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# Office of Finance and Resource Management

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<b>Description</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Approved</b>	<b>FY 2013 Proposed</b>	<b>% Change from FY 2012</b>
Operating Budget	\$31,708,152	\$31,056,301	\$32,637,894	5.1
FTEs	47.5	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 2013 proposed budget is presented in the following tables:

## **FY 2013 Proposed Gross Funds Operating Budget, by Revenue Type**

Table AS0-1 contains the proposed FY 2013 agency budget compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

<b>Appropriated Fund</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Approved FY 2012</b>	<b>Proposed FY 2013</b>	<b>Change from FY 2012</b>	<b>Percent Change*</b>
<b>General Fund</b>						
Local Funds	4,297	17,874	19,068	19,373	305	1.6
Special Purpose Revenue Funds	0	0	226	294	68	29.9
<b>Total for General Fund</b>	<b>4,297</b>	<b>17,874</b>	<b>19,294</b>	<b>19,667</b>	<b>373</b>	<b>1.9</b>
<b>Intra-District Funds</b>						
Intra-District Funds	250,197	13,834	11,762	12,971	1,209	10.3
<b>Total for Intra-District Funds</b>	<b>250,197</b>	<b>13,834</b>	<b>11,762</b>	<b>12,971</b>	<b>1,209</b>	<b>10.3</b>
<b>Gross Funds</b>	<b>254,495</b>	<b>31,708</b>	<b>31,056</b>	<b>32,638</b>	<b>1,582</b>	<b>5.1</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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2013 Proposed Full-Time Equivalents, by Revenue Type**

Table AS0-2 contains the proposed FY 2013 FTE level compared to the FY 2012 approved FTE level by revenue type. It also provides FY 2010 and FY 2011 actual data.

**Table AS0-2**

<b>Appropriated Fund</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Approved FY 2012</b>	<b>Proposed FY 2013</b>	<b>Change from FY 2012</b>	<b>Percent Change</b>
<b>General Fund</b>						
Local Funds	46.5	39.8	37.6	37.4	-0.3	-0.8
<b>Total for General Fund</b>	<b>46.5</b>	<b>39.8</b>	<b>37.6</b>	<b>37.4</b>	<b>-0.3</b>	<b>-0.8</b>
<b>Intra-District Funds</b>						
Intra-District Funds	4.3	7.8	4.4	4.6	0.3	6.9
<b>Total for Intra-District Funds</b>	<b>4.3</b>	<b>7.8</b>	<b>4.4</b>	<b>4.6</b>	<b>0.3</b>	<b>6.9</b>
<b>Total Proposed FTEs</b>	<b>50.9</b>	<b>47.5</b>	<b>42.0</b>	<b>42.0</b>	<b>0.0</b>	<b>0.0</b>

## FY 2013 Proposed Operating Budget, by Comptroller Source Group

Table AS0-3 contains the proposed FY 2013 budget at the Comptroller Source Group (object class) level compared to the FY 2012 approved budget. It also provides FY 2010 and FY 2011 actual expenditures.

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

Comptroller Source Group	Actual FY 2010	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Percent Change*
11 - Regular Pay - Continuing Full Time	3,764	3,806	3,615	3,811	196	5.4
12 - Regular Pay - Other	28	0	0	0	0	N/A
13 - Additional Gross Pay	11	15	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	789	756	801	918	117	14.6
15 - Overtime Pay	8	10	0	4	4	N/A
<b>Subtotal Personal Services (PS)</b>	<b>4,600</b>	<b>4,587</b>	<b>4,416</b>	<b>4,734</b>	<b>317</b>	<b>7.2</b>
20 - Supplies and Materials	25	13	6	30	24	370.4
30 - Energy, Comm. and Building Rentals	97,709	250	0	0	0	N/A
31 - Telephone, Telegraph, Telegram, Etc.	26,974	26,748	26,632	27,764	1,131	4.2
32 - Rentals - Land and Structures	124,940	-12	0	0	0	N/A
33 - Janitorial Services	30	0	0	0	0	N/A
34 - Security Services	21	0	0	0	0	N/A
35 - Occupancy Fixed Costs	37	0	0	0	0	N/A
40 - Other Services and Charges	138	120	1	81	80	6,516.8
70 - Equipment and Equipment Rental	20	3	0	30	30	N/A
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>249,895</b>	<b>27,121</b>	<b>26,640</b>	<b>27,904</b>	<b>1,264</b>	<b>4.7</b>
<b>Gross Funds</b>	<b>254,495</b>	<b>31,708</b>	<b>31,056</b>	<b>32,638</b>	<b>1,582</b>	<b>5.1</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 2013 proposed budget.

## FY 2013 Proposed Operating Budget and FTEs, by Program and Activity

Table AS0-4 contains the proposed FY 2013 budget by program and activity compared to the FY 2012 approved budget. It also provides the FY 2011 actual data.

**Table AS0-4**

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012	Actual FY 2011	Approved FY 2012	Proposed FY 2013	Change from FY 2012
<b>(1000) Agency Management Program</b>								
(1030) Property Management	13,967	15,154	15,085	-69	0.0	0.0	0.0	0.0
(1050) Financial Management	132	6	60	54	0.0	0.0	0.0	0.0
(1070) Fleet Management	4	1	1	0	0.0	0.0	0.0	0.0
(1080) Communications	560	560	601	41	6.5	5.6	5.6	0.0
(1100) Office of Finance and Resource Management	0	0	0	0	0.0	0.0	0.0	0.0
<b>Subtotal (1000) Agency Management Program</b>	<b>14,662</b>	<b>15,721</b>	<b>15,747</b>	<b>26</b>	<b>6.5</b>	<b>5.6</b>	<b>5.6</b>	<b>0.0</b>
<b>(2000) Financial Management</b>								
(2100) Accounting	1,245	1,246	1,425	179	16.1	12.6	14.0	1.4
(2200) Budget Formulations and Planning	1,842	1,902	2,012	110	15.6	16.8	16.4	-0.4
(2300) Grants	87	53	89	36	1.0	1.0	1.0	0.0
(2400) Capital	314	68	0	-68	3.4	1.0	0.0	-1.0
(2500) Fixed Costs	13,020	11,478	12,678	1,200	0.0	0.0	0.0	0.0
<b>Subtotal (2000) Financial Management</b>	<b>16,509</b>	<b>14,747</b>	<b>16,204</b>	<b>1,458</b>	<b>36.1</b>	<b>31.4</b>	<b>31.4</b>	<b>0.0</b>
<b>(3000) Resource Management</b>								
(3100) Resource Management	538	588	687	99	4.9	5.0	5.0	0.0
<b>Subtotal (3000) Resource Management</b>	<b>538</b>	<b>588</b>	<b>687</b>	<b>99</b>	<b>4.9</b>	<b>5.0</b>	<b>5.0</b>	<b>0.0</b>
<b>Total Proposed Operating Budget</b>	<b>31,708</b>	<b>31,056</b>	<b>32,638</b>	<b>1,582</b>	<b>47.5</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 2013 Operating Appendices located on the Office of the Chief Financial Officer's website.

## **FY 2013 Proposed Budget Changes**

The Office of Finance and Resource Management's (OFRM) proposed FY 2013 gross budget is \$32,637,894, which represents a 5.1 percent increase over its FY 2012 approved gross budget of \$31,056,301. The budget is comprised of \$19,373,140 in Local funds, \$293,542 in Special Purpose Revenue funds, and \$12,971,212 in Intra-District funds. The proposed FY 2013 budget reflects the OFRM's commitment to provide financial and resource management services to various District of Columbia government agencies.

The agency has budgeted \$27,763,542 in District-wide telecom costs, including landline, wireless and data services for many District agencies. The \$27,763,542 includes \$15,085,464 in Local funds, \$293,542 in Special Purpose Revenue funds, and \$12,384,536 in Intra-District funds collected from other agencies.

To simplify and improve cost accounting for telecommunications costs, Local funds for telecommunications for most agencies have been budgeted directly in OFRM. In prior years, about 70 agencies budgeted for telecom costs individually and then transferred funds to OFRM during the fiscal year. Agencies that pay for telecommunications services using Special Purpose Revenue or Federal funds will continue to budget for these costs within the agency budget and transfer funds to OFRM in FY 2013.

### **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 2012 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 2013 CSFL budget and not necessarily changes made to the FY 2012 Local funds budget. The FY 2013 CSFL adjustments to the FY 2012 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 2013 CSFL budget is \$19,133,765, which represents a \$65,761 or 0.3 percent, increase over the FY 2012 Approved Local funds budget of \$19,068,004.

### **Initial Adjusted Budget**

**Technical Adjustment:** \$1,361,106 was added for the Local portion of Telecom transferred from the Department of Transportation, and \$1,139,086 was reduced for the Local Telecom budget for the Office of Unified Communications (OUC). OFRM will receive those funds via Intra-District from the OUC E911 Fund.

**Shift:** The agency's proposed budget moves 0.3 FTE from Local funds to Intra-District funds in the Agency Management program.

**Cost Increase:** To address the increasing demands for telecommunications resources, the agency proposes to increase Telecom by \$67,504 in Special Purpose Revenue funds and \$1,132,435 in Intra-District funds from OUC based on current estimates from the Office of the Chief Technology Officer (OCTO). The agency also proposed an increase of \$75,139 in Intra-District funds for personal services costs attributed to step and Fringe Benefit increases.

### **Additionally Adjusted Budget**

**Technical Adjustment:** Adjustment of Fringe Benefits to reverse a 72 percent District Government contribution for employee health insurance implemented in the FY 2011 budget, to 75 percent in FY 2013, resulting in an increase of \$17,355 in Local funds and \$1,380 in Intra-District funds.

## FY 2012 Approved Budget to FY 2013 Proposed Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2012 approved budget and the FY 2013 proposed budget.

**Table AS0-5**

(dollars in thousands)

	PROGRAM	BUDGET	FTE
<b>LOCAL FUNDS: FY 2012 Approved Budget and FTE</b>		<b>19,068</b>	<b>37.6</b>
Consumer Price Index (less than \$500)	Multiple Programs	0	0.0
Fringe Benefit Rate Adjustment	Multiple Programs	50	0.0
Personal Services Growth Factor	Multiple Programs	16	0.0
<b>FY 2013 Current Services Funding Level Budget (CSFL)</b>		<b>19,134</b>	<b>37.6</b>
Technical Adjustments: Transfer in from Department of Transportation for Telecom	Agency Management Program	1,361	0.0
Technical Adjustments: Reduction to Telecom	Agency Management Program	-1,139	0.0
Shift: Move to Intra-District	Agency Management Program	0	-0.3
<b>FY 2013 Initial Adjusted Budget</b>		<b>19,356</b>	<b>37.4</b>
Technical Adjustment: Health insurance contribution	Multiple Programs	17	0.0
<b>FY 2013 Additionally Adjusted Budget</b>		<b>19,373</b>	<b>37.4</b>
<b>LOCAL FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>19,373</b>	<b>37.4</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2012 Approved Budget and FTE</b>		<b>226</b>	<b>0.0</b>
Cost Increase: Telecom fixed costs for District Enterprise agencies	Financial Management	68	0.0
<b>FY 2013 Initial Adjusted Budget</b>		<b>294</b>	<b>0.0</b>
<b>SPECIAL PURPOSE REVENUE FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>294</b>	<b>0.0</b>
<b>INTRA-DISTRICT FUNDS: FY 2012 Approved Budget and FTE</b>		<b>11,762</b>	<b>4.4</b>
Cost Increase: Step increases and associated Fringe Benefits	Financial Management	75	0.0
Cost Increase: Telecom fixed costs	Financial Management	1,132	0.0
Shift: From Local funds	Agency Management Program	0	0.3
<b>FY 2013 Initial Adjusted Budget</b>		<b>12,970</b>	<b>4.6</b>
Technical Adjustment: Health insurance contribution	Multiple Programs	1	0.0
<b>FY 2013 Additionally Adjusted Budget</b>		<b>12,971</b>	<b>4.6</b>
<b>INTRA-DISTRICT FUNDS: FY 2013 Proposed Budget and FTE</b>		<b>12,971</b>	<b>4.6</b>
<b>Gross for AS0 - Office of Finance and Resource Management</b>		<b>32,638</b>	<b>42.0</b>

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

