

F10A
Department of Budget and Management

Operating Budget Data

(\$ in Thousands)

	FY 02	FY 03	FY 04	FY 03 - 04	FY 03 - 04
	<u>Actual</u>	<u>Approp</u>	<u>Allowance</u>	<u>Change</u>	<u>% Change</u>
General Funds	\$10,795	\$10,495	\$10,353	-\$143	-1.35%
Contingent & Back of Bill Reductions	0	-19	-37	-18	
Adjusted General Funds	\$10,795	\$10,476	\$10,316	-\$161	-1.53%
Special Funds	6,228	6,331	6,559	228	3.60%
Contingent & Back of Bill Reductions	0	-6	-34	-28	
Adjusted Special Funds	\$6,228	\$6,325	\$6,525	\$201	3.17%
Reimbursable Funds	0	77	50	-27	-34.76%
Adjusted Grand Total	\$17,022	\$16,878	\$16,891	\$13	0.08%

- The fiscal 2003 working appropriation reflects the reversion of \$25,117 (\$18,935 in general funds and \$6,182 in special funds) to support free transit ridership for State employees, contingent upon enactment of a provision in the 2003 session Budget Reconciliation and Financing Act (BRFA).
- The fiscal 2004 adjusted allowance reflects the elimination of the appropriation (\$37,128 in general funds and \$33,852 in special funds) for matching employee deferred compensation contributions up to \$600, contingent upon enactment of a provision in the BRFA of 2003.

Personnel Data

	FY 02	FY 03	FY 04	
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>
Regular Positions	193.80	199.80	194.80	-5.00
Contractual FTEs	12.40	11.70	13.50	1.80
Total Personnel	206.20	211.50	208.30	-3.20

Vacancy Data: Regular Positions

Budgeted Turnover: FY 04	6.80	3.49%
Positions Vacant as of 12/31/02	8.00	4.00%

Note: Numbers may not sum to total due to rounding.

For further information contact: Lori J. O'Brien

Phone: (410) 946-5530

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- Although the Department of Budget and Management – Office of the Secretary (DBM or Office of the Secretary) had 8 vacancies as of December 31, 2002, 5 of those vacancies are to be abolished in fiscal 2004 under the Governor’s cost containment effort.

Analysis in Brief

Issues

Status of Managing for Results: DBM is asked to comment on its perception of Managing for Results (MFR) as a planning and management tool for State agencies and its plans for the future.

Is It Easy to Be Green?: The Department of Legislative Services requests that DBM prepare a report on the feasibility of devoting some portion of the State fleet to Toyota Prius or the Honda Civic hybrid “alternative fueled vehicles.” The report should include a cost-benefit analysis, and include such factors as comparative fuel efficiency, repair costs, potential wait times after ordering the vehicles, and any possible price reduction for fleet purchases.

Recommended Actions

	<u>Funds</u>	<u>Positions</u>
1. Amend Section 17 of the 2004 Budget Bill which prohibits using funds for purposes other than the intended purpose.		
2. Add section to provide for the reduction of an agency secretary’s/elected official’s salary for agency noncompliance with State laws, rules, or regulations.		
3. Amend Section 20 to require subobject detail for actual and working appropriations.		
4. Add section providing for a statewide reduction in cell phone expenditures.		
5. Add section providing for cell phone expenditure subobject and addressing other subobject concerns.		
6. Add section requiring quarterly reporting of executive pay plan salaries.		
7. Add section providing for a ledger control account of workers' compensation funds.		
8. Add section requiring report on funding related to homeland security.		
9. Delete funds for Council on Management and Productivity.	\$ 178,527	2.0

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10. Adopt committee narrative requesting analysis of the feasibility of adding hybrid gas/electric vehicles to the State's fleet.

Total Reductions

\$ 178,527

2.0

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Department of Budget and Management

Operating Budget Analysis

Program Description

The Department of Budget and Management (DBM) is responsible for coordinating the study and analysis of the needs, administration, organization, functions, economy, efficiency, and performance of State agencies. The department is responsible for preparing and submitting the State budget, including capital items, to the General Assembly; providing ongoing assistance to operating departments for the preparation and execution of the State budget, including Managing for Results (MFR) program requirements; providing both short- and long-range projections of State revenue necessary for the executive fiscal planning and budgetary functions; and analyzing the revenue sources available to the State. The Central Collections Unit (CCU) attempts to collect certain debts owed to the State and is supported by a percentage of the debts collected. The functions of the Office of Personnel Services and Benefits (OSPB) and of the Office of Information Technology are reviewed in separate analyses.

Primary MFR goals include:

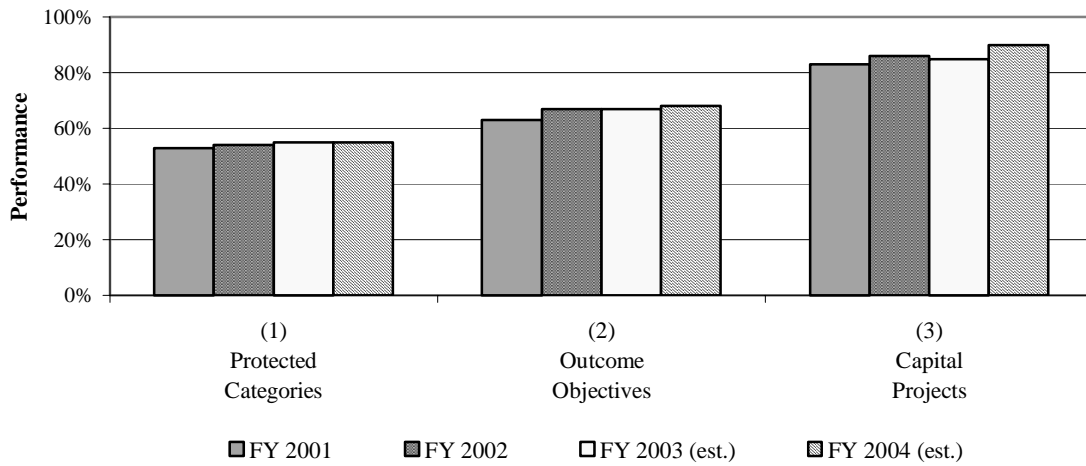
- to allocate resources to contribute to achievement of outcome goals by State agencies;
- to ensure that executive branch agencies have a high quality workforce that reflects the diversity of the State;
- to maximize return on investment in the Central Collections Unit; and
- to ensure that State-owned capital projects included in the capital budget are consistent with the principles of sound capital budget planning.

Performance Analysis: Managing for Results

The Office of the Secretary has shown the expected improvements in performance, as demonstrated by the following measures in **Exhibit 1**.

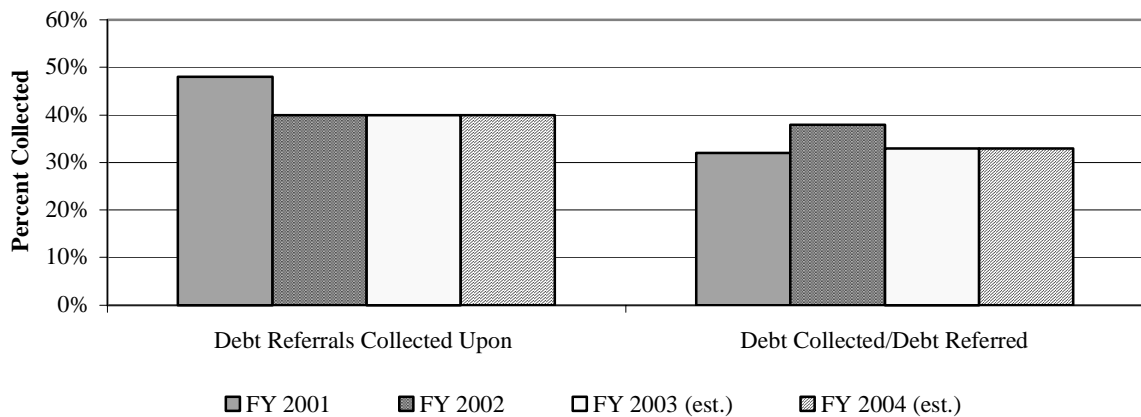
Exhibit 1

**Managing for Results Indicators
Department of Budget and Management – Office of the Secretary**



- (1) Percentage of protected categories (e.g., gender, race, age) in the State government that reflect the proportional composition of employees in the Maryland Civilian Labor Force (goal: 55%).
- (2) Percentage of outcome objectives that State agencies report achieving.
- (3) Percentage of State-owned capital projects consistent with agency facilities' master plans (goal: 90%).

Central Collections Unit



Source: Department of Budget and Management

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As with OPSB, actual performance has improved incrementally; however, divisions covered under the Office of the Secretary analysis tended to underestimate future performance. For example, CCU, which collects on debt owed State agencies, has predicted that it will collect \$33 for every \$100 of debt in fiscal 2003 and 2004, after collecting \$38 per \$100 owed in fiscal 2002. It has also estimated that it will collect on 40% of debts referred to them in the two projected years of performance, which mirrors actual experience in fiscal 2002. However, in fiscal 2002 CCU took on a number of new accounts, including collection of traffic fines for the Maryland Department of Transportation (MDOT), at which time their performance on percent of debt referrals collected upon worsened. As with any new venture, the first year of experience reflects a lack of familiarity with new material. It is also very possible that the debt owed to MDOT is more resistant to collection than other accounts. It is, under either explanation, entirely expected that CCU's performance on this measure will again improve in future years. Notwithstanding this criticism, the measures used appear useful as a way to gauge DBM's performance.

Fiscal 2003 Actions

Impact of Cost Containment

The fiscal 2003 working appropriation reflects the reversion of \$25,117 (\$18,935 in general funds and \$6,182 in special funds) to support free transit ridership for State employees, contingent upon enactment of a provision in the 2003 session Budget Reconciliation and Financing Act (BRFA).

Governor's Proposed Budget

Exhibit 2 shows that the Governor's fiscal 2004 allowance is only \$13,280 more than that budgeted in the fiscal 2003 working appropriation. DBM's budget reflects a significant decrease due to the 5.0 full-time equivalent (FTE) positions abolished in the allowance (-\$202,996). This personnel expenditure reduction is offset by an increase in health insurance (\$400,969) and a reduction in budgeted turnover (\$274,028). Other significant areas of change include an increase in communications costs (\$199,412), as well as reductions in consultant services (-\$400,349), office supplies (-\$156,527), and equipment replacement (-\$115,651).

Fiscal 2004 cost containment consists of the proposed reduction of the State's match for the deferred compensation contributions up to \$600, contingent upon enactment of a provision of the 2003 session BRFA. For the Office of the Secretary, this means a reduction of \$70,980 (\$37,128 in general funds and \$33,852 in special funds).

To Allocate Resources to Contribute to Achievement of Outcome Goals by State Agencies

DBM intends to maintain services in fiscal 2004 at the level provided in fiscal 2003 but has made many efforts to restrain spending. It has reduced reliance on contractual services by making small cuts in individual categories. For example, CCU contracts with a secondary, outside collection agency to

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Exhibit 2

**Governor's Proposed Budget
Department of Budget and Management
(\$ in Thousands)**

	FY 02 Actual	FY 03 Approp	FY 04 Allowance	FY 03 - 04 Change	FY 03 - 04 % Change
General Funds	\$10,795	\$10,495	\$10,353	-\$143	-1.35%
Contingent & Back of Bill Reductions	0	-19	-37	-18	
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Reimbursable Funds	0	77	50	-27	-34.76%
Adjusted Grand Total	\$17,022	\$16,878	\$16,891	\$13	0.08%

Where It Goes:

Personnel Expenses

Employee and retiree health insurance	\$401
Turnover adjustments	274
Abolished positions	-203
New fiscal 2003 Central Collections Unit regular position earnings	103
Workers' compensation premium assessment	-59
Retirement	34
Other fringe benefit adjustments	-51

Other Changes

Consultant services	-\$300
Communications	199
Office supplies	-156
Equipment replacement	-116
Open Society Institute	-100
Other fringe benefit adjustments	-13

Total **\$13**

Note: Numbers may not sum to total due to rounding.

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go after bad debt after the State has exercised due diligence but has been unable to collect on debt owed: it intends to spend \$61,733 less in fiscal 2004. The Division of Policy Analysis uses the contract object for expenditures by the Council on Management and Productivity, and has budgeted \$100,000 less in special funds due to the expiration of a grant from the Open Society Institute, leaving \$10,000 in the account.

To Maximize Return on Investment in the Central Collections Unit

Though a special-funded division within DBM, CCU has participated fully in DBM austerity measures. The unit has reduced its regular staff by 2.0 FTE positions, to 93.0 FTE positions. It has mitigated the impact of this decrease by increasing its contractual workforce by 1.8 FTEs, through a transfer from OPSB.

CCU shows an anomalous increase in regular earnings between fiscal 2003 and 2004, even though it lost 2 positions. During fiscal 2003, this special-funded unit added 7.0 regular FTE positions through internal DBM transfers. CCU adds employees when it is able to bring in new accounts. However, the fiscal 2003 budget does not reflect the additional salaries needed for these 7.0 FTE positions (net 5.0 FTEs, with the 2.0 FTE position abolitions). The budget does, however, show increased salary funding in fiscal 2004 to accommodate the change.

Issues

1. Status of Managing for Results

MFR is a future-oriented process that emphasizes deployment of resources to achieve meaningful results. These desired results are based upon identifying the needs of customers and stakeholders and are used to improve the quality and cost-effectiveness of programs and services. If it is well used, MFR facilitates planning, accountability, continuous improvement, and efficiency in agency performance and budgeting. Use of MFR began with the 1998 session, when DBM required that executive agencies incorporate agency vision statements, mission statements, and key goals into their budget requests. By the 2000 session, agencies were to have developed complete MFR submissions, including key goals, objectives, and performance indicators with measurement data and use them to support their budget requests.

The effectiveness of MFR as a management tool in the State has been mixed. For example, the Office of Legislative Audits has noted problems with the quality of the data in a number of different agencies. Further, many agencies have not been able to show a direct link between MFR and the budget, the provision of which allows both the executive and the General Assembly to better allocate limited resources. On the positive side, the provision of outcome data by agencies allows elected officials to hold public managers accountable for outcomes and serves as a management tool in some agencies. **Senate Bill 511 would codify a Managing for Results program in the State. DBM is asked to comment on its perception of MFR as a planning and management tool for State agencies and the new administration's plans for future use of MFR or an alternative results-based budgeting and management system.**

2. Is It Easy to Be Green?

Roughly 6.5% of the 35,000 Toyota Prius cars sold in the United States have gone to city and state fleets (*Wall Street Journal*, February 6, 2003). Priuses are hybrid vehicles that can use gasoline or electricity, or both. The car does not need to be plugged in, but instead the internal combustion engine generates electricity for the electric motor. The car determines the ratio of power for each of the two fuel systems needed to maintain optimum efficiency based on speed and load. This extremely unique feature results in extreme fuel efficiency. The Prius has a fuel economy rating of 52 city/45 highway. It is currently available in a 4-door Sedan only. The average price of these cars is \$20,000, about \$4,000 more than the price of a State fleet executive sedan (gasoline powered), but only \$300 more than the price for a dedicated standard sedan (alternative fuel vehicle). **The Department of Legislative Services requests that DBM prepare a report on the feasibility of devoting some portion of the State fleet to these or other "alternative fueled vehicles." The report should include a cost-benefit analysis, and include such factors as comparative fuel efficiency, repair costs, potential wait times after ordering the vehicles, and any possible price reduction for fleet purchases. If DBM determines the purchase of these vehicles is warranted, the report should include a timetable for purchase of these fuel-efficient vehicles and the criteria that agencies will use to determine the appropriate type of vehicle to purchase.**

Recommended Actions

1. Amend Section 17:

SECTION 17. AND BE IT FURTHER ENACTED, That funds appropriated to the various State agency programs and subprograms in Comptroller objects 0152 (Health Insurance), 0154 (Retirees Health Insurance Premiums), 0175 (Workers' Compensation), 0217 (Health Insurance – MDOT only), and 0305 (DBM Paid Telecommunications) are to be utilized for their intended purposes only. ~~The expenditure or transfer of these funds for other purposes requires the prior approval of the Secretary of Budget and Management.~~ Notwithstanding any other provision of law, the Secretary of Budget and Management may transfer amounts appropriated in Comptroller object 0305 between state departments and agencies by approved budget amendment in fiscal year 2003 and fiscal year 2004.

Explanation: This amendment withdraws the opportunity for the Secretary of Budget and Management to redirect these funds for other purposes.

2. Add the following section:

SECTION XX. AND BE IT FURTHER ENACTED, That whenever the Joint Audit Committee, through its review and evaluation process of audit reports issued by the Legislative Auditor, and after consultation with the Legislative Auditor, determines, based upon exceptions contained in the audit reports, that a particular agency (to include department, administration, division, bureau, board, or commission) does not adequately comply with State laws, rules, and regulations regarding the agency's fiscal and accounting record and procedures and/or fiscal administration activities, that the committee may recommend to the Governor that the Comptroller withhold up to 25 percent of the salary of the secretary of the department and/or of the State official deemed responsible. The amount to be withheld, the duration of such withholding, and the date of release of any amount withheld shall be recommended by the committee after consultation with the Legislative Auditor, including any recommendations that the Legislative Auditor deems appropriate. The Governor shall advise the committee as to the decision regarding the committee's recommendations. If the Governor directs that the salary of the head of the agency and/or salary of the secretary of the department and/or salary of the State official deemed responsible be withheld, the Governor may recommend the date on which the salary shall be restored to the full amount as provided in the budget and the amount withheld to be paid. The committee shall consider the recommendations of the Governor and advise the Governor as to its decision whether or not to allow the salary to be restored to the full amount as provided in the budget and the amount withheld to be paid.

Explanation: This annual language provides for the possible reduction of up to 25% of a secretary's salary in the event that the agency does not adequately comply with State laws, rules, and regulations regarding the agency's fiscal support.

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3. Amend the following section:

SECTION 20. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget, including the Judiciary, shall prepare and submit items for the fiscal 2005 budget detailed by "Statewide Subobject" classification in accordance with instructions promulgated by the Comptroller of the Treasury. The presentation of budget data in the State budget book shall include object, fund, and personnel data in the manner provided for fiscal 2004 except as indicated elsewhere in this Act; however, this shall not preclude the placement of additional information into the budget book. For actual fiscal 2003 spending, the fiscal 2004 working appropriation, and the fiscal 2005 allowance, the budget detail shall be available from the Department of Budget and Management's automated data system at the subobject level by statewide subobject codes and classifications for all agencies and shall include information concerning executive changes to the budget request. To the extent possible, except for public higher education institutions, subobject expenditures shall be designated by fund[.] for actual fiscal 2003 spending, the fiscal 2004 working appropriation, and the fiscal 2005 allowance. The agencies shall exercise due diligence in reporting these data and ensuring correspondence between reported position and expenditure data for the actual, current, and budget fiscal years. These data shall be made available upon request and in a format subject to the concurrence of the Department of Legislative Services. Further, the expenditure of appropriations shall be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the Comptroller of the Treasury.

Explanation: This language is being modified to ensure that all agencies include subobject detail for the actual and working appropriations.

4. Add the following section:

SECTION XX. AND BE IT FURTHER ENACTED, That the fiscal 2004 appropriations made for cell phone expenditures shall be reduced by \$500,000 in general funds. The Governor shall develop a schedule for allocating this reduction to the programs of the Executive Branch.

Explanation: The Office of Legislative Audits (OLA) has determined that, among other findings, cell phone vendor contracts were not customized to meet the State's unique needs, that certain cell phone charges may have been inappropriately paid by the State, that the assignment of cell phones was not properly monitored by DBM, that State agencies did not monitor cell phone usage, and that agencies did not obtain reimbursement for personal calls made with cell phones. OLA estimates annual savings to the State of \$500,000, if these inadequacies are addressed.

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5. Add the following section:

SECTION XX. AND BE IT FURTHER ENACTED, That the Department of Budget and Management (DBM) shall maintain two statewide subobjects for fiscal 2005, which were newly created for the fiscal 2004 budget year. One is for leave payout funds used when long-term employees leave State service and are entitled to payment for accrued leave, and one is for funds to be used for reclassifications and hiring above the minimum for a classification. DBM shall also create a new statewide subobject for cell phone expenditures. DBM shall further require that agency programs and subprograms specify the use to which subobject 0110 (Miscellaneous Adjustments) and 0199 (Other Fringe Benefit Costs) are being put in agency budget requests.

Explanation: Agencies have treated two potentially notable personnel expenditures inconsistently. Some agencies budget vacation leave payout and expenditures related to hiring above the minimum rate in subobject 0110. Both of these are expenditures that other agencies take into consideration when calculating their turnover expectancy because they are taken from regular earnings (subject 0101). By treating these expenditures differently in different agencies, it is difficult to consistently calculate and adequately compare turnover expectancy between agencies or to an agency's vacancy experience.

Further, agencies are budgeting cell phone expenditures in as many as 30 different subobjects, making them extremely difficult to track.

Agencies also have the option of using subobjects 0110, 0102, and 0199 for various purposes, making it possible that expenditures more appropriately budgeted elsewhere will be reflected in these undefined categories. The Department of Legislative Services (DLS) has observed these subobjects being used for expenditures related to reclassifications, leave payouts, uniform cleaning, acting capacity pay, various performance bonuses, annual salary reviews, hiring above the minimum for a classification, contractual salaries, and so on. To discourage inappropriate use of these subobjects, agencies should be required to define for what purpose they are being used in their budget requests to DBM and DLS.

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6. Add the following section:

SECTION XX. AND BE IF FURTHER ENACTED, That the Department of Budget and Management (DBM) and the Maryland Department of Transportation (MDOT) are required to submit to the Department of Legislative Services' (DLS) Office of Policy Analysis:

- (1) a report listing the grade, salary, title, and incumbent of each position in the Executive Pay Plan as of July 1, October 1, January 1, and April 1; and
- (2) detail on any lump-sum increases given to employees paid on the Executive Pay Plan subsequent to the previous quarterly report.

Flat rate employees on the executive pay plan shall be included in these reports. Each position in the report shall be assigned a unique identifier, which describes the program to which the position is assigned for budget purposes and corresponds to the manner of identification of positions within the budget data provided annually to DLS' Office of Policy Analysis.

Further, for fiscal 2004 no merit or general salary increases shall be given to employees in executive service.

Explanation: Legislation adopted at the 2000 session altered the structure of the Executive Pay Plan to give the Governor flexibility to compensate executives at appropriate levels within broad salary bands established for their positions, without reference to a rigid schedule of steps, among other compensation methods such as a flat rate salary. These reports are considered to fulfill a requirement for documentation of any specific recruitment, retention, or other issues that warrant a pay increase.

Information Request	Authors	Due Date
Report of all Executive Pay Plan positions	DBM MDOT	July 15, 2003 October 15, 2003 January 15, 2004 April 15, 2004

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7. Add the following section:

SECTION XX. AND BE IT FURTHER ENACTED, That the Comptroller of the Treasury's General Accounting Division (GAD) shall establish a subsidiary ledger control account to debit all State agency funds budgeted under object 0174 (workers' compensation coverage) and to credit all payments disbursed to the Injured Workers' Insurance Fund (IWIF) via transmittal. The control account shall also record all funds withdrawn from the IWIF and returned to the State and subsequently transferred to the general fund. GAD and/or the Treasurer's Office shall submit quarterly reports to the Department of Legislative Services concerning the status of the account.

Explanation: This provides continuation of a system to track workers' compensation payments to IWIF for payment of claims, current expenses, and funded liability for incurred losses by the State.

Information Request	Authors	Due Date
Report on status of ledger control account	State's Treasurer's Office/ GAD	Quarterly beginning July 1, 2003

8. Add the following section:

SECTION XX. AND BE IT FURTHER ENACTED, That the Department of Budget and Management (DBM) shall be required to submit a report to the General Assembly by October 1, 2003 detailing specific spending for purposes related to homeland security by agency and by funding source. Information on pass-through funding made available to local jurisdictions by jurisdiction and funding sources shall also be given. This report shall list the uses to which these funds have been put at the State level. Restrictions, contingencies, and any applicable expiration dates shall be given for funds made available through the federal government.

Explanation: Consolidated information on funds that have been made available for the purpose of homeland security is not currently available. This report will provide that information.

Information Request	Author	Due Date
Report on funding for homeland security	DBM	October 1, 2003

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	<u>Amount Reduction</u>		<u>Position Reduction</u>
9. Delete funds for the Council on Management and Productivity. The council has moved away from the core function of the Division of Policy Analysis, which is to realize greater efficiencies in State government as a whole. The council focuses on projects that could be executed as effectively within individual agencies. Continued support of the council within the Department of Budget and Management is not justified. The Division of Policy Analysis and the Employee Development and Training Institute in the Office of Personnel Services and Benefits have the ability to more narrowly focus on the function of the council currently in greatest demand, the development of management skills throughout the State. Finally, grant funding from the Open Society Institute, which supports the Yes NetWORK: Offender Employment Projects (\$100,000 in special funds), will have expired by fiscal 2004.	\$ 178,527	GF	2.0

10. Adopt the following narrative:

Hybrid Gas/Electric Vehicles: The committees request that the Department of Budget and Management (DBM) prepare a report on the feasibility of devoting some portion of the State fleet to the Toyota Prius or the Honda Civic hybrid “alternative fueled vehicles.” The report should be submitted by October 1, 2003, and include a cost benefit analysis, including such factors as comparative fuel efficiency, repair costs, potential wait times after ordering the vehicles, and any possible price reduction for fleet purchases. If DBM determines that purchase of these vehicles is warranted, it should provide a timetable for purchase of these vehicles and the criteria that will be used by agencies to determine the appropriate type of vehicle to purchase.

Information Request	Author	Due Date
Analysis of feasibility of purchase of hybrid gas/electric vehicles for the State’s fleet	DBM	October 1, 2003

Total General Fund Reductions	\$ 178,527		2.0
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Current and Prior Year Budgets

**Current and Prior Year Budgets
Department of Budget and Management
(\$ in Thousands)**

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2002					
Legislative Appropriation	\$10,044	\$5,141	\$0	\$0	\$15,185
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	959	1,200	0	0	2,159
Reversions and Cancellations	-208	-114	0	0	-322
Actual Expenditures	\$10,795	\$6,227	\$0	\$0	\$17,022
Fiscal 2003					
Legislative Appropriation	\$10,495	\$6,331	\$77	\$0	\$16,903
Cost Containment/ Contingent Reductions	-19	-6	0	0	-25
Working Appropriation	\$10,476	\$6,325	\$77	\$0	\$16,878

Note: Numbers may not sum to total due to rounding.

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Fiscal 2002

Fiscal 2002 amendments include but are not limited to:

- \$260,573 in general funds reallocated between agencies to reflect actual Y2K capital lease costs;
- \$688,332 in general funds for the realignment of funds pertaining to the reorganization of the Office of Information Technology and other costs; and
- \$1,200,000 in special fund expenditures in CCU due to increases in volume. These funds were used to hire staff, for operational costs, and for the replacement of a 1987 van.

Fiscal 2003

- The fiscal 2003 working appropriation reflects the reversion of \$25,117 (\$18,935 in general funds and \$6,182 in special funds) to support free transit ridership for State employees, contingent upon enactment of a provision in the 2003 BRFA.

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Appendix 2

Object/Fund Difference Report
Department of Budget and Management

Object/Fund	FY 02	FY 03	FY 04	FY 03 - 04	Percent Change
	Actual	Working Appropriation	Allowance	Amount Change	
Positions					
01 Regular	193.80	199.80	194.80	-5.00	-2.5%
02 Contractual	12.40	11.70	13.50	1.80	15.4%
Total Positions	206.20	211.50	208.30	-3.20	-1.5%
Objects					
01 Salaries and Wages	\$ 11,938,432	\$ 12,131,292	\$ 12,675,720	\$ 544,428	4.5%
02 Technical & Spec Fees	543,870	443,179	497,316	54,137	12.2%
03 Communication	1,223,362	1,241,593	1,441,005	199,412	16.1%
04 Travel	82,689	130,691	81,325	-49,366	-37.8%
07 Motor Vehicles	100,118	46,554	18,636	-27,918	-60.0%
08 Contractual Services	2,304,845	1,894,142	1,493,793	-400,349	-21.1%
09 Supplies & Materials	357,212	513,553	357,026	-156,527	-30.5%
10 Equip - Replacement	286,276	303,793	188,142	-115,651	-38.1%
13 Fixed Charges	185,675	198,035	209,012	10,977	5.5%
Total Objects	\$ 17,022,479	\$ 16,902,832	\$ 16,961,975	\$ 59,143	0.3%
Funds					
01 General Fund	\$ 10,794,856	\$ 10,495,217	\$ 10,352,673	-\$ 142,544	-1.4%
03 Special Fund	6,227,623	6,330,964	6,559,302	228,338	3.6%
09 Reimbursable Fund	0	76,651	50,000	-26,651	-34.8%
Total Funds	\$ 17,022,479	\$ 16,902,832	\$ 16,961,975	\$ 59,143	0.3%

Note: Fiscal 2003 appropriations and fiscal 2004 allowance do not include cost containment and contingent reductions.

Fiscal Summary
Department of Budget and Management

<u>Unit/Program</u>	<u>FY 02</u>	<u>FY 03</u>	<u>FY 03</u>	<u>FY 02 - 03</u>	<u>FY 04</u>	<u>FY 03 - 04</u>
	<u>Actual</u>	<u>Legislative</u>	<u>Working</u>	<u>% Change</u>	<u>Allowance</u>	<u>% Change</u>
01 Office of the Secretary	\$ 13,465,947	\$ 13,232,103	\$ 13,299,603	-1.2%	\$ 13,360,144	0.5%
05 Office of Budget Analysis	2,091,411	2,110,841	2,110,841	0.9%	2,170,800	2.8%
06 Office of Capital Budgeting	1,465,121	1,492,388	1,492,388	1.9%	1,431,031	-4.1%
Total Expenditures	\$ 17,022,479	\$ 16,835,332	\$ 16,902,832	-0.7%	\$ 16,961,975	0.3%
General Fund	\$ 10,794,856	\$ 10,427,717	\$ 10,495,217	-2.8%	\$ 10,352,673	-1.4%
Special Fund	6,227,623	6,330,964	6,330,964	1.7%	6,559,302	3.6%
Total Appropriations	\$ 17,022,479	\$ 16,758,681	\$ 16,826,181	-1.2%	\$ 16,911,975	0.5%
Reimbursable Fund	\$ 0	\$ 76,651	\$ 76,651	N/A	\$ 50,000	-34.8%
Total Funds	\$ 17,022,479	\$ 16,835,332	\$ 16,902,832	-0.7%	\$ 16,961,975	0.3%

Note: Fiscal 2003 appropriations and fiscal 2004 allowance do not include cost containment and contingent reductions.