

## **Spring/Summer 2020 Budget Planning and Deliverables**

A day or two of nice weather and budgeteers start thinking about sun, fun, family and friends – and stay at home orders. To assist you in planning, this document is intended to serve as an outline and reminder of upcoming budgeting activities and timelines. While still vague as to specific due dates, it is based on “what we know today”.

As we proceed through the budget development season, specific due dates and instructions will be provided and you can always check [here](#) for due dates and dates of interest. Please remember, in these complicated social and economic times - change may be the only constant.

### **Enacted 2020 Supplemental:**

With the Governor’s signature on Friday April 3, the 2020 supplemental budgets became law. The 2020 Supplemental budgets, having an emergency clause – took effect upon the Governor’s signature.

### **Other 2020 Legislation:**

For legislation with no emergency clause, the effective date of legislation passed during the 2020 session is June 11, unless otherwise specified in the bill.

### **2019-21 Allotment Revisions for 2020 Supplemental Changes:**

OFM published official Expenditure Authority (EA) Schedule updates and specific [allotment instructions](#) related to 2020 supplemental appropriation changes shortly after the Governor signed the appropriations acts. Agency allotment revisions are **due to OFM no later than April 20**. OFM will make every effort to complete allotment review and approval by the April AFRS close on May 14.

### **Recast of Enacted 2020 Supplemental Budget to Activities:**

- The beginning base for the next Supplemental and the 2021-23 biennial budget is the enacted 2019-21 budget as represented by the 2020 supplemental(s) recast to your agency Activity Inventory.
- This activity view of the budget is an essential element of OFM’s and the Legislature’s review of agency budgets and is a statutory requirement of the Budget and Accounting Act.
- For the budget recast, all budgeted funds and FTEs are distributed to the agency Activity Inventory.
- Budget recast should begin after completion of allotment submittals at the end of April and are **due to OFM no later than May 4**. Agencies may begin work on their recasts as soon as notified that the Top Line control numbers are available in the Agency Budget System (ABS) – week of April 13. Recast instructions may be found [here](#).

## Activity Inventory Updates:

Allotments and activity recast often reveal the need to modify or update the agency's Activity Inventory. Agencies should focus on new or expired activities based on enacted budget policy rather than "wordsmithing" existing language. **OFM will accept Activity Inventory update requests through May.** Contact your [Assigned OFM Analyst](#) if you need Activity Inventory updates necessary to complete your recast of the Enacted 2020 Supplemental. Activity Inventory Guide may be found [here](#).

## Program Structure Change Requests:

By statute, changes to the basic structure of an agency's budget submittal or accounting structure (e.g., Programs, Sub-Program, and Titles etc.) require pre-approval by both OFM and the LEAP Committee. Program structure changes resulting from enacted budget policy (e.g., new program, service delivery, reporting requirements etc.) do not require reauthorization through the LEAP process. Always discuss with your assigned budget analyst or Budget Operations for confirmation.

- While not exclusive, even year program structure change requests should focus on changes needed to reflect revised budget program structure for your 2021-23 budget proposals.
- OFM will review requests for Program Structure changes in **May** in anticipation of a LEAP Committee hearing in **June**.

## Carry Forward Calculation:

OFM Budget and Legislative Fiscal Committee Staff, in collaboration agencies, will create each agency's "Carry-Forward Level". Carry Forward Level, the biennialization of existing budget law, is the beginning base for the next biennial budget build. Carry Forward will be completed **late May early June**.

## 2021-23 Biennial Budget Instructions:

OFM historically releases of the Governor's biennial budget instructions in early to mid-June. This starts a 90-day countdown clock to submittal due dates.

## 2021-23 Biennial Budget Requests – 2021 Supplemental Requests:

By statute, due dates for budget submittals may not be *less* than 90 days following the issuance of the Governor's Budget Instructions. Agency biennial budget due dates will be in **early to mid-September**. You can likely expect 2021 supplemental request due dates in **late September or Early October**.

Note:

- Operating Budget Submittals (OMN/TRN) will be facilitated through the Agency Budget System (ABS) negating the need for hard-copy binders
- Capital Budget Submittals will continue to be submitted via the Capital Budget System (CBS) with hard copy binders required.

## Questions:

Please direct any questions to your [Assigned Budget Analyst](#) or [Budget Operations](#).