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EXPLANATION OF FINANCIAL STATEMENTS

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 1998, as well as the estimated revenue and available appropriations for Fiscal Year 1999. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2000. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2000 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 1997 and 1998 and estimated revenue for Fiscal Years 1999 and 2000.

Schedule A-2 is a supporting statement of the Fiscal Year 1999 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 1999 classified by department and source of appropriations.

Schedule A-3 is a supporting statement of the Fiscal Year 1999 Budget Act column of Schedule A-2. It identifies the Fiscal Year 1999 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 2000 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 1997 and 1998.

Schedule B-1 is a supporting statement of the General Fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 1998.

Schedule B-2 is a supporting statement of the special fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 1998.

Schedule B-3 is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 1998. 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 1998.

Exhibit C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 1998. The funding sources are long-term debt and other special funds designated for capital improvement purposes.

Exhibit D presents the consolidated balance sheet which shows the financial condition of the state in comparative form as of June 30, 1997 and 1998 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, 1998, reflecting Fiscal Year 1998 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, 1998, bonded indebtedness balance projected for Fiscal Years 1999 to 2018 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

	1998 Actual	1999 Estimated	2000 Estimated
REVENUES			
Personal Income Taxes	867,196.7	877,200.0	880,200.0
Corporation Income Taxes	115,889.7	111,000.0	111,000.0
Franchise Taxes	395,797.7	432,000.0	466,600.0
Business and Occupational Gross Receipts Taxes	127,715.9	129,700.0	128,300.0
Hospital Board and Treatment Sales	80,324.3	80,300.0	83,000.0
Dividends and Interest	24,799.1	27,900.0	28,300.0
Public Utility Taxes	21,434.6	22,700.0	23,600.0
Cigarette Taxes	23,430.3	24,700.0	23,400.0
Inheritance and Estate Taxes	37,331.8	29,000.0	21,200.0
Realty Transfer Taxes	37,581.5	36,000.0	35,000.0
Insurance Taxes	31,185.3	34,000.0	35,500.0
Abandoned Property	106,705.6	90,000.0	75,000.0
Alcoholic Beverage Taxes	9,649.0	11,200.0	10,700.0
Business and Occupational License Fees	4,729.4	4,900.0	5,000.0
Corporate Fees	36,319.6	38,300.0	40,900.0
Bank Franchise Taxes	120,407.6	127,700.0	128,000.0
Court Fines and Costs	2,687.6	3,000.0	3,200.0
Public Accommodations Taxes	8,087.0	8,600.0	9,300.0
Lottery Sales	125,403.2	173,100.0	194,700.0
Other Revenue by Departments	53,535.7	51,400.0	55,600.0
TOTAL REVENUES	2,230,211.6	2,312,700.0	2,358,500.0
LESS: Revenue Refunds	(184,011.4)	(178,800.0)	(180,000.0)
SUB-TOTAL	2,046,200.2	2,133,900.0	2,178,500.0
LESS: Personal Income Tax Adjustment	-	-	(11,300.0)
Gross Receipts Tax Adjustment	-	-	(2,000.0)
NET REVENUES	2,046,200.2	2,133,900.0	2,165,200.0
EXPENDITURES			
Legislative	9,011.4	11,390.6	10,957.1
Judicial	50,260.0	54,856.8	56,185.3
Executive	73,716.1	179,438.2	69,513.3
Other Elective	65,762.5	66,179.3	32,290.9
Legal	19,932.6	21,503.1	22,445.1
State	13,893.3	16,127.3	13,410.3
Finance	26,938.3	146,918.2	15,515.8
Administrative Services	51,707.8	109,114.0	38,419.3
Health and Social Services	454,347.2	506,399.3	487,968.8
Services for Children, Youth and Their Families	78,796.2	83,115.2	84,003.5
Correction	120,443.0	146,586.4	164,119.6
Natural Resources and Environmental Control	35,422.8	50,472.8	36,058.8
Public Safety	79,024.5	87,358.7	84,002.4
Transportation	4.6	1.0	-
Labor	5,902.1	5,686.4	5,559.4
Agriculture	4,966.2	5,037.1	5,037.4
Elections	2,277.5	3,085.9	2,988.2
Fire Prevention Commission	3,283.1	3,968.7	3,619.7
Delaware National Guard	2,484.4	3,084.3	2,964.8
Advisory Council for Exceptional Citizens	89.0	96.1	101.2
TOTAL - DEPARTMENTS	1,098,262.6	1,500,419.4	1,135,160.9
Higher Education	175,392.8	202,205.2	188,712.2
Education	626,316.0	741,188.1	668,852.4
TOTAL - EDUCATION	801,708.8	943,393.3	857,564.6
SUB-TOTAL	1,899,971.4	2,443,812.7	1,992,725.5

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

	1998 Actual	1999 Estimated	2000 Estimated
PLUS: Estimated Grants in Aid	-	-	33,500.0
Estimated Supplemental Appropriations	-	-	168,540.0
Estimated Continuing and Encumbered Balances	-	-	239,000.0
TOTAL EXPENDITURES	1,899,971.4	2,443,800.0 ²	2,433,800.0 ²
LESS: Anticipated Reversions	-	(8,800.0)	(12,500.0)
Continuing and Encumbered Balances	-	(239,000.0)	(175,000.0)
TOTAL - ORDINARY EXPENDITURES	1,899,971.4	2,196,000.0	2,246,300.0
OPERATING BALANCE	146,228.8	(62,100.0)	(81,100.0)
PLUS: Beginning Cash Balance	392,789.3	539,018.1	476,918.1
CUMULATIVE CASH BALANCE	539,018.1	476,918.1	395,818.1
LESS: Continuing and Encumbered Balances, Current Year	(223,947.7)	(239,000.0)	(175,000.0)
Reserve	(100,900.0)	(114,100.0)	(117,300.0)
UNENCUMBERED CASH BALANCE	214,170.4	123,818.1	103,518.1
APPROPRIATION LIMIT (In Millions)			
Cumulative Cash Balance (Prior Year)	392.8	539.0	476.9
LESS: Continuing and Encumbered Balances	(183.7)	(223.9)	(239.0)
Reserve	(92.9)	(100.9)	(114.1)
Unencumbered Cash Balance	116.1 ¹	214.2	123.8
PLUS: Net Fiscal Year Revenue	2,046.2	2,133.9	2,165.2
TOTAL (100% LIMIT)	2,162.3	2,348.1	2,289.0
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	2,119.1	2,301.1	2,243.2

¹ This figure is not the sum of the component factors due to the rounding of actual amounts.

² This figure has been adjusted to the nearest hundred thousand for format compatibility.

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

Collection Department	Actual		Delaware Economic and Financial Advisory Council Estimate	
	1997	1998	1999	2000
TAXES				
Other Elective Insurance	25,592.4	28,373.5	30,600.0	31,950.0
State				
Franchise	357,669.0	395,797.7	432,000.0	466,600.0
Bank Franchise	84,910.9	120,407.6	127,700.0	128,000.0
Other	4,421.8	6,814.4	-	-
Total - State	447,001.7	523,019.7	559,700.0	594,600.0
Finance				
Personal Income	766,065.9	867,196.7	877,200.0	868,900.0 *
Inheritance and Estate	30,466.0	37,331.8	29,000.0	21,200.0
Corporation Income	104,531.1	115,889.7	111,000.0	111,000.0
Alcoholic Beverage	10,868.4	9,649.0	11,200.0	10,700.0
Business and Occupational Gross Receipts	116,057.1	127,715.9	129,700.0	126,300.0 *
Cigarette	21,926.9	23,430.3	24,700.0	23,400.0
Realty Transfer	37,597.7	37,581.5	36,000.0	35,000.0
Public Accommodations	7,140.2	8,087.0	8,600.0	9,300.0
Public Utility	22,457.8	21,434.6	22,700.0	23,600.0
Abandoned Property	71,062.3	106,705.6	90,000.0	75,000.0
Other	3,104.9	2,288.0	-	-
Total - Finance	1,191,278.3	1,357,310.1	1,340,100.0	1,304,400.0 *
Natural Resources and Environmental Control	7.9	6.5		
Agriculture	19.6	23.0		
TOTAL TAXES	1,663,899.9	1,908,732.8		
LICENSES				
Judicial	17.2	21.0		
Other Elective	183.5	204.0		
State	258.8	308.2		
Finance				
Business and Occupational	4,583.0	4,729.4	4,900.0	5,000.0
Other	813.3	573.3	-	-
Total - Finance	5,396.3	5,302.7	4,900.0	5,000.0
Health and Social Services	155.5	66.9		
Natural Resources and Environmental Control	367.4	347.8		
Public Safety	1.1	40.6		
Agriculture	150.4	224.1		
Education	3.1	3.2		
TOTAL LICENSES	6,533.3	6,518.5		
FEES				
Judicial				
Court Fines and Costs	1,807.9	1,687.9	1,890.0	2,016.0
Other	2,795.0	3,366.3	-	-
Total - Judicial	4,602.9	5,054.2	1,890.0	2,016.0
Other Elective	735.0	904.8		
Legal	5,826.6	7,440.1		
State				
Corporate	29,491.7	36,319.6	38,300.0	40,900.0
Other	2,083.7	2,314.4	-	-
Total - State	31,575.4	38,634.0	38,300.0	40,900.0
Finance	3.1	28.4		
Administrative Services	55.2	57.4		
Health and Social Services	341.1	328.1		
Correction	279.4	286.0		
Public Safety	114.6	145.7		
Labor	2,635.9	2,811.8	3,400.0	3,550.0
Agriculture	455.2	188.5		
Fire Prevention Commission	2.0	2.4		
Education	4.5	4.6		
TOTAL FEES	46,630.9	55,886.0		

**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	
	1997	1998	1999	2000
PERMITS				
Health and Social Services	0.3	0.6		
Agriculture	1.7	1.8		
TOTAL PERMITS	2.0	2.4		
FINES				
Judicial				
Court Fines and Costs	986.0	999.7	1,110.0	1,184.0
Other	514.4	542.5	-	-
Total - Judicial	1,500.4	1,542.2	1,110.0	1,184.0
Other Elective	307.4	140.7		
Administrative Services	0.2	2.8		
Health and Social Services	0.2	8.3		
Natural Resources and Environmental Control	5.7	8.1		
Public Safety	17.7	17.0		
Labor	30.3	44.7		
Agriculture	29.4	50.5		
Fire Prevention Commission	5.0	8.4		
TOTAL FINES	1,896.3	1,822.7		
RENTAL AND SALES				
Legislative	1.3	1.7		
Judicial	19.9	17.5		
Other Elective	14.0	9.4		
Legal	31.8	9.6		
State	9.7	3.0		
Finance				
Lottery	96,000.0	125,403.2	173,100.0	194,700.0
Administrative Services	71.2	37.6		
Health and Social Services				
Hospital Board and Treatment	76,598.9	79,555.9	79,497.0	82,170.0
Other	9.9	9.1	-	-
Total - Health and Social Services	76,608.8	79,565.0	79,497.0	82,170.0
Services for Children, Youth and Their Families				
Hospital Board and Treatment	0.7	0.3		
Correction				
Hospital Board and Treatment	555.6	768.1	803.0	830.0
Other	8.3	18.5	-	-
Total - Correction	563.9	786.6	803.0	830.0
Natural Resources and Environmental Control	0.4	1.4		
Public Safety	5.0	4.2		
Agriculture	0.2	-		
Elections	3.4	5.4		
Fire Prevention Commission	0.1	0.2		
Education	0.1	3.3		
TOTAL RENTALS AND SALES	173,330.5	205,848.4		
GOVERNMENTAL CONTRIBUTIONS				
Executive	1,380.0	1,380.0		
Other Elective	(15.4) ¹	105.7		
Health and Social Services	146.5	267.7		
Education	33.2	-		
TOTAL GOVERNMENTAL CONTRIBUTIONS	1,544.3	1,753.4		
DIVIDENDS AND INTEREST				
Judicial	421.6	9.4		
Other Elective	16,775.2	24,526.2	27,621.0	28,017.0
Health and Social Services	206.1	233.7	279.0	283.0
Correction	1.8	-		
Public Safety	0.3	0.2		
Labor	21.3	15.2		
Higher Education	33.3	14.4		
TOTAL DIVIDENDS AND INTEREST	17,459.6	24,799.1		

**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	
	1997	1998	1999	2000
STATE GOVERNMENT REVENUES				
Legislative	0.7	0.5		
Judicial	456.0	242.1		
Executive	6,004.2	927.3		
Other Elective	15,907.6	17,525.7		
Legal	499.5	84.2		
State	24.3	16.4		
Finance	3.9	(30.7) ¹		
Administrative Services	5.5	6.2		
Health and Social Services	1,520.0	5,285.8		
Services for Children, Youth and Their Families	3,375.3	155.0		
Correction	34.8	32.3		
Natural Resources and Environmental Control	1.0	5.9		
Public Safety	14.3	145.5		
Labor	0.7	0.1		
Agriculture	105.9	2.0		
Elections	0.6	1.5		
Fire Prevention Commission	0.8	-		
Delaware National Guard	9.2	-		
Higher Education	75.2	159.4		
Education	72.2	289.1		
TOTAL STATE GOVERNMENT REVENUES	28,111.7	24,848.3		
OTHER REVENUE (DEFAC ESTIMATE)			51,400.0	55,600.0
TOTAL - REVENUES	1,939,408.5	2,230,211.6	2,312,700.0	2,345,200.0 *
LESS: REVENUE REFUNDS	(160,209.6)	(184,011.4)	(178,800.0)	(180,000.0)
NET REVENUES	1,779,198.9	2,046,200.2	2,133,900.0	2,165,200.0 *
DEPARTMENT REVENUES SUMMARY				
Legislative	2.0	2.2	-	-
Judicial	7,018.0	6,886.4	3,000.0	3,200.0
Executive	7,384.2	2,307.3	-	-
Other Elective	59,499.7	71,790.0	58,221.0	59,967.0
Legal	6,357.9	7,533.9	-	-
State	478,869.9	561,981.3	598,000.0	635,500.0
Finance	1,292,681.6	1,488,013.7	1,518,100.0	1,504,100.0 *
Administrative Services	132.1	104.0	-	-
Health and Social Services	78,978.5	85,756.1	79,776.0	82,453.0
Services for Children, Youth and Their Families	3,376.0	155.3	-	-
Correction	879.9	1,104.9	803.0	830.0
Natural Resources and Environmental Control	382.4	369.7	-	-
Public Safety	153.0	353.2	-	-
Labor	2,688.2	2,871.8	3,400.0	3,550.0
Agriculture	762.4	489.9	-	-
Elections	4.0	6.9	-	-
Fire Prevention Commission	7.9	11.0	-	-
Delaware National Guard	9.2	-	-	-
Higher Education	108.5	173.8	-	-
Education	113.1	300.2	-	-
TOTAL DEPARTMENT REVENUES	1,939,408.5	2,230,211.6	2,261,300.0	2,289,600.0 *
OTHER REVENUE (DEFAC ESTIMATE)			51,400.0	55,600.0
TOTAL - REVENUES	1,939,408.5	2,230,211.6	2,312,700.0	2,345,200.0 *
LESS: REVENUE REFUNDS	(160,209.6)	(184,011.4)	(178,800.0)	(180,000.0)
NET REVENUES	1,779,198.9	2,046,200.2	2,133,900.0	2,165,200.0 *

*Reflects Governor's revenue adjustments to DEFAC revenue estimates as follows:

	FY 2000
Personal Income Tax Adjustment	\$ (11,300.0)
Gross Receipts Tax Adjustment	(2,000.0)
TOTAL	\$ (13,300.0)

¹ Negative amount results from recoding a prior year recording.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 1999
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	10,586.7	-	484.7	319.2	11,390.6
Judicial	53,110.2	-	939.8	806.8	54,856.8
Executive	86,312.5	46,976.5	44,458.4	1,690.8	179,438.2
Other Elective	20,420.6	45,571.5	29.2	158.0	66,179.3
Legal	21,136.6	-	76.5	290.0	21,503.1
State	12,715.8	1,837.5	1,289.4	284.6	16,127.3
Finance	15,094.9	128,000.0	3,326.6	496.7	146,918.2
Administrative Services	38,476.5	16,323.4	53,729.9	584.2	109,114.0
Health and Social Services	467,118.6	13,394.0	12,268.5	13,618.2	506,399.3
Services for Children, Youth and Their Families	79,474.5	-	380.7	3,260.0	83,115.2
Correction	141,163.6	719.0	1,074.8	3,629.0	146,586.4
Natural Resources and Environmental Control	34,699.0	9,060.0	5,222.2	1,491.6	50,472.8
Public Safety	80,241.2	4,694.0	982.8	1,440.7	87,358.7
Transportation	-	-	1.0	-	1.0
Labor	5,301.8	-	329.6	55.0	5,686.4
Agriculture	4,793.2	188.5	-	55.4	5,037.1
Elections	2,850.1	-	97.7	138.1	3,085.9
Fire Prevention Commission	3,564.5	307.5	50.8	45.9	3,968.7
Delaware National Guard	2,846.7	-	100.0	137.6	3,084.3
Advisory Council for Exceptional Citizens	94.9	-	-	1.2	96.1
Higher Education	180,349.7	15,469.5	6,253.0	133.0	202,205.2
Education	637,513.9	39,458.1	59,117.5	5,098.6	741,188.1
TOTAL APPROPRIATIONS	<u>1,897,865.5</u> ¹	<u>321,999.5</u> ²	<u>190,213.1</u>	<u>33,734.6</u>	2,443,812.7
LESS: Estimated Reversions					(8,800.0)
Estimated Continuing and Encumbered Balances					(239,000.0)
TOTAL ESTIMATED EXPENDITURES					<u>2,196,012.7</u>

Fiscal Year 1999 Statutory References:

¹ Volume 71, Chapter 354 (SB 410); Chapter 355 (SB 411)² Volume 71, Chapter 355 (SB 411); Chapter 356 (SB 433); Chapter 378 (HB 750)

**General Fund Summarized Statement of Budget Act Appropriations and Employee Positions
by Department and Major Categories of Expenditure
Fiscal Year Ending June 30, 1999**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	71.0	7,301.7	127.3	1,242.7	-	204.4	113.0	-	1,597.6	10,586.7
Judicial	95.1	987.0	44,955.0	179.9	6,145.7	137.1	986.8	109.0	460.4	136.3	53,110.2
Executive	178.3	350.7	19,504.5	265.3	12,615.7	287.0	551.9	74.2	5,234.5	47,779.4 ¹	86,312.5
Other Elective	85.0	73.0	3,597.7	24.3	579.6	-	33.1	21.6	15,553.6	610.7	20,420.6
Legal	79.2	361.9	18,743.9	26.4	1,881.7	15.9	119.1	25.8	-	323.8	21,136.6
State	131.3	143.7	5,938.3	61.8	756.5	183.2	273.7	37.8	2,182.9	3,281.6	12,715.8
Finance	29.0	264.0	12,085.6	88.3	2,394.7	2.6	216.6	96.5	177.6	33.0	15,094.9
Administrative Services	124.6	147.9	5,810.5	30.7	3,267.9	2,247.8	425.2	190.1	12,668.5	13,835.8 ²	38,476.5
Health and Social Services	916.7	3,826.3	141,767.4	130.3	43,399.1	3,614.0	8,891.5	665.6	5,715.6	262,935.1 ³	467,118.6
Services for Children, Youth and Their Families	176.6	886.4	40,458.2	80.7	27,141.4	791.2	1,183.7	118.7	1,792.5	7,908.1	79,474.5
Correction	19.0	2,162.4	83,784.8	75.7	14,799.1	3,119.4	9,202.0	45.4	13,692.6	16,444.6 ⁴	141,163.6
Natural Resources and Environmental Control	404.8	368.2	18,280.7	99.1	3,895.6	777.8	1,115.8	70.1	7,890.2	2,569.7	34,699.0
Public Safety	115.3	1,041.2	54,727.9	66.2	3,916.4	574.1	2,280.3	1,305.1	1,292.2	16,079.0 ⁵	80,241.2
Transportation	1,500.0	-	-	-	-	-	-	-	-	-	-
Labor	453.0	32.0	1,244.0	12.5	2,148.7	2.0	82.2	13.2	-	1,799.2	5,301.8
Agriculture	41.7	81.3	3,638.2	57.8	434.5	102.1	135.4	45.5	125.0	254.7	4,793.2
Elections	-	40.0	1,789.3	16.2	484.5	23.5	40.3	0.8	-	495.5	2,850.1
Fire Prevention Commission	26.2	41.8	1,955.7	25.5	294.1	170.3	30.1	183.8	768.0	137.0	3,564.5
Delaware National Guard	73.6	30.7	1,492.1	4.7	303.4	386.9	94.5	-	359.9	205.2	2,846.7
Advisory Council for Exceptional Citizens	-	2.0	82.4	5.2	6.7	-	0.6	-	-	-	94.9
TOTAL - DEPARTMENTS	4,449.4	10,911.5	467,157.9	1,377.9	125,708.0	12,434.9	25,867.2	3,116.2	67,913.5	376,426.3	1,080,001.9
Higher Education*	165.0	662.0	36,925.3	6.6	802.6	1,287.4	54.5	184.5	20,373.2	120,715.6 ⁶	180,349.7
Education	61.7	10,496.0	382,542.3	46.9	380.3	11,701.6	33.3	38.6	19,777.2	222,993.7 ⁷	637,513.9
TOTAL - EDUCATION	226.7	11,158.0	419,467.6	53.5	1,182.9	12,989.0	87.8	223.1	40,150.4	343,709.3	817,863.6
GRAND TOTAL	4,676.1	22,069.5	886,625.5	1,431.4	126,890.9	25,423.9	25,955.0	3,339.3	108,063.9	720,135.6	1,897,865.5

* 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	2,000.0	⁶ University of Delaware	89,630.2
Contingency - One-Time Appropriations	8,576.8	Delaware Geological Survey	1,214.1
Contingency - Prior Years' Obligations	400.0	Delaware State University	25,158.2
Contingency - Self Insurance	2,400.0	Delaware Technical and Community College	4,443.9
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	125.9
Contingency - Personnel Costs	8,648.0	Delaware Institute of Dental Education and Research	143.3
Pension - 3 Yr. Average	9,100.0		
Contingency - Motor Fuel Tax - Operations	1,249.1	⁷ Division II Units/All Other Costs	24,806.0
Contingency - VOP Centers	2,000.0	Pupil Transportation	49,793.3
Housing Development Fund	4,000.0	Division III - Equalization	51,565.9
Delaware Institute of Medical Education and Research	1,650.0	Adult Education and Work Force Training Grant	5,089.2
		Academic Excellence Block Grant	24,969.8
² Minor Capital Improvements	12,820.8	Prof. Accountability & Instructional Advancement	5,881.3
		Program for Children with Disabilities	2,390.2
³ Medicaid, TANF and similar assistance programs	234,932.4	Unique Alternatives	3,900.0
		Related Services for the Handicapped	1,958.6
⁴ Medical Services	10,752.0	Student Discipline Program	8,976.7
Drug & Alcohol Treatment Services	3,271.6	K-12 Pass Through Grants	4,709.8
		Early Childhood Assistance	3,646.0
⁵ Pension - 20-year State Police Retirees	15,819.0	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, 2000**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	71.0	7,581.7	131.8	1,352.4	-	215.9	123.0	-	1,552.3	10,957.1
Judicial	92.1	1,009.0	47,841.2	187.9	6,275.0	143.1	1,034.3	114.0	443.5	146.3	56,185.3
Executive	184.7	360.1	20,695.6	269.4	6,703.5	190.0	559.7	94.2	5,006.6	35,994.3 ¹	69,513.3
Other Elective	85.0	73.0	3,695.5	32.0	566.5	-	33.6	55.8	27,296.8	610.7	32,290.9
Legal	87.5	372.6	19,967.1	26.4	1,959.1	15.9	127.0	25.8	-	323.8	22,445.1
State	127.3	151.7	6,588.5	67.4	817.6	181.2	346.9	34.8	2,091.3	3,282.6	13,410.3
Finance	29.0	265.0	12,516.1	96.3	2,387.4	2.3	213.8	98.5	168.4	33.0	15,515.8
Administrative Services	124.6	149.9	6,120.3	30.7	3,682.7	2,075.4	504.0	14.4	12,130.3	13,861.5 ²	38,419.3
Health and Social Services	944.7	3,837.3	148,821.7	131.8	45,535.7	3,639.2	9,554.4	665.6	5,442.2	274,178.2 ³	487,968.8
Services for Children, Youth and Their Families	183.0	889.4	42,965.5	82.0	28,776.8	572.6	1,185.4	118.7	1,717.8	8,584.7	84,003.5
Correction	19.0	2,496.4	104,268.1	94.9	15,715.3	3,252.3	10,490.0	125.4	12,379.7	17,793.9 ⁴	164,119.6
Natural Resources and Environmental Control	409.8	370.2	19,469.7	103.0	4,066.8	812.5	1,120.7	70.1	7,530.0	2,886.0	36,058.8
Public Safety	114.0	1,052.5	56,894.7	71.2	4,361.8	586.3	2,310.3	1,365.1	1,245.2	17,167.8 ⁵	84,002.4
Transportation	1,503.0	-	-	-	-	-	-	-	-	-	-
Labor	452.0	33.0	1,364.1	12.5	2,283.1	1.7	92.8	6.0	-	1,799.2	5,559.4
Agriculture	42.7	83.3	3,860.7	67.6	435.8	97.9	154.5	46.0	120.2	254.7	5,037.4
Elections	-	41.0	1,905.1	16.2	496.8	32.3	41.5	0.8	-	495.5	2,988.2
Fire Prevention Commission	28.2	41.8	2,030.0	25.5	304.1	169.7	30.1	183.8	739.5	137.0	3,619.7
Delaware National Guard	74.3	31.0	1,577.0	4.7	303.4	377.0	94.5	-	346.0	262.2	2,964.8
Advisory Council for Exceptional Citizens	-	2.0	85.7	5.2	9.2	-	1.1	-	-	-	101.2
TOTAL - DEPARTMENTS	4,500.9	11,330.2	508,248.3	1,456.5	126,033.0	12,149.4	28,110.5	3,142.0	76,657.5	379,363.7	1,135,160.9
Higher Education*	174.0	683.0	39,090.5	6.6	1,088.2	1,394.4	54.5	184.5	19,414.2	127,479.3 ⁶	188,712.2
Education	61.7	10,542.0	396,271.2	46.9	459.2	11,804.1	33.4	38.6	18,933.5	241,265.5 ⁷	668,852.4
TOTAL - EDUCATION	235.7	11,225.0	435,361.7	53.5	1,547.4	13,198.5	87.9	223.1	38,347.7	368,744.8	857,564.6
GRAND TOTAL	4,736.6	22,555.2	943,610.0	1,510.0	127,580.4	25,347.9	28,198.4	3,365.1	115,005.2	748,108.5	1,992,725.5

* 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	2,000.0	⁶ University of Delaware	94,698.5
Contingency - One-Time Appropriations	4,044.6	Delaware Geological Survey	1,233.9
Contingency - Prior Years' Obligations	400.0	Delaware State University	26,810.1
Contingency - Self Insurance	2,400.0	Delaware Technical and Community College	4,384.0
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	209.5
Contingency - Personnel Costs	7,239.7	Delaware Institute of Dental Education and Research	143.3
Contingency - Motor Fuel Tax - Operations	1,244.8		
Health Insurance - Retirees in Closed State Police Plan	2,081.3	⁷ Division II Units/All Other Costs	25,781.2
Housing Development Fund	4,000.0	Pupil Transportation	51,328.0
Delaware Institute of Medical Education and Research	1,650.0	Division III - Equalization	52,584.0
		Adult Education and Work Force Training Grant	5,230.6
² Minor Capital Improvements	12,820.8	Academic Excellence Block Grant	25,647.9
		Prof. Accountability and Instructional Advancement Fund	6,502.2
³ Medicaid, TANF and similar assistance programs	243,715.2	Program for Children with Disabilities	2,475.9
		Unique Alternatives	3,900.0
⁴ Medical Services	11,614.8	Related Services for the Handicapped	2,078.5
Drug & Alcohol Treatment Services	3,652.3	Student Discipline Program	9,926.7
		K-12 Pass Through Grants	5,177.6
⁵ Pension - 20-year State Police Retirees	16,907.8	Early Childhood Assistance	3,840.0
		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, 1998 and 1997

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	1998	1997	1998	1997	1998	1997
REVENUES						
Taxes	1,908,732.8	1,663,899.9	489,207.8	438,189.8	2,397,940.6	2,102,089.7
Licenses	6,518.5	6,533.3	2,062.6	2,391.1	8,581.1	8,924.4
Fees	55,886.0	46,630.9	67,331.1	61,266.6	123,217.1	107,897.5
Permits	2.4	2.0	523.8	484.8	526.2	486.8
Fines	1,822.7	1,896.3	4,774.0	4,876.2	6,596.7	6,772.5
Rentals and Sales	205,848.4	173,330.5	37,414.1	36,484.0	243,262.5	209,814.5
Federal Grants	-	-	630,312.9	596,278.5	630,312.9	596,278.5
Government Contributions	1,753.4	1,544.3	435,903.9	415,935.4	437,657.3	417,479.7
Dividends and Interest	24,799.1	17,459.6	40,201.9	34,375.8	65,001.0	51,835.4
State Government/Department Revenues	24,848.3	28,111.7	626,433.2	626,672.7	651,281.5	654,784.4
TOTAL REVENUES	2,230,211.6	1,939,408.5	2,334,165.3	2,216,954.9	4,564,376.9	4,156,363.4
LESS: Revenue Refunds	(184,011.4)	(160,209.6)	-	-	(184,011.4)	(160,209.6)
NET REVENUES	2,046,200.2	1,779,198.9	2,334,165.3	2,216,954.9	4,380,365.5	3,996,153.8
EXPENDITURES						
Legislative	9,011.4	8,562.6	-	29.4	9,011.4	8,592.0
Judicial	50,260.0	46,360.6	9,658.9	9,890.5	59,918.9	56,251.1
Executive	73,716.1	83,820.9	552,992.1	515,637.5	626,708.2	599,458.4
Other Elective	65,762.5	31,020.5	237,306.0	216,968.3	303,068.5	247,988.8
Legal	19,932.6	18,667.7	3,987.7	3,443.8	23,920.3	22,111.5
State	13,893.3	10,704.6	13,877.2	36,884.6	27,770.5	47,589.2
Finance	26,938.3	14,514.7	97,332.9	119,858.5	124,271.2	134,373.2
Administrative Services	51,707.8	43,118.4	58,900.3	63,578.5	110,608.1	106,696.9
Health and Social Services	454,347.2	441,501.6	369,969.0	362,722.5	824,316.2	804,224.1
Services for Children, Youth and Their Families	78,796.2	71,950.2	32,825.0	35,970.6	111,621.2	107,920.8
Correction	120,443.0	108,584.8	10,249.0	3,018.6	130,692.0	111,603.4
Natural Resources and Environmental Control	35,422.8	33,833.8	77,514.1	79,593.5	112,936.9	113,427.3
Public Safety	79,024.5	73,787.6	13,374.5	10,068.3	92,399.0	83,855.9
Transportation	4.6	4.4	347,929.6	315,785.4	347,934.2	315,785.4
Labor	5,902.1	4,741.5	42,874.2	42,656.8	48,776.3	47,398.3
Agriculture	4,966.2	4,546.9	38,150.8	37,780.6	43,117.0	42,327.5
Elections	2,277.5	3,824.6	0.6	38.7	2,278.1	3,863.3
Fire Prevention Commission	3,283.1	2,864.8	1,778.1	1,660.0	5,061.2	4,524.8
Delaware National Guard	2,484.4	2,381.9	4,303.5	5,308.2	6,787.9	7,690.1
Advisory Council for Exceptional Citizens	89.0	81.3	2.6	2.5	91.6	81.3
Higher Education	175,392.8	167,539.0	69,012.0	63,794.1	244,404.8	231,333.1
Education	626,316.0	593,248.6	354,216.8	358,468.7	980,532.8	951,717.3
TOTAL EXPENDITURES	1,899,971.4	1,765,661.0	2,336,254.9	2,283,159.6	4,236,226.3	4,048,820.6
Revenue over Expenditures	146,228.8	13,537.9	(2,089.6)	(66,204.7)	144,139.2	(52,666.8)
Cash Balance - Beginning of Period	392,789.3	379,251.4	685,707.0	606,031.7	1,078,496.3	985,283.1
PLUS: Bond Sale Proceeds	-	-	100,757.1	145,000.0	100,757.1	145,000.0
Net Change in Payroll Withholdings Payable	-	-	726.3	880.0	726.3	880.0
CASH BALANCE - END OF PERIOD	539,018.1	392,789.3	785,100.8	685,707.0	1,324,118.9	1,078,496.3

General Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 1998

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Legislative	-	-	-	-	-	1.7	-	-	-	0.5	2.2
Judicial	-	21.0	5,054.2	-	1,542.2	17.5	-	-	9.4	242.1	6,886.4
Executive	-	-	-	-	-	-	-	1,380.0	-	927.3	2,307.3
Other Elective	28,373.5	204.0	904.8	-	140.7	9.4	-	105.7	24,526.2	17,525.7	71,790.0
Legal	-	-	7,440.1	-	-	9.6	-	-	-	84.2	7,533.9
State	523,019.7	308.2	38,634.0	-	-	3.0	-	-	-	16.4	561,981.3
Finance	1,357,310.1	5,302.7	28.4	-	-	125,403.2	-	-	-	(30.7) ¹	1,488,013.7
Administrative Services	-	-	57.4	-	2.8	37.6	-	-	-	6.2	104.0
Health and Social Services	-	66.9	328.1	0.6	8.3	79,565.0	-	267.7	233.7	5,285.8	85,756.1
Services for Children, Youth and Their Families	-	-	-	-	-	0.3	-	-	-	155.0	155.3
Correction	-	-	286.0	-	-	786.6	-	-	-	32.3	1,104.9
Natural Resources and Environmental Control	6.5	347.8	-	-	8.1	1.4	-	-	-	5.9	369.7
Public Safety	-	40.6	145.7	-	17.0	4.2	-	-	0.2	145.5	353.2
Labor	-	-	2,811.8	-	44.7	-	-	-	15.2	0.1	2,871.8
Agriculture	23.0	224.1	188.5	1.8	50.5	-	-	-	-	2.0	489.9
Elections	-	-	-	-	-	5.4	-	-	-	1.5	6.9
Fire Prevention Commission	-	-	2.4	-	8.4	0.2	-	-	-	-	11.0
Higher Education	-	-	-	-	-	-	-	-	14.4	159.4	173.8
Education	-	3.2	4.6	-	-	3.3	-	-	-	289.1	300.2
TOTAL REVENUES	1,908,732.8	6,518.5	55,886.0	2.4	1,822.7	205,848.4	.0	1,753.4	24,799.1	24,848.3	2,230,211.6
LESS: Revenue Refunds											(184,011.4)
NET REVENUES											2,046,200.2

¹ Negative amount results from recoding a prior year recording.

Special Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 1998

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Judicial	-	-	1,793.9	-	4,192.5	-	535.9	20.0	8.5	6,238.7	12,789.5
Executive	1,355.2	-	2,102.7	-	18.6	591.4	41,150.2	370,278.5	9,431.0	133,142.5	558,070.1
Other Elective	201,597.4	-	13,775.3	-	-	2.8	-	4,102.5	7,416.9	13,414.4	240,309.3
Legal	-	-	517.5	-	70.3	0.1	433.0	531.0	10.5	2,413.2	3,975.6
State	100.0	-	10,789.9	-	-	1,182.7	1,853.7	119.2	116.4	5,041.1	19,203.0
Finance	29,993.8	9.5	-	-	-	-	-	55.5	5,462.4	50,094.8	85,616.0
Administrative Services	-	429.3	4,546.5	-	34.0	6,570.1	795.5	373.6	322.2	15,985.5	29,056.7
Health and Social Services	-	-	451.0	-	190.7	5,034.1	323,297.8	17,750.9	139.2	25,571.7	372,435.4
Services for Children, Youth and Their Families	-	-	-	-	-	14.0	11,287.4	97.5	58.3	23,921.5	35,378.7
Correction	-	-	42.0	-	-	1,614.8	7,297.8	-	-	1,260.2	10,214.8
Natural Resources and Environmental Control	33,404.5	1,406.3	11,050.4	521.7	232.3	2,335.7	20,614.1	1,148.7	4,075.3	37,601.4	112,390.4
Public Safety	-	189.1	975.5	-	-	153.7	7,028.9	103.1	76.9	5,236.2	13,763.4
Transportation	-	2.2	89.7	-	-	588.3	99,310.0	3,084.2	165.1	242,377.5	345,617.0
Labor	11,351.3	-	3,291.7	-	-	-	29,741.6	3.2	298.0	549.7	45,235.5
Agriculture	-	24.6	1,145.8	0.1	12.3	75.2	1,959.8	36,525.5	-	7,817.7	47,561.0
Fire Prevention Commission	-	-	1,293.3	2.0	-	710.7	-	-	-	41.7	2,047.7
Delaware National Guard	-	-	-	-	-	-	4,670.3	-	-	-	4,670.3
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	2.6	2.6
Higher Education	-	-	15,370.3	-	-	136.8	13,448.8	-	6.1	19,019.3	47,981.3
Education	211,405.6	1.6	95.6	-	23.3	18,403.7	66,888.1	1,710.5	12,615.1	36,703.5	347,847.0
NET REVENUES	489,207.8	2,062.6	67,331.1	523.8	4,774.0	37,414.1	630,312.9	435,903.9	40,201.9	626,433.2	2,334,165.3

General Fund - Statement of Expenditures and Reversions
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 1998

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	6,510.8	271.7	1,515.2	-	185.7	136.3	-	391.7	9,011.4	1,042.8
Judicial	41,935.1	206.0	5,873.0	119.6	1,254.2	769.4	77.8	24.9	50,260.0	86.9
Executive	20,745.0	333.8	23,081.3	231.1	648.0	10,433.0	4,662.3	13,581.6	73,716.1	1,318.6
Other Elective	3,446.3	24.8	1,001.5	-	24.2	85.2	15,448.9	45,731.6	65,762.5	2,026.5
Legal	17,476.3	58.2	2,042.1	16.0	169.9	156.2	-	13.9	19,932.6	105.1
State	5,588.3	54.7	1,094.7	149.2	364.7	407.7	1,387.5	4,846.5	13,893.3	159.2
Finance	11,814.4	91.2	2,535.4	1.6	254.7	819.1	186.7	11,235.2	26,938.3	184.5
Administrative Services	5,775.2	19.9	17,609.0	2,012.8	1,190.0	12,818.3	12,281.9	0.7	51,707.8	580.4
Health and Social Services	136,989.1	140.2	52,417.6	3,807.4	9,229.7	1,725.7	5,383.1	244,654.4	454,347.2	14,318.3
Services for Children, Youth and Their Families	39,448.3	77.3	28,522.6	608.9	1,305.0	229.1	1,882.8	6,722.2	78,796.2	340.3
Correction	76,860.5	101.3	18,179.5	3,568.3	9,583.6	278.9	11,870.9	-	120,443.0	282.9
Natural Resources and Environmental Control	17,096.4	85.7	6,166.2	666.4	1,333.7	967.2	8,096.2	1,011.0	35,422.8	127.0
Public Safety	66,731.5	131.4	4,186.2	376.2	2,367.5	2,057.5	981.0	2,193.2	79,024.5	770.5
Transportation	-	-	1.3	-	3.3	-	-	-	-	4.6
Labor	1,203.5	16.3	3,316.6	1.9	93.9	46.7	-	-	5,902.1	49.6
Agriculture	3,555.9	58.3	598.7	90.9	169.3	240.4	102.6	150.1	4,966.2	88.0
Elections	1,616.6	6.3	530.8	19.6	53.7	50.5	-	-	2,277.5	479.4
Fire Prevention Commission	1,791.7	20.8	426.2	118.0	45.3	330.6	550.5	-	3,283.1	100.8
Delaware National Guard	1,415.6	4.8	217.6	361.6	122.0	11.7	240.3	110.8	2,484.4	94.9
Advisory Council for Exceptional Citizens	76.0	3.2	8.8	-	1.0	-	-	-	89.0	1.2
TOTAL - DEPARTMENTS	460,076.5	1,705.9	169,324.3	12,149.5	28,399.4	31,563.5	63,152.5	331,891.0	1,098,262.6	22,156.9
Higher Education	55,665.9	27.4	4,748.9	2,411.1	558.2	4,389.8	18,905.0	88,686.5	175,392.8	91.7
Education	462,818.6	654.4	71,049.4	11,971.8	24,135.8	26,510.6	19,418.2	9,757.2	626,316.0	7,633.9
TOTAL - EDUCATION	518,484.5	681.8	75,798.3	14,382.9	24,694.0	30,900.4	38,323.2	98,443.7	801,708.8	7,725.6
GRAND TOTAL	978,561.0	2,387.7	245,122.6	26,532.4	53,093.4	62,463.9	101,475.7	430,334.7	1,899,971.4	29,882.5

Special Fund - Statement of Expenditures
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 1998

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	3,122.6	83.3	1,434.3	2.7	139.4	163.8	-	4,712.8	9,658.9
Executive	158,982.1	292.7	37,937.5	571.4	544.7	5,661.6	-	349,002.1	552,992.1
Other Elective	3,120.1	133.2	12,216.7	-	72.0	441.3	0.5	221,322.2	237,306.0
Legal	3,226.7	52.3	401.4	-	89.5	198.2	-	19.6	3,987.7
State	5,062.9	108.9	2,300.9	1.0	394.4	1,851.5	-	4,157.6	13,877.2
Finance	1,278.1	36.8	51,397.8	-	96.3	496.9	-	44,027.0	97,332.9
Administrative Services	4,867.1	124.4	17,511.2	19.4	1,508.1	34,718.7	-	151.4	58,900.3
Health and Social Services	34,855.4	295.5	51,410.9	147.0	11,090.6	1,203.7	-	270,965.9	369,969.0
Services for Children, Youth and Their Families	6,616.8	99.9	18,022.9	13.4	1,095.0	775.7	-	-	32,825.0
Correction	356.9	1.2	1,335.6	5.9	1,430.3	7,118.1	-	6,201.3	10,249.0
Natural Resources and Environmental Control	16,183.3	253.4	14,924.1	116.2	3,377.8	19,031.0	3,994.1	19,634.2	77,514.1
Public Safety	3,982.0	167.6	3,228.9	21.5	1,052.1	2,910.8	-	2,011.6	13,374.5
Transportation	59,187.2	197.2	55,919.9	1,986.2	10,674.0	150,315.1	2,397.4	67,252.6	347,929.6
Labor	16,614.0	244.6	19,825.7	19.1	770.5	1,301.3	-	4,099.0	42,874.2
Agriculture	1,909.6	34.2	35,896.6	1.9	159.6	145.1	-	3.8	38,150.8
Elections	0.3	-	0.3	-	-	-	-	-	0.6
Fire Prevention Commission	941.0	35.6	493.8	2.5	223.4	77.2	-	4.6	1,778.1
Delaware National Guard	2,351.0	3.2	1,307.2	426.8	201.2	-	-	14.1	4,303.5
Advisory Council for Exceptional Citizens	-	0.8	1.7	-	-	-	-	0.1	2.6
TOTAL - DEPARTMENTS	322,657.1	2,164.8	325,567.4	3,335.0	32,918.9	226,410.0	6,392.0	993,580.9	1,913,026.1
Higher Education	26,062.2	417.5	11,101.1	445.0	2,954.7	12,776.2	-	15,255.3	69,012.0
Education	202,620.7	1,456.3	72,782.0	3,298.7	16,050.0	26,730.4	12,591.3	18,687.4	354,216.8
TOTAL - EDUCATION	228,682.9	1,873.8	83,883.1	3,743.7	19,004.7	39,506.6	12,591.3	33,942.7	423,228.8
GRAND TOTAL	551,340.0	4,038.6	409,450.5	7,078.7	51,923.6	265,916.6	18,983.3	1,027,523.6	2,336,254.9

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, 1998

Expenditures

DEPARTMENT

Executive	5,282.1
State	231.5
Administrative Services	34,750.4
Health and Social Services	8.0
Natural Resources and Environmental Control	3,219.8
Transportation	226,015.8
Delaware National Guard	11.7

TOTAL - DEPARTMENTS

269,519.3

HIGHER EDUCATION

University of Delaware	4,350.0
Delaware State University	6,605.1
Delaware Technical and Community College	7,292.0

TOTAL - HIGHER EDUCATION

18,247.1

DEPARTMENT OF EDUCATION

Caesar Rodney	1,278.3
Capital	2,197.4
Cape Henlopen	118.0
Milford	3.2
Seaford	819.8
Appoquinimink	330.4
Brandywine	3,723.7
Red Clay	18.4
Christina	8,713.1
Colonial	157.9
Woodbridge	18.9
Indian River	36.0
Delmar	182.4
New Castle County Vocational Technical	1,811.3
PolyTech	1,968.9
Sussex County Vocational Technical	741.1

TOTAL - DEPARTMENT OF EDUCATION

22,118.8

TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES309,885.2

State of Delaware
Comparative Consolidated Balance Sheet -- All Funds
Fiscal Years Ended June 30, 1998 and 1997

	JUNE 30		JUNE 30	
	1998	1997	1998	1997
ASSETS				
Cash & Other Investments-General Fund (a)	539,018,092	392,789,307		
Cash & Other Investments - Special Fund (b)	<u>785,100,778</u>	<u>685,706,928</u>		
Total Cash and Other Investments (c)	<u>1,324,118,870</u>	<u>1,078,496,235</u>		
INVESTMENTS, TRUSTS AND OTHER ASSETS				
Deferred Compensation (f)	0	135,550,337		
Advances Due from Special Fund (e)	1,677,200	1,677,200		
Permanent School Funds	259,000	259,000		
Other Trust Accounts	<u>100,000</u>	<u>100,000</u>		
	2,036,200	137,586,537		
Board of Pension Trustees (d)	<u>4,424,860,000</u>	<u>3,793,302,895</u>		
Total Investments, Trust and Other Assets	<u>4,426,896,200</u>	<u>3,930,889,432</u>		
TOTAL CURRENT ASSETS, INVESTMENTS, TRUSTS AND OTHER ASSETS (g)	<u>5,751,015,070</u>	<u>5,009,385,667</u>		
TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS				
Amount to be Provided from Future Revenues for Retirement of Bonded Indebtedness	<u>579,912,745</u>	<u>551,447,628</u>		
Amount to be Provided from Various Local and Special School Districts for Retirement of Bond Indebtedness	<u>106,203,155</u>	<u>103,228,273</u>		
TOTAL TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS (h)	<u>686,115,900</u>	<u>654,675,901</u>		
CAPITAL ASSETS				
Land and Buildings (i)	1,123,711,000	1,091,426,690		
Equipment	<u>212,338,000</u>	<u>246,806,705</u>		
TOTAL CAPITAL ASSETS	<u>1,336,049,000</u>	<u>1,338,233,395</u>		
TOTAL ASSETS AND AMOUNTS TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS	<u>7,773,179,970</u>	<u>7,002,294,963</u>		
LIABILITIES				
Deferred Compensation (f)			0	135,550,337
Advances Due to General Fund (e)			1,677,200	1,677,200
Permanent School Funds			259,000	259,000
Other Trust Accounts			100,000	100,000
Payroll Withholdings Payable Special Fund (n)			<u>12,805,025</u>	<u>12,078,686</u>
			14,841,225	149,665,223
Board of Pension Trustees (d)			<u>4,424,860,000</u>	<u>3,793,302,895</u>
Total Liabilities and Trusts			<u>4,439,701,225</u>	<u>3,942,968,118</u>
FUND EQUITY				
Reserved for:				
Special Fund Accounts (b)			772,295,753	673,628,242
General Fund Budget Reserves (j)			114,100,000	100,900,000
Continuing Balances (k)			190,213,134	153,144,067
Encumbered Balances (l)			33,734,558	30,596,164
Undesignated (a)			<u>200,970,400</u>	<u>108,149,076</u>
Total Fund Equity (m)			<u>1,311,313,845</u>	<u>1,066,417,549</u>
TOTAL LIABILITIES, TRUSTS AND FUND EQUITY			<u>5,751,015,070</u>	<u>5,009,385,667</u>
GENERAL OBLIGATION INDEBTEDNESS (h)			<u>686,115,900</u>	<u>654,675,901</u>
INVESTMENT IN CAPITAL ASSETS (i)			<u>1,336,049,000</u>	<u>1,338,233,395</u>
TOTAL LIABILITIES, TRUSTS, FUND EQUITY, GENERAL OBLIGATION AND INVESTMENT INDEBTEDNESS IN CAPITAL ASSETS			<u>7,773,179,970</u>	<u>7,002,294,963</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, 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) The state offers its employees a deferred compensation plan. The assets of the Plan are now held in custodial money market accounts for the exclusive benefit of the participants and their beneficiaries. The assets are no longer subject to use or claim by the state or any of its creditors. Therefore, beginning in 1998, the assets and liabilities of the Plan are not reported in the state's financial statements.
 - (g) 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.
 - (h) 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, \$85,745,034 and \$82,640,915 of authorized but unissued state bonds and \$113,530,000 of defeased bonds are properly excluded at June 30, 1998 and 1997 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); 1999-\$75,945; 2000-\$73,745; 2001-\$68,725; 2002-\$63,815; 2003-\$57,500 and thereafter \$346,386.
 - (i) The Capital Assets data shown do not include the actual or estimated cost of certain State Office Buildings.
 - (j) Pursuant to Article VIII of the State Constitution \$114,100,000 and \$100,900,000 of the unencumbered General Fund balance of \$315,070,400 and \$209,049,076 as of June 30, 1998 and 1997, 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.
 - (k) Continuing balances represent encumbered and unencumbered appropriations that have been extended by state law beyond the initial fiscal year.
 - (l) Encumbrances represent reservations of available appropriations or cash and are recognized when a purchase order is issued.
 - (m) 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.
 - (n) 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	Fiscal Year 1998						Authorized and issued Bonds June 30, 1998	Total Bonded Indebtedness and Authorized and Unissued Bonds
	Bonded Indebtedness July 1, 1997	Regular Bonds issued	Decrease Due To Refunding/ Defeasance	Bond Redemption	Bond Interest Paid	Bonded Indebtedness June 30, 1998		
Judicial	411,928	2,684,500	-	57,234	20,596	3,039,194	-	3,039,194
Executive	27,766,254	9,901,664	1,648,564	3,134,145	1,376,715	32,885,209	2,500,000	35,385,209
Other Elective	121,262,344	21,880,183	9,817,283	9,501,915	5,947,022	123,823,329	-	123,823,329
State	9,179,196	7,694,582	728,782	927,605	459,875	15,217,391	3,180,000	18,397,391
Finance	600,000	-	-	150,000	36,750	450,000	-	450,000
Administrative Services	69,209,077	7,480,139	1,264,139	8,944,647	3,491,578	66,480,430	41,139,615	107,620,045
Health and Social Services for Children, Youth and Their Families	31,129,510	5,164,711	754,711	3,803,409	1,579,742	31,736,101	-	31,736,101
Correction	11,077,144	-	-	1,328,365	554,456	9,748,779	-	9,748,779
Natural Resources and Environmental Control	77,044,590	27,368,728	3,490,428	7,982,235	3,888,652	92,940,655	-	92,940,655
Public Safety	43,725,079	4,113,231	2,113,231	5,880,267	2,215,954	39,844,812	9,727,800	49,572,612
Transportation	6,258,933	2,800,000	-	663,826	317,162	8,395,107	-	8,395,107
Agriculture	13,742,328	-	-	1,703,073	694,279	12,039,255	-	12,039,255
Fire Prevention Commission	611,482	180,000	-	71,316	31,325	720,166	-	720,166
Delaware National Guard	2,948,559	1,691,600	-	396,580	153,913	4,243,579	-	4,243,579
University of Delaware	1,781,262	1,719,396	413,896	151,973	88,309	2,934,789	-	2,934,789
Delaware State University	53,408,721	7,219,769	1,719,769	5,761,070	2,665,482	53,147,651	1,500,000	54,647,651
Delaware Technical and Community College	28,401,689	7,613,603	270,703	3,490,083	1,439,490	32,254,506	6,108,319	38,362,825
Education	34,289,385	11,426,579	2,526,579	3,861,605	1,687,228	39,327,780	3,400,000	42,727,780
TOTAL	654,675,901	132,255,001	29,660,001	71,155,001	32,721,118	686,115,900	85,745,034	771,860,934

State of Delaware Bonded Indebtedness Schedule of Amortization and Debt Service Fiscal Years 1999 To 2018 Inclusive

Fiscal Year Ending June 30	Redemption	Interest	Debt Service	Debt Balance
Balance 7/1/98				686,115,900
1999	75,945,000	34,044,742	109,989,742	610,170,900
2000	73,745,000	30,214,425	103,959,425	536,425,900
2001	68,725,000	26,366,652	95,091,652	467,700,900
2002	63,815,000	22,847,582	86,662,582	403,885,900
2003	57,500,000	19,667,214	77,167,214	346,385,900
2004	51,860,000	16,828,382	68,688,382	294,525,900
2005	48,520,000	14,190,601	62,710,601	246,005,900
2006	43,480,000	11,830,632	55,310,632	202,525,900
2007	38,380,000	9,648,169	48,028,169	164,145,900
2008	29,420,000	7,886,975	37,306,975	134,725,900
2009	23,125,000	6,429,594	29,554,594	111,600,900
2010	23,030,000	5,277,373	28,307,373	88,570,900
2011	20,810,000	4,166,299	24,976,299	67,760,900
2012	16,007,052	5,128,598	21,135,650	51,753,848
2013	13,588,848	4,488,727	18,077,575	38,165,000
2014	11,215,000	1,883,963	13,098,963	26,950,000
2015	9,700,000	1,326,063	11,026,063	17,250,000
2016	8,625,000	846,875	9,471,875	8,625,000
2017	6,125,000	418,750	6,543,750	2,500,000
2018	2,500,000	118,750	2,618,750	0
TOTAL	686,115,900	223,610,366	909,726,266	

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Dover, Delaware 19901*