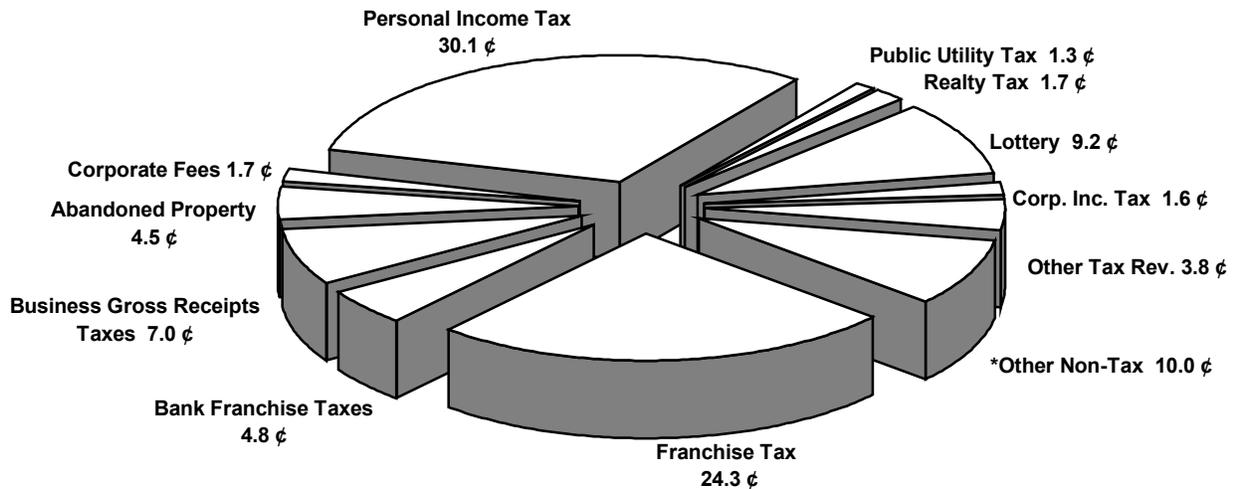


# FINANCIAL SUMMARY

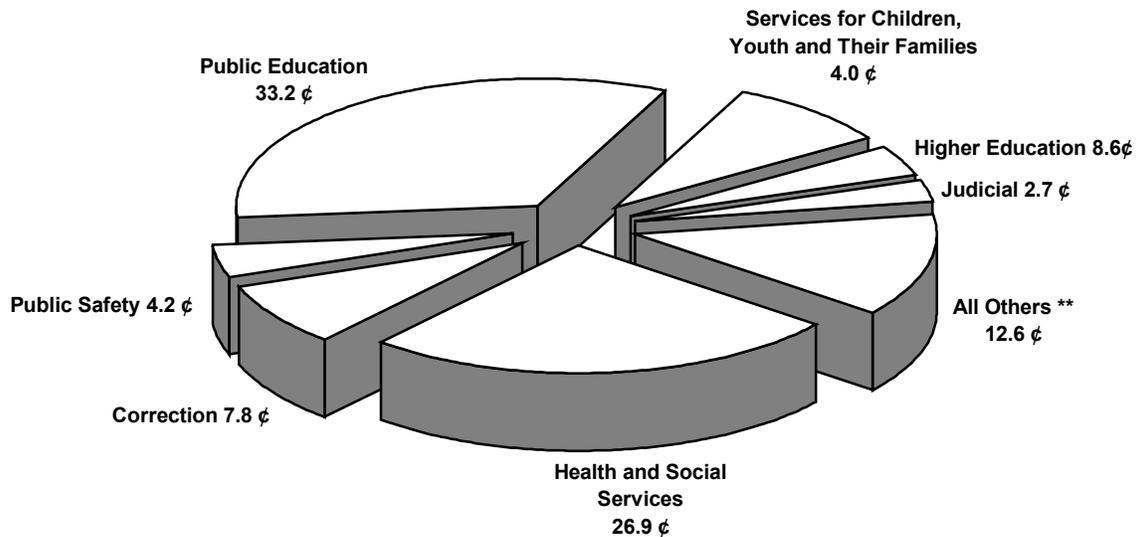
## BUDGET DOLLAR GOVERNOR'S RECOMMENDED BUDGET Fiscal Year 2003

### Sources of Funds (Net of Refunds)



\* Includes Prior Year Unencumbered Cash Balance

### Appropriations



\*\* Includes One-Time Items

## FINANCIAL SUMMARY

### Estimated General Fund Revenue

The Delaware Economic and Financial Advisory Council (DEFAC), at the December 17, 2001 meeting, adopted a Fiscal Year 2003 revenue estimate of \$2,361.8 million.

Revenue Categories	(\$ MILLIONS)		
	2001 Actual	2002 Forecast	2003 Forecast
Personal Income Taxes	\$ 837.8	\$ 835.1	\$ 858.3
Corporation Income Taxes	110.4	107.5	80.0
Franchise Taxes	533.6	576.3	593.6
Business and Occupational Gross Receipts Taxes	157.8	160.7	169.5
Hospital Board and Treatment Sales	83.2	84.1	88.0
Dividends and Interest	38.2	27.7	25.6
Public Utility Taxes	30.4	30.0	31.1
Cigarette Taxes	27.4	27.5	27.8
Estate Taxes	41.2	25.0	23.9
Realty Transfer Taxes	39.2	43.0	41.5
Insurance Taxes	40.2	41.1	42.0
Abandoned Property	163.0	120.0	100.0
Corporate Fees	45.2	39.1	41.1
Bank Franchise Taxes	96.7	112.0	116.5
Lottery Sales	204.6	219.8	224.3
Other Revenue by Department	89.1	105.3	100.6
<b>Total Receipts</b>	<b>\$ 2,537.9 *</b>	<b>\$ 2,554.2</b>	<b>2,563.8</b>
<b>LESS: Revenue Refunds</b>	<b>(208.9)</b>	<b>(220.6)</b>	<b>(202.0)</b>
<b>SUBTOTAL</b>	<b>\$ 2,329.0</b>	<b>\$ 2,333.6</b>	<b>\$ 2,361.8</b>
<b>PLUS: Other Revenue by Department</b>		<b>0.7</b>	<b>21.5</b>
Personal Income Taxes			0.7
Abandoned Property			10.0
Bank Franchise Tax			0.1
<b>TOTAL</b>	<b>\$ 2,329.0</b>	<b>\$ 2,334.3</b>	<b>\$ 2,394.1</b>

\* Amounts do not total due to rounding.

# FINANCIAL SUMMARY

## GENERAL FUND BUDGET BY DEPARTMENT BY FISCAL YEAR

	FISCAL YEAR 2002*	FISCAL YEAR 2003* RECOMMENDED
Legislative	\$ 11,551.5	\$ 11,656.3
Judicial	62,146.2	64,415.3
Executive	105,828.6 **	95,979.3 **
Technology and Information	0	2,902.8
Other Elective	26,437.3	31,230.5
Legal	27,396.3	27,395.4
State	14,574.5	14,485.3
Finance	15,836.8	15,898.0
Administrative Services	38,517.8	35,290.8
Health and Social Services	599,816.6	632,803.4
Children, Youth and Their Families	89,338.4	93,168.6
Correction	180,693.5	183,820.4
Natural Resources and Environmental Control	37,706.3	37,796.1
Public Safety	93,180.5	98,502.7
Labor	6,062.0	5,962.2
Agriculture	6,180.5	6,243.7
Elections	3,201.8	3,200.4
Fire	3,899.8	3,945.8
National Guard	3,395.0	3,521.9
Exceptional Citizens	110.8	112.7
Higher Education	202,437.9	202,689.8
Public Education	773,460.1	781,337.6
<b>STATE TOTAL</b>	<b>\$ 2,301,772.2</b>	<b>\$ 2,352,359.0</b>

\* Does not include funding for Grants-in-Aid and cash to the Bond and Capital Improvements Act.

\*\* Includes One-Time Items to be allocated statewide.

## FINANCIAL CHARTS

### FISCAL OVERVIEW (\$ Million)

	Fiscal Year 2001 Actual	Fiscal Year 2002 Estimated	Fiscal Year 2003 Projected
Revenue	\$ 2,329.0	\$ 2,334.3	\$ 2,394.1
<b>Appropriations</b>			
Budget	2,183.1	2,301.8	2,352.4
Grants	35.5	37.3	37.3
Supplementals			
-enacted	197.5	11.5	
-estimated			
Total Appropriations	2,416.1	2,350.5 *	2,389.6 *
Continuing and Encumbered			
Appropriations (prior year)	366.8	341.9	147.7
<b>Total</b>	<b>2,782.8</b>	<b>2,692.4</b>	<b>2,537.3</b>
Less: C&E (Current Year)	(341.9)	(147.7)	(150.0)
Reversions	(11.9)	(20.5)	(5.0)
<b>Total Ordinary Expenditures</b>	<b>2,429.0</b>	<b>2,524.2</b>	<b>2,382.3</b>
<b>Balances:</b>			
Operating Balance	(100.0)	(189.9)	11.8
Prior Year Cash Balance	609.9	509.9	320.0
Cumulative Cash Balance	509.9	320.0	331.8
Less: C&E (Current Year)	(341.9)	(147.7)	(150.0)
Reserve	(126.2)	(128.0)	(129.8)
Unencumbered Cash Balance	41.8	44.3	52.0
<b>Appropriation Limit</b>			
Cum. C/B (Prior Year)	609.9	509.9	320.0
Less: C&E (Prior Year)	(366.8)	(341.9)	(147.7)
Reserve (Prior Year)	(119.8)	(126.2)	(128.0)
Unencumbered Cash Balance	123.4	41.8	44.3
+NFY Revenue	2,329.0	2,334.3	2,394.1
<b>Total (100% Limit)</b>	<b>2,452.4</b>	<b>2,376.1</b>	<b>2,438.4</b>
X 98% Limit	0.98	0.98	0.98
<b>APPROPRIATION LIMIT</b>	<b>\$ 2,403.4</b>	<b>\$ 2,328.6</b>	<b>\$ 2,389.6</b>

\* Not the sum of the components due to the rounding of component parts.

## FINANCIAL CHARTS

### GENERAL FUND CASH POSITION FISCAL YEAR 2003 (Projected) (\$ Million)

#### SOURCES OF FUNDS

Beginning Cash Balance	\$ 320.0	
* Revenue	2,394.1	
Total		\$ 2,714.1

#### USES OF FUNDS

Expenditures		
Appropriations:		
Budget Act	\$ 2,352.4	
Grants	37.3	
Supplemental	-	
Appropriations for Operating Expenses	\$ 2,389.6 **	
Continuing & Encumbered (Prior Year)	147.7	
Subtotal	\$ 2,537.3	
Less:		
Continuing & Encumbered (Current Year)	(150.0)	
Reversions	(5.0)	
Total Expenditures		2,382.3
Ending Cash Balance		\$ 331.8
Projected Budget Reserve Requirement		(129.8)
Continuing & Encumbered Cash Requirement (Current Year)		(150.0)

UNENCUMBERED CASH BALANCE		\$ 52.0
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\*Reflects adjustments to December 17, 2001 FY 2003 DEFAC revenue estimates: \$10.0 million Abandoned Property; \$21.5 million Other Revenue by Department; \$0.7 million Personal Income Taxes, and \$0.1 million Bank Franchise Taxes.

\*\* This figure is not the sum of the component factors due to the rounding of recommended appropriations.

## FINANCIAL CHARTS

### ACTUAL AND PROJECTED FUNDING SOURCES CAPITAL BUDGETS FOR FISCAL YEARS 2001-2003 (\$ Thousand)

SOURCE	Actual FY 2001	Actual FY 2002	Governor's Recommended FY 2003
<b>STATE CAPITAL PROJECTS (NON-TRANSPORTATION)</b>			
General Obligation Bonds	\$ 117,170,000	\$ 118,218,900	\$ 119,705,000
Deauthorization of IRBs	643,000	165,000	170,000
First State Improvement Fund	40,000	55,000	40,000
Reversions and Reprogramming	50,000	59,345,700	40,485,000
Stripper Well Funds	200,000	1,300,000	-
Bond Sale Interest	3,000,000	3,800,000	-
Twenty-First Century Fund	6,900,000	6,000,000	2,700,000
General Funds	197,469,000	11,500,000	-
<b>Sub-Total (Non-Transportation):</b>	<b>\$ 325,472,000</b>	<b>\$ 200,384,600</b>	<b>\$ 163,100,000</b>
<b>TRANSPORTATION PROJECTS</b>			
Transportation Trust Fund	\$ 257,854,000	\$ 234,129,000	\$ 185,507,100
Transportation Trust Fund - Reauthorization	7,165,000	1,728,000	-
<b>Sub-Total (Transportation):</b>	<b>\$ 265,019,000</b>	<b>\$ 235,857,000</b>	<b>\$ 185,507,100</b>
<b>GRAND TOTAL:</b>	<b>\$ 590,491,000</b>	<b>\$ 436,241,600</b>	<b>\$ 348,607,100</b>

## EXPLANATION OF FINANCIAL SCHEDULES

**Exhibit A** is a summarized report of financial operations of the General Fund of the State. This statement shows the actual General Fund revenue by sources and the expenditures by departments for Fiscal Year 2001, as well as the estimated revenue and available appropriations for Fiscal Year 2002. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2003. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2003 if revenue, as estimated, is realized and if recommended appropriations are approved. This statement further reflects financial information on the appropriation limit and the budget reserve account, as required by the State Constitution.

**Schedule A-1** is a supporting statement of the revenue section of Exhibit A, showing in detail the character and source of revenue, reflecting actual revenue for Fiscal Years 2000 and 2001 and estimated revenue for Fiscal Years 2002 and 2003.

**Schedule A-2** is a supporting statement of the Fiscal Year 2002 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2002 classified by department and source of appropriations.

**Schedule A-3** is a supporting statement of the Fiscal Year 2002 Budget Act column of Schedule A-2. It identifies the Fiscal Year 2002 General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

**Schedule A-4** is a supporting statement of the expenditure section of Exhibit A. It identifies the Fiscal Year 2003 recommended General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

**Exhibit B** shows the revenues from all sources and the expenditures of all departments, both General Fund and special funds (refers to Appropriated, Non-Appropriated, Federal, Bond and other state funds), consolidated in comparative form for Fiscal Years 2000 and 2001.

**Schedule B-1** is a supporting statement of the General Fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2001.

**Schedule B-2** is a supporting statement of the special fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2001.

**Schedule B-3** is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2001. Also indicated are the General Fund reversions by department. The category amounts in this schedule reflect expenditures by accounting object codes and are not comparable to amounts shown in Schedules A-3 and A-4, which reflect expenditures by appropriation code.

**Schedule B-4** is a supporting statement of the special fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2001.

**Exhibit C** is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2001. The funding sources are long-term debt and other special funds designated for capital improvement purposes.

**Exhibit D** presents the consolidated balance sheet that shows the financial condition of the state in comparative form as of June 30, 2000 and 2001 along with notes to the balance sheet.

**Schedule D-1** is a statement of bonded indebtedness and authorized and unissued bonds as of June 30, 2001, reflecting Fiscal Year 2001 debt service activity and fiscal year end balances by department.

**Schedule D-2** is a bonded indebtedness schedule of amortization and debt service, based on the June 30, 2001, bonded indebtedness balance projected for Fiscal Years 2002 to 2021 inclusive.

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**Note**

Depending upon the exhibits or schedules utilized, all amounts presented have either been rounded with the elimination of cents or to the nearest one hundred (i.e., \$1,700 would be \$1.7). Accordingly, rounding may result in some columns not totaling to the amount indicated but should be within reasonable variance.

**General Fund - Consolidated Statement of Revenues and Expenditures**  
**Showing Results of Transactions for Fiscal Years as Captioned**

|                                                    | 2001<br>Actual | 2002<br>Estimated | 2003<br>Estimated |
|----------------------------------------------------|----------------|-------------------|-------------------|
| <b>REVENUES</b>                                    |                |                   |                   |
| Personal Income Taxes:                             | 837,804.7      | 835,100.0         | 858,300.0         |
| Corporation Income Taxe:                           | 110,370.3      | 107,500.0         | 80,000.0          |
| Franchise Taxes                                    | 533,593.0      | 576,300.0         | 593,600.0         |
| Business and Occupational Gross Receipts Tax       | 139,391.7      | 139,400.0         | 145,000.0         |
| Hospital Board and Treatment Sale                  | 83,249.1       | 84,100.0          | 88,000.0          |
| Dividends and Interes                              | 38,222.9       | 27,700.0          | 25,600.0          |
| Public Utility Taxes                               | 30,422.3       | 30,000.0          | 31,100.0          |
| Cigarette Taxes                                    | 27,386.1       | 27,500.0          | 27,800.0          |
| Inheritance and Estate Taxe:                       | 41,150.2       | 25,000.0          | 23,900.0          |
| Realty Transfer Taxes                              | 39,207.8       | 43,000.0          | 41,500.0          |
| Insurance Taxes                                    | 41,150.2       | 41,100.0          | 42,000.0          |
| Abandoned Property                                 | 161,988.3      | 120,000.0         | 100,000.0         |
| Limited Partnerships & Limited Liability Corporati | 18,411.1       | 21,300.0          | 24,500.0          |
| Corporate Fees                                     | 45,155.5       | 39,100.0          | 41,100.0          |
| Bank Franchise Taxes                               | 96,674.7       | 112,000.0         | 116,500.0         |
| School District Reimbursement of Debt Servic       | 16,901.6       | 17,300.0          | 24,000.0          |
| Lottery Sales                                      | 204,562.0      | 219,800.0         | 224,300.0         |
| Other Revenue by Department:                       | 72,316.5       | 88,000.0          | 76,600.0          |
| <b>TOTAL REVENUES</b>                              | 2,537,957.8    | 2,554,200.0       | 2,563,800.0       |
| LESS: Revenue Refunds                              | (208,931.5)    | (220,600.0)       | (202,000.0)       |
| <b>SUB-TOTAL</b>                                   | 2,329,026.4    | 2,333,600.0       | 2,361,800.0       |
| <b>Revenue Adjustment</b>                          |                | 700.0             | 32,300.0          |
| <b>NET REVENUES</b>                                | 2,329,026.4    | 2,334,300.0       | 2,394,100.0       |
| <b>EXPENDITURES</b>                                |                |                   |                   |
| Legislative                                        | 10,314.0       | 13,309.0          | 11,656.3          |
| Judicial                                           | 61,344.4       | 63,236.6          | 64,415.3          |
| Executive                                          | 104,999.6      | 162,454.9         | 95,979.3          |
| Technology and Informatior                         | -              | -                 | 2,902.8           |
| Other Elective                                     | 42,048.9       | 71,736.7          | 31,230.5          |
| Legal                                              | 26,001.7       | 27,657.6          | 27,395.4          |
| State                                              | 20,195.8       | 22,944.4          | 14,485.3          |
| Finance                                            | 56,920.8       | 20,102.2          | 15,898.0          |
| Administrative Services:                           | 71,733.2       | 74,429.4          | 35,290.8          |
| Health and Social Services:                        | 570,467.2      | 637,544.0         | 632,803.4         |
| Services for Children, Youth and Their Familie     | 91,568.8       | 93,263.0          | 93,168.6          |
| Correction                                         | 181,610.2      | 188,851.5         | 183,820.4         |
| Natural Resources and Environmental Contr          | 45,980.6       | 54,473.4          | 37,796.1          |
| Public Safety                                      | 93,732.6       | 95,752.8          | 98,502.7          |
| Transportatior                                     | -              | -                 | -                 |
| Labor                                              | 5,832.2        | 6,188.0           | 5,962.2           |
| Agriculture                                        | 6,134.9        | 6,728.4           | 6,243.7           |
| Elections                                          | 5,781.9        | 3,863.9           | 3,200.4           |
| Fire Prevention Commissior                         | 4,239.1        | 4,543.1           | 3,945.8           |
| Delaware National Guar                             | 3,785.1        | 3,829.6           | 3,521.9           |
| Advisory Council for Exceptional Citizen:          | 100.1          | 114.4             | 112.7             |
| <b>TOTAL - DEPARTMENTS</b>                         | 1,402,791.1    | 1,551,022.9       | 1,368,331.6       |
| Higher Education                                   | 219,187.4      | 217,895.0         | 202,689.8         |
| Education                                          | 807,046.4      | 923,514.2         | 781,337.6         |
| <b>TOTAL - EDUCATION</b>                           | 1,026,233.8    | 1,141,409.2       | 984,027.4         |
| <b>SUB-TOTAL</b>                                   | 2,429,024.9    | 2,692,432.1       | 2,352,359.0       |

**General Fund - Consolidated Statement of Revenues and Expenditures**  
**Showing Results of Transactions for Fiscal Years as Captioned**

|                                                                | <b>2001<br/>Actual</b>     | <b>2002<br/>Estimated</b>       | <b>2003<br/>Estimated</b>       |
|----------------------------------------------------------------|----------------------------|---------------------------------|---------------------------------|
| PLUS: Estimated Grants in Aid                                  | -                          | -                               | 37,250.0                        |
| Estimated Governor Bond Bi                                     | -                          | -                               | -                               |
| Estimated Continuing and Encumbered Balance                    | -                          | -                               | 147,700.0                       |
| <b>TOTAL EXPENDITURES</b>                                      | <b>2,429,024.9</b>         | <b>2,692,432.1</b> <sup>1</sup> | <b>2,537,309.0</b> <sup>1</sup> |
| LESS: Anticipated Reversions                                   | -                          | (20,500.0)                      | (5,000.0)                       |
| Continuing and Encumbered Balance:                             | -                          | (147,700.0)                     | (150,000.0)                     |
| <b>TOTAL - ORDINARY EXPENDITURES</b>                           | <b>2,429,024.9</b>         | <b>2,524,232.1</b>              | <b>2,382,309.0</b>              |
| <b>OPERATING BALANCE</b>                                       | <b>(99,998.5)</b>          | <b>(189,932.1)</b>              | 11,791.0                        |
| PLUS: Beginning Cash Balance                                   | 609,912.7                  | 509,900.0 <sup>1</sup>          | 319,967.9                       |
| <b>CUMULATIVE CASH BALANCE</b>                                 | <b>509,914.2</b>           | <b>319,967.9</b>                | <b>331,758.9</b>                |
| LESS: Continuing and Encumbered Balances, Current Year Reserve | (341,909.8)<br>(126,200.0) | (147,700.0)<br>(128,000.0)      | (150,000.0)<br>(129,800.0)      |
| <b>UNENCUMBERED CASH BALANCE</b>                               | <b>41,804.4</b>            | <b>44,267.9</b>                 | <b>51,958.9</b>                 |
| <br><b>APPROPRIATION LIMIT (In Millions)</b>                   |                            |                                 |                                 |
| Cumulative Cash Balance (Prior Year)                           | 609.9                      | 509.9                           | 320.0                           |
| LESS: Continuing and Encumbered Balances Reserve               | (366.8)<br>(119.8)         | (341.9)<br>(126.2)              | (147.7)<br>(128.0)              |
| Unencumbered Cash Balance                                      | 123.4                      | 41.8                            | 44.3                            |
| PLUS: Net Fiscal Year Revenue                                  | 2,329.0                    | 2,334.3                         | 2,394.1                         |
| <b>TOTAL (100% LIMIT)</b>                                      | <b>2,452.4</b>             | <b>2,376.1</b>                  | <b>2,438.4</b>                  |
| X 98% Limit                                                    | x .98                      | x .98                           | x .98                           |
| <b>TOTAL APPROPRIATION LIMIT</b>                               | <b>2,403.4</b>             | <b>2,328.6</b>                  | <b>2,389.6</b>                  |

<sup>1</sup> This figure has been adjusted to the nearest hundred thousand for format compatibility.

**General Fund - Comparative Statement of Revenues for Fiscal Years as Captioned  
Assembled by Source and Classified by Collection Department**

| Collection Department                       | Actual             |                     | Delaware Economic and<br>Financial Advisory<br>Council Estimate |             |
|---------------------------------------------|--------------------|---------------------|-----------------------------------------------------------------|-------------|
|                                             | 2000               | 2001                | 2002                                                            | 2003        |
| <b>TAXES</b>                                |                    |                     |                                                                 |             |
| Judicial                                    |                    | 0.4                 |                                                                 |             |
| Other Elective                              |                    |                     |                                                                 |             |
| Insurance                                   | 35,024.3           | 38,138.4            | 41,100.0                                                        | 42,000.0    |
| State                                       |                    |                     |                                                                 |             |
| Franchise                                   | 471,515.0          | 533,593.0           | 576,300.0                                                       | 593,600.0   |
| Bank Franchise                              | 106,793.0          | 96,674.7            | 112,000.0                                                       | 116,600.0 * |
| Other                                       | 13,609.0           | 18,411.1            | -                                                               | -           |
| Total - State                               | 591,917.0          | 648,678.8           | 688,300.0                                                       | 710,200.0   |
| Finance                                     |                    |                     |                                                                 |             |
| Personal Income                             | 852,775.8          | 837,804.7           | 835,100.0                                                       | 859,000.0 * |
| Inheritance and Estate                      | 40,928.2           | 41,150.2            | 25,000.0                                                        | 23,900.0    |
| Corporation Income                          | 133,407.0          | 110,370.3           | 107,500.0                                                       | 80,000.0    |
| Alcoholic Beverage                          | 10,932.2           | 11,611.1            | -                                                               | -           |
| Business and Occupational Gross Receipts    | 135,204.0          | 139,391.7           | 139,400.0                                                       | 145,000.0   |
| Cigarette                                   | 26,540.2           | 27,386.1            | 27,500.0                                                        | 27,800.0    |
| Realty Transfer                             | 38,507.2           | 39,207.8            | 43,000.0                                                        | 41,500.0    |
| Public Accommodations                       | 9,931.0            | 8,699.5             | -                                                               | -           |
| Public Utility                              | 26,401.0           | 30,422.3            | 30,000.0                                                        | 31,100.0    |
| Abandoned Property                          | 143,546.9          | 161,988.3           | 120,000.0                                                       | 110,000.0 * |
| Other                                       | 3,927.5            | 2,798.4             | -                                                               | -           |
| Total - Finance                             | 1,422,101.0        | 1,410,830.3         | 1,327,500.0                                                     | 1,318,300.0 |
| Natural Resources and Environmental Control | 2.6                | 3.3                 |                                                                 |             |
| Agriculture                                 | 17.9               | 18.5                |                                                                 |             |
| <b>TOTAL TAXES</b>                          | <b>2,049,062.8</b> | <b>2,097,669.7</b>  |                                                                 |             |
| <b>LICENSES</b>                             |                    |                     |                                                                 |             |
| Judicial                                    | 30.4               | 26.2                |                                                                 |             |
| Other Elective                              | 785.8              | 759.8               |                                                                 |             |
| State                                       | 405.8              | 364.0               |                                                                 |             |
| Finance                                     |                    |                     |                                                                 |             |
| Business and Occupational                   | 5,054.5            | 4,929.8             |                                                                 |             |
| Other                                       | 530.2              | 744.9               |                                                                 |             |
| Total - Finance                             | 5,584.7            | 5,674.7             |                                                                 |             |
| Health and Social Services                  | 87.2               | 219.6               |                                                                 |             |
| Natural Resources and Environmental Control | 354.5              | 68.9                |                                                                 |             |
| Public Safety                               | 46.3               | 41.6                |                                                                 |             |
| Agriculture                                 | 4.3                | 4.3                 |                                                                 |             |
| Education                                   | 4.1                | 4.5                 |                                                                 |             |
| <b>TOTAL LICENSES</b>                       | <b>7,303.1</b>     | <b>7,163.6</b>      |                                                                 |             |
| <b>FEES</b>                                 |                    |                     |                                                                 |             |
| Judicial                                    |                    |                     |                                                                 |             |
| Court Fines and Costs                       | 2,152.5            | 2,133.8             |                                                                 |             |
| Other                                       | 3,627.7            | 4,001.5             |                                                                 |             |
| Total - Judicial                            | 5,780.2            | 6,135.3             |                                                                 |             |
| Executive                                   | 0.1                | 0.0                 |                                                                 |             |
| Other Elective                              | 1,331.8            | 1,391.7             |                                                                 |             |
| Legal                                       | 8,873.0            | 9,327.7             |                                                                 |             |
| State                                       |                    |                     |                                                                 |             |
| Corporate                                   | 47,373.9           | 45,155.5            | 39,100.0                                                        | 41,100.0    |
| Limited Partnerships                        | -                  | -                   | 21,300.0                                                        | 24,500.0    |
| Other                                       | 3,537.8            | 4,934.6             | -                                                               | -           |
| Total - State                               | 50,911.7           | 50,090.1            | 60,400.0                                                        | 65,600.0    |
| Finance                                     | 50.8               | (60.8) <sup>1</sup> |                                                                 |             |
| Administrative Services                     | 47.9               | 48.9                |                                                                 |             |
| Health and Social Services                  | 305.4              | 308.3               |                                                                 |             |
| Correction                                  | 192.0              | 155.4               |                                                                 |             |
| Public Safety                               | 102.5              | 119.3               |                                                                 |             |
| Labor                                       | 2,453.1            | 2,089.3             |                                                                 |             |
| Agriculture                                 | 205.7              | 193.5               |                                                                 |             |
| Fire Prevention Commission                  | 2.5                | 2.2                 |                                                                 |             |
| Education                                   | 3.9                | 4.8                 |                                                                 |             |
| <b>TOTAL FEES</b>                           | <b>70,260.6</b>    | <b>69,805.7</b>     |                                                                 |             |

**General Fund - Comparative Statement of Revenues for Fiscal Years as Captioned  
Assembled by Source and Classified by Collection Department**

| Collection Department                           | Actual           |                    | Delaware Economic and<br>Financial Advisory<br>Council Estimate |           |
|-------------------------------------------------|------------------|--------------------|-----------------------------------------------------------------|-----------|
|                                                 | 2000             | 2001               | 2002                                                            | 2003      |
| <b>PERMITS</b>                                  |                  |                    |                                                                 |           |
| Health and Social Services                      | 0.4              | 0.2                |                                                                 |           |
| Agriculture                                     | 1.5              | 0.9                |                                                                 |           |
| <b>TOTAL PERMITS</b>                            | <b>1.9</b>       | <b>1.1</b>         |                                                                 |           |
| <b>FINES</b>                                    |                  |                    |                                                                 |           |
| Judicial                                        |                  |                    |                                                                 |           |
| Court Fines and Costs                           | 1,669.7          | 1,962.8            |                                                                 |           |
| Other                                           | 649.8            | 801.6              |                                                                 |           |
| Total - Judicial                                | 2,319.5          | 2,764.4            |                                                                 |           |
| Other Elective                                  | 36.5             | 264.1              |                                                                 |           |
| Finance                                         |                  | 6.8                |                                                                 |           |
| Administrative Services                         | 45.9             | 17.5               |                                                                 |           |
| Health and Social Services                      | 0.2              | 0.0                |                                                                 |           |
| Natural Resources and Environmental Contro      | 8.7              | 9.4                |                                                                 |           |
| Public Safety                                   | 27.2             | 38.0               |                                                                 |           |
| Labor                                           | 88.7             | 132.4              |                                                                 |           |
| Agriculture                                     | 1.2              | 1.5                |                                                                 |           |
| Fire Prevention Commission                      | 21.4             | 30.8               |                                                                 |           |
| <b>TOTAL FINES</b>                              | <b>2,549.3</b>   | <b>3,265.0</b>     |                                                                 |           |
| <b>RENTAL AND SALES</b>                         |                  |                    |                                                                 |           |
| Legislative                                     | 1.6              | 0.9                |                                                                 |           |
| Judicial                                        | 20.9             | 25.6               |                                                                 |           |
| Other Elective                                  | 9.6              | 9.1                |                                                                 |           |
| Legal                                           | 33.3             | -                  |                                                                 |           |
| State                                           | 3.6              | 1.2                |                                                                 |           |
| Finance                                         |                  |                    |                                                                 |           |
| Lottery                                         | 168,000.0        | 204,562.0          | 219,800.0                                                       | 224,300.0 |
| Administrative Services                         | 30.1             | 83.7               |                                                                 |           |
| Health and Social Services                      |                  |                    |                                                                 |           |
| Hospital Board and Treatment                    | 75,363.5         | 82,799.5           | 84,100.0                                                        | 88,000.0  |
| Other                                           | 7.6              | 5.2                | -                                                               | -         |
| Total - Health and Social Services              | 75,371.1         | 82,804.8           | 84,100.0                                                        | 88,000.0  |
| Correction                                      |                  |                    |                                                                 |           |
| Hospital Board and Treatment                    | 673.0            | 449.5              |                                                                 |           |
| Other                                           | 20.5             | 12.6               |                                                                 |           |
| Total - Correction                              | 693.5            | 462.1              |                                                                 |           |
| Natural Resources and Environmental Contro      | 0.2              | 0.0                |                                                                 |           |
| Public Safety                                   | 4.4              | 4.6                |                                                                 |           |
| Agriculture                                     | 0.0              | 0.0                |                                                                 |           |
| Elections                                       | 3.8              | 2.0                |                                                                 |           |
| Fire Prevention Commission                      | 0.0              | 0.0                |                                                                 |           |
| Education                                       | 0.0              | 0.0                |                                                                 |           |
| <b>TOTAL RENTALS AND SALES</b>                  | <b>244,172.1</b> | <b>287,956.1</b>   |                                                                 |           |
| <b>GOVERNMENTAL CONTRIBUTIONS</b>               |                  |                    |                                                                 |           |
| Executive                                       | 2,400.0          | 2,700.0            |                                                                 |           |
| Other Elective                                  | 0.0              | 0.0                | 17,300.0                                                        | 24,000.0  |
| Health and Social Services                      | 40.4             | 18.0               |                                                                 |           |
| <b>TOTAL GOVERNMENTAL CONTRIBUTIONS</b>         | <b>2,440.4</b>   | <b>2,718.0</b>     |                                                                 |           |
| <b>DIVIDENDS AND INTEREST</b>                   |                  |                    |                                                                 |           |
| Judicial                                        | 274.1            | 318.2              |                                                                 |           |
| Other Elective                                  | 37,244.6         | 37,746.8           | 27,700.0                                                        | 25,600.0  |
| Health and Social Services                      | 101.9            | 118.5              |                                                                 |           |
| Services for Children, Youth and Their Families |                  | (0.4) <sup>1</sup> |                                                                 |           |
| Public Safety                                   | 0.0              | 0.0                |                                                                 |           |
| Labor                                           | 5.8              | 5.2                |                                                                 |           |
| Higher Education                                | 36.8             | 34.7               |                                                                 |           |
| <b>TOTAL DIVIDENDS AND INTEREST</b>             | <b>37,663.2</b>  | <b>38,223.0</b>    |                                                                 |           |

**General Fund - Comparative Statement of Revenues for Fiscal Years as Captioned  
Assembled by Source and Classified by Collection Department**

| Collection Department                                                   | Actual             |                    | Delaware Economic and<br>Financial Advisory<br>Council Estimate |                    |
|-------------------------------------------------------------------------|--------------------|--------------------|-----------------------------------------------------------------|--------------------|
|                                                                         | 2000               | 2001               | 2002                                                            | 2003               |
| <b>STATE GOVERNMENT REVENUES</b>                                        |                    |                    |                                                                 |                    |
| Legislative                                                             | 0.3                | 0.0                |                                                                 |                    |
| Judicial                                                                | 411.2              | 295.4              |                                                                 |                    |
| Executive                                                               | 963.7              | 1,436.5            |                                                                 |                    |
| Other Elective                                                          | 19,059.0           | 25,361.7           |                                                                 |                    |
| Legal                                                                   | 11.3               | 11.6               |                                                                 |                    |
| State                                                                   | (0.9) <sup>1</sup> | 318.0              |                                                                 |                    |
| Finance                                                                 | 8.1                | 18.2               |                                                                 |                    |
| Administrative Services                                                 | 100.2              | 1,000.0            |                                                                 |                    |
| Health and Social Services                                              | 2,505.7            | 2,334.3            |                                                                 |                    |
| Services for Children, Youth and Their Families                         | 51.6               | 8.3                |                                                                 |                    |
| Correction                                                              | 38.4               | 42.0               |                                                                 |                    |
| Natural Resources and Environmental Contro                              | 8.1                | 1.6                |                                                                 |                    |
| Public Safety                                                           | 19.5               | 14.3               |                                                                 |                    |
| Labor                                                                   | 2.0                | 3.3                |                                                                 |                    |
| Agriculture                                                             | 2.4                | 14.2               |                                                                 |                    |
| Elections                                                               | 3.7                | 1.6                |                                                                 |                    |
| Fire Prevention Commission                                              | -                  | 2.2                |                                                                 |                    |
| Advisory Council for Exceptional Citizens                               | -                  | -                  |                                                                 |                    |
| Delaware National Guar                                                  | -                  | -                  |                                                                 |                    |
| Higher Education                                                        | 184.6              | 48.9               |                                                                 |                    |
| Education                                                               | 229.3              | 243.6              |                                                                 |                    |
| <b>TOTAL STATE GOVERNMENT REVENUES</b>                                  | <b>23,598.2</b>    | <b>31,155.7</b>    |                                                                 |                    |
| <b>OTHER REVENUE (DEFAC ESTIMATE)</b>                                   |                    |                    | <b>88,700.0 *</b>                                               | <b>98,100.0 *</b>  |
| <b>TOTAL - REVENUES</b>                                                 | <b>2,437,051.6</b> | <b>2,537,957.8</b> | <b>2,554,900.0</b>                                              | <b>2,596,100.0</b> |
| <b>LESS: REVENUE REFUNDS</b>                                            | <b>(180,124.4)</b> | <b>(208,931.5)</b> | <b>(220,600.0)</b>                                              | <b>(202,000.0)</b> |
| <b>NET REVENUES</b>                                                     | <b>2,256,927.2</b> | <b>2,329,026.4</b> | <b>2,334,300.0</b>                                              | <b>2,394,100.0</b> |
| <b>DEPARTMENT REVENUES SUMMARY</b>                                      |                    |                    |                                                                 |                    |
| Legislative                                                             | 2.0                | 0.9                | -                                                               | -                  |
| Judicial                                                                | 8,523.5            | 9,565.6            | -                                                               | -                  |
| Executive                                                               | 2,354.9            | 4,136.5            | -                                                               | -                  |
| Other Elective                                                          | 79,895.0           | 103,671.6          | 86,100.0                                                        | 91,600.0           |
| Legal                                                                   | 7,857.1            | 9,339.2            | -                                                               | -                  |
| State                                                                   | 616,880.0          | 699,452.1          | 748,700.0                                                       | 775,800.0 *        |
| Finance                                                                 | 1,571,379.0        | 1,621,031.3        | 1,547,300.0                                                     | 1,542,600.0 *      |
| Administrative Services                                                 | 91.4               | 1,150.2            | -                                                               | -                  |
| Health and Social Services                                              | 80,242.6           | 85,803.6           | 84,100.0                                                        | 88,000.0           |
| Services for Children, Youth and Their Families                         | 48.5               | 7.9                | -                                                               | -                  |
| Correction                                                              | 1,059.2            | 659.6              | -                                                               | -                  |
| Natural Resources and Environmental Contro                              | 360.5              | 83.2               | -                                                               | -                  |
| Public Safety                                                           | 272.1              | 217.7              | -                                                               | -                  |
| Labor                                                                   | 2,334.2            | 2,230.2            | -                                                               | -                  |
| Agriculture                                                             | 224.9              | 232.9              | -                                                               | -                  |
| Elections                                                               | 2.3                | 3.6                | -                                                               | -                  |
| Fire Prevention Commission                                              | 14.9               | 35.2               | -                                                               | -                  |
| Delaware National Guar                                                  | -                  | 0.0                | -                                                               | -                  |
| Advisory Council for Exceptional Citizens                               | 0.1                | 0.0                | -                                                               | -                  |
| Higher Education                                                        | 99.6               | 83.6               | -                                                               | -                  |
| Education                                                               | 308.5              | 252.9              | -                                                               | -                  |
| <b>TOTAL DEPARTMENT REVENUES</b>                                        | <b>2,371,950.3</b> | <b>2,537,957.8</b> | <b>2,466,200.0</b>                                              | <b>2,498,000.0</b> |
| <b>OTHER REVENUE (DEFAC ESTIMATE)</b>                                   |                    |                    | <b>88,700.0 *</b>                                               | <b>98,100.0 *</b>  |
| <b>TOTAL - REVENUES</b>                                                 | <b>2,371,950.3</b> | <b>2,537,957.8</b> | <b>2,554,900.0</b>                                              | <b>2,596,100.0</b> |
| <b>LESS: REVENUE REFUNDS</b>                                            | <b>(180,124.4)</b> | <b>(208,931.5)</b> | <b>(220,600.0)</b>                                              | <b>(202,000.0)</b> |
| <b>NET REVENUES</b>                                                     | <b>2,191,825.9</b> | <b>2,329,026.4</b> | <b>2,334,300.0</b>                                              | <b>2,394,100.0</b> |
| * Reflects Governor's revenue adjustment to the DEFAC revenue estimates |                    |                    |                                                                 |                    |
| Bank Franchise Tax                                                      |                    |                    |                                                                 | 100.0              |
| Personnel Income Tax                                                    |                    |                    |                                                                 | 700.0              |
| Abandoned Property                                                      |                    |                    |                                                                 | 10,000.0           |
| Other Revenue                                                           |                    |                    | 700.0                                                           | 21,500.0           |
| <b>TOTAL</b>                                                            |                    |                    | <b>700.0</b>                                                    | <b>32,300.0</b>    |

<sup>1</sup> Negative amount results from recoding a prior year recording.

**General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2002**  
**Classified by Department and Source of Appropriation**

| Department                                      | Budget Act<br>as amended<br>Appropriations | Supplemental<br>Appropriations      | Continuing<br>Appropriations<br>and Balances | Encumbered<br>Balances | Appropriations/<br>Estimated<br>Expenditures |
|-------------------------------------------------|--------------------------------------------|-------------------------------------|----------------------------------------------|------------------------|----------------------------------------------|
| Legislative                                     | 11,551.5                                   | 468.1                               | 949.6                                        | 339.8                  | 13,309.0                                     |
| Judicial                                        | 62,146.2                                   | -                                   | 144.4                                        | 946.0                  | 63,236.6                                     |
| Executive                                       | 105,828.6                                  | 10,000.0                            | 44,857.0                                     | 1,769.3                | 162,454.9                                    |
| Other Elective                                  | 26,437.3                                   | 18,871.0                            | 26,196.0                                     | 232.4                  | 71,736.7                                     |
| Legal                                           | 27,396.3                                   | -                                   | 114.5                                        | 146.8                  | 27,657.6                                     |
| State                                           | 14,574.5                                   | -                                   | 8,196.4                                      | 173.5                  | 22,944.4                                     |
| Finance                                         | 15,836.8                                   | -                                   | 3,302.1                                      | 963.3                  | 20,102.2                                     |
| Administrative Services                         | 38,517.8                                   | -                                   | 32,392.1                                     | 3,519.5                | 74,429.4                                     |
| Health and Social Services                      | 599,816.6                                  | 17,293.2                            | 6,755.8                                      | 13,678.4               | 637,544.0                                    |
| Services for Children, Youth and Their Families | 89,338.4                                   | -                                   | 286.5                                        | 3,638.1                | 93,263.0                                     |
| Correction                                      | 180,693.5                                  | -                                   | 5,271.4                                      | 2,886.6                | 188,851.5                                    |
| Natural Resources and Environmental Control     | 37,706.3                                   | -                                   | 15,986.7                                     | 780.4                  | 54,473.4                                     |
| Public Safety                                   | 93,180.5                                   | 617.7                               | 874.9                                        | 1,079.7                | 95,752.8                                     |
| Transportation                                  | 0.0                                        | -                                   | -                                            | -                      | -                                            |
| Labor                                           | 6,062.0                                    | -                                   | 97.3                                         | 28.7                   | 6,188.0                                      |
| Agriculture                                     | 6,180.5                                    | -                                   | 443.4                                        | 104.5                  | 6,728.4                                      |
| Elections                                       | 3,201.8                                    | -                                   | 581.4                                        | 80.7                   | 3,863.9                                      |
| Fire Prevention Commission                      | 3,899.8                                    | -                                   | 539.0                                        | 104.3                  | 4,543.1                                      |
| Delaware National Guard                         | 3,395.0                                    | 150.0                               | 120.1                                        | 164.5                  | 3,829.6                                      |
| Advisory Council for Exceptional Citizens       | 110.8                                      | -                                   | 0.0                                          | 3.6                    | 114.4                                        |
| Higher Education                                | 202,437.9                                  | 1,350.0                             | 13,902.8                                     | 204.3                  | 217,895.0                                    |
| Education                                       | 773,460.1                                  | -                                   | 141,028.3                                    | 9,025.8                | 923,514.2                                    |
| <b>TOTAL APPROPRIATIONS</b>                     | <b><u>2,301,772.2</u></b> <sup>1</sup>     | <b><u>48,750.0</u></b> <sup>2</sup> | <b><u>302,039.7</u></b>                      | <b><u>39,870.2</u></b> | 2,692,432.1                                  |
| LESS: Estimated Reversions                      |                                            |                                     |                                              |                        | (20,500.0)                                   |
| Estimated Continuing and Encumbered Balances    |                                            |                                     |                                              |                        | (147,700.0)                                  |
| <b>TOTAL ESTIMATED EXPENDITURES</b>             |                                            |                                     |                                              |                        | <b><u>2,524,232.1</u></b>                    |

**Fiscal Year 2001 Statutory References:**

<sup>1</sup> Volume 73, Chapter 74 (HB 350)

<sup>2</sup> Volume 73, Chapter 95 (SB 250); Chapter 94 (HB 351)

**General Fund Summarized Statement of Budget Act Appropriations and Employee Positions**  
**by Department and Major Categories of Expenditure**  
**Fiscal Year Ending June 30, 2002**

| Department                                         | Special<br>Fund<br>Positions | General<br>Fund<br>Positions | Personnel<br>Costs | Travel         | Contractual<br>Services | Energy          | Supplies<br>and<br>Materials | Capital<br>Outlay | Debt<br>Service | Other                  | Total<br>Apprs.    |
|----------------------------------------------------|------------------------------|------------------------------|--------------------|----------------|-------------------------|-----------------|------------------------------|-------------------|-----------------|------------------------|--------------------|
| Legislative                                        | -                            | 79.0                         | 7,936.5            | 141.6          | 1,376.7                 | -               | 265.9                        | 113.0             | -               | 1,717.8                | 11,551.5           |
| Judicial                                           | 120.3                        | 1,069.5                      | 52,752.2           | 214.9          | 4,904.8                 | 111.9           | 1,064.7                      | 314.0             | 414.9           | 2,368.8                | 62,146.2           |
| Executive                                          | 203.7                        | 368.2                        | 22,360.8           | 259.4          | 8,620.7                 | 197.2           | 501.0                        | 61.7              | 4,619.7         | 69,208.1 <sup>1</sup>  | 105,828.6          |
| Other Elective                                     | 82.0                         | 74.0                         | 4,155.4            | 36.9           | 630.2                   | -               | 46.7                         | 29.9              | -               | 21,538.2               | 26,437.3           |
| Legal                                              | 86.7                         | 400.4                        | 24,203.4           | 27.6           | 2,651.0                 | 46.7            | 128.0                        | 25.8              | -               | 313.8                  | 27,396.3           |
| State                                              | 163.4                        | 134.6                        | 6,033.6            | 63.4           | 982.3                   | 233.1           | 331.3                        | 33.3              | 2,475.1         | 4,422.4                | 14,574.5           |
| Finance                                            | 30.0                         | 267.0                        | 13,186.8           | 90.9           | 2,156.0                 | 2.7             | 201.3                        | 169.1             | -               | 30.0                   | 15,836.8           |
| Administrative Services                            | 127.0                        | 155.5                        | 6,995.5            | 32.4           | 6,037.9                 | 2,454.9         | 911.8                        | 14.4              | 13,134.7        | 8,936.2 <sup>2</sup>   | 38,517.8           |
| Health and Social Services                         | 988.0                        | 3,857.5                      | 159,472.3          | 141.0          | 57,736.8                | 3,552.1         | 10,991.3                     | 684.2             | 4,515.0         | 362,723.9 <sup>3</sup> | 599,816.6          |
| Services for Children, Youth<br>and Their Families | 255.0                        | 913.4                        | 46,443.9           | 88.1           | 28,451.2                | 723.9           | 1,226.9                      | 103.0             | 1,465.7         | 10,835.7               | 89,338.4           |
| Correction                                         | 20.0                         | 2,618.6                      | 114,888.3          | 114.3          | 8,104.6                 | 4,289.6         | 11,410.5                     | 172.1             | 16,651.1        | 25,063.0 <sup>4</sup>  | 180,693.5          |
| Natural Resources and<br>Environmental Control     | 411.9                        | 383.1                        | 21,455.1           | 92.1           | 4,370.6                 | 868.0           | 993.4                        | 44.9              | 6,545.2         | 3,337.0                | 37,706.3           |
| Public Safety                                      | 120.0                        | 1,101.0                      | 63,713.1           | 96.4           | 4,449.5                 | 570.9           | 2,389.0                      | 1,463.9           | 1,986.0         | 18,511.7 <sup>5</sup>  | 93,180.5           |
| Transportation                                     | 1,596.0                      | -                            | -                  | -              | -                       | -               | -                            | -                 | -               | -                      | -                  |
| Labor                                              | 458.0                        | 35.0                         | 1,556.3            | 17.8           | 2,569.0                 | 1.6             | 108.1                        | 10.0              | -               | 1,799.2                | 6,062.0            |
| Agriculture                                        | 48.2                         | 86.8                         | 4,434.8            | 53.5           | 439.3                   | 99.5            | 151.1                        | 46.0              | 97.9            | 858.4                  | 6,180.5            |
| Elections                                          | -                            | 43.0                         | 2,052.5            | 17.3           | 615.4                   | 33.1            | 43.6                         | 14.3              | -               | 425.6                  | 3,201.8            |
| Fire Prevention Commission                         | 28.2                         | 41.8                         | 2,259.6            | 25.5           | 563.1                   | 174.0           | 40.1                         | 114.8             | 582.5           | 140.2                  | 3,899.8            |
| Delaware National Guard                            | 75.3                         | 31.0                         | 1,783.1            | 4.7            | 252.4                   | 457.0           | 94.5                         | -                 | 309.6           | 493.7                  | 3,395.0            |
| Advisory Council for<br>Exceptional Citizens       | -                            | 2.0                          | 91.6               | 6.0            | 12.1                    | -               | 1.1                          | -                 | -               | -                      | 110.8              |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>4,813.7</b>               | <b>11,661.4</b>              | <b>555,774.8</b>   | <b>1,523.8</b> | <b>134,923.6</b>        | <b>13,816.2</b> | <b>30,900.3</b>              | <b>3,414.4</b>    | <b>52,797.4</b> | <b>532,723.7</b>       | <b>1,325,874.2</b> |
| Higher Education*                                  | 175.4                        | 697.0                        | 44,208.5           | 6.8            | 1,088.2                 | 3,131.4         | 54.5                         | 309.5             | 18,896.5        | 134,742.5 <sup>6</sup> | 202,437.9          |
| Education                                          | 67.3                         | 10,717.9                     | 455,522.3          | 55.5           | 573.7                   | 13,689.9        | 47.7                         | 37.6              | 20,048.1        | 283,485.3 <sup>7</sup> | 773,460.1          |
| <b>TOTAL - EDUCATION</b>                           | <b>242.7</b>                 | <b>11,414.9</b>              | <b>499,730.8</b>   | <b>62.3</b>    | <b>1,661.9</b>          | <b>16,821.3</b> | <b>102.2</b>                 | <b>347.1</b>      | <b>38,944.6</b> | <b>418,227.8</b>       | <b>975,898.0</b>   |
| <b>GRAND TOTAL</b>                                 | <b>5,056.4</b>               | <b>23,076.3</b>              | <b>1,055,505.6</b> | <b>1,586.1</b> | <b>136,585.5</b>        | <b>30,637.5</b> | <b>31,002.5</b>              | <b>3,761.5</b>    | <b>91,742.0</b> | <b>950,951.5</b>       | <b>2,301,772.2</b> |

\* Appropriations other than "Debt Service" for University of Delaware and Delaware State University are reflected under "Other."

**Explanation of Schedule A-3 "Other" Items:**

|                                                             |           |                                                       |          |
|-------------------------------------------------------------|-----------|-------------------------------------------------------|----------|
| <sup>1</sup> Data Processing - Development Projects         | 2,000.0   | <sup>6</sup> University of Delaware                   | 99,686.8 |
| Contingency - One-Time Appropriations                       | 2,030.4   | Delaware Geological Survey                            | 1,314.1  |
| Contingency - Prior Years' Obligations                      | 450.0     | Delaware State University                             | 27,304.8 |
| Contingency - Self Insurance                                | 3,000.0   | Delaware Technical and Community College              | 3,988.9  |
| Contingency - Legal Fees                                    | 1,400.0   | Delaware Institute of Veterinary Medical Education    | 199.0    |
| Contingency - Salary                                        | 9,011.0   |                                                       |          |
| Contingency - Maintenance Review                            | 1,867.0   | <sup>7</sup> Division II Units/All Other Costs        | 26,427.5 |
| Elder Tax Relief and Education Expenses Fund                | 9,200.0   | Division III - Equalization                           | 58,887.5 |
| Tax Relief and Education Expenses Fund                      | 17,500.0  | Pupil Transportation                                  | 57,822.2 |
| Housing Development Fund                                    | 3,880.0   | Adult Education and Work Force Training Grant         | 6,830.6  |
| Delaware Institute of Medical Education and Research        | 1,832.5   | Academic Excellence Block Grant                       | 28,391.8 |
|                                                             |           | Prof. Accountability & Instructional Advancement Fund |          |
| <sup>2</sup> Minor Capital Improvements                     | 7,362.2   | Program for Children with Disabilities                | 2,538.8  |
|                                                             |           | Unique Alternatives                                   | 8,790.0  |
| <sup>3</sup> Medicaid, TANF and similar assistance programs | 323,395.5 | Related Services for the Handicapped                  | 2,197.6  |
|                                                             |           | Student Discipline Program                            | 15,470.2 |
| <sup>4</sup> Medical Services                               | 16,443.4  | Delaware State Testing Program                        | 8,750.1  |
| Drug & Alcohol Treatment Services                           | 4,209.4   | Early Childhood Assistance                            | 4,280.7  |
|                                                             |           | Extra Time for Students                               | 10,428.0 |
| <sup>5</sup> Pension - 20-year State Police Retirees        | 18,104.6  |                                                       |          |

**General Fund Summarized Statement of Recommended Appropriations and Employee Positions  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2003**

| Department                                         | Special<br>Fund<br>Positions | General<br>Fund<br>Positions | Personnel<br>Costs | Travel         | Contractual<br>Services | Energy          | Supplies<br>and<br>Materials | Capital<br>Outlay | Debt<br>Service  | Other                  | Total<br>Apprs.    |
|----------------------------------------------------|------------------------------|------------------------------|--------------------|----------------|-------------------------|-----------------|------------------------------|-------------------|------------------|------------------------|--------------------|
| Legislative                                        | -                            | 79.0                         | 8,038.9            | 141.6          | 1,376.7                 | -               | 265.9                        | 113.0             | -                | 1,720.2                | 11,656.3           |
| Judicial                                           | 121.3                        | 1,064.5                      | 55,267.2           | 214.9          | 4,752.4                 | 112.8           | 1,104.7                      | 314.0             | 414.9            | 2,234.4                | 64,415.3           |
| Executive                                          | 208.7                        | 352.2                        | 21,644.8           | 224.2          | 5,451.9                 | 203.2           | 491.5                        | 48.1              | 4,619.7          | 63,295.9 <sup>1</sup>  | 95,979.3           |
| Technology and Information                         | -                            | 23.0                         | 2,652.8            | -              | 250.0                   | -               | -                            | -                 | -                | -                      | 2,902.8            |
| Other Elective                                     | 82.0                         | 74.0                         | 3,503.4            | 33.3           | 507.7                   | -               | 34.9                         | 29.9              | 26,575.8         | 545.50                 | 31,230.5           |
| Legal                                              | 91.7                         | 400.4                        | 25,153.8           | 27.6           | 1,970.5                 | 48.7            | 129.0                        | 25.8              | -                | 40.0                   | 27,395.4           |
| State                                              | 165.4                        | 134.6                        | 6,183.7            | 61.9           | 910.5                   | 276.3           | 299.0                        | 52.4              | 2,475.1          | 4,226.4                | 14,485.3           |
| Finance                                            | 30.0                         | 271.0                        | 13,325.5           | 90.9           | 2,138.5                 | 4.7             | 189.3                        | 144.1             | -                | 5.0                    | 15,898.0           |
| Administrative Services                            | 129.6                        | 156.9                        | 7,330.6            | 32.4           | 8,502.2                 | 4,639.5         | 1,572.0                      | 14.4              | 13,134.7         | 65.0                   | 35,290.8           |
| Health and Social Services                         | 1,012.9                      | 3,849.7                      | 164,589.2          | 121.8          | 57,515.7                | 3,494.3         | 10,931.4                     | 677.0             | 4,515.0          | 390,959.0 <sup>2</sup> | 632,803.4          |
| Services for Children, Youth<br>and Their Families | 262.0                        | 951.4                        | 47,633.2           | 90.0           | 29,451.2                | 840.2           | 1,255.0                      | 103.0             | 1,465.7          | 12,330.3               | 93,168.6           |
| Correction                                         | 20.0                         | 2,624.6                      | 117,915.6          | 94.7           | 7,864.6                 | 4,844.6         | 10,948.8                     | 102.1             | 16,651.1         | 25,398.9 <sup>3</sup>  | 183,820.4          |
| Natural Resources and<br>Environmental Control     | 410.3                        | 379.7                        | 21,762.9           | 92.1           | 4,338.6                 | 874.5           | 993.4                        | 44.9              | 6,545.2          | 3,144.5                | 37,796.1           |
| Public Safety                                      | 123.0                        | 1,109.0                      | 68,671.3           | 99.4           | 4,527.6                 | 0.0             | 2,163.5                      | 1,491.8           | 1,986.0          | 19,563.1 <sup>4</sup>  | 98,502.7           |
| Transportation                                     | 1,596.0                      | -                            | -                  | -              | -                       | -               | -                            | -                 | -                | -                      | -                  |
| Labor                                              | 458.0                        | 35.0                         | 1,596.9            | 12.5           | 2,544.8                 | 1.9             | 103.1                        | 3.8               | -                | 1,699.2                | 5,962.2            |
| Agriculture                                        | 52.2                         | 86.8                         | 4,538.4            | 52.6           | 431.1                   | 109.5           | 150.1                        | 46.0              | 97.9             | 818.1                  | 6,243.7            |
| Elections                                          | -                            | 43.0                         | 2,093.9            | 17.3           | 602.6                   | 33.1            | 53.6                         | 4.3               | -                | 395.6                  | 3,200.4            |
| Fire Prevention Commission                         | 28.2                         | 41.8                         | 2,341.6            | 25.5           | 563.1                   | 167.0           | 40.1                         | 85.8              | 582.5            | 140.2                  | 3,945.8            |
| Delaware National Guard                            | 75.3                         | 31.0                         | 1,910.0            | 4.7            | 252.4                   | 457.0           | 94.5                         | -                 | 309.6            | 493.7                  | 3,521.9            |
| Advisory Council for<br>Exceptional Citizens       | -                            | 2.0                          | 93.5               | 6.0            | 12.1                    | -               | 1.1                          | -                 | -                | -                      | 112.7              |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>4,866.6</b>               | <b>11,709.6</b>              | <b>576,247.2</b>   | <b>1,443.4</b> | <b>133,964.2</b>        | <b>16,107.3</b> | <b>30,820.9</b>              | <b>3,300.4</b>    | <b>79,373.2</b>  | <b>527,075.0</b>       | <b>1,368,331.6</b> |
| Higher Education*                                  | 175.4                        | 697.0                        | 45,375.5           | 6.8            | 1,088.2                 | 3,131.4         | 54.5                         | 309.5             | 18,896.5         | 133,827.4 <sup>5</sup> | 202,689.8          |
| Education                                          | 73.3                         | 10,799.9                     | 463,033.0          | 55.5           | 576.9                   | 13,794.0        | 47.7                         | 37.6              | 20,048.1         | 283,744.8 <sup>6</sup> | 781,337.6          |
| <b>TOTAL - EDUCATION</b>                           | <b>248.7</b>                 | <b>11,496.9</b>              | <b>508,408.5</b>   | <b>62.3</b>    | <b>1,665.1</b>          | <b>16,925.4</b> | <b>102.2</b>                 | <b>347.1</b>      | <b>38,944.6</b>  | <b>417,572.2</b>       | <b>984,027.4</b>   |
| <b>GRAND TOTAL</b>                                 | <b>5,115.3</b>               | <b>23,206.5</b>              | <b>1,084,655.7</b> | <b>1,505.7</b> | <b>135,629.3</b>        | <b>33,032.7</b> | <b>30,923.1</b>              | <b>3,647.5</b>    | <b>118,317.8</b> | <b>944,647.2</b>       | <b>2,352,359.0</b> |

\* Appropriations other than "Debt Service" for University of Delaware and Delaware State University are reflected under "Other."

**Explanation of Schedule A-4 "Other" Items:**

|                                                             |           |                                                         |           |
|-------------------------------------------------------------|-----------|---------------------------------------------------------|-----------|
| <sup>1</sup> Data Processing - Development Projects         | 1,900.0   | <sup>5</sup> University of Delaware                     | 102,060.7 |
| Contingency - One-Time Appropriations                       | 3,762.7   | Delaware Geological Survey                              | 1,224.1   |
| Contingency - Prior Years' Obligations                      | 450.0     | Delaware State University                               | 28,784.5  |
| Contingency - Self Insurance                                | 3,000.0   | Delaware Technical and Community College                | 1,776.3   |
| Contingency - Legal Fees                                    | 1,400.0   | Delaware Institute of Veterinary Medical Education      | 218.4     |
| Contingency - Salaries and OEC                              | 4,590.6   |                                                         |           |
| Health Insurance - Retirees in Closed State Police Plan     | 2,559.6   | <sup>6</sup> Division II Units/All Other Costs          | 26,628.5  |
| Housing Development Fund                                    | 3,406.0   | Pupil Transportation                                    | 58,269.3  |
| Elder Tax Relief and Education Expense Fund                 | 9,700.0   | Division III - Equalization                             | 60,111.4  |
| Property Tax Relief and Education Expense Fund              | 17,500.0  | Adult Education and Work Force Training Grant           | 6,852.3   |
|                                                             |           | Academic Excellence Block Grant                         | 28,231.9  |
| <sup>2</sup> Medicaid, TANF and similar assistance programs | 346,228.0 | Prof. Accountability and Instructional Advancement Fund | 7,900.5   |
|                                                             |           | Program for Children with Disabilities                  | 2,545.7   |
| <sup>3</sup> Medical Services                               | 17,026.5  | Unique Alternatives                                     | 9,697.0   |
| Drug & Alcohol Treatment Services                           | 4,209.4   | Related Services for the Handicapped                    | 2,213.7   |
|                                                             |           | Student Discipline Program                              | 15,270.2  |
| <sup>4</sup> Pension - 20-year State Police Retirees        | 19,156.0  | K-12 Pass Through Grants                                | 4,595.0   |
|                                                             |           | Early Childhood Assistance                              | 4,369.7   |
|                                                             |           | Extra Time for Students                                 | 10,428.0  |
|                                                             |           | Guaranteed Unit Count                                   | 1,000.0   |

**All Funds - General and Special Funds**  
**Comparative Consolidated Statement of Revenues and Expenditures**  
**Fiscal Years Ended June 30, 2001 and 2000**

|                                                 | General Fund<br>Actual |                    | Special Fund<br>Actual |                    | Total Funds<br>Actual |                    |
|-------------------------------------------------|------------------------|--------------------|------------------------|--------------------|-----------------------|--------------------|
|                                                 | 2001                   | 2000               | 2001                   | 2000               | 2001                  | 2000               |
| <b>REVENUES</b>                                 |                        |                    |                        |                    |                       |                    |
| Taxes                                           | 2,097,669.7            | 2,049,062.8        | 509,152.7              | 474,618.9          | 2,606,822.4           | 2,523,681.7        |
| Licenses                                        | 7,163.6                | 7,303.1            | 3,355.3                | 2,600.3            | 10,518.9              | 9,903.4            |
| Fees                                            | 69,805.7               | 70,260.6           | 84,227.1               | 83,540.2           | 154,032.8             | 153,800.8          |
| Permits                                         | 1.1                    | 1.9                | 634.7                  | 653.9              | 635.8                 | 655.8              |
| Fines                                           | 3,265.0                | 2,549.3            | 6,478.9                | 5,548.4            | 9,743.9               | 8,097.7            |
| Rentals and Sales                               | 287,956.1              | 266,196.6          | 48,280.4               | 40,247.3           | 336,236.5             | 306,443.9          |
| Federal Grants                                  | -                      | -                  | 815,670.4              | 737,566.6          | 815,670.4             | 737,566.6          |
| Government Contributions                        | 2,718.0                | 2,440.4            | 539,343.7              | 480,817.8          | 542,061.6             | 483,258.2          |
| Dividends and Interest                          | 38,223.0               | 37,663.2           | 48,307.6               | 42,640.6           | 86,530.6              | 80,303.8           |
| State Government/Department Revenues            | 31,155.7               | 23,598.2           | 844,842.6              | 834,940.3          | 875,998.2             | 858,538.5          |
| <b>TOTAL REVENUES</b>                           | <b>2,537,957.8</b>     | <b>2,459,076.1</b> | <b>2,900,293.3</b>     | <b>2,703,174.3</b> | <b>5,438,251.1</b>    | <b>5,162,250.4</b> |
| LESS: Revenue Refunds                           | (208,931.5)            | (180,124.4)        | -                      | -                  | (208,931.5)           | (180,124.4)        |
| <b>NET REVENUES</b>                             | <b>2,329,026.4</b>     | <b>2,278,951.7</b> | <b>2,900,293.3</b>     | <b>2,703,174.3</b> | <b>5,229,319.6</b>    | <b>4,982,126.0</b> |
| <b>EXPENDITURES</b>                             |                        |                    |                        |                    |                       |                    |
| Legislative                                     | 10,314.0               | 9,770.4            | -                      | -                  | 10,314.0              | 9,770.4            |
| Judicial                                        | 61,344.4               | 56,886.7           | 11,324.0               | 11,173.2           | 72,668.4              | 68,059.9           |
| Executive                                       | 104,999.6              | 108,027.6          | 725,492.5              | 641,322.2          | 830,492.1             | 749,349.8          |
| Other Elective                                  | 42,048.9               | 38,099.6           | 257,394.0              | 274,136.6          | 299,442.9             | 312,236.2          |
| Legal                                           | 26,001.7               | 23,511.4           | 5,703.5                | 5,191.1            | 31,705.2              | 28,702.5           |
| State                                           | 20,195.8               | 35,023.7           | 25,271.5               | 23,499.7           | 45,467.3              | 58,523.4           |
| Finance                                         | 56,920.8               | 76,155.0           | 124,674.6              | 129,553.1          | 181,595.4             | 205,708.1          |
| Administrative Services                         | 71,733.2               | 60,103.6           | 71,396.5               | 76,640.1           | 143,129.7             | 136,743.7          |
| Health and Social Services                      | 570,467.2              | 521,334.9          | 497,009.8              | 444,762.2          | 1,067,477.0           | 966,097.1          |
| Services for Children, Youth and Their Families | 91,568.8               | 88,843.4           | 51,393.1               | 45,069.6           | 142,961.9             | 133,913.0          |
| Correction                                      | 181,610.2              | 160,530.0          | 6,475.6                | 7,426.2            | 188,085.8             | 167,956.2          |
| Natural Resources and Environmental Control     | 45,980.6               | 44,478.8           | 89,561.1               | 90,430.0           | 135,541.7             | 134,908.8          |
| Public Safety                                   | 93,732.6               | 91,135.4           | 17,124.2               | 17,359.9           | 110,856.8             | 108,495.3          |
| Transportation                                  | -                      | -                  | 450,386.3              | 405,711.8          | 450,386.3             | 405,711.8          |
| Labor                                           | 5,832.2                | 5,899.8            | 48,265.8               | 44,314.1           | 54,098.0              | 50,213.9           |
| Agriculture                                     | 6,134.9                | 5,579.4            | 73,161.7               | 61,173.6           | 79,296.6              | 66,753.0           |
| Elections                                       | 5,781.9                | 3,432.5            | -                      | -                  | 5,781.9               | 3,432.5            |
| Fire Prevention Commission                      | 4,239.1                | 4,351.1            | 2,274.6                | 2,474.8            | 6,513.7               | 6,825.9            |
| Delaware National Guard                         | 3,785.1                | 3,132.4            | 5,498.0                | 8,645.5            | 9,283.1               | 11,777.9           |
| Advisory Council for Exceptional Citizens       | 100.1                  | 98.9               | 1.6                    | 2.8                | 101.7                 | 101.7              |
| Higher Education                                | 219,187.4              | 211,463.8          | 62,791.5               | 61,569.9           | 281,978.9             | 273,033.7          |
| Education                                       | 807,046.4              | 698,372.5          | 462,057.4              | 418,078.7          | 1,269,103.8           | 1,116,451.2        |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,429,024.9</b>     | <b>2,246,230.9</b> | <b>2,987,257.2</b>     | <b>2,768,535.1</b> | <b>5,416,282.1</b>    | <b>5,014,766.0</b> |
| Revenue over Expenditures                       | (99,998.5)             | 32,720.8           | (86,963.9)             | (65,360.8)         | (186,962.4)           | (32,640.0)         |
| Cash Balance - Beginning of Period              | 609,912.7              | 577,191.9          | 922,685.8              | 890,810.7          | 1,532,598.5           | 1,468,002.6        |
| PLUS: Bond Sale Proceeds                        | -                      | -                  | -                      | 100,844.0          | -                     | 100,844.0          |
| Net Change in Payroll Withholdings Payable      | -                      | -                  | 5,602.4                | (3,608.1)          | 5,602.4               | (3,608.1)          |
| <b>CASH BALANCE - END OF PERIOD</b>             | <b>509,914.2</b>       | <b>609,912.7</b>   | <b>841,324.3</b>       | <b>922,685.8</b>   | <b>1,351,238.6</b>    | <b>1,532,598.5</b> |

<sup>1</sup> Total is correct. See Note in Explanation of Financial Statements

**General Fund - Statement of Revenues**  
**Assembled by Department and Source**  
**Fiscal Year Ended June 30, 2001**

| Department                                                                 | Taxes              | Licenses       | Fees                | Permits    | Fines          | Rentals<br>& Sales | Federal<br>Grants | Govt.<br>Contrib. | Div. &<br>Interest | Govt.<br>Revenue | Total<br>Revenues  |
|----------------------------------------------------------------------------|--------------------|----------------|---------------------|------------|----------------|--------------------|-------------------|-------------------|--------------------|------------------|--------------------|
| Legislative                                                                | -                  | -              | -                   | -          | -              | 0.9                | -                 | -                 | -                  | -                | 0.9                |
| Judicial                                                                   | 0.4                | 26.2           | 6,135.3             | -          | 2,764.4        | 25.6               | -                 | -                 | 318.2              | 295.4            | 9,565.6            |
| Executive                                                                  | -                  | -              | -                   | -          | -              | -                  | -                 | 2,700.0           | -                  | 1,436.5          | 4,136.5            |
| Other Elective                                                             | 38,138.4           | 759.8          | 1,391.7             | -          | 264.1          | 9.1                | -                 | -                 | 37,746.8           | 25,361.7         | 103,671.5          |
| Legal                                                                      | -                  | -              | 9,327.7             | -          | -              | -                  | -                 | -                 | -                  | 11.6             | 9,339.2            |
| State                                                                      | 648,678.8          | 364.0          | 50,090.0            | -          | -              | 1.2                | -                 | -                 | -                  | 318.0            | 699,452.1          |
| Finance                                                                    | 1,410,830.4        | 5,674.7        | (60.8) <sup>1</sup> | -          | 6.8            | 204,562.0          | -                 | -                 | -                  | 18.2             | 1,621,031.3        |
| Administrative Services                                                    | -                  | -              | 48.9                | -          | 17.5           | 83.7               | -                 | -                 | -                  | 1,000.0          | 1,150.2            |
| Health and Social Services                                                 | -                  | 219.6          | 308.3               | 0.2        | -              | 82,804.8           | -                 | 18.0              | 118.5              | 2,334.3          | 85,803.6           |
| Services for Children,<br>Youth and Their Families                         | -                  | -              | -                   | -          | -              | -                  | -                 | -                 | (0.4) <sup>1</sup> | 8.3              | 7.9                |
| Correction                                                                 | -                  | -              | 155.4               | -          | -              | 462.1              | -                 | -                 | -                  | 42.0             | 659.6              |
| Natural Resources and<br>Environmental Control                             | 3.3                | 68.9           | -                   | -          | 9.4            | -                  | -                 | -                 | -                  | 1.6              | 83.2               |
| Public Safety                                                              | -                  | 41.6           | 119.3               | -          | 38.0           | 4.6                | -                 | -                 | -                  | 14.3             | 217.7              |
| Labor                                                                      | -                  | -              | 2,089.3             | -          | 132.4          | -                  | -                 | -                 | 5.2                | 3.3              | 2,230.2            |
| Agriculture                                                                | 18.5               | 4.3            | 193.5               | 0.9        | 1.5            | -                  | -                 | -                 | -                  | 14.2             | 232.9              |
| Elections                                                                  | -                  | -              | -                   | -          | -              | 2.0                | -                 | -                 | -                  | 1.6              | 3.6                |
| Fire Prevention Commission<br>Advisory Council for<br>Exceptional Citizens | -                  | -              | 2.2                 | -          | 30.8           | -                  | -                 | -                 | -                  | 2.2              | 35.2               |
| Higher Education<br>Education                                              | -                  | -              | -                   | -          | -              | -                  | -                 | -                 | 34.7               | 48.9             | 83.6               |
|                                                                            | -                  | 4.5            | 4.8                 | -          | -              | -                  | -                 | -                 | -                  | 243.6            | 252.9              |
| <b>TOTAL REVENUES</b>                                                      | <b>2,097,669.7</b> | <b>7,163.6</b> | <b>69,805.7</b>     | <b>1.1</b> | <b>3,265.0</b> | <b>287,956.1</b>   | <b>-</b>          | <b>2,718.0</b>    | <b>38,223.0</b>    | <b>31,155.7</b>  | 2,537,957.8        |
| LESS: Revenue Refunds                                                      |                    |                |                     |            |                |                    |                   |                   |                    |                  | (208,931.5)        |
| <b>NET REVENUES</b>                                                        |                    |                |                     |            |                |                    |                   |                   |                    |                  | <b>2,329,026.4</b> |

**Special Fund - Statement of Revenues**  
**Assembled by Department and Source**  
**Fiscal Year Ended June 30, 2001**

| Department                                                                                            | Taxes            | Licenses       | Fees            | Permits      | Fines          | Rentals<br>& Sales | Federal<br>Grants | Govt.<br>Contrib. | Div. &<br>Interest | Govt.<br>Revenue | Total<br>Revenues  |
|-------------------------------------------------------------------------------------------------------|------------------|----------------|-----------------|--------------|----------------|--------------------|-------------------|-------------------|--------------------|------------------|--------------------|
| Judicial                                                                                              | 15.2             | -              | 1,913.2         | -            | 4,449.8        | 7.5                | 557.7             | 1.8               | 43.0               | 7,074.1          | 14,062.2           |
| Executive                                                                                             | 3,372.8          | 149.9          | 4,139.1         | -            | 121.8          | 680.2              | 46,956.6          | 429,472.5         | 9,538.8            | 212,172.0        | 706,603.6          |
| Other Elective                                                                                        | 228,855.9        | -              | 17,876.4        | -            | -              | -                  | -                 | 268.2             | 4,458.6            | 4,435.4          | 255,894.4          |
| Legal                                                                                                 | -                | -              | 564.5           | -            | 152.0          | -                  | 724.1             | 1,224.7           | 43.9               | 4,314.5          | 7,023.6            |
| State                                                                                                 | 100.0            | -              | 14,418.1        | -            | 2.5            | 1,523.4            | 1,774.1           | 121.7             | 244.4              | 7,245.3          | 25,429.5           |
| Finance                                                                                               | 17,304.6         | 82.2           | -               | -            | -              | -                  | -                 | 23,779.4          | 8,715.3            | 65,658.5         | 115,540.0          |
| Administrative Services                                                                               | -                | 783.8          | 4,977.3         | -            | 40.4           | 9,077.5            | 814.1             | 648.8             | 326.1              | 20,484.8         | 37,152.7           |
| Health and Social Services                                                                            | -                | -              | 1,531.6         | -            | 547.8          | 5,522.1            | 445,738.6         | 16,658.3          | 597.3              | 40,097.7         | 510,693.3          |
| Services for Children,<br>Youth and Their Families                                                    | -                | -              | -               | -            | -              | 3.2                | 15,548.1          | 38.9              | 104.9              | 35,407.7         | 51,102.8           |
| Correction                                                                                            | -                | -              | 54.6            | -            | -              | 1,464.7            | 3,831.1           | 24.6              | 0.4                | 1,191.4          | 6,566.7            |
| Natural Resources and<br>Environmental Control                                                        | 28,474.5         | 1,785.5        | 12,512.7        | 632.6        | 1,073.0        | 3,233.0            | 17,425.5          | 1,379.9           | 6,385.3            | 54,494.0         | 127,395.9          |
| Public Safety                                                                                         | -                | 220.1          | 979.4           | -            | -              | 604.4              | 11,187.4          | 43.1              | 67.5               | 5,410.5          | 18,512.3           |
| Transportation                                                                                        | -                | 2.1            | 486.3           | -            | -              | 207.3              | 127,139.6         | 12,210.3          | -                  | 303,427.6        | 443,473.1          |
| Labor                                                                                                 | 9,342.1          | -              | 3,154.7         | -            | -              | -                  | 31,806.0          | 7.8               | 533.9              | 2,871.8          | 47,716.2           |
| Agriculture                                                                                           | 34.0             | 331.9          | 1,604.6         | 0.1          | 78.6           | 317.6              | 1,167.5           | 52,214.6          | 270.8              | 9,760.9          | 65,780.6           |
| Fire Prevention Commission<br>Delaware National Guard<br>Advisory Council for<br>Exceptional Citizens | -                | -              | 1,440.4         | 2.0          | -              | 730.5              | 0.2               | -                 | -                  | 14.4             | 2,187.5            |
|                                                                                                       | -                | -              | -               | -            | -              | -                  | 5,065.4           | -                 | -                  | -                | 5,065.4            |
| Higher Education<br>Education                                                                         | -                | -              | 18,523.6        | -            | -              | 3.2                | 17,460.4          | -                 | 5.1                | 25,395.7         | 61,388.0           |
|                                                                                                       | 221,653.7        | -              | 50.8            | -            | 13.1           | 24,905.9           | 88,474.1          | 1,249.3           | 16,972.4           | 45,383.6         | 398,702.8          |
| <b>NET REVENUES</b>                                                                                   | <b>509,152.7</b> | <b>3,355.3</b> | <b>84,227.1</b> | <b>634.7</b> | <b>6,478.9</b> | <b>48,280.4</b>    | <b>815,670.4</b>  | <b>539,343.7</b>  | <b>48,307.6</b>    | <b>844,842.6</b> | <b>2,900,293.4</b> |

<sup>1</sup> Negative amounts result from recoding a prior year recording.

**General Fund - Statement of Expenditures and Reversions**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2001**

| Department                                         | Personnel Costs    | Travel         | Contractual Services | Energy          | Supplies and Materials | Capital Outlay   | Debt Service     | Other            | Total Expenditures | Reversions      |
|----------------------------------------------------|--------------------|----------------|----------------------|-----------------|------------------------|------------------|------------------|------------------|--------------------|-----------------|
| Legislative                                        | 7,340.2            | 284.0          | 2,297.6              | -               | 207.4                  | 184.7            | -                | -                | 10,313.9           | 1,166.9         |
| Judicial                                           | 51,649.2           | 239.6          | 7,136.7              | 99.3            | 1,221.1                | 516.8            | 430.0            | 51.6             | 61,344.4           | 109.2           |
| Executive                                          | 24,262.6           | 366.3          | 34,054.6             | 207.3           | 1,183.5                | 5,181.7          | 4,962.9          | 34,780.8         | 104,999.6          | 1,041.8         |
| Other Elective                                     | 4,429.9            | 44.7           | 929.2                | -               | 45.8                   | 59.7             | 18,828.2         | 17,711.6         | 42,048.9           | 217.7           |
| Legal                                              | 22,918.1           | 67.0           | 2,630.3              | 23.0            | 192.1                  | 163.5            | -                | 7.8              | 26,001.7           | 50.1            |
| State                                              | 5,552.2            | 43.7           | 1,395.4              | 233.8           | 506.0                  | 352.4            | 2,726.1          | 9,386.2          | 20,195.8           | 142.1           |
| Finance                                            | 12,505.8           | 73.9           | 2,957.3              | 4.3             | 210.5                  | 450.1            | 159.2            | 40,559.7         | 56,920.8           | 87.9            |
| Administrative Services                            | 7,007.3            | 24.8           | 10,458.2             | 2,473.0         | 642.4                  | 37,129.6         | 13,997.9         | -                | 71,733.2           | 287.1           |
| Health and Social Services                         | 156,619.6          | 137.7          | 64,660.1             | 4,274.9         | 11,384.7               | 1,358.8          | 5,097.8          | 326,933.6        | 570,467.2          | 3,229.5         |
| Services for Children,<br>Youth and Their Families | 47,792.9           | 89.8           | 31,419.1             | 676.5           | 1,249.3                | 189.7            | 1,553.3          | 8,598.2          | 91,568.8           | 402.8           |
| Correction                                         | 110,073.6          | 95.8           | 31,738.3             | 6,183.8         | 13,239.4               | 1,926.8          | 18,352.5         | -                | 181,610.2          | 521.4           |
| Natural Resources and<br>Environmental Control     | 20,974.7           | 111.8          | 13,826.2             | 887.3           | 1,646.9                | 834.0            | 7,645.9          | 53.8             | 45,980.6           | 129.9           |
| Public Safety                                      | 78,702.7           | 95.2           | 5,022.9              | 490.2           | 2,547.6                | 2,561.1          | 2,133.4          | 2,179.5          | 93,732.6           | 162.9           |
| Transportation                                     | -                  | -              | -                    | -               | -                      | -                | -                | -                | -                  | -               |
| Labor                                              | 1,413.0            | 20.3           | 3,124.0              | 2.6             | 104.7                  | 9.3              | -                | 1,158.3          | 5,832.2            | 41.7            |
| Agriculture                                        | 4,203.7            | 66.3           | 1,320.9              | 103.5           | 180.8                  | 158.1            | 101.6            | -                | 6,134.9            | 129.7           |
| Elections                                          | 2,544.7            | 12.1           | 2,393.6              | 24.7            | 181.1                  | 625.7            | -                | -                | 5,781.9            | 151.7           |
| Fire Prevention Commission                         | 2,201.8            | 25.9           | 750.9                | 156.1           | 47.0                   | 405.6            | 608.2            | 43.7             | 4,239.1            | 96.5            |
| Delaware National Guard                            | 1,706.5            | 4.1            | 584.4                | 447.4           | 140.4                  | -                | 335.6            | 566.7            | 3,785.1            | 29.8            |
| Advisory Council for<br>Exceptional Citizens       | 82.3               | 3.0            | 10.1                 | -               | 1.7                    | 3.0              | -                | -                | 100.1              | 8.8             |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>561,980.7</b>   | <b>1,806.0</b> | <b>216,709.7</b>     | <b>16,287.6</b> | <b>34,932.4</b>        | <b>52,110.6</b>  | <b>76,932.5</b>  | <b>442,031.4</b> | <b>1,402,790.9</b> | <b>8,007.5</b>  |
| Higher Education                                   | 66,682.6           | 91.8           | 5,661.3              | 3,080.9         | 930.7                  | 9,394.9          | 20,104.3         | 113,240.9        | 219,187.4          | 9.0             |
| Education                                          | 559,178.4          | 899.5          | 108,580.7            | 14,583.0        | 27,079.9               | 58,165.6         | 21,454.1         | 17,105.2         | 807,046.4          | 3,859.7         |
| <b>TOTAL - EDUCATION</b>                           | <b>625,861.0</b>   | <b>899.4</b>   | <b>114,242.0</b>     | <b>17,663.9</b> | <b>28,010.6</b>        | <b>67,560.5</b>  | <b>41,558.4</b>  | <b>130,346.1</b> | <b>1,026,233.8</b> | <b>3,868.7</b>  |
| <b>GRAND TOTAL</b>                                 | <b>1,187,841.7</b> | <b>2,705.4</b> | <b>330,951.7</b>     | <b>33,951.5</b> | <b>62,943.0</b>        | <b>119,671.1</b> | <b>118,490.9</b> | <b>572,377.5</b> | <b>2,429,024.9</b> | <b>11,876.2</b> |

**Special Fund - Statement of Expenditures**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2000**

| Department                                         | Personnel Costs  | Travel         | Contractual Services | Energy          | Supplies and Materials | Capital Outlay   | Debt Service    | Other              | Total Expenditures |
|----------------------------------------------------|------------------|----------------|----------------------|-----------------|------------------------|------------------|-----------------|--------------------|--------------------|
| Judicial                                           | 3,739.8          | 56.8           | 6,608.8              | -               | 181.4                  | 326.2            | -               | 411.0              | 11,324.0           |
| Executive                                          | 207,218.4        | 323.4          | 50,779.9             | 747.8           | 622.1                  | 3,811.3          | 528.2           | 461,461.4          | 725,492.4          |
| Other Elective                                     | 3,361.4          | 139.2          | 18,403.0             | -               | 56.1                   | 328.9            | -               | 235,105.5          | 257,394.1          |
| Legal                                              | 4,869.3          | 85.9           | 455.9                | 1.6             | 116.0                  | 174.9            | -               | -                  | 5,703.5            |
| State                                              | 7,417.7          | 132.5          | 10,507.3             | -               | 356.2                  | 2,349.9          | -               | 4,507.9            | 25,271.5           |
| Finance                                            | 1,509.9          | 41.5           | 41,223.4             | -               | 94.3                   | 1,151.4          | -               | 80,654.1           | 124,674.6          |
| Administrative Services                            | 6,183.0          | 135.7          | 19,703.1             | 9.2             | 1,769.4                | 43,211.7         | 182.1           | 202.5              | 71,396.7           |
| Health and Social Services                         | 42,749.5         | 366.1          | 68,204.1             | 275.2           | 14,115.7               | 2,320.5          | -               | 368,978.7          | 497,009.8          |
| Services for Children,<br>Youth and Their Families | 10,798.0         | 153.6          | 31,654.1             | 27.5            | 1,276.0                | 353.3            | -               | 7,130.6            | 51,393.1           |
| Correction                                         | 238.8            | 1.0            | 1,028.9              | 6.9             | 1,419.3                | 3,780.7          | -               | -                  | 6,475.6            |
| Natural Resources and<br>Environmental Control     | 18,725.3         | 253.7          | 21,689.6             | 215.8           | 3,447.6                | 27,640.2         | 46.1            | 17,542.8           | 89,561.1           |
| Public Safety                                      | 5,375.0          | 251.0          | 4,315.1              | 19.4            | 1,664.8                | 2,229.8          | -               | 3,269.1            | 17,124.2           |
| Transportation                                     | 70,540.8         | 265.3          | 70,801.4             | 2,455.9         | 16,202.2               | 175,920.1        | 1,770.2         | 112,430.4          | 450,386.3          |
| Labor                                              | 18,695.2         | 248.7          | 22,070.1             | 23.9            | 943.7                  | 1,181.0          | -               | 5,103.2            | 48,265.8           |
| Agriculture                                        | 2,750.0          | 64.8           | 54,857.0             | 5.8             | 170.1                  | 15,137.4         | -               | 176.6              | 73,161.7           |
| Elections                                          | -                | -              | -                    | -               | -                      | -                | -               | -                  | -                  |
| Fire Prevention Commission                         | 1,301.3          | 39.1           | 542.4                | 1.2             | 330.1                  | 46.4             | -               | 14.0               | 2,274.5            |
| Delaware National Guard                            | 2,731.7          | 1.3            | 1,960.9              | 602.2           | 195.5                  | -                | -               | 6.4                | 5,498.0            |
| Advisory Council for<br>Exceptional Citizens       | -                | -              | 1.3                  | -               | 0.3                    | -                | -               | -                  | 1.6                |
| <b>TOTAL - DEPARTMENTS</b>                         | <b>408,205.1</b> | <b>2,559.6</b> | <b>424,806.3</b>     | <b>4,392.4</b>  | <b>42,960.7</b>        | <b>279,963.7</b> | <b>2,526.6</b>  | <b>1,296,994.1</b> | <b>2,462,408.2</b> |
| Higher Education                                   | 32,737.8         | 405.5          | 9,231.4              | 327.0           | 2,812.6                | 4,848.5          | -               | 12,428.8           | 62,791.6           |
| Education                                          | 240,449.1        | 1,760.3        | 92,287.4             | 6,334.0         | 25,214.0               | 57,228.6         | 16,903.6        | 21,880.5           | 462,057.4          |
| <b>TOTAL - EDUCATION</b>                           | <b>273,186.9</b> | <b>2,165.8</b> | <b>101,518.9</b>     | <b>6,660.9</b>  | <b>28,026.6</b>        | <b>62,077.1</b>  | <b>16,903.6</b> | <b>34,309.3</b>    | <b>524,849.0</b>   |
| <b>GRAND TOTAL</b>                                 | <b>681,392.0</b> | <b>4,725.4</b> | <b>526,325.1</b>     | <b>11,053.3</b> | <b>70,987.2</b>        | <b>342,040.7</b> | <b>19,430.2</b> | <b>1,331,303.3</b> | <b>2,987,257.2</b> |

**Capital Improvement Fund Expenditures Funding Sources**  
**State Long Term Debt and Other Special Funds**  
**Summarized by Department, Higher Education and Department of Education**  
**Fiscal Year Ended June 30, 2001**

|                                                      |                   | Expenditures            |
|------------------------------------------------------|-------------------|-------------------------|
| <b>DEPARTMENT</b>                                    |                   |                         |
| Executive                                            | 236.6             |                         |
| State                                                | 24.5              |                         |
| Administrative Services                              | 44,300.1          |                         |
| Natural Resources and Environmental Control          | 802.3             |                         |
| Transportation                                       | 291,257.7         |                         |
| Delaware National Guard                              | 103.5             |                         |
|                                                      | <u>          </u> |                         |
| <b>TOTAL - DEPARTMENTS</b>                           |                   | 336,724.7               |
| <b>HIGHER EDUCATION</b>                              |                   |                         |
| Delaware State University                            | 2,359.5           |                         |
| Delaware Technical and Community College             | 177.2             |                         |
|                                                      | <u>          </u> |                         |
| <b>TOTAL - HIGHER EDUCATION</b>                      |                   | 2,536.7                 |
| <b>DEPARTMENT OF EDUCATION</b>                       |                   |                         |
| Caesar Rodney                                        | 1,847.0           |                         |
| Capital                                              | 687.0             |                         |
| Lake Forest                                          | 1,701.6           |                         |
| Laurel                                               | 0.1               |                         |
| Cape Henlopen                                        | 618.3             |                         |
| Milford                                              | 3,556.1           |                         |
| Seaford                                              | 2,070.4           |                         |
| Smyrna                                               | 668.5             |                         |
| Appoquinimink                                        | 2,323.7           |                         |
| Brandywine                                           | 233.8             |                         |
| Red Clay                                             | 7,453.7           |                         |
| Christina                                            | 7,631.8           |                         |
| Colonial                                             | 16,722.7          |                         |
| Woodbridge                                           | 2.0               |                         |
| Indian River                                         | 681.7             |                         |
| Delmar                                               | 1,791.1           |                         |
| Sussex County Vocational Technical                   | 2,950.0           |                         |
| Ennis School                                         | 749.2             |                         |
|                                                      | <u>          </u> |                         |
| <b>TOTAL - DEPARTMENT OF EDUCATION</b>               |                   | <u>51,688.7</u>         |
| <b>TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES</b> |                   | <u><u>390,950.1</u></u> |

**State of Delaware**  
**Comparative Consolidated Balance Sheet -- All Funds**  
**Fiscal Years Ended June 30, 2001 and 2000**

|                                                                                                                 | JUNE 30              |                      | JUNE 30 |      |
|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------|------|
|                                                                                                                 | 2001                 | 2000                 | 2001    | 2000 |
| <b>ASSETS</b>                                                                                                   |                      |                      |         |      |
| Cash & Other Investments-General Fund (a)                                                                       | 609,912,750          | 609,912,750          |         |      |
| Cash & Other Investments - Special Fund (b)                                                                     | <u>841,324,398</u>   | <u>922,685,966</u>   |         |      |
| Total Cash and Other Investments (c)                                                                            | <u>1,451,237,148</u> | <u>1,532,598,716</u> |         |      |
| <b>INVESTMENTS, TRUSTS AND OTHER ASSETS</b>                                                                     |                      |                      |         |      |
| Advances Due from Special Fund (e)                                                                              | -                    | -                    |         |      |
| Permanent School Funds                                                                                          | 259,000              | 259,000              |         |      |
| Other Trust Accounts                                                                                            | <u>100,000</u>       | <u>100,000</u>       |         |      |
|                                                                                                                 | 359,000              | 359,000              |         |      |
| Board of Pension Trustees (d)                                                                                   | <u>5,280,617,000</u> | <u>5,663,841,000</u> |         |      |
| Total Investments, Trust and Other Assets                                                                       | <u>5,280,976,000</u> | <u>5,664,200,000</u> |         |      |
| <b>TOTAL CURRENT ASSETS, INVESTMENTS, TRUSTS AND OTHER ASSETS (f)</b>                                           | <u>6,732,213,148</u> | <u>7,196,798,716</u> |         |      |
| <b>TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS</b>                                                     |                      |                      |         |      |
| Amount to be Provided from Future Revenues for Retirement of Bonded Indebtedness                                | <u>520,724,771</u>   | <u>595,926,103</u>   |         |      |
| Amount to be Provided from Various Local and Special School Districts for Retirement of Bond Indebtedness       | <u>132,976,130</u>   | <u>142,249,798</u>   |         |      |
| <b>TOTAL TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS (g)</b>                                           | <u>653,700,901</u>   | <u>738,175,901</u>   |         |      |
| <b>CAPITAL ASSETS</b>                                                                                           |                      |                      |         |      |
| Land and Buildings (h)                                                                                          | 1,587,604,000        | 1,350,171,946        |         |      |
| Equipment                                                                                                       | <u>263,756,000</u>   | <u>256,129,669</u>   |         |      |
| <b>TOTAL CAPITAL ASSETS</b>                                                                                     | <u>1,851,360,000</u> | <u>1,606,301,615</u> |         |      |
| <b>TOTAL ASSETS AND AMOUNTS TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS</b>                            | <u>9,237,274,049</u> | <u>9,541,276,232</u> |         |      |
| <b>LIABILITIES</b>                                                                                              |                      |                      |         |      |
| Advances Due to General Fund (e)                                                                                | -                    | -                    |         |      |
| Permanent School Funds                                                                                          | 259,000              | 259,000              |         |      |
| Other Trust Accounts                                                                                            | 100,000              | 100,000              |         |      |
| Payroll Withholdings Payable Special Fund (m)                                                                   | <u>15,455,504</u>    | <u>9,853,082</u>     |         |      |
|                                                                                                                 | 15,814,504           | 10,212,082           |         |      |
| Board of Pension Trustees (d)                                                                                   | <u>5,280,617,000</u> | <u>5,663,841,000</u> |         |      |
| Total Liabilities and Trusts                                                                                    | <u>5,296,431,504</u> | <u>5,674,053,082</u> |         |      |
| <b>FUND EQUITY</b>                                                                                              |                      |                      |         |      |
| Reserved for:                                                                                                   |                      |                      |         |      |
| Special Fund Accounts (b)                                                                                       | 825,868,894          | 912,832,884          |         |      |
| General Fund Budget Reserves (i)                                                                                | 128,000,000          | 126,200,000          |         |      |
| Continuing Balances (j)                                                                                         | 302,039,638          | 330,177,274          |         |      |
| Encumbered Balances (k)                                                                                         | 39,870,179           | 36,602,549           |         |      |
| Undesignated (a)                                                                                                | <u>140,002,933</u>   | <u>116,932,927</u>   |         |      |
| Total Fund Equity (l)                                                                                           | <u>1,435,781,644</u> | <u>1,522,745,634</u> |         |      |
| <b>TOTAL LIABILITIES, TRUSTS AND FUND EQUITY</b>                                                                | <u>6,732,213,148</u> | <u>7,196,798,716</u> |         |      |
| <b>GENERAL OBLIGATION INDEBTEDNESS (g)</b>                                                                      | <u>653,700,901</u>   | <u>738,175,901</u>   |         |      |
| <b>INVESTMENT IN CAPITAL ASSETS (h)</b>                                                                         | <u>1,851,360,000</u> | <u>1,606,301,615</u> |         |      |
| <b>TOTAL LIABILITIES, TRUSTS, FUND EQUITY, GENERAL OBLIGATION AND INVESTMENT INDEBTEDNESS IN CAPITAL ASSETS</b> | <u>9,237,274,049</u> | <u>9,541,276,232</u> |         |      |

## Notes to Balance Sheet

- (a) Those resources and transactions related to services traditionally provided by a state government and supported by tax revenues not legislated for special purposes are accounted for in the General Fund.
  - (b) Those resources and transactions related to activities supported by user fees, taxes legislated for special purposes, grants, the State of Delaware's Self-Insurance Health Plan and other restricted sources are accounted for in the Special Fund.
  - (c) The state's financial statements on the budgetary cash basis of accounting include the operations of state agencies, higher education and public education which are under the financial control of the State Treasurer. These financial statements do not include that portion of the operations of the University of Delaware, Delaware State University, the Delaware State Housing Authority or the Delaware Transportation Authority that are independent of the state's accounting system. However, the Delaware State Housing Authority and the Delaware Transportation Authority would be included in the State of Delaware's reporting entity if the state's financial statements had been prepared in conformity with generally accepted accounting principles applicable to state and local governments.
  - (d) The state sponsors several public employee retirement plans as provided for by legislation enacted by the State of Delaware General Assembly. The credit on the balance sheet represents net assets available for plan benefits. See a separate publicly available report for disclosures related to these plans.
  - (e) The Advances Due from Special Fund to the General Fund is comprised of cash advances for telephone, postage and welfare expenditures.
  - (f) Investments are stated at cost, except for investments held in the pension trust funds which are stated at the lower of cost or market for equity securities and at amortized cost for debt securities held in the Deferred Compensation Plan which are valued at fair market. Investments do not include investments and cash accounts under agency control.
  - (g) General obligation bonds have been authorized and issued primarily to provide funds for acquisition and construction of capital facilities. Bonded Indebtedness does not include obligations of various local and special school districts where the faith and credit of the state are not involved, Delaware River and Bay Authority Bonds, Delaware Turnpike Bonds or bonds guaranteed by the Delaware Economic Development Authority or its predecessors. Additionally, \$190,437,757 and \$72,624,757 of authorized but unissued state bonds and \$89,601,506 of defeased bonds are properly excluded at June 30, 2001 and 2000 respectively, as these amounts are not liabilities of the state. Bonds mature, as follows, over the next five years and thereafter: Fiscal year ending June 30 (in thousands); 2002-\$79,565; 2003-\$73,250; 2004-\$67,610; 2005-\$64,270; 2006-\$59,230 and thereafter \$309,775.9.
  - (h) The Capital Assets data shown do not include the actual or estimated cost of certain State Office Buildings.
  - (i) Pursuant to Article VIII of the State Constitution \$128,000,000 and \$126,200,000 of the unencumbered General Fund balance of \$168,004,418 and \$243,132,927 as of June 30, 2001 and 2000, respectively, was committed to the Budget Reserve Account. Use of the Budget Reserve Account is limited to funding unanticipated deficits or revenue reductions enacted by the General Assembly.
  - (j) Continuing balances represent encumbered and unencumbered appropriations that have been extended by state law beyond the initial fiscal year.
  - (k) Encumbrances represent reservations of available appropriations or cash and are recognized when a purchase order is issued.
  - (l) Various parties have made claims against the state in amounts which in the aggregate could be material to the financial statements of the state. However, in the opinion of the Attorney General of the state, each claim is either subject to a valid defense or is not expected to result in an impairment of the state's financial position. Management believes the settlement in the aggregate of claims outstanding will not result in amounts material to the financial statements of the state.
  - (m) Effective July 1994, to comply with federal requirements, the state initiated EFT procedures to make payroll withholding payments to the federal government. The EFT procedures create a delay in posting the debit entry to the payroll withholdings payable account.
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**State of Delaware  
Statement of Bonded Indebtedness and  
Authorized and Unissued Bonds**

| Department                                         | Bonded<br>Indebtedness<br>July 1, 2000 | Fiscal Year 2001           |                    |                          | Authorized<br>and issued<br>Bonds<br>June 30, 2001 | Total Bonded<br>Indebtedness<br>and<br>Authorized and<br>Unissued Bonds |
|----------------------------------------------------|----------------------------------------|----------------------------|--------------------|--------------------------|----------------------------------------------------|-------------------------------------------------------------------------|
|                                                    |                                        | Regular<br>Bonds<br>Issued | Bond<br>Redemption | Bond<br>Interest<br>Paid |                                                    |                                                                         |
| Judicial                                           | 2,401,026                              |                            | 319,300            | 110,653                  | 2,081,726                                          | 2,081,726                                                               |
| Executive                                          | 29,272,873                             |                            | 3,562,038          | 1,400,822                | 25,710,835                                         | 25,710,835                                                              |
| Other Elective                                     | 155,339,791                            |                            | 11,163,464         | 7,664,729                | 144,176,327                                        | 144,176,327                                                             |
| State                                              | 17,437,875                             |                            | 1,919,814          | 806,296                  | 15,518,061                                         | 15,518,061                                                              |
| Finance                                            | 150,000                                |                            | 150,000            | 9,187                    | -                                                  | -                                                                       |
| Administrative Services                            | 72,544,355                             |                            | 10,575,372         | 3,604,602                | 61,968,983                                         | 95,359,504                                                              |
| Health and Social Services                         | 25,321,557                             |                            | 3,862,706          | 1,235,075                | 21,458,851                                         | 21,458,851                                                              |
| Services for Children,<br>Youth and Their Families | 7,154,987                              |                            | 1,194,384          | 358,878                  | 5,960,603                                          | 5,960,603                                                               |
| Correction                                         | 122,882,425                            |                            | 12,420,372         | 5,932,169                | 110,462,053                                        | 133,401,606                                                             |
| Natural Resources and<br>Environmental Control     | 35,137,747                             |                            | 5,912,226          | 1,733,678                | 29,225,521                                         | 29,225,521                                                              |
| Public Safety                                      | 14,953,157                             |                            | 1,387,791          | 745,621                  | 13,565,366                                         | 13,565,366                                                              |
| Transportation                                     | 9,127,190                              |                            | 1,307,382          | 462,800                  | 7,819,808                                          | 7,819,808                                                               |
| Agriculture                                        | 542,036                                |                            | 75,094             | 26,463                   | 466,942                                            | 466,942                                                                 |
| Fire Prevention Commission                         | 3,125,935                              |                            | 457,332            | 150,834                  | 2,668,603                                          | 2,668,603                                                               |
| Delaware National Guard                            | 2,492,400                              |                            | 219,865            | 115,715                  | 2,272,535                                          | 2,272,535                                                               |
| University of Delaware                             | 42,897,669                             |                            | 5,634,480          | 2,104,225                | 37,263,189                                         | 37,263,189                                                              |
| Delaware State University                          | 33,210,762                             |                            | 4,432,436          | 1,572,227                | 28,778,326                                         | 8,000,000                                                               |
| Delaware Technical and<br>Community College        | 37,519,788                             |                            | 4,566,841          | 1,794,093                | 32,952,947                                         | 32,952,947                                                              |
| Education                                          | 126,664,328                            |                            | 15,314,103         | 6,140,023                | 111,350,225                                        | 64,138,700                                                              |
| <b>TOTAL</b>                                       | <b>738,175,901</b>                     | <b>-</b>                   | <b>84,475,000</b>  | <b>35,968,090</b>        | <b>653,700,901</b>                                 | <b>190,437,757</b>                                                      |
|                                                    |                                        |                            |                    |                          |                                                    | <b>844,138,658</b>                                                      |

**State of Delaware  
Bonded Indebtedness  
Schedule of Amortization and Debt Service  
Fiscal Years 2002 To 2020 Inclusive**

| Fiscal Year<br>Ending June 30 | Redemption         | Interest           | Debt<br>Service    | Debt<br>Balance |
|-------------------------------|--------------------|--------------------|--------------------|-----------------|
| Balance 7/1/01                |                    |                    |                    | 653,700,901     |
| 2002                          | 79,565,000         | 31,723,395         | 111,288,395        | 574,135,901     |
| 2003                          | 73,250,000         | 27,817,402         | 101,067,402        | 500,885,901     |
| 2004                          | 67,610,000         | 24,252,945         | 91,862,945         | 433,275,901     |
| 2005                          | 64,270,000         | 20,870,789         | 85,140,789         | 369,005,901     |
| 2006                          | 59,230,000         | 17,766,444         | 76,996,444         | 309,775,901     |
| 2007                          | 54,130,000         | 14,839,607         | 68,969,607         | 255,645,901     |
| 2008                          | 45,170,000         | 12,334,038         | 57,504,038         | 210,475,901     |
| 2009                          | 38,875,000         | 10,132,281         | 49,007,281         | 171,600,901     |
| 2010                          | 33,280,000         | 8,235,685          | 41,515,685         | 138,320,901     |
| 2011                          | 26,060,000         | 6,612,611          | 32,672,611         | 112,260,901     |
| 2012                          | 21,257,053         | 7,322,660          | 28,579,713         | 91,003,848      |
| 2013                          | 18,838,848         | 6,427,789          | 25,266,637         | 72,165,000      |
| 2014                          | 16,465,000         | 3,568,025          | 20,033,025         | 55,700,000      |
| 2015                          | 14,950,000         | 2,755,125          | 17,705,125         | 40,750,000      |
| 2016                          | 13,875,000         | 2,020,937          | 15,895,937         | 26,875,000      |
| 2017                          | 11,375,000         | 1,337,813          | 12,712,813         | 15,500,000      |
| 2018                          | 7,750,000          | 779,375            | 8,529,375          | 7,750,000       |
| 2019                          | 5,250,000          | 402,188            | 5,652,188          | 2,500,000       |
| 2020                          | 2,500,000          | 137,500            | 2,637,500          | 0               |
| <b>TOTAL</b>                  | <b>653,700,901</b> | <b>199,336,609</b> | <b>853,037,510</b> |                 |