY 2014</b>	<b>Change from FY 2013</b>	<b>Percent Change*</b>
<b>General Fund</b>						
Local Funds	17,874	16,536	19,373	20,165	791	4.1
Special Purpose Revenue Funds	0	0	294	0	-294	-100.0
<b>Total for General Fund</b>	<b>17,874</b>	<b>16,536</b>	<b>19,667</b>	<b>20,165</b>	<b>498</b>	<b>2.5</b>
<b>Intra-District Funds</b>						
Intra-District Funds	13,834	17,707	12,971	13,926	955	7.4
<b>Total for Intra-District Funds</b>	<b>13,834</b>	<b>17,707</b>	<b>12,971</b>	<b>13,926</b>	<b>955</b>	<b>7.4</b>
<b>Gross Funds</b>	<b>31,708</b>	<b>34,243</b>	<b>32,638</b>	<b>34,091</b>	<b>1,453</b>	<b>4.5</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 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2014 Proposed Full-Time Equivalents, by Revenue Type**

Table AS0-2 contains the proposed FY 2014 FTE level compared to the FY 2013 approved FTE level by revenue type. It also provides FY 2011 and FY 2012 actual data.

**Table AS0-2**

<b>Appropriated Fund</b>	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Approved FY 2013</b>	<b>Proposed FY 2014</b>	<b>Change from FY 2013</b>	<b>Percent Change</b>
<b>General Fund</b>						
Local Funds	39.8	35.1	37.4	37.0	-0.4	-0.9
<b>Total for General Fund</b>	<b>39.8</b>	<b>35.1</b>	<b>37.4</b>	<b>37.0</b>	<b>-0.4</b>	<b>-0.9</b>
<b>Intra-District Funds</b>						
Intra-District Funds	7.8	4.5	4.6	5.0	0.4	7.5
<b>Total for Intra-District Funds</b>	<b>7.8</b>	<b>4.5</b>	<b>4.6</b>	<b>5.0</b>	<b>0.4</b>	<b>7.5</b>
<b>Total Proposed FTEs</b>	<b>47.5</b>	<b>39.6</b>	<b>42.0</b>	<b>42.0</b>	<b>0.0</b>	<b>0.0</b>

## FY 2014 Proposed Operating Budget, by Comptroller Source Group

Table AS0-3 contains the proposed FY 2014 budget at the Comptroller Source Group (object class) level compared to the FY 2013 approved budget. It also provides FY 2011 and FY 2012 actual expenditures.

**Table AS0-3**  
(dollars in thousands)

Comptroller Source Group	Actual FY 2011	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Percent Change*
11 - Regular Pay - Continuing Full Time	3,806	3,389	3,811	3,781	-30	-0.8
12 - Regular Pay - Other	0	24	0	29	29	N/A
13 - Additional Gross Pay	15	12	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	756	737	918	956	38	4.2
15 - Overtime Pay	10	11	4	4	0	0.0
<b>Subtotal Personal Services (PS)</b>	<b>4,587</b>	<b>4,172</b>	<b>4,734</b>	<b>4,771</b>	<b>38</b>	<b>0.8</b>
20 - Supplies and Materials	13	15	30	30	0	0.0
30 - Energy, Comm. and Building Rentals	250	0	0	0	0	N/A
31 - Telephone, Telegraph, Telegram, Etc.	26,748	29,796	27,764	29,153	1,389	5.0
32 - Rentals - Land and Structures	-12	0	0	0	0	N/A
40 - Other Services and Charges	120	201	81	122	41	51.2
70 - Equipment and Equipment Rental	3	59	30	15	-15	-50.0
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>27,121</b>	<b>30,070</b>	<b>27,904</b>	<b>29,320</b>	<b>1,415</b>	<b>5.1</b>
<b>Gross Funds</b>	<b>31,708</b>	<b>34,243</b>	<b>32,638</b>	<b>34,091</b>	<b>1,453</b>	<b>4.5</b>

\*Percent change is based on whole dollars.

## 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 agency and the District of Columbia government.

This program contains the following 4 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 draw downs 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;
- **Grants** – provides budget modifications and reprogrammings; monitors grant expiration dates in order to limit the occurrence of lapsed grants; and completes required grant budget and expenditure reports; 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 the performance-based budgeting.

## Program Structure Change

The Office of Finance and Resource Management has no program structure changes in the FY 2014 proposed budget.

## FY 2014 Proposed Operating Budget and FTEs, by Program and Activity

Table AS0-4 contains the proposed FY 2014 budget by program and activity compared to the FY 2013 approved budget. It also provides the FY 2012 actual data.

**Table AS0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013	Actual FY 2012	Approved FY 2013	Proposed FY 2014	Change from FY 2013
<b>(1000) Agency Management Program</b>								
(1030) Property Management	14,635	15,085	15,840	754	0.0	0.0	0.0	0.0
(1040) Information Management	0	0	8	8	0.0	0.0	0.0	0.0
(1050) Financial Management	-1,947	60	63	3	0.0	0.0	0.0	0.0
(1070) Fleet Management	1	1	1	0	0.0	0.0	0.0	0.0
(1080) Communications	607	601	612	12	5.2	5.6	5.6	0.0
(1100) Office of Finance and Resource Management	8	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>13,304</b>	<b>15,747</b>	<b>16,525</b>	<b>778</b>	<b>5.2</b>	<b>5.6</b>	<b>5.6</b>	<b>0.0</b>
<b>(2000) Financial Management</b>								
(2100) Accounting	1,170	1,425	1,592	167	12.0	14.0	13.6	-0.4
(2200) Budget Formulation and Planning	1,909	2,012	2,097	84	15.8	16.4	17.8	1.4
(2300) Grants	92	89	91	2	0.9	1.0	1.0	0.0
(2400) Capitals	0	0	0	0	0.9	0.0	0.0	0.0
(2500) Fixed Cost	17,201	12,678	13,313	635	0.0	0.0	0.0	0.0
<b>Subtotal (2000) Financial Management</b>	<b>20,372</b>	<b>16,204</b>	<b>17,093</b>	<b>889</b>	<b>29.7</b>	<b>31.4</b>	<b>32.4</b>	<b>1.0</b>
<b>(3000) Resource Management</b>								
(3100) Resource Management	566	687	474	-213	4.7	5.0	4.0	-1.0
<b>Subtotal (3000) Resource Management</b>	<b>566</b>	<b>687</b>	<b>474</b>	<b>-213</b>	<b>4.7</b>	<b>5.0</b>	<b>4.0</b>	<b>-1.0</b>
<b>Total Proposed Operating Budget</b>	<b>34,243</b>	<b>32,638</b>	<b>34,091</b>	<b>1,453</b>	<b>39.6</b>	<b>42.0</b>	<b>42.0</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 proposed funding for the activities within this agency's programs, please see Schedule 30-PBB Program Summary by Activity in the FY 2014 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2014 Proposed Budget Changes**

The Office of Finance and Resource Management's (OFRM) proposed FY 2014 gross budget is \$34,090,841, which represents a 4.5 percent increase over its FY 2013 approved gross budget of \$32,637,894. The budget is comprised of \$20,164,604 in Local funds, and \$13,926,237 in Intra-District funds.

### **Current Services Funding Level**

The Current Services Funding Level (CSFL) is a Local funds ONLY representation of the true cost of operating District agencies, before consideration of policy decisions. The CSFL reflects changes from the FY 2013 approved budget across multiple programs, and it estimates how much it would cost an agency to continue its current programs and operations into the following fiscal year. The initial adjustments in the budget proposal represent changes that should be compared to the FY 2014 CSFL budget and not necessarily changes made to the FY 2013 Local funds budget. The FY 2014 CSFL adjustments to the FY 2013 Local funds budget are described in table 5 of this agency's budget chapter. Please see the CSFL Development section within Volume 1: Executive Summary for more information regarding the methodology used and components that comprise the CSFL.

OFRM's FY 2014 CSFL budget is \$20,164,604, which represents a \$791,464, or 4.1 percent, increase over the FY 2013 approved Local funds budget of \$19,373,140.

### **Major CSFL Cost Drivers**

The FY 2014 CSFL calculated for OFRM included an adjustment entry that is not described in detail on table 5. This adjustment was made for an increase of \$33,813 in personal services to account for the Fringe Benefit growth rate adjustment of 4.2 percent year-over-year growth; and \$757,651 in nonpersonal services, which is comprised 3,378 based on the Consumer Price Index factor of 2.4 percent and \$754,273 for the Fixed Cost Inflation factor derived from the DGS' forecast of centralized fixed costs. During the development of the CSFL, some adjustments such as these were categorized as "other adjustments".

### **Agency Budget Submission**

**Increase:** OFRM's budget proposal for Local funds includes an increase of \$39,437 in Other Services and Charges based on projections from prior year operations. An increase of \$634,776 in Intra-District funds supports higher projections for telecommunication costs, driven by the expansion of the communications infrastructure and increased client usage. Further adjustments in the proposed Intra-District budget reflect an increase of \$26,707 and 0.4 FTE in personal services, to support projected salary step increases and additional personnel.

**Decrease:** The budget proposal in Local funds reflects a reduction of \$22,997 in personal services and 0.4 FTE, based on the realignment of funding in personal services for one accounting position. Furthermore, OFRM's budget in Local funds proposes a reduction of \$16,440 for office equipment and supplies based on the agency's spending plans.

**Shift:** The agency proposes to shift \$293,542 from Special Purpose Revenue funds to Intra-District funds to support telecommunications for the DC Lottery.

### **Mayor's Proposed Budget**

**Cost of Living Adjustment:** This agency received a proposed cost of living adjustment (COLA) in Local funds, which will be applied centrally from the Workforce Investments account. For more information about the COLA, please see the Workforce Investments chapter contained in Volume 3 (Agency Budget Chapters – Part II) of the FY 2014 Proposed Budget and Financial Plan.

## FY 2013 Approved Budget to FY 2014 Proposed Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2013 approved budget and the FY 2014 proposed budget.

**Table AS0-5**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2013 Approved Budget and FTE</b>		<b>19,373</b>	<b>37.4</b>
Other CSFL Adjustments	Multiple Programs	791	0.0
<b>LOCAL FUNDS: FY 2014 Current Services Funding Level Budget (CSFL)</b>		<b>20,165</b>	<b>37.4</b>
Increase: Other Services and Charges based on the prior year projections	Multiple Programs	39	0.0
Decrease: Realignment of funding for one accounting position	Financial Management	-23	-0.4
Decrease: Reductions in funding for office equipment and supplies based on the agency's plans	Multiple Programs	-16	0.0
<b>LOCAL FUNDS: FY 2014 Agency Budget Submission</b>		<b>20,165</b>	<b>37.0</b>
No Changes		0	0.0
<b>LOCAL FUNDS: FY 2014 Mayor's Proposed Budget</b>		<b>20,165</b>	<b>37.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Approved Budget and FTE</b>		<b>294</b>	<b>0.0</b>
Shift: Telecommunications funding for D.C. Lottery to Intra-District funds	Agency Management Program	-294	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Agency Budget Submission</b>		<b>0</b>	<b>0.0</b>
No Changes		0	0.0
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2014 Mayor's Proposed Budget</b>		<b>0</b>	<b>0.0</b>
<b>INTRA-DISTRICT FUNDS: FY 2013 Approved Budget and FTE</b>		<b>12,971</b>	<b>4.6</b>
Increase: Projections for telecommunication costs driven by expansion of communication infrastructure and increased client usage	Agency Management Program	635	0.0
Shift: Telecommunications funding for D.C. Lottery from Special Purpose Revenue funds	Agency Management Program	294	0.0
Increase: Support salary, step increases and additional personnel	Multiple Programs	27	0.4
<b>INTRA-DISTRICT FUNDS: FY 2014 Agency Budget Submission</b>		<b>13,926</b>	<b>5.0</b>
No Changes		0	0.0
<b>INTRA-DISTRICT FUNDS: FY 2014 Mayor's Proposed Budget</b>		<b>13,926</b>	<b>5.0</b>
<b>Gross for AS0 - Office of Finance and Resource Management</b>		<b>34,091</b>	<b>42.0</b>

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

