

# Office of Budget and Management

**House Transportation and Justice Subcommittee**

*Nickie Evans, Economist*

*Legislative Service Commission*

*March 20, 2003*

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# **LSC Redbook**

## **for the**

### **Office of Budget and Management**

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*March 20, 2003*

Note: The estimated General Revenue Fund (GRF) spending for FY 2003 used in this LSC Redbook reflects the 2.5% reduction made as a result of the Governor's January 22, 2003 budget cut order. The executive reduction was applied across-the-board to FY 2003 GRF appropriations, subject to certain exceptions. Subsequent to such reductions (and not reflected in the Redbook), state agencies were permitted to reallocate the amount that each of their GRF appropriation line items was reduced, while still absorbing the 2.5% budget cut within the total amount of their GRF appropriations.

# Office of Budget and Management

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- Implementation for the Ohio Administration Knowledge System (OAKS) is scheduled to begin at the end of FY 2005
- OBM will increase their staff by two FTEs to assist the Governor's Blue Ribbon Task Force

## OVERVIEW

The Ohio 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 fiscal accounting and budgeting services to state government. The Office of Budget and Management ensures that Ohio's fiscal resources are used in a manner consistent with state laws and policies. The Office of Budget and Management advises the Governor on budget concerns and helps state agencies to coordinate their financial activities. The Office of Budget and Management also provides financial management services and financial information to the Governor, state agencies, the General Assembly, and other interested parties, including local government units.

The Ohio Office of Budget and Management is organized into three program areas: Budget Development and Implementation (BDI), Financial Accounting Operations (FAO), and the Office of Quality Services. Two-thirds of OBM staff work in FAO, more commonly referred to as "State Accounting." State Accounting maintains, manages, and supports the accounting and financial reporting activities of state government and the state's financial relations with the federal and local governments. It is also responsible for the pre-auditing of state expenditures. The next largest section, BDI, prepares and implements the operating and capital budgets of all state agencies. The Office of Quality Services (OQS) trains agency personnel on "total quality management" efforts, through the State's Quality Services through Partnership (QStP) program.

The Office of Budget and Management also administers the following programs: economic forecasting and revenue estimating, issuance of state debt, the Controlling Board, the Statewide Cost Allocation Plan, and Financial Planning and Supervision Commissions. The Director of OBM sits on the Governor's cabinet as the Governor's chief financial officer.

Currently, OBM is working with The Department of Administrative Services (DAS) on an interagency project, the Ohio Administrative Knowledge System (OAKS) project. This project will replace and integrate the functions of four major statewide computer programs. These four programs are the Central Accounting System, the Human Resources System, the Fixed Asset Management System, and the Procurement System. The OAKS project is expected to begin a phased implementation at the end of the FY 2004-2005 biennium.

## ANALYSIS OF EXECUTIVE PROPOSAL

### Budget Development and Implementation

### Program Series 1

**Purpose:** The Budget Development and Implementation (BDI) program series is comprised of two programs, budget analysis and Controlling Board. These programs assist the Governor in developing and implementing the state’s operating and capital budgets, provide economic and fiscal forecasting, and monitor the state’s financial resources and obligations.

The following table shows the line items that are used to fund this program series, as well as the Governor’s recommended funding levels.

Fund	ALI	Title	FY 2004	FY 2005
GRF	042-321	Budget Development and Implementation	\$3,092,469	\$2,405,243
GRF	042-409	Commission Closures	\$95,000	\$0
GRF	042-410	National Association Dues	\$27,089	\$27,902
<b>Total funding: Budget Development and Implementation</b>			<b>\$3,214,558</b>	<b>\$2,433,145</b>

Specific programs within the Budget Development and Implementation program series that this analysis will focus on include:

- **Budget Analysis**
- **Controlling Board**

#### Budget Analysis

**Program Description:** The budget analysis program assists the Governor in preparing state operating and capital budgets for submission to the Ohio legislature, acting as the primary fiscal policy making office for the executive branch. After a budget is passed and becomes law, the program monitors spending by agencies based on the amounts appropriated by the Ohio legislature. The program is also responsible for preparing economic forecasts and coordinating the issuance of long-term debt for several state agencies.

When the Auditor of State determines that a local government or school district has a fiscal emergency, a Financial Planning and Supervision Commission is formed to oversee its finances. A Financial Planning and Supervision Commission consists of seven members, including an OBM representative. The Office representative is an analyst or manager in the budget analysis program.

Finally, if a state agency is closed, it is OBM’s responsibility to take care of the agency’s final matters. These duties vary greatly, ranging from funding outstanding unemployment and paying the last few bills, to emptying desk drawers, and terminating leases. The executive budget recommends closing one agency during the upcoming biennium: the Commission on Dispute Resolution and Conflict Management.

**Funding Source:** GRF

**Line Items:** 042-321, 042-409, and 042-410

**Implication of the Executive Recommendation:** The Governor’s recommended funding level would permit OBM to meet its statutory obligation.

The recommended funding includes \$1.0 million for FY 2004 and \$250,000 for FY 2005 for the Governor's Blue Ribbon Task Force on Financing Student Success. Taking out this one-time funding, the Budget Development and Implementation program receives a 7.6% funding increase in FY 2004, and a funding *decrease* of 1.4% in FY 2005.

With additional funding for the Blue Ribbon Task Force on Financing Student Success, OBM proposes to increase their budget division staff by two FTEs. The new positions will provide ongoing analysis of education finance. The Office of Budget and Management will also hire consultants and provide equipment and supplies to support staff to assist the Blue Ribbon Task Force.

The executive recommendations will also fund outstanding unemployment compensation costs and other expenses related to the closure of the Commission on Dispute Resolution and Conflict Management in FY 2004. However, if there are more agency closures during the FY 2004-2005 biennium, OBM may need more than the requested funding for line item 042-409.

### **Controlling Board**

***Program Description:*** The Controlling Board consists of seven members including the Director of OBM or the Director's designee who serves as the President of the Board and six members of the Ohio General Assembly. 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 typically meets on a biweekly basis to consider and vote on requests submitted by state agencies. The budget analysis program staff provides services to the Controlling Board.

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 typically involves state funds available to assist state agencies and local governments deal with disaster recovery and other emergency situations, as well as statewide ballot advertising expenses. The Board also approves the release of funds to help local governments defray the cost of specified unfunded mandates.

The Executive recommends appropriations of \$10,950,000 in FY 2004 and \$29,950,000 in FY 2005. These sums would be available for transfer to other state agencies upon Board approval for the various purposes described above.

***Funding Source:*** GRF

***Line Item:*** 042-321

***Implication of the Executive Recommendation:*** The Governor's recommended funding level would permit OBM to meet its statutory obligations and continue its activities in this program at current levels.

**Financial Accounting Operations**

**Program Series 2**

**Purpose:** The Financial Accounting Operations, Development, and Reporting (FAODR) program series is comprised of accounting operations, processing, and internal control oversight. This program oversees and maintains the state’s accounting system.

The following table shows the line items that are used to fund this program series, as well as the Governor’s recommended funding levels.

Fund	ALI	Title	FY 2004	FY 2005
GRF	042-412	Annual Audit of the Auditor of State	\$49,450	\$51,000
105	042-603	State Accounting	\$9,131,651	\$9,375,862
5N4	042-602	OAKS Project Implementation	\$2,062,875	\$2,069,125
<b>Total funding: Financial Accounting Operations</b>			<b>\$11,243,975</b>	<b>\$11,495,987</b>

Specific programs within the Financial Accounting Operations program series that this analysis will focus on include:

- **Accounting Operations And Processing**
- **Internal Accounting Control Program**
- **The Ohio Administrative Knowledge System (Oaks)**

**Accounting Operations and Processing**

**Program Description:** Accounting operations and processing (AOP) monitors and controls both the spending and revenue collection activities of state agencies. Activities include accounting system training and assistance, financial reporting, pre-auditing, and processing accounting documents. Program staff also develop and maintain computer software accounting programs, provide training to users of the state’s accounting system and produce state financial reports. The AOP is the largest program in this series with about 69 employees.

Accounting operations and processing work serves all state agencies. This program operates under the authority of sections 126.21 and 131.33 of the Revised Code. The Office took over the AOP program in 1973.

**Funding Source:** GSF moneys that come from a percent of payroll charged to each agency. The percent charged to each state agency is currently 0.295% of payroll. Accounting Operations and Processing receives 98.4% of these fees.

**Line Item:** 042-603

**Implication of the Executive Recommendation:** Recommended combined for funding for the Accounting Operations and Processing Program and the Internal Accounting Control Program FY 2004 is \$1,801,655 less than the estimated FY 2003 expenditures, a decrease of 16.4%. Recommended funding for FY 2005 is \$245,761 greater than FY 2004, an increase of 2.7%. The Governor’s recommended funding level will permit OBM to meet its statutory obligations and continue its activities in this program at current levels.

**Internal Accounting Control Program**

**Program Description:** The Internal Accounting Control Program (IACP) requires each cabinet level agency to annually review their internal controls and report those results to OBM. Agencies also plan for improvements and OBM reviews these plans for progress.

Internal accounting control serves the Governor, legislature, state agencies, and the general public. This program operates under the authority of Revised Code section 126.21(D). This program was established by Governor's Executive Order 92-128V in April 1992.

**Funding Source:** GSF moneys that come from a percent of payroll charged to each agency. The percent charged to each state agency is currently 0.295% of payroll. The Internal Accounting Control Program receives 1.6% of these fees.

**Line Items:** 042-412 and 042-603

**Implication of the Executive Recommendation:** Recommended *combined* for funding for the Accounting Operations and Processing Program and the Internal Accounting Control Program FY 2004 is \$1,801,655 *less* than the estimated FY 2003 expenditures, a *decrease* of 16.4%. Recommended funding for FY 2005 is \$245,761 greater than FY 2004, an increase of 2.7%. The Governor's recommended funding level will permit OBM to meet its statutory obligations and continue its activities in this program at current levels.

**The Ohio Administrative Knowledge System (OAKS) Project**

**Program Description:** The Ohio Administrative Knowledge System (OAKS) project will be a collection of computer applications that work together to manage business functions. The OAKS system will replace and integrate the functions of the Central Accounting System, the Human Resources System, the Fixed Asset Management System, and the Procurement System. The Office of Budget and Management, Department of Administrative Services, Auditor of State, and Treasurer of State will work together to implement the OAKS system.

**Funding Source:** \$5 million received through an interagency agreement with the Auditor of State in FY 2001; GRF transfers to SSR fund 5N4 in FY 2002 through FY 2005

**Line Item:** 042-602

**Implication of the Executive Recommendation:** Recommended funding for the OAKS Project Implementation in FY 2004 is \$1,912,125 *less* than the estimated FY 2003 expenditures, a *decrease* of 48.1%. Recommended funding for FY 2005 is \$6,250 greater than FY 2004, an increase of 0.3%. The Governor's recommended funding level will allow OBM to begin implementation of the OAKS project at the end of the FY 2004-2005 biennium. Remaining decisions for the OAKS project include the selection of a commercial software package, the selection of a systems integration consultant, completion of the integration phase, and the rollout of the phased implementation.

Office of Quality Services

Program Series 3

**Purpose:** The Office of Quality Services (OQS), through the Quality Services through Partnership (QStP) program, is responsible for promoting quality in state government by training employees to work together to continually improve work processes and products.

The following table shows the line items that are used to fund this program series, as well as the Governor’s recommended funding levels.

Fund	ALI	Title	FY 2004	FY 2005
GRF	042-401	Office of Quality Services	\$510,306	\$525,615
4C1	042-601	Quality Services	\$125,000	\$125,000
<b>Total funding: Office of Quality Services</b>			<b>\$635,306</b>	<b>\$650,615</b>

Office of Quality Services

**Program Description:** The Office of Quality Services supports state agency quality improvement training efforts by developing, advising, and supporting teams of employees working to improve the quality of government services. The Director of OQS chairs the state’s QStP steering committee, which provides guidance, direction, and support to each agency’s QStP training efforts. The OQS provides training to employees through the Quality Academy. The purpose of the Quality Academy is to provide education and training services to support the implementation of QStP and the development of a high performance workplace in Ohio state government. The OQS was established in 1993.

**Funding Source:** GRF and GSF moneys that come from fees paid by agencies for employee training through the Quality Academy

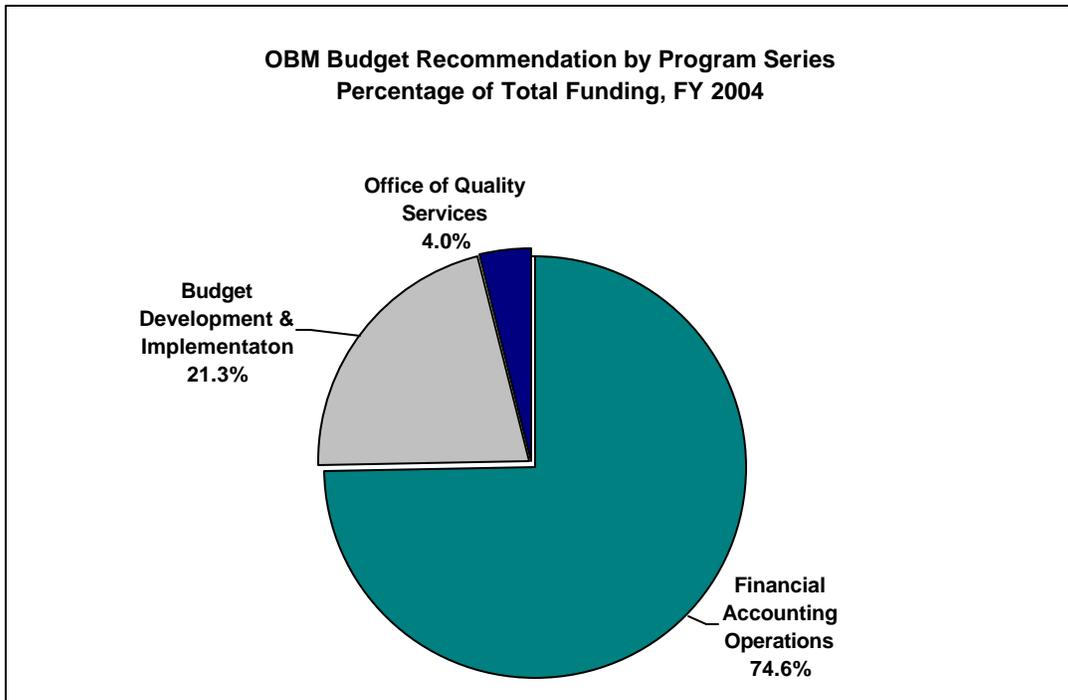
**Line Items:** 042-401 and 042-601

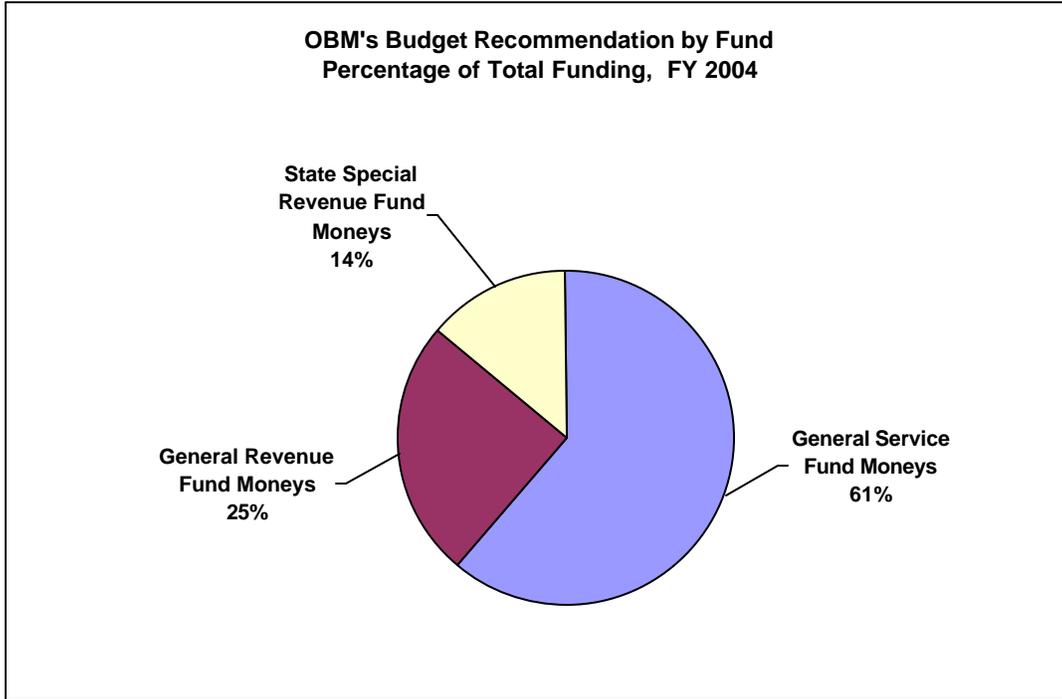
**Implication of the Executive Recommendation:** Recommended funding for the Office of Quality in FY 2004 is \$14,862 greater than the estimated FY 2003 expenditures, an increase of 2.4%. Recommended funding for FY 2005 is \$15,309 greater than FY 2004, an increase of 2.4%.

## ADDITIONAL FACTS AND FIGURES

Office of Budget and Management Staffing Levels*								
Estimated								
Program Series/Division	1998	1999	2000	2001	2002	2003	2004	2005
Budget Development and Implementation	31.5	31	31	35	35	30.5	32.5	32.5
Financial Accounting Operations	71.5	78.5	82.5	83	90	76.5	76.5	76.5
Intergovernmental Financial Relations Program	2	2	2	0.4	0.4	Included in Budget and Development Division		
Office of Quality Services	7	6.5	7	6.3	6.3	5.5	5.5	5.5
<b>Totals</b>	<b>112</b>	<b>118</b>	<b>122.5</b>	<b>124.7</b>	<b>131.7</b>	<b>112.5</b>	<b>114.5</b>	<b>114.5</b>

\*Full-time equivalent employees





## PERMANENT AND TEMPORARY LAW

This section describes permanent and temporary law provisions contained in the executive budget that will affect the department's activities and spending decisions during the next biennium.

### Permanent Law Provisions

#### Federal Funds Reports and Expenditures (R.C. sections 131.35 and 131.38)

This provision removes the requirement that, within 60 days after the effective date of an act appropriating federal funds, OBM compile a list, by state agency, which identifies the associated federal programs. The provision also allows state agencies to expend certain appropriations of federal funds, even if the appropriation does not identify the federal program that is the source of the funds.

#### Commission Abolition

The executive budget recommendations include the abolishment of the Commission on Dispute Resolution and Conflict Management. When a state agency is closed, it is OBM's responsibility to take care of the agency's final matters. The Office of Budget and Management estimates the closure of CDR will cost \$95,000 in FY 2004.

### Temporary Law Provisions

#### Office of Quality Services

The bill authorizes a portion of funding in line item 042-401, Office of Quality Services, to be used for conferences and showcases that promote quality improvement efforts.

#### Ohio's Quality Showcase

The bill authorizes the Office of Quality Services to cosponsor Ohio's Quality Showcase and allows other agencies to provide up to \$5,000 of funding for the showcase each year.

#### Audit Costs

The bill specifies that the amount of funding in line item 042-603, State Accounting, that can be used to pay for centralized audit costs associated with either Single Audit Schedules or financial statements prepared in conformance with generally accepted accounting principles cannot exceed \$400,000 in FY 2004 or \$415,000 in FY 2005.

## **REQUESTS NOT FUNDED**

All funding requests made by the Office of Budget and Management were fully funded.

## General Revenue Fund

### GRF 042-321 Budget Development and Implementation

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$2,065,212	\$2,262,388	\$2,207,657	\$2,031,524	\$3,092,469	\$2,405,243
	9.5%	-2.4%	-8.0%	52.2%	-22.2%

**Source:** GRF

**Legal Basis:** ORC Chapter 126; ORC Sections 127.12, 127.13, 118.05 and 3316.05 and Section 28 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 215 of the 122nd G.A.)

**Purpose:** To pay for all personnel, maintenance, and equipment costs for the Budget Development and Implementation and Financial Planning Commission programs within OBM.

### GRF 042-401 Office of Quality Services

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$583,847	\$571,104	\$525,283	\$495,444	\$510,306	\$525,615
	-2.2%	-8.0%	-5.7%	3.0%	3.0%

**Source:** GRF

**Legal Basis:** Section 28 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.)

**Purpose:** To pay for all expenses of the Office of Quality Services, which facilitates the quality effort throughout state government.

### GRF 042-402 ERP Project Implementation

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$0	\$488,775	\$64,365	\$0	\$0	\$0
	N/A	-86.8%	-100.0%	N/A	N/A

**Source:** GRF

**Legal Basis:** Discontinued line item (Controlling Board approved September 25, 2000)

**Purpose:** Used as emergency funds in order to fund project managers in FY 2001 for the Enterprise Resource Planning (ERP) project.

**GRF 042-406 Attorney Indemnification**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$0	\$2,500	\$2,500	\$4,086	\$0	\$0
	N/A	0.0%	63.4%	-100.0%	N/A

**Source:** GRF

**Legal Basis:** As-needed line item - ORC 120.41

**Purpose:** To indemnify public defenders who act in good faith and in the scope of their employment for any judgment awarded in a malpractice action or amount negotiated in settlement of a malpractice claim. The Director of Budget and Management authorizes payment from the emergency purposes account upon receiving a copy of an indemnity agreement prepared by the Attorney General.

**GRF 042-407 CSU Deficit Reduction**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$984,242	\$393,022	\$449,983	\$781,814	\$0	\$0
	-60.1%	14.5%	73.7%	-100.0%	N/A

**Source:** GRF

**Legal Basis:** Discontinued line item (originally established by S.B. 6 of the 122nd G.A.)

**Purpose:** To pay certain costs, as approved by OBM, incurred by Central State University.

**GRF 042-409 Commission Closures**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$0	\$0	\$3,671	\$0	\$95,000	\$0
	N/A	N/A	-100.0%	N/A	-100.0%

**Source:** GRF

**Legal Basis:** Section 28 of Am. Sub. H.B. 94 of the 124th G.A.

**Purpose:** To pay for any outstanding or unanticipated costs of Commissions that have been discontinued. FY 2002 expenditures are for costs associated with the June 15, 2001 closures of the Women's Policy and Research Commission and the State and Local Government Commission. The recommended appropriation for FY 2004 is to cover costs resulting from the closure of the Commission on Dispute Resolution, as proposed in the executive budget.

**GRF 042-410 National Association Dues**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$24,100	\$24,800	\$25,500	\$26,300	\$27,089	\$27,902
	2.9%	2.8%	3.1%	3.0%	3.0%

**Source:** GRF

**Legal Basis:** Section 28 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 694 of the 114th G.A.)

**Purpose:** To pay annual membership dues in the National Association of State Budget Officers (NASBO).

**GRF 042-412 Annual Audit of the Auditor of State**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$0	\$44,000	\$46,000	\$48,000	\$49,450	\$51,000
	N/A	4.5%	4.3%	3.0%	3.1%

*Source:* GRF

*Legal Basis:* ORC 117.14 and Section 28 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 238 of the 116th G.A.)

*Purpose:* To pay for an annual audit of the State Auditor's office.

**GRF 042-420 Economic Development Study**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$130,000	\$0	\$0	\$0	\$0	\$0
		N/A	N/A	N/A	N/A

*Source:* GRF

*Legal Basis:* Discontinued line item (originally established by H.B. 442 of the 121st G.A.)

*Purpose:* Was used to pay for a study of Ohio economic development activities.

**GRF 042-434 Financial Planning Commissions**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$182,161	\$269,612	\$38,675	\$0	\$0	\$0
	48.0%	-85.7%	-100.0%	N/A	N/A

*Source:* GRF

*Legal Basis:* Discontinued line item (originally established by Am. Sub. H.B. 291 of the 115th G.A.)

*Purpose:* Was used to pay for costs associated with OBM's involvement in municipal and school district financial planning commissions. Any such costs incurred in the future will be covered by the GRF 042-321line.

**GRF 042-435 Gubernatorial Transition**

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$10,656	\$0	\$0	\$0	\$0	\$0
		N/A	N/A	N/A	N/A

*Source:* GRF

*Legal Basis:* Discontinued line item - ORC 107.30

*Purpose:* To pay for the cost of activities incurred during the transition to a new Governor.

## General Services Fund Group

### 105 042-603 State Accounting

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$7,782,457	\$8,326,870	\$8,875,638	\$9,934,756	\$9,131,651	\$9,375,862
	7.0%	6.6%	11.9%	-8.1%	2.7%

**Source:** GSF: A fee charged to state agencies that is 0.295 percent of each agency's payroll.

**Legal Basis:** ORC 126.25 and Section 28 of Am. Sub. H.B. 94 of the 124th G.A. (established by Am. Sub. H.B. 694 of the 114th G.A.)

**Purpose:** To pay for the cost of accounting services provided to state agencies by OBM.

### 4C1 042-601 Quality Services

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$46,090	\$31,740	\$37,458	\$125,000	\$125,000	\$125,000
	-31.1%	18.0%	233.7%	0.0%	0.0%

**Source:** GSF: Fees paid by agencies for their employees to receive training through the Quality Academy

**Legal Basis:** Section 28 of Am. Sub. H.B. 94 of the 124th (originally established by Am. Sub. H.B. 117 of the 121st G.A.)

**Purpose:** To pay the costs of courses offered by the Quality Academy where government employees are trained in knowledge and skills on topics related to the principles, processes, and tools of Quality Services through Partnership (QStP).

## State Special Revenue Fund Group

### 5N4 042-602 OAKS Project Implementation

2000	2001	2002	2003 Estimate	2004 Executive Proposal	2005 Executive Proposal
\$0	\$463,994	\$3,260,124	\$3,975,000	\$2,062,875	\$2,069,125
	N/A	602.6%	21.9%	-48.1%	0.3%

**Source:** SSR: \$5.0 million received through an inter-agency agreement with the Auditor of State in FY 2001; GRF transfers to SSR fund 5N4 in FY 2002 through FY 2005.

**Legal Basis:** Sections 28, 28.02 and 126 of Am. Sub. H.B. 94 of the 124th G.A. (originally by Controlling Board approval on December 18, 2000)

**Purpose:** To pay for expenses relating to the costs of implementing the Enterprise Resource Planning (ERP) project.

## LSC Budget Spreadsheet by Line Item, FY 2004 - FY 2005

Fund	ALI	ALI Title	2002	Estimated 2003	Executive 2004	% Change 2003 to 2004	Executive 2005	% Change 2004 to 2005
<b><i>OBM Budget and Management, Office of</i></b>								
GRF	042-321	Budget Development and Implementation	\$ 2,207,657	\$2,031,524	\$ 3,092,469	52.2%	\$ 2,405,243	-22.2%
GRF	042-401	Office of Quality Services	\$ 525,283	\$495,444	\$ 510,306	3.0%	\$ 525,615	3.0%
GRF	042-402	ERP Project Implementation	\$ 64,365	\$0	\$ 0	N/A	\$ 0	N/A
GRF	042-406	Attorney Indemnification	\$ 2,500	\$4,086	\$ 0	-100.0%	\$ 0	N/A
GRF	042-407	CSU Deficit Reduction	\$ 449,983	\$781,814	\$ 0	-100.0%	\$ 0	N/A
GRF	042-409	Commission Closures	\$ 3,671	\$0	\$ 95,000	N/A	\$ 0	-100.0%
GRF	042-410	National Association Dues	\$ 25,500	\$26,300	\$ 27,089	3.0%	\$ 27,902	3.0%
GRF	042-412	Annual Audit of the Auditor of State	\$ 46,000	\$48,000	\$ 49,450	3.0%	\$ 51,000	3.1%
GRF	042-434	Financial Planning Commissions	\$ 38,675	\$0	\$ 0	N/A	\$ 0	N/A
<b>General Revenue Fund Total</b>			<b>\$ 3,363,634</b>	<b>\$ 3,387,168</b>	<b>\$ 3,774,314</b>	<b>11.4%</b>	<b>\$ 3,009,760</b>	<b>-20.3%</b>
105	042-603	State Accounting	\$ 8,875,638	\$9,934,756	\$ 9,131,651	-8.1%	\$ 9,375,862	2.7%
4C1	042-601	Quality Services	\$ 37,458	\$125,000	\$ 125,000	0.0%	\$ 125,000	0.0%
<b>General Services Fund Group Total</b>			<b>\$ 8,913,096</b>	<b>\$ 10,059,756</b>	<b>\$ 9,256,651</b>	<b>-8.0%</b>	<b>\$ 9,500,862</b>	<b>2.6%</b>
5N4	042-602	OAKS Project Implementation	\$ 3,260,124	\$3,975,000	\$ 2,062,875	-48.1%	\$ 2,069,125	0.3%
<b>State Special Revenue Fund Group Total</b>			<b>\$ 3,260,124</b>	<b>\$ 3,975,000</b>	<b>\$ 2,062,875</b>	<b>-48.1%</b>	<b>\$ 2,069,125</b>	<b>0.3%</b>
<b>Total All Budget Fund Groups</b>			<b>\$ 15,536,854</b>	<b>\$ 17,421,924</b>	<b>\$ 15,093,840</b>	<b>-13.4%</b>	<b>\$ 14,579,747</b>	<b>-3.4%</b>