

M E M O R A N D U M
#2010 - 01

TO: Agency Heads
Chief Fiscal Officers

FROM: Ann S. Visalli, Director
Office of Management and Budget

DATE: July 20, 2009

SUBJECT: FY 2010 Expenditure Reports - General & Appropriated Special Funds

As the Office of Management and Budget (OMB) prepares to formulate the Governor's Recommended Budget for Fiscal Year 2011, I am requesting your assistance to ensure that the actual and projected expenditures for FY 2010 are as accurate and complete as possible.

Therefore, I am asking that each agency provide OMB with an expenditure report projecting surplus/deficits for *General Funds and Appropriated Special Funds* for personnel costs, operating lines, continuing funds and one-time items through June 30, 2010. The first report must be based on actual expenditures through August 31, 2009, and a projection for the remainder of the fiscal year. **PLEASE NOTE:** *the projections should be made for General Funds and Appropriated Special Funds.*

Any agency that is projecting a deficit in personnel costs (salaries and OECs) must continue vacancies, as necessary, to remain within the level of funding for personnel costs. (OMB will be notifying you under a separate cover letter of your allocation of personnel costs contained in OMB's contingency account.)

While I recognize the burden compiling this report may place on your agency personnel, I cannot emphasize enough the importance of the accuracy of this information. The information in these reports is critical to the management of state resources.

The first Expenditure Report must be submitted to Karen Field Rogers in OMB no later than September 14, 2009. Your Fiscal and Policy Analyst in OMB should also receive a copy. The reports may be emailed to Karen.Field.Rogers@state.de.us or faxed to OMB at (302) 677-7088.

Column Descriptions (see attached example)

GF Personnel Costs - Record your projected personnel costs surplus/deficit, including your allocation of personnel costs contained in the personnel cost contingency, as of June 30, 2010.

GF Non-Salary – Operating Costs - Record your projected non-salary surplus/deficit as of June 30, 2010. This should include travel, contractual, capital, one-times and special lines.

GF Total - Total of columns 1 and 2.

ASF Personnel Costs – Record your projected ASF personnel costs surplus/deficit as of June 30, 2010.

ASF Non-Salary – Operating Costs - Record your projected ASF non-salary surplus/deficit as of June 30, 2010. This should include travel, contractual, capital, one-times and special lines.

ASF Total - Total of columns 4 and 5.

Note: Agencies are expected to stay within their budget appropriations.

Expenditure reports will be due on the following dates:

September 14, 2009

October 12, 2009

November 9, 2009

December 14, 2009

January 11, 2010

February 8, 2010

March 8, 2010

April 12, 2010

May 10, 2010

June 14, 2010

Karen Field Rogers and your Fiscal and Policy Analyst will be available to provide assistance and direction in compiling the information.

Your continued cooperation in this endeavor is appreciated. If you have any questions, please contact Karen Field Rogers, Director of Financial Integration at 672-5105 or your analyst.

KFR:gsm

Attachment

cc: Analysts

g:/budget office admin/massmemos/fy2010/2010-01

EXAMPLE

Department:

<u>BU/IPU</u>	General Funds Personnel Costs Surplus / (Deficit)	General Funds Non-Salary Surplus / (Deficit)	General Funds Total	ASF Personnel Costs Surplus / (Deficit)	ASF Non-Salary Surplus / (Deficit)	ASF Total
<u>Office of the Secretary</u>						
Personnel Costs	14.0		14.0	(15.0)		(15.0)
Travel		(2.0)	(2.0)			
Contractual		3.0	3.0		25.0	25.0
Energy		23.0	23.0			
Supplies		4.0	4.0		5.0	5.0
Capital						
<u>Total</u>	14.0	28.0	42.0	(15.0)	30.0	15.0
<u>Community Health</u>						
Personnel Costs	575.5		575.5			
Travel						
Contractual		25.0	25.0			
Energy		(30.0)	(30.0)			
Supplies						
Capital						
Paramedics						
Right to Know						
<u>Total</u>	575.5	(5.0)	570.5			
<u>Divisional Funding</u>						
Formula Salaries	1,120.0		1,120.0			
Cafeteria Funds	50.0		50.0			
OEC	(800.0)		(800.0)			
All Other Costs			25.0			
Energy		25.0	25.0			
Equalization		150.0	150.0			
<u>Total</u>	370.0	175.0	545.0			
<u>Total Department</u>	959.5	198.0	1,157.5	(15.0)	30.0	15.0