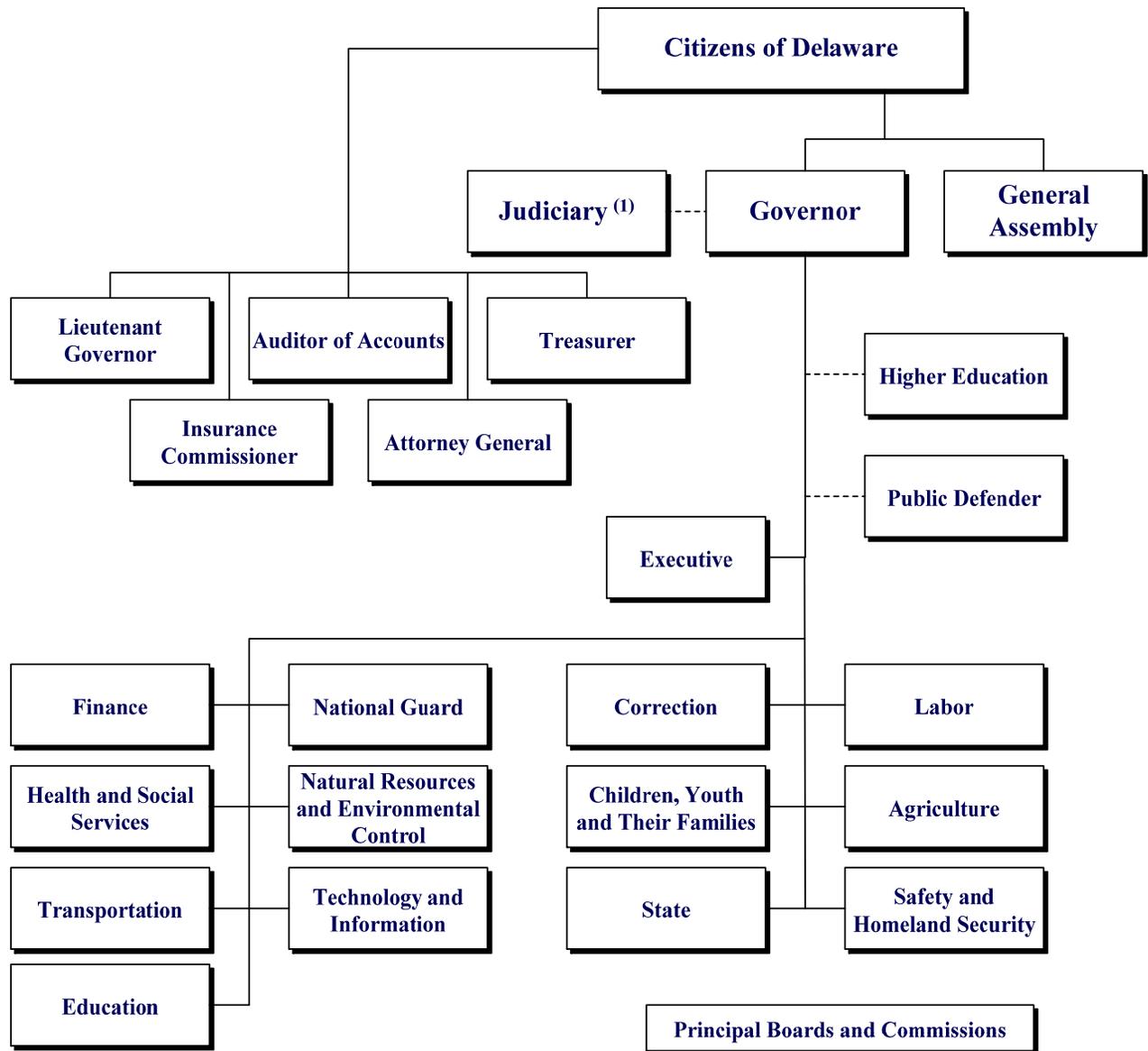


# STATE OF DELAWARE ORGANIZATION CHART



(1) Judiciary – All judges are appointed by the Governor with the consent of the Senate.

- Principal Boards and Commissions**
- Board of Education
  - Elections
  - Exceptional Citizens
  - Fire Prevention

## EXPLANATION OF FINANCIAL SCHEDULES

**Exhibit A** is a summarized report of financial operations of the General Fund (GF) of the State. This statement shows the actual GF revenue by sources and the expenditures by departments for Fiscal Year 2013, as well as the estimated revenue and available appropriations for Fiscal Year 2014. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2015. Also indicated is the condition of the cash account of the GF that may prevail at the ending of Fiscal Year 2014 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 Fiscal Year 2014 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2014 classified by department and source of appropriations.

**Schedule A-2** is a supporting statement of the Fiscal Year 2014 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2014 GF appropriations by department and major category of expenditure. It also identifies authorized positions for both GF and Special Funds.

**Schedule A-3** is a supporting statement of the expenditure section of Exhibit A. It identifies the Fiscal Year 2015 recommended GF appropriations by department and major category of expenditure. It also identifies authorized positions for both GF and Special Funds.

**Exhibit B** shows the revenues from all sources and the expenditures of all departments, both GF and Special Funds (refers to Appropriated, Non-Appropriated, Federal, Bond and other state funds), consolidated in comparative form for Fiscal Years 2012 and 2013.

**Schedule B-1** is a supporting statement of the GF expenditures section of Exhibit B, assembled by department and category for Fiscal Year 2013. Also indicated are the GF reversions by department. The category amounts in this schedule reflect expenditures by account codes and are not comparable to amounts shown in Schedules A-2 and A-3, which reflect expenditures by appropriation code.

**Schedule B-2** is a supporting statement of the special fund expenditures section of Exhibit B, assembled by department and category for Fiscal Year 2013.

**Exhibit C** is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2013. The funding sources are long-term debt and

other special funds designated for capital improvement purposes.

### 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**

	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Estimated</b>
<b>REVENUES</b>			
Personal Income Taxes	1,318,900.0	1,372,700.0	1,434,400.0
Corporation Income Taxes	205,700.0	239,000.0	198,200.0
Franchise Taxes	605,600.0	608,600.0	602,500.0
Business and Occupational Gross Receipts Taxes	226,300.0	232,000.0	236,600.0
Hospital Board and Treatment	59,700.0	47,500.0	47,900.0
Dividends and Interest	6,300.0	7,600.0	9,500.0
Public Utility Taxes	44,500.0	47,000.0	47,000.0
Cigarette Taxes	115,200.0	112,500.0	109,800.0
Estate Taxes	5,300.0	12,000.0	12,000.0
Realty Transfer Taxes	42,300.0	63,000.0	61,000.0
Insurance Taxes	53,900.0	54,300.0	56,600.0
Abandoned Property	566,500.0	514,000.0	514,000.0
Limited Partnerships and Limited Liability Companies	179,900.0	190,300.0	199,900.0
Business Entity Fees	89,800.0	94,300.0	97,100.0
Bank Franchise Taxes	103,500.0	102,700.0	109,500.0
Uniform Commercial Code	16,900.0	17,400.0	17,800.0
Lottery Sales	235,300.0	224,100.0	224,800.0
Other Revenue by Departments	89,600.0	92,400.0	98,700.0
<b>TOTAL REVENUES</b>	<b>3,965,200.0</b>	<b>4,031,400.0</b>	<b>4,077,300.0</b>
LESS: Revenue Refunds	(235,400.0)	(301,600.0)	(302,500.0)
<b>SUBTOTAL</b>	<b>3,729,800.0<sup>2</sup></b>	<b>3,729,800.0</b>	<b>3,774,800.0</b>
<b>Revenue Adjustments</b>			<b>103,900.0<sup>1</sup></b>
<b>NET REVENUES</b>	<b>3,729,800.0</b>	<b>3,729,800.0</b>	<b>3,878,700.0</b>
<b>EXPENDITURES</b>			
Legislative	13,286.0	20,858.0	15,800.7
Judicial	91,402.9	97,637.2	95,073.8
Executive	134,491.8	270,208.2	157,779.3
Technology and Information	41,300.0	41,763.3	38,867.7
Other Elective	170,890.8	187,364.1	179,407.0
Legal	52,629.1	54,975.1	55,180.3
State	23,888.6	26,585.4	24,986.5
Finance	20,358.0	43,346.8	15,227.1
Health and Social Services	1,061,885.1	1,176,811.8	1,122,076.9
Services for Children, Youth and Their Families	141,894.6	159,104.4	155,049.8
Correction	264,989.2	288,160.0	274,445.7
Natural Resources and Environmental Control	44,602.0	57,693.7	37,104.8
Safety and Homeland Security	144,288.1	155,144.7	125,822.8
Transportation	-	2,550.0	-
Labor	7,886.2	9,312.2	10,080.2
Agriculture	7,624.7	9,126.3	8,399.2
Elections	6,459.8	4,793.2	4,349.3
Fire Prevention Commission	5,017.3	5,654.7	5,378.6
Delaware National Guard	4,762.3	5,201.1	4,864.2
Advisory Council for Exceptional Citizens	191.8	204.7	198.7
<b>TOTAL - DEPARTMENTS</b>	<b>2,237,848.3</b>	<b>2,616,494.9</b>	<b>2,330,092.6</b>

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

	<b>2013 Actual</b>	<b>2014 Estimated</b>	<b>2015 Estimated</b>
Higher Education	226,714.6	232,570.7	229,948.3
Education	<u>1,193,977.5</u>	<u>1,251,197.7</u>	<u>1,269,669.1</u>
<b>TOTAL - EDUCATION</b>	<u>1,420,692.1</u>	<u>1,483,768.4</u>	<u>1,499,617.4</u>
<b>SUBTOTAL</b>	3,658,540.3 <sup>2</sup>	4,100,263.3 <sup>2</sup>	3,829,710.0
PLUS: Estimated Grants-in-Aid	-	-	45,200.0
Estimated Governor Bond Bill	-	-	37,649.5
Estimated Supplemental	-	-	-
Estimated Continuing and Encumbered Balances	<u>-</u>	<u>-</u>	<u>255,700.0</u>
<b>TOTAL EXPENDITURES</b>	<u><b>3,658,540.3</b></u>	<u><b>4,100,263.3</b></u>	<u><b>4,168,259.5</b></u>
LESS: Anticipated Reversions	-	(50,000.0)	(10,000.0)
Continuing and Encumbered Balances	<u>-</u>	<u>(255,700.0)</u>	<u>(200,000.0)</u>
<b>TOTAL - ORDINARY EXPENDITURES</b>	<u>3,658,540.3</u>	<u>3,794,563.3</u>	<u>3,958,259.5</u>
<b>OPERATING BALANCE</b>	71,259.7	(64,763.3)	(79,559.5)
PLUS: Beginning Cash Balance	<u>564,600.0</u>	<u>635,859.7</u>	<u>571,096.4</u>
<b>CUMULATIVE CASH BALANCE</b>	635,859.7	571,096.4	491,536.9
LESS: Continuing and Encumbered Balances, Current Year	(276,500.0)	(255,700.0)	(200,000.0)
Reserve	<u>(198,900.0)</u>	<u>(201,700.0)</u>	<u>(209,100.0)</u>
<b>UNENCUMBERED CASH BALANCE</b>	<u><b>160,459.7</b></u>	<u><b>113,696.4</b></u>	<u><b>82,436.9</b></u>
<b><u>APPROPRIATION LIMIT (In Millions)</u></b>			
Cumulative Cash Balance (Prior Year)	564.6	635.8	571.1
LESS: Continuing and Encumbered Balances	(301.1)	(276.5)	(255.7)
Reserve	<u>(186.4)</u>	<u>(198.9)</u>	<u>(201.7)</u>
Unencumbered Cash Balance	77.1 <sup>2</sup>	160.4	113.7
PLUS: Net Fiscal Year Revenue	<u>3,729.8</u>	<u>3,729.8</u>	<u>3,878.7</u>
<b>TOTAL (100% LIMIT)</b>	3,806.9	3,890.2	3,992.4
X 98% Limit	<u>x .98</u>	<u>x .98</u>	<u>x .98</u>
<b>TOTAL APPROPRIATION LIMIT</b>	<u><b>3,730.8</b></u>	<u><b>3,812.4</b></u>	<u><b>3,912.6</b></u>

<sup>1</sup> Reflects Governor's adjustment to the DEFAC revenue estimates:

Abandoned Property	40,000.0
Realty Transfer Taxes	16,000.0
Public Utility Tax	1,600.0
Tax Policy	<u>46,300.0</u>
Total	<u><u>103,900.0</u></u>

<sup>2</sup> Total is correct. See Note in Explanation of Financial Statements.

**General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2014**  
**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	15,701.3	-	5,156.7	-	20,858.0
Judicial	94,063.9	-	2,253.3	1,320.0	97,637.2
Executive	139,799.4	32,003.4	95,942.6	2,462.8	270,208.2
Technology and Information	38,611.0	-	-	3,152.3	41,763.3
Other Elective	162,373.4	23,165.6	1,140.6	684.5	187,364.1
Legal	54,366.5	-	464.0	144.6	54,975.1
State	24,817.9	295.0	980.3	492.2	26,585.4
Finance	15,117.4	13,720.5	13,246.6	1,262.3	43,346.8
Health and Social Services	1,089,592.7	18,085.9	59,794.4	9,338.8	1,176,811.8
Services for Children, Youth and Their Families	153,708.0	-	2,967.9	2,428.5	159,104.4
Correction	269,680.1	-	12,765.2	5,714.7	288,160.0
Natural Resources and Environmental Control	36,338.8	12,160.1	8,544.0	650.8	57,693.7
Safety and Homeland Security	146,376.6	3,612.1	1,464.4	3,691.6	155,144.7
Transportation	-	2,550.0	-	-	2,550.0
Labor	9,303.0	-	-	9.2	9,312.2
Agriculture	8,336.8	-	180.0	609.5	9,126.3
Elections	4,315.2	-	456.5	21.5	4,793.2
Fire Prevention Commission	5,294.5	52.5	283.1	24.6	5,654.7
Delaware National Guard	4,793.9	-	25.8	381.4	5,201.1
Advisory Council for Exceptional Citizens	196.8	-	-	7.9	204.7
Higher Education	227,606.2	-	4,951.7	12.8	232,570.7
Education	1,217,757.5	-	30,292.9	3,147.3	1,251,197.7
<b>TOTAL APPROPRIATIONS</b>	<b>3,718,150.9</b> <sup>1</sup>	<b>105,645.0</b> <sup>2,3</sup>	<b>240,910.1</b> <sup>3</sup>	<b>35,557.3</b>	<b>4,100,263.3</b> <sup>3</sup>
LESS: Estimated Reversions for Fiscal Year 2014					(50,000.0)
Estimated Continuing and Encumbered Balances for Fiscal Year 2014					(255,700.0)
<b>TOTAL ESTIMATED EXPENDITURES</b>					<b>3,794,563.3</b>

**Fiscal Year 2014 Statutory References:**<sup>1</sup> Volume 79, Chapter 78 (HB 200) Budget Appropriation Bill.<sup>2</sup> Volume 79, Chapter 80 (HB 215) Grants-in-Aid; Chapter 79 (SB 145) Bond Bill.<sup>3</sup> Total is correct. See Note in Explanation of Financial Statements.

**Statement of Positions and General Fund Budget Act Appropriations  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2014**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	87.0	11,917.9	120.4	1,653.9	-	280.9	77.0	-	1,651.2	15,701.3
Judicial	125.8	1,121.5	84,200.9	207.4	4,065.2	120.7	981.3	301.7	-	4,186.7	94,063.9
Executive	218.3	320.5	65,626.0	36.0	15,766.0	5,907.7	1,559.9	60.3	-	50,843.5 <sup>1</sup>	139,799.4
Technology and Information	31.5	213.5	23,130.8	18.4	1,506.4	652.6	190.5	10.3	-	13,102.0	38,611.0
Other Elective	102.5	38.5	3,651.9	2.4	836.4	-	18.6	11.9	157,285.4	566.8	162,373.4
Legal	112.2	444.8	45,680.7	13.5	3,954.7	55.8	122.2	84.8	-	4,454.8	54,366.5
State	370.0	244.0	16,272.2	36.2	1,970.3	919.0	1,014.1	124.0	-	4,482.1	24,817.9
Finance	154.5	146.5	11,766.1	9.0	1,498.0	8.4	110.4	96.2	-	1,629.3	15,117.4
Health and Social Services	939.2	3,365.7	202,722.0	13.3	65,006.3	6,396.1	9,041.2	437.3	-	805,976.5 <sup>2</sup>	1,089,592.7
Services for Children, Youth and Their Families	149.2	1,054.8	72,219.4	18.9	40,321.3	1,093.0	1,964.9	44.2	-	38,046.3	153,708.0
Correction	11.0	2,550.7	182,286.6	28.1	11,016.0	8,632.7	11,739.0	125.8	-	55,851.9 <sup>3</sup>	269,680.1
Natural Resources and Environmental Control	466.8	328.2	27,741.2	11.8	3,495.9	1,652.0	851.0	21.9	-	2,565.0	36,338.8
Safety and Homeland Security	162.8	1,014.2	108,286.6	3.9	6,419.6	75.0	5,260.4	23.9	-	26,307.2 <sup>4</sup>	146,376.6
Transportation	1,807.0	-	-	-	-	-	-	-	-	-	-
Labor	437.8	41.2	2,613.0	3.9	4,409.7	18.4	113.3	-	-	2,144.7	9,303.0
Agriculture	59.2	82.8	6,133.8	6.3	502.1	18.7	118.2	21.0	-	1,536.7	8,336.8
Elections	-	42.0	3,195.7	9.2	634.3	50.8	33.3	2.8	-	389.1	4,315.2
Fire Prevention Commission	27.7	48.3	4,240.8	14.5	513.2	279.3	26.5	35.0	-	185.2	5,294.5
Delaware National Guard	85.0	29.0	3,020.3	10.0	464.7	846.7	140.0	-	-	312.2	4,793.9
Advisory Council for Exceptional Citizens	-	3.0	171.3	6.5	13.4	-	5.6	-	-	-	196.8
<b>TOTAL - DEPARTMENTS</b>	<b>5,260.5</b>	<b>11,176.2</b>	<b>874,877.2</b>	<b>569.7</b>	<b>164,047.4</b>	<b>26,726.9</b>	<b>33,571.3</b>	<b>1,478.1</b>	<b>157,285.4</b>	<b>1,014,231.2</b>	<b>2,272,787.2</b>
Higher Education	335.0	785.0	71,440.0	-	392.8	2,195.9	-	-	-	153,577.5 <sup>5</sup>	227,606.2
Education	69.5	13,916.2	823,691.4	17.3	660.0	23,889.7	41.7	33.2	-	369,424.2 <sup>6</sup>	1,217,757.5
<b>TOTAL - EDUCATION</b>	<b>404.5</b>	<b>14,701.2</b>	<b>895,131.4</b>	<b>17.3</b>	<b>1,052.8</b>	<b>26,085.6</b>	<b>41.7</b>	<b>33.2</b>	<b>-</b>	<b>523,001.7</b>	<b>1,445,363.7</b>
<b>GRAND TOTAL</b>	<b>5,665.0</b>	<b>25,877.4</b>	<b>1,770,008.6</b>	<b>587.0</b>	<b>165,100.2</b>	<b>52,812.5</b>	<b>33,613.0</b>	<b>1,511.3</b>	<b>157,285.4</b>	<b>1,537,232.9</b>	<b>3,718,150.9</b>

**Explanation of Schedule A-2 "Other" Items:**

<sup>1</sup> Contingency - Prior Years' Obligations	450.0										
Contingency - Self Insurance	6,250.0										
Contingency - Legal Fees	3,071.0										
Elder Tax Relief	18,724.6										
Health Insurance - Retirees in Closed State Police Plan	3,748.0										
Housing Development Fund	4,070.0										
One-Time	683.3										
Agency Aide	372.9										
Other Grants	117.2										
Civil Indigent Services	600.0										
DE Small Business Development Center	133.7										
Sequester Contingency	3,200.0										
Child Care Contingency	5,000.0										
State Rental Assistance Program	3,000.0										
<sup>2</sup> Medicaid and similar assistance programs			752,783.2								
<sup>3</sup> Medical Services			47,640.1								
Drug and Alcohol Treatment Services			6,605.4								
<sup>4</sup> Pension - 20-year State Police Retirees			23,064.0								
<sup>5</sup> University of Delaware											115,946.3
Delaware Geological Survey											1,838.4
Delaware State University											32,131.9
Delaware Technical and Community College											3,368.3
Delaware Institute of Veterinary Medical Education											292.6
<sup>6</sup> Division II Units/All Other Costs											28,896.8
Educator Accountability											2,400.0
Delmar Tuition											536.7
School Improvement Funds											2,500.0
Scholarships and Grants											3,142.8
Pupil Transportation											83,550.5
Division III - Equalization											82,211.8
Adult Education and Work Force Training Grant											8,849.5
Academic Excellence Block Grant											34,258.2
Prof. Accountability and Instructional Advancement Fund											3,671.0
Unique Alternatives											8,872.0
Related Services for the Handicapped											2,870.7
Student Discipline Program											5,335.2
DCAS											6,050.1
Early Childhood Assistance											6,149.3
Full Day Kindergarten											21,529.9
General Contingency											7,905.2
SEED Scholarship											4,594.0

**Statement of Recommended Positions and General Fund Budget Act Appropriations  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2015**

Department	Special Fund Positions	General Fund Positions	Personnel		Contractual Services	Supplies and Materials		Capital Outlay	Debt Service	Other	Total Apprs.
			Costs	Travel		Energy					
Legislative	-	87.0	12,017.3	120.4	1,653.9	-	280.9	77.0	-	1,651.2	15,800.7
Judicial	126.8	1,120.5	85,175.1	203.4	4,104.9	120.7	981.3	301.7	-	4,186.7	95,073.8
Executive	215.4	322.6	59,262.6	32.8	15,921.7	5,907.7	1,559.9	60.3	-	75,034.3 <sup>1</sup>	157,779.3
Technology and Information	40.5	208.5	23,381.3	17.7	1,512.6	652.6	191.2	10.3	-	13,102.0	38,867.7
Other Elective	102.5	38.5	3,681.2	2.4	840.7	-	18.6	11.9	174,285.4	566.8	179,407.0
Legal	113.2	445.8	46,228.5	13.5	4,220.7	55.8	122.2	84.8	-	4,454.8	55,180.3
State	370.0	244.0	16,440.8	41.2	1,966.3	919.0	1,013.1	124.0	-	4,482.1	24,986.5
Finance	153.5	147.5	11,875.8	9.0	1,498.0	8.4	110.4	96.2	-	1,629.3	15,227.1
Health and Social Services	933.2	3,370.7	205,454.0	13.3	64,100.8	6,396.1	9,042.4	437.3	-	836,633.0 <sup>2</sup>	1,122,076.9
Services for Children, Youth and Their Families	148.3	1,055.7	73,011.2	71.1	40,242.5	1,093.0	1,990.6	77.2	-	38,564.2	155,049.8
Correction	11.0	2,550.7	186,365.6	46.1	10,966.0	8,632.7	12,457.0	125.8	-	55,852.5 <sup>3</sup>	274,445.7
Natural Resources and Environmental Control	465.8	328.2	28,329.3	11.8	3,545.8	1,652.0	904.0	21.9	-	2,640.0	37,104.8
Safety and Homeland Security	163.5	1,017.5	110,877.1	4.4	6,443.6	75.0	5,331.1	23.4	-	3,068.2	125,822.8
Transportation	1,804.0	-	-	-	-	-	-	-	-	-	-
Labor	437.8	41.2	2,292.8	3.9	4,507.1	18.4	113.3	-	-	3,144.7	10,080.2
Agriculture	59.2	82.8	6,202.2	6.3	496.1	18.7	118.2	21.0	-	1,536.7	8,399.2
Elections	-	42.0	3,229.8	9.2	634.3	50.8	33.3	2.8	-	389.1	4,349.3
Fire Prevention Commission	27.7	48.3	4,279.9	14.5	558.2	279.3	26.5	35.0	-	185.2	5,378.6
Delaware National Guard	85.0	29.0	3,042.7	10.0	506.7	846.7	140.0	-	-	318.1	4,864.2
Advisory Council for Exceptional Citizens	-	3.0	173.2	6.5	13.4	-	5.6	-	-	-	198.7
<b>TOTAL - DEPARTMENTS</b>	<b>5,257.4</b>	<b>11,183.5</b>	<b>881,320.4</b>	<b>637.5</b>	<b>163,733.3</b>	<b>26,726.9</b>	<b>34,439.6</b>	<b>1,510.6</b>	<b>174,285.4</b>	<b>1,047,438.9</b>	<b>2,330,092.6</b>
Higher Education	354.0	785.0	72,397.9	-	392.8	2,195.9	-	-	-	154,961.7 <sup>4</sup>	229,948.3
Education	68.0	14,137.7	882,232.5	17.3	660.0	24,388.8	41.7	33.2	-	362,295.6 <sup>5</sup>	1,269,669.1
<b>TOTAL - EDUCATION</b>	<b>422.0</b>	<b>14,922.7</b>	<b>954,630.4</b>	<b>17.3</b>	<b>1,052.8</b>	<b>26,584.7</b>	<b>41.7</b>	<b>33.2</b>	<b>-</b>	<b>517,257.3</b>	<b>1,499,617.4</b>
<b>GRAND TOTAL</b>	<b>5,679.4</b>	<b>26,106.2</b>	<b>1,835,950.8</b>	<b>654.8</b>	<b>164,786.1</b>	<b>53,311.6</b>	<b>34,481.3</b>	<b>1,543.8</b>	<b>174,285.4</b>	<b>1,564,696.2</b>	<b>3,829,710.0</b>

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

<sup>1</sup> Contingency - Prior Years' Obligations	450.0	<sup>4</sup> University of Delaware	117,043.7
Contingency - Self Insurance	6,250.0	Delaware Geological Survey	1,856.1
Contingency - Legal Fees	3,071.0	Delaware State University	32,416.6
Elder Tax Relief	18,724.6	Delaware Technical and Community College	3,368.3
DE Small Business Development Center	133.7	Delaware Institute of Veterinary Medical Education	277.0
Health Insurance - Retirees in Closed State Police Plan	3,653.0	<sup>5</sup> Division II Units/All Other Costs	29,502.5
Housing Development Fund	4,070.0	Educator Accountability	2,400.0
Child Care Contingency	5,000.0	Delmar Tuition	536.7
Agency Aide	372.9	School Improvement Funds	2,500.0
Technology	1,000.0	Scholarships and Grants	3,142.8
Other Grants	117.2	Pupil Transportation	86,007.3
Civil Indigent Services	600.0	Division III - Equalization	87,627.7
State Rental Assistance Program	3,000.0	Adult Education and Work Force Training Grant	8,849.5
Substance Use Disorder Services	2,000.0	Academic Excellence Block Grant	36,669.6
Pension - 20-year State Police Retirees	23,851.8	Prof. Accountability and Instructional Advancement Fund	3,671.0
<sup>2</sup> Medicaid, TANF and similar assistance programs	779,139.5	Unique Alternatives	8,872.0
<sup>3</sup> Medical Services	47,640.1	Related Services for the Handicapped	2,870.7
Drug and Alcohol Treatment Services	6,605.4	Student Discipline Program	5,335.2
		DCAS	6,050.1
		Early Childhood Assistance	6,149.3
		General Contingency	8,992.3
		Educational Sustainment Fund	27,425.1
		SEED Scholarship	4,594.0

**All Funds - General and Special Funds**  
**Comparative Consolidated Statement of Revenues and Expenditures**  
**Fiscal Years Ended June 30, 2013 and 2012**

	General Fund Actual 2013	General Fund Actual 2012	Special Funds Actual 2013	Special Funds Actual 2012	Total Funds Actual 2013	Total Funds Actual 2012
<b>REVENUES</b>						
Taxes	3,498,042.5	3,125,144.5	815,709.1	879,361.2	4,313,751.6	4,004,505.7
Licenses	19,507.7	12,272.1	8,635.0	6,660.9	28,142.7	18,933.0
Fees	132,806.7	126,699.5	473,611.1	458,459.1	606,417.8	585,158.6
Permits	(4.5)	134.3	3,119.3	2,581.2	3,114.8	2,715.5
Fines	5,407.9	5,698.1	13,143.1	12,891.1	18,551.0	18,589.2
Rentals and Sales	295,074.7	334,319.7	120,398.3	95,810.4	415,473.0	430,130.1
Federal Grants	-	-	1,788,677.3	1,791,868.2	1,788,677.3	1,791,868.2
Government Contributions	-	-	629,343.9	599,558.4	629,343.9	599,558.4
Earnings and Interest	6,295.5	10,647.6	-	-	6,295.5	10,647.6
State Government/Department Revenues	8,020.5	8,936.8	1,113,931.6	1,043,258.8	1,121,952.1	1,052,195.6
<b>TOTAL REVENUES</b>	<b>3,965,150.9</b>	<b>3,623,852.5</b>	<b>4,966,568.7</b>	<b>4,890,449.3</b>	<b>8,931,719.7</b>	<b>8,514,301.9</b>
LESS: Revenue Refunds	(235,400.3)	(264,557.1)	-	-	(235,400.3)	(264,557.1)
<b>NET REVENUES</b>	<b>3,729,750.6</b>	<b>3,359,295.4</b>	<b>4,966,568.7</b>	<b>4,890,449.3</b>	<b>8,696,319.4</b>	<b>8,249,744.8</b>
<b>EXPENDITURES</b>						
Legislative	13,286.0	13,149.0	-	-	13,286.0	13,149.0
Judicial	91,402.9	95,255.9	60,825.6	42,755.6	152,228.5	138,011.5
Executive	134,491.8	144,678.1	1,121,177.3	1,070,930.4	1,255,669.1	1,215,608.5
Technology and Information	41,300.0	35,461.6	30,123.7	24,567.8	71,423.7	60,029.4
Other Elective	170,890.8	168,666.1	146,748.6	132,521.9	317,639.4	301,188.0
Legal	52,629.1	49,637.9	12,984.7	14,189.1	65,613.8	63,827.0
State	23,888.7	28,037.1	78,766.9	73,590.5	102,655.6	101,627.6
Finance	20,358.0	18,939.7	112,685.2	126,362.9	133,043.2	145,302.6
Health and Social Services	1,061,885.1	1,055,133.4	1,295,107.9	1,179,825.0	2,356,993.0	2,234,958.4
Services for Children, Youth and Their Families	141,894.6	134,493.2	44,047.1	40,841.2	185,941.7	175,334.4
Correction	264,989.2	262,307.0	7,136.6	6,926.7	272,125.8	269,233.7
Natural Resources and Environmental Control	44,602.0	41,765.6	121,105.9	127,096.4	165,707.9	168,862.0
Safety and Homeland Security	144,288.1	137,524.1	58,370.7	50,094.5	202,658.8	187,618.6
Transportation	-	-	796,442.1	793,747.7	796,442.1	793,747.7
Labor	7,886.2	7,238.9	80,807.8	86,651.7	88,694.0	93,890.6
Agriculture	7,624.7	7,861.3	58,302.7	77,281.6	65,927.4	85,142.9
Elections	6,459.8	4,324.8	1,872.8	2,846.3	8,332.6	7,171.1
Fire Prevention Commission	5,017.3	5,044.2	2,852.6	2,902.4	7,869.9	7,946.6
Delaware National Guard	4,762.3	4,209.6	13,937.3	12,915.1	18,699.6	17,124.7
Advisory Council for Exceptional Citizens	191.8	190.8	31.9	22.2	223.7	213.0
Higher Education	226,714.6	222,655.7	190,843.1	176,712.7	417,557.7	399,368.4
Education	1,193,977.5	1,155,824.4	1,033,407.7	1,042,262.6	2,227,385.2	2,198,087.0
<b>TOTAL EXPENDITURES</b>	<b>3,658,540.3</b>	<b>3,592,398.4</b>	<b>5,267,578.2</b>	<b>5,085,044.0</b>	<b>8,926,118.5</b>	<b>8,677,442.4</b>
Revenues over Expenditures	71,210.3	(233,103.0)	(301,009.5)	(194,594.7)	(229,799.1)	(427,697.6)
Cash Balance - Beginning of Period	564,669.0	797,772.0	1,478,929.2	1,398,761.7	2,043,598.3	2,196,533.7
PLUS: Bond Sale Proceeds	-	-	247,401.7	257,390.6	247,401.7	257,390.6
Net Change in Payroll Withholdings Payable	-	-	5,372.7	17,371.6	5,372.7	17,371.6
<b>CASH BALANCE - END OF PERIOD</b>	<b>635,879.3</b>	<b>564,669.0</b>	<b>1,430,694.1</b>	<b>1,478,929.2</b>	<b>2,066,573.4</b>	<b>2,043,598.3</b>

**General Fund - Statement of Expenditures and Reversions**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2013**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	10,954.9	144.9	1,868.5		283.4	34.1		0.4	13,286.0	1.8
Judicial	81,048.7	258.0	8,685.3	106.0	1,071.5	233.5			91,402.9	45.5
Executive	27,599.8	29.6	99,472.7	4,987.7	2,199.6	202.4			134,491.8	39,588.7
Technology and Information	23,379.3	18.4	17,159.2	481.4	248.0	13.7			41,300.0	26.2
Other Elective	2,697.3	3.0	23,351.8		25.4	6.9	144,806.5		170,890.8	111.4
Legal	44,113.6	196.3	7,823.6	49.6	193.1	252.7			52,629.1	54.1
State	15,704.8	153.8	5,867.6	802.1	1,107.8	252.6			23,888.7	197.6
Finance	10,664.6	9.4	8,137.8	7.7	277.8	1,260.6			20,358.0	332.8
Health and Social Services	200,312.0	27.3	846,054.6	5,229.9	9,901.6	359.6			1,061,885.1	4,563.3
Services for Children, Youth and Their Families	75,283.3	24.0	63,451.9	774.4	2,042.7	318.2			141,894.6	720.1
Correction	179,363.8	56.4	64,142.4	6,865.5	13,489.4	1,071.8			264,989.2	2,019.2
Natural Resources and Environmental Control	27,966.4	7.7	13,071.6	1,557.7	1,398.2	600.5			44,602.0	180.0
Safety and Homeland Security	123,406.7	8.5	7,423.1	75.0	6,500.9	6,258.5		615.4	144,288.1	232.2
Transportation										
Labor	2,467.7	3.8	5,282.7	8.4	123.5				7,886.2	1.1
Agriculture	5,442.7	6.9	2,033.6	18.8	102.7	20.0			7,624.7	43.5
Elections	3,417.4	12.6	2,844.2	48.3	125.9	11.4			6,459.8	108.2
Fire Prevention Commission	4,079.4	14.4	459.2	199.3	87.2	177.8			5,017.3	142.7
Delaware National Guard	3,271.3	3.0	688.8	620.3	149.3	29.8			4,762.3	57.9
Advisory Council for Exceptional Citizens	170.3	4.9	10.5		6.0				191.8	0.1
<b>TOTAL - DEPARTMENTS</b>	<b>841,344.0</b>	<b>982.9</b>	<b>1,177,829.1</b>	<b>21,832.1</b>	<b>39,334.0</b>	<b>11,104.1</b>	<b>144,806.5</b>	<b>615.8</b>	<b>2,237,848.4</b>	<b>48,426.4</b>
Higher Education	98,242.1	0.2	125,295.9	1,931.3	84.3	1,160.7			226,714.6	36.3
Education	996,968.5	780.4	140,230.7	24,410.8	24,298.6	7,287.2		1.3	1,193,977.5	2,044.7
<b>TOTAL - EDUCATION</b>	<b>1,095,210.6</b>	<b>780.6</b>	<b>265,526.6</b>	<b>26,342.1</b>	<b>24,382.9</b>	<b>8,447.9</b>		<b>1.3</b>	<b>1,420,692.1</b>	<b>2,081.0</b>
<b>GRAND TOTAL</b>	<b>1,936,554.6</b>	<b>1,763.5</b>	<b>1,443,355.7</b>	<b>48,174.2</b>	<b>63,716.9</b>	<b>19,552.0</b>	<b>144,806.5</b>	<b>617.1</b>	<b>3,658,540.3</b>	<b>50,507.6</b>

**Special Fund - Statement of Expenditures**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2013**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	7,193.7	105.8	20,570.4		743.1	442.7		31,770.0	60,825.6
Executive	555,745.0	51.2	377,938.1	420.1	4,833.7	5,309.8		176,879.4	1,121,177.3
Technology and Information	1,138.3	80.2	28,567.0		100.5	237.7			30,123.7
Other Elective	6,462.8	95.4	60,382.2		82.5	92.2	79,378.7	254.7	146,748.6
Legal	4,273.2	113.8	5,900.8	0.1	159.2	282.2		2,255.3	12,984.7
State	24,550.9	382.1	36,991.1	32.8	1,111.3	2,078.1		13,620.5	78,766.9
Finance	9,954.4	111.2	101,949.7		261.8	105.3		302.8	112,685.2
Health and Social Services	59,489.7	361.8	1,202,384.3	812.2	30,282.1	1,558.9		218.8	1,295,107.9
Services for Children, Youth and Their Families	8,716.9	88.5	34,289.1	17.0	894.8	41.0			44,047.1
Correction	826.7	14.1	2,626.3	13.3	3,304.9	351.3			7,136.6
Natural Resources and Environmental Control	30,621.9	252.6	73,683.5	110.8	7,300.1	9,082.6		54.5	121,105.9
Safety and Homeland Security	18,370.2	404.4	26,309.3	49.1	4,193.8	6,784.3		2,259.7	58,370.7
Transportation	109,776.0	172.8	310,458.5	4,464.3	17,920.3	227,684.3	123,476.3	2,489.5	796,442.1
Labor	25,358.8	174.0	53,315.5	20.8	1,519.3	367.6		51.7	80,807.8
Agriculture	4,881.3	104.9	50,583.7	12.0	306.1	2,067.7		346.9	58,302.7
Elections	208.0	26.3	1,362.1	18.1	204.2	54.1			1,872.8
Fire Prevention Commission	1,777.8	17.9	516.8		464.0	75.4		0.7	2,852.6
Delaware National Guard	5,989.5	15.8	5,109.5	765.6	409.6	1,641.8		5.4	13,937.3
Advisory Council for Exceptional Citizens		1.4	27.5		2.9				31.9
<b>TOTAL - DEPARTMENTS</b>	<b>875,335.1</b>	<b>2,574.2</b>	<b>2,392,965.4</b>	<b>6,736.2</b>	<b>74,094.2</b>	<b>258,257.0</b>	<b>202,855.0</b>	<b>230,509.9</b>	<b>4,043,327.4</b>
Higher Education	80,992.4	413.6	90,556.4	2,378.8	5,706.6	9,191.9		1,603.4	190,843.1
Education	477,023.8	2,110.8	328,775.3	6,262.7	82,181.1	72,258.8	64,753.6	41.7	1,033,407.7
<b>TOTAL - EDUCATION</b>	<b>558,016.2</b>	<b>2,524.4</b>	<b>419,331.7</b>	<b>8,641.5</b>	<b>87,887.7</b>	<b>81,450.7</b>	<b>64,753.6</b>	<b>1,645.1</b>	<b>1,224,250.8</b>
<b>GRAND TOTAL</b>	<b>1,433,351.3</b>	<b>5,098.6</b>	<b>2,812,297.2</b>	<b>15,377.7</b>	<b>161,981.9</b>	<b>339,707.7</b>	<b>267,608.6</b>	<b>232,155.0</b>	<b>5,267,578.2</b>

**Capital Improvement Fund Expenditures**  
**Summarized by Department, Higher Education and Department of Education**  
**Fiscal Year Ended June 30, 2013**

<b>Expenditures</b>	
<b>DEPARTMENTS</b>	
Executive	\$ 42,499.3
Other Elective	3.0
State	10,069.5
Finance	15.1
Health and Social Services	11,514.2
Services Children, Youth and Their Families	2,648.2
Correction	1,109.0
Natural Resources and Environmental Control	3,503.5
Safety and Homeland Security	25.4
Transportation	212,393.7
National Guard	<u>47.5</u>
<b>TOTAL - DEPARTMENTS</b>	<u>283,828.4</u>
<b>HIGHER EDUCATION</b>	
University of Delaware	7,008.7
Delaware State University	2,221.1
Delaware Technical and Community College	<u>3,138.6</u>
<b>TOTAL - HIGHER EDUCATION</b>	<u>12,368.4</u>
<b>DEPARTMENT OF EDUCATION</b>	
Caesar Rodney	2,698.8
Capital	39,459.1
Lake Forest	391.7
Laurel	12,552.8
Cape Henlopen	698.3
Milford	1,325.3
Seaford	8,141.4
Smyrna	5,255.4
Appoquinimink	13,531.4
Brandywine	1,280.8
Red Clay	2,134.7
Christina	3,080.5
Colonial	2,060.3
Woodbridge	22,258.0
Indian River	254.5
Delmar	62.8
New Castle County VoTech	15,419.6
Polytech	8,223.4
Sussex VoTech	1,486.5
Delaware College Preparatory Academy	20.6
Prestige Academy	22.5
Las Americas ASPIRA Academy	20.1
The Charter School of Wilmington	72.3
Positive Outcomes Charter School	2.0
Reach Academy for Girls	19.8
Campus Community School	30.8
Maurice J. Moyer Academy	14.3
Thomas A. Edison Charter School	13.0
Sussex Academy of Arts and Sciences	3.5
Delaware Military Academy	41.7
Kuumba Academy Charter School	16.6
Pencader Business and Finance	37.8
Odyssey Charter	37.3
Providence Creek Academy Charter School	51.3
MOT Charter School	50.5
Newark Charter School	<u>100.2</u>
<b>TOTAL - DEPARTMENT OF EDUCATION</b>	<u>140,869.6</u>
<b>TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES</b>	<u><u>\$ 437,066.4</u></u>

## 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 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 (GF) 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 Limit** for details.)

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

**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 GF and ASF dollars and GF, ASF and Non-Appropriated Special Funds (NSF) positions.

**Bond and Capital Improvements Act (Bond Bill)** - 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 10-year life: construction of buildings, land acquisitions, water and wastewater infrastructure, drainage projects, etc.

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

**Budget Act** - See Appropriations Act.

**Budget Request** - A series of documents that an agency submits to the Office of Management and Budget (OMB) 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 said fiscal year shall be paid by the Secretary of Finance into the Budget Reserve Account; provided, however, no such payment will be made that would increase the total of the Budget

Reserve Account to more than 5 percent of only the estimated GF revenues. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account 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.

**Continuing Appropriations** - Unexpended funds that do not revert to the GF 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 5 percent of the estimated net GF 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 GF 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 to finance capital improvements.

**Delaware Budget System (DBS)** - Web-based system used for developing and analyzing agency budget requests and preparing the Governor's Recommended Budget.

**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.

## DEFINITION OF BUDGETARY TERMS

**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 within the Office of Management and Budget (OMB) in the Appropriations Act for the development and implementation of new information system and technology 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 new programs/services, a planned expansion or improvement of current programs.

**Epilogue -** The section of the Budget Act that provides instructions or guidance on positions, reporting requirements and the allocation of revenue and 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.

**First State Financials (FSF) -** A web-based financial management and accounting system currently utilized by the State.

**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 Equivalent) -** One full-time position.

**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 (GF) -** 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 -** The Governor's recommendations presented to the General Assembly in late January.

**Grants-in-Aid -** Funds provided by the legislature to private nonprofit agencies to supplement state services to the residents 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 JFC members 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. JFC proposes a budget for consideration by the General Assembly.

**Joint Committee on Capital Improvement (Bond Bill Committee) -** A Capital Improvement 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 JFC, such meetings may require attendance of state agency heads who shall provide the committee with information explaining their capital budget requests. The Joint Committee on Capital Improvement 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.

## DEFINITION OF BUDGETARY TERMS

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

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

**Policy** - A governing principle pertaining to goals or methods that involves value judgment.

**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 remain the same.

**Revenue** - Income from taxes and other sources 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 and volume adjustments, structural changes, enhancements and one-times) by which agency budget requests are developed.

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

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

**Technology Fund** - Funds appropriated in the Bond and Capital Improvements Act within OMB 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.

**TFC - Trust Fund Capital.**

**TFO - Trust Fund Operating.**

**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.