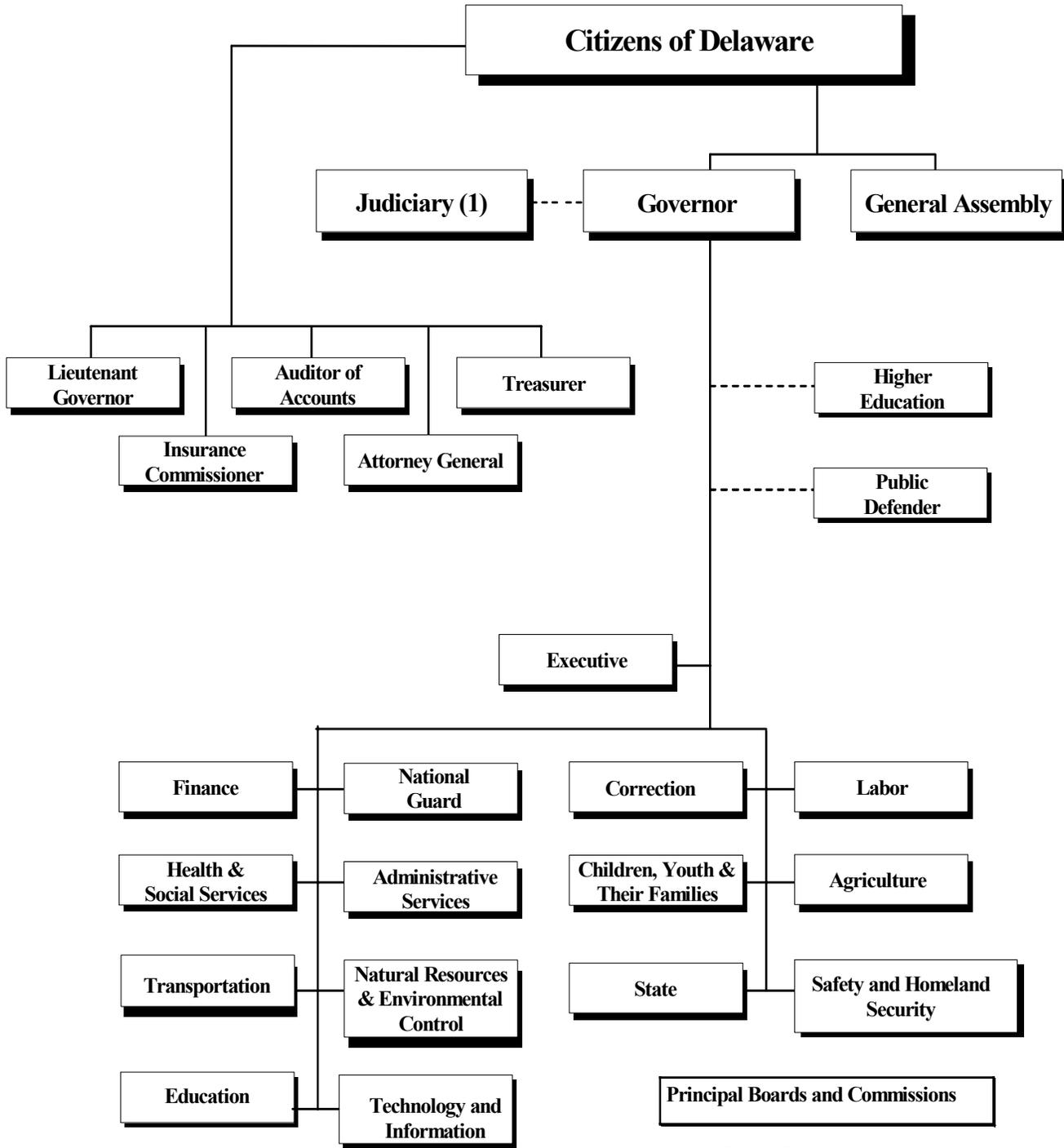


STATE OF DELAWARE ORGANIZATION CHART



(1) Judiciary - All Judges are appointed by the Governor with the consent of the Senate.

- Board of Education
- Elections
- Exceptional Citizens
- Fire Prevention
- Parole

THE DELAWARE BUDGET PROCESS

BACKGROUND

Since Fiscal Year 1988, the State launched the Strategic Planning and Budgeting Process (SPBP). The intent of the SPBP is to: a) recognize the requisite linkages between proper strategic planning and appropriate budgeting; b) inject a programmatic focus to budgeting for the delivery of state services; c) promote participation in the budgetary process; and d) permit the execution of an outcome-oriented vision of the state's planned activities wherein the actual rendering of a budget is only one step in a series of steps in an integrated planning and budgeting process.

Significant features of strategic planning and budgeting include:

- 1) A heavy emphasis on a "front-end" planning process which encourages intra- and inter-departmental communication. Intra-departmental communication is facilitated through the creation of a department-level steering committee that coordinates and drives the planning and budgeting processes.
- 2) An opportunity for each department to re-evaluate whether it is organized in the most appropriate manner to effectively plan and implement programs and strategies and to change its structure if it is not.
- 3) An internal agency strategic planning process which includes the following steps:
 - ◆ Development of a mission statement that defines the business in which the agency is engaged and what purposes it wants to accomplish.
 - ◆ Environmental scan - a comprehensive assessment of the internal and external factors affecting the organization's mission.
 - ◆ Analysis of the major "stakeholders," i.e., individuals or organizations affected by what the organization does and how well it does it.

From this background, the agency develops:

- ◆ The key objectives which it will pursue in support of its mission. These objectives are written as qualitative or quantitative statements expanding on policy to describe in measurable and commonly understood terms what results the agency wants to achieve and in what time frame; and
- ◆ The strategies, usually in the form of programs or initiatives, which will be carried out to

achieve the key objectives. These strategies will become the basis for the agency's budget request.

- 4) The development of a systematic approach to monitoring progress toward the achievement of key objectives and feedback of information gained through such monitoring into the planning and budgeting process. The goals of this process are to improve accountability of managers and to enhance decision-making by providing information about which strategies work and which do not.

Under SPBP, departments are organized into three levels:

- 1) Department - same as currently constituted. Usually specified in the Delaware Code.
- 2) Appropriation Unit (APU) - major subdivision within a department or agency and comprised of one or more IPU's.
- 3) Internal Program Unit (IPU) - the smallest organizational level used for budget purposes; a key level for budget development and tracking; may approximate a "program."

BUDGET PROCESS AND OUTPUTS

To support a more strategic view, the Governor's Recommended Budget contains Volume I which includes summary financial data but emphasizes the Governor's policy agenda and a narrative description of agencies and their programs. The format reflects the strategic direction of agencies. An important part of this effort is the requirement that all agencies craft a mission statement, key objectives and accomplishments (past and planned) from which performance can be measured.

All key activities must be identified and systematically analyzed. These activities may be programmatic or administrative in nature.

In Fiscal Year 1998, a new budgeting computer system was piloted, the Budget Development and Information System (BDIS). This system is a client-server application using a relational database. It allows greater flexibility in budgeting and more importantly, provides the tools necessary for improved analysis and the resultant increase in the efficiency of fund use.

Since the FY 1999 budget cycle that began July 1, 1997, BDIS has been used on a statewide basis using personal

THE DELAWARE BUDGET PROCESS

computers through access to the state's wide area network.

The departmental sections in Volume I contain information categorized as follows:

- ◆ Organizational Chart
- ◆ Department Mission and Key Objectives
- ◆ Five-Year Bar Chart of Departmental Budget Act Appropriations
- ◆ Budget and Personnel Charts
- ◆ Governor's Recommended Operating Budget Highlights and Capital Budget Highlights
- ◆ Subordinate organization Mission, Key Objectives, Background and Accomplishments, Activities, Budget and Personnel Charts, and Performance Measures.

The **Organizational Chart, Department Mission and Key Objectives** are the highest levels of summarization for a department. It presents an organizational chart, a broad overview of the department's mission and key objectives and identifies significant issues and changes in operating methods. All subordinate organization objectives derive from, and contribute toward, the attainment of the departmental objectives. The Governor's Recommended Budget Highlights reflect significant funding or program recommendations.

The **Five-Year Bar Chart of Department Appropriations** provides Budget Act appropriations by funding type (General Fund (GF), Appropriated Special Fund (ASF), etc.) for the previous five fiscal years at a glance.

The **Funding and Position Charts** show by fund type the actual expenditures and positions for the previous fiscal year; the current fiscal year's budget appropriation and positions; and the Governor's recommended appropriation and positions for the next fiscal year.

The **Operating Budget Highlights** section identifies the Governor's major recommendations for operating budget programs and issues with emphasis on items supporting her policy agenda.

The **Capital Budget Highlights** section identifies the Governor's major recommendations for transportation projects, and new or previously funded construction projects for state agencies. This section highlights funding to preserve and enhance Delaware's infrastructure and foster economic growth.

The subordinate organization **Mission, Key Objectives, Background and Accomplishments, Activities, Budget Chart, Personnel Chart** and **Performance Measures** provide the details necessary to understand the programs and services provided by the organization. Also included in Volume I are detailed statewide financial statements.

Volume II provides the detailed financial data for each agency to include history, requested funding and recommended funding.

FINANCIAL CHARTS

FISCAL OVERVIEW (\$ Million)

	Fiscal Year 2002 Actual	Fiscal Year 2003 Estimated	Fiscal Year 2004 Projected
Revenue	\$ 2,425.7	\$ 2,325.3	\$ 2,476.1
Appropriations			
Budget	2,301.8	2,392.2	2,432.7
Grants	37.3	38.5	35.5
Supplementals			
-enacted	11.5	19.3	
-estimated			7.3
Total Appropriations	2,350.5 *	2,450.0	2,475.5
Continuing and Encumbered Appropriations (prior year)	341.9	216.6	124.9
Total	2,692.4	2,666.6	2,600.4
Less: C&E (Current Year)	(216.6)	(124.9)	(125.0)
Reversions	(21.9)	(38.5)	(10.0)
Total Ordinary Expenditures	2,453.9	2,503.2	2,465.4
Balances:			
Operating Balance	(28.2)	(177.9)	10.7
Prior Year Cash Balance	509.9	481.8	303.8
Cumulative Cash Balance	481.8	303.8 *	314.5
Less: C&E (Current Year)	(216.6)	(124.9)	(125.0)
Reserve	(128.0)	(128.9)	(134.3)
Unencumbered Cash Balance	137.1	50.0	55.2
Appropriation Limit			
Cum. C/B (Prior Year)	509.9	481.8	303.8
Less: C&E (Prior Year)	(341.9)	(216.6)	(124.9)
Reserve (Prior Year)	(126.2)	(128.0)	(128.9)
Unencumbered Cash Balance	41.8	137.1 *	50.0
+NFY Revenue	2,425.7	2,325.3	2,476.1
Total (100% Limit)	2,467.5	2,462.4	2,526.1
X 98% Limit	0.98	0.98	0.98
APPROPRIATION LIMIT	\$ 2,418.1	\$ 2,413.2	\$ 2,475.6

Figures represent DEFAC revenue and expenditure estimates as of the December 16, 2002 meeting, plus Governor's Recommended Revenue and Expenditure adjustments.

*This figure is not the sum of the component factors due to the rounding of actual amounts..

FINANCIAL CHARTS

GENERAL FUND CASH POSITION FISCAL YEAR 2004 (Projected) (\$ Million)

SOURCES OF FUNDS

Beginning Cash Balance	\$ 303.8	
* Revenue	2,476.1	
Total		\$ 2,779.9

USES OF FUNDS

Expenditures		
Appropriations:		
Budget Act	\$ 2,432.7	
Grants	35.5	
Supplemental	7.3	
Appropriations for Operating Expenses	\$ 2,475.5	
Continuing & Encumbered (Prior Year)	124.9	
Subtotal	\$ 2,600.4	
Less:		
Continuing & Encumbered (Current Year)	(125.0)	
Reversions	(10.0)	
Total Expenditures		2,465.4
Ending Cash Balance		\$ 314.5
Projected Budget Reserve Requirement		(134.3)
Continuing & Encumbered Cash Requirement (Current Year)		(125.0)

UNENCUMBERED CASH BALANCE	\$ 55.2
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*Reflects December 16, 2002 DEFAC revenue estimates: \$3.0 million Personal Income Taxes; \$89.0 million Corporate Franchise Taxes/Limited Partnerships & Limited Liability Corporations, \$(0.8) Hospital Board and Treatment Sales, \$23.5 Cigarette Taxes, \$14.0 Decoupling, \$21.0 Abandoned Property, \$0.5 Dividends and Interest, \$16.0 Lottery Sales, and \$4.4 Other Revenue by Department.

FINANCIAL CHARTS

ACTUAL AND PROJECTED FUNDING SOURCES CAPITAL BUDGETS FOR FISCAL YEARS 2002-2004 (\$ Thousand)

SOURCE	Actual FY 2002	Actual FY 2003	Governor's Recommended FY 2004
STATE CAPITAL PROJECTS (NON-TRANSPORTATION)			
General Obligation Bonds	\$ 118,218.9	\$ 118,218.9	\$ 123,805.0
Deauthorization of IRBs	165.0	170.0	180.0
First State Improvement Fund	55.0	25.0	-
Reversions and Reprogramming	59,345.7	42,091.5	1,749.9
Stripper Well Funds	1,300.0	200.0	-
Bond Sale Interest	3,800.0	-	-
Twenty-First Century Fund	6,000.0	2,400.0	1,000.0
General Funds	11,500.0	19,307.3	7,300.0
Sub-Total (Non-Transportation):	\$ 200,384.6	\$ 182,433.8	\$ 134,034.9
TRANSPORTATION PROJECTS			
Transportation Trust Fund	\$ 234,129.0	\$ 214,802.9	\$ 258,342.6
Transportation Trust Fund - Reauthorization	1,728.0	9,940.0	-
Sub-Total (Transportation):	\$ 235,857.0	\$ 224,742.9	\$ 258,342.5
GRAND TOTAL:	\$ 436,241.6	\$ 407,176.7	\$ 392,377.5

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 2002, as well as the estimated revenue and available appropriations for Fiscal Year 2003. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2004. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2004 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 2001 and 2002 and estimated revenue for Fiscal Years 2003 and 2004.

Schedule A-2 is a supporting statement of the Fiscal Year 2003 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2003 classified by department and source of appropriations.

Schedule A-3 is a supporting statement of the Fiscal Year 2003 Budget Act column of Schedule A-2. It identifies the Fiscal Year 2003 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 2004 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 2001 and 2002.

Schedule B-1 is a supporting statement of the General Fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2002.

Schedule B-2 is a supporting statement of the special fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2002.

Schedule B-3 is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2002. 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 2002.

Exhibit C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2002. 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, 2001 and 2002 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, 2002, reflecting Fiscal Year 2002 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, 2002, bonded indebtedness balance projected for Fiscal Years 2003 to 2022 inclusive.

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

	2002 Actual	2003 Estimated	2004 Estimated
REVENUES			
Personal Income Taxes	841,090.2	830,000.0	872,000.0
Corporation Income Taxes	180,382.7	97,000.0	105,600.0
Franchise Taxes	492,490.0	434,500.0	447,500.0
Business and Occupational Gross Receipts Taxes	137,865.4	144,400.0	152,300.0
Hospital Board and Treatment Sales	82,346.4	83,000.0	85,000.0
Dividends and Interest	30,538.4	18,000.0	18,600.0
Public Utility Taxes	29,245.9	31,300.0	32,500.0
Cigarette Taxes	27,868.7	34,000.0	35,700.0
Estate Taxes	41,551.7	23,900.0	16,700.0
Realty Transfer Taxes	50,191.7	57,000.0	57,000.0
Insurance Taxes	55,274.9	60,500.0	63,500.0
Abandoned Property	156,019.7	139,000.0	105,000.0
Limited Partnerships & Limited Liability Corporations	21,993.2	24,600.0	28,300.0
Corporate Fees	43,838.2	37,700.0	39,500.0
Bank Franchise Taxes	118,382.8	121,000.0	127,000.0
Uniform Commercial Code	13,413.8	13,300.0	10,800.0
Lottery Sales	230,011.2	223,700.0	227,600.0
Other Revenue by Departments	88,836.9	125,100.0	94,600.0
TOTAL REVENUES	2,641,341.7	2,498,000.0	2,519,200.0
LESS: Revenue Refunds	(215,625.8)	(224,100.0)	(209,300.0)
SUB-TOTAL	2,425,715.9	2,273,900.0	2,309,900.0
Revenue Adjustment		51,400.0	166,200.0
NET REVENUES	2,425,715.9	2,325,300.0	2,476,100.0
EXPENDITURES			
Legislative	10,798.0	13,355.2	12,051.2
Judicial	65,184.3	66,708.7	66,619.9
Executive	97,454.4	168,869.7	75,372.4
Technology and Information	493.6	2,902.8	29,755.9
Other Elective	42,649.1	48,822.8	50,971.4
Legal	28,713.1	28,463.7	28,635.2
State	18,113.0	20,607.7	14,559.4
Finance	16,936.5	16,564.7	17,200.4
Administrative Services	55,346.9	63,619.9	41,292.0
Health and Social Services	617,553.5	675,443.2	651,312.8
Services for Children, Youth and Their Families	91,782.2	98,654.0	93,753.8
Correction	179,228.5	193,215.8	189,312.9
Natural Resources and Environmental Control	43,574.3	53,179.2	35,567.0
Public Safety/Safety and Homeland Security	96,102.5	100,520.9	91,965.6
Labor	5,990.6	6,121.3	6,160.2
Agriculture	6,751.6	7,133.0	6,667.0
Elections	3,141.9	3,852.1	3,308.3
Fire Prevention Commission	4,272.9	4,246.4	3,858.6
Delaware National Guard	3,444.7	3,860.1	3,584.6
Advisory Council for Exceptional Citizens	100.3	118.6	113.7
TOTAL - DEPARTMENTS	1,387,631.9	1,576,259.8	1,422,062.3
Higher Education	213,704.8	209,005.3	200,057.8
Education	852,540.8	881,369.5	810,617.2
TOTAL - EDUCATION	1,066,245.6	1,090,374.8	1,010,675.0
SUB-TOTAL	2,453,877.5	2,666,634.6	2,432,737.3
PLUS: Estimated Grants-in-Aid	-	-	35,500.0

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

	2002 Actual	2003 Estimated	2004 Estimated
Estimated Governor Bond Bill	-	-	7,300.0
Estimated Continuing and Encumbered Balances	-	-	124,900.0
TOTAL EXPENDITURES	2,453,877.5	2,666,600.0 ¹	2,600,400.0 ¹
LESS: Anticipated Reversions	-	(46,000.0) ²	(10,000.0)
Continuing and Encumbered Balances	-	(124,900.0)	(125,000.0)
TOTAL - ORDINARY EXPENDITURES	2,453,877.5	2,495,700.0	2,465,400.0
OPERATING BALANCE	(28,161.6)	(170,400.0)	10,700.0
PLUS: Beginning Cash Balance	509,914.2	481,700.0 ¹	311,300.0 ¹
CUMULATIVE CASH BALANCE	481,752.7	311,300.0	322,000.0
LESS: Continuing and Encumbered Balances, Current Year Reserve	(216,625.9) (128,000.0)	(124,900.0) (128,930.0)	(125,000.0) (134,300.0)
UNENCUMBERED CASH BALANCE	137,126.8	57,470.0	62,700.0
 APPROPRIATION LIMIT (In Millions)			
Cumulative Cash Balance (Prior Year)	509.9	481.8	303.8
LESS: Continuing and Encumbered Balances Reserve	(341.9) (126.2)	(216.6) (128.0)	(124.9) (128.9)
Unencumbered Cash Balance	41.8	137.1 ³	50.0
PLUS: Net Fiscal Year Revenue	2,425.7	2,325.3	2,476.1
TOTAL (100% LIMIT)	2,467.5	2,462.4	2,526.1
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	2,418.1	2,413.2	2,475.6

¹ This figure has been adjusted to the nearest hundred thousand for format compatibility.

² This includes a Governor's Adjustment of \$7500.0 for additional reversions.

³ This figure is not the sum of the component factors due to the rounding of actual amounts.

**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 Financial Advisory Council Estimate	
	2001	2002	2003	2004
TAXES				
Judicial	0.4			
Other Elective				
Insurance	38,138.4	53,276.6	60,500.0	63,500.0
State				
Franchise	533,593.0	492,490.0	434,500.0	536,500.0 *
Bank Franchise	96,674.7	118,382.8	121,000.0	127,000.0
Other	18,411.1	21,993.2	-	-
Total - State	648,678.8	632,866.0	555,500.0	663,500.0 *
Finance				
Personal Income	837,804.7	841,090.2	830,000.0	875,000.0 *
Estate	41,150.2	41,551.7	23,900.0	16,700.0
Corporation Income	110,370.3	180,382.7	97,000.0	105,600.0
Alcoholic Beverage	11,611.1	11,739.4	-	-
Business and Occupational Gross Receipts	139,391.7	137,865.4	144,400.0	152,300.0
Cigarette	27,386.1	27,868.7	34,000.0	59,200.0 *
Realty Transfer	39,207.8	50,191.7	57,000.0	57,000.0
Public Accommodations	8,699.5	8,548.9	-	-
Public Utility	30,422.3	29,245.9	31,300.0	32,500.0
Abandoned Property	161,988.3	156,019.7	186,000.0 *	126,000.0 *
Uniform Commercial Code			13,300.0	10,800.0
Other	2,798.4	1,434.2	-	-
Total - Finance	1,410,830.3	1,485,938.6	1,416,900.0 *	1,435,100.0 *
Natural Resources and Environmental Control	3.3			
Agriculture	18.5	13.8		
TOTAL TAXES	2,097,669.7	2,172,095.0		
LICENSES				
Judicial	26.2	52.1		
Other Elective	759.8	881.8		
State	364.0	386.7		
Finance				
Business and Occupations	4,929.8	5,124.3		
Other	744.9	574.0		
Total - Finance	5,674.7	5,698.3		
Health and Social Services	219.6	96.1		
Natural Resources and Environmental Control	68.9	66.2		
Public Safety	41.6	14.8		
Agriculture	4.3	4.6		
Education	4.5	6.3		
TOTAL LICENSES	7,163.6	7,206.9		
FEES				
Judicial				
Court Fines and Costs	2,133.8	2,211.3		
Other	4,001.5	4,952.1		
Total - Judicial	6,135.3	7,163.5		
Executive	0.0	0.0		
Other Elective	1,391.7	1,401.8		
Legal	9,327.7	8,224.3		
State				
Corporate	45,155.5	43,838.2	37,700.0	39,500.0
Limited Partnerships	-	-	24,600.0	28,300.0
Other	4,934.6	16,987.1	-	-
Total - State	50,090.1	60,825.3	62,300.0	67,800.0
Finance	(60.8) ¹	(33.3) ¹		
Administrative Services	48.9	46.3		
Health and Social Services	308.3	264.1		
Correction	155.4	123.5		
Public Safety	119.3	146.0		
Labor	2,089.3	1,998.2		
Agriculture	193.5	70.5		
Fire Prevention Commission	2.2	1.9		
Education	4.8	4.8		
TOTAL FEES	69,805.7	80,236.9		

**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 Financial Advisory Council Estimate	
	2001	2002	2003	2004
PERMITS				
Health and Social Services	0.2	1.9		
Natural Resources and Environmental Control		0.0		
Agriculture	0.9	0.7		
TOTAL PERMITS	1.1	2.7		
FINES				
Judicial				
Court Fines and Costs	1,962.8	1,802.1		
Other	801.6	850.0		
Total - Judicial	2,764.4	2,652.1		
Other Elective	264.1	129.3		
Finance	6.8	37.8		
Administrative Services	17.5	5.9		
Natural Resources and Environmental Control	9.4	10.5		
Public Safety	38.0	42.9		
Labor	132.4	77.1		
Agriculture	1.5	0.4		
Fire Prevention Commission	30.8	35.0		
TOTAL FINES	3,265.0	2,991.0		
RENTAL AND SALES				
Legislative	0.9	1.7		
Judicial	25.6	23.1		
Other Elective	9.1	9.4		
State	1.2	0.1		
Finance				
Lottery	204,562.0	230,011.2	223,700.0	243,600.0 *
Administrative Services	83.7	80.1		
Health and Social Services				
Hospital Board and Treatment	82,799.5	81,919.1	83,000.0	84,200.0 *
Other	5.2	3.4	-	-
Total - Health and Social Services	82,804.8	81,922.5	83,000.0	84,200.0 *
Correction				
Hospital Board and Treatment	449.5	427.3		
Other	12.6	18.1		
Total - Correction	462.1	445.4		
Public Safety	4.6	4.2		
Elections	2.0	2.0		
TOTAL RENTALS AND SALES	287,956.1	312,499.7		
GOVERNMENTAL CONTRIBUTIONS				
Executive	2,700.0	5,700.0		
Other Elective	0.0	0.0		
Health and Social Services	18.0	17.9		
TOTAL GOVERNMENTAL CONTRIBUTIONS	2,718.0	5,717.9		
DIVIDENDS AND INTEREST				
Judicial	318.2	276.5		
Other Elective	37,746.8	30,196.3	18,000.0	19,100.0 *
Health and Social Services	118.5	47.4		
Services for Children, Youth and Their Families	(0.4) ¹			
Labor	5.2	2.3		
Higher Education	34.7	15.9		
TOTAL DIVIDENDS AND INTEREST	38,223.0	30,538.4		

**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 Financial Advisory Council Estimate	
	2001	2002	2003	2004
STATE GOVERNMENT REVENUES				
Legislative	0.0	0.5		
Judicial	295.4	459.2		
Executive	1,436.5	5,021.1		
Other Elective	25,361.7	22,067.5		
Legal	11.6	5.2		
State	318.0	0.1		
Finance	18.2	10.3		
Administrative Services	1,000.0	414.5		
Health and Social Services	2,334.3	1,506.6		
Services for Children, Youth and Their Families	8.3	21.4		
Correction	42.0	43.0		
Natural Resources and Environmental Contro	1.6	0.4		
Public Safety	14.3	20.9		
Labor	3.3	0.0		
Agriculture	14.2	9.2		
Elections	1.6	0.4		
Fire Prevention Commission	2.2	0.4		
Advisory Council for Exceptional Citizens	-	1.1		
Higher Education	48.9	19.1		
Education	243.6	452.5		
TOTAL STATE GOVERNMENT REVENUES	31,155.7	30,053.3		
OTHER REVENUE (DEFAC ESTIMATE)			129,500.0 *	108,600.0 *
TOTAL - REVENUES	2,537,957.8	2,641,341.7	2,549,400.0 *	2,685,400.0 *
LESS: REVENUE REFUNDS	(208,931.5)	(215,625.8)	(224,100.0)	(209,300.0)
NET REVENUES	2,329,026.4	2,425,715.9	2,325,300.0 *	2,476,100.0 *
DEPARTMENT REVENUES SUMMARY				
Legislative	0.9	2.2	-	-
Judicial	9,565.6	10,626.5	-	-
Executive	4,136.5	10,721.1	-	-
Other Elective	103,671.6	107,962.8	78,500.0	82,600.0
Legal	9,339.2	8,229.5	-	-
State	699,452.1	694,078.1	617,800.0	731,300.0 *
Finance	1,621,031.3	1,506,037.0	1,640,600.0 *	1,678,700.0 *
Administrative Services	1,150.2	546.8	-	-
Health and Social Services	85,803.6	83,856.5	83,000.0	84,200.0 *
Services for Children, Youth and Their Families	7.9	21.4	-	-
Correction	659.6	611.8	-	-
Natural Resources and Environmental Contro	83.2	77.0	-	-
Public Safety	217.7	228.8	-	-
Labor	2,230.2	2,077.7	-	-
Agriculture	232.9	99.2	-	-
Elections	3.6	2.4	-	-
Fire Prevention Commission	35.2	37.2	-	-
Delaware National Guard	0.0	0.0	-	-
Advisory Council for Exceptional Citizens	0.0	1.1	-	-
Higher Education	83.6	35.0	-	-
Education	252.9	463.6	-	-
TOTAL DEPARTMENT REVENUES	2,537,957.8	2,641,341.7	2,419,900.0 *	2,576,800.0 *
OTHER REVENUE (DEFAC ESTIMATE)			129,500.0 *	122,600.0 *
TOTAL - REVENUES	2,537,957.8	2,641,341.7	2,549,400.0 *	2,699,400.0 *
LESS: REVENUE REFUNDS	(208,931.5)	(215,625.8)	(224,100.0)	(209,300.0)
NET REVENUES	2,329,026.4	2,425,715.9	2,325,300.0 *	2,490,100.0 *
* Reflects Governor's revenue adjustment to the DEFAC revenue estimates				
Abandoned Property			47,000.0	21,000.0
Personnel Income Tax				3,000.0
Cigarette				23,500.0
Franchise Tax/Limited Partnerships & LLC				89,000.0
Decoupling				14,000.0
Lottery Sales				16,000.0
Hospital Board and Treatment Sales				(800.0)
Dividends and Interest				500.0
Other Revenue			4,400.0	
TOTAL			51,400.0	166,200.0

¹ Negative amount results from recoding a prior year recording.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2003
Classified by Department and Source of Appropriation

Department	Budget Act as amended Appropriations	Supplemental Appropriations	Continuing Appropriations and Balances	Encumbered Balances	Appropriations/ Estimated Expenditures
Legislative	11,814.8	15.0	1,328.3	197.1	13,355.2
Judicial	65,547.0	-	377.4	784.3	66,708.7
Executive	114,634.3	12,710.0	40,418.1	1,107.3	168,869.7
Technology and Information	2,902.8	-	-	-	2,902.8
Other Elective	28,366.6	19,347.5	898.9	209.8	48,822.8
Legal	28,405.6	-	-	58.1	28,463.7
State	14,634.7	219.0	5,513.3	240.7	20,607.7
Finance	15,898.0	-	11.0	655.7	16,564.7
Administrative Services	39,578.2	3,245.3	18,551.9	2,244.5	63,619.9
Health and Social Services	632,616.1	19,934.8	13,952.7	8,939.6	675,443.2
Services for Children, Youth and Their Families	93,159.8	-	202.7	5,291.5	98,654.0
Correction	186,621.4	-	4,041.2	2,553.2	193,215.8
Natural Resources and Environmental Control	37,456.8	80.0	14,645.2	997.2	53,179.2
Public Safety	97,541.5	1,510.7	476.6	992.1	100,520.9
Labor	5,971.8	-	18.2	131.3	6,121.3
Agriculture	6,589.9	-	467.8	75.3	7,133.0
Elections	3,247.8	-	571.0	33.3	3,852.1
Fire Prevention Commission	3,892.2	30.0	173.1	151.1	4,246.4
Delaware National Guard	3,489.8	75.0	219.2	76.1	3,860.1
Advisory Council for Exceptional Citizens	113.8	-	-	4.8	118.6
Higher Education	204,747.2	650.0	3,503.8	104.3	209,005.3
Education	794,961.3	-	81,474.5	4,933.7	881,369.5
TOTAL APPROPRIATIONS	2,392,191.4 ¹	57,817.3 ²	186,844.9	29,781.0	2,666,634.6
LESS: Estimated Reversions					(38,500.0)*
Estimated Continuing and Encumbered Balances					(124,900.0)
TOTAL ESTIMATED EXPENDITURES					2,503,234.6

Fiscal Year 2003 Statutory References:¹ Volume 73, Chapter 312 (SB 434)² Volume 73, Chapter 349 (SB 435); Chapter 350 (HB 600)

* This includes a Governor's Adjustment of \$7,500.0.

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

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	79.0	8,112.6	141.6	1,410.9	-	265.9	113.0	-	1,770.8	11,814.8
Judicial	121.3	1,064.5	55,322.2	214.9	4,769.9	112.8	1,104.7	314.0	384.3	3,324.2	65,547.0
Executive	214.7	351.1	21,653.2	224.2	5,451.9	223.2	491.5	48.1	4,157.5	82,384.7 ¹	114,634.3
Technology and Information	-	23.0	2,652.8	-	250.0	-	-	-	-	-	2,902.8
Other Elective	97.0	59.0	3,503.4	33.3	507.7	-	34.9	29.9	-	24,257.4	28,366.6
Legal	94.3	401.8	25,182.8	27.6	2,677.9	48.7	129.0	25.8	-	313.8	28,405.6
State	165.4	134.6	6,183.7	61.9	910.5	276.3	299.0	52.4	2,329.5	4,521.4	14,634.7
Finance	30.0	269.0	13,325.5	90.9	2,138.5	4.7	189.3	144.1	-	5.0	15,898.0
Administrative Services	132.6	156.9	7,330.6	32.4	8,502.2	4,639.5	1,572.0	14.4	17,422.1	65.0	39,578.2
Health and Social Services	1,018.5	3,850.6	164,697.9	119.5	58,026.8	3,494.3	10,969.4	677.0	3,867.9	390,763.3 ²	632,616.1
Services for Children, Youth and Their Families	268.5	970.9	48,948.3	90.0	27,753.1	686.9	1,255.0	103.0	1,910.9	12,412.6	93,159.8
Correction	20.0	2,620.6	117,693.8	94.7	7,958.6	4,844.6	10,950.0	102.1	15,598.7	29,378.9 ³	186,621.4
Natural Resources and Environmental Control	412.3	380.7	21,847.7	92.1	4,754.4	874.5	893.4	44.9	5,805.3	3,144.5	37,456.8
Public Safety	126.0	1,113.0	68,788.2	99.4	4,527.6	-	2,431.5	1,491.8	1,900.9	18,302.1 ⁴	97,541.5
Transportation	1,598.0	-	-	-	-	-	-	-	-	-	-
Labor	458.1	35.9	1,591.5	12.5	2,559.8	1.9	103.1	3.8	-	1,699.2	5,971.8
Agriculture	50.2	86.8	4,515.4	52.6	454.1	109.5	150.1	46.0	94.1	1,168.1	6,589.9
Elections	-	43.0	2,116.3	17.3	627.6	33.1	53.6	4.3	-	395.6	3,247.8
Fire Prevention Commission	28.2	41.8	2,341.6	25.5	563.1	167.0	40.1	85.8	528.9	140.2	3,892.2
Delaware National Guard	75.3	31.0	1,910.0	4.7	252.4	457.0	94.5	-	277.5	493.7	3,489.8
Advisory Council for Exceptional Citizens	-	2.0	93.5	6.0	13.2	-	1.1	-	-	-	113.8
TOTAL - DEPARTMENTS	4,910.4	11,715.2	577,811.0	1,441.1	134,110.2	15,974.0	31,028.1	3,300.4	54,277.6	574,540.5	1,392,482.9
Higher Education*	204.4	697.0	45,647.4	6.8	1,088.2	3,131.4	54.5	309.5	18,032.0	136,477.4 ⁵	204,747.2
Education	68.3	10,803.9	471,371.5	55.5	626.9	13,794.0	47.7	37.6	22,396.1	286,632.0 ⁶	794,961.3
TOTAL - EDUCATION	272.7	11,500.9	517,018.9	62.3	1,715.1	16,925.4	102.2	347.1	40,428.1	423,109.4	999,708.5
GRAND TOTAL	5,183.1	23,216.1	1,094,829.9	1,503.4	135,825.3	32,899.4	31,130.3	3,647.5	94,705.7	997,649.9	2,392,191.4

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

Explanation of Schedule A-3 "Other" Items:

¹ Data Processing - Development Projects	1,900.0	⁵ University of Delaware	103,672.7
Contingency - One-Time Appropriations	3,907.1	Delaware Geological Survey	1,314.1
Contingency - Prior Years' Obligations	450.0	Delaware State University	27,644.4
Contingency - Self Insurance	3,000.0	Delaware Technical and Community College	3,613.8
Contingency - Legal Fees	3,900.0	Delaware Institute of Veterinary Medical Education	232.4
Contingency - Salary	18,121.8		
Contingency - Maintenance Review	1,966.2	⁶ Division II Units/All Other Costs	26,628.5
Elder Tax Relief and Education Expense Fund	10,000.0	Division III - Equalization	61,361.8
Tax Relief and Education Expense Fund	17,500.0	Pupil Transportation	58,699.9
Housing Development Fund	3,406.0	Adult Education and Work Force Training Grant	6,954.9
Delaware Institute of Medical Education and Research	1,965.0	Academic Excellence Block Grant	28,513.6
		Prof. Accountability & Instructional Advancement Fund	
² Medicaid, TANF and similar assistance programs	355,133.7	Program for Children with Disabilities	2,573.6
		Unique Alternatives	9,697.0
³ Medical Services	21,226.5	Related Services for the Handicapped	2,246.0
Drug & Alcohol Treatment Services	3,909.4	Student Discipline Program	15,308.0
		Delaware State Testing Program	7,250.1
⁴ Pension - 20-year State Police Retirees	17,845.0	Early Childhood Assistance	4,456.7
		Extra Time for Students	10,428.0

**General Fund Summarized Statement of Recommended Appropriations and Employee Positions
by Department and Major Categories of Expenditure
Fiscal Year Ending June 30, 2004**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	79.0	8,389.0	116.6	1,410.9	-	265.9	113.0	-	1,755.8	12,051.2
Judicial	116.3	1,064.5	57,270.7	187.9	4,557.0	112.8	1,039.9	298.1	362.5	2,791.0	66,619.9
Executive	200.7	181.1	11,476.6	144.3	3,696.3	-	131.8	34.8	3,586.5	56,302.1 ¹	75,372.4
Technology and Information	15.0	203.0	14,510.9	73.9	2,586.7	268.2	364.3	10.3	103.8	11,837.8	29,755.9
Other Elective	93.0	59.0	3,468.1	33.3	497.7	-	25.6	29.9	-	46,916.80	50,971.4
Legal	93.3	403.8	26,412.7	27.6	1,968.4	43.7	122.0	20.8	-	40.0	28,635.2
State	165.4	134.6	6,401.5	48.8	856.0	256.3	280.9	51.6	2,176.8	4,487.5	14,559.4
Finance	36.0	268.0	13,686.4	70.9	2,081.5	4.7	189.3	144.1	1,018.5	5.0	17,200.4
Administrative Services	132.6	156.9	7,613.6	23.1	8,263.8	5,109.5	1,702.4	6.4	18,508.2	65.0	41,292.0
Health and Social Services	1,015.5	3,721.6	166,180.1	116.3	56,489.7	3,424.5	10,826.4	672.0	2,878.4	410,725.4 ²	651,312.8
Services for Children, Youth and Their Families	269.5	970.9	50,816.9	39.3	25,687.8	683.9	1,245.0	67.8	2,216.7	12,996.4	93,753.8
Correction	12.0	2,619.6	121,697.9	51.7	7,206.2	4,816.0	9,932.7	51.4	13,977.5	31,579.5 ³	189,312.9
Natural Resources and Environmental Control	413.3	383.7	22,617.3	93.5	4,665.9	863.5	898.8	44.9	3,518.6	2,864.5	35,567.0
Safety & Homeland Security	104.0	917.0	62,973.0	67.4	4,156.2	-	2,055.5	1,348.8	1,522.6	19,842.1 ⁴	91,965.6
Transportation	1,827.0	-	-	-	-	-	-	-	-	-	-
Labor	466.1	35.9	1,750.2	8.8	2,600.7	1.9	99.3	3.8	-	1,695.5	6,160.2
Agriculture	50.2	86.8	4,687.5	32.7	431.2	93.0	128.1	46.0	90.3	1,158.2	6,667.0
Elections	-	43.0	2,183.8	17.3	627.6	26.1	53.6	4.3	-	395.6	3,308.3
Fire Prevention Commission	28.2	40.8	2,385.3	25.5	516.1	167.0	40.1	85.8	475.6	163.2	3,858.6
Delaware National Guard	76.3	31.0	2,057.5	4.7	252.4	427.0	94.5	-	254.8	493.7	3,584.6
Advisory Council for Exceptional Citizens	-	2.0	93.4	6.0	13.2	-	1.1	-	-	-	113.7
TOTAL - DEPARTMENTS	5,114.4	11,402.2	586,672.4	1,189.6	128,565.3	16,298.1	29,497.2	3,033.8	50,690.8	606,115.1	1,422,062.3
Higher Education*	222.9	697.0	47,966.3	-	289.8	2,713.3	-	125.0	14,834.0	134,129.4 ⁵	200,057.8
Education	78.3	10,901.9	500,251.8	50.5	576.9	13,937.3	47.7	37.6	22,019.8	273,695.6 ⁶	810,617.2
TOTAL - EDUCATION	301.2	11,598.9	548,218.1	50.5	866.7	16,650.6	47.7	162.6	36,853.8	407,825.0	1,010,675.0
GRAND TOTAL	5,415.6	23,001.1	1,134,890.5	1,240.1	129,432.0	32,948.7	29,544.9	3,196.4	87,544.6	1,013,940.1	2,432,737.3

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

Explanation of Schedule A-4 "Other" Items:

¹ Data Processing - Development Projects	1,900.0	⁵ University of Delaware	102,765.1
Contingency - One-Time Appropriations	3,115.8	Delaware Geological Survey	1,302.7
Contingency - Prior Years' Obligations	450.0	Delaware State University	28,601.7
Contingency - Self Insurance	3,000.0	Delaware Technical and Community College	1,222.5
Contingency - Legal Fees	2,400.0	Delaware Institute of Veterinary Medical Education	237.4
Contingency - Salaries and OEC	12,640.7		
Health Insurance - Retirees in Closed State Police Plan	3,342.8	⁶ Division II Units/All Other Costs	26,905.2
Housing Development Fund	3,304.0	Pupil Transportation	59,469.5
Elder Tax Relief and Education Expense Fund	10,250.0	Division III - Equalization	62,661.3
Property Tax Relief and Education Expense Fund	17,500.0	Adult Education and Work Force Training Grant	7,135.7
DIMER -Operations	2,047.5	Academic Excellence Block Grant	30,117.9
		Prof. Accountability and Instructional Advancement Fund	7,800.5
² Medicaid, TANF and similar assistance programs	372,071.9	Program for Children with Disabilities	2,648.8
		Unique Alternatives	10,822.0
³ Medical Services	21,726.5	Related Services for the Handicapped	2,305.7
Drug & Alcohol Treatment Services	3,909.3	Student Discipline Program	14,304.5
		DSTP	7,250.1
⁴ Pension - 20-year State Police Retirees	19,420.0	Early Childhood Assistance	4,456.7
		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, 2002 and 2001

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	2002	2001	2002	2001	2002	2001
REVENUES						
Taxes	2,172,095.0	2,097,669.7	532,002.3	509,152.7	2,704,097.3	2,606,822.4
Licenses	7,206.8	7,163.6	3,143.6	3,355.3	10,350.4	10,518.9
Fees	80,236.9	69,805.7	86,376.4	84,227.1	166,613.3	154,032.8
Permits	2.7	1.1	708.6	634.7	711.3	635.8
Fines	2,991.0	3,265.0	9,530.8	6,478.9	12,521.8	9,743.9
Rentals and Sales	312,499.7	287,956.1	56,958.2	48,280.4	369,457.9	336,236.5
Federal Grants	-	-	852,828.9	815,670.4	852,828.9	815,670.4
Government Contributions	5,717.9	2,718.0	613,128.7	539,343.7	618,846.5	542,061.7
Dividends and Interest	30,538.4	38,223.0	35,853.4	48,307.6	66,391.8	86,530.6
State Government/Department Revenues	30,053.3	31,155.7	875,967.2	844,842.6	906,020.5	875,998.3
TOTAL REVENUES	2,641,341.7	2,537,957.9	3,066,498.1	2,900,293.4	5,707,839.6	5,438,251.3
LESS: Revenue Refunds	(215,625.8)	(208,931.5)	-	-	(215,625.8)	(208,931.5)
NET REVENUES	2,425,715.9	2,329,026.4	3,066,498.1	2,900,293.4	5,492,213.8	5,229,319.8
EXPENDITURES						
Legislative	10,798.0	10,314.0	-	-	10,798.0	10,314.0
Judicial	65,184.3	61,344.4	12,548.8	11,324.0	77,733.1	72,668.4
Executive	97,454.4	104,999.6	822,069.5	725,492.5	919,523.9	830,492.1
Technology and Information	493.6	-	-	-	-	-
Other Elective	42,649.1	42,048.9	269,701.8	257,394.0	312,350.9	299,442.9
Legal	28,713.1	26,001.7	5,921.9	5,703.5	34,635.0	31,705.2
State	18,113.0	20,195.8	30,037.4	25,271.5	48,150.4	45,467.3
Finance	16,936.5	56,920.8	83,092.7	124,674.6	100,029.2	181,595.4
Administrative Services	55,346.9	71,733.2	99,814.3	71,396.5	155,161.2	143,129.7
Health and Social Services	617,553.5	570,467.2	547,912.2	497,009.8	1,165,465.7	1,067,477.0
Services for Children, Youth and Their Families	91,782.2	91,568.8	47,113.1	51,393.1	138,895.3	142,961.9
Correction	179,228.5	181,610.2	6,508.0	6,475.6	185,736.5	188,085.8
Natural Resources and Environmental Control	43,574.3	45,980.6	88,957.0	89,561.1	132,531.3	135,541.7
Public Safety	96,102.5	93,732.6	20,069.4	17,124.2	116,171.9	110,856.8
Transportation	-	-	478,451.5	450,386.3	478,451.5	450,386.3
Labor	5,990.6	5,832.2	53,119.1	48,265.8	59,109.7	54,098.0
Agriculture	6,751.6	6,134.9	71,935.6	73,161.7	78,687.2	79,296.6
Elections	3,141.9	5,781.9	9.6	-	3,141.9	5,781.9
Fire Prevention Commission	4,272.9	4,239.1	2,096.7	2,274.6	6,369.6	6,513.7
Delaware National Guard	3,444.7	3,785.1	5,408.1	5,498.0	8,852.8	9,283.1
Advisory Council for Exceptional Citizens	100.3	100.1	4.5	1.6	104.8	101.7
Higher Education	213,704.8	219,187.4	75,036.1	62,791.5	288,740.9	281,978.9
Education	852,540.8	807,046.4	510,107.2	462,057.4	1,362,648.0	1,269,103.8
TOTAL EXPENDITURES	2,453,877.5	2,429,024.9	3,229,914.5	2,987,257.3	5,683,288.8	5,416,282.2
Revenue over Expenditures	(28,161.6)	(99,998.4)	(163,416.4)	(86,963.9)	(191,075.0)	(186,962.3)
Cash Balance - Beginning of Period	509,914.2	609,912.8	841,324.4	922,686.0	1,351,238.6	1,532,598.8
PLUS: Bond Sale Proceeds	-	-	155,827.0	-	155,827.0	-
Net Change in Payroll Withholdings Payable	-	-	(2,043.4)	5,602.4	(2,043.4)	5,602.4
CASH BALANCE - END OF PERIOD	481,752.6	509,914.4	831,691.6	841,324.5	1,313,444.2	1,351,238.9

¹ 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, 2002

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Lottery	Grants	Div. & Interest	Other Revenue	Total Revenues
Legislative	-	-	-	-	-	1.7	-	-	-	0.5	2.2
Judicial	-	52.1	7,163.5	-	2,652.1	23.1	-	-	276.5	459.2	10,626.5
Executive	-	-	-	-	-	-	-	5,700.0	-	5,021.1	10,721.1
Other Elective	53,276.6	881.8	1,401.8	-	129.3	9.4	-	-	30,196.3	22,067.5	107,962.8
Legal	-	-	8,224.3	-	-	-	-	-	-	5.2	8,229.5
State	632,866.0	386.7	60,825.3	-	-	0.1	-	-	-	0.1	694,078.2
Finance	1,485,938.6	5,698.3	(33.3)	-	37.8	-	230,011.2	-	-	10.3	1,721,662.8
Administrative Services	-	-	46.3	-	5.9	80.1	-	-	-	414.5	546.8
Health and Social Services	-	96.1	264.1	1.9	-	81,922.5	-	17.9	47.4	1,506.6	83,856.5
Services for Children, Youth and Their Families	-	-	-	-	-	-	-	-	-	21.4	21.4
Correction	-	-	123.5	-	-	445.4	-	-	-	43.0	611.8
Natural Resources and Environmental Control	-	66.2	-	-	10.5	-	-	-	-	0.4	77.2
Public Safety	-	14.8	146.0	-	42.9	4.2	-	-	-	20.9	228.8
Labor	-	-	1,998.2	-	77.1	-	-	-	2.3	-	2,077.6
Agriculture	13.8	4.6	70.5	0.7	0.4	-	-	-	-	9.2	99.2
Elections	-	-	-	-	-	2.0	-	-	-	0.4	2.4
Fire Prevention Commission	-	-	1.9	-	35.0	-	-	-	-	0.3	37.2
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	1.1	1.1
Higher Education	-	-	-	-	-	-	-	-	15.9	19.1	35.0
Education	-	6.3	4.8	-	-	-	-	-	-	452.5	463.6
TOTAL REVENUES	2,172,095.1	7,206.9	80,236.9	2.7	2,991.0	82,488.5	230,011.2	5,717.9	30,538.3	30,053.3	2,641,341.7
LESS: Revenue Refunds											(215,625.8)
NET REVENUES											2,425,715.9

Special Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 2002

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Judicial	-	-	3,013.8	-	4,429.4	23.4	409.1	-	39.7	5,722.1	13,637.5
Executive	3,971.2	0.6	3,999.2	-	116.2	713.3	43,906.0	485,719.5	6,682.8	261,400.7	806,509.4
Other Elective	240,231.4	-	18,145.4	-	-	-	138.9	2,619.6	3,569.2	3,207.2	267,911.7
Legal	-	-	583.1	-	170.0	1.2	790.8	1,708.8	36.3	1,798.5	5,088.7
State	100.1	-	11,797.6	-	-	1,890.3	2,041.0	170.7	156.2	8,068.3	24,224.1
Finance	18,259.3	96.1	-	-	-	-	-	29,878.1	4,689.7	27,513.9	80,437.1
Administrative Services	-	441.6	4,410.7	-	25.0	9,123.9	934.4	548.2	201.4	10,930.5	26,615.6
Health and Social Services	-	-	1,457.8	-	409.0	5,621.9	488,936.1	15,393.2	327.0	39,068.6	551,213.6
Services for Children, Youth and Their Families	0.3	-	5.9	-	-	3.6	15,152.6	68.5	76.5	30,614.0	45,921.4
Correction	-	-	51.2	2.3	-	1,636.6	1,830.6	63.6	-	1,118.8	4,703.0
Natural Resources and Environmental Control	16,355.8	1,980.9	13,211.8	703.7	4,283.1	6,839.2	22,607.4	1,391.6	7,072.2	29,760.8	104,206.5
Public Safety	2,332.9	240.9	1,067.5	-	-	2,947.8	6,859.0	46.8	48.1	6,902.3	20,445.3
Transportation	-	2.6	476.6	-	-	202.7	111,503.5	6,672.3	-	360,139.2	478,996.8
Labor	11,723.5	-	3,375.4	-	-	0.5	31,954.3	6.5	410.7	4,733.8	52,204.7
Agriculture	35.0	381.0	1,722.7	0.2	89.4	273.0	2,632.4	61,257.7	288.3	8,768.4	75,448.1
Fire Prevention Commission	-	-	1,404.7	2.4	-	823.7	13.0	-	-	542.1	2,785.9
Delaware National Guard	-	-	-	-	-	-	5,331.6	-	-	-	5,331.6
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	4.5	4.5
Higher Education	-	-	20,750.3	-	-	5.5	19,670.1	705.5	5.1	24,757.2	65,893.6
Education	238,992.9	-	902.8	-	8.6	26,851.6	98,118.2	6,878.1	12,250.2	50,916.3	434,918.8
NET REVENUES	532,002.3	3,143.6	86,376.4	708.6	9,530.8	56,958.2	852,828.9	613,128.7	35,853.4	875,967.2	3,066,498.1

¹ 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, 2002

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	7,668.3	272.0	2,636.6	-	147.7	65.9	-	7.6	10,798.0	926.6
Judicial	55,214.0	232.4	7,589.7	96.9	1,061.2	532.2	414.2	43.6	65,184.3	145.3
Executive	24,672.3	351.7	39,790.2	219.2	469.6	5,412.7	4,564.7	21,974.0	97,454.4	9,642.3
Technology and Information	493.6	-	-	-	-	-	-	-	493.6	1.1
Other Elective	3,874.6	40.1	955.9	-	52.7	38.5	18,855.9	18,831.3	42,649.1	244.0
Legal	25,381.1	51.5	2,962.6	32.7	170.6	114.4	-	0.1	28,713.1	37.3
State	6,022.7	46.8	2,138.6	201.5	664.1	320.5	2,462.5	6,256.4	18,113.0	137.2
Finance	12,834.0	62.8	3,512.8	4.0	210.9	283.7	-	28.3	16,936.5	270.8
Administrative Services	7,006.0	13.7	8,657.8	2,346.3	761.4	22,389.9	14,171.7	-	55,346.9	120.3
Health and Social Services	165,769.5	93.7	68,920.8	3,343.3	11,359.5	1,199.8	4,487.7	362,379.1	617,553.5	3,262.1
Services for Children, Youth and Their Families	47,979.2	62.8	30,675.9	558.1	1,545.6	299.0	1,549.1	9,112.6	91,782.2	431.8
Correction	115,031.9	63.8	30,573.1	4,482.6	10,858.1	1,449.9	16,769.0	-	179,228.5	402.7
Natural Resources and Environmental Control	21,475.0	96.8	12,178.3	790.5	1,502.2	1,041.0	6,415.7	74.8	43,574.3	206.4
Public Safety	82,925.2	90.0	4,869.2	452.7	2,781.3	2,344.2	1,982.3	657.6	96,102.5	373.5
Transportation	-	-	-	-	-	-	-	-	-	-
Labor	1,486.6	19.0	3,386.2	1.7	124.9	11.9	-	960.3	5,990.6	38.0
Agriculture	4,414.0	55.1	1,685.6	86.1	151.8	261.2	97.9	-	6,751.6	30.3
Elections	2,284.6	18.5	719.1	20.5	52.9	46.3	-	-	3,141.9	84.1
Fire Prevention Commission	2,291.4	24.8	834.7	156.0	54.7	331.7	579.6	-	4,272.9	47.4
Delaware National Guard	1,769.8	4.6	398.6	382.0	147.0	-	303.7	439.0	3,444.7	86.8
Advisory Council for Exceptional Citizens	81.9	3.1	12.6	-	2.6	-	-	-	100.3	9.3
TOTAL - DEPARTMENTS	588,675.8	1,603.3	222,498.3	13,174.1	32,118.9	36,142.6	72,654.0	420,764.6	1,387,631.9	16,497.3
Higher Education	68,114.6	77.3	5,870.9	2,973.8	414.8	10,888.0	18,849.9	106,515.5	213,704.8	284.2
Education	604,722.5	823.0	118,425.8	14,970.6	26,214.4	49,884.7	20,566.7	16,933.3	852,540.8	5,147.1
TOTAL - EDUCATION	672,837.1	900.3	124,296.7	17,944.4	26,629.2	60,772.7	39,416.5	123,448.7	1,066,245.6	5,431.3
GRAND TOTAL	1,261,512.9	2,503.6	346,795.1	31,118.5	58,748.1	96,915.3	112,070.5	544,213.4	2,453,877.5	21,928.6

Special Fund - Statement of Expenditures
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 2002

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	4,412.1	52.4	6,997.1	-	137.8	168.7	-	780.8	12,548.8
Executive	229,744.4	278.8	59,138.1	55.3	782.0	2,510.2	-	529,560.7	822,069.5
Other Elective	3,813.4	105.4	19,032.6	-	52.1	232.6	-	246,465.7	269,701.8
Legal	4,623.8	66.2	854.0	-	116.5	261.3	-	-	5,921.9
State	7,927.6	126.3	9,442.0	0.3	338.9	1,100.2	-	11,102.1	30,037.4
Finance	1,561.8	30.4	46,812.9	-	58.4	196.1	-	34,433.1	83,092.7
Administrative Services	6,194.4	124.2	13,988.2	-	1,452.5	77,963.9	-	91.1	99,814.3
Health and Social Services	43,891.3	339.3	81,487.2	195.2	13,876.8	3,460.4	-	404,661.9	547,912.2
Services for Children, Youth and Their Families	11,504.9	107.6	26,510.3	-	937.9	391.8	-	7,660.6	47,113.1
Correction	258.4	1.7	3,257.9	3.9	1,468.9	1,517.2	-	-	6,508.0
Natural Resources and Environmental Control	20,134.6	213.8	26,057.6	36.1	3,448.2	15,545.5	(6.1) ¹	23,527.4	88,957.0
Public Safety	7,458.9	214.3	6,385.3	1.9	1,407.5	3,011.5	-	1,590.0	20,069.4
Transportation	73,311.7	243.2	79,316.8	2,323.0	11,823.6	170,228.3	1,592.5	139,612.4	478,451.5
Labor	19,715.7	253.6	23,680.7	26.9	995.5	767.8	-	7,679.0	53,119.1
Agriculture	2,884.9	50.0	57,768.8	1.9	178.6	10,751.8	-	299.6	71,935.6
Elections	8.94	-	-	-	0.6	-	-	-	9.6
Fire Prevention Commission	1,300.4	27.3	445.9	2.1	249.7	61.1	-	10.2	2,096.7
Delaware National Guard	2,549.2	-	2,145.9	443.7	174.0	-	-	95.3	5,408.1
Advisory Council for Exceptional Citizens	-	-	4.3	-	0.2	-	-	-	4.5
TOTAL - DEPARTMENTS	441,296.4	2,234.5	463,325.4	3,090.3	37,499.7	288,168.4	1,586.4	1,407,570.0	2,644,770.7
Higher Education	35,948.6	435.7	10,379.8	245.8	3,096.7	5,924.5	-	19,004.8	75,036.1
Education	269,395.5	1,670.7	104,777.4	4,628.3	24,589.2	62,378.9	18,315.6	24,351.6	510,107.2
TOTAL - EDUCATION	305,344.2	2,106.4	115,157.3	4,874.1	27,685.9	68,303.4	18,315.6	43,356.4	585,143.3
GRAND TOTAL	746,640.6	4,340.9	578,482.8	7,964.4	65,185.6	356,471.8	19,902.0	1,450,926.4	3,229,914.5

¹ Negative amounts result from recoding a prior year recording.

**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, 2002**

		Expenditures
DEPARTMENT		
Executive	3,990.7	
State	2,145.8	
Finance	7,000.0	
Administrative Services	74,635.2	
Natural Resources and Environmental Control	464.7	
Transportation	324,650.7	
Fire	7.5	
Delaware National Guard	36.1	
TOTAL - DEPARTMENTS		412,930.8
HIGHER EDUCATION		
University of Delaware	5,500.0	
Delaware State University	4,361.8	
Delaware Technical and Community College	1,340.9	
TOTAL - HIGHER EDUCATION		11,202.7
DEPARTMENT OF EDUCATION		
Department of Education	265.0	
Caesar Rodney	5,507.4	
Charlton School	127.6	
Capital	3,884.0	
Lake Forest	2,339.7	
Cape Henlopen	3,481.6	
Milford	4,693.6	
Seaford	1,699.2	
Smyrna	13,218.6	
Appoquinimink	9,941.8	
Brandywine	1,219.6	
Red Clay	4,097.2	
Christina	1,249.1	
Colonial	8,118.8	
Woodbridge	1,317.7	
Indian River	1,236.0	
New Castle County Vocational Technical	38.2	
Sussex County Vocational Technical	693.4	
Ennis School	617.7	
Leach School	775.7	
TOTAL - DEPARTMENT OF EDUCATION		64,522.0
TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES		488,655.5

State of Delaware
Comparative Consolidated Balance Sheet -- All Funds
Fiscal Years Ended June 30, 2002 and 2001

	JUNE 30		JUNE 30	
	2002	2001	2002	2001
ASSETS				
Cash & Other Investments-General Fund (a)	481,752,668	509,914,236		
Cash & Other Investments - Special Fund (b)	<u>831,691,569</u>	<u>841,324,438</u>		
Total Cash and Other Investments (c)	<u>1,313,444,237</u>	<u>1,351,238,673</u>		
INVESTMENTS, TRUSTS AND OTHER ASSETS				
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>4,857,696,000</u>	<u>5,280,617,000</u>		
Total Investments, Trust and Other Assets	<u>4,858,055,000</u>	<u>5,280,976,000</u>		
TOTAL CURRENT ASSETS, INVESTMENTS, TRUSTS AND OTHER ASSETS (f)	<u>6,171,499,237</u>	<u>6,632,214,673</u>		
TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS				
Amount to be Provided from Future Revenues for Retirement of Bonded Indebtedness	551,501,943	520,724,771		
Amount to be Provided from Various Local and Special School Districts for Retirement of Bond Indebtedness	<u>158,455,958</u>	<u>132,976,130</u>		
TOTAL TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS (g)	<u>709,957,901</u>	<u>653,700,901</u>		
CAPITAL ASSETS				
Land and Buildings (h)	5,051,000,800	1,587,604,000		
Equipment	270,284,900	263,756,000		
Easements	<u>64,344,000</u>	<u> </u>		
TOTAL CAPITAL ASSETS	<u>5,385,629,700</u>	<u>1,851,360,000</u>		
TOTAL ASSETS AND AMOUNTS TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS	<u>12,267,086,838</u>	<u>9,137,275,574</u>		
			LIABILITIES	
			Permanent School Funds	259,000
			Other Trust Accounts	100,000
			Payroll Withholdings Payable Special Fund (m)	<u>13,412,125</u>
				15,455,504
				13,771,125
			Board of Pension Trustees (d)	<u>4,857,696,000</u>
				5,280,617,000
			Total Liabilities and Trusts	<u>4,871,467,125</u>
				5,296,431,504
			FUND EQUITY	
			Reserved for:	
			Special Fund Accounts (b)	818,279,444
			General Fund Budget Reserves (i)	128,930,000
			Continuing Balances (j)	186,844,874
			Encumbered Balances (k)	29,780,989
			Undesignated (a)	<u>136,196,805</u>
				40,004,419
			Total Fund Equity (l)	<u>1,300,032,112</u>
				1,335,783,169
			TOTAL LIABILITIES, TRUSTS AND FUND EQUITY	<u>6,171,499,237</u>
				6,632,214,673
			GENERAL OBLIGATION INDEBTEDNESS (g)	709,957,901
				653,700,901
			INVESTMENT IN CAPITAL ASSETS (h)	<u>5,385,629,700</u>
				1,851,360,000
			TOTAL LIABILITIES, TRUSTS, FUND EQUITY, GENERAL OBLIGATION AND INVESTMENT INDEBTEDNESS IN CAPITAL ASSETS	<u>12,267,086,838</u>
				<u>9,137,275,574</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, \$208,089,257 and \$190,437,757 of authorized but unissued state bonds are properly excluded at June 30, 2002 and 2001 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); 2003-\$83,881; 2004-\$87,012; 2005-\$84,225; 2006-\$78,936; 2007-\$74,009; and thereafter \$430,799.9.
 - (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 \$128,930,000 and \$128,000,000 of the unencumbered General Fund balance of \$265,126,805 and \$168,004,418 as of June 30, 2002 and 2001, 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 Indebtedness July 1, 2001	Fiscal Year 2002					Authorized and issued Bonds June 30, 2002	Total Bonded Indebtedness and Authorized and Unissued Bonds
		Regular Bonds Issued	Bond Refunding Defeasance	Bond Redemption	Bond Interest Paid	Bonded Indebtedness June 30, 2002		
Judicial	2,081,726	-	7,798	318,751	95,443	1,755,177	-	1,755,177
Executive	25,710,835	-	1,183,668	3,395,500	1,169,216	21,131,667	5,850,000	26,981,667
Other Elective	144,176,327	55,094,600	4,331,469	10,779,080	8,109,323	184,160,378	-	184,160,378
State	15,518,061	-	285,738	1,759,005	703,533	13,473,318	3,864,800	17,338,118
Finance	-	-	-	-	-	-	10,400,000	10,400,000
Administrative Services	61,968,983	50,991,347	2,135,273	10,067,202	4,070,924	100,757,855	62,604,257	163,362,112
Health and Social Services	21,458,851	-	568,572	3,475,685	1,011,979	17,414,594	-	17,414,594
Services for Children, Youth and Their Families	5,960,603	4,000,000	52,503	1,166,603	382,534	8,741,497	-	8,741,497
Correction	110,462,053	8,439,553	1,800,200	11,342,182	5,426,812	105,759,224	14,500,000	120,259,224
Natural Resources and Environmental Control	29,225,521	-	2,269,389	5,120,903	1,294,752	21,835,229	895,000	22,730,229
Public Safety	13,565,366	-	46,615	1,308,162	674,122	12,210,589	-	12,210,589
Transportation	7,819,808	-	1,324,808	1,283,356	309,097	5,211,644	-	5,211,644
Agriculture	466,942	-	-	75,075	22,799	391,867	-	391,867
Fire Prevention Commission	2,668,603	-	42,777	453,821	125,805	2,172,005	-	2,172,005
Delaware National Guard	2,272,535	-	206,946	204,448	99,276	1,861,141	-	1,861,141
University of Delaware	37,263,189	-	1,968,252	5,491,590	1,710,669	29,803,347	5,500,000	35,303,347
Delaware State University	28,778,326	8,000,000	655,350	4,198,129	1,492,355	31,924,847	5,150,000	37,074,847
Delaware Technical and Community College	32,952,947	-	1,453,711	4,466,532	1,490,575	27,032,704	4,080,000	31,112,704
Education	111,350,225	29,301,500	1,671,930	14,658,977	5,909,764	124,320,818	95,245,200	219,566,018
TOTAL	653,700,901	155,827,000	20,005,000	79,565,001	34,098,978	709,957,901	208,089,257	918,047,158

**State of Delaware
Bonded Indebtedness
Schedule of Amortization and Debt Service
Fiscal Years 2003 To 2021 Inclusive**

Fiscal Year Ending June 30	Redemption	Interest	Debt Service	Debt Balance
Balance 7/1/02				838,862,924
2003	83,881,000	32,545,909	116,426,909	754,981,924
2004	87,012,000	34,501,700	121,513,700	667,969,924
2005	84,225,000	30,521,170	114,746,170	583,744,924
2006	78,936,000	26,636,733	105,572,733	504,808,924
2007	74,009,000	22,781,155	96,790,155	430,799,924
2008	64,920,000	19,254,905	84,174,905	365,879,924
2009	58,650,000	16,103,365	74,753,365	307,229,924
2010	53,065,000	13,283,710	66,348,710	254,164,924
2011	45,930,000	10,707,918	56,637,918	208,234,924
2012	41,771,057	10,395,249	52,166,306	166,463,867
2013	31,868,867	8,768,014	40,636,881	134,595,000
2014	23,075,000	5,596,669	28,671,669	111,520,000
2015	21,560,000	4,567,619	26,127,619	89,960,000
2016	20,460,000	3,699,081	24,159,081	69,500,000
2017	17,940,000	2,874,197	20,814,197	51,560,000
2018	14,340,000	2,159,022	16,499,022	37,220,000
2019	11,820,000	1,509,703	13,329,703	25,400,000
2020	9,050,000	971,625	10,021,625	16,350,000
2021	6,575,000	612,469	7,187,469	9,775,000
2022	6,575,000	306,156	6,881,156	3,200,000
2023	3,200,000	76,000	3,276,000	0
TOTAL	838,862,924	247,872,369	1,086,735,293	

DEFINITION OF BUDGETARY TERMS

Agency - Any board, department, bureau or commission of the state that receives an appropriation under the Appropriations Act of the General Assembly.

Appropriated Special Funds (ASF) - A type of funding appropriated in the Budget Act. Revenue generated by fees for specific, self-sufficient programs.

Appropriation Limits - The amount that the legislature is allowed to authorize for spending.

◆ **Operating Budget** - The State Constitution limits annual appropriations to 98 percent of estimated revenue plus the unencumbered General Fund balance from the previous fiscal year. To appropriate more than the 98 percent, the legislature must declare an emergency.

◆ **Capital Budget** - Legislation sets three criteria. (See **Debt Limits** for details.)

Appropriations Act (Budget Act) - Legislation that is introduced and passed by the General Assembly for the state's operating budget. This bill appropriates money for personnel costs, travel, contractual services, debt service, energy, etc. The General Assembly appropriates General Fund (GF) and Appropriated Special Fund (ASF) dollars and General Fund, Appropriated Special Fund and Non-Appropriated Special Fund (NSF) positions.

Appropriation Unit (APU) - Major subdivision within a department/agency comprised of one or more Internal Program Units.

Bond and Capital Improvement Act - Legislation that is introduced and passed by the General Assembly for the state's capital budget. This bill appropriates money for items that have at least a ten-year life: construction of buildings, land

acquisitions, water and wastewater infrastructure, drainage projects, etc.

Bond Bill - See **Bond and Capital Improvement Act**.

Budget Act - See **Appropriations Act**.

Budget Development and Information System (BDIS) - Client-server system used for developing and analyzing agency budget requests and preparing the Governor's Recommended Budget.

Budget Request - A series of documents that an agency submits to the Office of the Budget and the Controller General's Office outlining the funding and positions requested for the next fiscal year.

Budget Reserve Account - Within 45 days after the end of any fiscal year, the excess of any unencumbered funds remaining from the said fiscal year shall be paid by the Secretary of Finance into the Budget Reserve Account; provided, however, that no such payment will be made which would increase the total of the Budget Reserve Account to more than five percent of only the estimated General Fund revenues. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account such additional sums as may be necessary to fund any unanticipated deficit in any given fiscal year or to provide funds required as a result of any revenue reduction enacted by the General Assembly.

CIP - Capital Improvement Plan.

Class - All positions sufficiently similar in duties, responsibilities and qualification requirements to use the same examination, salary range and title.

DEFINITION OF BUDGETARY TERMS

Continuing Appropriations - Unexpended funds that do not revert to the General Fund through legislative action at the close of the fiscal year but remain available in the agencies for expenditures in the following fiscal year.

Debt Limit - The General Assembly passed legislation to set a three-part debt limit for the state:

1. The amount of new "tax-supported obligations of the State" that may be authorized in one fiscal year may not exceed five percent of the estimated net General Fund revenue for that year.
2. No "tax-supported obligations of the State" and no "transportation trust fund (TTF) debt obligations" may be incurred if the aggregate maximum annual payments on all such outstanding obligations exceed 15 percent of the estimated General Fund and TTF revenue.
3. No general obligation debt may be incurred if the maximum annual debt service payable in any fiscal year on all such outstanding obligations will exceed the estimated cumulative cash balances.

Debt Service - The amount of principal and interest due on an annual basis to cover the cost of borrowing funds in order to finance capital improvements.

Delaware Economic and Financial Advisory Council (DEFAC) - Representatives from state government, the General Assembly, the business community and the academic community who forecast the state's revenues and expenditures. The Council meets six times a year. Appropriation limits are determined based on DEFAC forecasts.

Delaware Financial Management System (DFMS) - An automated financial

management and accounting system currently utilized by the State.

Delaware State Clearinghouse Committee (DSCC) - A committee established by statute to review and approve/disapprove federal grants and non-federal grants requested by state agencies (including higher education institutions) and, in some circumstances, federal grants requested by private agencies and local governmental entities.

Development Fund - Funds appropriated for the development and implementation of new Information System and Technology (IS&T) projects throughout state government.

Division - Major subdivision within a department/agency comprised of one or more Budget Units.

Enhancements - Dollar adjustments to an agency's budget resulting from a planned expansion, improvement or curtailment of current programs. Adjustments for new programs/services.

Epilogue - The section of the Budget Act that provides instructions or guidance on the allocation of appropriated funds.

Federal Funds - Funds awarded to state agencies by the federal government through a grant application process at the federal level and the Clearinghouse process at the state level.

Fiscal Year (FY) - A 12-month period between settlement of financial accounts. The state fiscal year runs from July 1 through June 30. The federal fiscal year is October 1 through September 30.

FTE (Full-Time Equivalency) - One full-time position.

DEFINITION OF BUDGETARY TERMS

General Assembly - Legislative body comprised of the House of Representatives and the Senate. All members are elected. House members serve for two years and Senate members serve for four years.

General Fund - Primary fund of the state, all tax and other fines, fees and permit proceeds are deposited here unless specific legislative authority has been granted to allow the revenue to be deposited in another fund.

Governor's Recommended Budget - Presented to the General Assembly in late January. This is the Governor's recommendation to the General Assembly.

Grant-in-Aid - Funds provided by the legislature to private non-profit agencies to supplement state services to the citizens of Delaware. Also, includes the state share of county paramedic programs.

Internal Program Unit (IPU) - Major subdivision within an Appropriation Unit. Key level for budget development and tracking.

Joint Finance Committee (JFC) - The Joint Finance Committee consists of the members of the House Appropriations and Senate Finance Committees. 29 Del. C., §6336 mandates that the JFC meet jointly for the purpose of considering a budget proposal submitted by the Governor. Such meetings may require attendance of state agency heads who shall provide the committee with information explaining their budget requests and agency goals and objectives. The JFC proposes a budget for consideration by the General Assembly.

Joint Legislative Committee on the Capital Improvement Program (Bond Bill Committee) - A Capital Improvements Committee comprised of members of the House and Senate Bond Committees, which

meets jointly to consider proposals for capital improvements projects submitted by the Governor. As with the Joint Finance Committee, such meetings may require attendance of state agency heads who shall provide the committee with information explaining their capital budget requests. The Joint Capital Improvements Committee proposes a capital budget for consideration by the General Assembly.

Key Objectives - Statements of specific, intended, measurable goals related directly to the mission of a department, agency or unit.

Merit System - The personnel system used by the State provided under 29 Del. C. C. 59.

Mission - The purpose of a department, agency or unit. Rationale for the existence of an APU or department.

Non-Appropriated Special Funds (NSF) - Funds that are not appropriated by the legislature. Federal funds, school local funds, reimbursements and donations fall into the NSF category.

One-Time Items - A non-recurring expense, not built into an agency's base budget.

Paygrade - One of the horizontal pay ranges designated on the pay plan.

Performance Measures - Observable measures of a program's progress towards achieving its identified mission and key objectives.

Payroll/Human Resource Statewide Technology (PHRST) - Integrated application of the human resource, benefits and payroll function for the State of Delaware.

Policy - A governing principle, pertaining to goals or methods; involves value judgment.

DEFINITION OF BUDGETARY TERMS

Position - An aggregate of responsibilities and duties, filled or vacant, that requires the services of an employee, part-time or full-time, for which funds have been budgeted and which has been assigned to a class.

Reclassification - A change in the classification assigned to a position to reflect a significant change in the duties and responsibilities of that position. The paygrade may be adjusted either up, down or may remain the same.

Revenue - Income from taxes and other sources that the State collects and receives into the treasury for public use.

Revenue Budgeting - A financial planning process which estimates the income to be realized from various sources for a specific period of time.

Selective Market Variation - A mechanism by which the State can address severe recruitment and retention problems in specific job classifications.

Service Level - The five funding categories (base, inflation, structural changes, enhancements, one-times) by which agency budget requests are developed.

Strategic Plan - A document developed by an agency that documents the policy direction and agency goals for a three-year period.

Strategic Planning and Budgeting Process (SPBP) - Type of budgeting whereby budgets are developed annually through a broad based internal analysis of a department's mission, key objectives and goals. Budget requests reflect the resource allocation necessary to carry out the strategic plan.

Structural Changes - Change in the methods of service delivery or the organizational location of programs or services.

Technology Fund - Funds appropriated within the Office of the Budget for statewide technology initiatives. The technology fund is not part of the base budget.

Transportation Trust Fund (TTF) - A fund to which all revenues dedicated to the Department of Transportation are deposited. The department uses this fund to cover operating and capital expenditures.

Twenty-First Century Fund - Fund created for deposit of proceeds from the Delaware v. New York decision. Monies are used to finance capital investment programs including open space, farmland preservation, water/wastewater, park endowment, community redevelopment, neighborhood housing revitalization, educational technology, advanced technology centers, Diamond State Port Corporation and resource, conservation and development projects.

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