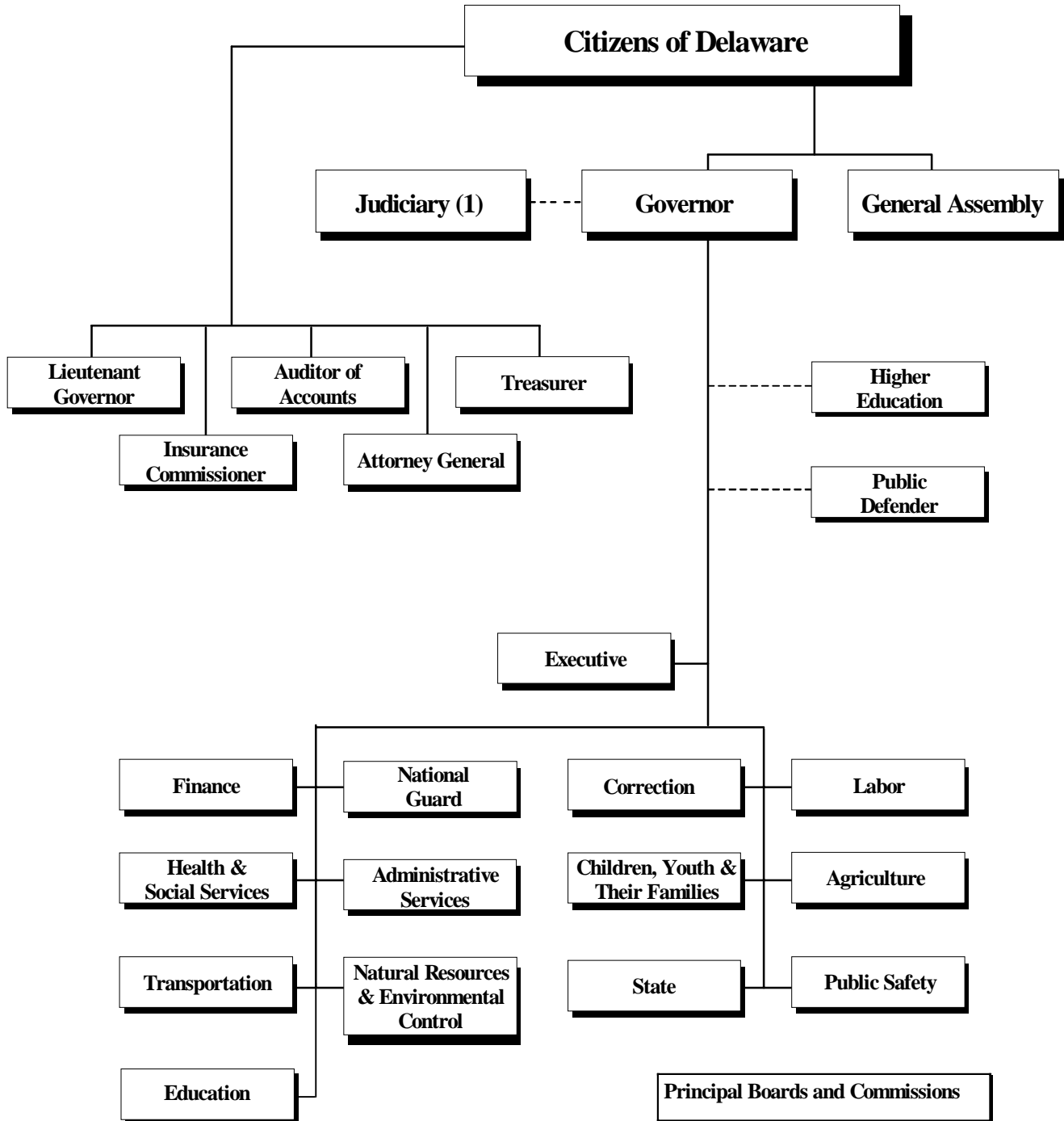


STATE OF DELAWARE ORGANIZATION CHART



Principal Boards and Commissions

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

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

THE DELAWARE BUDGET PROCESS

BACKGROUND

In 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 "stockholders;" 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.

For Fiscal Year 1998, a new budgeting computer system was piloted, the Budget Development and Information System (BDIS). The new 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.

THE DELAWARE BUDGET PROCESS

Beginning with the FY 1999 budget cycle that began July 1, 1997, BDIS was used on a statewide basis using personal 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 *Budget and Personnel 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 his 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* provides 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 1999 Actual	Fiscal Year 2000 Estimated	Fiscal Year 2001 Projected
Revenue	\$ 2,190.7	\$ 2,270.2	\$ 2,325.4
Appropriations			
Budget	1,897.9	2,044.0	2,146.1
Grants	32.6	33.0	34.1
Supplementals			
-enacted	289.4	279.0	
-estimated			198.0
Total Appropriations	2,219.9	2,356.0	2,378.2
Continuing and Encumbered Appropriations (prior year)	223.9	271.9	320.1
Total	2,443.8	2,628.0 *	2,698.3
Less: C&E (Current Year)	(271.9)	(320.1)	(200.0)
Reversions	(19.4)	(1.8)	(10.0)
Total Ordinary Expenditures	2,152.5	2,306.1	2,488.3
Balances:			
Operating Balance	38.2	(35.9)	(162.9)
Prior Year Cash Balance	539.0	577.2	541.3
Cumulative Cash Balance	577.2	541.3	378.4
Less: C&E (Current Year)	(271.9)	(320.1)	(200.0)
Reserve	(114.1)	(119.8)	(125.3)
Unencumbered Cash Balance	191.2	101.4	53.1
Appropriation Limit			
Cum. C/B (Prior Year)	539.0	577.2	541.3
Less: C&E (Prior Year)	(223.9)	(271.9)	(320.1)
Reserve (Prior Year)	(100.9)	(114.1)	(119.8)
Unencumbered Cash Balance	214.2	191.2	101.4
+NFY Revenue	2,190.7	2,270.2	2,325.4
Total (100% Limit)	2,404.9	2,461.4	2,426.8
X 98% Limit	0.98	0.98	0.98
APPROPRIATION LIMIT	\$ 2,356.8	\$ 2,412.2	\$ 2,378.3

* 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 2001 (Projected) (\$ Million)

SOURCES OF FUNDS

Beginning Cash Balance	\$ 541.3	
* Revenue	2,325.4	
Total		\$ 2,866.7

USES OF FUNDS

Expenditures		
Appropriations:		
Budget Act	\$ 2,146.1	
Grants	34.1	
Supplemental	198.0	
Appropriations for Operating Expenses	\$ 2,378.2	
Continuing & Encumbered (Prior Year)	320.1	
Subtotal	\$ 2,698.3	
Less:		
Continuing & Encumbered (Current Year)	(200.0)	
Reversions	(10.0)	
Total Expenditures		2,488.3
Ending Cash Balance		\$ 378.4
Projected Budget Reserve Requirement		(125.3)
Continuing & Encumbered Cash Requirement (Current Year)		(200.0)

UNENCUMBERED CASH BALANCE \$ 53.1

* Reflects adjustment to 12/20/99 FY 2001 DEFAC revenue estimates: (\$1.6) Public Accommodations Tax; (\$0.6) Other Revenue; (\$1.7) Abandoned Property

FINANCIAL CHARTS

ACTUAL AND PROJECTED FUNDING SOURCES CAPITAL BUDGETS FOR FISCAL YEARS 1999-2001 (\$ Thousand)

SOURCE	Actual FY 1999	Actual FY 2000	Governor's Recommended FY 2001
STATE CAPITAL PROJECTS (NON-TRANSPORTATION)			
General Obligation Bonds	\$ 105,790.0	\$ 70,000.0	\$ 58,232.5
Deauthorization of IRBs	868.0	620.0	643.0
First State Improvement Fund	50.0	45.0	40.0
Reversions and Reprogramming	145.0	50.0	50.0
Stripper Well Funds	200.0	200.0	200.0
Bond Sale Interest	1,086.6	1,962.6	--
General Funds	<u>127,000.0</u>	<u>231,000.0</u>	<u>175,025.2</u>
Sub-Total (Non Transportation):	\$ <u>235,139.6</u>	\$ <u>303,877.6</u>	\$ <u>234,190.7</u>
TRANSPORTATION PROJECTS			
Transportation Trust Fund	\$ 124,331.0	\$ 160,561.0	\$ 186,263.0
General Funds	7,000.0	--	--
Transportation Trust Fund - Reauthorization	<u>2,853.0</u>	<u>15,570.0</u>	<u>4,715.0</u>
Sub-Total (Transportation):	\$ <u>134,184.0</u>	\$ <u>176,131.0</u>	\$ <u>190,978.0</u>
TWENTY-FIRST CENTURY PROJECTS			
Twenty-First Century Fund	\$ 33,000.0	\$ 8,000.0	\$ --
General Fund Reprogrammings	--	1,000.0	--
General Funds	<u>9,000.0</u>	<u>48,000.0</u>	<u>23,000.0</u>
Sub-Total (Twenty-First Century):	\$ <u>42,000.0</u>	\$ <u>57,000.0</u>	\$ <u>23,000.0</u>
OTHER PROJECTS			
Infrastructure Investment Plan	\$ 116,000.0	\$ --	\$ --
GRAND TOTAL:	\$ <u><u>527,323.6</u></u>	\$ <u><u>537,008.6</u></u>	\$ <u><u>448,168.7</u></u>

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 1999, as well as the estimated revenue and available appropriations for Fiscal Year 2000. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2001. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2001 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 1998 and 1999 and estimated revenue for Fiscal Years 2000 and 2001.

Schedule A-2 is a supporting statement of the Fiscal Year 2000 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2000 classified by department and source of appropriations.

Schedule A-3 is a supporting statement of the Fiscal Year 2000 Budget Act column of Schedule A-2. It identifies the Fiscal Year 2000 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 2001 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 1998 and 1999.

Schedule B-1 is a supporting statement of the General Fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 1999.

Schedule B-2 is a supporting statement of the special fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 1999.

Schedule B-3 is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 1999. 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 1999.



EXHIBIT C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 1999. 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, 1998 and 1999 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, 1999, reflecting Fiscal Year 1999 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, 1999, bonded indebtedness balance projected for Fiscal Years 2000 to 2019 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

	1999 Actual	2000 Estimated	2001 Estimated
REVENUES			
Personal Income Taxes	882,494.8	855,700.0	861,500.0
Corporation Income Taxes	122,133.1	135,200.0	130,300.0
Franchise Taxes	425,549.4	463,900.0	501,100.0
Business and Occupational Gross Receipts Taxes	130,893.4	131,500.0	136,900.0
Hospital Board and Treatment Sales	76,124.4	79,000.0	80,800.0
Dividends and Interest	26,815.7	31,400.0	32,400.0
Public Utility Taxes	22,846.7	24,500.0	25,300.0
Cigarette Taxes	24,711.3	26,300.0	26,700.0
Inheritance and Estate Taxes	27,477.4	31,200.0	24,000.0
Realty Transfer Taxes	39,669.0	43,000.0	45,200.0
Insurance Taxes	35,461.0	37,200.0	39,000.0
Abandoned Property	125,889.8	135,000.0	115,000.0
Limited Partnerships & Limited Liability Corporations	9,900.0	14,100.0	19,400.0
Corporate Fees	39,322.9	39,400.0	41,400.0
Bank Franchise Taxes	139,061.4	122,700.0	126,100.0
School District Reimbursement of Debt Service	13,400.0	14,400.0	17,300.0
Lottery Sales	168,000.0	200,000.0	219,500.0
Other Revenue by Departments	62,200.0	66,700.0	67,800.0
TOTAL REVENUES	2,371,950.3	2,451,200.0	2,509,700.0
LESS: Revenue Refunds	(181,266.1)	(181,000.0)	(180,400.0)
SUB-TOTAL	2,190,684.2	2,270,200.0	2,329,300.0
LESS: Public Accomodations Tax	-	-	(1,600.0)
Other Revenue	-	-	(600.0)
Abandoned Property	-	-	(1,700.0)
NET REVENUES	2,190,684.2	2,270,200.0	2,325,400.0
EXPENDITURES			
Legislative	9,674.8	11,932.8	11,478.4
Judicial	54,511.5	58,171.2	60,399.1
Executive	97,965.4	211,156.2	98,395.3
Other Elective	46,612.0	40,050.8	33,775.3
Legal	21,301.7	22,815.8	25,499.5
State	13,084.6	45,171.0	13,652.9
Finance	131,558.0	75,516.9	16,300.6
Administrative Services	67,868.5	131,046.7	36,317.7
Health and Social Services	484,885.5	524,994.6	530,548.8
Services for Children, Youth and Their Families	81,212.8	91,135.2	88,299.0
Correction	142,031.3	177,705.7	177,873.3
Natural Resources and Environmental Control	41,326.6	59,183.7	36,974.9
Public Safety	89,230.2	91,064.2	89,230.3
Transportation	1.0	1.0	-
Labor	4,831.9	6,299.2	5,790.3
Agriculture	4,763.6	5,703.5	5,990.0
Elections	4,035.2	3,468.2	3,134.3
Fire Prevention Commission	3,883.5	4,380.0	3,881.2
Delaware National Guard	2,849.9	3,461.8	3,108.1
Advisory Council for Exceptional Citizens	91.0	102.4	106.1
TOTAL - DEPARTMENTS	1,301,719.0	1,563,360.9	1,240,755.1
Higher Education	196,576.1	226,520.5	197,913.9
Education	654,215.3	838,113.0	707,389.4
TOTAL - EDUCATION	850,791.4	1,064,633.5	905,303.3
SUB-TOTAL	2,152,510.4	2,627,994.4	2,146,058.4

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

	1999 Actual	2000 Estimated	2001 Estimated
PLUS: Estimated Grants in Aid	-	-	34,078.0
Estimated Supplemental Appropriations	-	-	198,025.0
Estimated Continuing and Encumbered Balances	-	-	320,100.0
TOTAL EXPENDITURES	2,152,510.4	2,628,000.0 ¹	2,698,300.0 ¹
LESS: Anticipated Reversions	-	(1,800.0)	(10,000.0)
Continuing and Encumbered Balances	-	(320,100.0)	(200,000.0)
TOTAL - ORDINARY EXPENDITURES	2,152,510.4	2,306,100.0	2,488,300.0
OPERATING BALANCE	38,173.8	(35,900.0)	(162,900.0)
PLUS: Beginning Cash Balance	539,018.1	577,192.0	541,292.0
CUMULATIVE CASH BALANCE	577,192.0	541,292.0	378,392.0
LESS: Continuing and Encumbered Balances, Current Year Reserve	(271,900.0)	(320,100.0)	(200,000.0)
	(114,100.0)	(119,800.0)	(125,300.0)
UNENCUMBERED CASH BALANCE	191,192.0 ²	101,392.0	53,092.0
 APPROPRIATION LIMIT (In Millions)			
Cumulative Cash Balance (Prior Year)	539.0	577.2	541.3
LESS: Continuing and Encumbered Balances Reserve	(223.9)	(271.9)	(320.1)
	(100.9)	(114.1)	(119.8)
Unencumbered Cash Balance	214.2	191.2	101.4
PLUS: Net Fiscal Year Revenue	2,190.7	2,270.2	2,325.4
TOTAL (100% LIMIT)	2,404.9	2,461.4	2,426.8
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	2,356.8	2,412.2	2,378.3

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

² Total is correct. See Note on page 365.

**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	
	1998	1999	2000	2001
TAXES				
Other Elective Insurance	28,373.5	33,177.8	37,200.0	39,000.0
State				
Franchise	395,797.7	425,549.4	463,900.0	501,100.0
Bank Franchise	120,407.6	139,061.4	122,700.0	126,100.0
Other	6,814.4	9,910.3	-	-
Total - State	523,019.7	574,521.1	586,600.0	627,200.0
Finance				
Personal Income	867,196.7	882,494.9	855,700.0	861,500.0
Inheritance and Estate	37,331.8	27,477.4	31,200.0	24,000.0
Corporation Income	115,889.7	122,133.1	135,200.0	130,300.0
Alcoholic Beverage	9,649.0	11,155.2	-	-
Business and Occupational Gross Receipts	127,715.9	130,893.5	131,500.0	136,900.0
Cigarette	23,430.3	24,711.3	26,300.0	26,700.0
Realty Transfer	37,581.5	39,669.0	43,000.0	45,200.0
Public Accommodations	8,087.0	8,861.0	-	-
Public Utility	21,434.6	22,846.7	24,500.0	25,300.0
Abandoned Property	106,705.6	125,889.9	135,000.0	115,000.0
Other	2,288.0	1,788.8	-	-
Total - Finance	1,357,310.1	1,397,920.8	1,382,400.0	1,364,900.0
Natural Resources and Environmental Control	6.5	2.4		
Agriculture	23.0	19.4		
TOTAL TAXES	1,908,732.8	2,005,641.5		
LICENSES				
Judicial	21.0	42.5		
Other Elective	204.0	399.5		
State	308.2	385.7		
Finance				
Business and Occupational	4,729.4	4,631.5		
Other	573.3	782.7		
Total - Finance	5,302.7	5,414.2		
Health and Social Services	66.9	171.5		
Natural Resources and Environmental Control	347.8	341.6		
Public Safety	40.6	1.3		
Agriculture	224.1	5.1		
Education	3.2	5.5		
TOTAL LICENSES	6,518.5	6,766.9		
FEES				
Judicial				
Court Fines and Costs	1,687.9	2,114.2		
Other	3,366.3	3,563.0		
Total - Judicial	5,054.2	5,677.2		
Other Elective	904.8	962.0		
Legal	7,440.1	7,819.5		
State				
Corporate	36,319.6	39,322.8	39,400.0	41,400.0
Limited Partnerships	-	-	14,100.0	19,400.0
Other	2,314.4	2,657.8	-	-
Total - State	38,634.0	41,980.6	53,500.0	60,800.0
Finance	28.4	41.8		
Administrative Services	57.4	50.3		
Health and Social Services	328.1	333.5		
Correction	286.0	245.3		
Public Safety	145.7	103.4		
Labor	2,811.8	2,283.2		
Agriculture	188.5	187.4		
Fire Prevention Commission	2.4	2.1		
Education	4.6	4.4		
TOTAL FEES	55,886.0	59,690.7		

**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	
	1998	1999	2000	2001
PERMITS				
Health and Social Services	0.6	0.1		
Agriculture	1.8	1.6		
TOTAL PERMITS	2.4	1.7		
FINES				
Judicial				
Court Fines and Costs	999.7	1,682.1		
Other	542.5	655.3		
Total - Judicial	1,542.2	2,337.4		
Other Elective	140.7	197.4		
Administrative Services	2.8	-		
Health and Social Services	8.3	-		
Natural Resources and Environmental Control	8.1	11.4		
Public Safety	17.0	29.9		
Labor	44.7	44.1		
Agriculture	50.5	6.7		
Fire Prevention Commission	8.4	12.8		
TOTAL FINES	1,822.7	2,639.7		
RENTAL AND SALES				
Legislative	1.7	1.6		
Judicial	17.5	20.9		
Other Elective	9.4	9.6		
Legal	9.6	33.3		
State	3.0	3.6		
Finance				
Lottery	125,403.2	168,000.0	200,000.0	219,500.0
Administrative Services	37.6	30.1		
Health and Social Services				
Hospital Board and Treatment	79,555.9	75,363.5	79,000.0	80,800.0
Other	9.1	7.6	-	-
Total - Health and Social Services	79,565.0	75,371.1	79,000.0	80,800.0
Services for Children, Youth and Their Families				
Hospital Board and Treatment	0.3	0.0		
Correction				
Hospital Board and Treatment	768.1	760.9		
Other	18.5	10.2		
Total - Correction	786.6	771.1		
Natural Resources and Environmental Control	1.4	2.6		
Public Safety	4.2	4.2		
Agriculture	-	0.0		
Elections	5.4	1.9		
Fire Prevention Commission	0.2	0.0		
Education	3.3	1.9		
TOTAL RENTALS AND SALES	205,848.4	244,251.9		
GOVERNMENTAL CONTRIBUTIONS				
Executive	1,380.0	1,380.0		
Other Elective	105.7 ¹	52.9	14,400.0	17,300.0
Health and Social Services	267.7	176.4		
TOTAL GOVERNMENTAL CONTRIBUTIONS	1,753.4	1,609.3		
DIVIDENDS AND INTEREST				
Judicial	9.4	13.4		
Other Elective	24,526.2	26,575.7	31,400.0	32,400.0
Health and Social Services	233.7	184.1		
Public Safety	0.2	0.1		
Labor	15.2	6.8		
Higher Education	14.4	35.6		
TOTAL DIVIDENDS AND INTEREST	24,799.1	26,815.7		
STATE GOVERNMENT REVENUES				

**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	
	1998	1999	2000	2001
Legislative	0.5	0.4		
Judicial	242.1	432.1		
Executive	927.3	974.4		
Other Elective	17,525.7	18,520.6		
Legal	84.2	4.3		
State	16.4	(11.0) ¹		
Finance	(30.7) ¹	2.2		
Administrative Services	6.2	11.0		
Health and Social Services	5,285.8	4,005.9		
Services for Children, Youth and Their Families	155.0	48.5		
Correction	32.3	42.8		
Natural Resources and Environmental Control	5.9	2.5		
Public Safety	145.5	133.2		
Labor	0.1	0.1		
Agriculture	2.0	4.7		
Elections	1.5	0.4		
Fire Prevention Commission	-	-		
Advisory Council for Exceptional Citizens	-	0.1		
Delaware National Guard	-	-		
Higher Education	159.4	64.0		
Education	289.1	296.7		
TOTAL STATE GOVERNMENT REVENUES	24,848.3	24,532.9		
OTHER REVENUE (DEFAC ESTIMATE)			66,700.0	63,900.0 *
TOTAL - REVENUES	2,230,211.6	2,371,950.3	2,451,200.0	2,505,800.0 *
LESS: REVENUE REFUNDS	(184,011.4)	(181,266.1)	(181,000.0)	(180,400.0)
NET REVENUES	2,046,200.2	2,190,684.2	2,270,200.0	2,325,400.0 *
DEPARTMENT REVENUES SUMMARY				
Legislative	2.2	2.0	-	-
Judicial	6,886.4	8,523.5	-	-
Executive	2,307.3	2,354.9	-	-
Other Elective	71,790.0	79,895.0	83,000.0	88,700.0
Legal	7,533.9	7,857.1	-	-
State	561,981.3	616,880.0	640,100.0	688,000.0
Finance	1,488,013.7	1,571,379.0	1,582,400.0	1,584,400.0
Administrative Services	104.0	91.4	-	-
Health and Social Services	85,756.1	80,242.6	79,000.0	80,800.0
Services for Children, Youth and Their Families	155.3	48.5	-	-
Correction	1,104.9	1,059.2	-	-
Natural Resources and Environmental Control	369.7	360.5	-	-
Public Safety	353.2	272.1	-	-
Labor	2,871.8	2,334.2	-	-
Agriculture	489.9	224.9	-	-
Elections	6.9	2.3	-	-
Fire Prevention Commission	11.0	14.9	-	-
Delaware National Guard	-	-	-	-
Advisory Council for Exceptional Citizens	-	0.1	-	-
Higher Education	173.8	99.6	-	-
Education	300.2	308.5	-	-
TOTAL DEPARTMENT REVENUES	2,230,211.6	2,371,950.3	2,384,500.0	2,441,900.0
OTHER REVENUE (DEFAC ESTIMATE)			66,700.0	63,900.0 *
TOTAL - REVENUES	2,230,211.6	2,371,950.3	2,451,200.0	2,505,800.0 *
LESS: REVENUE REFUNDS	(184,011.4)	(181,266.1)	(181,000.0)	(180,400.0)
NET REVENUES	2,046,200.2	2,190,684.2	2,270,200.0	2,325,400.0 *

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

Public Accommodations Tax Adjustment	\$	(1,600.0)
Other Revenue Adjustment		(600.0)
Abandoned Property Adjustment		(1,700.0)
TOTAL	\$	(3,900.0)

¹ Negative amount results from recoding a prior year recording.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2000
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	11,298.1	-	374.9	259.8	11,932.8
Judicial	56,821.5	-	656.6	693.1	58,171.2
Executive	125,262.2	50,572.0	34,044.6	1,277.4	211,156.2
Other Elective	21,303.2	17,258.2	1,429.5	59.9	40,050.8
Legal	22,704.4	-	37.7	73.7	22,815.8
State	13,647.2	25,101.7	6,186.7	235.4	45,171.0
Finance	15,522.2	48,000.0	11,487.2	507.5	75,516.9
Administrative Services	38,808.6	27,770.6	64,168.4	299.1	131,046.7
Health and Social Services.	489,801.4	15,618.8	6,987.7	12,586.7	524,994.6
Services for Children, Youth and Families	84,659.9	-	380.6	6,094.7	91,135.2
Correction	164,719.1	-	9,587.2	3,399.4	177,705.7
Natural Resources and Environmental Control	36,494.5	10,420.0	11,396.4	872.8	59,183.7
Public Safety	83,471.0	3,734.8	2,901.2	957.2	91,064.2
Transportation	0.0	-	1.0	-	1.0
Labor	5,578.6	-	690.5	30.1	6,299.2
Agriculture	5,146.4	320.0	181.5	55.6	5,703.5
Elections	2,935.3	-	426.8	106.1	3,468.2
Fire Prevention Commission	3,756.2	360.0	146.1	117.7	4,380.0
Delaware National Guard	2,974.8	370.0	7.2	109.8	3,461.8
Advisory Council for Exceptional Citizens	100.9	-	-	1.5	102.4
Higher Education	192,337.6	25,500.0	8,415.7	267.2	226,520.5
Education	666,697.3	87,020.4	79,063.0	5,332.3	838,113.0
TOTAL APPROPRIATIONS	<u>2,044,040.4</u> ¹	<u>312,046.5</u> ²	<u>238,570.5</u>	<u>33,337.0</u>	2,627,994.4
LESS: Estimated Reversions					(1,800.0)
Estimated Continuing and Encumbered Balances					(320,100.0)
TOTAL ESTIMATED EXPENDITURES					<u>2,306,094.4</u>

Fiscal Year 2000 Statutory References:

¹ Volume 72, Chapter 094 (HB 400); Chapter 255 (HB 418)² Volume 72, Chapter 102 (HB 401); Chapter 258 (SB 242)

General Fund Summarized Statement of Budget Act 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	-	73.0	7,629.9	136.8	1,408.4	-	270.9	133.0	-	1,719.1	11,298.1
Judicial	95.9	1,024.5	48,247.1	191.9	5,067.6	145.2	1,038.3	114.0	443.5	1,573.9	56,821.5
Executive	189.7	364.2	20,809.5	269.4	7,575.5	203.0	559.7	94.2	5,384.8	90,366.1	125,262.2
Other Elective	83.0	71.0	3,634.1	32.0	576.5	-	56.6	55.8	16,475.5	472.7	21,303.2
Legal	88.5	375.6	20,099.1	26.4	2,086.6	15.7	127.0	25.8	-	323.8	22,704.4
State	154.3	128.7	5,645.0	67.4	940.2	193.0	346.9	34.8	2,897.3	3,522.6	13,647.2
Finance	30.0	265.0	12,467.5	96.3	2,442.4	2.3	213.8	98.5	168.4	33.0	15,522.2
Administrative Services	126.6	152.9	6,346.3	30.7	3,744.5	2,118.3	504.0	14.4	12,364.6	13,685.8	38,808.6
Health and Social Services	948.8	3,873.7	148,903.9	134.6	46,892.4	3,259.0	10,160.5	665.6	5,607.7	274,177.7	489,801.4
Services for Children, Youth and Their Families	183.0	889.4	42,772.5	82.0	28,960.2	755.6	1,178.4	118.7	1,717.8	9,074.7	84,659.9
Correction	19.0	2,468.4	101,866.2	90.5	15,531.8	3,209.9	10,423.0	131.1	15,358.5	18,108.1	164,719.1
Natural Resources and Environmental Control	413.8	373.2	19,482.6	103.0	4,177.2	806.4	1,110.7	70.1	8,027.9	2,716.6	36,494.5
Public Safety	114.0	1,059.5	56,860.8	73.2	4,352.0	600.1	2,310.3	1,365.1	1,396.7	16,512.8	83,471.0
Transportation	1,584.0	-	-	-	-	-	-	-	-	-	-
Labor	450.0	33.0	1,357.9	12.5	2,308.6	1.6	92.8	6.0	-	1,799.2	5,578.6
Agriculture	47.7	86.3	3,960.5	67.6	440.8	97.1	159.5	46.0	120.2	254.7	5,146.4
Elections	-	42.0	1,868.5	16.2	500.5	32.3	41.5	0.8	-	475.5	2,935.3
Fire Prevention Commission	28.2	41.8	2,021.9	25.5	454.1	164.3	30.1	183.8	739.5	137.0	3,756.2
Delaware National Guard	74.3	31.0	1,552.0	4.7	303.4	387.0	94.5	-	346.0	287.2	2,974.8
Advisory Council for Exceptional Citizens	-	2.0	85.4	5.2	9.2	-	1.1	-	-	-	100.9
TOTAL - DEPARTMENTS	4,630.8	11,355.2	505,610.7	1,465.9	127,771.9	11,990.8	28,719.6	3,157.7	71,048.4	435,240.5	1,185,005.5
Higher Education*	174.0	683.0	39,305.1	6.6	1,088.2	1,379.9	54.5	184.5	21,629.8	128,689.0	192,337.6
Education	60.0	10,546.7	394,539.7	46.9	509.2	11,804.1	33.4	38.6	22,303.4	237,422.0	666,697.3
TOTAL - EDUCATION	234.0	11,229.7	433,844.8	53.5	1,597.4	13,184.0	87.9	223.1	43,933.2	366,111.0	859,034.9
GRAND TOTAL	4,864.8	22,584.9	939,455.5	1,519.4	129,369.3	25,174.8	28,807.5	3,380.8	114,981.6	801,351.5	2,044,040.4

* 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	2,000.0	⁶ University of Delaware	95,361.6
Contingency - One-Time Appropriations	5,732.8	Delaware Geological Survey	1,242.8
Contingency - Prior Years' Obligations	400.0	Delaware State University	26,989.7
Contingency - Self Insurance	2,400.0	Delaware Technical and Community College	4,695.1
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	183.3
Contingency - Salary	12,282.8	Delaware Institute of Dental Education and Research	143.3
Contingency - Education	12,623.3	⁷ Division II Units/All Other Costs	25,781.2
Contingency - Motor Fuel Tax - Operations	1,244.8	Pupil Transportation	51,916.5
Technology Fund	1,000.0	Division III - Equalization	53,788.9
Housing Development Fund	4,000.0	Adult Education and Work Force Training Grant	5,516.1
Delaware Institute of Medical Education and Research	1,650.0	Academic Excellence Block Grant	25,647.9
Property Tax Relief and Education Expense Fund	30,500.0	Prof. Accountability & Instructional Advancement	6,523.9
² Minor Capital Improvements	12,820.8	Program for Children with Disabilities	2,475.9
³ Medicaid, TANF and similar assistance programs	243,719.7	Unique Alternatives	3,900.0
⁴ Medical Services	11,814.8	Related Services for the Handicapped	2,078.5
Drug & Alcohol Treatment Services	3,652.3	Student Discipline Program	14,006.4
⁵ Pension - 20-year State Police Retirees	16,207.8	K-12 Pass Through Grants	5,320.3
		Early Childhood Assistance	3,840.0
		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, 2001**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	73.0	7,822.8	140.0	1,409.9	-	270.9	133.0	-	1,701.8	11,478.4
Judicial	98.2	1,037.5	51,301.3	217.9	5,103.4	133.1	1,061.1	314.0	430.3	1,838.0	60,399.1
Executive	191.7	367.2	21,807.6	276.6	6,439.0	193.2	557.3	91.2	5,037.8	63,992.6 ¹	98,395.3
Other Elective	80.0	74.0	3,947.5	37.9	576.9	-	56.7	54.3	-	29,102.0	33,775.3
Legal	85.9	382.7	22,311.7	28.6	2,591.7	47.9	145.0	50.8	-	323.8	25,499.5
State	160.8	125.2	5,638.3	69.5	1,019.3	203.8	366.9	35.4	2,726.8	3,592.9	13,652.9
Finance	30.0	267.0	13,200.6	100.9	2,417.3	2.9	215.0	171.6	159.3	33.0	16,300.6
Administrative Services	127.6	152.9	6,789.8	32.4	3,958.6	2,301.0	560.4	14.4	10,975.3	11,685.8 ²	36,317.7
Health and Social Services	968.9	3,875.1	157,330.1	136.5	49,956.7	3,327.9	10,685.0	665.6	5,008.1	303,438.9 ³	530,548.8
Services for Children, Youth and Their Families	218.0	897.4	45,257.2	84.1	29,108.3	646.0	1,233.4	118.7	1,553.6	10,297.7	88,299.0
Correction	20.0	2,591.4	113,394.7	107.6	11,861.4	3,194.4	11,476.6	172.1	14,807.9	22,858.6 ⁴	177,873.3
Natural Resources and Environmental Control	412.3	373.7	20,534.4	103.6	4,142.2	788.6	1,010.7	70.1	7,208.1	3,117.2	36,974.9
Public Safety	113.0	1,069.5	61,253.9	66.2	4,557.4	543.1	2,314.6	1,385.1	1,318.9	17,791.1 ⁵	89,230.3
Transportation	1,582.0	-	-	-	-	-	-	-	-	-	-
Labor	456.0	34.0	1,476.0	17.8	2,383.3	1.8	102.2	10.0	-	1,799.2	5,790.3
Agriculture	45.7	86.3	4,256.2	66.2	459.7	95.3	160.3	46.0	101.60	804.7	5,990.0
Elections	-	42.0	1,992.4	17.3	549.1	28.9	48.6	22.5	-	475.5	3,134.3
Fire Prevention Commission	28.2	41.8	2,192.2	25.5	529.1	165.2	40.1	183.8	608.3	137.0	3,881.2
Delaware National Guard	74.3	31.0	1,630.0	4.7	303.4	402.6	94.5	-	335.7	337.2	3,108.1
Advisory Council for Exceptional Citizens	-	2.0	89.8	6.0	9.2	-	1.1	-	-	-	106.1
TOTAL - DEPARTMENTS	4,692.6	11,523.7	542,226.5	1,539.3	127,375.9	12,075.7	30,400.4	3,538.6	50,271.7	473,327.0	1,240,755.1
Higher Education*	177.4	695.0	41,487.9	6.8	1,088.2	2,937.2	54.5	309.5	19,953.3	132,076.5 ⁶	197,913.9
Education	67.3	10,573.9	405,570.3	55.5	518.7	12,316.6	44.7	38.6	20,096.2	268,748.8 ⁷	707,389.4
TOTAL - EDUCATION	244.7	11,268.9	447,058.2	62.3	1,606.9	15,253.8	99.2	348.1	40,049.5	400,825.3	905,303.3
GRAND TOTAL	4,937.3	22,792.6	989,284.7	1,601.6	128,982.8	27,329.5	30,499.6	3,886.7	90,321.2	874,152.3	2,146,058.4

* 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	99,076.1
Contingency - One-Time Appropriations	6,429.5	Delaware Geological Survey	1,269.2
Contingency - Prior Years' Obligations	400.0	Delaware State University	28,062.2
Contingency - Self Insurance	2,600.0	Delaware Technical and Community College	4,827.4
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	219.8
Contingency - Personnel Costs	3,025.4	Delaware Institute of Dental Education and Research	147.6
Contingency - Motor Fuel Tax - Operations	1,244.8		
Health Insurance - Retirees in Closed State Police Plan	2,125.3	⁷ Division II Units/All Other Costs	26,105.9
Housing Development Fund	4,000.0	Pupil Transportation	53,276.4
Delaware Institute of Medical Education and Research	1,812.5	Division III - Equalization	54,139.2
Property Tax Relief and Education Expense Fund	28,500.0	Adult Education and Work Force Training Grant	5,834.0
		Academic Excellence Block Grant	26,937.7
² Minor Capital Improvements	10,820.8	Prof. Accountability and Instructional Advancement Fund	8,410.9
		Program for Children with Disabilities	2,494.9
³ Medicaid, TANF and similar assistance programs	269,888.0	Unique Alternatives	6,890.0
		Related Services for the Handicapped	2,078.5
⁴ Medical Services	14,993.0	Student Discipline Program	14,821.4
Drug & Alcohol Treatment Services	4,209.4	K-12 Pass Through Grants	5,756.7
		Early Childhood Assistance	4,196.8
⁵ Pension - 20-year State Police Retirees	17,374.0	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, 1999 and 1998

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	1999	1998	1999	1998	1999	1998
REVENUES						
Taxes	2,005,641.5	1,908,732.7	455,652.1	489,207.8	2,461,293.6	2,397,940.5
Licenses	6,766.9	6,518.5	3,043.0	2,062.6	9,809.9	8,581.1
Fees	59,690.7	55,886.0	67,594.5	67,331.1	127,285.2	123,217.1
Permits	1.7	2.4	606.1	523.8	607.8	526.2
Fines	2,639.7	1,822.7	5,265.7	4,774.0	7,905.4	6,596.7
Rentals and Sales	244,251.9	205,848.4	37,658.0	37,414.1	281,909.9	243,262.5
Federal Grants	-	-	683,622.8	630,312.9	683,622.8	630,312.9
Government Contributions	1,609.3	1,753.4	450,620.2	435,903.9	452,229.5	437,657.3
Dividends and Interest	26,815.7	24,799.1	41,322.7	40,201.9	68,138.4	65,001.0
State Government/Department Revenues	24,532.9	24,848.3	797,486.7	626,433.2	822,019.6	651,281.5
TOTAL REVENUES	2,371,950.3	2,230,211.5	2,542,871.8	2,334,165.3	4,914,822.1	4,564,376.8
LESS: Revenue Refunds	(181,266.1)	(184,011.3)	-	-	(181,266.1)	(184,011.3)
NET REVENUES	2,190,684.2	2,046,200.2	2,542,871.8	2,334,165.3	4,733,556.0	4,380,365.5
EXPENDITURES						
Legislative	9,674.8	9,011.4	0.0	0.0	9,674.8	9,011.4
Judicial	54,511.5	50,260.0	10,210.0	9,658.9	64,721.5	59,918.9
Executive	97,965.4	73,716.1	595,704.0	552,992.1	693,669.4	626,708.2
Other Elective	46,612.0	65,762.5	247,260.9	237,306.0	293,872.9	303,068.5
Legal	21,301.7	19,932.6	4,441.0	3,987.7	25,742.7	23,920.3
State	13,084.6	13,893.3	16,816.7	13,877.2	29,901.3	27,770.5
Finance	131,558.0	26,938.3	108,216.1	97,332.9	239,774.1	124,271.2
Administrative Services	67,868.5	51,707.8	76,132.3	58,900.3	144,000.8	110,608.1
Health and Social Services	484,885.5	454,347.2	405,100.7	369,969.0	889,986.2	824,316.2
Services for Children, Youth and Their Families	81,212.8	78,796.2	36,660.0	32,825.0	117,872.8	111,621.2
Correction	142,031.3	120,443.0	7,446.8	10,249.0	149,478.1	130,692.0
Natural Resources and Environmental Control	41,326.6	35,422.8	89,315.3	77,514.1	130,641.9	112,936.9
Public Safety	89,230.2	79,024.5	14,393.3	13,374.5	103,623.5	92,399.0
Transportation	1.0	4.6	378,102.3	347,929.6	378,103.3	347,934.2
Labor	4,831.9	5,902.1	44,387.7	42,874.2	49,219.6	48,776.3
Agriculture	4,763.6	4,966.2	61,062.1	38,150.8	65,825.7	43,117.0
Elections	4,035.2	2,277.5	0.0	0.6	4,035.2	2,278.1
Fire Prevention Commission	3,883.5	3,283.1	2,137.8	1,778.1	6,021.3	5,061.2
Delaware National Guard	2,849.9	2,484.4	4,537.7	4,303.5	7,387.6	6,787.9
Advisory Council for Exceptional Citizens	91.0	89.0	2.7	2.6	93.7	91.6
Higher Education	196,576.1	175,392.8	68,855.0	69,012.0	265,431.1	244,404.8
Education	654,215.3	626,316.0	377,273.5	354,216.8	1,031,488.8	980,532.8
TOTAL EXPENDITURES	2,152,510.4	1,899,971.4	2,548,055.9	2,336,254.9	4,700,566.3	4,236,226.3
Revenue over Expenditures	38,173.8	146,228.8	(5,184.1)	(2,089.6)	32,989.7	144,139.2
Cash Balance - Beginning of Period	539,018.1	392,789.3	785,100.8	685,707.0	1,324,118.9	1,078,496.3
PLUS: Bond Sale Proceeds	-	-	110,237.8	100,757.1	110,237.8	100,757.1
Net Change in Payroll Withholdings Payable	-	-	656.2	726.3	656.2	726.3
CASH BALANCE - END OF PERIOD	577,192.0 ¹	539,018.1	890,810.7	785,100.8	1,468,002.7 ¹	1,324,118.9

¹ Total is correct. See Note on page 365.

General Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 1999

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Legislative	-	-	-	-	-	1.6	-	-	-	0.4	2.0
Judicial	-	42.5	5,677.2	-	2,337.4	20.9	-	-	13.4	432.1	8,523.5
Executive	-	-	0.5	-	-	-	-	1,380.0	-	974.4	2,354.9
Other Elective	33,177.8	399.5	961.5	-	197.4	9.6	-	52.9	26,575.7	18,520.6	79,895.0
Legal	-	-	7,819.5	-	-	33.3	-	-	-	4.3	7,857.1
State	574,521.1	385.7	41,980.6	-	-	3.6	-	-	-	(11.0) ¹	616,880.0
Finance	1,397,920.8	5,414.2	41.8	-	-	168,000.0	-	-	-	2.2	1,571,379.0
Administrative Services	-	-	50.3	-	-	30.1	-	-	-	11.0	91.4
Health and Social Services	-	171.5	333.5	0.1	-	75,371.1	-	176.4	184.1	4,005.9	80,242.6
Services for Children, Youth and Their Families	-	-	-	-	-	-	-	-	-	48.5	48.5
Correction	-	-	245.3	-	-	771.1	-	-	-	42.8	1,059.2
Natural Resources and Environmental Control	2.4	341.6	-	-	11.4	2.6	-	-	-	2.5	360.5
Public Safety	-	1.3	103.4	-	29.9	4.2	-	-	0.1	133.2	272.1
Labor	-	-	2,283.2	-	44.1	-	-	-	6.8	0.1	2,334.2
Agriculture	19.4	5.1	187.4	1.6	6.7	-	-	-	-	4.7	224.9
Elections	-	-	-	-	-	1.9	-	-	-	0.4	2.3
Fire Prevention Commission	-	-	2.1	-	12.8	-	-	-	-	-	14.9
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	0.1	0.1
Higher Education	-	-	-	-	-	-	-	-	35.6	64.0	99.6
Education	-	5.5	4.4	-	-	1.9	-	-	-	296.7	308.5
TOTAL REVENUES	2,005,641.5	6,766.9	59,690.7	1.7	2,639.7	244,251.9	.0	1,609.3	26,815.7	24,532.9	2,371,950.3
LESS: Revenue Refunds											(181,266.1)
NET REVENUES											2,190,684.2

Special Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 1999

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Judicial	-	-	1,652.5	-	4,155.0	6.0	946.0	40.0	26.4	6,109.7	12,935.6
Executive	1,694.0	(3.0) ¹	1,813.4	-	200.5	466.9	42,440.0	382,283.8	9,695.9	175,923.7	614,515.2
Other Elective	199,873.0	-	14,530.8	-	-	-	-	4,420.1	5,662.8	29,394.1	253,880.8
Legal	-	-	543.2	-	94.2	-	363.4	645.8	17.0	2,835.9	4,499.5
State	100.0	11.7	8,098.9	-	-	1,215.1	2,791.5	186.9	148.8	4,456.7	17,009.6
Finance	4,638.0	75.8	-	-	-	3.5	-	57.2	8,094.6	117,477.0	130,346.1
Administrative Services	-	923.4	4,625.1	-	26.3	7,612.0	1,386.0	267.9	386.2	15,523.0	30,749.9
Health and Social Services	-	-	527.7	-	241.6	4,789.8	361,350.5	15,164.0	124.0	24,037.8	406,235.4
Services for Children, Youth and Their Families	-	-	-	-	-	5.6	11,147.4	22.6	74.8	30,393.3	41,643.7
Correction	-	-	50.9	-	-	1,429.4	5,166.7	-	-	1,403.1	8,050.1
Natural Resources and Environmental Control	14,890.0	1,639.6	12,472.2	603.6	401.9	1,885.9	15,907.4	1,060.9	3,882.5	50,139.3	102,883.3
Public Safety	-	184.7	985.7	-	-	601.5	6,664.0	36.2	113.8	5,862.3	14,448.2
Transportation	-	1.7	311.5	-	-	376.4	108,597.7	4,506.6	1.2	265,718.6	379,513.7
Labor	10,694.0	-	3,344.9	0.4	-	-	31,118.7	4.8	372.3	981.5	46,516.6
Agriculture	13.0	209.0	1,187.9	0.1	64.5	147.2	2,468.4	40,791.2	1.2	14,454.0	59,336.5
Fire Prevention Commission	-	-	1,085.3	2.0	0.1	726.1	-	-	-	103.8	1,917.3
Delaware National Guard	-	-	-	-	-	-	4,461.6	-	-	56.0	4,517.6
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	2.7	2.7
Higher Education	-	-	16,313.5	-	-	150.4	16,531.1	-	6.7	21,506.6	54,508.3
Education	223,750.1	0.1	51.0	-	81.6	18,242.2	72,282.4	1,132.2	12,714.5	31,107.6	359,361.7
NET REVENUES	455,652.1	3,043.0	67,594.5	606.1	5,265.7	37,658.0	683,622.8	450,620.2	41,322.7	797,486.7	2,542,871.8

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, 1999

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	6,718.9	255.1	1,871.9	-	228.3	198.7	-	401.9	9,674.8	1,156.7
Judicial	44,869.3	236.1	6,850.4	112.1	1,399.2	542.9	460.3	41.2	54,511.5	169.6
Executive	27,386.4	359.3	28,287.7	202.6	812.6	9,537.8	5,233.9	26,145.1	97,965.4	2,521.5
Other Elective	3,472.5	35.7	920.4	-	39.2	161.4	15,553.2	26,429.6	46,612.0	430.5
Legal	18,620.7	63.8	2,102.0	14.6	181.3	294.8	-	24.5	21,301.7	233.0
State	5,903.3	50.5	1,168.8	148.2	301.6	401.8	2,182.3	2,928.1	13,084.6	185.8
Finance	11,774.4	105.1	2,611.5	2.5	216.2	1,566.4	177.6	115,104.3	131,558.0	256.4
Administrative Services	6,007.4	23.1	19,503.8	1,942.3	561.0	26,872.7	12,667.8	290.4	67,868.5	124.9
Health and Social Services	143,570.6	139.7	61,433.5	3,564.3	10,027.5	2,071.3	5,714.3	258,364.3	484,885.5	3,895.3
Services for Children, Youth and Their Families	42,688.8	89.0	27,434.5	577.2	1,358.3	389.1	1,792.0	6,883.9	81,212.8	394.1
Correction	85,229.0	85.0	28,102.5	3,337.2	10,685.8	899.8	13,692.0	-	142,031.3	1,663.3
Natural Resources and Environmental Control	18,699.7	94.5	9,818.8	713.0	1,414.9	1,806.5	7,888.8	890.4	41,326.6	85.1
Public Safety	70,813.0	119.8	5,450.6	435.4	2,666.5	6,380.4	1,291.5	2,073.0	89,230.2	220.0
Transportation	-	-	-	-	1.0	-	-	-	1.0	-
Labor	1,217.3	15.4	3,102.7	1.7	94.1	13.7	-	387.0	4,831.9	98.4
Agriculture	3,666.7	58.9	544.4	86.4	187.6	94.8	124.8	-	4,763.6	44.9
Elections	1,944.7	6.9	1,828.0	20.3	117.6	117.7	-	-	4,035.2	724.9
Fire Prevention Commission	1,888.1	14.2	438.9	121.0	39.1	614.4	767.8	-	3,883.5	140.9
Delaware National Guard	1,326.4	1.2	408.9	370.1	121.6	-	359.8	261.9	2,849.9	179.3
Advisory Council for Exceptional Citizens	78.8	3.3	7.8	-	1.1	-	-	-	91.0	3.6
TOTAL - DEPARTMENTS	495,876.0	1,756.6	201,887.1	11,648.9	30,454.5	51,964.2	67,906.1	440,225.6	1,301,719.0	12,528.2
Higher Education	58,686.4	73.6	5,025.9	2,628.3	559.5	6,399.9	20,372.4	102,830.1	196,576.1	6.0
Education	484,394.3	645.2	80,048.4	12,101.4	22,217.4	22,398.2	19,774.9	12,635.5	654,215.3	6,862.1
TOTAL - EDUCATION	543,080.7	718.8	85,074.3	14,729.7	22,776.9	28,798.1	40,147.3	115,465.6	850,791.4	6,868.1
GRAND TOTAL	1,038,956.7	2,475.4	286,961.4	26,378.6	53,231.4	80,762.3	108,053.4	555,691.2	2,152,510.4	19,396.3

Special Fund - Statement of Expenditures
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 1999

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	3,152.3	57.7	1,750.4	112.1	192.0	152.3	-	4,793.2	10,210.0
Executive	173,017.4	309.7	45,892.3	589.5	662.5	7,676.7	39.1	367,516.8	595,704.0
Other Elective	3,134.1	146.8	17,923.3	-	68.8	193.5	-	225,794.4	247,260.9
Legal	3,567.4	38.5	468.5	-	118.2	183.4	-	65.0	4,441.0
State	5,420.2	116.1	3,097.6	1.0	445.4	2,552.3	-	5,184.1	16,816.7
Finance	1,364.0	64.9	45,084.4	-	85.3	528.8	-	61,088.7	108,216.1
Administrative Services	5,315.1	107.8	22,365.2	15.3	1,298.5	46,583.0	-	447.4	76,132.3
Health and Social Services	36,097.6	358.6	63,978.8	195.7	12,268.8	1,509.8	-	290,691.4	405,100.7
Services for Children, Youth and Their Families	7,671.4	114.5	20,897.0	25.2	965.9	655.3	-	6,330.7	36,660.0
Correction	317.5	1.7	2,718.2	5.7	1,358.7	3,045.0	-	-	7,446.8
Natural Resources and Environmental Control	16,669.9	237.8	16,995.7	115.3	3,175.9	39,164.2	-	12,956.5	89,315.3
Public Safety	5,101.0	162.8	3,103.6	21.9	897.6	3,622.7	-	1,483.7	14,393.3
Transportation	62,096.0	240.3	76,070.2	2,003.9	11,083.1	163,673.2	2,126.5	60,809.1	378,102.3
Labor	16,943.8	230.2	20,984.0	19.4	721.1	849.4	-	4,639.8	44,387.7
Agriculture	1,971.0	50.9	42,696.7	1.0	147.0	16,102.0	-	93.5	61,062.1
Elections	-	-	-	-	-	-	-	-	-
Fire Prevention Commission	1,206.7	55.5	534.3	2.0	264.3	66.0	-	9.0	2,137.8
Delaware National Guard	2,328.1	0.1	1,545.8	500.2	126.2	0.3	-	37.0	4,537.7
Advisory Council for Exceptional Citizens	-	1.6	0.9	-	0.2	-	-	-	2.7
TOTAL - DEPARTMENTS	345,373.5	2,295.5	386,106.9	3,608.2	33,879.5	286,557.9	2,165.6	1,041,940.3	2,101,927.4
Higher Education	27,258.0	403.7	9,561.3	254.5	3,080.5	13,729.1	-	14,567.9	68,855.0
Education	212,902.2	1,337.3	74,432.7	3,105.5	17,102.2	39,484.3	13,497.8	15,411.5	377,273.5
TOTAL - EDUCATION	240,160.2	1,741.0	83,994.0	3,360.0	20,182.7	53,213.4	13,497.8	29,979.4	446,128.5
GRAND TOTAL	585,533.7	4,036.5	470,100.9	6,968.2	54,062.2	339,771.3	15,663.4	1,071,919.7	2,548,055.9

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, 1999

		Expenditures
DEPARTMENT		
Executive	2,701.0	
State	949.3	
Administrative Services	44,441.2	
Natural Resources and Environmental Control	2,652.4	
Transportation	256,733.6	
TOTAL - DEPARTMENTS		307,477.5
HIGHER EDUCATION		
University of Delaware	2,650.0	
Delaware State University	7,971.4	
Delaware Technical and Community College	6,995.8	
TOTAL - HIGHER EDUCATION		17,617.2
DEPARTMENT OF EDUCATION		
Caesar Rodney	14,667.2	
Capital	689.3	
Laurel	11.2	
Cape Henlopen	1.5	
Milford	3.2	
Seaford	1,548.6	
Appoquinimink	483.6	
Brandywine	719.2	
Red Clay	1,965.5	
Christina	9,837.0	
Colonial	81.8	
Woodbridge	2.4	
Delmar	4,256.5	
New Castle County Vocational Technical	145.7	
PolyTech	598.6	
Sussex County Vocational Technical	965.2	
TOTAL - DEPARTMENT OF EDUCATION		35,976.5
TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES		361,071.2

State of Delaware
Comparative Consolidated Balance Sheet -- All Funds
Fiscal Years Ended June 30, 1999 and 1998

	JUNE 30		JUNE 30	
	1999	1998	1999	1998
ASSETS			LIABILITIES	
Cash & Other Investments-General Fund (a)	577,191,961	539,018,092	Advances Due to General Fund (e)	1,677,200
Cash & Other Investments - Special Fund (b)	<u>890,810,778</u>	<u>785,100,777</u>	Permanent School Funds	259,000
Total Cash and Other Investments (c)	<u>1,468,002,739</u>	<u>1,324,118,869</u>	Other Trust Accounts	100,000
			Payroll Withholdings Payable Special Fund (m)	<u>13,461,210</u>
				15,497,410
INVESTMENTS, TRUSTS AND OTHER ASSETS			Board of Pension Trustees (d)	<u>4,898,115,000</u>
Advances Due from Special Fund (e)	1,677,200	1,677,200		14,841,225
Permanent School Funds	259,000	259,000	Total Liabilities and Trusts	<u>4,913,612,410</u>
Other Trust Accounts	<u>100,000</u>	<u>100,000</u>		4,439,701,225
	2,036,200	2,036,200		
Board of Pension Trustees (d)	<u>4,898,115,000</u>	<u>4,424,860,000</u>	FUND EQUITY	
Total Investments, Trust and Other Assets	<u>4,900,151,200</u>	<u>4,426,896,200</u>	Reserved for:	
			Special Fund Accounts (b)	877,349,568
TOTAL CURRENT ASSETS, INVESTMENTS, TRUSTS AND OTHER ASSETS (f)	<u>6,368,153,939</u>	<u>5,751,015,069</u>	General Fund Budget Reserves (i)	119,800,000
			Continuing Balances (j)	238,570,534
TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS			Encumbered Balances (k)	33,336,991
Amount to be Provided from Future Revenues for Retirement of Bonded Indebtedness	<u>599,567,256</u>	<u>579,912,745</u>	Undesignated (a)	<u>185,484,436</u>
			Total Fund Equity (l)	<u>1,454,541,529</u>
Amount to be Provided from Various Local and Special School Districts for Retirement of Bond Indebtedness	<u>120,603,645</u>	<u>106,203,156</u>	TOTAL LIABILITIES, TRUSTS AND FUND EQUITY	<u>6,368,153,939</u>
				5,751,015,069
TOTAL TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS (g)	<u>720,170,901</u>	<u>686,115,901</u>	GENERAL OBLIGATION INDEBTEDNESS (g)	<u>720,170,901</u>
				686,115,901
CAPITAL ASSETS			INVESTMENT IN CAPITAL ASSETS (h)	<u>1,424,602,781</u>
Land and Buildings (h)	1,192,449,837	1,123,711,000		1,336,049,000
Equipment	<u>232,152,944</u>	<u>212,338,000</u>		
TOTAL CAPITAL ASSETS	<u>1,424,602,781</u>	<u>1,336,049,000</u>	TOTAL LIABILITIES, TRUSTS, FUND EQUITY, GENERAL OBLIGATION AND INVESTMENT INDEBTEDNESS IN CAPITAL ASSETS	<u>8,512,927,621</u>
				<u>7,773,179,970</u>
TOTAL ASSETS AND AMOUNTS TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS	<u>8,512,927,621</u>	<u>7,773,179,970</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) 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, \$73,379,982 and \$85,745,034 of authorized but unissued state bonds and \$108,300,000 of defeased bonds are properly excluded at June 30, 1999 and 1998 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); 2000-\$81,995; 2001-\$76,975; 2002-72,065; 2003-\$65,750; 2004-\$60,110 and thereafter \$363,276.
 - (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 \$119,800,000 and \$114,100,000 of the unencumbered General Fund balance of \$305,284,436 and \$315,070,400 as of June 30, 1999 and 1998, 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, 1998	Fiscal Year 1999			Bonded Indebtedness June 30, 1999	Authorized and issued Bonds June 30, 1999	Total Bonded Indebtedness and Authorized and Unissued Bonds
		Regular Bonds Issued	Bond Redemption	Bond Interest Paid			
Judicial	3,039,193	-	320,265	140,010	2,718,928	-	2,718,928
Executive	32,885,209	3,000,000	3,472,664	1,599,809	32,412,545	533,000	32,945,545
Other Elective	123,823,330	21,312,900	9,410,015	6,143,213	135,726,215	-	135,726,215
State	15,217,391	5,665,000	1,448,815	733,489	19,433,576	-	19,433,576
Finance	450,000	-	150,000	27,563	300,000	-	300,000
Administrative Services	66,480,430	2,928,900	9,310,227	3,328,848	60,099,103	55,370,368	115,469,471
Health and Social Services	31,736,101	1,300,000	4,131,974	1,582,284	28,904,127	-	28,904,127
Services for Children, Youth and Their Families	9,748,779	-	1,302,158	489,843	8,446,621	-	8,446,621
Correction	92,940,655	25,818,400	9,119,262	4,572,737	109,639,793	-	109,639,793
Natural Resources and Environmental Control	39,844,812	3,500,000	5,867,321	2,021,446	37,477,491	3,827,800	41,305,291
Public Safety	8,395,107	1,406,000	880,089	411,426	8,921,018	-	8,921,018
Transportation	12,039,256	-	1,512,558	613,935	10,526,698	-	10,526,698
Agriculture	720,166	-	89,123	35,705	631,043	-	631,043
Fire Prevention Commission	4,243,578	-	558,496	209,278	3,685,082	-	3,685,082
Delaware National Guard	2,934,789	-	222,900	136,969	2,711,889	-	2,711,889
University of Delaware	53,147,651	1,500,000	5,824,562	2,638,919	48,823,089	-	48,823,089
Delaware State University	32,254,506	9,718,314	3,998,952	1,596,854	37,973,868	-	37,973,868
Delaware Technical and Community College	39,327,780	6,320,500	4,385,628	1,927,491	41,262,652	1,000,000	42,262,652
Education	116,887,168	27,529,986	13,939,991	5,834,923	130,477,163	12,648,814	143,125,977
TOTAL	686,115,901	110,000,000	75,945,000	34,044,742	720,170,901	73,379,982	793,550,883

**State of Delaware
Bonded Indebtedness
Schedule of Amortization and Debt Service
Fiscal Years 2000 To 2019 Inclusive**

Fiscal Year Ending June 30	Redemption	Interest	Debt Service	Debt Balance
Balance 7/1/99				720,170,901
2000	81,995,000	34,939,612	116,934,612	638,175,901
2001	76,975,000	30,761,840	107,736,840	561,200,901
2002	72,065,000	26,892,145	98,957,145	489,135,901
2003	65,750,000	23,361,152	89,111,152	423,385,901
2004	60,110,000	20,171,695	80,281,695	363,275,901
2005	56,770,000	17,183,289	73,953,289	306,505,901
2006	51,730,000	14,472,694	66,202,694	254,775,901
2007	46,630,000	11,939,607	58,569,607	208,145,901
2008	37,670,000	9,827,788	47,497,788	170,475,901
2009	31,375,000	8,019,781	39,394,781	139,100,901
2010	25,780,000	6,516,935	32,296,935	113,320,901
2011	23,560,000	5,287,611	28,847,611	89,760,901
2012	18,757,053	6,128,910	24,885,963	71,003,848
2013	16,338,848	5,365,289	21,704,137	54,665,000
2014	13,965,000	2,636,775	16,601,775	40,700,000
2015	12,450,000	1,955,125	14,405,125	28,250,000
2016	11,375,000	1,352,188	12,727,188	16,875,000
2017	8,875,000	800,313	9,675,313	8,000,000
2018	5,250,000	373,125	5,623,125	2,750,000
2019	2,750,000	127,187	2,877,187	0
TOTAL	720,170,901	228,113,061	948,283,962	

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) 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, \$73,379,982 and \$85,745,034 of authorized but unissued state bonds, and \$108,300,000 and \$113,500,000 of defeased bonds, are properly excluded at June 30, 1999 and 1998 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); 2000-\$81,995; 2001-\$76,975; 2002-72,065; 2003-\$65,750; 2004-\$60,110 and thereafter \$363,276.
 - (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 \$119,800,000 and \$114,100,000 of the unencumbered General Fund balance of \$305,284,436 and \$315,070,400 as of June 30, 1999 and 1998, 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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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/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 Budget Office 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, the same salary range and the same title.

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.

DEFINITION OF BUDGETARY TERMS

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.

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.

DEFINITION OF BUDGETARY TERMS

Joint Finance Committee (JFC) - The Joint Finance Committee consists of the members of the House Appropriations and Senate Finance Committees. Title 29, Section 6336, Delaware Code, 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 Title 29, Chapter 59, Delaware Code.

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.

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

DEFINITION OF BUDGETARY TERMS

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. Moneys 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.