
Office of Finance and Resource Management

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Description	FY 2014 Actual	FY 2015 Approved	FY 2016 Proposed	% Change from FY 2015
Operating Budget	\$27,869,902	\$35,347,530	\$36,522,223	3.3
FTEs	41.3	44.0	46.0	4.5

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 2016 proposed budget is presented in the following tables:

FY 2016 Proposed Gross Funds Operating Budget, by Revenue Type

Table AS0-1 contains the proposed FY 2016 agency budget compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table AS0-1
(dollars in thousands)

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
General Fund						
Local Funds	19,154	19,091	21,203	21,582	379	1.8
Special Purpose Revenue Funds	0	101	506	301	-204	-40.4
Total for General Fund	19,154	19,192	21,709	21,883	175	0.8
Intra-District Funds						
Intra-District Funds	8,771	8,678	13,639	14,639	1,000	7.3
Total for Intra-District Funds	8,771	8,678	13,639	14,639	1,000	7.3
Gross Funds	27,925	27,870	35,348	36,522	1,175	3.3

*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 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Full-Time Equivalent, by Revenue Type

Table AS0-2 contains the proposed FY 2016 FTE level compared to the FY 2015 approved FTE level by revenue type. It also provides FY 2013 and FY 2014 actual data.

Table AS0-2

Appropriated Fund	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change
General Fund						
Local Funds	34.5	36.2	38.0	39.0	1.0	2.6
Total for General Fund	34.5	36.2	38.0	39.0	1.0	2.6
Intra-District Funds						
Intra-District Funds	4.7	5.0	6.0	7.0	1.0	16.7
Total for Intra-District Funds	4.7	5.0	6.0	7.0	1.0	16.7
Total Proposed FTEs	39.2	41.3	44.0	46.0	2.0	4.5

FY 2016 Proposed Operating Budget, by Comptroller Source Group

Table AS0-3 contains the proposed FY 2016 budget at the Comptroller Source Group (object class) level compared to the FY 2015 approved budget. It also provides FY 2013 and FY 2014 actual expenditures.

Table AS0-3
(dollars in thousands)

Comptroller Source Group	Actual FY 2013	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Percent Change*
11 - Regular Pay - Continuing Full Time	3,512	3,679	4,140	4,592	452	10.9
12 - Regular Pay - Other	51	65	27	74	47	174.2
13 - Additional Gross Pay	1	9	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	732	712	1,075	1,040	-34	-3.2
15 - Overtime Pay	4	6	4	4	0	0.0
Subtotal Personal Services (PS)	4,299	4,472	5,246	5,710	465	8.9
20 - Supplies and Materials	31	31	30	30	0	0.0
31 - Telephone, Telegraph, Telegram, Etc.	23,283	23,056	29,934	30,552	618	2.1
40 - Other Services and Charges	191	97	123	215	92	74.5
41 - Contractual Services - Other	73	116	0	0	0	N/A
70 - Equipment and Equipment Rental	48	98	15	15	0	0.0
Subtotal Nonpersonal Services (NPS)	23,625	23,398	30,102	30,812	710	2.4
Gross Funds	27,925	27,870	35,348	36,522	1,175	3.3

*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 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 timeframes; 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 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 2016 proposed budget.

FY 2016 Proposed Operating Budget and FTEs, by Program and Activity

Table AS0-4 contains the proposed FY 2016 budget by program and activity compared to the FY 2015 approved budget. It also provides the FY 2014 actual data.

Table AS0-4

(dollars in thousands)

Program/Activity	Dollars in Thousands				Full-Time Equivalents			
	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015	Actual FY 2014	Approved FY 2015	Proposed FY 2016	Change from FY 2015
(1000) Agency Management								
(1010) Personnel	0	303	190	-113	0.0	3.1	1.7	-1.4
(1020) Contracting and Procurement	0	97	86	-10	0.0	0.9	0.6	-0.3
(1030) Property Management	14,863	0	0	0	0.0	0.0	0.0	0.0
(1040) Information Management	2	8	8	0	0.0	0.0	0.0	0.0
(1050) Financial Management	128	72	40	-32	0.0	0.0	0.0	0.0
(1070) Fleet Management	4	2	3	1	0.0	0.0	0.0	0.0
(1080) Communications	723	6	90	85	5.5	0.0	0.7	0.7
(1085) Customer Service	0	137	129	-8	0.0	2.0	2.0	0.0
(1090) Performance Management	0	623	650	27	0.0	3.0	3.0	0.0
Subtotal (1000) Agency Management	15,719	1,248	1,197	-51	5.5	9.0	8.0	-1.0
(2000) Financial Management								
(2100) Accounting	1,587	1,924	2,003	79	13.4	18.0	18.0	0.0
(2200) Budget Formulation and Planning	1,648	1,806	2,136	331	17.5	14.0	16.0	2.0
(2300) Grants	101	0	0	0	1.0	0.0	0.0	0.0
(2500) Fixed Costs	8,196	29,929	29,647	-282	0.0	0.0	0.0	0.0
Subtotal (2000) Financial Management	11,531	33,659	33,787	128	31.9	32.0	34.0	2.0
(3000) Resource Management								
(3100) Resource Management	619	441	1,539	1,098	3.9	3.0	4.0	1.0
Subtotal (3000) Resource Management	619	441	1,539	1,098	3.9	3.0	4.0	1.0
Total Proposed Operating Budget	27,870	35,348	36,522	1,175	41.3	44.0	46.0	2.0

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

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2016 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2016 Proposed Budget Changes

The Office of Finance and Resource Management's (OFRM) proposed FY 2016 gross budget is \$36,522,223, which represents a 3.3 percent increase over its FY 2015 approved gross budget of \$35,347,530. The budget is comprised of \$21,582,261 in Local funds, \$301,142 in Special Purpose Revenue funds, and \$14,638,822 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 2015 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 FY 2016 CSFL adjustments to the FY 2015 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 2016 CSFL budget is \$21,582,261, which represents a \$378,901, or 1.8 percent, increase over the FY 2015 approved Local funds budget of \$21,203,360.

CSFL Assumptions

The FY 2016 CSFL calculated for OFRM included adjustment entries that are not described in detail on table 5. These adjustments were made for a net increase of \$278,901 in personal services to account for Fringe Benefit costs based on trend and comparative analyses, the impact of cost-of-living adjustments, and approved compensation agreements implemented in FY 2015.

OFRM's CSFL funding for recurring budget items reflects an adjustment for an increase of \$100,000 to account for an unfunded position.

Agency Budget Submission

Increase: The proposed budget for Local funds includes an increase of \$91,697 to support projected costs of the agency's dashboard enhancements, which provides comprehensive financial data to residents and stakeholders. Also, the budget includes an increase in personal services of \$44,796 and 1.0 FTE to support a new financial manager position.

Intra-District funds increased by \$860,671 in the Financial Management program to support higher projections for Telecommunications Fixed Costs, and an increase of \$139,506 and 1.0 FTE from an MOU with the Council of the District of Columbia will allow OFRM to provide financial management and reporting services.

Decrease: In Local funds, a decrease of \$37,885 across multiple programs for Telecommunications costs is based on revised estimates, and a decrease of \$98,608 will reclassify salaries across multiple programs.

The Special Purpose Revenue funds budget reflects a decrease of \$204,385 in the Financial Management program for Telecommunications costs based on revised estimates.

Mayor's Proposed Budget

No Change: The Office of Finance and Resource Management's budget proposal reflects no change from the agency budget submission to the Mayor's proposed budget.

FY 2015 Approved Budget to FY 2016 Proposed Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2015 approved budget and the FY 2016 proposed budget.

Table AS0-5
(dollars in thousands)

DESCRIPTION	PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2015 Approved Budget and FTE		21,203	38.0
Other CSFL Adjustments	Multiple Programs	379	0.0
LOCAL FUNDS: FY 2016 Current Services Funding Level (CSFL) Budget		21,582	38.0
Increase: To align funding with nonpersonal services costs	Multiple Programs	92	0.0
Increase: To support additional FTEs	Multiple Programs	45	1.0
Decrease: To align Fixed Costs with proposed estimates	Multiple Programs	-38	0.0
Decrease: To adjust personal services	Multiple Programs	-99	0.0
LOCAL FUNDS: FY 2016 Agency Budget Submission		21,582	39.0
No Change		0	0.0
LOCAL FUNDS: FY 2016 Mayor's Proposed Budget		21,582	39.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2015 Approved Budget and FTE		506	0.0
Decrease: To align Fixed Costs with proposed estimates	Financial Management	-204	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Agency Budget Submission		301	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2016 Mayor's Proposed Budget		301	0.0
INTRA-DISTRICT FUNDS: FY 2015 Approved Budget and FTE		13,639	6.0
Increase: To align Fixed Costs with proposed estimates	Financial Management	861	0.0
Increase: To support additional FTEs	Financial Management	140	1.0
INTRA-DISTRICT FUNDS: FY 2016 Agency Budget Submission		14,639	7.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2016 Mayor's Proposed Budget		14,639	7.0
Gross for AS0 - Office of Finance and Resource Management		36,522	46.0

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