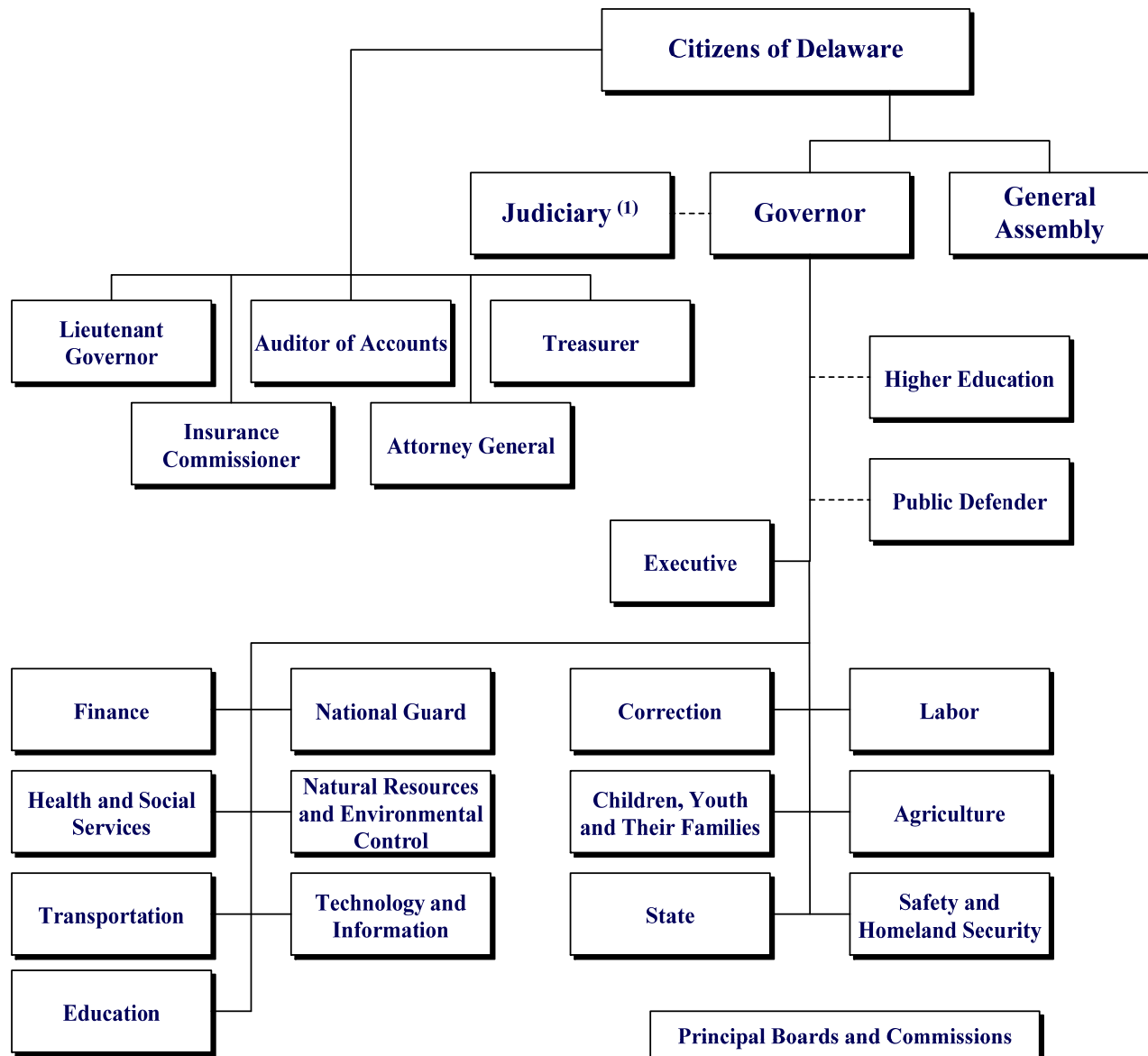


STATE OF DELAWARE ORGANIZATION CHART



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

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

EXPLANATION OF FINANCIAL SCHEDULES

Exhibit A is a summarized report of financial operations of the General Fund (GF) of the State. This statement shows the actual GF revenue by sources and the expenditures by departments for Fiscal Year 2012, as well as the estimated revenue and available appropriations for Fiscal Year 2013. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2014. Also indicated is the condition of the cash account of the GF that may prevail at the ending of Fiscal Year 2013 if revenue, as estimated, is realized and if recommended appropriations are approved. This statement further reflects financial information on the appropriation limit and the budget reserve account, as required by the State Constitution.

Schedule A-1 is a supporting statement of the Fiscal Year 2013 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2013 classified by department and source of appropriations.

Schedule A-2 is a supporting statement of the Fiscal Year 2013 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2013 GF appropriations by department and major category of expenditure. It also identifies authorized positions for both GF and Special Fund.

Schedule A-3 is a supporting statement of the expenditure section of Exhibit A. It identifies the Fiscal Year 2014 recommended GF appropriations by department and major category of expenditure. It also identifies authorized positions for both GF and Special Fund.

Exhibit B shows the revenues from all sources and the expenditures of all departments, both GF and Special Funds (refers to Appropriated, Non-Appropriated, Federal, Bond and other state funds), consolidated in comparative form for Fiscal Years 2011 and 2012.

Schedule B-1 is a supporting statement of the GF expenditures section of Exhibit B, assembled by department and category for Fiscal Year 2012. Also indicated are the GF reversions by department. The category amounts in this schedule reflect expenditures by account codes and are not comparable to amounts shown in Schedules A-2 and A-3, which reflect expenditures by appropriation code.

Schedule B-2 is a supporting statement of the special fund expenditures section of Exhibit B, assembled by department and category for Fiscal Year 2012.

Exhibit C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2012. The funding sources are long-term debt and

other special funds designated for capital improvement purposes.

Note

Depending upon the exhibits or schedules utilized, all amounts presented have either been rounded with the elimination of cents or to the nearest one hundred (i.e. \$1,700 would be \$1.7). Accordingly, rounding may result in some columns not totaling to the amount indicated but should be within reasonable variance.

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

	2012 Actual	2013 Estimated	2014 Estimated
REVENUES			
Personal Income Taxes	1,231,700.0	1,305,300.0	1,330,200.0
Corporation Income Taxes	149,000.0	260,000.0	199,000.0
Franchise Taxes	611,800.0	604,200.0	598,200.0
Business and Occupational Gross Receipts Taxes	233,400.0	227,500.0	234,600.0
Hospital Board and Treatment	65,200.0	58,700.0	59,300.0
Dividends and Interest	10,600.0	9,000.0	10,000.0
Public Utility Taxes	45,400.0	45,000.0	46,400.0
Cigarette Taxes	120,800.0	125,000.0	120,400.0
Estate Taxes	12,000.0	15,000.0	12,000.0
Realty Transfer Taxes	31,600.0	40,400.0	44,400.0
Insurance Taxes	63,400.0	52,100.0	57,200.0
Abandoned Property	319,500.0	566,500.0	514,000.0
Limited Partnerships and Limited Liability Companies	164,900.0	175,600.0	184,400.0
Business Entity Fees	84,500.0	88,700.0	91,400.0
Bank Franchise Taxes	112,500.0	107,700.0	116,800.0
Uniform Commercial Code	16,700.0	17,200.0	17,700.0
Lottery Sales	269,000.0	237,800.0	238,100.0
Other Revenue by Departments	81,700.0	91,000.0	88,000.0
TOTAL REVENUES	3,623,700.0	4,026,700.0	3,962,100.0
LESS: Revenue Refunds	(264,600.0)	(290,000.0)	(298,800.0)
SUBTOTAL	3,359,300.0 ²	3,736,700.0	3,663,300.0
Revenue Adjustments			52,500.0 ¹
NET REVENUES	3,359,300.0	3,736,700.0	3,715,800.0
EXPENDITURES			
Legislative	13,149.0	19,507.6	15,292.8
Judicial	95,255.9	93,575.7	93,885.0
Executive	144,678.1	322,803.6	137,011.6
Technology and Information	35,461.6	43,025.5	38,735.2
Other Elective	168,666.1	173,722.2	170,773.4
Legal	49,637.9	52,437.8	54,285.3
State	28,037.1	25,721.9	24,707.8
Finance	18,939.7	35,238.5	16,417.4
Health and Social Services	1,055,133.4	1,137,799.3	1,094,774.0
Services for Children, Youth and Their Families	134,493.2	146,261.4	150,660.4
Correction	262,307.0	282,938.3	267,293.9
Natural Resources and Environmental Control	41,765.6	52,581.6	36,238.8
Safety and Homeland Security	137,524.1	146,900.5	145,132.6
Transportation	-	-	-
Labor	7,238.9	7,994.0	8,292.0
Agriculture	7,861.3	9,145.5	8,465.5
Elections	4,324.8	4,355.6	4,308.7
Fire Prevention Commission	5,044.2	5,540.0	5,241.6
Delaware National Guard	4,209.6	4,913.5	4,666.9
Advisory Council for Exceptional Citizens	190.8	183.9	194.8
TOTAL - DEPARTMENTS	2,213,918.3	2,564,646.4	2,276,377.7
Higher Education	222,655.7	223,795.9	225,673.0
Education	1,155,824.4	1,197,071.3	1,209,946.5
TOTAL - EDUCATION	1,378,480.1	1,420,867.2	1,435,619.5
SUBTOTAL	3,592,398.4	3,985,513.7 ²	3,711,997.2

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

	2012 Actual	2013 Estimated	2014 Estimated
PLUS: Estimated Grants-in-Aid	-	-	43,000.0
Estimated Governor Bond Bill	-	-	50,000.0
Estimated Supplemental	-	-	-
Estimated Continuing and Encumbered Balances	-	-	295,800.0
TOTAL EXPENDITURES	3,592,398.4	3,985,513.7	4,100,797.2
LESS: Anticipated Reversions	-	(50,000.0)	(10,000.0)
Continuing and Encumbered Balances	-	(295,800.0)	(275,000.0)
TOTAL - ORDINARY EXPENDITURES	3,592,398.4	3,639,713.7	3,815,797.2
OPERATING BALANCE	(233,098.4)	96,986.3	(99,997.2)
PLUS: Beginning Cash Balance	797,700.0	564,600.0	661,586.3
CUMULATIVE CASH BALANCE	564,601.6	661,586.3	561,589.1
LESS: Continuing and Encumbered Balances, Current Year	(301,100.0)	(295,800.0)	(275,000.0)
Reserve	(186,400.0)	(198,900.0)	(200,700.0)
UNENCUMBERED CASH BALANCE	77,101.6	166,886.3	85,889.1

APPROPRIATION LIMIT (In Millions)

Cumulative Cash Balance (Prior Year)	797.7	564.6	661.6
LESS: Continuing and Encumbered Balances	(303.7)	(301.1)	(295.8)
Reserve	(186.4)	(186.4)	(198.9)
Unencumbered Cash Balance	307.6 ²	77.1	166.9
PLUS: Net Fiscal Year Revenue	3,359.3	3,736.7	3,715.8
TOTAL (100% LIMIT)	3,666.9	3,813.8	3,882.7
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	3,593.6	3,737.5	3,805.0

¹ Reflects Governor's adjustment to the DEFAC revenue estimates:

Abandoned Property	7,000.0
Realty Transfer Taxes	16,000.0
Public Utility Tax	1,600.0
Sunset Tax Policy	27,900.0
Total	52,500.0

² Total is correct. See Note in Explanation of Financial Statements.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2013
Classified by Department and Source of Appropriation

Department	Budget Act as amended Appropriations	Supplemental Appropriations	Continuing Appropriations and Balances	Encumbered Balances	Appropriations/ Estimated Expenditures
Legislative	15,092.4	-	4,415.2	-	19,507.6
Judicial	91,030.8	-	1,257.1	1,287.8	93,575.7
Executive	162,996.2	38,458.0	118,924.6	2,424.8	322,803.6
Technology and Information	37,409.2	-	-	5,616.3	43,025.5
Other Elective	150,851.0	22,588.6	43.5	239.1	173,722.2
Legal	51,687.2	-	547.4	203.2	52,437.8
State	24,303.5	-	797.6	620.8	25,721.9
Finance	16,536.9	2,915.0	14,150.0	1,636.6	35,238.5
Health and Social Services	1,047,299.5	19,307.4	62,363.3	8,829.1	1,137,799.3
Services for Children, Youth and Their Families	139,966.2	-	3,017.5	3,277.7	146,261.4
Correction	262,262.5	-	15,766.9	4,908.9	282,938.3
Natural Resources and Environmental Control	35,457.8	7,704.5	8,777.5	641.8	52,581.6
Safety and Homeland Security	136,535.4	5,901.4	383.0	4,080.7	146,900.5
Transportation	-	-	-	-	-
Labor	7,960.9	-	16.3	16.8	7,994.0
Agriculture	8,429.1	100.0	-	616.4	9,145.5
Elections	4,025.7	-	306.2	23.7	4,355.6
Fire Prevention Commission	5,084.8	422.7	3.2	29.3	5,540.0
Delaware National Guard	4,489.9	-	292.7	130.9	4,913.5
Advisory Council for Exceptional Citizens	177.9	-	-	6.0	183.9
Higher Education	216,492.7	250.0	7,053.2	-	223,795.9
Education	1,168,662.8	-	23,739.3	4,669.2	1,197,071.3
TOTAL APPROPRIATIONS	3,586,752.4 ¹	97,647.6 ²	261,854.5	39,259.2 ³	3,985,513.7 ³
LESS: Estimated Reversions for Fiscal Year 2013					(50,000.0)
Estimated Continuing and Encumbered Balances for Fiscal Year 2013					(295,800.0)
TOTAL ESTIMATED EXPENDITURES					3,639,713.7

Fiscal Year 2013 Statutory References:¹ Volume 78, Chapter 290 (SB 260) Budget Appropriation Bill.² Volume 78, Chapter 297 (SB 265) Grants-in-Aid; Chapter 292 (HB 410) Bond Bill.³ Total is correct. See Note in Explanation of Financial Statements.

**Statement of Positions and General Fund Budget Act Appropriations
by Department and Major Categories of Expenditure
Fiscal Year Ending June 30, 2013**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	83.0	11,434.0	120.4	1,528.9	-	280.9	77.0	-	1,651.2	15,092.4
Judicial	117.8	1,118.5	81,274.6	199.9	3,958.4	120.7	981.3	309.2	-	4,186.7	91,030.8
Executive	222.8	316.0	88,147.1	36.0	14,465.7	6,044.6	1,559.9	60.3	-	52,682.6 ¹	162,996.2
Technology and Information	19.5	212.5	21,926.3	18.4	1,509.1	652.6	190.5	10.3	-	13,102.0	37,409.2
Other Elective	98.5	38.5	3,587.4	2.4	832.1	-	18.6	11.9	140,831.8	5,566.8	150,851.0
Legal	113.7	438.3	43,774.2	13.5	3,531.9	55.8	122.2	84.8	-	4,104.8	51,687.2
State	365.0	244.0	15,867.9	36.2	1,970.3	919.0	1,014.1	124.0	-	4,372.0	24,303.5
Finance	152.5	149.5	13,185.6	9.0	1,498.0	8.4	110.4	96.2	-	1,629.3	16,536.9
Health and Social Services	936.2	3,374.7	198,023.4	13.3	62,389.4	6,456.1	8,623.6	446.8	-	771,346.9 ²	1,047,299.5
Services for Children, Youth and Their Families	151.2	1,052.8	70,787.3	18.9	37,393.2	1,071.4	1,954.9	44.2	-	28,696.3	139,966.2
Correction	11.0	2,550.7	174,583.1	28.1	10,308.5	8,632.7	11,533.5	125.8	-	57,050.8 ³	262,262.5
Natural Resources and Environmental Control	468.8	325.2	27,140.9	6.8	3,359.2	1,652.0	812.0	21.9	-	2,465.0	35,457.8
Safety and Homeland Security	164.5	990.5	98,950.3	3.9	5,973.3	75.0	5,667.1	2,365.6	-	23,500.2 ⁴	136,535.4
Transportation	1,817.0	-	-	-	-	-	-	-	-	-	-
Labor	437.8	41.2	2,567.9	3.9	3,132.7	8.4	103.3	-	-	2,144.7	7,960.9
Agriculture	60.2	82.8	6,310.4	6.3	502.1	18.7	118.2	21.0	-	1,452.4	8,429.1
Elections	-	42.0	2,912.7	9.2	634.3	44.3	33.3	2.8	-	389.1	4,025.7
Fire Prevention Commission	27.7	47.3	4,081.1	14.5	438.2	304.3	26.5	35.0	-	185.2	5,084.8
Delaware National Guard	80.0	29.0	2,957.3	7.0	343.7	726.7	140.0	3.0	-	312.2	4,489.9
Advisory Council for Exceptional Citizens	-	3.0	154.4	5.5	12.4	-	5.6	-	-	-	177.9
TOTAL - DEPARTMENTS	5,244.2	11,139.5	867,665.9	553.2	153,781.4	26,790.7	33,295.9	3,839.8	140,831.8	974,838.2	2,201,596.9
Higher Education	349.0	741.0	65,766.5	-	-	2,195.9	-	-	-	148,530.3 ⁵	216,492.7
Education	67.5	13,806.2	789,033.8	17.3	660.0	23,557.0	41.7	33.2	-	355,319.8 ⁶	1,168,662.8
TOTAL - EDUCATION	416.5	14,547.2	854,800.3	17.3	660.0	25,752.9	41.7	33.2	-	503,850.1	1,385,155.5
GRAND TOTAL	5,660.7	25,686.7	1,722,466.2	570.5	154,441.4	52,543.6	33,337.6	3,873.0	140,831.8	1,478,688.3	3,586,752.4

Explanation of Schedule A-2 "Other" Items:

¹ Contingency - Prior Years' Obligations	450.0	⁵ University of Delaware	112,535.4
Contingency - Self Insurance	6,250.0	Delaware Geological Survey	1,739.5
Contingency - Legal Fees	4,621.3	Delaware State University	30,577.5
Elder Tax Relief	18,724.6	Delaware Technical and Community College	3,368.3
Health Insurance - Retirees in Closed State Police Plan	3,804.0	Delaware Institute of Veterinary Medical Education	309.6
Housing Development Fund	4,070.0		
One-Time	1,491.7	⁶ Division II Units/All Other Costs	28,493.1
Agency Aide	372.9	Educator Accountability	2,400.0
Flexible Benefits Administration	128.1	Delmar Tuition	2,536.7
Other Grants	117.2	School Improvement Funds	2,500.0
Civil Indigent Services	600.0	Scholarships and Grants	3,142.8
Developmental Disabilities Population Contingency	1,365.0	Pupil Transportation	83,129.2
DE Small Business Development Center	133.7	Division III - Equalization	81,099.8
Two Year Nursing Expansion	2,209.4	Adult Education and Work Force Training Grant	8,826.8
Child Care Contingency	5,000.0	Academic Excellence Block Grant	34,170.3
State Rental Assistance Program	3,000.0	Prof. Accountability and Instructional Advancement Fund	3,671.0
		Unique Alternatives	6,872.0
² Medicaid and similar assistance programs	729,017.7	Related Services for the Handicapped	2,870.7
		Student Discipline Program	5,335.2
³ Medical Services	46,292.6	DCAS	6,050.1
Drug and Alcohol Treatment Services	8,902.3	Early Childhood Assistance	5,727.8
		Full Day Kindergarten	19,531.1
⁴ Pension - 20-year State Police Retirees	23,064.0	General Contingency	7,948.3
		SEED Scholarship	4,594.0

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

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	83.0	11,634.4	120.4	1,528.9	-	280.9	77.0	-	1,651.2	15,292.8
Judicial	117.8	1,118.5	84,082.2	207.4	4,005.0	120.7	981.3	301.7	-	4,186.7	93,885.0
Executive	220.8	314.0	65,227.0	36.0	15,766.0	5,981.2	1,559.9	60.3	-	48,381.2 ¹	137,011.6
Technology and Information	28.5	214.5	23,255.0	18.4	1,506.4	652.6	190.5	10.3	-	13,102.0	38,735.2
Other Elective	98.5	38.5	3,651.9	2.4	836.4	-	18.6	11.9	165,685.4	566.8	170,773.4
Legal	113.7	438.3	45,529.3	13.5	4,024.9	55.8	122.2	84.8	-	4,454.8	54,285.3
State	364.0	244.0	16,272.2	36.2	1,970.3	919.0	1,014.1	124.0	-	4,372.0	24,707.8
Finance	154.5	147.5	13,066.1	9.0	1,498.0	8.4	110.4	96.2	-	1,629.3	16,417.4
Health and Social Services	940.4	3,359.5	202,686.4	13.3	63,753.0	6,456.1	8,641.2	437.3	-	812,786.7 ²	1,094,774.0
Services for Children, Youth and Their Families	151.2	1,052.8	72,919.4	18.9	36,606.7	1,093.0	1,964.9	44.2	-	38,013.3	150,660.4
Correction	11.0	2,550.7	180,010.1	28.1	10,384.3	8,632.7	11,689.0	125.8	-	56,423.9 ³	267,293.9
Natural Resources and Environmental Control	468.8	325.2	27,741.2	6.8	3,500.9	1,652.0	851.0	21.9	-	2,465.0	36,238.8
Safety and Homeland Security	162.8	998.2	107,242.6	3.9	6,473.3	75.0	5,702.9	227.7	-	25,407.2 ⁴	145,132.6
Transportation	1,815.0	-	-	-	-	-	-	-	-	-	-
Labor	437.8	41.2	2,613.0	3.9	3,398.7	18.4	113.3	-	-	2,144.7	8,292.0
Agriculture	60.2	81.8	6,346.8	6.3	502.1	18.7	118.2	21.0	-	1,452.4	8,465.5
Elections	-	42.0	3,195.7	9.2	634.3	44.3	33.3	2.8	-	389.1	4,308.7
Fire Prevention Commission	27.7	47.3	4,187.9	14.5	513.2	279.3	26.5	35.0	-	185.2	5,241.6
Delaware National Guard	80.0	29.0	3,020.3	10.0	457.7	726.7	140.0	-	-	312.2	4,666.9
Advisory Council for Exceptional Citizens	-	3.0	171.3	5.5	12.4	-	5.6	-	-	-	194.8
TOTAL - DEPARTMENTS	5,252.7	11,129.0	872,852.8	563.7	157,372.5	26,733.9	33,563.8	1,681.9	165,685.4	1,017,923.7	2,276,377.7
Higher Education	326.0	777.0	70,815.6	-	392.8	2,195.9	-	-	-	152,268.7 ⁵	225,673.0
Education	68.5	13,916.2	823,691.4	17.3	660.0	23,889.7	41.7	33.2	-	361,613.2 ⁶	1,209,946.5
TOTAL - EDUCATION	394.5	14,693.2	894,507.0	17.3	1,052.8	26,085.6	41.7	33.2	-	513,881.9	1,435,619.5
GRAND TOTAL	5,647.2	25,822.2	1,767,359.8	581.0	158,425.3	52,819.5	33,605.5	1,715.1	165,685.4	1,531,805.6	3,711,997.2

Explanation of Schedule A-3 "Other" Items:

¹ Contingency - Prior Years' Obligations	450.0	⁵ University of Delaware	115,321.9
Contingency - Self Insurance	6,250.0	Delaware Geological Survey	1,778.4
Contingency - Legal Fees	3,071.0	Delaware State University	31,507.5
Elder Tax Relief	18,724.6	Delaware Technical and Community College	3,761.1
DE Small Business Development Center	133.7	Delaware Institute of Veterinary Medical Education	292.6
Health Insurance - Retirees in Closed State Police Plan	3,804.0		
Housing Development Fund	4,070.0	⁶ Division II Units/All Other Costs	28,896.8
Child Care Contingency	5,000.0	Educator Accountability	2,400.0
Agency Aide	372.9	Delmar Tuition	2,536.7
Technology	1,000.0	School Improvement Funds	2,500.0
Other Grants	117.2	Scholarships and Grants	3,142.8
Civil Indigent Services	600.0	Pupil Transportation	85,399.1
Developmental Disabilities Population Contingency	1,365.0	Division III - Equalization	82,211.8
State Rental Assistance Program	3,000.0	Adult Education and Work Force Training Grant	8,849.5
		Academic Excellence Block Grant	34,258.2
² Medicaid, TANF and similar assistance programs	765,840.1	Prof. Accountability and Instructional Advancement Fund	3,671.0
		Unique Alternatives	6,872.0
³ Medical Services	48,212.1	Related Services for the Handicapped	2,870.7
Drug and Alcohol Treatment Services	6,605.4	Student Discipline Program	5,335.2
		DCAS	6,050.1
⁴ Pension - 20-year State Police Retirees	23,064.0	Early Childhood Assistance	6,149.3
		Full Day Kindergarten	21,529.9
		General Contingency	7,905.2
		Educational Sustainment Fund	27,425.1
		SEED Scholarship	4,594.0

All Funds - General and Special Funds
Comparative Consolidated Statement of Revenues and Expenditures
Fiscal Years Ended June 30, 2012 and 2011

	General Fund Actual 2012	General Fund Actual 2011	Special Fund Actual 2012	Special Fund Actual 2011	Total Funds Actual 2012	Total Funds Actual 2011
REVENUES						
Taxes	3,125,146.0	3,253,861.2	879,361.2	775,258.4	4,004,507.2	4,029,119.6
Licenses	12,272.1	17,447.2	6,660.9	8,303.8	18,933.0	25,751.0
Fees	126,699.5	124,566.5	458,459.1	449,389.9	585,158.6	573,956.4
Permits	134.3	0.8	2,581.2	2,456.1	2,715.5	2,456.9
Fines	5,698.1	4,183.6	12,891.1	9,523.3	18,589.2	13,706.9
Rentals and Sales	334,319.7	357,561.3	95,810.4	92,609.7	430,130.1	450,171.0
Federal Grants	-	-	1,791,868.2	1,890,137.2	1,791,868.2	1,890,137.2
Government Contributions	-	92.0	599,558.4	551,525.1	599,558.4	551,617.1
Earnings and Interest	10,647.6	8,867.6	-	11,185.2	10,647.6	20,052.8
State Government/Department Revenues	8,936.8	56,652.1	1,043,258.8	908,918.9	1,052,195.6	965,571.0
TOTAL REVENUES	3,623,854.0	3,823,232.2	4,890,449.3	4,699,307.6	8,514,303.4	8,522,539.9
LESS: Revenue Refunds	(264,557.1)	(291,815.5)	-	-	(264,557.1)	(291,815.5)
NET REVENUES	3,359,296.9	3,531,416.7	4,890,449.3	4,699,307.6	8,249,746.3	8,230,724.4
EXPENDITURES						
Legislative	13,149.0	12,047.6	-	-	13,149.0	12,047.6
Judicial	95,255.9	90,445.4	42,755.6	19,650.5	138,011.5	110,095.9
Executive	144,678.1	124,161.1	1,070,930.4	989,235.6	1,215,608.5	1,113,396.7
Technology and Information	35,461.6	36,292.0	24,567.8	18,562.5	60,029.4	54,854.5
Other Elective	168,666.1	190,260.7	132,521.9	109,082.9	301,188.0	299,343.6
Legal	49,637.9	44,051.1	14,189.1	17,010.9	63,827.0	61,062.0
State	28,037.1	26,652.5	73,590.5	64,211.6	101,627.6	90,864.1
Finance	18,939.7	21,091.7	126,362.9	104,420.0	145,302.6	125,511.7
Health and Social Services	1,055,133.4	834,901.1	1,179,825.0	1,247,465.4	2,234,958.4	2,082,366.5
Services for Children, Youth and Their Families	134,493.2	120,677.7	40,841.2	41,985.4	175,334.4	162,663.1
Correction	262,307.0	245,402.4	6,926.7	7,033.1	269,233.7	252,435.5
Natural Resources and Environmental Control	41,765.6	42,584.6	127,096.4	174,444.5	168,862.0	217,029.1
Safety and Homeland Security	137,524.1	126,593.9	50,094.5	48,652.8	187,618.6	175,246.7
Transportation	-	14,000.0	793,747.7	688,478.4	793,747.7	702,478.4
Labor	7,238.9	6,521.5	86,651.7	72,196.3	93,890.6	78,717.8
Agriculture	7,861.3	8,623.0	77,281.6	81,748.2	85,142.9	90,371.2
Elections	4,324.8	6,123.8	2,846.3	1,898.3	7,171.1	8,022.1
Fire Prevention Commission	5,044.2	4,702.5	2,902.4	2,742.9	7,946.6	7,445.4
Delaware National Guard	4,209.6	3,754.6	12,915.1	19,876.9	17,124.7	23,631.5
Advisory Council for Exceptional Citizens	190.8	166.2	22.2	8.9	213.0	175.1
Higher Education	222,655.7	220,023.4	176,712.7	171,936.4	399,368.4	391,959.8
Education	1,155,824.4	1,091,672.6	1,042,262.6	968,506.1	2,198,087.0	2,060,178.7
TOTAL EXPENDITURES	3,592,398.4	3,270,749.5	5,085,044.0	4,849,147.6	8,677,442.4	8,119,897.1
Revenues over Expenditures	(233,101.5)	260,667.2	(194,594.7)	(149,840.0)	(427,696.1)	110,827.3
Cash Balance - Beginning of Period	797,772.0	537,104.8	1,398,761.7	1,277,664.9	2,196,533.7	1,814,769.7
PLUS: Bond Sale Proceeds	-	-	257,390.6	269,861.9	257,390.6	269,861.9
Net Change in Payroll Withholdings Payable	-	-	17,371.6	1,074.9	17,371.6	1,074.9
CASH BALANCE - END OF PERIOD	564,670.5	797,772.0	1,478,929.2	1,398,761.7	2,043,599.7	2,196,533.8

General Fund - Statement of Expenditures and Reversions
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 2012

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	10,782.7	134.7	1,964.7	-	178.3	33.6		55.0	13,149.0	554.7
Judicial	81,984.2	232.1	11,373.4	104.2	1,203.5	358.5			95,255.9	63.5
Executive	27,643.8	29.7	109,303.8	4,893.8	2,324.7	482.3			144,678.1	55,154.8
Technology and Information	22,245.7	18.4	12,491.5	484.6	216.1	5.3			35,461.6	22.2
Other Elective	2,860.2	2.1	21,545.0	-	22.5	11.3	144,225.0		168,666.1	7,472.9
Legal	43,442.3	101.5	5,689.8	48.2	160.2	195.9			49,637.9	25.1
State	18,731.8	114.8	6,668.4	848.0	1,541.0	133.1			28,037.1	724.1
Finance	11,429.9	10.6	7,319.8	10.5	104.2	64.7			18,939.7	706.4
Health and Social Services	207,457.8	24.0	832,215.6	5,298.9	9,378.3	764.5		(5.7)	1,055,133.4	3,681.5
Services for Children, Youth and Their Families	71,957.3	19.1	59,539.1	851.7	1,899.7	226.4			134,493.2	1,012.6
Correction	178,669.9	76.9	62,525.2	7,124.5	13,499.1	411.4			262,307.0	1,709.0
Natural Resources and Environmental Control	27,196.2	7.8	11,684.6	1,493.7	1,379.7	3.6			41,765.6	83.4
Safety and Homeland Security	120,618.4	6.1	7,119.3	131.4	5,528.2	4,120.7			137,524.1	300.9
Transportation	-	-	-	-	-	-			-	-
Labor	2,047.0	4.9	5,073.1	8.4	105.5	-			7,238.9	0.3
Agriculture	5,632.1	9.8	1,236.8	18.8	152.0	811.8			7,861.3	112.6
Elections	3,058.2	5.3	1,115.2	41.4	81.6	23.1			4,324.8	122.7
Fire Prevention Commission	4,073.5	14.5	529.6	229.3	65.1	132.2			5,044.2	136.7
Delaware National Guard	2,806.8	8.8	670.7	579.9	141.9	1.5			4,209.6	119.8
Advisory Council for Exceptional Citizens	169.5	4.2	10.4	-	6.7	-			190.8	0.4
TOTAL - DEPARTMENTS	842,807.3	825.3	1,158,076.0	22,167.3	37,988.3	7,779.9	144,225.0	49.3	2,213,918.3	72,003.6
Higher Education	98,215.8		121,451.8	2,195.9	107.0	685.2			222,655.7	12.5
Education	968,803.6	790.8	127,156.6	23,849.4	27,380.8	7,828.6		14.6	1,155,824.4	3,251.5
TOTAL - EDUCATION	1,067,019.4	790.8	248,608.4	26,045.3	27,487.8	8,513.8		14.6	1,378,480.1	3,264.0
GRAND TOTAL	1,909,826.7	1,616.1	1,406,684.4	48,212.6	65,476.1	16,293.7	144,225.0	63.9	3,592,398.4	75,267.6

Special Fund - Statement of Expenditures
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 2012

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	7,377.9	114.7	5,135.7	-	585.2	767.5		28,774.6	42,755.6
Executive	516,945.3	122.0	359,828.6	432.0	5,116.6	9,329.3		179,156.6	1,070,930.4
Technology and Information	1,049.8	86.4	23,402.7	-	27.9	1.0			24,567.8
Other Elective	6,285.9	79.6	58,336.0	-	73.6	286.1	67,446.2	14.5	132,521.9
Legal	5,898.1	127.6	6,286.6	3.7	246.7	372.9		1,253.5	14,189.1
State	20,963.4	319.6	29,855.2	49.9	809.0	5,622.4		15,971.0	73,590.5
Finance	9,733.2	93.1	118,307.3	-	(2,033.0)	115.9		146.4	126,362.9
Health and Social Services	58,042.6	363.6	1,093,326.4	829.8	25,442.5	1,798.8		21.3	1,179,825.0
Services for Children, Youth and Their Families	13,473.3	71.4	26,427.7	23.7	753.4	91.7			40,841.2
Correction	1,050.2	31.3	1,941.8	12.5	3,596.3	294.6			6,926.7
Natural Resources and Environmental Control	32,010.3	268.7	79,631.3	77.4	6,919.3	8,047.1		142.3	127,096.4
Safety and Homeland Security	18,294.3	306.6	22,978.2	40.2	3,022.9	3,380.9		2,071.4	50,094.5
Transportation	111,910.4	159.0	287,310.8	4,387.1	19,470.9	243,904.7	122,666.6	3,938.2	793,747.7
Labor	26,200.5	153.1	57,155.1	19.7	1,368.0	523.3		1,232.0	86,651.7
Agriculture	4,820.3	82.2	53,850.7	6.2	369.0	17,899.6		253.6	77,281.6
Elections	162.7	32.4	2,109.9	13.9	60.2	467.2			2,846.3
Fire Prevention Commission	1,850.0	16.9	438.3	-	537.4	54.2		5.6	2,902.4
Delaware National Guard	5,590.7	37.2	4,214.6	774.0	454.4	1,799.3		44.9	12,915.1
Advisory Council for Exceptional Citizens	-	1.9	17.6	-	2.7	-			22.2
TOTAL - DEPARTMENTS	841,658.9	2,467.3	2,230,554.5	6,670.1	66,823.0	294,756.5	190,112.8	233,025.9	3,866,069.0
Higher Education	79,191.6	693.6	75,457.8	2,428.5	7,266.1	9,357.6		2,317.5	176,712.7
Education	486,826.0	2,342.7	300,173.1	5,597.1	84,882.9	99,649.9	62,729.7	61.2	1,042,262.6
TOTAL - EDUCATION	566,017.6	3,036.3	375,630.9	8,025.6	92,149.0	109,007.5	62,729.7	2,378.7	1,218,975.3
GRAND TOTAL	1,407,676.5	5,503.6	2,606,185.5	14,695.7	158,972.0	403,764.0	252,842.5	235,404.6	5,085,044.0

Capital Improvement Fund Expenditures
Summarized by Department, Higher Education and Department of Education
Fiscal Year Ended June 30, 2012

		Expenditures
DEPARTMENTS		
Executive	\$ 27,457.6	
Other Elective	7.7	
State	6,347.0	
Finance	132.7	
Health and Social Services	2,328.9	
Services Children, Youth and Their Families	1,161.4	
Natural Resources and Environmental Control	753.7	
Transportation	226,994.6	
Fire Prevention Commission	7.5	
National Guard	3.9	
	<u> </u>	
TOTAL - DEPARTMENTS		<u>265,195.0</u>
HIGHER EDUCATION		
University of Delaware	3,889.2	
Delaware State University	2,985.6	
Delaware Technical and Community College	1,815.9	
	<u> </u>	
TOTAL - HIGHER EDUCATION		<u>8,690.7</u>
DEPARTMENT OF EDUCATION		
Caesar Rodney	16,967.0	
Capital	28,255.2	
Lake Forest	1,986.9	
Laurel	1,262.5	
Cape Henlopen	1,680.5	
Milford	4,016.1	
Seaford	4,395.3	
Smyrna	17,774.8	
Appoquinimink	31,298.7	
Brandywine	10,777.7	
Red Clay	111.3	
Christina	2,565.9	
Colonial	1,335.9	
Woodbridge	1,551.1	
Indian River	167.5	
Delmar	1.1	
New Castle County VoTech	8,700.4	
Polytech	2,070.6	
Sussex VoTech	3,253.4	
Wilmington Charter	1.4	
Campus Community	37.4	
Family Foundations	12.6	
	<u> </u>	
TOTAL - DEPARTMENT OF EDUCATION		<u>138,223.3</u>
TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES		<u><u>\$ 412,109.0</u></u>

DEFINITION OF BUDGETARY TERMS

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

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

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

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

♦ **Capital Budget** - Legislation sets three criteria. (See **Debt Limit** for details.)

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

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

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

Bond Bill - See Bond and Capital Improvements Act.

Budget Act - See Appropriations Act.

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

Budget Reserve Account - Within 45 days after the end of any fiscal year, the excess of any unencumbered funds remaining from said fiscal year shall be paid by the Secretary of Finance into the Budget Reserve Account; provided, however, no such payment will be made that would increase the total of the Budget

Reserve Account to more than 5 percent of only the estimated GF revenues. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account additional sums as may be necessary to fund any unanticipated deficit in any given fiscal year or to provide funds required as a result of any revenue reduction enacted by the General Assembly.

CIP - Capital Improvement Plan.

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

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

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

1. The amount of new "tax-supported obligations of the State" that may be authorized in one fiscal year may not exceed 5 percent of the estimated net GF revenue for that year.
2. No "tax-supported obligations of the State" and no "Transportation Trust Fund (TTF) debt obligations" may be incurred if the aggregate maximum annual payments on all such outstanding obligations exceed 15 percent of the estimated GF and TTF revenue.
3. No general obligation debt may be incurred if the maximum annual debt service payable in any fiscal year on all such outstanding obligations will exceed the estimated cumulative cash balances.

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

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

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

DEFINITION OF BUDGETARY TERMS

Delaware State Clearinghouse Committee (DSCC) -

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

Development Fund - Funds appropriated for the development and implementation of new information system and technology projects throughout state government.

Division - Major subdivision within a department/agency comprised of one or more budget units.

Enhancements - Dollar adjustments to an agency's budget resulting from a planned expansion or improvement 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.

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

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

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

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

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

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

Grants-in-Aid - Funds provided by the legislature to private nonprofit agencies to supplement state services to the residents of Delaware. Also, includes the state share of county paramedic programs.

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

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

Joint Committee on Capital Improvement (Bond Bill Committee) - A Capital Improvement Committee comprised of members of the House and Senate Bond Committees, which meets jointly to consider proposals for capital improvements projects submitted by the Governor. As with the JFC, such meetings may require attendance of state agency heads who shall provide the committee with information explaining their capital budget requests. The Joint Committee on Capital Improvement proposes a capital budget for consideration by the General Assembly.

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

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

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

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

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

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

DEFINITION OF BUDGETARY TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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