

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



BUDGET OF THE STATE OF OHIO | FISCAL YEARS 2022-2023

Dear Colleagues,

Thank you for your work throughout fiscal year 2020. OBM is especially appreciative of the way our directors, fiscal leaders, and our entire state government team worked together to address the budget challenges created by COVID-19, ensuring that our agency, board, and commission staff and our state and local partners have the resources to directly respond to the pandemic, while simultaneously moving all fiscal operations to a remote work environment. The world changed in mid-March; you rose to the occasion and we balanced the budget.

As we look forward to the upcoming fiscal years 2022-23 biennium, it will be critical that we focus on continuing the high-priority progress that we made in the 2020-2021 biennium – while continuing to fight the COVID-19 pandemic. This budget will be challenging, and needs will be great. We must balance these challenges in Governor DeWine's Executive Budget recommendations to the General Assembly. Times like these call for us all to identify ways to become more efficient and pioneering. This budget provides great opportunity to revolutionize service delivery and focus on our most effective programs. I look forward to working with each of you to develop a budget that will continue our progress, ensuring that that Ohio is the most innovative state in the Midwest and the best place in the world to live, work, and raise a family.

As we drafted this budget guidance, the OBM team worked to streamline the budget development process, deleting unnecessary steps and gathering only the information that we need. Those of you who are familiar with previous budget guidance will note these changes:

- This guidance includes a new Executive Summary section that includes the information that leaders need to know, such as the important deadlines and the major changes to submission requirements.
- We are also requiring a complete Budget Request in PDF format, so budget requests will be easier to search, and easier to use while teleworking.
- This budget guidance document has been reorganized to make the process more user-friendly, and we include links throughout the document to relevant appendices.
- We have streamlined the budget scenarios required to collect two independent budget scenarios – Operating A (Reduction Scenario Request) and Operating B (Continuing Priorities Request) instead of complicated requests that need to be added together.
- Looking forward to the Executive Budget document that we will ultimately produce at the conclusion of this planning process, the Blue Book questions have been updated so we can streamline Blue Book entries and provide a budget document that is succinct and informative to the general public, including:

- A Notable Statistics section for each agency and a correlated Goals and Objectives section, which will display to the general public a full landscape of information about the agency's approach to its mission,
- A high-level Table of Organization for each agency, and
- Professional Licensing Boards and Commissions will appear as a single, organized section of the Blue Book, instead of disbursed throughout the document in alphabetical order. This will provide succinct, overarching information in an easy-to-find way, with specific information about each board and commission.

Thank you again and please do not hesitate to contact any one of us here at OBM should you need any support in your work. The Budget Analysts' email addresses and phone numbers are included on page [45](#).

*Very respectfully yours,*



*Director Kimberly Murnieks  
Office of Budget and Management*

STATE OF OHIO

OFFICE OF BUDGET & MANAGEMENT

OPERATING BUDGET GUIDANCE FOR FISCAL YEARS 2022 – 2023

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## **EXECUTIVE SUMMARY**

Every two years, the Office of Budget and Management (OBM) releases the operating budget guidance for agencies. This year, the budget guidance includes an executive summary focused on two aspects of the overall guidance: (1) important dates throughout the budget process and (2) major changes to the budget request submission requirements.

First, to aid agencies in creating internal deadlines, the timeline below lists important dates during the fiscal years 2022-2023 budget process. The dates highlighted in bold are the budget request due dates. To confirm which group your agency is in, please see [Appendix D](#).

### **Projected Fiscal Years 2022-2023 Budget Process Timeline**

July 20, 2020	Operating Budget Guidance released
August 5, 2020	Agency training available (online budgeting system, reporting, Budget Center)
<b>September 15, 2020</b>	Group 1 requests due – Boards and commissions, non-cabinet agencies
<b>October 14, 2020</b>	Group 2 requests due – Cabinet agencies and all other executive agencies
<b>November 1, 2020</b>	Group 3 requests due – Legislative, judicial, and statewide elected agencies
November – February 1	OBM reviews agency requests and works with the Governor's Office to develop budget recommendations
February 1, 2021	Executive Budget (Blue Book) published
February 9, 2021*	Main Operating Budget Bill introduced
February – June 2021*	Main Operating Budget Bill moves through legislative process
July 1, 2021*	New main operating budget appropriations become effective

\*Dates are subject to change

### **Changes to Fiscal Years 2022-2023 Budget Requests**

OBM has updated the fiscal years 2022-2023 operating budget request submission process from past years. Highlights of the improvements include:

**Budget Request Limitations:** Agencies will be subject to request limits for fiscal years 2022 and 2023, but the limits will be notably different this biennium because of significant changes in the

definitions of the two budget request scenarios. These limits will apply at the fund level. Agencies are encouraged to propose shifting resources between programs and line items in support of Administration priorities and to streamline operations and improve efficiencies. The new budget request limitations are as follows:

- *Reduction Request (Operating A)* – Agencies will submit a scenario reflecting a funding level for GRF at 10% below current funding.
- *Continuing Priorities Request (Operating B)* – Agencies will request the amount of appropriation needed to maintain services provided during the current fiscal year (i.e., accounting for inflationary costs to payroll and other expenses). Agencies are encouraged to rethink operations, organizational structure, and outcomes to become more efficient and effective.

Please see the [Budget Request Limitations section](#) for additional information.

Budget Request Questions – Program, Fund, and ALI: OBM has made significant changes to the number and types of questions at the program, appropriation line item (ALI), and fund levels. This re-focuses questions at the ALI level, allowing agencies to better address the functions within each ALI and helping analysts to better understand each agency budget. Agencies will respond to budget submission questions at the program level and complete an ALI Activity worksheet for most ALIs.

In addition, the Fund Activity worksheet now includes a grant table to be completed when applicable.

For more information about changes to budget request questions, please see the [Components of a Budget Request section](#) and [Appendices E, F, G](#) to see the new questions for programs, ALIs, and funds.

Blue Book Questions: Agency Executive Budget (“Blue Book”) entries must be succinct and informative to the public. In addition, OBM has added a Notable Statistics section and has combined the Goals and Objectives sections. For more information about Blue Book question changes, please see the [Blue Book Questions](#) section.

Table of Organization: Along with other changes in the Blue Book, a high-level Table of Organization for each agency will be displayed in the agency section of the Blue Book. For clarity and consistency, OBM will require all agencies to use the same basic template. For more information about Table of Organization requirements, please see the [Table of Organization](#) section.

Strategic IT Budget: As in the fiscal years 2020-2021 budget process, agencies will complete a Strategic IT Budget Workbook and related documents. To clarify some of the definitions and instructions related to these workbooks, OBM has streamlined the Strategic IT section, including moving the instructions from an appendix into the main guidance. Please see the [Strategic IT Budget section](#) for more information.



Complete Budget Request PDF: This year, OBM is requiring agencies to submit a complete budget request electronically as a PDF into the Budget Portal. This submission should not include the Executive Budget (Blue Book) questions.

While this Executive Summary provides a high-level overview, the remaining guidance provides specific and detailed information about the budget process, general guidelines, and budget components. Please always feel free to contact your OBM Budget Analyst with questions.

## **OPERATING BUDGET GUIDANCE STRUCTURE**

This document is divided into four sections. Section I provides an overview of the budget preparation process, cites pertinent Ohio Revised Code sections, and outlines the budget process timeline. [Section II](#) provides an overview of the systems involved in preparation of the budget request and payroll and service charge cost assumptions. [Section III](#) provides budget request limitation information, submission instructions, and detailed information for assembling the various documents that comprise an agency's budget request. [Section IV](#) provides an overview of the Strategic IT Budget process and specific instructions for completing the Strategic IT Budget Workbook.

Instructions regarding budget-related language sought by agencies in the budget bill are provided separately in the [Budget Language Guidance](#).

## **SECTION I. OVERVIEW OF THE BUDGET PROCESS**

Every two years, or biennium, Ohio is required by law to prepare and adopt a budget to allocate state financial resources, a cycle known as the "budget process." To guide this process, the Office of Budget and Management (OBM) releases operating budget guidance for agencies using the requirements outlined in Ohio Revised Code Sections 107.03 (Governor) and 126.02 (OBM and agencies) as a base for the required contents of the agency budget request submission.

Following the OBM budget guidance, state agencies develop individual agency budget requests, which are composed of summaries showing funding data and narrative descriptions of the services provided with those dollars. Agencies then submit these requests to OBM, and OBM evaluates the requests, coordinates with the Governor's policy team, and makes recommendations to the Governor. The Governor's budget recommendations become a part of the Governor's Executive Budget (also known as the "Blue Book"), which is ultimately published on OBM's web site (<http://obm.ohio.gov>).

The Blue Book includes all budget recommendations in a single document; however, when presented to the General Assembly in bill form, four bills are generally introduced. OBM expects separate bills for the main operating budget, the transportation budget, the Bureau of Workers' Compensation budget, and the Industrial Commission budget.

Budget bills are typically introduced in the House of Representatives, considered and passed with changes, and then undergo the same process in the Senate. The version of the bill voted

out of the Senate will likely require that a Conference Committee convene to consider the differences between the House and Senate versions of the bill and reach agreement. When both the House and Senate approve the bill, it is sent to the Governor to be signed. If there are provisions in the act with which the Governor disagrees, he may exercise line-item veto authority.

Once delivered, the Governor has ten days to sign the bill before it becomes effective. Items that include operating appropriations or that provide for tax levies are typically effective immediately, but generally other items in the act are subject to the right to referendum and do not take effect until the ninety-first day after the Governor files the act in the Office of the Secretary of State.

The [Projected Budget Timeline can be found in the Executive Summary section](#), which highlights important dates and timeframes throughout the budget process.

## **SECTION II. GENERAL AGENCY GUIDELINES AND BUDGET SYSTEMS**

This section of the guidance provides an overview of the online budgeting system, known as the OAKS Budget and Planning Module (BPM), as well as payroll assumptions and general guidelines to use when developing an agency budget request.

### **OAKS Budget & Planning Module (BPM)**

Agencies will use BPM to prepare the revenue and appropriation portions of their fiscal years 2022-2023 budget requests. OBM Budget Analysts will not access the agency-generated BI Cognos tables without agencies' permission until agencies officially submit their requests to OBM on the agency request due dates (see [Appendix D](#) for specific due dates). BPM is available Monday through Saturday.

#### **OAKS BPM Training**

Online training for OAKS BPM users will become available August 5, 2020. In addition, online Just-in-Time (JIT) lab hours will be available before each of the agency budget request submission due dates.

To prepare for the budget process, BPM users and other stakeholders should review the BPM section in the FIN Process Manual that is found on the [FIN Home page](#) of MyOhio.gov. If agency personnel need further assistance for BPM after attending the training sessions and reviewing the FIN Process Manual, or have specific questions, please contact your OBM Budget Analyst.

#### **Preparing Your Agency for OAKS BPM**

Agencies must complete the following tasks at the beginning of the budget development process, before submitting their budget request:

Enter BPM Fiscal Year 2021 Appropriations and Current Year Estimates: Agencies will separately allocate their fiscal year 2021 appropriations and current year spending estimates by BPM Planning Centers and Programs, a process that is crucial to the reporting portion of the agency budget request. Agencies will populate Excel upload templates, which the OBM Budget Analyst will then upload for the agency. Separate guidance will be issued for this exercise.

Review Security Roles: Agencies should review who should have access to their BPM Planning Centers and what role those employees should have (Reviewer or Preparer) including the reporting role. Agency Security Designees are asked to make updates via the FIN Online Security Form.

### **Payroll and DAS Service Charges Cost Projection Assumptions**

To assist agencies in developing their fiscal years 2022-2023 budget requests, an overview of assumptions for the State of Ohio Payroll Projection System (SOPPS) reports and costs projections for DAS service charges is provided below.

#### State of Ohio Payroll Projection System (SOPPS)

The SOPPS reports provide estimates of employer costs that are calculated by individual employee (and vacant positions, if that option is selected) for the future biennium. SOPPS estimates of payroll costs are found in BI Cognos by following this navigation path: Public Folders > BI Reporting Folders > BI Standard Reports > Payroll Projections. Users need the OH\_BI\_SOPPS\_REPORTING role to be able to view and run the SOPPS reports in BI Cognos. This role can be assigned by Agency Security Designees via the FIN Online Security Form. In addition, users need HCM access to their agencies. This access can be assigned by Agency HR staff.

SOPPS reports are presented in summary form with the ability to drill down to detail if needed. The reports are based on transaction level Chartfield values in the DeptID and Program Chartfields for each employee. These Chartfield values are based on actual HCM coding for the selected pay period or the prior 26 pay periods, depending on the option selected when running the report.

The projections include all OBM assumptions for fiscal years 2022 and 2023 personnel costs including step and longevity increases, benefit selections and rates, and agency checkoff charge rates. Cost assumptions for fringe costs and other personnel charges used by OBM and DAS to develop the payroll projections is found in [Appendix C](#).

#### Other Payroll Assumptions

Additionally, agencies should budget for and document the costs associated with vacant positions that are planned to be filled, shift differentials, and overtime costs the agency expects to incur.

Vacant positions should be budgeted on a pro-rated basis throughout the fiscal year rather than assumed to be all filled as of July 1, which is unlikely in most cases. Given the current economic situation, agencies should access each vacancy and limit requests to budget vacant positions.

If an agency believes it is necessary to use alternative payroll assumptions or projections aside from those provided in SOPPS, the agency must describe the alternative assumptions and projections in detail as a component of the ALI questions section of the agency budget submission in ALIs whose payroll costs are impacted.

### DAS Service Charges

DAS service charges include rent for state-owned office buildings, building lease service fees, computer and telecommunications charges, vehicles, printing, and other services provided by DAS. A list of administrative services with fiscal year 2020 rates is found on DAS's website ([das.ohio.gov/rates](https://das.ohio.gov/rates)).

Agencies should plan for the IT development assessment to continue at its current level. However, note that because the assessment is based on each agency's proportional share of the total statewide IT spending in the prior fiscal year, it is possible for an agency's billed amount to change even when the total billed to all agencies does not.

## **SECTION III. BUDGET REQUEST LIMITATIONS AND COMPONENTS OF A BUDGET REQUEST**

This section describes budget request limitations, submission instructions, and the required components of an agency's budget request.

### **Due Dates and Budget Request Limitations**

As a reminder, the agency budget request due dates are as follows:

- September 15, 2020 – Boards and commissions, non-cabinet agencies
- October 14, 2020 - Cabinets and all other executive agencies
- November 1, 2020 – Legislative, judicial, and statewide elected agencies

Please see [Appendix D](#) for a specific agency's budget request due date.

As in prior budget processes, agencies will be subject to limits at the fund level for what can be requested for fiscal years 2022 and 2023. However, substantial changes to the budget request scenarios have resulted in changes to the limitations as well.

This year, agencies will be completing two separate budget scenarios: the Reduction Request (Operating A) and the Continuing Priorities Request (Operating B). Each request is independent of the other, meaning that these requests will not be summed (i.e., not A+B as in previous years) and each should represent a separate and complete potential budget plan for the agency. See the following sections for additional information on each of these new request scenarios.

For each scenario, if an agency intends to increase services provided (e.g., starting a new program or initiative, increasing funding for a grant, expanding staff for an initiative) or intentionally reducing service provision in their request (e.g., ending a program, reprioritizing resources) these changes should be explained in the ALI Activity Questions. Requests for new programs or initiatives should generally be offset by reductions or planned efficiencies.

### Reduction Request (Operating A)

The Reduction Request (Operating A) requires agencies to consider a scenario where economic conditions do not allow for the full funding of current operations. Agencies will use this request to prioritize the distribution of funding and begin preparations for cost saving measures.

Agencies must determine appropriation levels for their GRF funds that are 10% below the fiscal year 2021 allotments. Narrative questions will focus on identifying programs and initiatives for reductions in funding and the impacts of each reduction on operations.

### Continuing Priorities Request (Operating B)

This request should represent the level of funding that an agency needs to continue operating while maintaining the level of service provided in the current fiscal year. Note that even for this scenario, efficiencies are encouraged. As part of the budget planning process, each agency is encouraged to eliminate non-value-added processes, programs, and workloads and to redirect resources to high-impact priorities. The Continuing Priorities Request should include appropriation levels that account for:

- Cost of living adjustments
- Projected payroll increases due to longevity and anticipated promotions
- Increases in rent or IT service charges
- General inflation in product prices

## **Budget Request Submission Requirements**

There are four sets of submission requirements for the budget request: BPM, the Budget Portal, a hard copy, and a complete budget request PDF. The requirements for each can be seen below.

### BPM

Requested funding amounts by fund, appropriation line item, account, and program must be submitted in the OAKS Budget and Planning Module (BPM) for the Reduction Request (Operating A only) and the Continuing Priorities Request (Operating B only).

### Budget Portal

The agency budget request must be uploaded to or submitted through the Budget Portal (the Portal), a component of OBM's Budget Center. Documents to be uploaded or submitted include

budget request reports (BI Cognos reports), responses to the required questions, responses to the Executive Budget (Blue Book) questions, and all required forms. Agencies will receive an email notification when the Budget Center becomes available.

#### Hard Copy

Agencies must submit one hard copy of all required questions, BI Cognos reports, and other documents to OBM by the budget request due date. The Executive Budget (Blue Book) Questions are required only in the Budget Portal and should not be included with the agency's hard copy budget submission.

#### Complete Budget Request PDF

This year, OBM is requiring agencies to submit a complete budget request electronically as a PDF into the Budget Portal. This submission should not include the Executive Budget (Blue Book) questions.

#### **OBM Review Process**

After submission of one hard copy and one electronic copy, the OBM Budget Analyst conducts a non-budgetary, technical review of each agency's budget request. If clarifying information or technical correction are needed, the OBM analyst will notify the agency within ten calendar days of the initial submission. After updating the budget submission with any requested changes, agencies will be asked to submit a final complete budget request electronically as a PDF into the Budget Portal in the "Additional Documents" section. This submission should not include the Executive Budget (Blue Book) questions.

Following receipt of any necessary technical corrections, OBM will conduct a thorough analysis and prepare recommendations for consideration by the Governor's office. OBM's recommendations will be reviewed by the Governor and the Governor's staff and may include requests for additional information and meetings with the OBM Budget Analyst.

## Components of an Agency's Budget Request

This section begins with a checklist of the required components of a budget request in the order they should appear. Items should be submitted by the method(s) indicated in the checklist below (e.g., hard copy/PDF and/or budget portal upload/template).

Order Within Budget Request	Item	Required Method(s) of Submission	
		Hard Copy/ PDF	Budget Portal Section
1	Director's Summary Letter	✓	Additional Documents
2	Index to Budget Request	✓	Additional Documents
3	Agency Table of Organization	✓	Additional Documents
4	Agency Staffing Table ( <i>Appendix I</i> )	✓	Additional Documents
5	Executive Agency Budget Request – Summary (Operating A only and Operating B only) ( <i>BI Cognos Report BPM-0004-Summary</i> )	✓	BI/COGNOS Reports
6	Executive Agency Budget Request – Detail (Operating A only and Operating B only) ( <i>BI Cognos Report BPM-0004-Detail</i> )	✓	BI/COGNOS Reports
7	Program Narrative – Required Questions and BI Reports <i>Each Program must contain the following items:</i>		
	a. Six-Year Summary Report – Operating A (BI Cognos Report BPM-0002)	✓	BI/COGNOS Reports
	b. Six-Year Summary Report - Operating B (BI Cognos Report BPM-0002)	✓	BI/COGNOS Reports
	c. Program Narrative – Required Questions for each program ( <i>Appendix E</i> )	✓	Web-form under Program Activity
8	ALI Budget Request – Reduction (Operating A) and Continuing Priorities (Operating B) Requests <i>An ALI Budget Request must be completed for almost every ALI. The total amount requested across all ALIs for each fund must be within the limits on budget requests as detailed in this document. Each ALI Budget Request must contain the following item:</i>		
	a. ALI –Activity Questions ( <i>Appendix F</i> )	✓	Web-form under ALI Activity Questions



9	Fund Activity <i>The following two items must be submitted for all non-GRF funds:</i>		
	a. Two Fund Activity Summary Reports (Operating A only and Operating B only) <i>(BI Cognos Report BPM-0003)</i>	✓	BI/COGNOS Reports
	b. Fund Activity - Required Questions ( <i>Appendix G</i> )	✓	Web-form under Fund Activity
10	Agency Fee Changes ( <i>Appendix J</i> )	✓	Additional Documents
11	Agency Compliance with Customer Service Standards Questionnaire ( <i>Appendix K</i> )	✓	Additional Documents
12	Strategic IT Budget Workbook	✓	Additional Documents
13	Executive Budget (Blue Book) questions (Budget Portal Form)	X	Web-form under Blue Book Questions
14	Complete Budget Request PDF <i>This should not include Blue Book questions.</i>	X	Additional Documents

#### 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 provide a high-level overview of the agency's budget request and focus on the agency's mission, goals, objectives, and priorities. This includes major operational and policy issues faced by the agency, ways the agency has addressed these issues in the recent past and plans for addressing these issues in the future.

The Director's Summary Letter should also discuss how these decisions were reached, and any additional information that the agency's director thinks pertinent.

The length of the Director's Summary Letter 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 three to seven pages.

Upload the Director's Summary Letter into the Budget Portal in the "Additional Documents" section and include a hard copy version in the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

#### Index to Budget Request

Agencies will provide an index to their required submissions, in the order that they appear in the budget request. The agency's index and budget request must be in the order described in the agency checklist above. Upload the index into the Budget Portal in the "Additional Documents" section and include a hard copy version in the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.



### Agency Table of Organization

This year, a current high-level Table of Organization will be included as part of the agency's section of the Blue Book. For clarity and consistency, OBM requires agencies to use the same template. The Table of Organization will be one-page and based on the example and template found in the Budget Portal under "Additional Documents." It should include all major organizational units and the number of budgeted positions in each unit.

If necessary, discuss any significant organizational changes that will be undertaken in fiscal years 2022 through 2023 as well as the relationship between these changes and your agency's budget request on a separate Word document that is uploaded into the "Additional Documents" section of the Budget Portal.

The Table of Organization will also be uploaded through the Budget Portal into "Additional Documents" and included in the hard copy version of the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

### Agency Staffing Table

Each agency will complete one staffing table to reflect the staffing levels by program (consistent with the Reduction and Continuing Priorities request narratives) and for the entire agency. Additionally, there are questions on the table's form, which agencies must complete to explain planned changes to their staffing levels.

The Agency Staffing Table template and instruction is found in [Appendix I](#). Note the detailed instructions within the table for more information on the appropriate data to use when completing the form. Once completed, upload this Excel spreadsheet into the Budget Portal in the "Additional Documents" section and include a hard copy version in the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

### Executive Agency Budget Request (*BI Cognos Report BPM-0004*)

The BPM-0004 report can be generated as two separate reports: a summary report and a detailed report. The BPM-0004 – Summary report provides a summarized view of the entire agency budget request by Fund Group and Account Category and includes six years of data; actual spending for fiscal years 2018, 2019, and 2020, estimated expenditures for fiscal year 2021, and requested appropriations for fiscal years 2022 and 2023. The BPM-0004 – Detail report is similar in nature and provides a detailed view of the entire agency budget request by Account Category, Fund Group, Fund, and Appropriation Line Item.

For more information on these reports, please refer to the BI Cognos Reports Summary Sheet in [Appendix H](#).

As explained in the [Budget Limitations Section](#) above, agencies must submit two independent budget scenarios: Reduction Request (use the report prompt of Operating A only) and the Continuing Priorities Request (use the report prompt of Operating B only). Each of these

scenarios is a complete request and each is independent of one another. This is different from previous years when the Operating A and B requests were summed and served as the agency's total request.

Agencies must submit a total of four BPM-0004 reports:

- BPM-0004 – Summary Operating A (Reduction Request)
- BPM-0004 – Detail Operating A (Reduction Request)
- BPM-0004 – Summary Operating B (Continuing Priorities Request)
- BPM-0004 – Detail Operating B (Continuing Priorities Request)

Upload the reports into the Budget Portal in the “BI/COGNOS Reports” section and include a hard copy version in the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

#### Program Narrative – Required Questions

For each program in an agency's budget submission, a Program Narrative – Required Questions must be submitted as part of the budget request. Unlike previous years, the required questions for each program only ask about the program in general, not potential changes to the program. This is an opportunity for agencies to describe program operations and how the program contributes to the overall agency mission. Please see [Appendix E](#) for the list of questions.

The Program Narrative - Required Questions are available in the Budget Portal under “Program Activity” in a web-form format. When the web-form is complete, agencies will download the form as a Word document and include it in the hard copy version of the agency budget request. An electronic version will be included in the PDF version of the agency budget request.

#### Six-Year Summary Report (BI Cognos Report BPM-0002)

An agency will submit two budget request sections of Six-Year Summary Reports (BPM-0002 report): BPM-0002 – Operating A only (Reduction Request) and BPM-0002 – Operating B only (Continuing Priorities Request). For more information on this report, please refer to the BI Cognos Reports Summary Sheet in [Appendix H](#).

The BPM-0002 – Operating A only (Reduction Request) and BPM-0002 – Operating B only (Continuing Priorities Request) should be generated for each program in an agency budget request and then grouped by each budget scenario (Reduction Request and Continuing Priorities Request) so that all Operating A reports for the agency are grouped together and all Operating B reports are grouped together. Instructions and limitations for what should be included in an agency's Reduction Request (Operating A) and a Continuing Priorities Request (Operating B) is found in the [Budget Request Limitations section](#).

Upload the BPM-0002 for each budget scenario and program into the Budget Portal in the “BI/COGNOS Reports” section and include a hard copy version in the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

### ALI Activity Questions

As mentioned in previous sections, OBM has made significant changes to the budget request submission and is requiring agencies to complete an Appropriation Line Item (ALI) Activity Questions web form. These are required questions for *any* operating ALI that expended appropriation in fiscal year 2021 for any function other than paying debt-service.

ALI-level questions provide agencies with the opportunity to discuss the request at a different level than in previous years and to include information about ALI interactions, which provides greater detail of the agency's activities to the reader of the request.

For each ALI, agencies must answer questions about funding levels for both the Reduction Request (Operating A) and the Continuing Priorities Request (Operating B) but will only need to complete one web form for each ALI. Except for Cabinet agencies, each agency must answer these questions for every ALI; Cabinet agencies only need to fill out these forms for ALIs with appropriation amounts of \$1 million or more.

To assist with completing the new ALI web form, please see instructions and limitations for what should be included in an agency's Reduction Request (Operating A) and a Continuing Priorities Request (Operating B) in the [Budget Request Limitations section](#).

The ALI Budget Request – Required Questions are available on the Budget Portal under “ALI Budget Request” in a web-form format and is also found in [Appendix F](#). When the web-form is complete, agencies will download the form as a Word document and include it in the hard copy version of the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

### Fund Activity Summary – Report (BPM-0003) and Required Questions

This section of an agency's budget request has two components: the Fund Activity Summary Report (BI Cognos Report BPM-0003) and Fund Activity Summary – Required Questions. These components are the mechanism for analyzing the financial condition — the relationship between sources and uses by fiscal year — of an agency's funds.

Agencies must submit one set of Fund Activity Summary Report for each non-GRF fund for the Reduction Request (Operating A) and a second set of reports for the Continuing Priorities Request (Operating B). Only one set of Fund Activity – Required Questions is required.

### Fund Activity Summary Report (*BI Cognos Report BPM-0003*)

This report displays actual revenue by source and actual disbursements for fiscal years 2018, 2019, and 2020, and projected revenue by source and estimated disbursements for fiscal year 2021 for non-GRF funds. For fiscal years 2022 and 2023, the Fund Activity Summary Report shows projected revenue by source and an agency's requested appropriations. For more information on this report, see [Appendix H](#).

Each Fund Activity Summary must reflect an ending cash balance (“net cash available”) equal to or greater than zero for fiscal years 2021, 2022, and 2023. If a fund is projected to have an

ending cash balance of less than zero in any of these years, an agency should contact your assigned OBM Budget Analyst.

For each fund, agencies must enter revenue and transfer estimates into BPM using the Revenue and Transfer activities. For transfer estimates, please provide estimates for each six-digit code as well as a total for transfers in and transfers out. Transfers-In (such as ISTVs) and “Transfers-Out” should reflect cash transfers out of the fund not requiring appropriation authority. Please reference [Appendix B](#) for more information. It should be noted that most state funds do not utilize the non-appropriated transfer-in and/or transfer-out mechanism.

The fund owner, as identified in OAKS FIN, is responsible for collecting estimated revenue and disbursements from other agencies in shared, non-GRF funds. The Budget Analyst assigned to OBM will prepare the Fund Activity Statement for the Occupational and Professional Licensing Fund (Fund 4K90).

Upload all Fund Activity Summary Reports (BPM-0003) into the Budget Portal in the “Fund Activity” section and include a hard copy version in the agency’s budget request. An electronic version will also be included in the PDF version of the agency budget request.

#### Fund Activity Summary - Required Questions

One Fund Activity Summary – Required Questions should be completed for each agency non-GRF fund. Responses to these questions are valuable in helping OBM understand the nature of revenue and expenditure patterns of non-GRF funds for an agency. A new feature of the fund activity summary questions is a grant table that will be populated, when applicable, to provide information helpful in understanding an agency’s grant funding. See [Appendix G](#) for the fund activity questions and an example of the new grant table.

The Fund Activity Summary – Required Questions are available on the Budget Portal under “Fund Activity” in a web-form format. When the web-form is complete, agencies will download the form as a Word document and include it in the hard copy version of the agency budget request. An electronic version will also be included in the PDF version of the agency budget request.

Each agency that uses a shared fund must complete the required questions for that shared fund even though the BPM-0003 report will be submitted by the fund owner.

#### Executive Budget (Blue Book) Items (Budget Portal Form)

Responses to the following items will populate the Agency Budget Recommendations section of the fiscal years 2022-2023 Executive Budget. Responses will be submitted through the Budget Portal. Agencies will have an opportunity to modify the responses prior to the introduction of the budget to account for differences between the requested budget and the Governor’s final funding recommendations.

There have been several changes to the Blue Book submittal items, so agencies should review each of the sections below carefully. Major changes include removing the program series descriptions, adding a Notable Statistics section, and combining Goals and Objectives. In

addition, OBM would like agencies to take another look at their Role and Overview description and make it as succinct and informative to the public as possible.

As a reminder, these questions should only be submitted in the Budget Portal and are not included in the hard copy or the electronic version of the budget request.

### *Role and Overview*

Please provide the following in a brief description of your agency's role and overview:

- Agency mission
- Agency relationship with federal and local governments (e.g., shared missions, grant programs, etc.)
- Unique aspects of the agency
- Current number of filled full-time, permanent employees

Do not state the size of your overall agency budget, and feel free to use your Role and Overview narrative from the fiscal years 2020 and 2021 Executive Budget as a guide. It can be found [here](#). Responses must be no more than 2,000 characters.

Remember to verify that your website address is correct.

### *Notable Statistics*

This is a new section in the Blue Book. Please provide three to five informative statistics about your agency's operations. Each of these statistics should be one to two sentences that help readers understand the scope of the services the agency provides and provide information about either the agency as a whole or one of the major functions of the agency. Examples may include, but are not limited to, statistics such as number of citizens or clients served, number of dollars provided, or percent of participants who succeed.

### *Goals and Objectives*

This is the new combined Goals and Objectives section, which will directly correlate each goal and corresponding objectives for an agency to facilitate greater understanding of services an agency provides.

For this section, provide three to five goals that the agency plans on pursuing during the upcoming biennium, with corresponding objectives for each goal. These goals should directly relate to the agency's core mission and may include, but are not limited to, maintaining or improving levels of service, expanding provisions of a program, or updating or modernizing major processes.

For each stated goal, your agency should also have one to three objectives. These objectives should be specific, measurable standards or actions that the agency intends to meet or take during the biennium that will assist in achieving each goal. Examples may include, but are not

limited to, things like maintaining or improving a 65 percent success rate, expanding a program to 2,000 more recipients, or completing a major IT upgrade.

### Agency Fee Changes

If an agency proposes a change to the current fee structure or a change in a fee amount, then the agency must complete an Agency Fee Changes spreadsheet ([Appendix J](#)). Each fee change, including those made in rule, and any renewal of a fee which would otherwise sunset should be included. Only one Agency Fee Changes sheet is required per agency. Agencies may add rows to the spreadsheet if needed.

Upload the Agency Fee Changes sheet into the Budget Portal in the “Additional Documents” section and include a hard copy version in the agency’s budget request. An electronic version will also be included in the PDF version of the agency budget request.

### Agency Compliance with Customer Service Standards Questionnaire

Ohio Revised Code Section 121.91 requires that “each state agency shall develop, and as it becomes necessary or advisable may improve, customer service standards for each employee of the agency whose duties include a significant level of contact with the public.” It also requires OBM (as well as the finance committees of the House and Senate) to evaluate agency compliance with the standards as part of the budget process.

Please complete one questionnaire ([Appendix K](#)) per agency and include it as a hard copy with your request. Upload it through the Budget Portal into the “Additional Documents” Section. spreadsheet if needed. An electronic version will also be included in the PDF version of the agency budget request.

## **SECTION IV. STRATEGIC INFORMATION TECHNOLOGY BUDGET**

### **Overview**

To ensure continuous improvement in the planning and implementation of IT projects across the state, agencies will continue the use of the strategic budgeting process in the fiscal years 2022-2023 biennium. OBM will use agency information gathered in this process to help better organize and prioritize planning for critical projects, capital outlays for future investments and the operating needs for existing IT infrastructure. Further, the information will help OBM advise an agency on the appropriate use of operating versus capital business resources and expense types during the IT project lifecycle.

As in the previous biennium, the IT budget process is composed of two parts:

- *The Strategic IT Budget Workbook*, which all agencies must complete as part of the budget request, and
- *The [Business Plan](#) and [Project Workbook](#)*, which must be completed in addition to the strategic IT budget workbook only by agencies requesting funding for major projects exceeding \$5 million, or that are high-risk and exceed \$2.5 million in total.



The Business Plan and Project Workbook should *not* be included as part of the budget request, but instead must be submitted to the OBM Value Management Office (VMO) *no later* than the agency's budget request due date.

## **Background**

Generally, an agency's IT budget is made up of two major components: run, or operations, which is funded through the operating budget, and grow/transform, or business transformation projects, which may be funded through the operating budget and/or the capital budget.

### Run

Run expenditures are for maintenance and planned replacements. Run expenses are focused on continuing the operation of existing technologies. This includes day-to-day operating and maintenance costs, service management, minor upgrades and patches, minor configuration and security management, project-related research and planning, and software licenses for premise-based and cloud-based products post-implementation. After completing an IT project funded through capital, the ongoing operations of that project become run (operating) expenses.

### Grow

Grow expenditures are for developing new capabilities within an existing IT system. Grow expenses are focused on developing and enhancing IT systems in support of improvement and growth (e.g., discretionary investments).

### Transform

Transform expenditures are for research, development, and implementation of new systems. Transform expenses are focused on implementing new technology systems that would enable an agency to make significant changes to operations and/or procedures.

## **Strategic IT Budget Workbook**

All agencies should complete the Strategic IT Budget Workbook. Each agency's assigned OBM Budget Analyst will send the Strategic IT Budget Workbook pre-populated with prior year actual data (fiscal year 2020). This comprises a historical view and three-year rolling budget for operating and capital expenditures, as well as summary IT financial and staffing metrics. This is *not* intended to be an agency's program budget request but should represent a subset of activities. The workbook contains three worksheets that the agency must complete: Agency Data, IT Budget Overview, and IT Summary Metrics. See the following pages for more detailed instructions for each worksheet.

### Agency Data Worksheet

- *General:* Populate the headings, including Agency Name, Agency Code (three-digit code), and Biennium for Request (e.g., FY 2022-23).

- *CFO, CIO, and Preparer:* Enter the names of the Chief Financial Officer (CFO), Chief Information Technology Officer (CIO), and Preparer(s) (of the worksheets) into the sheet. If an agency does not have a CFO or CIO, use the equivalent.
- *Overview/Summary of IT Operations, Services, and Business Support:* Describe the agency's IT operations, major service areas, and core business support functions.
- *Top Strategic Projects:* List the agency's top strategic IT projects.
- *Indirect Cost Allocation:* Indicate if the agency's expenditure information includes indirect costs allocated to the provision of IT services within the agency. If the expenditure information includes indirect costs, please describe the method used to allocate indirect costs and summarize what is included.

### IT Budget Overview Worksheet

In the IT Budget Overview worksheet, show one year of historical data (fiscal year 2020), the current year estimate (fiscal year 2021), and three years projected expenses (fiscal years 2022, 2023, and 2024). This is the overview of agency IT costs. If the agency has IT projects funded through the capital bill, then the agency should anticipate the transition to operating expenses (run costs) for those projects in projections. Agencies can use the notes field for additional explanations. Fiscal year 2021 estimates must represent an accurate depiction of overall fiscal year end estimates. *Please do not include SWICAP and IT-related payroll check-off.* OBM will add this information to your data.

*Total spending by source of funds and total spending by expense account codes should be equal amounts.*

#### Spending by Fund Group and in Total

Enter the appropriate historical, current year estimated, and three years projected spending by fund group. *This spending is any kind of agency financial resources used to support IT functions and represents "cash in" such as IT operations and projects.* These should be shown by fund group and in total. Also include Certificates of Participation (COPs) on the subsequent line, then total all spending (fund groups and COPs).

#### Operating Budget Spending

Enter the appropriate historical, current year estimated, and three years projected operating expenditures by expense account category. *This section represents "cash out" for IT operations and projects.* For services and supplies purchased via ISTV, please include the expenditure in the appropriate expense account category and note the ISTV amount, as well as the specific service that was purchased. If there are several ISTVs related to a single service (e.g., quarterly billing related to OIT services), these should be shown in aggregate. Lastly, if allocating administrative overhead (e.g., rent) to the IT department/function, include that in the calculations.

In the Operating Budget Spending section, include the following expense account categories:



- *500 – Personal Service and Payroll:* Enter the direct agency personnel expenses, historical and projected, for run costs (operating and select project expenditures).
- *OIT and OAKS Payroll Charges:* Enter the OIT and OAKS payroll charges for all agency personnel.
- *510 – Purchased Personal Services:* Enter the purchased personal services expenses (e.g., contractors), historical and projected, for run costs (operating and select project expenditures). Annotate the spreadsheet with a summary of contracted personnel responsibilities.
- *520 – Supplies and Maintenance:* Enter the supplies and maintenance expenses (e.g., software licenses, peripherals with a per unit cost <\$1,000), historical and projected, for run costs (operating and select project expenditures). Annotate the spreadsheet with a summary of major cost drivers (i.e., Salesforce annual licenses, ATT last mile cost for network, etc.).
  - *ISTV/Paid to DAS OIT:* Enter the costs associated with fees paid to OIT for IT services. Annotate the spreadsheet with a summary of major cost drivers. This should be a subset of total 520 expenditures.
  - *IT-related SWICAP Section 1:* Enter the costs associated with IT-related SWICAP Section 1 charges. This should be a subset of total 520 expenditures.
- *530 – Equipment:* Enter the equipment expenses (e.g., computers, monitors, peripherals with a per unit cost >\$1,000), historical and projected, for run costs (operating and select project expenditures). Annotate the spreadsheet with a summary of major cost drivers (i.e., multifunction printer, 48" monitors, etc.).
- *570 – Capital:* Enter any 570 expenses, historical and projected, that may be project or large purchases (>\$1,000) that your agency captures under this expense account category. Annotate the spreadsheet with a summary of major cost drivers.
- *Other (define):* Include expenses, historical and projected, not captured elsewhere that pertain to run costs.

### Capital Budget Spending

Enter the appropriate historical, current year estimated, and three years projected capital expenditures by expense account category, by capital ALI. If the agency uses both OAKS funds and COPs for capital spending, these should be shown on separate lines with COPs using the 577 expense account codes. In the capital budget spending/expense account code section, include the following expense account categories:

- *577050 – Purchased Personal Services:* Enter the purchased personal services expenses, historical and projected, associated with the capital project. This may include

consultant time for design and build work during the Application Development and Deployment Phase (Build/Execute) of a project.

- *577051 – Information Technology and Network Perpetual Software License:* Enter the capital expenses, historical and projected, for software licenses or the first year of subscription licenses that are used during the Application Development and Deployment Phase (Build/Execute) phase of a project.
- *577052 – Information Technology and Communication Equipment:* Enter the IT equipment expenses, historical and projected, of equipment purchased during the Application Development and Deployment Phase (Build/Execute) of a project.
- *Other:* Enter COPs spending if not accounted for in the 577 expense account codes. If using operating expense account codes outside of the 577 account codes, please add those account codes to the Capital Budget Spending section.

As a reminder, the total amount of spending by source of funds and the total amount of spending by expense account codes should be equal.

#### Available Balance Reserved for Future Technology Projects

Enter any available balances or retained funds (e.g., payments for rated services paid into an ISA fund) that are being consciously retained to fund future technology projects, replacement cycles, or future upgrades. Note the source and purpose of the funds in the agency comments field. This amount should reflect available balances on the last day of the fiscal year. Available balances may be derived from non-GRF funds such as federal funds (when permitted), dedicated purpose funds, internal service activity funds, bond proceeds, and COPs. This amount is distinct and separate from “available balance.”

#### **IT Summary Metrics Worksheet**

The data requested in the *IT Summary Metrics* worksheet provides basic information on IT spending and annual cost metrics. The data shows the relative distribution of IT spending and personnel across key categories.

Complete the IT Summary Metrics worksheet using fiscal year 2020 data as a basis. Agencies may need to estimate amounts for various categories in the summary as this data may not be available in historical financial records, though some may be drawn from DAS and DAS-OIT provided reports, OAKS, or agency created optional Chartfields that help track IT expenses. If allocating administrative overhead (e.g., rent) to the IT department/function, include that in the calculations.

Additionally, for each category, agencies must show agency-based expenditures, insourced expenditures (paid to another state agency, including DAS OIT), and outsourced expenditures unless otherwise indicated. These should be shown as distinct separate amounts and then totaled for each metric. Agencies should estimate when needed.

### IT Financial and Investment Metrics

The following three metrics do not need to be separated into agency-based, insourced, and outsourced costs. Enter the following expenditure data based on your prior year's expenditures:

- *IT Spending as a % of Total Agency Spend:* Enter the total IT spending (Estimated Spending by Expense Account Code on the IT Budget Overview worksheet) as a percentage of the agency's total spending for the prior fiscal year.
- *IT Spending as a % of Operating Spend:* Enter your agency's total IT spending for the prior fiscal year (Estimated Spending by Expense Account Code on the IT Budget Overview worksheet) as a percentage of the agency's operating (500 through 530 expense account codes) expenditures.
- *IT Spending per Employee:* Enter the total IT spending (Estimated Spending by Expense Account Code on the IT Budget Overview worksheet) divided by the number of state-employed (non-contractor) FTEs within your agency. This number should be based on filled positions as of the PPE 6/20/2020. Please include in the notes the number of vacancies open as of PPE 6/20/2020 and any significant changes made for fiscal year 2021.

### IT spending by ALI Type

Enter total IT spending by agency-based, insourced, and outsourced costs by line item type (operating or capital). This data should match total operating and capital amounts from the prior year on the *IT Budget Overview* worksheet. COPs should be included in the capital amounts.

### IT spending by IT Function

Enter the portion of IT spending related to each of the following functions. Agencies may need to estimate this information, but agencies can add an agency use or reporting Chartfield to track these expenditures in the future. *This line may not sum with the operating and capital expenditures on the IT Budget Overview worksheet*, depending on how the agency accounts for certain items. See the account code detail on the spreadsheet for more information.

### IT Administration

Enter the expenses related to IT administration, by agency-based, insourced, and outsourced costs, including management, finance, planning, sourcing, contract management, and overall project/program management.

### Application Development and Support

Enter the expenses related to application development and support by agency-based, insourced, and outsourced costs, including internal and external facing agency applications used to support business and program/mission-oriented activities.

### End User Computing

Enter the expenses related to end user computing by agency-based, insourced, and outsourced costs, including equipment and the support of direct end users through help desk and other support activities.

### Network

Enter the expenses related to network and communications by agency-based, insourced, and outsourced costs, including wireless and non-wired networks.

### Production and Storage Infrastructure and Operations

Enter the expenses related to production and storage infrastructure and operations by agency-based, insourced, and outsourced costs, including production and storage servers, mainframe, and infrastructure as a service/cloud servers/storage.

### IT Spending by Investment Class (Run, Grow, and Transform)<sup>1</sup>

Enter the expenses related to running the business and growing and transforming the business. The following two metrics do not need to be separated by agency-based, insourced, and outsourced costs:

- *Run*: Enter the expenses related to day-to-day operations. Run is an indicator of how much of the IT resource is consumed and focused on the continuing operation of the business ("business as usual" or "keep the lights on" IT spending).
- *Grow and Transform*: Enter the expenses related to projects that support business growth. Grow is an indicator of how much of the IT resource is consumed and focused on developing and enhancing IT systems in support of business growth (e.g., discretionary investments). Transform is an indicator of how much of the IT resource is consumed and focused on implementing technology systems that enable the enterprise to enact new business models.

### IT Full-Time Equivalents (FTEs)

Enter the number of FTEs performing IT functions, including agency-based, insourced, and outsourced FTEs. Outsourced FTEs include staff augmentation personnel but not managed service personnel. Include approximate headcount under managed services contracts in the notes field. For agencies with smaller operations, you may wish to allocate a percentage of an employee's time to a specific function, and this should be expressed in tenths of an FTE.

<sup>1</sup> For additional information, please contact the Value Management Office (VMO) at [ValueManagement@ohio.gov](mailto:ValueManagement@ohio.gov).

### IT Staff by IT Function

Total IT staff by function should match the total IT FTEs. Enter the number of dedicated to or partially assigned FTEs, expressed as tenths of an FTE (e.g., 0.2 FTE), performing the following IT functions:

- *IT Administration:* Enter the number of FTEs performing IT administration, by agency-based, insourced, and outsourced personnel, including management, finance, planning, sourcing, contract management, and overall project/program management.
- *Application Development and Support:* Enter the number of FTEs performing application development and support, by agency-based, insourced, and outsourced personnel, including internal and external facing agency applications used to support business and program/mission-oriented activities.
- *End User Computing:* Enter the number of FTEs performing end user computing functions, by agency-based, insourced, and outsourced personnel, including equipment and the support of direct end users through help desk and other support activities.
- *Network:* Enter the number of FTEs performing network functions, by agency-based, insourced, and outsourced personnel, including wireless and non-wired networks.
- *Production and Storage Infrastructure and Operations:* Enter the number of FTEs performing production and storage operations, by agency-based, insourced, and outsourced personnel, including production and storage servers, mainframe and infrastructure as a service/cloud servers/storage.

### **Business Plan and Project Workbook**

Only agencies requesting funding for major projects<sup>2</sup> are required to complete and submit a [Business Plan](#) and the [Project Workbook](#) for each applicable project. This applies to new requests and multi-year or phased projects that commenced in fiscal years 2020 or 2021 and that will require funding in the fiscal years 2022-2023 operating biennium or the fiscal years 2021-2022 capital biennium. Agencies should use the information in the OIT-required agency IT Investment Portfolio to guide the selection of projects included.

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<sup>2</sup> A major technology project or business transformation is defined by having one or more of the following characteristics: (1) A total project cost of \$5 million or more; (2) A total project cost of \$2.5 million and is (a) considered high risk (new or emerging technology, sensitive subject area) or high impact (affecting many constituents or stakeholders); (b) Has an enterprise-wide or statewide impact (involves more than one state agency, board or commission; or is initiated by a state agency and will involve other non-state governmental entities); or (c) Adds a new mission critical business process or application, or re-engineers a mission critical business process or application.

Agencies should submit as many Business Plans and Project Workbooks as necessary for the projects an agency is reporting in the Strategic IT Budget. Agencies undertaking multi-year projects or projects that will result in multi-year run costs for services, should estimate the total cost over lifespan of implementation or program (including future out-years and the transition from capital to operating expenses).<sup>3</sup> Changes in expenses resulting from major projects should be reflected in the Strategic IT Budget Workbook, IT Budget Overview worksheet. For funded projects, agencies should update the project funding plan and cash flow summary on an annual basis.

Once completed, the Business Plan and Project Workbook should be emailed to [ValueManagement@ohio.gov](mailto:ValueManagement@ohio.gov). This component is due on the same date as the agency budget request but may be submitted sooner.

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<sup>3</sup> DAS OIT should list this by either program or, when a program contains multiple projects, by project.

## Appendix A: Glossary of Terms

### **Activity**

See BPM.

### **Agency Request Model**

See BPM.

### **Appropriation**

Authorization granted by the Ohio General Assembly to make expenditures and incur obligations for specific purposes. No appropriation may be made for a period greater than two years.

### **Appropriation Line Item or ALI**

A six-digit numeric code (in the format xxxyyy) used to identify and account for amounts appropriated for the activities of an agency. The first three digits identify the administering agency, division, or activity responsible for the specific purpose. The last three digits indicate the specific purpose.

### **Base Version**

See BPM.

### **Biennium**

Ohio's operating budget is enacted for a two-year period, called a biennium, that begins on July of odd-numbered years. For example, the fiscal years 2022-2023 biennium begins July 1, 2021 and ends June 30, 2023.

### **Blue Book**

See Executive Budget.

### **Budget Request Limitation**

The Budget Request Limitation is imposed by fund and limits the amount of funding that an agency can request in each fiscal year. Please consult the [Budget Request Limitations section](#) in Section III of the Operating Budget Guidance for more information regarding specific Budget Request Limitations for the fiscal years 2022 and 2023 biennium.

### **Budget & Planning Module (BPM)**

BPM is the acronym for the Budget & Planning Module within OAKS, the State of Ohio's enterprise management system. It is the online system the state uses to develop, submit, and report on the biennial operating and capital budgets. All agencies use BPM to prepare the non-narrative portion of the biennial operating budget requests. For more information, see "[OAKS Budget & Planning Module](#)" in Section II of the Operating Budget Guidance.

- Activity:
  - There are four budget activities that are developed in BPM by each agency to complete the budget request. They are ALI Budget Request – Operating A (Reduction Request), ALI Budget Request – Operating B (Continuing Priorities Request), Revenue, and Transfers. Each activity has a master version that will be submitted to OBM for a technical, non-budgetary review before being staged



into the OBM model. These four activities remain separate from one another in BPM throughout the entire budget development process.

- **Agency Request Model:**
  - This is the environment in BPM that contains all the activities, planning centers, and versions agencies use to develop the non-narrative portion of the budget request. Once agencies have submitted the budget requests to OBM in the Agency Request model, the data contained in the model will be used to create the OBM model.
- **Base Version:**
  - In BPM, the base version is one of three original budget versions within a planning center in the model staged and released to the agencies. The base version cannot be edited but can be copied into another version where the information may be modified as necessary.
- **Master Version:**
  - In BPM, the master version is one of the three original budget versions available within a planning center. BPM reports run using data in the master version so a Preparer must copy a working version into the planning center master version for reporting purposes. This allows the Preparer to use reporting for a version even if the Preparer is not ready to submit. A working version automatically replaces the data in the master version when it is submitted for review, but the best practice is to copy a working version to the master version, after which the master version is submitted. The master version is also referred to as Version 4.
- **Notes:**
  - Preparers and Reviewers can attach a note to each OAKS line item or row in BPM. Notes can be used at the Preparer's discretion and can be made either public, so anyone with access to that BPM line item or row can see them, or private, so only the Preparer who posts them will be able to view the content of the note. When OBM Budget Analysts access the Agency Request model to do the technical non-budgetary review, they will not be reviewing for notes, but can see the notes designated as public. As with all budget documents, notes may be subject to public records requests.
- **OBM Model:**
  - This is the BPM environment where OBM Budget Analysts will enter OBM's recommendations and the Governor's recommendations for the agency budget requests that were developed in the Agency Request Model. This model is created by using the completed information from the Agency Request Model.
- **Planning Center:**
  - Refers to the environment where the budget is going to be developed and reviewed within BPM.
- **Preparation Planning Center:**
  - Refers to planning centers where the budget will be developed as opposed to reviewed in BPM. Preparers have access to a preparation planning center. When a version is submitted for approval or rejection it goes from a preparation planning center to a review planning center.
- **Preparer:**
  - The individual assigned by an agency to develop the budget in BPM. Preparers are responsible for developing, submitting and making any necessary corrections



to the budget that may come from a Reviewer. Preparers develop planning center budgets by entering data into line items or rows.

- **Review Planning Center:**
  - Refers to BPM planning centers where a Reviewer accesses a version submitted from a preparation planning center to approve or reject the proposed budget. If the Reviewer opts to reject the version, the preparation planning center will open so that modifications can be made to the version so it can be submitted again.
- **Reviewer:**
  - In BPM, the Reviewer is the individual assigned by an agency to review a submitted version of the budget. The Reviewer will either approve or reject the version submitted by the Preparer. If desired, the Reviewer will have the ability to make certain modifications to a version without having to reject it. It is possible that a Reviewer can also have the Preparer role. This means that he or she can both develop and review the budget but will have to follow normal protocol for approving or rejecting a version.
- **Version Status:**
  - Version Status indicates the stage of development of a specific version in BPM. The status also indicates if a version is currently being edited by a Preparer or Reviewer and will allow read only access to versions currently in use by a Preparer or Reviewer. Once a version is submitted for review, all other versions in the same planning center cannot be edited. Only after a Reviewer rejects the submitted version will other versions become available again for use.
- **Working Version:**
  - In BPM, this is one of multiple versions within a planning center in the model staged and released by OBM. The working version is the environment where the Preparer develops the planning center budget. Best practice is to use no more than three working versions for each activity per planning center. Additional working versions are created by copying existing versions in the planning center into the desired working version. When a planning center working version is submitted to the next planning center for review, it will automatically copy into the planning center master version.

### **Chartfield**

Refers to fields on the Chart of Accounts. Chartfield values provide basic structure to segregate and categorize transactional and budget data. The Budget and Planning primary Chartfields are Fund, Account, Appropriation Line Item, Department, and Program.

### **Codified (Permanent) Law**

Codified law, also known as permanent law, remains in effect permanently or until it is repealed or amended by the General Assembly. It is law that is codified in the Revised Code. Codified law sections are usually subject to voter referendum; therefore, unless a referendum petition is filed or a bill specifies otherwise, codified law becomes effective ninety days after a bill passed by the General Assembly is filed by the Governor in the Office of the Secretary of State.

### **Dedicated Purpose Fund (DPF)**

See Fund Group.

## Executive Budget

Also known as the “Blue Book,” the Executive Budget provides the legislature and the public with the Governor’s funding recommendations for the next operating biennium. Proposed funding levels, historical spending patterns, and descriptive narratives are presented for each agency. The Executive Budget also includes information about the budget process, revenue sources and estimates, economic forecasts, capital improvements, state funds, and special program areas. The document is the Executive’s financial plan for state government and is made available electronically on OBM’s website.

## Executive Agency Budget Summary

This table shows history for fiscal years 2018, 2019, and 2020, and spending estimates for fiscal year 2021. It also summarizes the agency’s total budget request by fiscal year for each budget fund group.

## Executive Agency Budget Detail

This table shows a summarized view of the agency budget request by account category, fund group, fund, and appropriation line item.

## Fiscal Year

Ohio’s fiscal year runs from July 1 to June 30. The federal fiscal year runs from October 1 to September 30.

## Full-Time Equivalent (FTE)

2080 hours worked per year equals one FTE. For budget development purposes, OBM uses this method of calculating personnel levels. Anything less than 2080 hours per year should be counted as a proportionate percentage of an FTE (i.e., 1040 hours per year equals .5 FTE).

## Full-Time Permanent (FT-P)

A Full-Time Permanent is defined by the Department of Administrative Services as an appointment type “1” position. All FT-P appointments are filled at 2080 hours per year.

## Fund

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation line items from which expenditures are made. If the fund has only one appropriation line item, the line item name often is the same as the fund name.

## Fund Activity Summary

The fund activity summary consists of a Fund Activity Summary Report, which provides historical and estimated sources and uses of non-GRF funds, and a form with standard required questions. A fund activity summary must be completed for each non-GRF fund. For further information see [“Fund Activity Summary Report”](#) in Section III of the Operating Budget Guidance.

## Fund Group

For budgetary reporting purposes, Ohio’s funds are categorized into fund groups according to their revenue sources and the purposes for which they are used. The most common fund groups include the following:

- **Dedicated Purpose Fund (DPF)**
  - Dedicated Purpose is a Fund Group that consists of funds which receive specific revenues for activities conducted in accordance with the law.
- **General Revenue Fund (GRF)**
  - The General Revenue Budget Fund Group consists of the General Revenue Fund that accounts for all financial resources except those required to be accounted for in another fund. Primary sources of revenue include personal income tax, the sales and use tax, commercial activity tax, and the public utilities tax as well as reimbursements from the federal government (which are not specifically directed to another fund) that primarily support human service programs. The law allows for broad discretion in the purposes for which the General Revenue Fund is used. For example, expenditures support education, health and human services, general government, and property tax relief.
- **Internal Service Activity Fund (ISA)**
  - Internal Service Activity is a Fund Group that consists of funds used for operations serving other funds or departments within the state.

### **Funded Positions**

Having both cash and appropriation to support the position and may or may not be the same as the actual filled level or the personnel ceiling level. The funded level can include vacant positions.

### **Filled Positions**

Position filled in the Position Control Roster.

### **General Revenue Fund (GRF)**

See Fund Group.

### **Internal Service Activity Fund (ISA)**

See Fund Group.

### **Master Version**

See BPM.

### **Notes**

See BPM.

### **OAKS Line Item**

This refers to a line or row of Chartfield values in a budget request. The required Chartfields that make up an OAKS line item are Department, Program, Fund, ALI, and Account. An agency Preparer will enter the amounts and modify details of OAKS line items when they develop the agency budget. This is not the same as an appropriation line item (ALI).

### **OBM Model**

See BPM.

### **Overtime Cost**

Total overtime expenditures included in expense account class 5011.

**Part-Time Permanent (PT-P)**

A Part-Time Permanent is defined by the Department of Administrative Services as an appointment type “4” position. PT-P appointments may be filled at varying numbers of hours per year.

**Planning Center**

See BPM.

**Preparation Planning Center**

See BPM.

**Preparer**

See BPM.

**Program**

A program has a targeted focus on a specific aspect of the objective addressed by the program series. There are various numbers of programs grouped under each program series.

**Program Budgeting**

Program budgeting is a budgeting structure in which an agency's activities are grouped based on program series and programs. An agency's line items are grouped by programs, and the programs grouped by program series.

**Program Structure**

A program structure identifies an agency's operations, activities, and line items by program.

**Review Planning Center**

See BPM.

**Reviewer**

See BPM.

**Uncodified Law**

Also known as Temporary Law, includes appropriations, language describing the use of appropriations, and other provisions of law that are related to the implementation of the operating budget but are not codified (permanent) provisions of law. Uncodified law is found in the agency appropriation sections and in the back of the budget act after the appropriation sections. Appropriations must be made in uncodified law because an appropriation cannot be made for a longer period than two years, and therefore, codification is not appropriate (Article II, Section 22 of the Ohio Constitution). Uncodified law in the operating budget that meets the requirements of Section 1.471 of the Revised Code typically becomes effective immediately when the budget is enacted. Generally, unless otherwise indicated in the bill, uncodified law in the operating budget expires at the end of the operating biennium. If a language item should remain in effect indefinitely, codification of the item is appropriate.

**Version Status**

See BPM.

**Working Version**  
See BPM.

**Appendix B: OAKS Budget Account Chartfields**

**OAKS Budget Account Chartfields  
Revenue Accounts**

<b>FEDERAL GRANTS:</b>	<b>INTRASTATE TRANSACTIONS:</b>
44000 - Agriculture	47010 - State Sales Tax GEN/ISTV
44010 - Commerce	47020 - Licenses and FEES/ISTV
44020 - Defense	47040 - Federal Pass THRU/ISTV
44030 - Health and Human Services	47060 - Recoveries and Refunds/ISTV
44040 - Housing and Urban Development	47070 - Earnings - Invests/ISTV
44050 - Interior	47080 - Intragovernmental Service/ISTV
44060 - Justice	47090 - Transfers-State Funds
44070 - Labor	47095 - Statewide Indirect Cost Allocation
44080 - Transportation	47100 - Other Finance Sources/ISTV
44090 - Veterans Administration	47110 - Payroll Checkoffs/ISTV
44100 - Environmental Protection AG	47120 - Payroll Employee Reimburse/ISTV
44110 - Federal Emergency Management	47130 - Payroll Benefits & Deductions
44120 - Education	47140 - Intragovernmental Transfers
44130 - US Treasury	47150 - Debt Service/GRF to Other/ISTV
44140 - Homeland Security	47160 - Budget Stabilization Transfer
44210 - Other Federal Participation	47170 - Loan Repayments/ISTV
<b>RECOVERIES AND REIMBURSEMENTS:</b>	<b>OTHER TAXES:</b>
45000 - Fines and Penalties	41400 - Foreign Insurance Companies Tax
45050 - Rentals & Misc Reimbursements	41450 - Domestic Insurance Franchise Tax
45100 - Recoveries - Tobacco Settlement	41500 - Severance Tax
45150 - Recoveries - Tobacco Settlement	41550 - Motor Fuel Use Tax
45200 - Intergovernmental Reimbursements	41600 - Motor Vehicle Fuel Tax
45250 - Other Reimbursements	41650 - Horse Racing Wager Tax
45300 - Gifts and Contributions	41700 - Motor Transport Tax
	41750 - Intangible Taxes
	41800 - Cigarette Tax
	41850 - Alcoholic Beverages Tax
	41900 - Liquor Gallonage Tax
	41950 - Estate Taxes
<b>INCOME AND EXCISE TAXES:</b>	<b>LICENSES AND FEES:</b>
41100 - Personal Income Tax	42000 - Motor Vehicle Operator License
41150 - Corporate Franchise Tax	42050 - Motor Vehicle Licenses

41200 - Commercial Activity Tax  
41250 - Public Utility Excise Tax  
41300 - Kilowatt Hours Excise Tax

42100 - Business Licenses & Fees  
42600 - Wildlife Water License Fee Permit

**PERMISSIVE TAXES:**

49000 - Permissive Taxes  
49100 - Permissive Taxes Nec  
49200 - Municipal Income Tax

**OTHER SOURCES OF FINANCING:**

46000 - Bond Proceeds  
46100 - Sales of Assets  
46200 - Loans Repayments

**SALES TAXES:**

41000 - Non-Auto Sales and Use  
41050 - Auto Sales and Use

**EARNINGS ON INVESTMENTS:**

45600 - Investment Income  
45670 - Undistributed Investment Income

**PAYROLL EMPLOYEE SHARE:**

48000 - PR Deductions

**OTHER INCOME - SALES:**

43000 - Sales and Service

**OTHER GRANTS AND CONTRIBUTIONS:**

44300 - Participation - Local Government

**OAKS BUDGET ACCOUNT CHARTFIELDS  
EXPENSE ACCOUNTS**

**500 - PERSONAL SERVICE-PAYROLL**

5010 - Basic Wages for Work Performed

**510 - PURCHASES PERSONAL SERVICES  
AND OTHER**

5100 - Purchased Personal Services  
5120 - Awards, Prizes, Bonus, and Other  
5177 - ISTV - Training

**520 - SUPPLIES AND MAINTENANCE**

5200 - Edible Products & Food Handling  
5210 - Supplies, Materials, & Minor  
Expenditures  
5220 - Motor Vehicles, Air & Watercraft  
5230 - Travel  
  
5240 - Information Technology and Shipping  
  
5250 - Fuels & Utilities

**530 - EQUIPMENT**

5300 - Food Handling Equipment  
5311 - Office Equipment  
  
5321 - Motor Vehicles  
5331 - Construction, Agricultural, and  
Groundskeeping Equipment  
5351 - Medical, Laboratory, or Therapeutic  
Equipment  
5361 - Laundry, Cleaning, Educational, and  
Recreational Equipment

5260 - Maintenance & Repairs

5270 - Rentals

5277 - ISTV – Goods and Services

5280 - Printing, Binding, & Advertising

5290 - General and Other Expenses

5371 - Information

Technology/Communications

5377 - ISTV - Equipment

5381 - Copying & Printing Equipment

5391 - Recycled & Other Equipment

**550 - SUBSIDIES & SHARED REVENUE**

5500 - Subsidies and Shared Revenue

5577 - ISTV – Grants, Subsidies, and Shared Revenue

**560 - GOODS & SERVICES FOR RESALE**

5600 - Goods for Resale – Pass Thru

5677 - ISTV – Goods and Service for Resale

**570 - CAPITAL ITEMS**

5700 - Capital Items

5730 - Roads, Highways, & Waterways

5770 - Information Technology Equipment - Capital

5777 - ISTV - Capital

5780 - Infrastructure Grants

**590 - JUDGMENTS, SETTLEMENTS, & BONDS**

5900 - Judicial Actions - Payments

5907 - Judgments/Settlements

5910 - Debt Services

5950 - Transfers and Non-Expense

5957 - Transfers, Non-Expense, Pass-thru ISTV

**OAKS BUDGET ACCOUNT CODES  
OPERATING TRANSFERS**

**TRANSFERS-IN:**

885000 - Oper Transfer In-Liquor

885001 - Oper Transfer In-Lottery

885002 - Oper Transfer In-Lottery Annuity

885003 - Oper Transfer In-State Share

885004 - Oper Transfer In-Pub Safety

885500 - Oper Transfer In-Other

885999 - Oper Transfer In-Bud Stab Fund

886000 - Temporary Transfer In

**TRANSFERS-OUT:**

887000 - Oper Transfer Out-Liquor

887001 - Oper Transfer Out-Lottery

887002 - Oper Transfer Out-Lottery Annuity

887003 - Oper Transfer Out-State Share

887004 - Oper Transfer Out-Pub Safety

887500 - Oper Transfer Out-Other

887999 - Oper Transfer Out-Bud Stab Fund

888000 - Temporary Transfer Out



### Appendix C: Payroll Checkoff Charges

The payroll charges and assumptions below are offered to assist in the development of agency operating budgets for fiscal years 2022 and 2023. Assumptions for rates that support agency operations or are not subject to collective bargaining agreements are subject to future review and approval by OBM. Agencies should not consider them to be final. The Department of Administrative Services publishes these finalized rates under Payroll/Time and Labor in the Resources section of the HCM home page.

<b><u>Payroll Checkoff Charges</u></b>	<b><u>Expense Acct</u></b>	<b><u>FY 2021 Actual</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>
<b><i>Retirement</i></b>				
PERS	503501	14.00% of gross pay	Continue	Continue
STRS	503502	14.00% of gross pay	Continue	Continue
HPRS	503503	26.50% of gross pay	Continue	Continue
LEERS	503516	18.10% of gross pay	Continue	Continue
Social Security	503506	6.20% of gross pay	Continue	Continue
Medicare	503512	1.45% of gross pay	Continue	Continue
<b><i>Insurance</i></b>				
Health insurance	503505	Varies by enrollment	7% increase	7% increase
Benefits communication & education	503517	\$0.50 per month	Continue	Continue
Union Benefits Trust	503522	\$83 per month	Continue	Continue
Exempt dental insurance	503508	\$34.23 per month single / \$99.19 per month family	Continue	Continue
Exempt vision insurance	503509	\$10.04 per month single / \$27.61 per month family	Continue	Continue
Exempt life insurance	503507	\$0.130 per \$1,000 of gross pay	Continue	Continue
Workers' compensation	503504	Varies by agency	Continue	Continue
Liability insurance – OSTA	503513	\$7.00 per month	Continue	Continue
Liability insurance – FOP	503513	\$4.00 per month	Continue	Continue

<b>Leave Programs</b>				
Accrued leave	503511	2.70% of gross pay	Continue	Continue
Disability leave	503510	0.80% of gross pay	0.90%	Continue
Parental leave	503518	0.138% of gross pay	0.143%	Continue
<b>Professional Development</b>				
Union Education Trust – OCSEA	503519	\$21 per month	Continue	Continue
Professional development – SEIU	503515	\$6.60 per pay	\$7.40	\$7.75
Professional development – OEA	503515	\$19.00 per pay	Continue	Continue
Professional development – OSTA	503515	\$5.00 per pay	\$5.00	\$5.20
Professional development – FOP	503515	\$2.05 per pay	Continue	Continue
Exempt professional development	503523	\$0.06 per hour	\$0.07	Continue
<b>Agency Operations</b>				
DAS Human Resources Division	504301	\$12.25 per pay	\$12.50	Continue
OBM	504303	Varies by agency	5.0% increase	5.0% increase
DAS Office of Collective Bargaining	504305	\$1.90 per pay	\$2.00	Continue
DAS Equal Employment Opportunity	504308	\$0.48 per pay	Continue	Continue
DAS OIT	504309	0.750% of gross pay	0.800%	0.850%
OAKS (ODX)	504310	Varies by agency	TBD	TBD

## Appendix D: Agency Due Dates and OBM Budget Analyst Assignments

This table shows when the budget request submission for each group of agencies is due. Agencies are listed by OAKS FIN code and agency name and the agency's assigned OBM budget analyst is included for reference. OBM budget analyst contact information is listed below.

### Group 1 – Budget request is due on September 15, 2020

ACC	Accountancy Board of Ohio	Tara Clayton
AIR	Air Quality Development Authority	Kevin Schrock
ARC	Ohio Architects Board and Ohio Landscape Architects Board	Travis Shaul
ART	Arts Council	Tara Clayton
ATH	Athletic Commission	Sharon Hanrahan
BDP	Deposit, Board of	Teresa Goodridge
CDP	Chemical Dependency Professionals Board	Paul DiNapoli
CEB	Controlling Board	Ben Boettcher
CHR	Chiropractic Board	Paul DiNapoli
CIV	Civil Rights Commission	Kevin Schrock
COS	Cosmetology and Barber Board	Jasmine Winston
CRB	Motor Vehicle Repair Board	Kevin Schrock
CSF	Sinking Fund, Commissioners of the	Teresa Goodridge
CSV	Service and Volunteerism, Commission on	Tara Clayton
CSW	Counselor, Social Worker, and Marriage and Family Therapist Board	Paul DiNapoli
DEN	Dental Board	Nick Strahan
DVM	Veterinary Medical Licensing Board	Luis da Cruz
EBR	Environmental Review Appeals Commission	Kevin Schrock
ENG	Engineers and Surveyors, Board of	Teresa Goodridge
ETC	Broadcast Educational Media Commission	Melissa Snider
ETH	Ethics Commission	Taylor Pair
FUN	Embalmers and Funeral Directors, Board of	Ben Boettcher
IGO	Inspector General, Office of	Sári Klepacz
INS	Insurance, Department of	Jasmine Winston
LCO	Liquor Control Commission	Taylor Pair
LEC	Lake Erie Commission	Steve Peishel
LIB	Library Board	Travis Shaul
MED	Medical Board	Florel Fraser
NUR	Nursing, Board of	Luis da Cruz
OCC	Consumers' Counsel, Office of the	Taylor Pair
PEN	Pension Subsidies	Teresa Goodridge
PRX	Pharmacy, Board of	Paul DiNapoli
PSY	Psychology, Board of	Nick Strahan
PYT	Occupational Therapy, Physical Therapy, and Athletic Trainers Board	Luis da Cruz

SCR	Career College and Schools, Board of	Adam Damin
SHP	Speech and Hearing Professionals Board	Paul DiNapoli
SOA	Southern Ohio Agricultural Community Development Foundation	Steve Peishel
SPA	Commission on Hispanic/Latino Affairs	Paul DiNapoli
UST	Petroleum Underground Storage Tank Release Compensation Board	Taylor Pair
VPB	State Vision Professionals Board	Florel Fraser

**Group 2 – Budget request is due on October 14, 2020**

ADJ	Adjutant General's Department	Teresa Goodridge
AGE	Aging, Department of	Paul DiNapoli
AGR	Agriculture, Department of	Steve Peishel
BOR	Higher Education, Department of	Adam Damin
BTA	Tax Appeals, Board of	Chris Hall
BWC	Workers' Compensation, Bureau of	Craig Rethman
CAC	Casino Control Commission	Sharon Hanrahan
COM	Commerce, Department of	Jasmine Winston
DAS	Administrative Services, Department of	Todd Clark
DDD	Developmental Disabilities, Department of	Nick Strahan
DEV	Development Services Agency	Craig Rethman
DNR	Natural Resources, Department of	Steve Peishel
DOH	Health, Department of	Florel Fraser
DOT	Transportation, Department of	Taylor Pair
DPS	Public Safety, Department of	Taylor Pair
DRC	Rehabilitation and Correction, Department of	Kevin Schrock
DVS	Veterans Services, Department of	Luis da Cruz
DYS	Youth Services, Department of	Kevin Schrock
EDU	Education, Department of	Tara Clayton
ELC	Elections Commission	Travis Shaul
EPA	Environmental Protection Agency	Steve Peishel
ERB	Employment Relations Board	Jasmine Winston
EXP	Expositions Commission	Teresa Goodridge
FCC	Ohio Facilities Construction Commission	Travis Shaul
HEF	Higher Educational Facility Commission	Adam Damin
HFA	Housing Finance Agency	Chris Hall
JFS	Job and Family Services, Department of	Travis Shaul
LOT	Lottery Commission	Melissa Snider
MCD	Medicaid, Department of	Nick Strahan
MHA	Mental Health and Addiction Services, Department of	Florel Fraser
MIH	Minority Health, Commission on	Florel Fraser
OBM	Budget and Management, Office of	Jason Akbar
OHS	History Connection	Melissa Snider
OIC	Industrial Commission	Craig Rethman

OOD	Opportunities for Ohioans with Disabilities Agency	Luis da Cruz
OSB	School for the Blind	Melissa Snider
OSD	School for the Deaf	Melissa Snider
PUB	Public Defender Commission	Kevin Schrock
PUC	Public Utilities Commission of Ohio	Chris Hall
PWC	Public Works Commission	Teresa Goodridge
RAC	Racing Commission	Sharon Hanrahan
TAX	Taxation, Department of	Chris Hall
PAY	Employee Benefits Funds	Jasmine Winston
VTO	Veterans Organizations	Luis da Cruz

**Group 3 – Budget request is due on November 1, 2020**

AGO	Attorney General	Sharon Hanrahan
AUD	Auditor of State	Sharon Hanrahan
CLA	Claims, Court of	Sári Klepacz
CSR	Capitol Square Review and Advisory Board	Tara Clayton
GOV	Governor, Office of the	Jason Akbar
JCO	Judicial Conference of Ohio	Sári Klepacz
JCR	Agency Rule Review, Joint Committee on	Adam Damin
JLE	Joint Legislative Ethics Committee	Jason Akbar
JMO	Joint Medicaid Oversight Committee	Nick Strahan
JSC	Judiciary / Supreme Court	Sári Klepacz
LSC	Legislative Service Commission	Jason Akbar
REP	Representatives, House of	Jason Akbar
SEN	Senate	Jason Akbar
SOS	Secretary of State	Sharon Hanrahan
TOS	Treasurer of State	Teresa Goodridge

OBM Budget Analyst	Phone Number	Email
Jason Akbar (Education Section Chief)	614-644-8807	Jason.Akbar@obm.ohio.gov
Ben Boettcher (Business Regulation and State Affairs Section Chief)	614-644-8791	Benjamin.Boettcher@obm.ohio.gov
Todd Clark	614-644-8795	Todd.Clark@obm.ohio.gov
Tara Clayton	614-644-8793	Tara.Clayton@obm.ohio.gov
Luis da Cruz	614-680-4067	Luis.daCruz@obm.ohio.gov
Adam Damin	614-752-2577	Adam.Damin@obm.ohio.gov
Paul DiNapoli (Health and Human Services Section Chief)	614-728-5047	Paul.Dinapoli@obm.ohio.gov
Florel Fraser	614-728-7664	Florel.Fraser@obm.ohio.gov
Teresa Goodridge	614-728-8414	Teresa.Goodridge@obm.ohio.gov
Chris Hall	614-644-8813	Christopher.Hall@obm.ohio.gov
Sharon Hanrahan (Natural Resources and Security Section Chief)	614-752-6392	Sharon.Hanrahan@obm.ohio.gov
Sári Klepacz (Process Management Section Chief)	614-995-7011	Sari.Klepacz@obm.ohio.gov
Taylor Pair	614-644-5056	Taylor.Pair@obm.ohio.gov
Steve Peishel	614-752-9360	Steven.Peishel@obm.ohio.gov
Craig Rethman	614-644-8819	Craig.Rethman@obm.ohio.gov
Kevin Schrock	614-644-8783	Kevin.Schrock@obm.ohio.gov
Travis Shaul	614-644-6445	Travis.Shaul@obm.ohio.gov
Melissa Snider	614-644-6441	Melissa.Snider@obm.ohio.gov
Nick Strahan	614-728-4155	Nick.Strahan@obm.ohio.gov
Jasmine Winston	614-644-1699	Jasmine.Winston@obm.ohio.gov

Appendix E: Program Narrative

Agency Code – Program ####B – Program Name

Question	Answer
Program Number	
Program Name	
FY 2022 Funding: Reduction Request (Operating A)	
FY 2023 Funding: Reduction Request (Operating A)	
FY 2022 Funding: Continuing Priorities Request (Operating B)	
FY 2023 Funding: Continuing Priorities Request (Operating B)	
<b><u>Program Summary</u></b>	
1. Provide a brief overview of the program (e.g., what is the purpose, what population is served and/or regulated, what services and/or activities are provided).	
2. Describe any factors influencing the costs of this program, including trends in demographics, caseloads, or technology, and any changes in federal/state regulations.	
3. List all ALIs that support this program (ALI number, ALI name).	
<b><u>Performance Measures</u></b>	
4. Describe how the effectiveness of this program is measured. Include any federal and/or state key indicators used to measure success, the frequency of evaluations, how data are tracked and published, and any changes made as a result of evaluations.	
<b><u>Additional Information</u></b>	
5. Provide any additional information concerning this program not included above that will serve to assist OBM in the analysis of this request.	



Appendix F: ALI Budget Request- Required Questions

Agency Code - Fund Code – Fund Name - ALI ##### – ALI Name

Question	Answer
Fund Number	
ALI Number	
ALI Description	
FY 2022 Funding: Reduction Request (Operating A)	
FY 2023 Funding: Reduction Request (Operating A)	
FY 2022 Funding: Continuing Priorities Request (Operating B)	
FY 2023 Funding: Continuing Priorities Request (Operating B)	
<b>ALI Summary</b>	
1. Is this a new ALI for FY 2022-23?	
2. Explain the purpose of this ALI and list the services or initiatives supported by it.	
3. Is there a direct relationship between this ALI and another ALI(s) within the same agency (i.e., changes to this ALI require changes to another ALI)? If yes, identify the ALI(s) and describe the relationship between them.	
4. Excluding lines related to Medicaid (65xxxx), is there a direct relationship between this ALI(s) and another ALI(s) in other agencies (e.g., MOUs or other financial partnerships between agencies)? If yes, identify the ALI(s) and describe the relationship between them.	
5. Does this ALI pass funds to other state or local entities (e.g., grants, subsidies, or shared revenues)? Do not include central services charges (e.g. DAS, OBM). If yes, describe the distribution methodology, including allocation methods, formulas used, and legal authority.	

6. How do expenditures from this ALI support the agency mission and/or the Governor’s priorities?

**Reduction Funding Level (Operating A)**

7. Describe the proposed strategies that will be used to meet the reduction levels such as service cancelation, decreased subsidies, etc.

8. What services or activities will not be provided if this reduction in funding level occurs? Please describe each reduced or eliminated service, initiative, or function including, but not limited to, changes to the number of people served, level of assistance provided, the number of awards and amounts disbursed, etc. Include the estimated amount for each reduction.

9. For each of the reduced or eliminated services, initiatives, or functions, describe the short-term and long-term impacts of these reductions.

**Continuing Priorities Funding Level (Operating B)**

10. Is the requested appropriation level for this ALI in FY 2022 or FY 2023 different (increase or decrease) from the level appropriated in FY 2021? If yes, explain (e.g., payroll, inflationary increases, etc.).

**Additional Information**

11. Provide any additional information concerning this ALI not included above that will serve to assist OBM in the analysis of this request.

### Appendix G: Fund Activity Questions

#### Agency Code - Activity for Fund ##### – Fund Name

Question	Answer
Fund Number	
Fund Name	
<b><u>Fund Summary</u></b>	
1. Was this fund active in OAKS during the FY 2020-21 biennium?	
2. Explain the legal authority of this fund, including the Ohio Revised Code chapter, the section of temporary (uncodified) law, and/or the Controlling Board action number and approval date.	
3. List all ALIs that are within this fund (ALI number, ALI name).	
<b><u>Revenue</u></b>	
4. Explain all major sources of revenue deposited into this fund. If any of these sources are grants, please fill out the Grant Table.	
5. What factors (e.g., fee increase, population changes, etc.) have influenced revenues into this fund? What specific assumptions were used in developing revenue estimates for this budget?	
6. Identify and explain patterns in revenue flow in this fund (e.g., all revenue received in May and June due to seasonal nature of renewals; revenues received evenly throughout the fiscal year, etc.).	
7. Compare your agency's FY 2020 revenue estimates for this fund to actual revenues collected in that year. Provide the amount of the variance, the percent difference, and a brief explanation of the variance.	
<b><u>Fund Balance</u></b>	
8. Identify the target ending cash balance to adequately support programs for this fund, as either a percentage of revenue	

or months of expenditures. Explain the rationale for this target.

9. Are there any "transfers-in" or "transfers-out" shown on the Fund Activity Summary for this fund? If so, explain the source or recipient and the legal authority for each transfer.


Grant Table - Fund #####

Grant Name	Grant 1	Grant 2	Grant 3
CFDA Number (if applicable)			
In this fund, which ALI(s) is associated with the grant?			
ALI(s) for Match Payment			
Match Rate			
ALI(s) for MOE Payment			
Maintenance of Effort (MOE) Amount			
How is funding allocated to the agency and then granted to the sub-recipients?			
Is funding continuous or one-time?			
For each grant (only grants over \$1 M for cabinet agencies), does the agency expect the grant award to decrease, stay the same, or increase in the future? Please explain.			

## Appendix H: BI/COGNOS Reports

### BPM Reports

Navigation: [Public Folders > BI Reporting Folders > BI Standard Reports > Budgeting and Planning](#)

Role: [OH\\_EPM\\_BP\\_AGY\\_REPORTING](#) or [OH\\_EPM\\_BP\\_OBM\\_REPORTING](#)

Report Name	Agency/OBM Model & Version	Real-Time* or MV*	Purpose
BPM-0002: BP Analysis Report (Six-Year Report)	Either, Version 4	MV and Real-Time	This report provides a summary view of the appropriation line items for a six-year period: the prior biennium, the current biennium and the upcoming biennium. It displays the summary data at the Program, Fund, ALI, and Account category level. Please refer to the BI Report Books for specific instructions and parameters to use in the run control to produce the Six-Year Report in the format needed for budget submission.
BPM-0003: Fund Activity Summary Report	Either, Version 4	Real-Time	This report displays expenses, revenue, transfers in and out, and ending cash balances for each fund. When a user runs this report, like all other BPM reports, it will only include the funds that the agency owns, as defined through fund owner attributes. A prompt provides an option to view negative fund balances only.
BPM-0004 Summary: Executive Agency Budget Request – Summary	Agency	Real-Time	This report displays a summarized view of the budget request broken down by Budget Fund Group and Account Category for a six-year period: the prior biennium, the current biennium, and the upcoming biennium. A prompt provides an option to view by summary or detail information.
BPM-0004 Detail: Executive Agency Budget Request – Detail	Agency	Real-Time	This report displays information from an agency's budget request at a high-level view by Account Category and at a more detailed level by Budget Fund Group, Fund, ALI, and Account Category. A prompt provides an option to view by summary or detail information.
BPM-0006: Agency to Target Compare Report	Agency	Real-Time	This report shows the Agency Target amounts by Agency and Fund/ALI and compares this to the amounts requested by the agency in the Version 4 Master versions.
BPM-0007: Variance Analysis Report	Either, Version 4	Real-Time	This BPM report will allow BPM users to compare different versions (BPM Scenarios) of the budget as they are loaded, including Agency requested, OBM recommended, and Legislative versions.
BPM-0014: APR – CUR Variance Report	Either, Version 4	Real Time	This report compares the appropriation estimates (APR) to the current year spending estimates (CUR).

PAY-0009: SOPPS to BPM Comparison	Agency	SOPPS data is Biweekly, BPM data is real-time	This report compares the SOPPS payroll projection with amounts budgeted in BPM. Agencies can use this report to see how closely matched their budget requests or OBM recommended budgets are to their SOPPS projections.
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*\*Real-time means the report pulls directly from BPM tables. MV means a process must be run to refresh the BI data to sync up BPM changes.*

## SOPPS Reports

Navigation: [Public Folders > BI Reporting Folders > BI Standard Reports > Payroll Projections](#)

Role: [OH\\_SOPPS\\_BI\\_REPORTING](#)

Report Name	How Often Data is Refreshed	Purpose
PAY-0001: Payroll Projections (Dashboard)	Biweekly	This report provides a summary bar chart view of payroll projections in total and on a full-time equivalent (FTE) average basis.
PAY-0002: Chartfield Summary Annual	Biweekly	This report displays summary payroll data for each of an agency's line items, with the option to go further down to program as well. This can be useful for developing payroll operating budget requests and determining payroll allotments.
PAY-0004: Payroll Projection Comparison	Biweekly	This report compares summary projection data for upcoming fiscal years at two selected PPE dates to show how the payroll projections have changed over time. This can be useful if an agency's number of employees has changed significantly. It does not include projections for the current fiscal year since the results for the remainder of the year would not be comparable at two different points in time.
PAY-0005: Detailed Payroll Projection Roster	Biweekly	Like PAY-0002, this report displays summary payroll data for each of an agency's line items, but it does not include the option to add program. The report can be run for the department (like PAY-0002) or for each employee.
PAY-0006: SOPPS Assumptions	Real-Time	This report displays the assumptions used for various pay and benefit provisions to generate the payroll projections.
PAY-0007: Detailed Roster by Department	Biweekly	This report displays the details of pay, enrollments, and cost components for each employee and vacant positions if included.
PAY-0008: Detailed Roster by Employee	Biweekly	This report displays the same detailed data as PAY-0007, but only for one employee.
PAY-0010: PSP Detail	SOPPS data is Biweekly, FIN data is one day delayed	This report provides a projected G/L Allotment budget balance by pay period and broken down by Fund and ALI. A prompt provides options to view the data as a summary, divided by Chartfield or as a comparison between SOPPS estimates and current allotment amounts.

### Appendix I: Agency Staffing Table

							Agency			OBM
							Date			
Agency	Program Number	Program Name	FTE Status	Actual FY2020	Budget FY2021	Estimate FY2021	Reduction Request (Operating A) FY2022 FY2023	Continuing Priorities Request (Operating B) FY2022 FY2023	Count Change FY20-FY23	% Change FY20-23
OBM	8000B	Budget Development	Filled FTE						0	
OBM	8005B	Controlling Board	Filled FTE						0	
OBM	8010B	Debt Management	Filled FTE						0	
OBM	8020B	Accounting Operation & Process	Filled FTE						0	
OBM	8030B	Financial Reporting	Filled FTE						0	
OBM	8040B	Int Cont & Audit Oversight Div	Filled FTE						0	
OBM	8050B	Financial Planning & Supv Comm	Filled FTE						0	
OBM	8055B	Shared Services Center	Filled FTE						0	
OBM	8065B	Health Transformation	Filled FTE						0	
OBM	99999	Total Vacant FTEs	Vacant FTE						0	
<b>FTE Summary</b>	<i>Sub-Total Filled FTEs</i>			0	0	0	0	0	0	
	<i>Sub-Total Vacant FTEs</i>			0	0	0	0	0	0	
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>AGENCY-WIDE HEADCOUNT</b>	<i>Full Time Permanent</i>								0	
	<i>Part Time Permanent</i>								0	
	<i>Intermittent</i>								0	
	<i>All Other</i>								0	



	<i>Headcount Total</i>	0	0	0	0	0	0	
<i>Notes: Actual FY2018</i>								
<i>Notes: Budget/Estimate FY2019</i>								
<i>Notes: Request FY2020/FY2021</i>								

### **Instructions:**

#### **General**

1) Replace the example OBM programs above with your agency's B-level programs. Add or remove rows as necessary, and make sure to adjust the FTE Summary formulas to account for any added or deleted rows.

#### **Filled FTE**

2) The Actual FY 2020 column should be populated using SOPPS figures (BI Cognos Report PAY-0007, Column K) from the pay period end date 06/20/2020 report, which was the last paycheck processed against FY 2020 appropriations. If for some reason this report does not accurately portray your agency's filled FTE count (for example, if your agency's maximum number of non-permanent employees is not in early June), please populate using your own amounts and explain your method in the Notes: Actual FY 2020 section.

3) The Budget FY 2021 column should be filled in with each program's maximum filled FTE count that its FY 2021 appropriations could sustain. Please indicate in the Notes: Budget/Estimate FY 2021 section whether this includes an assumed level of turnover or vacancies.

4) The Estimate FY 2021 column should be filled in with an estimate of each program's filled FTE count at the end of the fiscal year or at some other, more representative time of year (see above).

5) The FY 2022 and FY 2023 columns (both the Reduction Request and the Current Priorities Request) should reflect anticipated staffing levels for a fully funded request at each level. This may or may not incorporate an assumed level of turnover or vacancies depending on how your agency budgets payroll.

### ***Vacant FTE***

- 6) All vacant FTEs throughout all of your agency's programs should be added together and entered under the program 99999 - Total Vacant FTEs.
- 7) The Actual FY2020 column should be the difference between your budgeted FTEs and the PPE 06/20/2020 SOPPS report of filled FTEs.
- 8) The Budget FY 2021, FY 2022, and FY 2023 columns should be zero unless your agency budgets payroll assuming a certain level of turnover or vacancies. Please indicate in the Notes: Budget/Estimate FY 2021 and/or Notes: Request FY 2022/FY 2023 sections if this is the case.
- 9) The Estimate FY 2021 column should be populated using a vacancy rate your agency has experienced through the course of the current fiscal year.

### ***Agency-Wide Headcount***

- 10) Board members who are employees (appointment type A or B) should be included in the All Other row.
- 11) FY 2020 Headcount information should be retrieved from DAS's monthly state employee trend reports. A link to these reports is provided below. Please use the June 2020 report for the Actual FY 2020 column. The Budget FY 2021 column should be filled in with the maximum number of employees that your agency's FY 2021 appropriations could support. The Estimate FY 2021 column should be filled in with an estimate of the agency's headcount at the end of the fiscal year (or at some other, more representative time of year [see above]), allowing for a level of vacancies your agency has experienced through the course of the current fiscal year. The FY 2022 and FY 2023 columns (both Reduction Request and Current Priorities Requests) should reflect anticipated staffing levels for a fully funded request at each level; this should incorporate no vacancies unless your agency budgets payroll assuming a certain level of turnover or vacancies. Please indicate in the Notes: Request FY 2022/FY 2023 section if this is the case.

### ***Notes***

- 12) Actual FY 2020, Budget/Estimate FY 2021, and Request FY 2022/FY 2023 notes should highlight any notable assumptions that affect your agency's presentation here, unusual staffing circumstances for one or more years reported in the table, anything that makes year-end pay periods unrepresentative for your agency's staffing recorded above, what different time of year you used to be more representative, and anything else that warrants explanation.

### **DAS Monthly State Employee Trends**

<http://das.ohio.gov/Divisions/HumanResources/HRDOCBPolicy/StateEmployeeData/StateEmployeeTrendReports.aspx>

## Appendix J: Agency Fee Changes

For use by agencies with proposed fee changes, including renewal of a fee which would otherwise sunset.

Agency:

Fee Name/ Desc.	FY 2021 Fee Amount	Statutory Authority	Frequency of Collection	FY 2021 Total Fee Revenue	Fund(s) Receiving Revenue	Line Item(s) Supported	Program(s) Supported	FY22-23 Proposed Fee Amount	Proposed Change (\$,%) from FY 2021	Est. FY 2022 Revenue	Est. FY 2023 Revenue	Date of Last Increase	Est. FY22-23 Total Revenue (Including from Proposed Fee Change)	Notes
Add rows as necessary														

**Appendix K: Agency Compliance with Customer Service Questionnaire**

**Agency Full Name  
(Agency Code)**

1) Has your agency developed and adopted customer service standards? Please write "Yes" or "No."

2) If the response to question 1 is "Yes," please:

- a. Identify the standards below or attach a list.
- b. State when these standards were adopted.
- c. Describe how success of implementation of the standards is monitored.

3) If the response to question 1 is "No," please use the space below to detail why no standards have been adopted and any plans that the agency may have with respect to developing standards in the future.