

I N V E S T I N G I N
Ohio's FUTURE

**OFFICE OF BUDGET
AND MANAGEMENT**

**ANNUAL REPORT
FISCAL YEAR 2019**



Mike DeWine, Governor **Jon Husted**, Lt. Governor **Kimberly Murnieks**, Director

From the Desk of the Director...

I was honored soon after graduate school to serve as a Budget Analyst at the Office of Budget and Management (OBM). I was humbled when Governor Mike DeWine nominated me to be Director and serve Ohio citizens at OBM once again. Now that I am back on staff, I am happy to confirm that my colleagues here at OBM still provide veteran expertise, transparency, and detailed professionalism that Ohioans have always expected from this Office.

Exceptional management of projections, allocations, and expenditures is critical to our great state's financial health and our way of life. As I learned growing up near the Ohio River, the currents of the water below and at the surface crucially matter to the fishermen in boats, on the shores and docks. That is why some of the most important work that we do at OBM is to publicly report to you on the state of the Ohio economy, our revenues, and expenditures in our Monthly Financial Reports. If you are not yet familiar with our monthly report, please visit obm.ohio.gov.

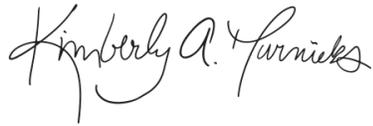
Transparency is important to fiscal integrity and Ohio's Interactive Budget online platform on the OBM website continues to be a superior tool for taxpayers and veterans on capital square. Customer service, along with transparency, were our leading objectives when we redesigned the OBM website this spring and summer. In this same effort to provide additional transparency around state finances and the Ohio economy, OBM joined the social media channels of [Twitter](https://twitter.com/OHIO_OBM), [LinkedIn](https://www.linkedin.com/company/ohio-obm), and [Facebook](https://www.facebook.com/ohioobm) earlier this year. Please follow OBM to keep up-to-date about #YourOhioBudgetAtWork!

To improve our service and communications with our partners across agencies, this spring we developed a chief fiscal officers' collaborative electronic newsletter. The first issue of the *CFO NewsFlash* with key information and relevant articles was delivered to agencies, commissions, institutions, and universities during the first week of June.

As you review this Annual Report, you will find that OBM and fiscal professionals across state government are expert stewards of your tax dollars and treasured assets. You will discover on the succeeding pages, charts, data, documents, resources, and highlights of serious, significant budget accomplishments. Please do not hesitate to contact OBM for additional information.



Very respectfully yours,



Director Kimberly Murnieks

Ohio Office of Budget and Management | [@OH_OBM_Director](https://twitter.com/OH_OBM_Director)

Table of Contents

Annual Report Quick Facts.....	4
Mission Statement of OBM and Our Team.....	5
Highlighting Our Partners and People	5
Ohio Training Academy.....	6
Capital Purchase Order Rollover.....	6
Highlighting Our Ingenuity for Information Technology.....	8
Highlighting Our Accomplishments by Section.....	9
Budget Development and Implementation	9
Controlling Board.....	11
Debt Management.....	13
Shared Services.....	15
State Accounting.....	16
Financial Reporting	20
Internal Audit.....	22
Financial Planning and Supervision Commissions	23
Annual Expenditures—Fiscal Year 2019	24

Annual Report Quick Facts



Began developing data analytics tools with InnovateOhio to monitor and reduce improper duplicate payments



Assurance Audits Completed to Independently Assess that State **Agencies are Working Wisely**



\$1.38
Million in Rebates

Through OBM's Payment Card Processing



5 staff members

Reviewed over

\$2.3 billion

in operating expenditures in

67,247 vouchers

Streamlined processes and reduced costs

OBM Shared Services operations:



Processed **145,171** Accounts Payable Transactions



Turned Around **55,930** Travel and Expense Reports within **1.8 days** on average per transaction



Answered **91.8%** of calls within the first 30 seconds, increase of 5.8% over last year

Mission Statement of OBM and Our Team

The Ohio Office of Budget and Management (OBM) is a cabinet-level agency within the executive branch of the Ohio state government. The director of OBM sits on the Governor's cabinet as the Governor's chief financial officer.



OBM's 184 expert professionals commit beyond weekdays and office hours to complete our shared responsibilities of public service. As noted above, our divisions have one mission statement. **Budget Planning and Development** is the division that develops and implements the state's operating and capital budgets, provides economic and revenue forecasting, and works with agencies to manage the state's financial resources. The **Controlling Board** coordinates legislative oversight of certain operating and capital expenditures of state agencies and has approval authority over various other state fiscal activities. **Debt Management** oversees existing state debt, coordinates the issuance and sales of bonds, tracks debt service payments, projects future debt service needs, and informs bond rating agencies of the state's overall financial condition. **Shared Services** capitalizes on economies of scale by centralizing the processing of common financial transactions. **State Accounting** administers all accounting activities of the state using the OAKS (Ohio Administrative Knowledge System) Financial module and processes related fiscal transactions on behalf of state agencies. **Financial Reporting** publishes the Ohio Comprehensive Annual Financial Report and related reports and coordinates the annual statewide GAAP (Generally Accepted Accounting Principles) audit. **Internal Audit** provides independent and objective assurance and consulting to improve the state's risk management, internal controls and governance processes. **Financial Planning and Supervision Commissions** work in coordination with the Auditor of State and the Department of Education assist municipalities and school districts in fiscal emergency.



Highlighting Our Partners and People

Ohio Training Academy



In fiscal year 2019, 24 state employees graduated in the eighth cohort of Ohio Fiscal Academy. This brings the program in to year six since inauguration and to a total number of graduates of 182. Twenty-four state employees are presently enrolled in Cohort 9 and will graduate in September 2019.

The FIN SOURCE – OBM’s online policy and procedural knowledge database – was viewed 235,703 times. Over the course of the fiscal year, OBM Training updated and created 25 policies and 513 procedures.



Capital Purchase Order Rollover

Performance of the Capital Purchase Order Rollover is made possible by partnership. Through coordination from OBM’s Requirements and Configuration Management (RACM) section, State Accounting and the Ohio Department of Administrative Services (DAS) Ohio Administrative Knowledge System (OAKS) and General Services divisions recently rolled \$965,794,582 in encumbrances from 1,480 Purchase Orders to fiscal year 2020.

Senior support staff which worked evenings and weekends to accomplish this fiscal year's Capital Purchase Order Rollover. OBM is pleased to acknowledge the efforts of the follow members of #TeamOhio for their efforts:

- Molly Burris, Anil Gullapalli, Randall Miller, Seanne Harper, Karen Santiago, Ashok Kothari, Chau Ha and Veronica Moore of OBM's RACM.
- Melvin Striblin of OBM's State Accounting.
- Sunil Nandhimandalam, Brian Dupless, Sue Myers, and Jared Wampler of DAS OAKS.
- Ken Ball, Krista Holcomb, Nick Kraft, and Venu Pasumarthi of DAS GSD.



Highlighting Our Ingenuity for Information Technology

Over the past several years, the Application Development team has improved many processes across several sections within the agency and beyond, making state government operate more efficiently for you. The result of the application development efforts includes efficiency improvements, increased data accuracy, and data accessibility.

Such improvements include the addition of several external portals created for our state government fiscal office customers, such as the Budget Portal, the Language Portal, the Generally Accepted Accounting Principles (GAAP) Portal, and the Director Memo's Portal. Additional applications have been developed internally to work with these external portals, creating a streamlined and efficient agency-to-OBM workflow architecture.

The Language Portal is an application created to communicate budget language and recommended related statutory updates between state agencies, OBM, and the Legislative Service Commission. The budget language usually goes through a number of iterations prior to being introduced in budget bills. Throughout the process, each budget language item's status and location is tracked until it is finalized. This application also has been used to track the OBM Budget Section's internal comparison documents.

The Director Memo's Portal was built to replace a process that was previously handled by email. This new application is used by internal OBM staff and external state government finance offices staff as a workflow and document repository for requests that require OBM Director review and approval, providing a managed, transparent, and documented workflow.



Highlighting Our Accomplishments by Section

Budget Development and Implementation

OBM's Budget Development and Implementation section provides operating budget preparation guidance to state agencies, boards, and commissions. Once budget requests are received, budget analysts evaluate agency budget requests, make recommendations on budget levels for those agencies, and support the Governor in overseeing implementation of the budget by administering fiscal controls and providing technical assistance. The section provides guidance for capital budget preparation, which typically occurs in the even-numbered fiscal years.

The section is also responsible for forecasting and monitoring of revenue estimates, most notably estimates for the General Revenue Fund, and then reporting on estimated versus actual revenues each month in the Monthly Financial Report, which is available to the public on OBM's website.

Throughout fiscal year 2019, the Budget Section spent a significant amount of time developing the state's biennial operating budget for fiscal years 2020 and 2021. Governor DeWine introduced his Executive Budget proposal on March 15, 2019. The section's budget development efforts started much earlier, however, beginning with months of preparation prior to release of budget guidance documents to state agencies, boards, and commissions in July 2018. Based on that guidance, agency budget requests were received in the autumn of 2018 and further developed, in line with the Governor's policy initiatives, resulting in the Executive Budget proposal. Introduced in the General Assembly as House Bill 166, the main operating budget bill was amended and passed by legislators for the Governor's signature on July 17, 2019. Three associated budgets, the Transportation budget, primarily for the Departments of Transportation and Public Safety, the Ohio Industrial Commission, and the Bureau of Workers' Compensation, were also developed during this time and introduced in the General Assembly as separate bills.

The Budget Section interacts with agency operating and capital budgets during the development phase and works with agencies to implement these budgets. During the most recent fiscal year, the section implemented the second year of the state's fiscal year 2018 and 2019 biennial Operating Budget (H.B. 49), which included cash-flow management for state agencies, the development of agency allotment guidance, and the development and implementation of disbursement estimates needed to track agency spending levels and determine whether changes are needed. The OBM budget analysts in the section routinely evaluated Controlling Board requests submitted by agencies before the agency appears at the Board seeking legislative authority to ensure that the request is clear and necessary. The OBM budget analysts in the section frequently work with agencies on projects to provide a statewide fiscal perspective. For example, OBM budget analysts partnered with the Department of Commerce and the Board of Pharmacy to analyze projected cash flow for the newly established Medical Marijuana Control Program Fund and develop an appropriate amount of cash to transfer from the State's Emergency Purposes/Contingencies Fund to stabilize the Program's critical startup period.

The Budget Section frequently represents OBM to other state agencies and the public. During the past fiscal year, several of our analysts conducted webinars, demonstrations, and trainings on how to use software applications accessed by nearly all state agencies. The section also presented and educated others on the basics of state budgeting and detailed how OBM fulfills its role as a central service agency to a variety of audiences including college students from Cleveland State University, recently hired lawyers at the Ohio Attorney General's Office, and high school students at both Buckeye Boys State and Buckeye Girls State, where students learn about democracy through a non-partisan mock government experience.

In the coming fiscal year period, the Budget Section will work with state agencies during the capital budget development process and provide services to state agencies and the public as we continue to implement the fiscal year 2020 operating budget.

Additional Resources

- Operating Budget: <https://Budget.Ohio.gov/Budget/Operating>
- Monthly Financial Reports: <https://Budget.Ohio.gov/MFR>



Controlling Board



OBM's Controlling Board provides the Governor and General Assembly a mechanism for handling limited day-to-day adjustments needed in the state budget. Controlling Board consists of seven members: The Director of the Office of Budget and Management or designee, the chairs or vice-chairs of the Senate and House Finance Committees, a majority member appointed from both the Senate and House, and a minority member appointed from both the Senate and House.

The Controlling Board facilitates state government in making operating budget modifications as well as purchasing and contracting approvals. It is also empowered to adjust the appropriations of state agencies, waive competitive selection purchasing requirements, and release capital appropriations to effectively and efficiently complete capital projects.

In fiscal year 2019, the Controlling Board conducted 21 meetings and considered 1,886 requests. Minutes and agendas for meetings can be accessed on the e-Controlling Board website.

The Controlling Board's Emergency Purposes Contingency line item provides funding to state agencies for unforeseen emergency purposes or contingencies such as disaster relief, public safety, and wrongful imprisonment settlements. In fiscal year 2019, the Controlling Board allocated a total of \$6,446,961.29 from this fund.

The Controlling Board's Disaster Services Fund may be used to transfer cash to state agencies for the payment of agency disaster relief programs for disasters declared by the governor. The primary recipient of cash transfers from the Disaster Services Fund is the State Disaster Relief Fund in the Department of Public Safety Emergency Management Agency to support two programs: the State Disaster Relief Program and the State Individual Assistance Program, which can be activated once the Governor has declared a state of emergency. Local governments of the declared counties are eligible for state assistance to help pay the extra costs of emergency response, debris removal, and repairs. Communities have four years from the time of the emergency declaration to provide the required local match and

apply for funding from the Ohio Emergency Management Agency. In fiscal year 2019, the Controlling Board transferred a total of \$1,721,522 from this fund to the State Disaster Relief Fund.

Additional Resources

- eControlling Board Web site Meeting Minutes, Agendas: <https://ECB.Ohio.gov/Public>

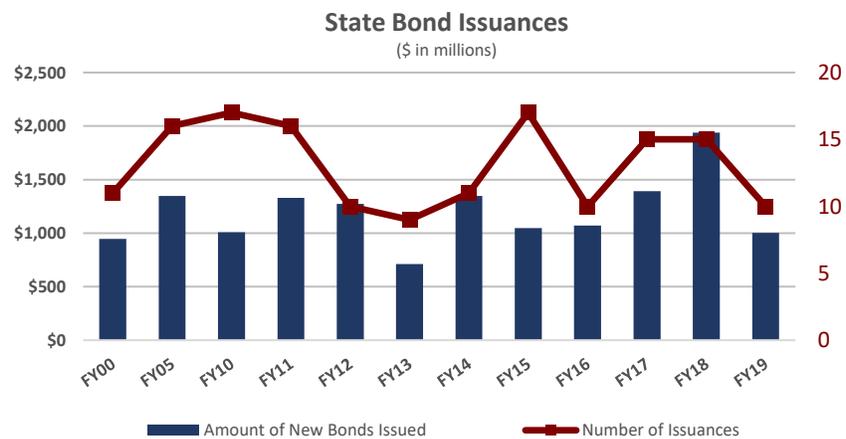


Debt Management



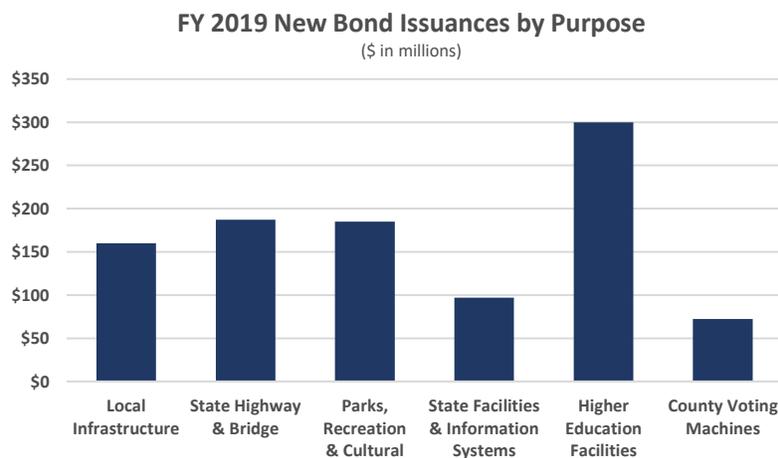
OBM’s Debt Management Section is responsible for the issuance and ongoing management of debt backed by the state of Ohio and for ensuring that financial resources are available to meet the state’s capital project needs and debt-service requirements. For new state debt issuances, the section reviews and approves key terms and conditions, including the amount, pledged security, source of payment, structure and amortization schedule. For outstanding state debt, the section identifies opportunities to refund debt to lower future interest payments and manages the state’s weekly variable rate bond portfolio.

At the beginning of each month, the Debt Management Section distributes a bond sale schedule that coordinates bond issuances across all state bond issuing authorities. The section also is responsible for preparing and presenting key information to credit rating agencies on the state’s economy, finances, budget, and long-term liabilities. From a compliance standpoint, the section works with state agencies to ensure the proper use of tax-exempt bond proceeds to comply with a myriad of IRS regulations and provides both comprehensive annual information and notifications of certain material events to investors to comply with SEC disclosure regulations.



The Debt Management Section also serves as the staff to two state bond issuing authorities – The Ohio Public Facilities Commission (the primary issuer of the state’s general obligation debt) and the Buckeye Tobacco Settlement Financing Authority (the entity that purchased tobacco settlement revenues due to Ohio and securitized that revenue stream to provide funding for K-12 and higher education school facilities).

In fiscal year 2019, the OBM Debt Management Section oversaw the issuance of ten series of bonds aggregating more than \$1.0 billion for purposes such as local infrastructure projects, park, recreation, and cultural facilities, highways and bridges, projects at our institutions of higher education, and voting machines for Ohio counties. The section also provided bond-fund related compliance trainings to fiscal and capital project staff at the State’s community colleges and provided training on debt issuance and capital project management to participants of the Ohio Fiscal Academy.



Additional Resources

- Debt and Investor Relations Portal: <https://Budget.Ohio.gov/BondsInvestors>
- Ohio Public Facilities Commission: <https://Budget.Ohio.gov/BondsInvestors/PublicFacilities.aspx>
- Buckeye Tobacco Settlement Financing Authority: <https://Budget.Ohio.gov/BondsInvestors/tobacco.aspx>



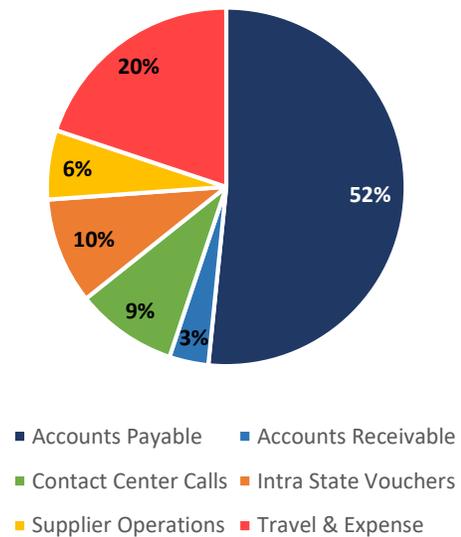
Shared Services

OBM’s Shared Services section delivered on cost-saving opportunities and customer service excellence. Shared Services, in direct partnership with state agencies, improved and modernized various management practices and business activities. This diligent work improved operations minute to minute, and included Accounts Payable, Accounts Receivable, Travel and Expense Reimbursements, Supplier Operations, Contact Center Assistance and Intra-state Transfer Voucher (ISTV) Assistance.

During fiscal year 2019, Shared Services:

- Processed and paid 145,171 Accounts Payable transactions for 29 agencies, averaging 2.3 days per transaction.
- Processed and paid 55,930 Travel and Expense reports for 72 agencies, averaging 1.8 days per transaction.
- Received 25,778 calls to the Contact Center, achieving a 91.8 percent Service Level (the percentage of calls answered within 30 seconds).
- Processed 17,597 Supplier Operations requests (e.g., Supplier Information Form, banking verification, W9, electronic funds transfer), averaging 0.8 days per transaction.
- Processed 1,212 Accounts Receivable deposits consisting of 9,919 checks worth a total of \$329,908,457.65 for four agencies.
- Processed 24,832 ISTV invoices for two agencies and processed 2,128 ISTV coding updates for one agency.

Breakdown of Services



Additional Resources

- Shared Services Web site, with a variety of information: <https://OhioSharedServices.Ohio.gov>



State Accounting

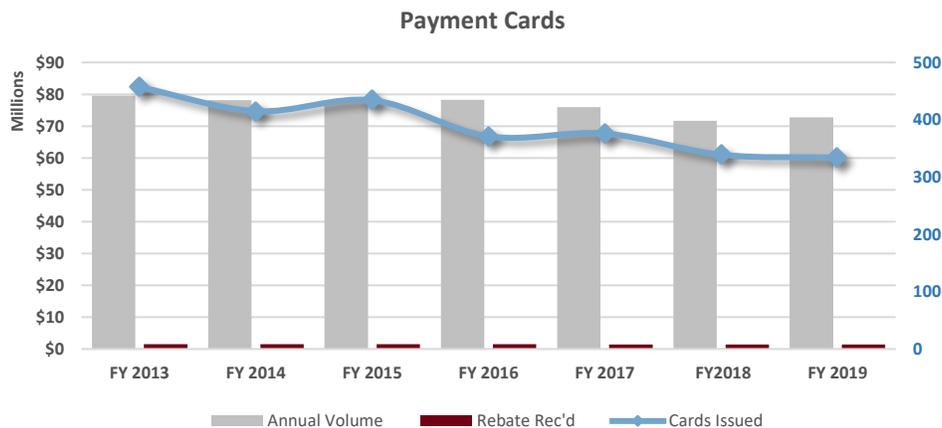


OBM's State Accounting section monitors and controls both the spending and revenue collection activities of state agencies, providing up-to-date accounting information for the State of Ohio. This section reconciles the cash balance in OAKS with the Treasurer of State's records each month and oversees state spending to ensure appropriations are not exceeded. Additionally, State Accounting has a Financial Reporting unit primarily responsible for publishing the State of Ohio's Comprehensive Annual Financial Report (CAFR) and compiling the statewide Schedule of Expenditures of Federal Awards (SEFA).

During fiscal year 2019, State Accounting's accomplishments included:

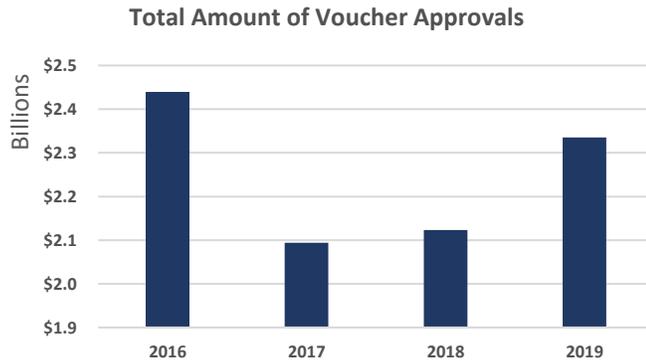
- The State of Ohio received an unqualified opinion (in auditor terms, "clean") on its fiscal year 2018 statements. The CAFR was released by OBM on its website December 27, 2018, the earliest website release on record.
- The state has been awarded 26 Certificates of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association since 1990. The state expects to receive the Certificate for the fiscal year 2018 CAFR in August 2019.
- Financial Reporting successfully piloted a SEFA Portal project developed by OBM's IT department with state agency training completed on May 21, 2019, for preparation of fiscal year 2019 SEFA reporting. The SEFA Portal allows state agencies to submit required SEFA documents electronically with some edit checks. The Portal submissions will electronically produce the Statewide Federal Schedule.
- In a collaborative effort between the Auditor of State and agency management, the 2018 State Single Audit was released on February 25, 2019, three days earlier than the prior year and within four days of the earliest release date in 16 years.

- The Auditor of State reported 34 audit comments in the 2018 State Single Audit report related to federal compliance and internal controls. The number of federal findings has ranged from 20 to 98 over the past 20 years. Agency management continues its dedication to corrective action to continue trending in the right direction.
- There were seven findings which resulted in “questioned costs” that totaled \$222,078. The amount of “questioned costs” has ranged from \$35,600 to \$155.6 million (in 2004) in the past 20 years. “Questioned costs” are expenditure categories flagged by the Auditor of State for the federal agencies as containing possible problems. Federal agencies are required to determine whether there’s an actual problem and to what extent. The amount and number of questioned costs is extremely low considering related federal expenditures of \$27.8 billion.
- The OBM Payment Card section processed the addition of 388 new cardholders. Total spend for the program in fiscal year 2019 was \$69.4 million, resulting in a rebate of \$1.38 million.

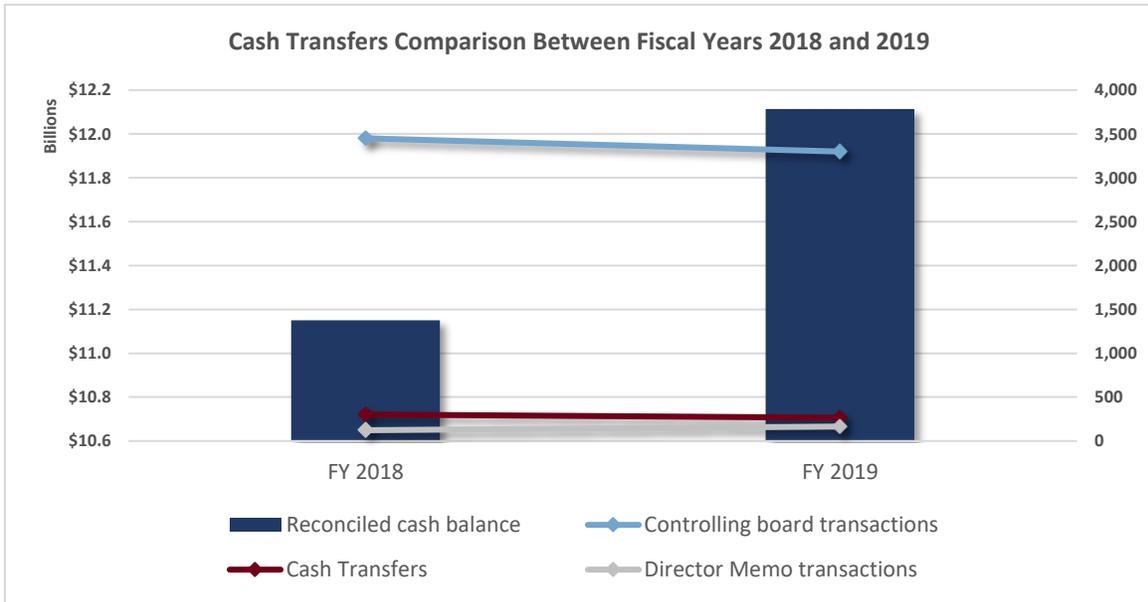


- Implemented the Ohio Supplier Portal, delivering a self-service online registration and transaction lookup capability to new and existing state suppliers.

- The State of Ohio spent over \$66.1 billion in non-payroll expenditures. Industry researchers have estimated that approximately .05% to 2% of payments made are duplicate payments; therefore, based on the spending levels of the State of Ohio the amount of improper duplicate payments could be significant. OBM has been working with the InnovateOhio platform (IOP) to develop data analytic tools which can assist in monitoring the State’s financial transactions for potential duplicate payments. IOP was able to consolidate the business logic supporting a potential duplicate and utilize modern technologies to improve the effectiveness and efficiency of identifying potential duplicate payments, and address limitations with traditional technologies and methods. The use of modern technologies and methods enables faster insights and earlier detection of duplicate payments, uses advanced logic in addition to standard SQL checks, and improves development efficiency. These tools also allow OBM to identify areas where improved business practices could mitigate future duplicate payments and reduce the risk to the State of making improper duplicate payments.
- The Voucher Review team utilizes a risk-based approach to monitor over \$8.4 billion in operating expenditures for compliance with policies, laws, and regulations of the state. During fiscal year 2019, the team reviewed 67,247 vouchers totaling \$2,335,289,935.32.



- The Financial Services section processed 265 Cash Transfers, 10,118 Requisition Approvals, 3,299 Controlling Boards Transactions and 165 Director Memo Transactions. The reconciled cash balance at June 30, 2019 was \$12,113,388,883.05.



Additional Resources

- State Accounting Website: <https://Budget.Ohio.gov/StateAccounting>



Financial Reporting

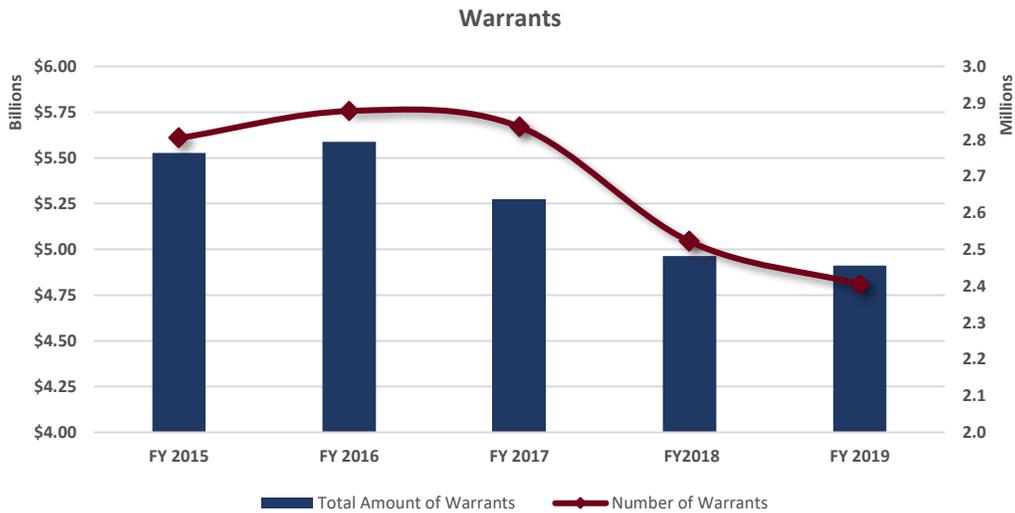


OBM's Financial Reporting section is responsible for the CAFR, which covers all funds of the state's reporting entity and includes basic financial statements and required supplementary information. The SEFA reports the state's annual expenditures of all federal grants in compliance with the reporting requirements of federal agencies that provide funding to the state. In addition, the section establishes the state's accounting and financial reporting policies. These policies create a centralized application of governmental accounting principles to be applied to all state agencies of the state.

The Payment Issuance section manages the payments made by the State of Ohio. In fiscal year 2019, payment issuance performed:

- 2,097 Warrant Cancellations totaling \$5,206,002.73
- 6,085 Stopped Warrants totaling \$31,767,227.40
- 2,635 EFT Rejects totaling \$31,170,218.60
- 101,288 Warrants handed out to Agencies from Warrant Room totaling \$1,013,627,835.38

OBM State Accounting continues to work on efficiency in non-payroll payments issued by the State and reduce the number of paper warrants issued. Fiscal year 2019 had 22,649 fewer warrants totaling \$130,724,018.54 than in the previous fiscal year.



Other Financial Reporting accomplishments included:

- Furthered the efforts to eliminate costly, paper-based invoicing processes by providing agencies and their suppliers with an online, self-service invoice and payment solution that modernizes the State of Ohio’s settlement process;
- Completed the research portion of a project to centralize and integrate a State of Ohio travel program that will deliver enterprise-wide operational efficiencies and cost-savings by fusing technology with streamlined travel processing;
- Completed the first part of development of a new enterprise Payment Card reconciliation application that will allow agencies to more efficiently reconcile and process payment card transactions by introducing electronic workflow and mobile reconciliation capabilities;
- Led the effort to increase efficiency and the user experience and optimize the State’s responsiveness to supplier needs through enhancements to the Ohio’s Supplier Portal.



Internal Audit

OBM's Internal Audit section conducts periodic audits of major systems and controls at state cabinet agencies and at other agencies upon request. The Ohio Department of Education has elected to have Internal Audit perform services since fiscal year 2015. In addition, Internal Audit coordinates its planned reviews, process analyses and information technology (IT) audits with the Auditor of State to ensure proper coverage of risks and minimal duplication of effort.

Ohio law established the State Audit Committee to, among other responsibilities, review and comment on the annual internal audit plan prepared by Internal Audit. The committee exists to assist the Governor and the Director of OBM in fulfilling their oversight responsibilities in the areas of financial reporting, internal controls and risk assessment, audit processes and compliance with laws, rules and regulations.

During fiscal year 2019, the Office of Internal Audit completed 55 assurance reports, which resulted in 119 high or moderate risk observations. Of these, 20 were remediated by the client and validated by Internal Audit. Ninety-nine of the remaining observations will be scheduled for remediation in fiscal year 2020. There are currently an additional 55 observations outstanding from assurance reports issued prior to fiscal year 2019.

Of the 55 assurance reports, six met the definition of a "Security/Infrastructure Record" pursuant to ORC Section 149.433, which are exempt from public disclosure. Results of these engagements are provided to agency management with a summary update to the State Audit Committee in executive session.

Assurance audits performed in fiscal year 2019 provided an independent assessment on governance, risk management and control processes for state agencies. Internal Audit goal was to complete at least 85 percent of engagements originally documented in the fiscal year 2019 annual plan, and actually completed 84 of 87 engagements (or approximately 97 percent). The three engagements not completed have been carried forward to fiscal year 2020.

In fiscal year 2019, Internal Audit performed consulting services of various topics, such as governance, succession planning, project management, new or emerging programs/processes, and enhancing internal controls and compliance, and providing advice on how to make processes more efficient. Consulting services consisted of approximately 30 percent of overall Internal Audit effort in fiscal year 2019.

Additional Resources

- Internal Audit annual plan and informational resources: <https://Budget.Ohio.gov/InternalAudit>



Financial Planning and Supervision Commissions

OBM is responsible for convening and chairing financial planning and supervision commissions when the Auditor of State declares a unit of local government to be in a state of fiscal emergency.

The Ohio Department of Education is responsible for convening and chairing financial planning and supervision commissions when the Auditor of State declares a school district to be in a state of fiscal emergency and OBM is responsible for providing one commission member.

There were 19 local governments in fiscal emergency during fiscal year 2018. Of those, three entered fiscal emergency and five (City of Niles, St. Clair Township, Village of Manchester, City of Galion, and Village of Tiro) were released from fiscal emergency during the fiscal year. Twelve local governments had established financial planning and supervision commissions to perform essential governmental functions. The other seven local governments delegated a financial supervisor employed by the Auditor of State.

Additional Resources

- Financial Planning and Supervision Commissions Web site provides information about local governments and schools in fiscal distress: <https://Budget.Ohio.gov/FinancialPlanning>



Annual Expenditures—Fiscal Year 2019

Office of Budget and Management
Cash Basis by Appropriation Line Item
(July 1, 2018 - June 30, 2019)

Fund	ALI	Appropriation Line Item	Expenditures
GRF	042321	Budget Development & Implementation	\$ 3,037,749
GRF	042409	Commission Closure	\$ -
GRF	042416	Office of Health Transformation	\$ 228,089
GRF	042425	Shared Services Development	\$ 798,418
GRF	042435	Gubernatorial Transition	\$ 240,628
Total GRF			\$ 4,304,883
1050	042603	Financial Management	\$ 15,397,987
1050	042620	Shared Services Operating	\$ 5,739,106
5EHO	042604	Forgery Recovery	\$ 128,081
3CMO	042606	Office of Health Transformation - Federal	\$ 18,519
7026	C10031	Operations Facilities Improvements	\$ -
Total Non-GRF			\$ 21,283,692
Total All Funds			\$ 25,588,576

Office of Budget and Management
Cash Basis by Account Category
(July 1, 2018 - June 30, 2019)

Account	Account Description	Expenditures
500	Payroll & Benefits	\$ 22,082,775
510	Purchased Personal Services	\$ 901,289
520	Maintenance and Supplies	\$ 2,575,776
530	Equipment	\$ 10,217
570	Capital Improvements	
596	Payment of Forged Warrants	\$ 18,519
Total		\$ 25,588,576



Fiscal Year **2019** Annual Report

This annual report is published by the Ohio Office of Budget and Management pursuant to Ohio Revised Code sections 149.01 and 121.18.

