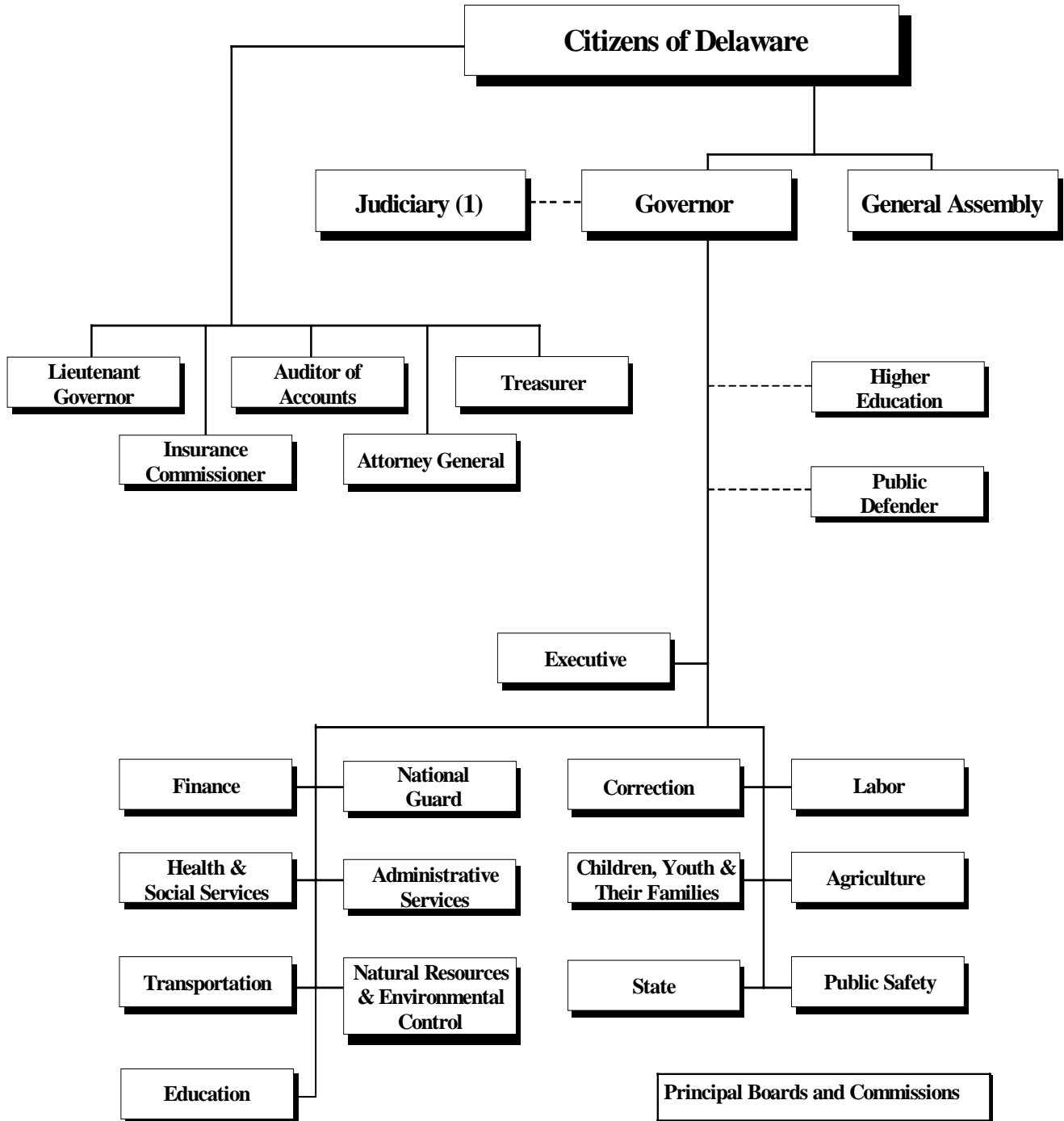


STATE OF DELAWARE ORGANIZATION CHART



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

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

THE DELAWARE BUDGET PROCESS

BACKGROUND

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 "stakeholders;" i.e., individuals or organizations affected by what the organization does and how well it does it.

From this background, the agency develops:

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

- ◆ The strategies, usually in the form of programs or initiatives, which will be carried out to achieve the key objectives. These strategies will become the basis for the agency's budget request.

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

Under SPBP, departments are organized into three levels:

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

BUDGET PROCESS AND OUTPUTS

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

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

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

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 2000 Actual	Fiscal Year 2001 Estimated	Fiscal Year 2002 Projected
Revenue	\$ 2,279.0	\$ 2,325.6	\$ 2,432.6
Appropriations			
Budget	2,044.0	2,183.1	2,298.7
Grants	33.0	35.5	36.5
Supplementals			
-enacted	279.0	197.5	
-estimated			52.1
Total Appropriations	2,356.1 *	2,416.1	2,387.3
Continuing and Encumbered			
Appropriations (prior year)	271.9	366.8	314.1
Total	2,628.0	2,782.8	2,701.4
Less: C&E (Current Year)	(366.8)	(314.1)	(200.0)
Reversions	(15.0)	(2.0)	(10.0)
Total Ordinary Expenditures	2,246.2	2,466.7	2,491.4
Balances:			
Operating Balance	32.7	(141.1)	(58.8)
Prior Year Cash Balance	577.2	609.9	468.8
Cumulative Cash Balance	609.9	468.8	410.0
Less: C&E (Current Year)	(366.8)	(314.1)	(200.0)
Reserve	(119.8)	(126.2)	(130.5)
Unencumbered Cash Balance	123.3	28.5	79.5
Appropriation Limit			
Cum. C/B (Prior Year)	577.2	609.9	468.8
Less: C&E (Prior Year)	(271.9)	(366.8)	(314.1)
Reserve (Prior Year)	(114.1)	(119.8)	(126.2)
Unencumbered Cash Balance	191.2	123.3	28.5
+NFY Revenue	2,279.0	2,325.6	2,432.6
Total (100% Limit)	2,470.2	2,448.9	2,461.1
X 98% Limit	0.98	0.98	0.98
APPROPRIATION LIMIT	\$ 2,420.7	\$ 2,399.9	\$ 2,411.9

* 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 2002 (Projected) (\$ Million)

SOURCES OF FUNDS

Beginning Cash Balance	\$	468.8	
* Revenue		2,432.6	
Total		<u> </u>	\$ 2,901.4

USES OF FUNDS

Expenditures			
Appropriations:			
Budget Act	\$	2,298.7	
Grants		36.5	
Supplemental		<u>52.1</u>	
Appropriations for Operating Expenses	\$	2,387.3	
Continuing & Encumbered (Prior Year)		<u>314.1</u>	
Subtotal	\$	2,701.4	
Less:			
Continuing & Encumbered (Current Year)		(200.0)	
Reversions		<u>(10.0)</u>	
Total Expenditures			<u>2,491.4</u>
Ending Cash Balance	\$		410.0
Projected Budget Reserve Requirement			(130.5)
Continuing & Encumbered Cash Requirement (Current Year)			<u>(200.0)</u>

UNENCUMBERED CASH BALANCE \$ 79.5

* Reflects December 18, 2000 FY 2002 DEFAC revenue estimates.

FINANCIAL CHARTS

ACTUAL AND PROJECTED FUNDING SOURCES CAPITAL BUDGETS FOR FISCAL YEARS 2000-2002 (\$ Thousand)

SOURCE	Actual FY 2000	Actual FY 2001	Governor's Recommended FY 2002
STATE CAPITAL PROJECTS (NON-TRANSPORTATION)			
General Obligation Bonds	\$ 70,000.0	\$ 117,170.0	\$ 121,630.0
Deauthorization of IRBs	620.0	643.0	165.0
First State Improvement Fund	45.0	40.0	75.0
Reversions and Reprogramming	1,050.0	50.0	30,770.0
Stripper Well Funds	200.0	200.0	300.0
Bond Sale Interest	1,962.6	3,000.0	- -
Twenty-First Century Fund	8,000.0	6,900.0	5,000.0
General Funds	279,000.0	197,469.0	52,148.4
Sub-Total (Non-Transportation):	\$ 360,877.6	\$ 325,472.0	\$ 210,088.4
TRANSPORTATION PROJECTS			
Transportation Trust Fund	\$ 160,561.0	\$ 257,854.0	\$ 181,140.0
Transportation Trust Fund - Reauthorization	15,570.0	7,165.0	- -
Sub-Total (Transportation):	\$ 176,131.0	\$ 265,019.0	\$ 181,140.0
GRAND TOTAL:	\$ 537,008.6	\$ 590,491.0	\$ 391,228.4

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 2000, as well as the estimated revenue and available appropriations for Fiscal Year 2001. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2002. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2002 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 1999 and 2000 and estimated revenue for Fiscal Years 2001 and 2002.

Schedule A-2 is a supporting statement of the Fiscal Year 2001 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2001 classified by department and source of appropriations.

Schedule A-3 is a supporting statement of the Fiscal Year 2001 Budget Act column of Schedule A-2. It identifies the Fiscal Year 2001 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 2002 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 1999 and 2000.

Schedule B-1 is a supporting statement of the General Fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2000.

Schedule B-2 is a supporting statement of the special fund revenue section of Exhibit B, assembled by department and source for Fiscal Year 2000.

Schedule B-3 is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2000. 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 2000.

Exhibit C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2000. 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, 1999 and 2000 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, 2000, reflecting Fiscal Year 2000 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, 2000, bonded indebtedness balance projected for Fiscal Years 2001 to 2020 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

	2000 Actual	2001 Estimated	2002 Estimated
REVENUES			
Personal Income Taxes	850,393.3	851,900.0	893,100.0
Corporation Income Taxes	133,407.4	131,200.0	131,200.0
Franchise Taxes	471,515.0	516,400.0	557,600.0
Business and Occupational Gross Receipts Taxes	135,204.0	145,000.0	153,100.0
Hospital Board and Treatment Sales	80,612.4	81,300.0	84,000.0
Dividends and Interest	37,663.2	34,300.0	34,800.0
Public Utility Taxes	26,401.1	29,800.0	30,200.0
Cigarette Taxes	26,540.2	27,800.0	28,400.0
Inheritance and Estate Taxes	40,928.2	30,900.0	32,500.0
Realty Transfer Taxes	38,507.2	37,500.0	38,600.0
Insurance Taxes	37,477.4	38,400.0	40,300.0
Abandoned Property	148,000.8	125,000.0	90,000.0
Limited Partnerships & Limited Liability Corporations	13,600.0	19,300.0	24,000.0
Corporate Fees	47,373.9	45,900.0	48,200.0
Bank Franchise Taxes	106,793.0	100,000.0	115,000.0
School District Reimbursement of Debt Service	14,800.0	16,900.0	20,300.0
Lottery Sales	185,443.4	204,500.0	214,200.0
Other Revenue by Departments	64,415.6	72,000.0	74,400.0
TOTAL REVENUES	2,459,076.1	2,508,100.0	2,609,900.0
LESS: Revenue Refunds	(180,124.4)	(182,500.0)	(177,300.0)
SUB-TOTAL	2,278,951.7	2,325,600.0	2,432,600.0
NET REVENUES	2,278,951.7	2,325,600.0	2,432,600.0
EXPENDITURES			
Legislative	9,770.4	12,523.7	11,764.8
Judicial	56,886.7	61,885.0	62,540.3
Executive	108,027.6	187,113.4	91,971.5
Other Elective	38,099.6	44,027.9	37,387.7
Legal	23,511.4	25,821.8	27,771.5
State	35,023.7	31,712.0	14,300.5
Finance	76,155.0	63,004.1	16,128.5
Administrative Services	60,103.6	127,697.5	38,942.6
Health and Social Services	521,334.9	586,539.6	596,235.9
Services for Children, Youth and Their Families	88,843.4	93,438.4	91,319.4
Correction	160,530.0	190,706.4	185,674.7
Natural Resources and Environmental Control	44,478.8	63,175.8	38,296.2
Public Safety	91,135.4	96,068.7	93,938.7
Transportation	0.0	-	-
Labor	5,899.8	6,075.7	6,025.4
Agriculture	5,579.4	6,941.8	6,280.0
Elections	3,432.5	4,136.5	3,300.8
Fire Prevention Commission	4,351.1	4,622.4	3,991.6
Delaware National Guard	3,132.4	3,507.9	3,294.5
Advisory Council for Exceptional Citizens	98.9	109.6	110.8
TOTAL - DEPARTMENTS	1,336,394.6	1,609,108.2	1,329,275.4
Higher Education	211,463.8	231,871.6	204,927.8
Education	698,372.5	941,830.9	764,502.8
TOTAL - EDUCATION	909,836.3	1,173,702.5	969,430.6
SUB-TOTAL	2,246,230.9	2,782,810.7	2,298,706.0

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

	2000 Actual	2001 Estimated	2002 Estimated
PLUS: Estimated Grants in Aid	-	-	36,500.0
Estimated Governor Bond Bill	-	-	52,100.0
Estimated Continuing and Encumbered Balances	-	-	314,100.0
TOTAL EXPENDITURES	2,246,230.9	2,782,800.0 ¹	2,701,400.0 ¹
LESS: Anticipated Reversions	-	(2,000.0)	(10,000.0)
Continuing and Encumbered Balances	-	(314,100.0)	(200,000.0)
TOTAL - ORDINARY EXPENDITURES	2,246,230.9	2,466,700.0	2,491,400.0
OPERATING BALANCE	32,720.8	(141,100.0)	(58,800.0)
PLUS: Beginning Cash Balance	577,192.0	609,900.0 ¹	468,800.0
CUMULATIVE CASH BALANCE	609,912.8	468,800.0	410,000.0
LESS: Continuing and Encumbered Balances, Current Year Reserve	(366,800.0) (119,800.0)	(314,100.0) (126,200.0)	(200,000.0) (130,500.0)
UNENCUMBERED CASH BALANCE	123,312.8	28,500.0	79,500.0
 APPROPRIATION LIMIT (In Millions)			
Cumulative Cash Balance (Prior Year)	577.2	609.9	468.8
LESS: Continuing and Encumbered Balances Reserve	(271.9) (114.1)	(366.8) (119.8)	(314.1) (126.2)
Unencumbered Cash Balance	191.2	123.3	28.5
PLUS: Net Fiscal Year Revenue	2,279.0	2,325.6	2,432.6
TOTAL (100% LIMIT)	2,470.2	2,448.9	2,461.1
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	2,420.8	2,399.9	2,411.9

¹ 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	
	1999	2000	2001	2002
TAXES				
Other Elective				
Insurance	33,177.8	35,024.3	38,400.0	40,300.0
State				
Franchise	425,549.4	471,515.0	516,400.0	557,600.0
Bank Franchise	139,061.4	106,793.0	100,000.0	115,000.0
Other	9,910.3	13,609.0	-	-
Total - State	574,521.1	591,917.0	616,400.0	672,600.0
Finance				
Personal Income	882,494.9	852,775.8	851,900.0	893,100.0
Inheritance and Estate	27,477.4	40,928.2	30,900.0	32,500.0
Corporation Income	122,133.1	133,407.0	131,200.0	131,200.0
Alcoholic Beverage	11,155.2	10,932.2	-	-
Business and Occupational Gross Receipts	130,893.5	135,204.0	145,000.0	153,100.0
Cigarette	24,711.3	26,540.2	27,800.0	28,400.0
Realty Transfer	39,669.0	38,507.2	37,500.0	38,600.0
Public Accommodations	8,861.0	9,931.0	-	-
Public Utility	22,846.7	26,401.0	29,800.0	30,200.0
Abandoned Property	125,889.9	143,546.9	125,000.0	90,000.0
Other	1,788.8	3,927.5	-	-
Total - Finance	1,397,920.8	1,422,101.0	1,379,100.0	1,397,100.0
Natural Resources and Environmental Control	2.4	2.6		
Agriculture	19.4	17.9		
TOTAL TAXES	2,005,641.5	2,049,062.8		
LICENSES				
Judicial	42.5	30.4		
Other Elective	399.5	785.8		
State	385.7	405.8		
Finance				
Business and Occupational	4,631.5	5,054.5		
Other	782.7	530.2		
Total - Finance	5,414.2	5,584.7		
Health and Social Services	171.5	87.2		
Natural Resources and Environmental Control	341.6	354.5		
Public Safety	1.3	46.3		
Agriculture	5.1	4.3		
Education	5.5	4.1		
TOTAL LICENSES	6,766.9	7,303.1		
FEES				
Judicial				
Court Fines and Costs	2,114.2	2,152.5		
Other	3,563.0	3,627.7		
Total - Judicial	5,677.2	5,780.2		
Executive		0.1		
Other Elective	962.0	1,331.8		
Legal	7,819.5	8,873.0		
State				
Corporate	39,322.8	47,373.9	45,900.0	48,200.0
Limited Partnerships	-	-	19,300.0	24,000.0
Other	2,657.8	3,537.8	-	-
Total - State	41,980.6	50,911.7	65,200.0	72,200.0
Finance	41.8	50.8		
Administrative Services	50.3	47.9		
Health and Social Services	333.5	305.4		
Correction	245.3	192.0		
Public Safety	103.4	102.5		
Labor	2,283.2	2,453.1		
Agriculture	187.4	205.7		
Fire Prevention Commission	2.1	2.5		
Education	4.4	3.9		
TOTAL FEES	59,690.7	70,260.6		

**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	
	1999	2000	2001	2002
PERMITS				
Health and Social Services	0.1	0.4		
Agriculture	1.6	1.5		
TOTAL PERMITS	1.7	1.9		
FINES				
Judicial				
Court Fines and Costs	1,682.1	1,669.7		
Other	655.3	649.8		
Total - Judicial	2,337.4	2,319.5		
Other Elective	197.4	36.5		
Administrative Services	-	45.9		
Health and Social Services	-	0.2		
Natural Resources and Environmental Control	11.4	8.7		
Public Safety	29.9	27.2		
Labor	44.1	88.7		
Agriculture	6.7	1.2		
Fire Prevention Commission	12.8	21.4		
TOTAL FINES	2,639.7	2,549.3		
RENTAL AND SALES				
Legislative	1.6	0.5		
Judicial	20.9	22.1		
Other Elective	9.6	10.7		
Legal	33.3	-		
State	3.6	8.5		
Finance				
Lottery	168,000.0	185,443.4	204,500.0	214,200.0
Administrative Services	30.1	66.3		
Health and Social Services				
Hospital Board and Treatment	75,363.5	79,928.2	81,300.0	84,000.0
Other	7.6	15.0	-	-
Total - Health and Social Services	75,371.1	79,943.2	81,300.0	84,000.0
Correction				
Hospital Board and Treatment	760.9	673.0		
Other	10.2	20.5		
Total - Correction	771.1	693.5		
Natural Resources and Environmental Control	2.6	0.2		
Public Safety	4.2	4.4		
Agriculture	0.0	0.0		
Elections	1.9	3.8		
Fire Prevention Commission	0.0	0.0		
Education	1.9	0.0		
TOTAL RENTALS AND SALES	244,251.9	266,196.6		
GOVERNMENTAL CONTRIBUTIONS				
Executive	1,380.0	2,400.0		
Other Elective	52.9	0.0	16,900.0	20,300.0
Health and Social Services	176.4	40.4		
TOTAL GOVERNMENTAL CONTRIBUTIONS	1,609.3	2,440.4		
DIVIDENDS AND INTEREST				
Judicial	13.4	274.1		
Other Elective	26,575.7	37,244.6	34,300.0	34,800.0
Health and Social Services	184.1	101.9		
Public Safety	0.1	0.0		
Labor	6.8	5.8		
Higher Education	35.6	36.8		
TOTAL DIVIDENDS AND INTEREST	26,815.7	37,663.2		

**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	
	1999	2000	2001	2002
STATE GOVERNMENT REVENUES				
Legislative	0.4	0.3		
Judicial	432.1	411.2		
Executive	974.4	963.7		
Other Elective	18,520.6	19,059.0		
Legal	4.3	11.3		
State	(11.0) ¹	(0.9) ¹		
Finance	2.2	8.1		
Administrative Services	11.0	100.2		
Health and Social Services	4,005.9	2,505.7		
Services for Children, Youth and Their Families	48.5	51.6		
Correction	42.8	38.4		
Natural Resources and Environmental Control	2.5	8.1		
Public Safety	133.2	19.5		
Labor	0.1	2.0		
Agriculture	4.7	2.4		
Elections	0.4	3.7		
Fire Prevention Commission	-	-		
Advisory Council for Exceptional Citizens	0.1	-		
Delaware National Guard	-	-		
Higher Education	64.0	184.6		
Education	296.7	229.3		
TOTAL STATE GOVERNMENT REVENUES	24,532.9	23,598.2		
OTHER REVENUE (DEFAC ESTIMATE)			72,000.0	74,400.0
TOTAL - REVENUES	2,371,950.3	2,459,076.1	2,508,100.0	2,609,900.0
LESS: REVENUE REFUNDS	(181,266.1)	(180,124.4)	(182,500.0)	(177,300.0)
NET REVENUES	2,190,684.2	2,278,951.7	2,325,600.0	2,432,600.0
DEPARTMENT REVENUES SUMMARY				
Legislative	2.0	0.8	-	-
Judicial	8,523.5	8,837.5	-	-
Executive	2,354.9	3,363.8	-	-
Other Elective	79,895.0	93,492.7	89,600.0	95,400.0
Legal	7,857.1	8,884.3	-	-
State	616,880.0	643,242.1	681,600.0	744,800.0
Finance	1,571,379.0	1,613,188.0	1,583,600.0	1,611,300.0
Administrative Services	91.4	260.3	-	-
Health and Social Services	80,242.6	82,984.4	81,300.0	84,000.0
Services for Children, Youth and Their Families	48.5	51.6	-	-
Correction	1,059.2	923.9	-	-
Natural Resources and Environmental Control	360.5	374.1	-	-
Public Safety	272.1	199.9	-	-
Labor	2,334.2	2,549.6	-	-
Agriculture	224.9	233.0	-	-
Elections	2.3	7.5	-	-
Fire Prevention Commission	14.9	23.9	-	-
Delaware National Guard	-	-	-	-
Advisory Council for Exceptional Citizens	0.1	0.0	-	-
Higher Education	99.6	221.4	-	-
Education	308.5	237.3	-	-
TOTAL DEPARTMENT REVENUES	2,371,950.3	2,459,076.1	2,436,100.0	2,535,500.0
OTHER REVENUE (DEFAC ESTIMATE)			72,000.0	74,400.0
TOTAL - REVENUES	2,371,950.3	2,459,076.1	2,508,100.0	2,609,900.0
LESS: REVENUE REFUNDS	(181,266.1)	(180,124.4)	(182,500.0)	(177,300.0)
NET REVENUES	2,190,684.2	2,278,951.7	2,325,600.0	2,432,600.0

¹ Negative amount results from recoding a prior year recording.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2001
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	11,572.1	5.0	632.1	314.5	12,523.7
Judicial	60,944.3	-	262.4	678.3	61,885.0
Executive	103,568.1	38,550.0	43,917.4	1,077.9	187,113.4
Other Elective	24,663.0	17,737.3	1,429.6	198.0	44,027.9
Legal	25,669.4	-	85.4	67.0	25,821.8
State	14,335.8	7,129.1	9,828.7	418.4	31,712.0
Finance	16,025.5	40,100.0	6,047.7	830.9	63,004.1
Administrative Services	39,525.8	18,339.4	69,219.6	612.7	127,697.5
Health and Social Services	547,175.4	17,260.3	9,401.7	12,702.2	586,539.6
Services for Children, Youth and Their Families	89,246.0	-	544.0	3,648.4	93,438.4
Correction	178,903.2	450.0	8,150.5	3,202.7	190,706.4
Natural Resources and Environmental Control	38,228.7	9,520.0	14,713.2	713.9	63,175.8
Public Safety	90,272.3	2,735.5	1,968.3	1,092.6	96,068.7
Transportation	-	-	-	-	-
Labor	5,800.2	-	262.1	13.4	6,075.7
Agriculture	6,134.5	480.0	272.4	54.9	6,941.8
Elections	3,149.9	-	420.9	565.7	4,136.5
Fire Prevention Commission	3,920.4	37.5	596.2	68.3	4,622.4
Delaware National Guard	3,149.0	-	326.1	32.8	3,507.9
Advisory Council for Exceptional Citizens	108.0	-	-	1.6	109.6
Higher Education	200,449.5	16,000.0	15,297.3	124.8	231,871.6
Education	720,228.5	64,617.3	146,801.6	10,183.5	941,830.9
TOTAL APPROPRIATIONS	<u>2,183,069.6</u> ¹	<u>232,961.4</u> ²	<u>330,177.2</u>	<u>36,602.5</u>	2,782,810.7
LESS: Estimated Reversions					(2,000.0)
Estimated Continuing and Encumbered Balances					<u>(314,100.0)</u>
TOTAL ESTIMATED EXPENDITURES					<u>2,466,710.7</u>

Fiscal Year 2000 Statutory References:

¹ Volume 72, Chapter 395 (SB 420); Chapter 396 (SB 421)

² Volume 72, Chapter 396 (SB 421); Chapter 489 (HB 700)

General Fund Summarized Statement of Budget Act 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	-	78.0	7,822.7	140.0	1,409.9	-	270.9	133.0	-	1,795.6	11,572.1
Judicial	100.2	1,046.5	51,686.9	217.9	5,152.6	112.3	1,062.3	314.0	430.3	1,968.0	60,944.3
Executive	201.7	366.2	21,868.8	276.6	7,652.1	193.3	556.0	91.2	4,963.5	67,966.6 ¹	103,568.1
Other Elective	84.0	74.0	3,947.5	37.9	576.9	-	56.7	54.3	19,013.0	976.7	24,663.0
Legal	88.9	384.7	22,451.7	28.6	2,621.5	48.0	145.0	50.8	-	323.8	25,669.4
State	162.4	130.6	5,875.0	69.5	1,029.3	211.7	381.9	35.4	2,726.8	4,006.2	14,335.8
Finance	30.0	267.0	13,125.6	100.9	2,217.3	2.8	215.0	171.6	159.3	33.0	16,025.5
Administrative Services	127.6	153.9	6,923.6	32.4	4,042.3	2,269.5	559.8	14.4	13,998.0	11,685.8 ²	39,525.8
Health and Social Services	972.9	3,861.1	156,714.2	139.5	53,183.4	3,425.9	10,804.3	684.2	5,099.3	317,124.6 ³	547,175.4
Services for Children, Youth and Their Families	237.0	909.4	45,904.2	88.1	29,397.4	650.1	1,236.2	118.7	1,553.6	10,297.7	89,246.0
Correction	20.0	2,594.4	111,601.2	107.0	10,898.1	3,295.2	11,445.6	268.8	18,353.7	22,933.6 ⁴	178,903.2
Natural Resources and Environmental Control	413.3	378.7	20,721.3	105.1	4,651.5	814.5	1,013.7	70.1	7,647.6	3,204.9	38,228.7
Public Safety	121.0	1,082.0	61,583.4	106.2	4,521.0	567.5	2,325.6	1,442.9	2,134.6	17,591.1 ⁵	90,272.3
Transportation	1,587.0	-	-	-	-	-	-	-	-	-	-
Labor	457.0	34.0	1,476.0	17.8	2,393.3	1.7	102.2	10.0	-	1,799.2	5,800.2
Agriculture	46.7	86.8	4,269.7	66.2	460.7	98.3	161.3	47.0	101.6	929.7	6,134.5
Elections	-	43.0	2,009.0	17.3	542.6	34.4	48.6	22.5	-	475.5	3,149.9
Fire Prevention Commission	28.2	41.8	2,192.2	25.5	554.1	179.4	40.1	183.8	608.3	137.0	3,920.4
Delaware National Guard	74.3	31.0	1,630.0	4.7	303.4	418.5	94.5	-	335.7	362.2	3,149.0
Advisory Council for Exceptional Citizens	-	2.0	89.8	6.0	11.1	-	1.1	-	-	-	108.0
TOTAL - DEPARTMENTS	4,752.2	11,565.1	541,892.8	1,587.2	131,618.5	12,323.1	30,520.8	3,712.7	77,125.3	463,611.2	1,262,391.6
Higher Education*	175.4	697.0	41,765.2	6.8	1,088.2	1,626.6	54.5	184.5	20,105.1	135,618.6 ⁶	200,449.5
Education	71.3	10,615.8	424,725.4	55.5	568.7	12,672.2	46.7	38.6	21,273.4	260,848.0 ⁷	720,228.5
TOTAL - EDUCATION	246.7	11,312.8	466,490.6	62.3	1,656.9	14,298.8	101.2	223.1	41,378.5	396,466.6	920,678.0
GRAND TOTAL	4,998.9	22,877.9	1,008,383.4	1,649.5	133,275.4	26,621.9	30,622.0	3,935.8	118,503.8	860,077.8	2,183,069.6

* 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	107,991.6
Contingency - One-Time Appropriations	8,811.4	Delaware Geological Survey	1,277.6
Contingency - Prior Years' Obligations	400.0	Delaware State University	28,347.1
Contingency - Self Insurance	3,000.0	Delaware Technical and Community College	5,493.4
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	247.7
Contingency - Salary	4,387.5		
Elder Tax Relief and Education Expenses Fund	8,900.0	⁷ Division II Units/All Other Costs	26,174.7
Tax Relief and Education Expenses Fund	17,500.0	Division III - Equalization	55,971.1
Contingency - Motor Fuel Tax - Operations	1,244.8	Pupil Transportation	53,241.6
Housing Development Fund	4,000.0	Adult Education and Work Force Training Grant	6,094.3
Delaware Institute of Medical Education and Research	1,832.5	Academic Excellence Block Grant	27,180.0
		Prof. Accountability & Instructional Advancement Fund	8,660.9
² Minor Capital Improvements	10,820.8	Program for Children with Disabilities	2,479.6
		Unique Alternatives	6,890.0
³ Medicaid, TANF and similar assistance programs	281,161.3	Related Services for the Handicapped	2,137.4
		Student Discipline Program	14,221.4
⁴ Medical Services	14,993.0	K-12 Pass Through Grants	5,938.8
Drug & Alcohol Treatment Services	4,209.4	Early Childhood Assistance	4,196.8
		Extra Time for Students	10,428.0
⁵ Pension - 20-year State Police Retirees	17,174.0		

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

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	78.0	7,964.0	141.6	1,412.7	-	270.9	133.0	-	1,842.6	11,764.8
Judicial	112.3	1,068.5	52,967.5	217.9	5,089.0	111.9	1,072.3	314.0	414.9	2,352.8	62,540.3
Executive	202.7	365.2	22,284.5	279.6	9,217.9	197.2	574.0	91.2	4,619.7	54,707.4 ¹	91,971.5
Other Elective	82.0	74.0	4,187.1	37.9	823.4	-	56.7	54.3	30,701.6	1,526.70	37,387.7
Legal	74.7	400.4	24,424.6	28.6	2,751.0	47.7	145.0	50.8	-	323.8	27,771.5
State	163.4	131.6	6,062.9	71.5	1,032.1	233.1	382.4	37.8	2,475.1	4,005.6	14,300.5
Finance	30.0	267.0	13,388.0	100.9	2,226.5	2.7	211.3	169.1	-	30.0	16,128.5
Administrative Services	130.6	159.9	7,218.3	32.4	6,205.4	2,454.9	946.3	14.4	13,134.7	8,936.2 ²	38,942.6
Health and Social Services	1,015.6	3,857.5	161,746.5	139.5	53,886.9	3,552.1	11,540.3	684.2	4,515.0	360,171.4 ³	596,235.9
Services for Children, Youth and Their Families	249.0	916.4	47,327.0	89.8	29,970.0	723.9	1,240.3	118.7	1,465.7	10,384.0	91,319.4
Correction	20.0	2,622.6	118,160.9	120.4	8,649.1	4,318.0	11,980.9	268.8	16,651.1	25,525.5 ⁴	185,674.7
Natural Resources and Environmental Control	412.3	379.7	21,311.4	105.1	4,651.7	868.0	1,016.7	56.9	6,545.2	3,741.2	38,296.2
Public Safety	116.8	1,101.0	63,893.9	96.4	4,498.5	585.9	2,593.0	1,463.9	1,986.0	18,821.1 ⁵	93,938.7
Transportation	1,596.0	-	-	-	-	-	-	-	-	-	-
Labor	458.0	34.0	1,520.7	17.8	2,569.8	1.6	106.3	10.0	-	1,799.2	6,025.4
Agriculture	46.7	86.8	4,434.8	62.4	460.5	102.5	166.3	46.0	97.9	909.6	6,280.0
Elections	-	43.0	2,062.5	17.3	641.3	33.1	48.6	22.5	-	475.5	3,300.8
Fire Prevention Commission	28.2	41.8	2,259.6	25.5	579.1	184.0	40.1	183.8	582.5	137.0	3,991.6
Delaware National Guard	75.3	31.0	1,733.1	4.7	333.4	457.0	94.5	-	309.6	362.2	3,294.5
Advisory Council for Exceptional Citizens	-	2.0	91.6	6.0	12.1	-	1.1	-	-	-	110.8
TOTAL - DEPARTMENTS	4,813.6	11,660.4	563,038.9	1,595.3	135,010.4	13,873.6	32,487.0	3,719.4	83,499.0	496,051.8	1,329,275.4
Higher Education*	175.4	697.0	44,024.4	6.8	1,088.2	1,651.7	54.5	184.5	18,896.5	139,021.2 ⁶	204,927.8
Education	71.3	10,717.4	450,015.6	55.5	573.7	13,465.1	47.7	37.6	20,048.1	280,259.5 ⁷	764,502.8
TOTAL - EDUCATION	246.7	11,414.4	494,040.0	62.3	1,661.9	15,116.8	102.2	222.1	38,944.6	419,280.7	969,430.6
GRAND TOTAL	5,060.3	23,074.8	1,057,078.9	1,657.6	136,672.3	28,990.4	32,589.2	3,941.5	122,443.6	915,332.5	2,298,706.0

* 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	110,717.0
Contingency - One-Time Appropriations	806.0	Delaware Geological Survey	1,286.6
Contingency - Prior Years' Obligations	450.0	Delaware State University	34,801.0
Contingency - Self Insurance	3,000.0	Delaware Technical and Community College	57,924.2
Contingency - Legal Fees	1,400.0	Delaware Institute of Veterinary Medical Education	199.0
Contingency - Personnel Costs	305.8		
Contingency - Motor Fuel Tax - Operations	1,000.0	⁷ Division II Units/All Other Costs	26,427.5
Health Insurance - Retirees in Closed State Police Plan	2,559.6	Pupil Transportation	55,278.3
Housing Development Fund	4,000.0	Division III - Equalization	57,398.0
Elder Tax Relief and Education Expense Fund	8,900.0	Adult Education and Work Force Training Grant	6,531.8
Property Tax Relief and Education Expense Fund	17,500.0	Academic Excellence Block Grant	28,209.3
		Prof. Accountability and Instructional Advancement Fund	8,200.5
		Program for Children with Disabilities	2,521.3
² Minor Capital Improvements	8,071.2	Unique Alternatives	8,390.0
		Related Services for the Handicapped	2,184.0
³ Medicaid, TANF and similar assistance programs	324,160.0	Student Discipline Program	14,727.8
		K-12 Pass Through Grants	5,973.2
⁴ Medical Services	16,680.4	Early Childhood Assistance	4,280.7
Drug & Alcohol Treatment Services	4,535.9	Extra Time for Students	10,428.0
		Guaranteed Unit Count	1,000.0
⁵ Pension - 20-year State Police Retirees	18,374.0		

All Funds - General and Special Funds
Comparative Consolidated Statement of Revenues and Expenditures
Fiscal Years Ended June 30, 2000 and 1999

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	2000	1999	2000	1999	2000	1999
REVENUES						
Taxes	2,049,062.8	2,005,641.5	474,618.9	455,652.1	2,523,681.7	2,461,293.6
Licenses	7,303.1	6,766.9	2,600.3	3,043.0	9,903.4	9,809.9
Fees	70,260.6	59,690.7	83,540.2	67,594.5	153,800.8	127,285.2
Permits	1.9	1.7	653.9	606.1	655.8	607.8
Fines	2,549.3	2,639.7	5,548.4	5,265.7	8,097.7	7,905.4
Rentals and Sales	266,196.6	244,251.9	40,247.3	37,658.0	306,443.9	281,909.9
Federal Grants	-	-	737,566.6	683,622.8	737,566.6	683,622.8
Government Contributions	2,440.4	1,609.3	480,817.8	450,620.2	483,258.2	452,229.5
Dividends and Interest	37,663.2	26,815.7	42,640.6	41,322.7	80,303.8	68,138.4
State Government/Department Revenues	23,598.2	24,532.9	834,940.3	797,486.7	858,538.5	822,019.6
TOTAL REVENUES	2,459,076.1	2,371,950.3	2,703,174.3	2,542,871.8	5,162,250.4	4,914,822.1
LESS: Revenue Refunds	(180,124.4)	(181,266.1)	-	-	(180,124.4)	(181,266.1)
NET REVENUES	2,278,951.7	2,190,684.2	2,703,174.3	2,542,871.8	4,982,126.0	4,733,556.0
EXPENDITURES						
Legislative	9,770.4	9,674.8	0.0	0.0	9,770.4	9,674.8
Judicial	56,886.7	54,511.5	11,173.2	10,210.0	68,059.9	64,721.5
Executive	108,027.6	97,965.4	641,322.2	595,704.0	749,349.8	693,669.4
Other Elective	38,099.6	46,612.0	274,136.6	247,260.9	312,236.2	293,872.9
Legal	23,511.4	21,301.7	5,191.1	4,441.0	28,702.5	25,742.7
State	35,023.7	13,084.6	23,499.7	16,816.7	58,523.4	29,901.3
Finance	76,155.0	131,558.0	129,553.1	108,216.1	205,708.1	239,774.1
Administrative Services	60,103.6	67,868.5	76,640.1	76,132.3	136,743.7	144,000.8
Health and Social Services	521,334.9	484,885.5	444,762.2	405,100.7	966,097.1	889,986.2
Services for Children, Youth and Their Families	88,843.4	81,212.8	45,069.6	36,660.0	133,913.0	117,872.8
Correction	160,530.0	142,031.3	7,426.2	7,446.8	167,956.2	149,478.1
Natural Resources and Environmental Control	44,478.8	41,326.6	90,430.0	89,315.3	134,908.8	130,641.9
Public Safety	91,135.4	89,230.2	17,359.9	14,393.3	108,495.3	103,623.5
Transportation	0.0	1.0	405,711.8	378,102.3	405,711.8	378,103.3
Labor	5,899.8	4,831.9	44,314.1	44,387.7	50,213.9	49,219.6
Agriculture	5,579.4	4,763.6	61,173.6	61,062.1	66,753.0	65,825.7
Elections	3,432.5	4,035.2	0.0	0.0	3,432.5	4,035.2
Fire Prevention Commission	4,351.1	3,883.5	2,474.8	2,137.8	6,825.9	6,021.3
Delaware National Guard	3,132.4	2,849.9	8,645.5	4,537.7	11,777.9	7,387.6
Advisory Council for Exceptional Citizens	98.9	91.0	2.8	2.7	101.7	93.7
Higher Education	211,463.8	196,576.1	61,569.9	68,855.0	273,033.7	265,431.1
Education	698,372.5	654,215.3	418,078.7	377,273.5	1,116,451.2	1,031,488.8
TOTAL EXPENDITURES	2,246,230.9	2,152,510.4	2,768,535.1	2,548,055.9	5,014,766.0	4,700,566.3
Revenue over Expenditures	32,720.9	38,173.8	(65,360.8)	(5,184.1)	(32,640.0)	32,989.7
Cash Balance - Beginning of Period	577,191.9	539,018.1	890,810.7	785,100.8	1,468,002.6	1,324,118.9
PLUS: Bond Sale Proceeds	-	-	100,844.0	110,237.8	100,844.0	110,237.8
Net Change in Payroll Withholdings Payable	-	-	(3,608.1)	656.2	(3,608.1)	656.2
CASH BALANCE - END OF PERIOD	609,912.8	577,191.9	922,685.8	890,810.7	1,532,598.6	1,468,002.6

¹ Total is correct. See Note in Explanation of Financial Statements

General Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 2000

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Legislative	-	-	-	-	-	0.5	-	-	-	0.3	0.8
Judicial	-	30.4	5,780.2	-	2,319.5	22.1	-	-	274.1	411.2	8,837.5
Executive	-	-	0.1	-	-	-	-	2,400.0	-	963.7	3,363.8
Other Elective	35,024.3	785.8	1,331.8	-	36.5	10.7	-	-	37,244.6	19,059.0	93,492.7
Legal	-	-	8,873.0	-	-	-	-	-	-	11.3	8,884.3
State	591,917.0	405.8	50,911.7	-	-	8.5	-	-	-	(0.9) ¹	643,242.1
Finance	1,422,101.0	5,584.7	50.8	-	-	185,443.4	-	-	-	8.1	1,613,188.0
Administrative Services	-	-	47.9	-	45.9	66.3	-	-	-	100.2	260.3
Health and Social Services	-	87.2	305.4	0.4	0.2	79,943.2	-	40.4	101.9	2,505.7	82,984.4
Services for Children, Youth and Their Families	-	-	-	-	-	-	-	-	-	51.6	51.6
Correction	-	-	192.0	-	-	693.5	-	-	-	38.4	923.9
Natural Resources and Environmental Control	2.6	354.5	-	-	8.7	0.2	-	-	-	8.1	374.1
Public Safety	-	46.3	102.5	-	27.2	4.4	-	-	-	19.5	199.9
Labor	-	-	2,453.1	-	88.7	-	-	-	5.8	2.0	2,549.6
Agriculture	17.9	4.3	205.7	1.5	1.2	-	-	-	-	2.4	233.0
Elections	-	-	-	-	-	3.8	-	-	-	3.7	7.5
Fire Prevention Commission	-	-	2.5	-	21.4	-	-	-	-	-	23.9
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	-	-
Higher Education	-	-	-	-	-	-	-	-	36.8	184.6	221.4
Education	-	4.1	3.9	-	-	-	-	-	-	229.3	237.3
TOTAL REVENUES	2,049,062.8	7,303.1	70,260.6	1.9	2,549.3	266,196.6	.0	2,440.4	37,663.2	23,598.2	2,459,076.1
LESS: Revenue Refunds											(180,124.4)
NET REVENUES											2,278,951.7

Special Fund - Statement of Revenues
Assembled by Department and Source
Fiscal Year Ended June 30, 2000

Department	Taxes	Licenses	Fees	Permits	Fines	Rentals & Sales	Federal Grants	Govt. Contrib.	Div. & Interest	Govt. Revenue	Total Revenues
Judicial	2.1	-	2,007.0	-	4,599.7	2.5	964.9	40.0	37.3	6,055.0	13,708.5
Executive	1,918.0	(16.0) ¹	3,268.8	-	138.2	507.1	35,937.4	370,810.7	9,876.5	194,009.7	616,450.4
Other Elective	198,691.2	-	17,136.9	-	-	-	-	399.1	5,692.9	34,832.7	256,752.8
Legal	-	-	552.6	-	157.8	-	795.8	1,786.1	41.3	2,773.2	6,106.8
State	100.0	-	15,209.1	-	-	1,423.5	2,569.0	153.5	204.5	9,911.1	29,570.7
Finance	14,981.6	76.6	-	-	-	-	-	31,841.9	6,968.2	76,935.8	130,804.1
Administrative Services	-	486.6	4,804.3	-	35.8	7,853.1	769.7	582.7	278.5	15,732.7	30,543.4
Health and Social Services	-	-	1,007.5	-	256.5	5,107.7	393,347.2	14,841.1	141.8	27,321.9	442,023.7
Services for Children, Youth and Their Families	-	-	-	-	-	374.2	15,415.2	39.5	99.9	29,204.7	45,133.5
Correction	-	-	67.9	-	-	1,498.2	4,566.1	11.2	0.2	1,491.5	7,635.1
Natural Resources and Environmental Control	16,270.0	1,549.3	12,558.6	651.3	259.1	2,347.6	20,538.8	1,187.4	5,459.8	57,113.2	117,935.1
Public Safety	-	204.6	974.3	-	-	973.5	8,367.7	89.2	75.1	6,402.5	17,086.9
Transportation	-	1.3	662.4	-	-	283.7	115,851.6	8,065.9	-	286,129.0	410,993.9
Labor	12,402.2	-	3,291.4	-	0.3	-	30,878.8	3.5	411.0	(18.7) ¹	46,968.5
Agriculture	90.4	297.9	1,844.9	0.4	89.4	363.9	1,447.9	49,847.8	148.0	22,150.3	76,280.9
Fire Prevention Commission	-	-	1,460.6	2.2	-	756.9	80.0	-	-	47.5	2,347.2
Delaware National Guard	-	-	-	-	-	-	8,139.8	-	-	-	8,139.8
Advisory Council for Exceptional Citizens	-	-	-	-	-	-	-	-	-	1.4	1.4
Higher Education	-	-	18,489.1	-	-	167.5	17,009.2	-	2.8	22,304.1	57,972.7
Education	230,163.4	-	204.8	-	11.6	18,587.9	80,887.5	1,118.2	13,202.8	42,542.7	386,718.9
NET REVENUES	474,618.9	2,600.3	83,540.2	653.9	5,548.4	40,247.3	737,566.6	480,817.8	42,640.6	834,940.3	2,703,174.3

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, 2000

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	7,018.3	278.1	1,783.6	-	193.1	110.2	-	387.1	9,770.4	1,224.6
Judicial	47,302.5	219.8	6,939.9	100.7	1,314.3	523.7	443.2	42.6	56,886.7	135.6
Executive	22,895.0	353.1	30,995.4	177.5	854.0	9,832.8	5,384.1	37,535.7	108,027.6	1,596.5
Other Elective	3,620.6	35.7	820.7	-	55.1	70.2	16,475.1	17,022.2	38,099.6	292.2
Legal	20,512.6	97.5	2,358.2	14.9	206.2	302.9	-	19.1	23,511.4	39.7
State	5,344.3	60.3	1,359.2	180.1	564.1	672.4	2,896.5	23,946.8	35,023.7	131.7
Finance	11,986.0	78.5	3,284.4	3.8	272.0	359.7	168.4	60,002.2	76,155.0	453.5
Administrative Services	6,793.8	27.3	12,802.0	2,276.4	751.1	25,089.4	12,363.6	-	60,103.6	72.4
Health and Social Services	148,714.8	117.9	61,374.3	3,943.3	10,832.3	1,829.2	5,606.8	288,916.3	521,334.9	3,127.5
Services for Children, Youth and Their Families	44,930.8	86.7	32,499.4	670.4	1,129.7	334.9	1,717.4	7,474.1	88,843.4	689.0
Correction	92,859.8	107.6	31,993.7	4,524.4	12,749.5	2,937.5	15,357.5	-	160,530.0	853.3
Natural Resources and Environmental Control	19,915.7	99.0	13,078.1	770.5	1,708.5	870.8	8,026.6	9.6	44,478.8	242.7
Public Safety	74,007.2	140.8	7,178.7	457.7	3,051.3	2,773.2	1,396.0	2,130.5	91,135.4	182.9
Transportation	-	-	-	-	-	-	-	-	-	-
Labor	1,364.2	17.0	3,074.8	1.7	95.0	10.1	-	1,337.0	5,899.8	94.0
Agriculture	3,958.3	80.2	916.9	99.0	209.4	195.3	120.3	-	5,579.4	21.8
Elections	2,006.6	12.9	1,114.9	20.2	122.2	155.7	-	-	3,432.5	314.4
Fire Prevention Commission	2,099.3	23.3	703.7	154.1	42.2	572.2	739.2	17.1	4,351.1	69.5
Delaware National Guard	1,498.9	5.7	351.4	437.8	155.5	-	345.9	337.2	3,132.4	60.5
Advisory Council for Exceptional Citizens	83.1	4.2	10.6	-	1.0	-	-	-	98.9	1.1
TOTAL - DEPARTMENTS	516,911.8	1,845.6	212,639.9	13,832.5	34,306.5	46,640.2	71,040.6	439,177.5	1,336,394.6	9,602.9
Higher Education	62,090.4	84.4	7,455.2	2,771.3	975.1	10,189.0	21,628.8	106,269.6	211,463.8	13.3
Education	507,213.9	705.8	93,483.6	12,836.6	23,017.1	23,644.6	22,300.8	15,170.1	698,372.5	5,367.5
TOTAL - EDUCATION	569,304.3	790.2	100,938.8	15,607.9	23,992.2	33,833.6	43,929.6	121,439.7	909,836.3	5,380.8
GRAND TOTAL	1,086,216.1	2,635.8	313,578.7	29,440.4	58,298.7	80,473.8	114,970.2	560,617.2	2,246,230.9	14,983.7

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

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	3,632.3	83.3	1,479.6	0.7	198.1	198.0	-	5,581.2	11,173.2
Executive	187,925.2	277.1	54,770.9	888.6	653.5	4,826.5	183.4	391,796.9	641,322.1
Other Elective	3,131.2	166.3	19,030.0	-	65.3	621.9	-	251,121.9	274,136.6
Legal	4,283.3	59.3	536.7	2.3	96.0	182.4	-	31.1	5,191.1
State	6,692.0	110.7	3,723.7	0.2	348.7	2,697.2	-	9,927.2	23,499.7
Finance	1,384.9	58.6	40,471.7	-	72.1	143.8	-	87,422.0	129,553.1
Administrative Services	5,806.7	133.5	25,681.6	0.9	1,553.1	43,123.1	183.0	158.2	76,640.1
Health and Social Services	38,532.2	332.9	63,282.3	164.2	12,804.7	1,277.7	-	328,368.1	444,762.1
Services for Children, Youth and Their Families	9,160.4	139.9	25,483.9	23.9	1,524.0	1,263.4	-	7,474.1	45,069.6
Correction	235.1	1.6	1,694.4	4.8	1,372.5	4,117.9	-	-	7,426.3
Natural Resources and Environmental Control	18,871.9	212.1	17,157.6	133.4	3,256.9	28,687.7	-	22,110.3	90,429.9
Public Safety	5,011.8	163.9	4,625.6	26.2	1,332.0	3,683.5	-	2,516.9	17,359.9
Transportation	66,345.7	264.8	80,056.6	2,133.1	16,150.0	164,450.7	1,936.6	74,374.3	405,711.8
Labor	17,478.7	262.9	21,105.5	20.2	957.0	1,056.1	-	3,433.7	44,314.1
Agriculture	2,616.1	61.9	53,108.6	1.0	151.4	5,051.0	-	183.7	61,173.7
Elections	-	-	-	-	-	-	-	-	-
Fire Prevention Commission	1,284.4	62.0	469.8	2.0	301.5	351.8	-	3.3	2,474.8
Delaware National Guard	2,473.6	-	5,489.3	476.9	186.8	-	-	19.0	8,645.6
Advisory Council for Exceptional Citizens	-	-	2.8	-	-	-	-	-	2.8
TOTAL - DEPARTMENTS	374,865.5	2,390.8	418,170.6	3,878.4	41,023.6	261,732.7	2,303.0	1,184,521.9	2,288,886.5
Higher Education	29,479.0	429.3	9,665.1	338.1	3,144.6	4,754.4	-	13,759.4	61,569.9
Education	232,240.4	1,587.4	84,013.8	2,901.9	22,255.7	40,092.5	14,817.5	20,169.5	418,078.7
TOTAL - EDUCATION	261,719.4	2,016.7	93,678.9	3,240.0	25,400.3	44,846.9	14,817.5	33,928.9	479,648.6
GRAND TOTAL	636,584.9	4,407.5	511,849.5	7,118.4	66,423.9	306,579.6	17,120.5	1,218,450.8	2,768,535.1

**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, 2000**

		Expenditures
DEPARTMENT		
Executive	490.8	
State	181.7	
Administrative Services	45,044.4	
Natural Resources and Environmental Control	(1,039.6) ¹	
Transportation	273,738.5	
Delaware National Guard	814.2	
TOTAL - DEPARTMENTS		319,230.0
HIGHER EDUCATION		
Delaware State University	1,452.7	
Delaware Technical and Community College	2,214.4	
TOTAL - HIGHER EDUCATION		3,667.1
DEPARTMENT OF EDUCATION		
Caesar Rodney	7,806.7	
Capital	18.3	
Lake Forest	165.6	
Laurel	47.7	
Milford	200.6	
Seaford	824.8	
Appoquinimink	1,840.4	
Brandywine	399.8	
Red Clay	4,665.4	
Christina	7,395.6	
Delmar	10,492.7	
New Castle County Vocational Technical	52.4	
PolyTech	18.4	
Sussex County Vocational Technical	3,756.7	
TOTAL - DEPARTMENT OF EDUCATION		<u>37,685.1</u>
TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES		<u><u>360,582.2</u></u>

¹ Negative amount reflects recoding of a prior year expenditure of \$2167.2. Actual FY2000 amount is \$1,157.6.

State of Delaware
Comparative Consolidated Balance Sheet -- All Funds
Fiscal Years Ended June 30, 2000 and 1999

	JUNE 30		JUNE 30	
	2000	1999	2000	1999
ASSETS				
Cash & Other Investments-General Fund (a)	609,912,750	577,191,961		
Cash & Other Investments - Special Fund (b)	<u>922,685,966</u>	<u>890,810,778</u>		
Total Cash and Other Investments (c)	<u>1,532,598,716</u>	<u>1,468,002,739</u>		
INVESTMENTS, TRUSTS AND OTHER ASSETS				
Advances Due from Special Fund (e)	-	1,677,200		
Permanent School Funds	259,000	259,000		
Other Trust Accounts	<u>100,000</u>	<u>100,000</u>		
	359,000	2,036,200		
Board of Pension Trustees (d)	<u>5,663,841,000</u>	<u>4,898,115,000</u>		
Total Investments, Trust and Other Assets	<u>5,664,200,000</u>	<u>4,900,151,200</u>		
TOTAL CURRENT ASSETS, INVESTMENTS, TRUSTS AND OTHER ASSETS (f)	<u>7,196,798,716</u>	<u>6,368,153,939</u>		
TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS				
Amount to be Provided from Future Revenues for Retirement of Bonded Indebtedness	<u>595,926,103</u>	<u>599,567,256</u>		
Amount to be Provided from Various Local and Special School Districts for Retirement of Bond Indebtedness	<u>142,249,798</u>	<u>120,603,645</u>		
TOTAL TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS (g)	<u>738,175,901</u>	<u>720,170,901</u>		
CAPITAL ASSETS				
Land and Buildings (h)	1,350,171,946	1,192,449,837		
Equipment	<u>256,129,669</u>	<u>232,152,944</u>		
TOTAL CAPITAL ASSETS	<u>1,606,301,615</u>	<u>1,424,602,781</u>		
TOTAL ASSETS AND AMOUNTS TO BE PROVIDED FOR RETIREMENT OF BONDED INDEBTEDNESS	<u>9,541,276,232</u>	<u>8,512,927,621</u>		
LIABILITIES				
Advances Due to General Fund (e)	-	1,677,200		
Permanent School Funds	259,000	259,000		
Other Trust Accounts	100,000	100,000		
Payroll Withholdings Payable Special Fund (m)	<u>9,853,082</u>	<u>13,461,210</u>		
	10,212,082	15,497,410		
Board of Pension Trustees (d)	<u>5,663,841,000</u>	<u>4,898,115,000</u>		
Total Liabilities and Trusts	<u>5,674,053,082</u>	<u>4,913,612,410</u>		
FUND EQUITY				
Reserved for:				
Special Fund Accounts (b)	912,832,884	877,349,568		
General Fund Budget Reserves (i)	126,200,000	119,800,000		
Continuing Balances (j)	330,177,274	238,570,534		
Encumbered Balances (k)	36,602,549	33,336,991		
Undesignated (a)	<u>116,932,927</u>	<u>185,484,436</u>		
Total Fund Equity (l)	<u>1,522,745,634</u>	<u>1,454,541,529</u>		
TOTAL LIABILITIES, TRUSTS AND FUND EQUITY	<u>7,196,798,716</u>	<u>6,368,153,939</u>		
GENERAL OBLIGATION INDEBTEDNESS (g)	<u>738,175,901</u>	<u>720,170,901</u>		
INVESTMENT IN CAPITAL ASSETS (h)	<u>1,606,301,615</u>	<u>1,424,602,781</u>		
TOTAL LIABILITIES, TRUSTS, FUND EQUITY, GENERAL OBLIGATION AND INVESTMENT INDEBTEDNESS IN CAPITAL ASSETS	<u>9,541,276,232</u>	<u>8,512,927,621</u>		

Notes to Balance Sheet

- (a) Those resources and transactions related to services traditionally provided by a state government and supported by tax revenues not legislated for special purposes are accounted for in the General Fund.
 - (b) Those resources and transactions related to activities supported by user fees, taxes legislated for special purposes, grants, the State of Delaware's Self-Insurance Health Plan and other restricted sources are accounted for in the Special Fund.
 - (c) The state's financial statements on the budgetary cash basis of accounting include the operations of state agencies, higher education and public education which are under the financial control of the State Treasurer. These financial statements do not include that portion of the operations of the University of Delaware, Delaware State University, the Delaware State Housing Authority or the Delaware Transportation Authority that are independent of the state's accounting system. However, the Delaware State Housing Authority and the Delaware Transportation Authority would be included in the State of Delaware's reporting entity if the state's financial statements had been prepared in conformity with generally accepted accounting principles applicable to state and local governments.
 - (d) The state sponsors several public employee retirement plans as provided for by legislation enacted by the State of Delaware General Assembly. The credit on the balance sheet represents net assets available for plan benefits. See a separate publicly available report for disclosures related to these plans.
 - (e) The Advances Due from Special Fund to the General Fund is comprised of cash advances for telephone, postage and welfare expenditures.
 - (f) Investments are stated at cost, except for investments held in the pension trust funds which are stated at the lower of cost or market for equity securities and at amortized cost for debt securities held in the Deferred Compensation Plan which are valued at fair market. Investments do not include investments and cash accounts under agency control.
 - (g) General obligation bonds have been authorized and issued primarily to provide funds for acquisition and construction of capital facilities. Bonded Indebtedness does not include obligations of various local and special school districts where the faith and credit of the state are not involved, Delaware River and Bay Authority Bonds, Delaware Turnpike Bonds or bonds guaranteed by the Delaware Economic Development Authority or its predecessors. Additionally, \$72,624,757 and \$73,379,982 of authorized but unissued state bonds and \$90,500,000 of defeased bonds are properly excluded at June 30, 2000 and 1999 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); 2001-\$84,475; 2002-\$79,565; 2003-\$73,250; 2004-\$67,610; 2005-\$64,270 and thereafter \$369,006.
 - (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 \$126,200,000 and \$119,800,000 of the unencumbered General Fund balance of \$243,132,927 and \$305,284,436 as of June 30, 2000 and 1999, 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, 1999	Fiscal Year 2000			Authorized and issued Bonds June 30, 2000	Total Bonded Indebtedness and Authorized and Unissued Bonds
		Regular Bonds Issued	Bond Redemption	Bond Interest Paid		
Judicial	2,718,928	-	317,902	125,335	2,401,026	2,401,026
Executive	32,412,545	533,000	3,672,672	1,556,291	29,272,873	29,272,873
Other Elective	135,726,214	29,468,400	9,854,823	6,620,248	155,339,791	155,339,791
State	19,433,576	-	1,995,701	900,844	17,437,875	17,437,875
Finance	300,000	-	150,000	18,375	150,000	150,000
Administrative Services	60,099,103	22,025,971	9,580,719	2,965,978	72,544,355	135,860,859
Health and Social Services Services for Children, Youth and Their Families	28,904,127	600,000	4,182,570	1,424,184	25,321,557	25,321,557
Correction	8,446,621	-	1,291,634	425,779	7,154,987	7,154,987
Natural Resources and Environmental Control	109,639,793	23,364,715	10,122,083	5,235,467	122,882,425	126,721,978
Public Safety	37,477,491	3,827,800	6,167,544	1,859,086	35,137,747	35,137,747
Transportation	8,921,018	7,000,000	967,861	428,172	14,953,157	14,953,157
Agriculture	10,526,698	-	1,399,508	537,048	9,127,190	9,127,190
Fire Prevention Commission	631,043	-	89,007	31,084	542,036	542,036
Delaware National Guard	3,685,082	-	559,147	180,063	3,125,935	3,125,935
University of Delaware	2,711,889	-	219,489	126,402	2,492,400	2,492,400
Delaware State University	48,823,089	-	5,925,420	2,407,478	42,897,669	42,897,669
Delaware Technical and Community College	37,973,868	-	4,763,106	1,809,524	33,210,762	33,210,762
Education	41,262,652	1,000,000	4,742,864	1,980,371	37,519,788	37,519,788
TOTAL	130,477,164	12,180,114	15,992,950	6,307,883	126,664,328	132,133,028
	720,170,901	100,000,000	81,995,000	34,939,612	738,175,901	810,800,658

**State of Delaware
Bonded Indebtedness
Schedule of Amortization and Debt Service
Fiscal Years 2001 To 2020 Inclusive**

Fiscal Year Ending June 30	Redemption	Interest	Debt Service	Debt Balance
Balance 7/1/00				738,175,901
2001	84,475,000	35,968,090	120,443,090	653,700,901
2002	79,565,000	31,723,395	111,288,395	574,135,901
2003	73,250,000	27,817,402	101,067,402	500,885,901
2004	67,610,000	24,252,945	91,862,945	433,275,901
2005	64,270,000	20,870,789	85,140,789	369,005,901
2006	59,230,000	17,766,444	76,996,444	309,775,901
2007	54,130,000	14,839,607	68,969,607	255,645,901
2008	45,170,000	12,334,038	57,504,038	210,475,901
2009	38,875,000	10,132,281	49,007,281	171,600,901
2010	33,280,000	8,235,685	41,515,685	138,320,901
2011	26,060,000	6,612,611	32,672,611	112,260,901
2012	21,257,053	7,322,660	28,579,713	91,003,848
2013	18,838,848	6,427,789	25,266,637	72,165,000
2014	16,465,000	3,568,025	20,033,025	55,700,000
2015	14,950,000	2,755,125	17,705,125	40,750,000
2016	13,875,000	2,020,937	15,895,937	26,875,000
2017	11,375,000	1,337,813	12,712,813	15,500,000
2018	7,750,000	779,375	8,529,375	7,750,000
2019	5,250,000	402,188	5,652,188	2,500,000
2020	2,500,000	137,500	2,637,500	0
TOTAL	738,175,901	235,304,699	973,480,600	

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 Office of the Budget and the Controller General's Office outlining the funding and positions requested for the next fiscal year.

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

CIP - Capital Improvement Plan

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

DEFINITION OF BUDGETARY TERMS

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

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

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

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

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

Delaware Financial Management System (DFMS) - An automated financial management and accounting system currently utilized by the State.

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

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

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

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

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

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

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

DEFINITION OF BUDGETARY TERMS

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.

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.

DEFINITION OF BUDGETARY TERMS

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

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

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

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

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

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

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

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

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

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

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

Twenty-First Century Fund - Fund created for deposit of proceeds from the Delaware v. New York decision. 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.