

LSC Greenbook

Analysis of the Enacted Budget

Office of Budget and Management

Jason Phillips, Senior Budget Analyst
Legislative Service Commission

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TABLE OF CONTENTS

OVERVIEW	1
Agency Overview.....	1
Appropriation Overview	1
Funding Distribution	2
By Functional Category.....	2
By Program	2
FY 2014-FY 2015 Budget Issues	3
Ohio Shared Services.....	3
Internal Audit Program Expansion.....	4
ANALYSIS OF ENACTED BUDGET	5
Introduction	5
Category 1: Financial Accounting	6
Financial Management (042603)	6
Shared Services Operating (042620).....	8
Shared Services Development (042425)	9
Forgery Recovery (042604)	10
Category 2: Budget Development and Implementation	11
Budget Development and Implementation (042321).....	11
Commission Closures (042409).....	13
Category 3: Office of Health Transformation	14
Office of Health Transformation (042616 and 042606)	14

ATTACHMENT:

Budget Spreadsheet By Line Item

Office of Budget and Management

- Total budget of \$56.6 million over the biennium
- Ohio Shared Services to implement three new service lines
- Expansion of Office of Internal Audit jurisdiction

OVERVIEW

Agency Overview

The Office of Budget and Management (OBM) is a cabinet-level agency within the executive branch of state government. The primary mission of OBM is to provide financial management and policy analysis to help ensure the responsible use of state resources. OBM provides fiscal accounting and budgeting services to state government to ensure that Ohio's fiscal resources are used in a manner consistent with state laws and policies. The agency advises the Governor on budget concerns and helps state agencies coordinate their financial activities. OBM also provides financial information to the Governor, state agencies, the General Assembly, and other interested parties, including local government units. In recent years, OBM's functions have expanded to include the consolidation of common back-office functions through Ohio Shared Services and internal control and risk assessment through the Office of Internal Audit. The Director of OBM sits on the Governor's cabinet as the Governor's Chief Financial Officer. As of June 2013, OBM had 225 full-time, filled positions, though this number is expected to grow during the FY 2014-FY 2015 biennium due to staff increases associated with Ohio Shared Services initiatives.

Appropriation Overview

Table 1. Agency Appropriations by Fund Group, FY 2014-FY 2015 (Am. Sub. H.B. 59)					
Fund Group	FY 2013*	FY 2014	% change, FY 2013- FY 2014	FY 2015	% change, FY 2014- FY 2015
General Revenue	\$3,205,030	\$4,741,675	47.9%	\$4,601,054	-3.0%
General Services	\$21,177,939	\$22,897,793	8.1%	\$23,375,916	2.1%
Federal Special Revenue	\$288,344	\$438,723	52.2%	\$438,723	0.0%
Agency	\$10,497	\$40,000	281.1%	\$40,000	0.0%
Total	\$24,681,810	\$28,118,191	13.9%	\$28,455,693	1.2%

* FY 2013 figures represent actual expenditures.

The budget appropriates \$28.1 million for OBM in FY 2014, a 13.9% increase compared to FY 2013 spending of \$24.7 million. FY 2015 funding is \$28.5 million, a 1.2% increase from the FY 2014 amount. Charges for Ohio Shared Services and other accounting and budgeting services that OBM provides are deposited into the State Accounting and Budgeting Fund (Fund 1050), part of the General Services Fund Group, and are used to fund the bulk of OBM operations. This fund group makes up about 81.8% of the budget over the biennium. The next largest source of funding for OBM comes from the GRF, which represents 16.5% of the biennium budget. Note that though GRF funding appears as if it is increasing substantially compared to FY 2013, this is due mostly to a change in the way funds for the development of new Ohio Shared Services service lines are accounted for. Previously, the funds were transferred from the GRF to the OAKS Project Implementation Fund (Fund 5N40). The budget funds these costs directly from the GRF. Table 1 above displays OBM's budget by fund group.

Funding Distribution

By Functional Category

Most of OBM's budgeted resources go to programs in the Financial Accounting area. This includes funding for accounting services as well as Ohio Shared Services and the Office of Internal Audit, and accounts for 86.4% of the total budget. Table 2 below shows the budget according to major functions handled by OBM. These categories coincide with the line item groupings found in the "**Analysis of Enacted Budget**" section within this document.

Table 2. FY 2014-FY 2015 Budget by Functional Category (\$ in millions)				
Functional Category	FY 2013 Actual	FY 2014	FY 2015	Percent of Budget
Financial Accounting	\$21.2	\$24.2	\$24.7	86.4%
Budget Development & Implementation	\$2.9	\$3.0	\$2.9	10.4%
Office of Health Transformation	\$0.6	\$0.9	\$0.9	3.3%
Total	\$24.7	\$28.1	\$28.5	100%

Note: Individual amounts may not add to totals due to rounding.

By Program

Within the functional categories listed above, many individual programs are funded. Table 3 below provides the funding for each program, regardless of the particular line item used. These programs are discussed in more detail in the "**Analysis of Enacted Budget**" section. As Table 3 shows, Ohio Shared Services comprises the largest portion of OBM's biennial budget, at \$20.3 million or 35.8%, followed by Accounting Operations and Processing, Budget Development and Implementation, Internal Audit, Financial Reporting, the Office of Health Transformation, and several

other smaller programs. Funding for central costs, such as OBM administration, information technology staff, and the Fiscal Training Academy, is allocated throughout the Budget Development and Implementation, Accounting Operations and Processing, Internal Audit, and Shared Services programs pursuant to formula calculations.

Program	FY 2013 Actual	FY 2014	FY 2015	Percent of Budget
Ohio Shared Services	\$8.3	\$10.1	\$10.2	35.8%
Accounting Operations and Processing	\$6.5	\$7.0	\$7.2	25.2%
Budget Development and Implementation	\$4.0	\$4.2	\$4.0	14.5%
Internal Audit	\$3.3	\$3.6	\$3.7	12.9%
Financial Reporting	\$1.2	\$1.3	\$1.3	4.7%
Office of Health Transformation	\$0.6	\$0.9	\$0.9	3.3%
Debt Management	\$0.4	\$0.4	\$0.5	1.6%
Controlling Board	\$0.3	\$0.3	\$0.3	1.1%
Financial Planning and Supervision Commissions	\$0.1	\$0.2	\$0.2	0.9%
Total	\$24.7	\$28.1	\$28.5	100%

Note: Individual amounts may not add to totals due to rounding.

FY 2014-FY 2015 Budget Issues

Ohio Shared Services

Ohio Shared Services (OSS) leverages the Ohio Administrative Knowledge System (OAKS), the state's enterprise resource planning system, to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core missions. OSS currently assists agencies with five basic service lines: accounts payable processing, travel and expense reimbursements, vendor management, document imaging and retention, and contact center assistance. In the FY 2014-FY 2015 biennium, one of OSS's major initiatives is to implement three new service lines. The new service lines funded by the budget involve pre-collections activities, accounts receivable processing, and a Marketplace e-Catalog procurement solution. OSS's other major initiative will be to integrate additional agencies with OSS's accounts payable services and thus, increase transactional volume to achieve greater economies of scale.

OSS is funded by a combination of direct charges to agencies based on a per-voucher cost, a portion of the accounting and budgeting services payroll check-off, and, through FY 2013, GRF transfers into the OAKS Project Implementation Fund (Fund 5N40), the last of which provided the funding for new service line development. The budget eliminates the annual transfers into Fund 5N40 and instead funds service line development directly from GRF appropriation item 042425, Shared Services

Development. The budget also separates the operating costs for OSS into its own line item to improve the visibility of the program. Previously, these costs were accounted for in GSF Fund 1050 line item 042603, renamed Financial Management in the budget, which also provides the funding for a number of other accounting and budgeting programs.

Internal Audit Program Expansion

The Internal Audit Program evaluates the control and governance processes of state government. OIA services include operational audits, reviews of program and process design and effectiveness, and information system reviews. OIA also provides consultation on new projects or processes. The budget adds four agencies to the jurisdiction of the Office of Internal Audit: the Opportunities for Ohioans with Disabilities Agency (formerly known as the Rehabilitation Services Commission), the Public Utilities Commission of Ohio, the Office of the Adjutant General, and the State Lottery Commission. The budget also permits OIA to conduct an internal audit of other state government entities upon request. Entities requesting internal audits must be charged an amount sufficient to cover the audit's cost. The budget also makes several changes to State Audit Committee member qualifications and removes the Committee's duty to review and comment on the process used by OBM to prepare its annual budgetary financial report.

ANALYSIS OF ENACTED BUDGET

Introduction

This section provides an analysis of the funding for each appropriation item in OBM's budget. In this analysis, OBM's line items are grouped into three major categories. For each category a table is provided listing the appropriation in each fiscal year of the biennium. Following the table, a narrative describes how the appropriation is used and any changes affecting the appropriation in the budget. The three categories used in this analysis are as follows:

1. Financial Accounting;
2. Budget Development and Implementation; and
3. Office of Health Transformation.

To aid the reader in finding each item in the analysis, the following table shows the category in which each appropriation has been placed, listing the line items in order within their respective fund groups and funds. This is the same order the line items appear in the budget bill.

Categorization of OBM's Appropriation Line Items for Analysis of Enacted Budget		
Fund	ALI and Name	Category
General Revenue Fund Group		
GRF 042321	Budget Development and Implementation	2: Budget Development and Implementation
GRF 042409	Commission Closures	2: Budget Development and Implementation
GRF 042416	Office of Health Transformation	3: Office of Health Transformation
GRF 042425	Shared Services Development	1: Financial Accounting
General Services Fund Group		
1050 042603	Financial Management	1: Financial Accounting
1050 042620	Shared Services Operating	1: Financial Accounting
Federal Special Revenue Fund Group		
3CM0 042606	Office of Health Transformation – Federal	3: Office of Health Transformation
Agency Fund Group		
5EH0 042604	Forgery Recovery	1: Financial Accounting

Category 1: Financial Accounting

This category of appropriations funds various financial accounting and reporting functions, Ohio Shared Services operations and service line development, and the internal control and risk assessment functions performed by the Office of Internal Audit.

Appropriations for Financial Accounting				
Fund	ALI and Name		FY 2014	FY 2015
General Revenue Fund				
GRF	042425	Shared Services Development	\$1,250,000	\$1,250,000
General Revenue Fund Subtotal			\$1,250,000	\$1,250,000
General Services Fund Group				
1050	042603	Financial Management	\$14,060,275	\$14,451,086
1050	042620	Shared Services Operating	\$8,837,518	\$8,924,830
General Services Fund Group Subtotal			\$22,897,793	\$23,375,916
Agency Fund Group				
5EH0	042604	Forgery Recovery	\$40,000	\$40,000
Agency Fund Group Subtotal			\$40,000	\$40,000
Total Funding: Financial Accounting			\$24,187,793	\$24,665,916

Financial Management (042603)

Moneys in this line item pay for the cost of accounting and budgeting services provided to state agencies by OBM. Specifically, the Accounting Operations and Processing, Internal Audit, Financial Reporting, and Budget Development and Implementation programs are all funded out of this line item. Also funded are a portion of agency central costs associated with administration, information technology, and the Fiscal Training Academy. These programs are funded by a payroll check-off deposited into the Accounting and Budgeting Fund (Fund 1050), though the Internal Audit Program also receives funding through direct charges paid by user agencies. The Budget Development and Implementation Program also receives funding from other line items. For the total funding provided to these programs and the percentage they comprise of OBM's budget, please see Table 3 in the "**Overview**" section.

In total, the budget appropriates \$14.1 million in FY 2014, a 30.1% decrease compared to FY 2013 spending of \$20.1 million. FY 2015 appropriations are increased 2.8% to \$14.5 million. The large decrease between FY 2013 spending and the FY 2014-FY 2015 levels is due primarily to the separation of Ohio Shared Services' operating expenses into its own line item. According to OBM, this change improves the visibility of the program. The table below summarizes the funding of the programs

receiving support from this line item. Following the table is a brief discussion of each program.

Program	FY 2013 Actual	FY 2014 Allocation	FY 2015 Allocation
Accounting Operations and Processing	\$6.5	\$7.0	\$7.2
Internal Audit	\$3.3	\$3.6	\$3.7
Budget Development and Implementation	\$2.0	\$2.2	\$2.2
Financial Reporting	\$1.1	\$1.3	\$1.3
Ohio Shared Services	\$7.2	\$0.0	\$0.0
Total	\$20.1	\$14.1	\$14.5

Note: Individual amounts may not add to totals due to rounding.

Accounting Operations and Processing

The Accounting Operations and Processing (AOP) Program oversees the financial module of the Ohio Administrative Knowledge System (OAKS). As part of this responsibility, the program monitors and controls both the spending and revenue collection activities of state agencies through expenditure control, review, and release; payment issuance; completion of a monthly reconciliation between the state's accounting system and the Treasurer of State, and the Statewide Cost Allocation Plan (SWCAP). The SWCAP distributes GRF indirect costs, such as those for central services, across all non-GRF funds that benefit from those services. These cost allocations must be filed annually with and approved by the federal government, since the SWCAP is also used to fairly allocate such costs to federally funded programs for reimbursement.

The program's requirements and configuration management (RACM) team is responsible for maintaining the various components of the OAKS Financials module as well as the state's e-Commerce Program, which includes the state payment card, financial electronic data interchange (EDI), and electronic revenue. The state payment card program provides state agencies with credit cards with enhanced controls and tracking for purchases of small dollar goods and services.

Internal Audit

The Internal Audit Program evaluates the control and governance processes of state government, the outcome of which is efficient and accountable utilization of state resources through the establishment of comprehensive internal audit methodologies and the evaluation of management processes. OIA services include operational audits, reviews of program and process design and effectiveness, and information system reviews. OIA also provides consultation on new projects or processes. OIA activities are based on an annual audit plan coordinated with the Auditor of State and the individual agency internal control offices. Audit plans are also reviewed by the State Audit

Committee. During the FY 2014-FY 2015 biennium, the number of cabinet agencies falling under OIA's oversight will increase from 22 to 26 due to a budget provision adding four more cabinet agencies to the office's jurisdiction: the Opportunities for Ohioans with Disabilities Agency (formerly known as the Rehabilitation Services Commission), the Public Utilities Commission of Ohio, the Office of the Adjutant General, and the State Lottery Commission.

The program is funded equally by a portion of the payroll check-off charged to the agencies under OIA jurisdiction and direct charges for staff time to the agencies involved in OIA audits. The budget's allocation of these funds allows OIA to handle the increased workload associated with its expanded jurisdiction.

Financial Reporting

The Financial Reporting Program compiles and publishes the Ohio Comprehensive Annual Financial Report (CAFR), the state's official annual financial report, which is prepared in conformity with Generally Accepted Accounting Principles as required under section 126.21 of the Revised Code. The CAFR officially documents the state's financial activity and financial position for Ohio citizens, taxpayers, elected officials, bond investors, the federal government, and other constituencies. The Financial Reporting Program also provides several other financial reporting services, such as publication of the Ohio Budgetary Financial Report, reconciliation of the annual year-end closing of the state's accounting system, and compliance with certain federal cash management and award reporting requirements. A small portion of this program, comprising the costs associated with the audit of the Auditor of State, is also funded through GRF line item 042321, Budget Development and Implementation.

Budget Development and Implementation

This program funds OBM's operations related to the management of the financial resources of state agencies, chiefly through the preparation of operating and capital budgets. The program is split-funded between the GRF and the accounting and budgeting services payroll charge due to federal SWCAP requirements that prohibit the recovery of costs for legislative activities through the payroll charge. The program is discussed in greater detail in the Budget Development and Implementation functional category.

Shared Services Operating (042620)

This line item funds the operations of Ohio Shared Services (OSS) and a portion of agency central costs associated with administration, information technology, and the Fiscal Training Academy. Begun in FY 2009, OSS is an outgrowth of OAKS, the state's enterprise resource planning system. OSS leverages OAKS to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core

missions. OSS currently assists agencies with accounts payable services, such as invoice management and voucher processing and maintenance, document imaging and retention, travel and expense reimbursements, and vendor maintenance services, including vendor documentation and 1099 forms, invoice tracking, and vendor payment inquiries. In addition, OSS manages a contact center that provides support to its customers and assistance to OAKS users through the OAKS first-tier help desk.

One of OSS's major initiatives for the upcoming biennium will be to implement three new service lines funded in the budget. The three new service lines involve accounts receivable processing, a Marketplace e-Catalog procurement solution, and pre-collections activities. The accounts receivable service line will perform processing and billing activities for participating state agencies while the Marketplace e-Catalog will provide a single portal for agency procurement staff to purchase goods and services online from multiple state vendors, streamlining the procure-to-pay process. Under the pre-collections service line, participating agencies will turn over delinquent receivables to OSS when they become past due, typically after a bill goes unpaid for a month or so. OSS will then have 45 days to collect the overdue receivable. If OSS cannot collect, the delinquent receivables will be certified by OSS to the Office of the Attorney General (AGO) through a single portal. The AGO will then commence its collections activities as normal. OSS's other major initiative will be to integrate the remaining large agencies into the accounts payable service line.

OSS operating costs are funded by a combination of direct charges to agencies based on a per-voucher cost for applicable transactions and a portion of the payroll check-off, which supports the cost for vendor maintenance and contact center assistance. Costs associated with OSS's development of new service lines are borne by GRF line item 042425, Shared Services Development, due to federal guidelines that require projects to be fully operational before the costs can be recovered through the SWCAP.

Shared Services Development (042425)

This new GRF line item funds the continued development and implementation of service lines offered by OSS. Previously, these costs were disbursed through the OAKS Project Implementation Fund (Fund 5N40), which was supported by transfers from the GRF. However, the budget funds service line development directly from funds appropriated from the GRF. In the FY 2014-FY 2015 biennium, the line item will be used primarily to fund the planning, design, and implementation of the three new OSS service lines discussed above. More specifically, most of the line item is used to pay the payroll-related costs of project managers and agency integration staff. As noted previously, federal guidelines require projects to be fully operational before the costs can be recovered through the SWCAP. This means that these costs cannot be paid for

out of the Accounting and Budgeting Fund (Fund 1050). As a result, OBM uses the GRF for this purpose.

Forgery Recovery (042604)

This line item is used to reissue state warrants that were fraudulently redeemed. The Forgery Recovery Fund (Fund 5EH0) consists of revenue that OBM receives from the banks that erroneously cash forged warrants. OBM then issues a replacement warrant, which is mailed to the rightful recipient.

Category 2: Budget Development and Implementation

The group of functions within this category is geared toward promoting the effective and efficient use of state resources and facilitating the operations of state agencies consistent with the priorities of the Governor and the General Assembly and in accordance with state law. The GRF line items providing funding for these activities are listed in the table below.

Appropriations for Budget Development and Implementation				
Fund		ALI and Name	FY 2014	FY 2015
General Revenue Fund				
GRF	042321	Budget Development and Implementation	\$2,703,189	\$2,697,483
GRF	042409	Commission Closures	\$304,000	\$155,000
General Revenue Fund Subtotal			\$3,007,189	\$2,852,483
Total Funding: Budget Development and Implementation			\$3,007,189	\$2,852,483

Budget Development and Implementation (042321)

This line item funds the management of the financial resources of state agencies through the development and implementation of operating and capital budgets, the management of state debt, and the coordination of the activities of the Controlling Board. Also funded are a portion of agency central costs associated with administration, information technology, and the Fiscal Training Academy. A small portion also funds Financial Planning Supervision Commissions and the audit of the Auditor of State. Details concerning these programs are provided below.

Program	FY 2013 Actual	FY 2014 Allocation	FY 2015 Allocation
Budget Development and Implementation	\$1.5	\$1.7	\$1.6
Debt Management	\$0.4	\$0.4	\$0.5
Controlling Board	\$0.3	\$0.3	\$0.3
Financial Planning and Supervision Commissions	\$0.1	\$0.2	\$0.2
Financial Reporting	<\$0.1	<\$0.1	<\$0.1
Total	\$2.3	\$2.7	\$2.7

Budget Development and Implementation

This program evaluates agency budget requests and prepares the state operating and capital budget recommendations for submission to the General Assembly every two years in accordance with sections 126.02 and 126.03 of the Revised Code. The program also develops the biennial economic forecasts and revenue estimates that are integral to the budgeting process. Updates of these forecasts and estimates are prepared

periodically during a biennium, and a monthly report is issued to the Governor that analyzes current economic trends, year-to-date state revenues and spending, and the GRF balance. After the budget has been enacted, OBM's budget analysts oversee the preparation of agency allotment plans and monitor agency spending during the fiscal year to ensure it is done in accordance with state law and does not exceed appropriations. The program also provides policy, program, and technical assistance as needed to state agencies, including assistance on emerging management issues both within individual agencies and extending across multiple agencies.

According to OBM, the GRF must be relied upon to fund at least some of the cost of budgeting services provided to state agencies because a portion of these expenses is not permitted to be recovered due to federal guidelines governing the SWCAP. The amounts allocated represent the minimum amount that must be funded by the GRF in accordance with SWCAP requirements. The other share of funding for the Budget Development and Implementation Program comes from the accounting and budgeting services payroll charge, appropriated through GSF Fund 1050 line item 042603, Financial Management (see page 8).

Debt Management

This program coordinates the bond sales of all state bond issuers, reviews certain bond documents to ensure they are complete and accurate, keeps track of all debt service payments, projects future state debt service needs, and informs bond rating agencies of the state's debt and overall financial situation. This program also provides administrative support to the Ohio Public Facilities Commission, one of the state agencies authorized to issue debt, and the Buckeye Tobacco Settlement Financing Authority, the entity created in 2007 to issue bonds backed by Tobacco Master Settlement Agreement payments. Of late, this program has also assisted with the management and structuring of the liquor enterprise transaction, which transferred the state's spirituous liquor merchandising operations and sales rights to JobsOhio in exchange for a large upfront payment supported by the issuance of revenue bonds.

Controlling Board

The Controlling Board provides legislative oversight over certain capital and operating expenditures by state agencies and has approval authority over various other state fiscal activities. The Board meets approximately every two weeks to consider and vote on requests for action that are submitted to the Board by state agencies, boards, and commissions. OBM staff act as President and Executive Secretary to the Controlling Board, and provide administrative support and oversight. The Controlling Board Program also funds OBM's legislative liaison functions. Although GRF and other state funds are appropriated to the Board, it disburses none of these funds. Instead, the Board approves the transfer of these amounts to other state agencies as specified in temporary

law. This involves state funds available to assist state agencies and local governments with disaster recovery and other emergency situations, as well as statewide ballot advertising expenses.

Financial Planning and Supervision Commissions

A Financial Planning and Supervision Commission is established upon the occurrence or declaration of a fiscal emergency in any municipality or school district. The Commission oversees the finances of the municipality or school district and develops plans so that these entities may overcome financial difficulties. The Director of OBM or a designee of the Director serves as a member of each Financial Planning and Supervision Commission. Currently, there are 24 active municipal commissions and six active school district commissions. The budget allows for one additional position to be added for this program if the number of fiscal emergencies declared makes it so that the current one FTE can no longer effectively manage the work associated with this program.

Financial Reporting

A small portion of this line item, roughly \$40,000 per fiscal year, will pay the costs associated with the audit of the Auditor of State.

Commission Closures (042409)

This GRF line item is used to pay for any outstanding or unanticipated costs of agencies, boards, or commissions that are discontinued.

Category 3: Office of Health Transformation

This category contains two line items that support the Office of Health Transformation. These line items are listed in the table below.

Appropriations for the Office of Health Transformation				
Fund	ALI and Name		FY 2014	FY 2015
General Revenue Fund				
GRF	042416	Office of Health Transformation	\$484,486	\$498,571
General Revenue Fund Subtotal			\$484,486	\$498,571
Federal Special Revenue Fund Group				
3CM0	042606	Office of Health Transformation – Federal	\$438,723	\$438,723
Federal Special Revenue Fund Group Subtotal			\$438,723	\$438,723
Total Funding: Office of Health Transformation			\$923,209	\$937,294

Office of Health Transformation (042616 and 042606)

These line items support the Office of Health Transformation (OHT), created by Executive Order 2011-02K in January 2011. OHT replaced the Executive Medicaid Management Agency. OHT coordinates the state agencies that administer federal health care programs and initiatives. OHT's initiatives are centered on modernizing Medicaid, streamlining health and human services, and improving overall health system performance. OHT is funded with a combination of GRF funds and federal funds. OHT receives federal funds as a sub-recipient of Ohio Department of Job and Family Services (ODJFS) Medicaid administration funds. OBM sends invoices to ODJFS indicating the amounts actually spent by the program and subsequently receives reimbursement.

The budget enables OHT to add a full-time position in FY 2014 to expand the coordination and management of reform implementation. The additional payroll related expenditures from the new position are offset by a drop in budgeted costs in other spending categories, primarily supplies and maintenance.

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FY 2014 - FY 2015 Final Appropriation Amounts

All Fund Groups

Line Item Detail by Agency

			FY 2012	FY 2013	Appropriation FY 2014	FY 2013 to FY 2014 % Change	Appropriation FY 2015	FY 2014 to FY 2015 % Change
Report For Main Operating Appropriations Bill			Version: Enacted					
OBM Office of Budget and Management								
GRF	042321	Budget Development and Implementation	\$ 2,012,297	\$ 2,348,523	\$ 2,703,189	15.10%	\$ 2,697,483	-0.21%
GRF	042409	Commission Closures	\$ 30,213	\$ 31,590	\$ 304,000	862.32%	\$ 155,000	-49.01%
GRF	042416	Office of Health Transformation	\$ 259,858	\$ 349,916	\$ 484,486	38.46%	\$ 498,571	2.91%
GRF	042423	Liquor Enterprise Transaction	\$ 0	\$ 475,000	\$ 0	-100.00%	\$ 0	N/A
GRF	042425	Shared Services Development	\$ 0	\$ 0	\$ 1,250,000	N/A	\$ 1,250,000	0.00%
GRF	042435	Gubernatorial Transition	\$ 9,647	\$ 0	\$ 0	N/A	\$ 0	N/A
General Revenue Fund Total			\$ 2,312,014	\$ 3,205,030	\$ 4,741,675	47.94%	\$ 4,601,054	-2.97%
1050	042603	Financial Management	\$ 18,384,363	\$ 20,105,069	\$ 14,060,275	-30.07%	\$ 14,451,086	2.78%
1050	042620	Shared Services Operating	\$ 0	\$ 0	\$ 8,837,518	N/A	\$ 8,924,830	0.99%
5N40	042602	OAKS Project Implementation	\$ 922,419	\$ 1,072,870	\$ 0	-100.00%	\$ 0	N/A
5Z80	042608	Office of Health Transformation Administration	\$ 57,278	\$ 0	\$ 0	N/A	\$ 0	N/A
General Services Fund Group Total			\$ 19,364,060	\$ 21,177,939	\$ 22,897,793	8.12%	\$ 23,375,916	2.09%
3CM0	042606	Office of Health Transformation - Federal	\$ 263,145	\$ 288,344	\$ 438,723	52.15%	\$ 438,723	0.00%
Federal Special Revenue Fund Group Total			\$ 263,145	\$ 288,344	\$ 438,723	52.15%	\$ 438,723	0.00%
5EH0	042604	Forgery Recovery	\$ 12,445	\$ 10,497	\$ 40,000	281.05%	\$ 40,000	0.00%
Agency Fund Group Total			\$ 12,445	\$ 10,497	\$ 40,000	281.05%	\$ 40,000	0.00%
Office of Budget and Management Total			\$ 21,951,664	\$ 24,681,810	\$ 28,118,191	13.92%	\$ 28,455,693	1.20%