




STATE OF DELAWARE
EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM
#2020 - 01

TO: Chief Justice
Cabinet Members
Agency Heads
Chief Fiscal Officers

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

DATE: July 8, 2019

SUBJECT: Fiscal Year 2020 Monthly Expenditure Reports - General Fund and Appropriated Special Funds

As the Office of Management and Budget (OMB) begins to prepare the Fiscal Year 2021 Governor's Recommended Budget, I request your assistance to ensure that the actual and projected expenditures for Fiscal Year 2020 are as complete and accurate as possible. The information received from the expenditure reports is critical to the management of state resources.

Agencies will receive a reporting template each month containing data from the DGL060 Daily Validity Report for all applicable General Fund and Appropriated Special Fund appropriations. Please provide OMB with projected expenditure surplus/deficits for each of the appropriations contained in the report.

The first expenditure report must be submitted to Cali Engelsiepen, OMB at Cali.Engelsiepen@delaware.gov, as well as the agency's OMB Fiscal and Policy Analyst, no later than September 9, 2019. The report must be based on actual expenditures through August 31, 2019, and must include a projection for the remainder of the fiscal year.

Additional resources to assist in completing the expenditure projection include: the PHRST List of Authorized Positions (LAP) Report, the PHRST DPR002 Payroll Expenditures by Account, the FSF DGL025 Appropriation Expenditures by Account Report, and the FSF DGL152 Monthly Actuals Expense Summary by CF String Report.

Fiscal Year 2020 Monthly Expenditure Reports
July 8, 2019

All agencies are expected to remain within their budget appropriations. An agency 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 notify the agency under a separate cover letter of the agency's allocation of personnel costs within in the OMB contingency fund. An agency projecting a deficit in an operating cost appropriation must provide additional information including the root cause, resolution, and path forward.

Expenditure reports will be due on the following dates:

September 9, 2019

October 7, 2019

November 12, 2019

December 9, 2019

January 8, 2020

February 10, 2020

March 9, 2020

April 8, 2020

May 11, 2020

June 8, 2020

The continued assistance of the agency staff in this effort is greatly appreciated. If you have any questions, please contact Cali Engelsiepen at 672-5109 or the agency's OMB Fiscal and Policy Analyst.

Attachment

cc: Chris Hudson, BDP
Cali Engelsiepen, BDP
BDP Analysts