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The State of Ohio Office of Budget and Management

Operating Budget Guidance Fiscal Years 2010 and 2011

Prepared for Distribution on April 11, 2008



OBM

Ted Strickland
Governor

J. Pari Sabety
Director

April 11, 2008

Dear Agency Leaders:

I am pleased to present to you the 2010-2011 Operating Budget Guidance that describes the process for the development of the upcoming biennial operating budget. During the next ten months OBM staff will work closely with you to help develop budget recommendations for the citizens of Ohio. The budget process is a serious task, one that we know will undoubtedly take a great deal of your time.

Based upon the timeline outlined in the Ohio Revised Code, agencies can expect OBM to finalize the Executive Budget proposal for fiscal years 2010 and 2011 in January 2009 for submission to the General Assembly no later than February 2, 2009.

It is OBM's goal to structure the fiscal years 2010 and 2011 budget preparation process in such a way that clear, comprehensive information is available for policy-makers and decision makers throughout the executive and legislative process. Agencies may also be asked to assist with the preparation of briefing materials on select budget/policy issues.

State revenue growth is expected to be flat in fiscal years 2010 and 2011. The tax reforms enacted in Am. Sub. H.B. 66 and the pace of Ohio's economic recovery will continue to limit revenue growth. As you know, budget development is not a simple exercise, but a process that helps to prioritize the needs and demands for public service within the confines of limited resources. This is your opportunity to review and scrutinize the use of taxpayer dollars. In looking forward to the budget for fiscal years 2010 and 2011, agencies should continue to actively seek and identify savings and to reduce spending on non-mission critical areas in order to protect essential state services.

The operating budget provides details about the process and parameters of the budget request process. Highlights of the fiscal 2010-2011 process include:

- ❑ **Request due date:** September 15, 2008 for ALL agencies
- ❑ **OAKS Budget & Planning Module:** The OAKS Budget & Planning Module (OAKS BPM)
- ❑ **Director's Letter:** As we work through the budget preparation process, we will all be faced with many difficult choices. Please use the Director's Summary Letter included with your agency's budget request to highlight your agency's operations and priorities.
- ❑ **Budget Request Limitations:** As in prior budget processes, agencies will be subject to limits on what can be requested for fiscal years 2010 and 2011. Budget Request Limitations

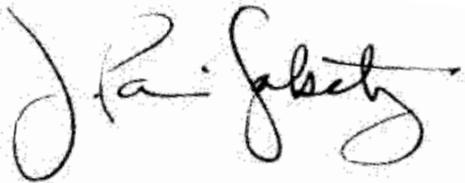
will apply at the fund level; OBM will not place budget request limitations on specific appropriation line items.

- ❑ **Format:** The budget guidance for fiscal years 2010 and 2011 is similar to the guidance for fiscal years 2008 and 2009. As with the last budget preparation process, each request table and narrative will be prepared by program.
- ❑ **Employee Compensation and Fringe:** Payroll projections used in the preparation of budget requests will not reflect any cost of living adjustments beyond the 3.5% negotiated in the current contract for fiscal year 2009. Agencies should not assume any cost of living adjustments in their fiscal years 2010 and 2011 operating budget request.
- ❑ **Budget Language:** Language guidance and instructions are being released on April 11, 2008, the same day as the Operating Budget Guidance. Budget language will be submitted via the web-based process used in the last budget. Language requests must be budget-related and all proposed language will be due on September 15, the same date the agency budget request is due.
- ❑ **Use of Internet and Technology:** The Operating Budget Guidance and accompanying documents are posted on OBM's web site and periodic updates will be sent to fiscal officers through an email alert. In addition to submitting hardcopies of the agency budget request, OBM asks that agencies submit complete budget documents in an electronic format.

In addition, I urge you to consult OBM's web site for updates and many of the documents and forms referenced in the Guidance. The address is: <http://www.obm.ohio.gov/budget/operating/>

OBM looks forward to working with you over the next ten months to develop the executive budget recommendations. You and your staff are encouraged to contact your agency's assigned OBM budget analyst with any questions about the budget preparation process.

Sincerely,



J. Pari Sabety
Director

**OPERATING BUDGET GUIDANCE
FOR FISCAL YEARS 2010 AND 2011**

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<http://www.obm.ohio.gov/budget/operating/>

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SECTION I. OVERVIEW OF THE BUDGET PROCESS

Every two years Ohio is required by law to prepare and adopt a budget for state activities. The sections of law that govern the process are Ohio Revised Code Sections 107.03 (Governor) and 126.02 (OBM and agencies).

The budget process begins with the preparation of the Governor's Executive Budget, which is initiated with the publication of this guidance and the development of each agency's budget request. An agency's request is comprised of summaries showing the funding the agency requests and narrative descriptions of the services provided with those dollars.

This document is divided into two sections. Section I describes the key elements of the budget preparation process and provides agencies with an overview of what to expect during the process. Section II provides detailed information for agency staff to use in assembling the various documents that comprise an agency's budget request.

Instructions regarding language sought by agencies in the budget bill are provided in separate Language Guidance. Language items are an important component of an agency's request. It is OBM's expectation that agency budget and language development occur in collaboration and that all language items are budget-related. OBM has established September 15, 2008, as the deadline for all budget requests and all language submissions.

A. Limits on Budget Requests

Budget Request Levels

As in prior budget processes, agencies will be subject to limits on what can be requested for fiscal years 2010 and 2011. Budget request limitations will apply at the fund level; OBM will not limit requests by appropriation line item. The following, by fund type, are the budget request limitations for each year of the fiscal years 2010 and 2011 operating biennium. As in the past, limits for certain items (i.e. debt service) will be calculated separately. Agencies with items not subject to the following request limitations will be contacted by OBM in mid-June for further discussion.

GRF: For program budget requests (Activity A), agencies will be asked to describe what activities can be supported at 90% of adjusted fiscal year 2009 appropriations for fiscal years 2010 and 2011. For extended program budget requests (Activity B), agencies will be asked to describe what activities can be supported at 95% of adjusted fiscal year 2009 appropriations for fiscal years 2010 and 2011. OBM will provide agencies with GRF request limits based on the following criteria:

- ❑ This amount includes appropriations in H.B. 119, other legislative appropriations, and Controlling Board actions between July 1, 2007, and May 19, 2008.
- ❑ Budget recalibrations carried out under Budget Directive #3 will be included when determining the fiscal year 2009 base.
- ❑ Legislative and Controlling Board actions affecting 2009 appropriations amounts will be excluded if those items represent one-time expenses. Please contact your OBM budget analyst for further information.
- ❑ For agencies with GRF debt service line items, the amount requested for those line items in fiscal years 2010 and 2011 must equal the fiscal year 2009 appropriation. These

amounts should be excluded from the final adjusted fiscal year 2009 appropriation amount as well as the fiscal years 2010 and 2011 calculations.

General Services Funds, State Special Revenue Funds, and all other non-GRF/non-Federal Funds: For program budget requests (Activity A), agencies will be asked to describe what activities can be supported at 100% of adjusted fiscal year 2009 appropriations for fiscal years 2010 and 2011. For extended program budget requests (Activity B), OBM will not impose a limitation on what agencies may request in fiscal years 2010 and 2011.

- ❑ Fiscal year 2009 appropriations include amounts as appropriated in H.B. 119, other legislative appropriations, and Controlling Board actions between July 1, 2007, and May 19, 2008.
- ❑ Legislative and Controlling Board actions affecting 2009 appropriations amounts will be excluded if those items represent one time expenses. Please contact your OBM budget analyst for further information.
- ❑ Agencies must demonstrate that any non-GRF revenue sources have long-term stability and also must demonstrate that extended program budget requests reduce the agency's dependence on GRF funds.

Federal Funds: If no state match is required, agencies may request the amount they reasonably expect to receive at the time the request is prepared.

- ❑ If a GRF match is required, the FED request is limited to the amount that can be supported by the match provided within the GRF limitation.
- ❑ If a non-GRF match is required, the FED request is limited to the amount that can be supported within the matching fund's limitation.

Agencies will use Program Budget Requests (described in part B of this section and in Section II) to convey the request for appropriations within the limitations detailed above. Agencies will be able to allocate dollars within a fund, rather than by line item, which allows flexibility for the agency. This also allows for agencies to prioritize within and by programs.

B. Program Budgeting

The underlying organizational structure for the budget request is the description of an agency by program. A program series corresponds with a major area of focus or goal for an agency and is made up of one or more programs, each of which has a narrower, more targeted focus on a specific aspect of the general objective. This structure allows for a more comprehensive budget request by clearly showing what is supported by each program.

OBM has worked with agencies to modify and finalize program structures to be used in the fiscal years 2010 and 2011 budget requests. Since each agency is limited in its request by fund (rather than line item), the agency has the opportunity to prioritize funding across programs. Each agency will prepare its budget request narratives and Ohio Administrative Knowledge System Budget & Planning Module (OAKS BPM) activities in accordance with the program structure approved by the Office of Budget and Management; these finalized and approved structures have been loaded in the OAKS BPM. If you have any questions about your agency's program structure, please contact your assigned budget analyst.

C. Cost Projection Assumptions

OBM and DAS have worked to develop both payroll cost assumptions and projections, and OBM has also provided current non-personnel costs. These items will assist agencies as they develop their budget requests for fiscal years 2010 and 2011.

Payroll Cost Projections and Assumptions

Position Control Roster. In July 2008, OBM will provide agencies an electronic file with payroll projections by position for fiscal years 2009, 2010, and 2011 on a Position Control Roster. The projection will use the most recent available payroll data as the basis for the projection.

Payroll Charges and Assumptions Table. The table in Appendix C shows the cost assumptions for fringe costs and other personnel charges used by OBM and DAS to develop the payroll projections that will be provided to agencies. Additionally, agencies should assume and document the costs associated with the following:

- ❑ Vacant positions the agency expects to fill, on a pro-rated basis through the fiscal year. Pursuant to the hiring controls, these should only be positions that are central to an agency's mission.
- ❑ Shift differentials.
- ❑ Overtime costs the agency expects to incur.

Agencies should not assume any pay raises since fiscal years 2010 and 2011 are outside the effective periods of current collective bargaining contracts.

If alternative payroll assumptions or projections are used aside from those provided, agencies should describe those in detail.

Non-Personnel Costs

DAS Charges. These charges include rent for state-owned office buildings, building lease service fees, computer and telecommunications charges, vehicles, printing, and other services from DAS. A listing of these administrative services with current fiscal year 2008 rates is presented in Appendix D for budget development.

D. OAKS Budget & Planning Module

Agencies prepare the portions of their budget requests that deal with revenues and appropriation requests on-line using the OAKS BPM. Nearly all agencies have on-line access to OAKS and, therefore, have access to OAKS BPM as well. The few agencies that do not have on-line access will work with their OBM budget analysts to generate the needed reports. OAKS BPM gives agencies the ability to enter data related to their budget requests and to generate the appropriation and revenue tables that comprise much of an agency's budget request. OBM budget analysts will not have access to the agency-generated OAKS BPM tables without agencies' permission until agencies officially submit their requests to OBM on September 15, 2008.

The OAKS BPM will be available to agencies on July 1, 2008.

OAKS BPM Training

OBM will conduct OAKS BPM training sessions in May and June. Chief Fiscal Officers or the agency equivalent will receive the training schedule announcement in mid-April for registration. Training materials will be provided during the class. If agency personnel need further assistance on the system after attending the training class, or have specific questions, they should contact their OBM budget analyst.

Agency Budget end users will be strongly encouraged to attend labs after go-live on July 1. OBM Training will hold regular lab hours (Mondays and Wednesdays) for functional issues.

The OAKS Help Desk will provide end-user support. Important changes to the Help Desk relating to OAKS BPM deployment are:

- ❑ All Help Desk questions related to the OAKS BPM will be assigned to a specific Help Desk group. Cases assigned to this new group will be answered by staff members with expertise in the OAKS BPM.
- ❑ Help Desk questions related to the OAKS BPM will be reviewed by OAKS Help Desk staff to determine if they involve the functionality of the OAKS BPM (ex., "What do I click to submit my budget to OBM?") or if they involve more analytical budget concerns (ex., "What should I enter for revenue projections for a given fund?"). Functional concerns will be answered by OAKS Help Desk staff. Analytical budget concerns may be submitted to the OAKS Help Desk and will be forwarded to OBM budget analysts to assist your agency with guidance. As in previous years, agencies may also contact their OBM Budget Analyst directly with any analytical assistance during the budget cycle.

Preparing Your Agency for OAKS BPM

Planning Center Allocation Task: With the implementation of the OAKS Budget and Planning Module (OAKS BPM), a new biennial task is required. The task requires agencies to apply their defined planning centers to their estimated fiscal year 2009 allotments. This task will allow consistent historical reporting and is necessary because OBM does not utilize allotments to control agency planning center budgets.

Planning centers were defined by agencies in OAKS Task 754 and verified in Task 756. Planning centers represent the node on an agency's department or program chart field tree where agencies build their biennial budget request. The task requires that agencies review their fiscal year 2009 allotment estimates, annualize them and allocate them by their respective planning centers. The allocations will be loaded into the OAKS BPM and will provide data for reporting the fiscal year 2009 estimates.

In this first biennial budget using the OAKS BPM, fiscal years 2006 and 2007 data will not contain planning center values. This is because the Central Accounting System (CAS) did not require program or department information for transaction purposes. This lack of historical data will only occur for one biennial budget process.

Prior-Year Encumbrances: When prior-year CAS data was loaded into OAKS FIN on July 1, 2007, several chart fields were populated with the value "CONV." This was because CAS did not utilize chart fields that are now required in OAKS. As a result, many prior-year encumbrance documents do not have the appropriate department and program chart field values. Agencies were

encouraged to change the CONV values to the correct chart field values to facilitate better historical reporting. In preparation for the Budget and Planning Module implementation, agencies should review all prior-year encumbrance documents that will not be fully expended by June 30, 2008, and change the department and program chart field values from CONV to the appropriate transaction level values. This will ensure accurate reporting of these prior-year obligations.

These tasks will be completed in May through early June.

E. Budget Request Due Date and Submission Instructions

Due Date

All agencies' budget requests are due to OBM by 5 o'clock PM on September 15, 2008, and each agency is required to submit its request on time. There is not an appeal or extension process for this deadline. For agencies or state boards that require their own boards or commissioners to approve any submission, be sure to schedule internal budget review and approval meetings in time to meet the OBM submission deadline.

Agency budget requests must be submitted in the OAKS Budget and Planning Module; no other form of submission will be accepted. All agency budget requests must be loaded or "staged" into the OAKS BPM simultaneously, thus requiring that all agency requests be finalized and submitted by the September 15 deadline. In the event that one agency submits its budget request late, all other agencies' request development and review will be delayed.

In order to facilitate timely budget request submission, the OAKS BPM system will be available for agency use Monday through Saturday from 7:00 am to midnight, beginning July 1, 2008. The system will be available Sundays as needed. Any agency budget requests that remain uncompleted in the OAKS BPM by the September 15, 2008, submission deadline will be completed by the agency OBM budget analyst using the fiscal year 2010 core budget request limitation amounts. Any modifications to budget requests entered by OBM on behalf of the agency will be at the discretion of the OBM director.

Submission Instructions

A complete budget request will include a hard copy of all required OAKS BPM reports and related documents, an electronic copy of the request (including the OAKS BPM forms), and the electronic submission of budget language. Agencies should submit one hard copy and one electronic copy of their budget requests by September 15, 2008. The budget language deadline of September 15, 2008, allows analysts to review all budget information and related budget language together. Once the agency's OBM budget analyst has reviewed the request for accuracy and format, cabinet agencies will be asked to submit an additional four hard copies of the request. Non-Cabinet agencies will submit an additional three hard copies. The copies are for OBM's use, the Governor's office, and for distribution to the Legislative Service Commission and each chamber of the General Assembly, as required by statute.

Specific directions for formatting and printing required tables for budget requests reports will be available in the OAKS BPM. A job aid containing detailed instructions and screenshots is available in Appendix H of this document.

F. Chronology of the Budget Process

Per the timeline outlined in the Ohio Revised Code, agencies can expect OBM to finalize the Executive Budget proposal for fiscal years 2010 and 2011 in January 2009 for submission to the General Assembly no later than February 2, 2009.

This section of the guidance outlines the budget calendar and provides details about what to expect during each of the three phases of the budget process: (1) budget request preparation; (2) executive review and recommendations; and (3) the legislative process.

Phase 1 - Agency Budget Request Preparation (April 11 – September 15, 2008)

The budget process begins with the development of agencies' budget requests. Many agencies have already begun this process. The key events in this phase are as follows:

<i>April 11</i>	OBM hosts fiscal officers' meetings and releases the fiscal years 2010 and 2011 Operating Budget Guidance
<i>May/June</i>	Agency designees attend OAKS BPM training (see page 6 for more information).
<i>May/June</i>	Agencies complete planning center allocation and prior-year encumbrance tasks.
<i>July 1</i>	OAKS BPM available for agency use.
<i>September 15</i>	All agencies' budget and language requests are due to OBM.

Phase 2 – OBM Review and Analysis and Finalized Executive Recommendations (September 15, 2008 – February 2, 2009)

This phase consists of OBM's review of agencies' budget requests, possible budget policy discussions, recommendations to the Governor and his staff, and final decisions.

OBM Review and Iterative Budget Recommendation Process: After receiving an agency's budget request, OBM begins its review. OBM budget analysts will have access on September 15 to conduct a non-budgetary technical review. If any clarifying information is needed or if technical changes are required in the agency budget request, analysts will notify the agency within 10 days. OBM analysts will then conduct a thorough analysis and prepare recommendations for the Governor. These recommendations will be reviewed by the Governor and his staff between November 2008 and January 2009. The review may include requests for additional information and meetings with the OBM budget analyst assigned to your agency. It is important that agencies respond promptly and thoroughly to requests for information.

Budget Policy Discussions: During the budget request review and analysis process, OBM may request a budget policy discussion with agency staff. If OBM requests a policy discussion, your OBM analyst will contact your agency to schedule the hearing. Attendees may include agency leadership and fiscal officers, OBM leadership, senior analysts, budget analysts, and Executive Assistants from the Governor's office.

Executive Recommendations: Final recommendations will be published in the Governor's Executive Budget (also known as the "Blue Book"), which will be available on-line on OBM's web site. The Executive Budget will also include a tax expenditure report prepared by the Department of Taxation.

More specific timeframes for these activities are as follows:

September – November 2008 OBM review and analysis of agency requests; possible budget policy discussions; agencies may be asked to provide additional information to assist in the development of recommendations.

November – January 2009 OBM briefs the Governor and his staff; Executive recommendations are finalized.

January 2009 During this time OBM may be sharing budget recommendations with all agencies. Agencies may be given the opportunity to propose modifications to those recommendations.

February 2, 2009 Executive Budget published and presented to the 128th General Assembly.

Phase 3 - The Legislative Process (February 2 – June 30, 2009)

During the legislative process, OBM works with the Governor's office and agencies to support the executive budget recommendations. Agencies should communicate closely with the Governor's office and OBM throughout this process.

Bill Introduction and Process: The Executive Budget includes all budget recommendations in one document; however, when presented to the General Assembly in bill form, three or four bills are generally introduced. OBM expects separate bills for the main operating budget, highway purposes (the Department of Transportation and the Department of Public Safety), the Bureau of Workers' Compensation, and the Industrial Commission. The introduction of these bills is expected by February 2, 2009, as specified in the Ohio Revised Code.

The bills are first introduced in the House of Representatives and then are considered by the Senate. The version of the bill voted out of the Senate will likely require that a conference committee be convened to work out the differences between the House and Senate versions of the bill. When both the House and Senate approve the report, the bill is sent to the Governor to be signed. If there are provisions in the act with which the Governor disagrees, he may veto them.

Effective Dates: Once the Governor signs the appropriations act, typically on or before June 30, items that directly involve operating appropriations are effective immediately. Generally, other items in the act are subject to a referendum and therefore do not take effect until ninety days after the Governor files the act in the Office of the Secretary of State unless a referendum petition is filed or the act states otherwise. ***Please consider the effective dates when drafting agency codified and uncodified language for the operating budget bills.***

G. Zero-Based Budgeting

Ohio Revised Code section 126.02(D) requires the OBM director to determine a method to incorporate the principles of zero-based budgeting into the establishment of the biennium budget. Zero-Based Budgeting encourages each agency to base its budget decisions by prioritizing the goals and objectives for that agency, and efficiently allocating limited state resources. It requires that expenditures are assessed, justified and prioritized. The new OAKS BPM provides the foundation of zero-based budget development. The OAKS BPM allows agencies to develop their biennial budget request for each defined budget planning center. Agencies defined their budget planning centers using either their program chart-fields or their department chart-fields, whichever best matches their structure of budgeted activities. Within each planning center, agencies are required to itemize their budget request using five OAKS financials chart-fields: department, program, fund, appropriation line item, and account.

SECTION II. COMPONENTS OF A BUDGET REQUEST

This section describes in detail the required components of an agency's budget request. The section begins with a checklist of the required components of a budget request in the order they should appear.

A. Checklist for an Agency's Budget Request

- ❑ Director's Summary
- ❑ Table of Organization (with explanation)
- ❑ Executive Agency Budget Summary (OAKS BPM report)
- ❑ Executive Agency Budget Detail (OAKS BPM report)
- ❑ Index to Budget Requests
- ❑ Agency Staffing Requirements Table (Template)
- ❑ Program Budget Requests – Activity A

Agencies will prepare one Program Budget Request – Activity A for each program. The total amount requested across all programs for each fund must be within the budget request limitation as detailed on page 3 of this document. Each Program Budget Request must contain the following two items:

 1. Print-out of Program Budget Request – Activity A (Cognos report)
 2. Required Questions Form for a Program Budget Request (Template)
- ❑ Extended Program Budget Requests – Activity B

Agencies may prepare one Extended Program Budget Request – Activity B for each program. The total amount requested across all programs for each fund must be within the budget request limitation as detailed on page 3 of this document. Each Extended Program Budget Request must contain the following two items:

 1. Print-out of Extended Program Budget Request – Activity B (Cognos report)
 2. Required Questions Form for an Extended Program Budget Request (Template)
- ❑ Fund Activity Summary Report

Agencies must submit one Fund Activity Summary Report (OAKS BPM report) and completed required questions form (template) for each non-GRF fund.
- ❑ Extended Program Budget Request – Activity B Priority Table (Template)

Agencies must submit one Extended Program Budget Request – Activity B Priority table.
- ❑ Information Technology Budget Tables
 1. IT Budget Crosswalk Table for Projects: IT Table 1 (Template)
 2. IT Budget Crosswalk Table for Application and Infrastructure Maintenance: IT Table 2 (Template)

B. Director's Summary Letter

The first item in an agency's budget request should be a letter written from the agency's director to the Director of the Office of Budget and Management. The letter should be a brief overview and summary of the agency's budget request.

The Director's Summary will be used to brief the Governor and his staff and may serve as the basis for the agenda for the agency's OBM budget hearing. The summary should be written with these purposes in mind:

- ❑ It should focus on the big picture for the agency: major operational and policy issues faced by an agency; ways the agency has addressed these issues in the recent past; and plans for addressing these issues in the future, as reflected in the agency's budget request.
- ❑ It should not be a simple repetition of the budget request detail contained in the agency's Program Budget Requests.

The length of the Director's Summary should be governed by what is necessary to effectively characterize the agency's budget request. The length will vary from agency to agency, but a suggested length is 3-7 pages.

The Director's Summary must address the four topics described below, although the format of the letter and the manner and order in which the topics are addressed is left to the agency. It should also include additional information that the agency's director thinks is pertinent. The statements and questions under each required topic below provide suggestions as to the types of information that should be included for each topic in the summary.

Please note that the Director's Summary will be created outside of the OAKS BPM. The summary can be created in any word processing application, such as Microsoft Word, and submitted as a Word or PDF file.

Current Situation

Describe the agency's mission, goals, and objectives, and the agency's progress toward achieving them in the current biennium.

Challenges for the 2010-2011 Fiscal Biennium

Describe the programmatic and fiscal challenges, issues, and special problems the agency will face during fiscal years 2010 and 2011, as related to ongoing and new initiatives. Address any federal funding changes that will significantly affect the agency's activities and include relevant information to clarify and quantify these descriptions.

Setting Priorities

The fiscal years 2010-2011 executive budget will continue the governor's priorities in seven policy areas. In creating budget requests, agencies should prioritize those programs that are essential for the health, safety, and welfare of Ohio citizens while maintaining the Administration's commitment to its priorities, which are:

1. Provide high-quality early child care and education;
2. Create schools that work for every child;
3. Increase the number of students in Ohio's colleges and universities;

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4. Build on Ohio's regional economies and globally competitive industries;
 5. Provide all Ohioans the opportunities to attain skills for high-quality jobs;
 6. Stabilize health costs for government and businesses and advance the health of our citizens;
 7. Retain, create, and attract jobs for Ohio workers.

In the Director's Summary describe the decisions and choices the agency made in putting together its budget request. Which program series and programs did the agency emphasize and why? Which were de-emphasized and why? What factors — both internal and external — contributed to the priorities set by the agency? How do the decisions and choices reflected in the budget request relate to the agency's mission and challenges? What new initiatives are given a higher priority than current activities and why? If your agency was asked to develop a preliminary list of budget policies/priorities, this section should reflect those priorities.

Operational Changes

Describe any operational changes that the agency has implemented in fiscal years 2008 and 2009. Have innovations or alternative service delivery systems been developed? How have staffing levels changed over the current biennium? Describe actions the agency has taken or proposes to take to increase operational efficiency and reduce costs. How are these actions reflected in the budget request?

C. Table of Organization

Include a current Table of Organization for the agency. Discuss any significant organizational changes that will be undertaken during fiscal year 2010 through 2012. Discuss the relationship between these changes and the agency's budget request. Indicate the total number of employees in each organizational unit of the agency.

D. Executive Agency Budget Summary

This table shows history for fiscal year 2008, appropriations for fiscal year 2009, and summarizes the agency's total budget request by year for each budget fund group and for each by budget object. Agencies will print the Executive Budget Summary report after their data entry in the OAKS BPM is complete and should include a hard copy in the budget request. Refer to the job aid containing details for printing this required report in Appendix H.

E. Executive Agency Budget Detail

This table shows historical spending for fiscal years 2007 and 2008, appropriations for fiscal year 2009 and the Program Budget Requests for fiscal years 2010 and 2011 by budget object, appropriation line item, and fund. Agencies will print the Executive Budget Summary by Line Item report after their data entry in the OAKS BPM is complete and should include a hard copy in the budget request. Refer to the job aid containing details for printing this required report in Appendix H.

F. Index to Requests

Agencies should provide an index to their Program Budget Requests and Extended Program Budget Requests in the order that they appear in the budget document. This list facilitates the review of the request by providing an overview of how the tables are organized.

G. Agency Staffing Requirements Table

One staffing requirements table should be completed per agency to reflect the staffing levels for the entire agency. The agency staffing requirements table is not program specific. Note the specific instructions with the table under “Definition of Terms” for what data to use to fill in the table cells. In particular, the Position Control Roster payroll projection tool provided to the agency by OBM should be used to complete certain cells in the table. This projection tool will be provided electronically to each agency in July. Refer to the template in Appendix G.

H. Program Budget Requests – Activity A

Program Budget Requests convey the funding requests for each of an agency’s programs. A complete Program Budget Request consists of two items: a print-out of the OAKS BPM Program Budget Request – Activity A (from Cognos), and responses to the Required Questions that describe the requested amounts. Agencies should prepare one Program Budget Request for each program as identified in the program structure approved by OBM.

The Program Budget Request – Activity A may include only the appropriation that the agency is requesting within the original budget request limitation (see page 3 for further discussion of these restrictions).

For GRF, the Program Budget Request – Activity A will be used for requests **up to the 90% limitation.**

For Non-GRF funds, the Program Budget Request – Activity A will be used for requests **up to the 100% limitation.**

Instructions for Completing the Program Budget Request – Activity A

On each Executive Agency Program Budget Request – Activity A the agency is asked to provide the name of the program and the program number. Requests for funding must be provided by OAKS line item, which includes the department, program, fund, appropriation line item, and account chart field values. For example, a single Activity A will include all of the OAKS line items for that particular program. Once data entry in the OAKS BPM system is complete, agencies will print all of the Program Budget Request – Activity A tables as a Cognos report. A copy of each Cognos-generated Activity A table should be included in the budget request along with the Required Questions Form.

Required Questions for a Program Budget Request

Please note that the questions have been modified for fiscal year 2010 and 2011 requests.

In addition to the Program Budget Request – Activity A each Program Budget Request must include a completed Required Questions Form that describes the request for the particular program (see Appendix G on OBM’s web site for the forms). The Required Questions Form is a word document with fields that expand to allow agencies to include as much information as necessary to answer the questions completely. Agencies should answer each of the nine specific questions and provide concise, additional information whenever necessary in order to address the particular issues that face the agency.

OBM has prepared instructions for the Required Questions Form (listed below) for agencies to use when completing the form.

Instructions for Program Budget Request – Activity A Required Questions Form

These instructions are to be used to request 1) GRF funding up to the 90% limit, and 2) non-GRF funding up to the 100% limit.

Please answer the following nine questions completely in order to provide full and pertinent information concerning the program request. The subsets of questions listed below each numbered item are to be used as a guide to assist agencies in thinking through and responding to each primary item. Note that the subsets of questions are not exhaustive and may not be relevant to every program. However, including all significant information is important to help OBM understand and present agency budgets effectively.

1. What are the intended outcomes for this program and how is progress measured?
 - Describe benchmarks established by state, federal, or private industry, etc.
2. Describe the services or activities that are supported by this program.
 - Discuss the specific need(s) the program addresses. Who benefits from this program?
 - Are expenditures of this program limited to specific geographic areas and/or population groups? If so, please discuss the specific areas and/or population groups served.
 - Cite the federal or state statute, or constitutional provision, if applicable.
 - If this is a regulatory program, describe the regulated community and how this program impacts the community.
3. Quantitatively describe the services that will be provided at this funding level (i.e., number of people served, volume of services, types of assistance provided, dollar amount of awards granted, etc.).
 - Overall, what progress will the agency make in achieving its intended outcomes by the end of fiscal year 2011 at the 90% of adjusted fiscal year 2009 funding level for GRF and at 100% for non-GRF funds?
 - If this request includes a significant change from the current program, how will it align with the agency's existing activities?
4. If applicable, describe activities or services that cannot be maintained or will be eliminated at this funding level.
 - Given the request limitations for Activity A (i.e. 90% of adjusted fiscal year 2009 appropriation for GRF and 100% of adjusted fiscal year 2009 non-GRF appropriation), please describe existing activities that would not be sustainable based on your agency's recommendation to fund the priorities that are articulated in Activity A.
5. In the last several years, what internal or external factors have contributed to the cost of this program (e.g., requirements for labor, travel, student populations, eligible recipient growth, cost of service per recipient, other)?
 - What changes are impacting this program (e.g., demographic trends, caseload trends, technology trends, court orders, changes in federal law or funding, customer requirements, lawsuits, etc.)?
6. Describe cost-saving measures and operational efficiencies that have been implemented to contain or reduce program costs in the current biennium and further measures that will be undertaken in the 2010-2011 biennium.

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- Describe the savings that have been realized as a result of those changes.
 - Describe the cost-saving measures and operational efficiencies that will be undertaken in the 2010-2011 biennium to contain or reduce program costs and the savings that are expected as a result of those changes.
7. Fully describe the various sources of funds that will support this program and the method used for distribution. Include the following as appropriate:
- If this program is supported by a fund(s) that supports more than one program, what impact will there be on the other programs?
 - If this program passes funds to other state or local entities, please describe the distribution process including allocation methodology and formulas used. If methodology is in statute, cite the statute and provide a brief summary of the process or methodology.
 - Do fees support this program? If so, please be prepared to provide additional fee information if requested by your budget analyst. Such information may include statutory reference for authorization of such fees, current fee amounts, the last time that each fee was increased, and if the fee has a sunset provision.
 - List all federal grants and funding that are anticipated including any state match requirements associated with this particular request. Please specify amount and source of proposed match. Discuss how federal estimates reflect actual or potential changes in growth of federal spending.
 - What is the total federal grant that Ohio is eligible to receive? What is the additional state match amount needed to obtain this full allocation?
8. Discuss any variances in funded FTEs from FY 2009 through FY 2011 and what has necessitated these changes.
- Describe how variances affect currently provided services and activities.
 - Describe how variances affect planned services and activities.
9. Provide other items of note not addressed above.
- Indicate whether any budget language is necessary to implement this request for funding.
 - Is there any other information not addressed above that should be considered? Please use this space to include any information that you believe is important for OBM to consider in reviewing this request that is not included above.

I. Extended Program Budget Requests – Activity B

Extended Program Budget Requests convey supplemental funding requests for each of an agency's programs. A complete Extended Program Budget Request – Activity B consists of three items: a print-out of the OAKS BPM Extended Program Budget Request – Activity B (from Cognos), responses to the Required Questions that describe the requested amounts, and a completed Activity B Priorities Table.

The agency will complete and submit one Extended Program Budget Request – Activity B per planning center.

The Extended Program Budget Request – Activity B may include only the appropriation that the agency is requesting within the budget request limitations (see page 3 for further discussion of these restrictions).

For GRF, the Extended Program Budget Request – Activity B will be used for requests **up to the 95% limitation**.

For Non-GRF funds, the Extended Program Budget Request – Activity B will be used for requests **beyond the 100% limitation**.

Instructions for Completing the Extended Program Budget Request – Activity B

Once data entry in the OAKS BPM system is complete, agencies will print all of the Extended Program Budget Request – Activity B tables as a Cognos report. A copy of each Cognos-generated Activity B table should be included in the budget request along with the Required Questions Form.

All Activity B requests must be prioritized using the Dimension 1 chart field in each OAKS line item in the Activity B table and must also be listed on the Extended Program Budget Request - Activity B Priorities Table. The Activity B Priorities Table is included in Appendix G of the Operating Budget Guidance. Please see Page 20 for further information on completing the Activity B Priorities Table.

Required Questions for Extended Program Budget Requests

Please note that the questions have been modified for fiscal year 2010 and 2011 requests.

In addition to the Extended Program Budget Request – Activity B table and Activity B Priorities Table, each Program Budget Request must include a completed Required Questions Form that describes the request for the particular program. The Required Questions Form is available in Appendix G of the Operating Budget Guidance. The Required Questions Form is a word document with fields that expand to allow agencies to include as much information as necessary to answer questions completely. Agencies should answer each of the seven specific questions and provide concise, additional information whenever necessary in order to address the particular issues that face the agency.

OBM has prepared instructions for the Required Questions Form (listed below) for agencies to use when completing the form.

Instructions for Extended Program Budget Request – Activity B Required Questions Form

These instructions are to be used to request 1) GRF funding up to the 95% limit, and 2) non-GRF funding beyond the 100% limitation.

Briefly explain what the additional funding will provide if the activity already has been described in a Program Budget Request. For funding that expands upon the activities outlined in a Program Budget Request, only describe the additional services, benefits, expected results, etc. that are above and beyond what is provided by the Program Budget Request.

As with the Program Budget Request's Required Questions, the following questions must be answered completely in order to provide full and pertinent information concerning the activities and funding. The subsets of questions listed below each numbered item are to be used as a guide to assist agencies in considering and responding to each primary item. Note that the subsets of questions are not exhaustive and may not be relevant to every initiative. However, including all significant information is important to help OBM understand and present agency budgets effectively.

1. If this is the expansion of a service or activity that will be provided with funding in a Program Budget Request, describe the incremental benefit of additional funding.
 - Quantitatively describe the additional level of service or expansion of services that can be provided as compared to the Program Budget Request such as the number of people served, volume of services, etc.
 - How does the incremental increase compare to services that have been provided in the 2008-2009 fiscal biennium?
2. If this extended request supports a new initiative, please describe.
 - What the intended outcomes are for this program and how progress is measured? (Describe benchmarks established by state, federal, private entities, etc.).
 - Quantitatively describe the activities and services that will be provided at this funding level (i.e. number of people served, volume of services, types of assistance provided, dollar amount of awards granted, etc.).
 - Why is your agency proposing to provide this service? Cite the federal or state statute, or constitutional provision, if applicable. Discuss the specific need(s) the program addresses. Who benefits from this program?
 - Are expenditures of this program limited to specific geographic areas and/or population groups? If so, please discuss the specific areas and/or population groups. Do the geographic areas and/or population groups served differ from what is described in the Program Budget Request? How?
 - If this is a regulatory program, describe the regulated community and how this program impacts the community.
3. If this is a new initiative, what are the internal and external factors that will contribute to the costs of this initiative (e.g., requirements for labor, travel, student populations, eligible recipient growth, cost of service per recipient, other)?

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- What changes may impact this initiative (e.g., internal/external trends, demographic trends, caseload trends, technology trends, court orders, changes in federal law or funding, customer requirements, lawsuits, etc.)?
4. If applicable, describe activities or services that cannot be maintained or will be eliminated at this funding level.
 - Given the request limitations for Activity B (i.e. 95% of adjusted fiscal year 2009 appropriation for GRF funds), please describe existing activities that would not be sustainable based on your agency's recommendation to fund the priorities that are articulated in Activity B.
 5. Fully describe the various sources of funds that will support this initiative and the method used for distribution. Include the following as appropriate:
 - If this initiative will pass funds to other state or local entities, please describe the process including allocation methodology and formulas used. If methodology is in statute, cite the statute and provide a brief summary of the process or methodology.
 - Do fees support this initiative? If so, please be prepared to provide additional fee information if requested by your budget analyst. Such information may include statutory reference for authorization of such fees, current fee amounts, the last time that each fee was increased, and if the fee has a sunset provision.
 - List all federal grants and funding that are anticipated including any state match requirements associated with this particular initiative. Please specify amount and source of proposed match. Discuss how your agency's federal estimates reflect actual or potential changes in growth of federal spending.
 - What is the total federal grant that Ohio is eligible to receive? What is the additional state match amount needed to obtain this full allocation?
 6. If applicable, discuss the need for additional FTEs included in the extended program request and how this position will be funded in the future (Note: This information should also be reflected in the agency wide staffing table).
 7. Provide other items of note not addressed here.
 - Indicate whether any budget language is necessary to implement this request for funding.
 - Is there any other information not addressed above that should be considered? Please use this space to include any information that you believe is important for OBM to consider in reviewing this request that is not included above.

J. Extended Program Budget Request – Activity B Priority Table

For Extended Program Budget Requests – Activity B only, agencies will complete an Extended Program Budget Request – Activity B Priority Table. This table, found in Appendix G of the operating budget guidance, will indicate the agency’s priority ranking of Activity B requests. The completed table should list agency Activity B priorities in rank order, from highest to lowest, and contain the Dimension 1 priority, the program number, and the program name. One Extended Program Budget Request – Activity B Priority table should be included as part of an agency’s budget request.

K. Fund Activity Summary Report

This table displays actual revenue by source and actual disbursements for fiscal years 2006, 2007, and 2008, and projected revenue by source and estimated disbursements for fiscal year 2009 for non-GRF funds. For fiscal years 2010 and 2011, the Fund Activity Summary Reports show projected revenue by source and an agency’s requested appropriations. Agencies must submit a Fund Activity Summary Report for each non-GRF fund in addition to responding to the required questions outlined below. Agencies will enter revenue estimates for each fund in the OAKS BPM using the Revenue and Transfer activities and request appropriations in Activity As. All Fund Cash Activity Summary Reports should be included with the required responses as part of an agency’s budget request. Refer to the job aid containing details for printing this required report in Appendix H.

Ending Fund Balances

The Fund Cash Activity Summary is a key component of an agency’s non-GRF budget request, as it is the mechanism for analyzing the financial condition — the relationship between sources and uses by fiscal year — of the agency’s funds. ***Each Fund Activity Summary must reflect an ending cash balance (“net cash available”) equal to or greater than zero for fiscal years 2009, 2010, and 2011.*** This can be problematic if an agency estimates that the fiscal year 2009 appropriation exceeds the projected revenues to the fund, since the agency cannot adjust the appropriation amount in OAKS BPM. Please contact your OBM analyst prior to submission of your agency’s budget request in those cases where the Fund Activity Summary cannot be used to present accurate estimates. In these instances, the analyst can modify OAKS BPM to reflect a better estimate of the fiscal year 2009 disbursements, and thus bring the appropriation amount into line with the anticipated revenues. Once the analyst makes this modification, a revised Fund Activity Summary can be printed for inclusion with your agency’s request.

Please note two important changes in the Fund Activity Summary:

- ❑ Fiscal year 2008 actual encumbrances are carried forward as a prior year disbursement estimate in fiscal year 2009. This reduces available cash at the end of fiscal year 2009.
- ❑ Revenues and transfers are categorized by actual OAKS account values.

Required Questions for Completing the Fund Activity Summary

Please respond to the Fund Activity Summary required questions on the response form presented in Appendix G on OBM’s web site. The answers to these questions help OBM understand the nature of revenue and expenditure patterns of non-GRF funds for your agency.

Instructions for Completing the Fund Activity Summary

- ❑ A separate Fund Activity Summary must be prepared for each non-GRF fund.

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- ❑ Non-GRF funds used by more than one agency will be distributed to the primary agency responsible for the fund as identified in the Ohio Administrative Knowledge System (OAKS). The primary agency will be responsible for collecting estimated revenue and disbursements from other agencies depositing revenue into or making disbursements from the fund. The OBM analyst will prepare the Fund Activity Statement for the Occupational and Professional Licensing Fund (Fund 4K90).
 - ❑ Historical information is provided by five-digit revenue source class codes and six-digit transfer codes, which are in Appendix B of the operating budget guidance. “Transfers-In” should reflect cash transfers into the fund not requiring appropriation authority. Supply estimated transfers-in for each six-digit transfer code. Note that a total transfer-in figure is required. “Transfers-Out” should reflect cash transfers out of the fund not requiring appropriation authority. Supply estimated transfers-out for each six-digit transfer-out code. Note that a total transfer-out figure is required. In OAKS BPM the same account tree for transfers in and transfers out are used. Please reference Appendix B on the OBM web site. It should be noted that most state funds do not utilize the unappropriated transfer-in and/or transfer-out mechanism.

L. Information Technology Budget Information

Information technology (IT) plays an ever more critical role in how government operations increase efficiency and provide improved services. Since 1988, agencies have engaged in formal information technology investment planning during the development of their biennial operating budget. OBM is working with the Department of Administrative Services, Office of Information Technology (OIT) to ensure that operating budget requests are consistent with IT investment plans, and that a deliberate approach has been taken to what is a significant allocation of state resources. In the last biennium alone, the budget for IT projects and maintenance for fiscal years 2008 and 2009 represented a state investment of nearly \$1.6 billion.

OBM encourages fiscal officers and IT managers to coordinate their budget and planning efforts. OBM and OIT will be sharing the information they collect for use in budget and IT decision-making. The information sought in this section of the budget request incorporates two elements:

- (1) IT investment plan narrative and summary costs data OIT will ask of agencies.
- (2) IT budget crosswalk table data OBM will ask of agencies.

Both taken together will help OBM and OIT understand what the state can expect from specific IT investments and make recommendations about what to fund.

Required IT Budget Narratives

For Agencies Superintended by OIT, and Certain Additional Executive Agencies

Agencies, boards and commissions (“agencies”) superintended by OIT will be required to complete OIT-provided IT investment planning narratives and associated summary costs tables. Additionally, OBM is requiring that the Bureau of Workers’ Compensation, Industrial Commission, Ohio Tuition Trust Authority, and the eTech Ohio Commission to also complete the OIT-provided IT budget narratives and summary costs tables as part of the budget process.

OIT will be requesting narrative and summary cost information for proposed IT projects and maintenance, which will include salaries, and the acquisition of IT hardware and software and any

related consulting, training or maintenance services. The scope of IT includes data, voice, text, video, facsimile, and image processing systems. Agencies should request funding for IT needs as part of their request for overall funding in each program. Each agency is then required to include an IT section in its budget request that contains the two tables described below.

Several common sense approaches have been identified for how the state can better leverage its IT investment to support agency needs. As a starting point, it is OIT's intent to work with agencies to specifically target areas of proposed technology spending where it makes better business sense to leverage what the state already has, such as OAKS and the Ohio Business Gateway. OIT also intends to work with agencies on investing in common approaches to email, network, and disaster recovery capabilities. Further information about these efforts will be provided at an IT investment planning kickoff meeting in May and online.

The online IT planning application previously provided by OIT, called "ePlanningIT," will be replaced with a considerably simplified and streamlined online IT investment planning narratives tool. Beginning in fiscal year 2010, the IT purchasing of agencies superintended by OIT will be reconciled to the agency's IT investment planning narrative to ensure a direct correlation.

OIT will provide specific IT investment planning guidance to agency fiscal officers and IT managers in May. Further information, including the online application for preparing IT narratives and summary costs, will be made available through the State IT Investment Planning Portal at www.oit.ohio.gov/ITInvestmentPlanning. Agencies may also contact OIT at State.ITPlanning.Manager@oit.ohio.gov or (614) 995-0154.

For more information concerning agencies superintended by OIT, refer to State of Ohio IT Policy ITP-A.1 "Authority of the State Chief Information Officer" which is available online at www.oit.ohio.gov/IGD/policy/pdfs_policy/ITP-A.1.pdf, and State of Ohio IT Policy ITP-D.4 "Information Technology Planning" which is available online at www.oit.ohio.gov/IGD/policy/pdfs_policy/ITP-D.4.pdf.

For All Other Agencies

Agencies that are not required to complete an OIT-provided IT investment plan narrative and who choose not to do so are to prepare a narrative titled "IT Budget Request." The narrative must include the following information:

1. A three-digit project number assigned by the agency.
2. A very brief statement of the general purpose of each project.
3. A narrative describing each project. The narrative should describe the need for and the scope of the project. It should describe the end-user problems that the project is intended to solve. The narrative should describe what the project will produce, that is, what are the expected IT improvements and benefits for the agency and its customers? The narrative should also include an implementation timetable for the project.
4. A description of the agency's technical approach to each project. Describe how hardware, network, telecommunications, software, and database products as well as consulting and training will be used in the project.

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5. A list of “special concerns” — items that are expected to influence either the priority the project is given within the agency or the project’s schedule, cost, or accomplishments. Training needs and staff support issues should be addressed as well as funding source and funding availability issues.
 6. A statement of cost/benefit dollar expectations, if appropriate. Provide the most current estimate of costs and benefits and reference any published analyses or studies of the project’s costs and benefits. This statement should also include an estimate of any related operating costs and savings that are known, such as maintenance or personnel.

Required IT Budget Crosswalk Tables

For All Agencies

All agencies, regardless of whether they are required to complete OIT-provided IT investment planning narratives and summary costs, are required to submit two tables describing budget detail for their IT needs. In all cases, OBM expects to be able to cross-reference the budgetary information provided in these tables with the information provided in either the OIT-provided IT investment planning narratives and summary costs documents or the OBM-provided “IT Budget Request” documents, whichever is applicable. This ensures that IT needs identified and requested by agencies are matched with source funds identified in respective budget requests.

IT Budget Crosswalk Table templates are provided in Microsoft Excel format and are available for download on OBM’s web site at

<http://www.obm.ohio.gov/budget/operating/executive/guidance/1011/Appendix%20F%20IT%20Table%20crosswalks.xls>.

IT Budget Crosswalk Table for Projects (IT Table 1)

This table is very similar to the table used in the fiscal years 2008-2009 budget preparation process. Agencies are to include on this table only those projects for which funding is requested in the agency’s budget request. OIT will provide OBM with access to the agency’s IT investment planning narratives, and the crosswalk table for projects will connect the agency’s IT project narratives and its budget request. Any construction, purchase, or installation of new systems, or substantial upgrades or replacements of existing systems is expected to be included as specific projects in the IT narrative and this table.

To complete the table, agencies are asked to list the project identifier (consistent with the IT narrative submitted to OIT, if applicable, or for those agencies exempt from filing IT narratives, use the agency internal numbering system), the project name, the planning center and program to which the project relates, fiscal year, budget fund group, fund, appropriation line item, and account class data requested by OIT in the IT narrative.

There may be multiple fund sources that pay for any one project. It is anticipated that each project will be broken down into each ALI providing funds. As a result, multiple lines of entry for any one project are expected in the table.

*** It is required that the IT budget crosswalk table for projects reconcile with the summary costs for each project in the IT narrative. OBM strongly recommends that agency fiscal officers and IT managers coordinate their efforts to ensure that each corresponding project narrative cost summary and project crosswalk table reconciles.*

IT Budget Crosswalk Table for Application and Infrastructure Maintenance (IT Table 2)

This table is also very similar to the table used in the fiscal years 2008-2009 budget process. The table requests information on application maintenance and infrastructure maintenance activities. Agencies should complete this table by indicating how much funding and the source of funds they are requesting to perform application and infrastructure maintenance. Maintenance activities should include typical hardware and software upgrades and/or replacements, and the staff or contract resources to be used to perform those activities.

This table is not for the construction, purchase, or installation of new systems, or substantial upgrades or replacement of existing systems. Instead, these are expected to be included as specific projects in the IT narrative and should be shown on the IT Budget Crosswalk Table for Projects (IT Table 1) as described above, and not this table. For each maintenance category, agencies should show the planning centers and programs to which the category applies and the funding amount by fiscal year, budget fund group, fund, appropriation line item, and account class.

There may be multiple fund sources that pay for application or infrastructure maintenance. It is anticipated that maintenance activities will be broken down into each ALI providing funds. As a result, multiple lines of entry are expected in the table.

*** It is required that the IT budget crosswalk table for application and infrastructure maintenance reconcile with the summary costs for application and infrastructure maintenance in the IT narrative. OBM strongly recommends that agency fiscal officers and IT managers coordinate their efforts to ensure that each corresponding maintenance narrative cost summary and crosswalk table reconciles.*