

2009-11 Legislatively Adopted Budget ORBITS Reconciliation Audit

**DAS Budget and Management Division
SABR Section
July 13, 2009**

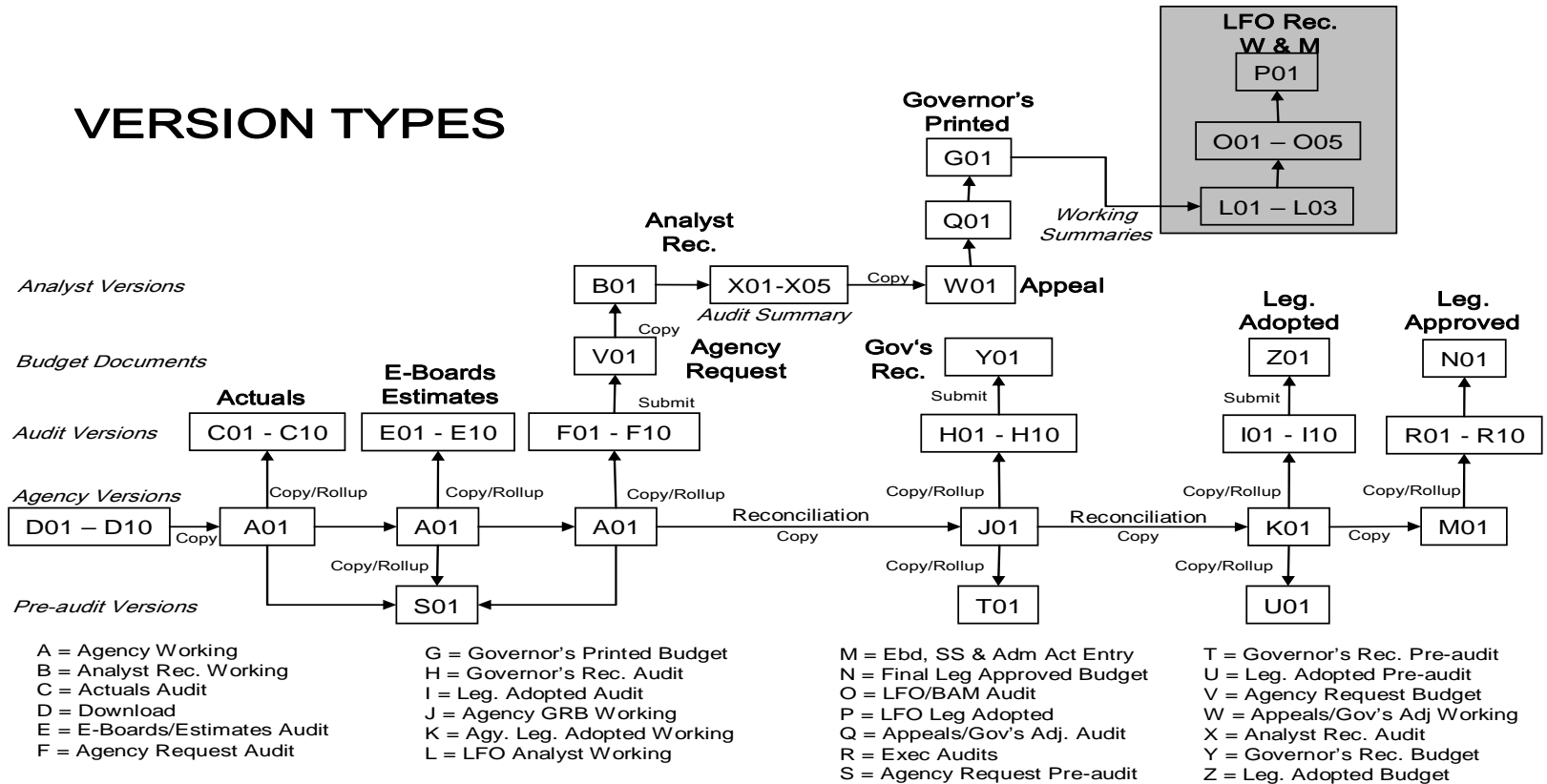
ORBITS System

- Two versions used in the reconciliation process
 - K01 - Agency LAB working version
 - Detail cross reference (DCR) level
 - Adjust/enter data to balance to the agency's budget report(s) control totals
 - U01 - Leg Adopted Pre-audit version
 - Summary cross reference (SCR) level only
 - Use this version to discover and correct any potential audit errors
 - Remember to delete and re-run a refreshed version after making any corrections in the K01 version



ORBITS Version Map

VERSION TYPES



ORBITS System

- Screens Used
 - Data Entry Window
 - Base Budget column
 - All revenues accounts will be unlocked except for:
 - Account 0030 – Beginning Balance Adjustment
 - Package Data Entry Window
 - Only the policy package column will be unlocked
 - No access to the Essential Package column unless the budget report directs changes to the Essential Budget Level (EBL) numbers, i.e. DHS

ORBITS System

- Reports Used
 - Cross Reference & Package Reports
 - BSU002A
 - BSU003A
 - Budget Development Reports
 - BDV002A
 - BDV004A
 - Audit Reports
 - AUD100
 - AUD004



New Cross Reference Numbers

- LFO may have added new SCRs or directed the agency to create additional DCRs
 - Run BSU002A report to verify set-up of new SCRs
 - Unless otherwise directed by LFO, agencies will need to identify the DCR levels
- Agencies can request additional DCRs if needed to track/isolate legislative changes
 - Send a written request to your assigned BAM Analyst with a cc to Denver Peterson and Janet Savarro
- Agencies are required to update their cross reference structure worksheets to show alignment to SFMS D04 Program Code
 - Any questions, please contact Stan Jessup

New LFO Packages

- The following packages were established statewide for all agencies and across all SCRs
 - Pkg 801 – LFO Analyst Technical Changes
 - Pkg 802 – Statewide Assessment Adjustments
 - Pkg 803 – Statewide Budget Adjustments
 - Pkg 804 – Roll-up of 2007-09 Reductions
 - Pkg 805 – Budget Reconciliation Adjustments (HB 5054)
 - Pkg 806 – Other End-of-Session Changes
- Pkgs 807 & above
 - Uniquely assigned to each agency and to specific SCRs

Note: Recommend running BSU003A report to verify SCR assignment for each package

Budget Reports

- Budget Reports (also labeled as “Budget Report and Measure Summary”)
 - Should include a written narrative and a detailed spreadsheet
 - Used by SABRS as the primary audit tool
 - Written for all bills impacting expenditure appropriations/limitations
 - NOT written for bills impacting revenue only
 - Agency still need to incorporate “revenue/fee” bills into ORBITS



Budget Report – Face Page

75th OREGON LEGISLATIVE ASSEMBLY – 2009 Regular Session
BUDGET REPORT AND MEASURE SUMMARY

MEASURE: HB 5016-A

JOINT COMMITTEE ON WAYS AND MEANS

Carrier – House: Rep.

Carrier – Senate: Sen.

Action:

Vote:

House – Yeas:
– Nays:
– Exc:
Senate – Yeas:
– Nays:
– Exc:

Be sure to note this
bill number on the
audit transmittal
forms

Prepared By: Lisa Pearson, Department of Administrative Services

Reviewed By: Dawn Farr, Legislative Fiscal Office

Meeting Date:

Agency
Department of Geology and Mineral Industries

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Biennium
2009-11

Budget Report – Table Data

Budget Summary*

	2007-09 Legislatively Approved Budget (1)	2009-11 Essential Budget Level	2009-11 Committee Recommendation	Committee Change from 2007-09 Leg. Approved	
				SS Change	% Change
General Funds	\$ 3,411,107	\$ 3,476,189	\$ 3,058,414	\$ -352,693	-10.3%
Lottery Funds	1,500,000	0	500,000	-1,000,000	-66.7%
Other Funds	6,664,966	3,661,759	6,962,582	297,616	4.5%
Federal Funds	\$ 1,945,003	\$ 2,045,936	\$ 2,423,652	\$ 478,649	24.6%
Total	\$ 13,521,076	\$ 9,183,884	\$ 12,944,648	\$ -576,428	-4.3%

Position Summary

Authorized Positions	38	37	38	0
Full-time Equivalent (FTE) positions	36.20	35.20	36.58	0.38

(1) Includes adjustments through the December 2008 meeting of the Emergency Board

* Excludes Capital Construction expenditures

↑
 Use the values in this column for your expenditure control totals

Summary of Revenue Changes

The Department of Geology and Mineral Industries is funded with General Fund, Other Funds from permit fees, contracts and projects, and federal grant funds.

Summary of Natural Resources Subcommittee Action

The Department of Geology and Mineral Industries (DOGAMI) provides policy development, planning, regulation, and information regarding the geologic resources and risks of the state. The Natural Resources Subcommittee approved a total funds budget of \$12,944,648 and 36.58 full-time equivalent (FTE). The recommended budget is a 10.3 percent General Fund decrease from the 2007-09 Legislatively Approved Budget through December 2008, and is a 12 percent General Fund decrease from the 2009-11 essential budget level. To achieve the General Fund reductions, the budget closes the Grants Pass field office and co-locates the Baker City field office with local government. It eliminates two field support positions (1.0 FTE), transfers remaining Grants Pass field positions to the agency's Portland headquarters, and shifts funding for one of the transferred positions to Federal Funds. It also shifts some position funding at the Portland headquarters office to Federal Funds.

Geologic Survey and Services

This program is Oregon's central source of geologic information used for a variety of purposes, including land use planning, hazard identification, economic development, and resource management. Services include geologic and fault mapping, projects, earthquake ground

Budget Report - Narrative

response, landslides, economic geology, and public education. The subcommittee approved a total funds budget of \$10,822,658 and 27.09 FTE.

The subcommittee approved Package 101 LIDAR Data Acquisition Program, which will continue LIDAR data collection efforts begun in the 2007-09 biennium. Funding for the package includes \$500,000 of Measure 66 capital Lottery Funds from the Oregon Watershed Enhancement Board's Research and Development Fund. It also includes \$2,806,440 Other Funds from agreements with local partners. LIDAR is a technique that uses light (laser) pulses emitted from aircraft; the pulses bounce back and are recorded by equipment aboard the aircraft. When used with Geographic Positioning System information, LIDAR can produce much more accurate maps than are historically available.

The subcommittee approved Package 102 LIDAR Project Database Coordinator, which provides \$148,672 Other Funds from agreements with local partners to fund a limited duration Information Specialist 6 position. This position will continue to query LIDAR data sets and develop products using LIDAR data.

Package 810 Co-Chair Budget Reductions was approved, which reduces General Fund expenditures by \$417,775, adds \$229,114 Federal Funds to partially backfill some of the General Fund reductions, and eliminates two field support positions (1.00 FTE). One of the support positions is in the Grants Pass office, while the other is in the Baker City office. The Grants Pass office will close, and the remaining two positions from that office will transfer to Portland. One of these transferred positions will shift from General Fund to Federal Funds. The Baker City office will co-locate rent free for two years with the Baker County government. The Federal Funds are expected to come from increased project funding from long-standing federal partnership.

Package 811 LIDAR Fiscal Administration was approved. It includes \$67,019 Other Funds and one limited duration position (0.50 FTE) to manage financial information for LIDAR projects, including invoices and payments, forecasting revenues and expenditures, monitoring project budgets and providing fiscal reports. The position is established for twelve months with the understanding that if revenue is available, the department may request approval from the Emergency Board to continue the position for the second year of the biennium.

Package 812 FEMA Flood Mapping was approved; it provides \$148,602 Federal Funds to continue one limited duration position (0.88 FTE) that works on Coos County LIDAR flood hazard mapping. The position will also provide internet access so the public and Coos County government employees may use the data.

The subcommittee instructed the agency to use General Fund Services and Supplies money to contract with the Department of Administrative Services for shared client services in the area of Human Resources management. It also approved the following budget note.

Budget Note

DOGAMI is instructed to work with the Department of Administrative Services and LFO to evaluate and recruit for a fiscal manager position. By July 1, 2010, the Department is to provide a report to the interim Joint Committee on Ways and Means or the Emergency Board on the status of hiring a fiscal office manager, recommendations for the fiscal and accounting office organizational structure, and information on the status of meeting Department revenue goals. The report may include a request for additional Other or Federal Funds limitation.

Budget Report - Spreadsheet

HB 5016-A

Department of Geology and Mineral Industries
Lisa Pearson -- (503) 373-7501

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2007-09 Legislatively Approved Budget at Dec 2008 *	\$3,411,107	\$1,500,000	\$6,664,966	\$0	\$1,975,003	\$0	\$13,551,076	38	36.20
2009-11 ORBITS printed Essential Budget Level (EBL)*	\$3,476,189	\$0	\$3,661,759	\$0	\$2,045,936	\$0	\$9,183,884	37	35.20
<u>SUBCOMMITTEE ADJUSTMENTS (from EBL)</u>									
<u>Geologic Survey</u>									
Pkg. 101: Oregon LIDAR Data Acquisition Program Services and Supplies	0	500,000	2,806,440	0	0	0	3,306,440	0	0.00
Pkg. 102: LIDAR Database Coordinator Personal Services	0	0	148,672	0	0	0	148,672	1	1.00
Pkg. 810: Co-Chair Budget Reductions Personal Services - one 0.50 FTE OS Grants Pass, one 0.50 OS Baker City	(104,195)	0	0	0	0	0	(104,195)	(2)	(1.00)
Personal Services - fund shift	(229,114)	0	0	0	229,114	0	0	0	0.00
Services and Supplies	(84,466)	0	0	0	0	0	(84,466)		
Pkg. 811: LIDAR Fiscal Administration Personal Services - continue LD - for 12 months	0	0	67,019	0	0	0	67,019	1	0.50
Pkg. 812: FEMA Flood Mapping Personal Services - continue LD - for 21 months	0	0	0	0	148,602	0	148,602	1	0.88
<u>Mined Land Reclamation</u>									
Pkg. 104: S&S OF Expend Limitation Restoration Services and Supplies	0	0	278,692	0	0	0	278,692	0	0.00
TOTAL ADJUSTMENTS	(\$417,775)	\$500,000	\$3,300,823	\$0	\$377,716	\$0	\$3,760,764	1	1.38
SUBCOMMITTEE RECOMMENDATION *	\$3,058,414	\$500,000	\$6,962,582	\$0	\$2,423,652	\$0	\$12,944,648	38	36.58
% Change from 2007-09 Leg Approved Budget	-10.34%	-66.67%	4.47%	0.00%	22.72%	0.00%	-4.48%	0.00%	1.05%
% Change from 2009-11 Essential Budget Level	-12.02%	0.00%	90.14%	0.00%	18.46%	0.00%	40.95%	2.70%	3.92%

* Excludes Capital Construction Expenditures

Budget Reports – Important Points

- Prior to making any changes in PICS or ORBITS
 - Review written narrative and corresponding spreadsheet because it may identify specific directives, e.g., position type, position classification, specific changes to revenue/expenditure accounts
- Revenue adjustments tied to expenditure changes are appropriate
 - Read through the narrative section labeled “ Summary of Revenue Changes”
 - If Beginning Balance Adjustments are directed, please contact ORBITS Auditor so account can be unlocked

Budget Reports – BEWARE !

- If “Emergency Board” is under the Agency heading
 - DO NOT enter these figures into ORBITS
 - Appropriations for specific agencies will be requested later at the Emergency Board
- If “2007-09” is under the Biennium heading
 - DO NOT enter these figures into the ORBITS K01 version
 - These figures are reflected in the 2009 M01 “execution” version
- If transferring programs/functions from one agency to another
 - Coordinate with the “receiving” agency SABR Coordinator to ensure positions and ORBITS account data are accurately reflected

2007-09 Supplemental Appropriation – Face Page

75th OREGON LEGISLATIVE ASSEMBLY – 2009 Regular Session
BUDGET REPORT AND MEASURE SUMMARY

MEASURE: SB 5527-A

JOINT COMMITTEE ON WAYS AND MEANS

Carrier – House: Rep.
Carrier – Senate: Sen.

Action:

Vote:

House – Yeas:
– Nays:
– Exc:
Senate – Yeas:
– Nays:
– Exc:

Prepared By: Michael Kaplan, Department of Administrative Services

Reviewed By: Robin LaMonte, Legislative Fiscal Office

Meeting Date:

Agency

Health Related Licensing Boards

Budget Page

LFO Analysis Page

Biennium

2009-11

2007-09

Do not enter any
2007-09 values
into K01 version

2007-09 Supplemental Appropriation – Table Data

Budget Summary*

	2007-09 Legislatively Approved Budget (1)	2009-11 Essential Budget Level	2009-11 Committee Recommendation	Committee Change from 2007-09 Leg. Approved	
				\$ Change	% Change
Other Funds	\$ 3,508,889	\$ 3,963,726	\$ 3,976,509	\$ 467,620	13.3%

Position Summary

Authorized Positions	18	18	19	+1
Full-time Equivalent (FTE) positions	16.12	16.12	16.70	+0.58

2007-09 Supplemental Appropriation

124,483

(1) Includes adjustments through the December 2008 meeting of the Emergency Board
 * Excludes Capital Construction expenditures

Do not enter these values into K01 version

Summary of Revenue Changes

The budgets for the Health Related Licensing Boards are supported by Other Fund revenues generated by examination, application and license fees.

Occupational Therapy Licensing Board

The Subcommittee ratified Senate Bill 5528, a fee restructuring the Occupational Therapy Licensing Board enacted during the 2007-09 biennium. The Board reduced fees and modified their in-state and out-of-state fee rates so they are equal. The reduction and restructure is expected to reduce Other Fund revenues by \$3,060.

Board of Radiologic Technology

The Subcommittee approved a fee increase of 25 percent for the Board of Radiologic Technology's licensing fee. This increase is expected to generate \$111,648 additional Other Fund revenues.

End of Session Bill – HB 5054

- HB 5054 assigned to package 805
 - Primary technical changes included:
 - Salary freeze/furlough adjustment – use account 3465 (recon adj)
 - No changes are required in the PICS system
 - Attorney General rate reduction – use account 4325 (AG)
 - Treasury Debt Management rate reduction – use account 4225 (SGSC)
 - DAS Assessment and Charges for Services reductions
 - Assessment rate – use account 4225
 - Rent – use account 4425
 - State Data Center charges *
 - Fleet*
- * Depends on where the agency budgeted for these costs



LAB “Control Totals”

- Control totals are not available in ORBITS as they were used in the GRB reconciliation process
 - Agencies will create their own control documents
- All expenditure and revenue data must balance to the sum of all budget reports that affect the agency
 - This will include the agency’s main budget report, HB 5054 and any other related bills
- ORBITS will be audited at the level outlined in the budget report narrative and spreadsheet detail (by SCR, by package and by budget category)

Recon Account Worksheet

- Documentation for usage of accounts 3465, 8180 and 8280
 - May be needed to balance to the estimated Personal Services values in the Budget Reports
 - Magnitude of recon dollar amounts will be scrutinized
 - Starting point for this worksheet is the GRB version then updated (additional lines) for each LAB recon action
 - Displayed by SCR, by Base and by Packages with a brief explanation/reason for all entries
 - Be sure to use the prescribed format (see sample on next page)

Recon Account Worksheet

(Insert Agency Name/Number)
 Personal Services / Position / FTE Reconciliation Worksheet
 Accounts 3465, 8180, 8280
 2009-2011 Legislatively Adopted Budget Cycle

*** **SAMPLE** ***

Summary Cross Ref	Pkg	GF	OF	FF	LF	AF	POS	FTE	Cycle	Reason / Comment
001	000	\$ (50)	\$ (2)	\$ (14)	\$ -	\$ (66)	0	0.00	GRB	PERS & Flex Benefits Adjustment - Estimate was off
Pkg Subtotal		\$ (50)	\$ (2)	\$ (14)	\$ -	\$ (66)	0	0.00		
001	802	\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ -	\$ (40,000)	0	0.00	LAB	HB 5009 Salary adjustment
Pkg Subtotal		\$ (10,000)	\$ (10,000)	\$ (20,000)	\$ -	\$ (40,000)	0	0.00		
001	804	\$ (10)	\$ -	\$ -	\$ -	\$ (10)	0	(0.01)	LAB	Balance to LFO estimate
Pkg Subtotal		\$ (10)	\$ -	\$ -	\$ -	\$ (10)	0	(0.01)		
Summary XRef TOTAL		\$ (10,060)	\$ (10,002)	\$ (20,014)	\$ -	\$ (40,076)	0	(0.01)		
002	000	\$ (8)	\$ -	\$ -	\$ -	\$ (8)	0	0.00	GRB	PERS & Flex Benefits Adjustment - Estimate was off
Pkg Subtotal		\$ (8)	\$ -	\$ -	\$ -	\$ (8)	0	0.00		
002	090	\$ 7	\$ -	\$ -	\$ -	\$ 7	0	0.00	GRB	PERS & Flex Benefits Adjustment - Estimate was off
002	090	\$ (5)	\$ -	\$ 1	\$ -	\$ (4)	0	0.00	LAB	Balance to LFO estimate
Pkg Subtotal		\$ 2	\$ -	\$ 1	\$ -	\$ 3	0	0.00		
Summary XRef TOTAL		\$ (6)	\$ -	\$ 1	\$ -	\$ (5)	0	0.00		
AGENCY TOTAL		\$ (10,066)	\$ (10,002)	\$ (20,013)	\$ -	\$ (40,081)	0	(0.01)		

Cycle -- GRB = Governor's Recommended Budget Cycle
 LAB = Legislatively Adopted Budget Cycle

Points to Remember



- Unless specifically directed in the budget report or by LFO, the following items are not allowed:
 - Internal reorganizations
 - Fixing errors from Agency Request/Governor's Recommended Budgets
 - Other "clean-up" items
- Be sure to factor in OPE (PERS & Social Security Tax) when making directed adjustments to Non-PICS Personal Service accounts
- Not required to update or submit the "Summary of 2009-2011 Budget" form or more commonly known as "EBL" form with the audit transmittal form or the LAB budget binder

ORBITS Audit Transmittal

- The following items must be attached with the audit transmittal form
 - AUD100 Audit Error Report from U-01 version
 - Goal = zero audit errors
 - If any potential audit errors remain, be sure to discuss with ORBITS Auditor first before submitting for audit
 - AUD004 Transfer and Special Payments Report from K-01 version
 - For out-of-balance situations, please provide email documentation confirming agreement between both agencies
 - Updated Personal Services/Position/FTE Reconciliation worksheet

Questions



- Your assigned BAM and LFO Analysts are the best resources to determine the specific details behind the Legislatively Adopted Budget
- For technical ORBITS questions, please contact Janet Savarro at 503-373-7607
- For technical PICS questions, please contact Bonnie Lanning at 503-378-8203
- For security and system access issues, please contact Denver Peterson at 503-378-2227