



STATE OF DELAWARE  
EXECUTIVE DEPARTMENT  
OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM  
#2018 - 01

**TO:** Chief Justice  
Cabinet Members  
Agency Heads  
Chief Fiscal Officers

**FROM:** Michael S. Jackson, Director *M.S.J.*  
Office of Management and Budget

**DATE:** July 10, 2017

**SUBJECT:** Fiscal Year 2018 Monthly Expenditure Reports - General and Appropriated  
Special Funds

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As the Office of Management and Budget (OMB) prepares to formulate the Governor's Recommended Budget for Fiscal Year 2019, I am requesting your assistance to ensure that the actual and projected expenditures for Fiscal Year 2018 are as accurate and complete as possible.

The first expenditure report must be submitted to John Nauman (OMB) no later than September 11, 2017. The reports should be emailed to [john.nauman@state.de.us](mailto:john.nauman@state.de.us), as well as, your agency's Fiscal and Policy Analyst in OMB.

Agencies will continue to receive a spreadsheet each month containing all applicable appropriations. This data will come from the Daily Validity in Document Direct. Please provide OMB with projected surplus/deficits for *General Funds and Appropriated Special Funds* for the appropriations contained in the spreadsheet. The first report must be based on actual expenditures through August 31, 2017, and a projection for the remainder of the fiscal year.

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.)

Fiscal Year 2018 Monthly Expenditure Reports  
July 10, 2017

In addition to the expenditure data provided in the pre-filled spreadsheets, some of the resources that can be used to assist in the completion of your reporting include: the PHRST List of Authorized Positions (LAP) Report, the Document Direct DGL025 Appropriation Expenditures by Account Report and agency human resources staff.

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

Expenditure reports will be due on the following dates:

October 9, 2017  
November 6, 2017  
December 11, 2017  
January 8, 2018  
February 12, 2018  
March 9, 2018  
April 9, 2018  
May 7, 2018  
June 8, 2018

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.

Your continued cooperation in this endeavor is appreciated. If you have any questions, please contact John Nauman at 672-5129 or your Fiscal and Policy Analyst.

Attachment

cc: Chris Hudson, BDPA  
John Nauman, BDPA  
BDPA Analysts