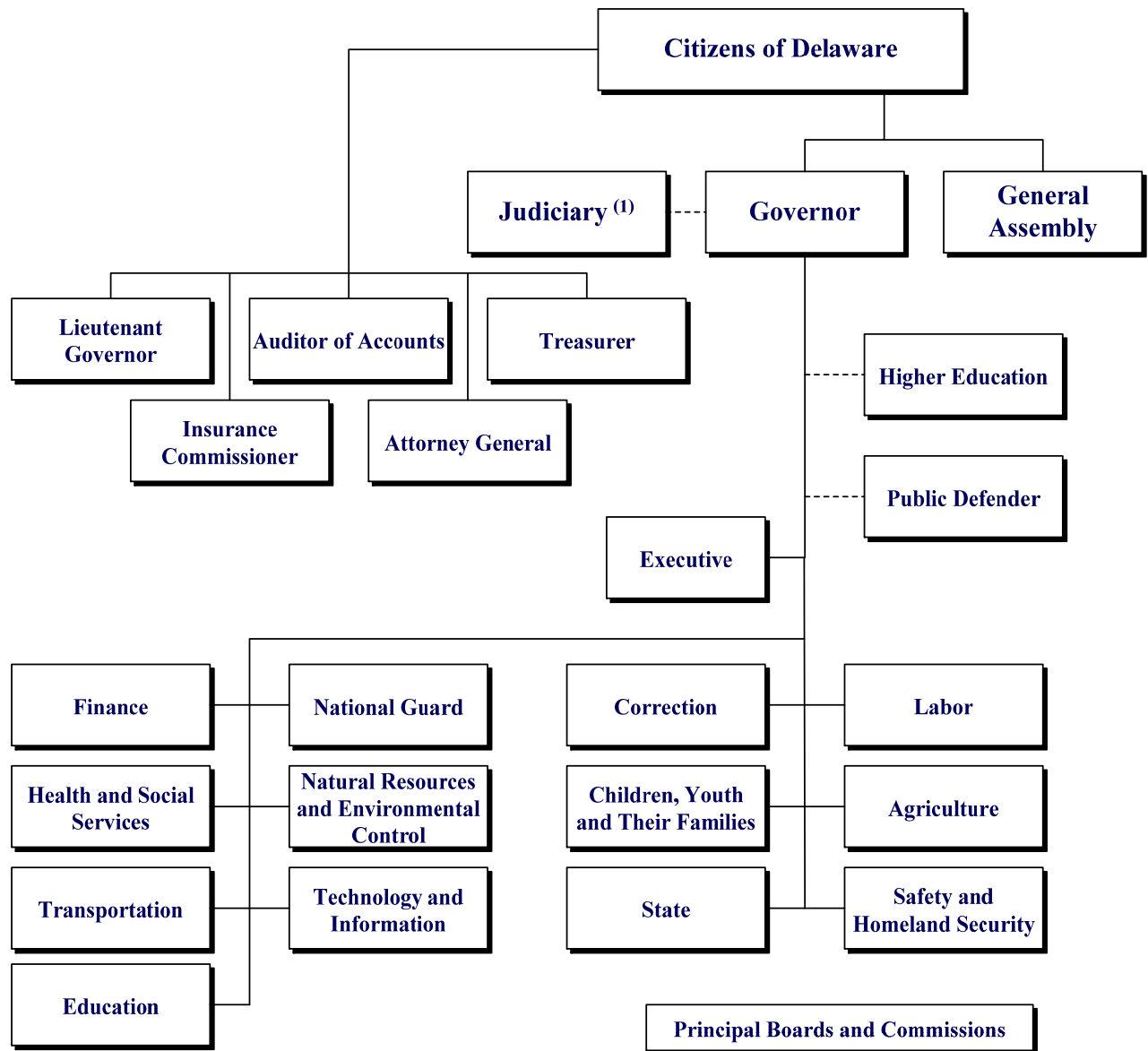


# STATE OF DELAWARE ORGANIZATION CHART



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

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

## EXPLANATION OF FINANCIAL SCHEDULES

**Exhibit A** is a summarized report of financial operations of the General Fund (GF) of the State. This statement shows the actual GF revenue by sources and the expenditures by departments for Fiscal Year 2014, as well as the estimated revenue and available appropriations for Fiscal Year 2015. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2016. Also indicated is the condition of the cash account of the GF that may prevail at the ending of Fiscal Year 2015 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 2015 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2015 classified by department and source of appropriations.

**Schedule A-2** is a supporting statement of the Fiscal Year 2015 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2015 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 2016 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 2013 and 2014.

**Schedule B-1** is a supporting statement of the GF expenditures section of Exhibit B, assembled by department and category for Fiscal Year 2014. 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 2014.

**Exhibit C** is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2014. 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**

	2014 Actual	2015 Estimated	2016 Estimated
<b>REVENUES</b>			
Personal Income Taxes	1,385,000.0	1,432,100.0	1,500,500.0
Corporation Income Taxes	175,500.0	262,000.0	197,000.0
Franchise Taxes	625,600.0	656,200.0	660,100.0
Business and Occupational Gross Receipts Taxes	226,500.0	226,900.0	237,800.0
Hospital Board and Treatment	48,900.0	46,100.0	45,900.0
Dividends and Interest	2,800.0	10,000.0	8,000.0
Public Utility Taxes	47,400.0	50,000.0	47,900.0
Cigarette Taxes	114,700.0	106,500.0	104,400.0
Estate Taxes	1,300.0	4,000.0	4,000.0
Realty Transfer Taxes	60,300.0	72,200.0	64,000.0
Insurance Taxes	53,000.0	54,500.0	53,500.0
Abandoned Property	474,900.0	554,000.0	514,000.0
Limited Partnerships and Limited Liability Companies	195,800.0	242,100.0	254,200.0
Business Entity Fees	96,000.0	102,300.0	106,400.0
Bank Franchise Taxes	102,700.0	101,700.0	99,700.0
Uniform Commercial Code	17,200.0	17,500.0	17,700.0
Lottery Sales	214,600.0	206,200.0	207,300.0
Other Revenue by Departments	88,400.0	115,600.0	96,500.0
<b>TOTAL REVENUES</b>	<b>3,930,600.0</b>	<b>4,259,900.0</b>	<b>4,218,900.0</b>
LESS: Revenue Refunds	(358,000.0)	(332,000.0)	(333,900.0)
<b>SUBTOTAL</b>	<b>3,572,700.0</b>	<b>3,927,900.0</b>	<b>3,885,000.0</b>
Revenue Adjustments			65,000.0 <sup>1</sup>
<b>NET REVENUES</b>	<b>3,572,700.0</b>	<b>3,927,900.0</b>	<b>3,950,000.0</b>
<b>EXPENDITURES</b>			
Legislative	14,351.7	20,945.3	15,842.7
Judicial	93,782.7	99,081.0	95,124.0
Executive	133,489.8	227,863.2	165,914.6
Technology and Information	38,478.6	42,262.5	39,619.9
Other Elective	185,241.0	194,019.2	173,874.5
Legal	56,013.6	56,328.6	56,589.7
State	24,993.8	26,080.9	25,027.0
Finance	34,080.7	25,517.6	14,553.2
Health and Social Services	1,087,203.3	1,175,911.6	1,123,893.7
Services for Children, Youth and Their Families	149,516.7	159,700.3	157,651.7
Correction	273,473.7	288,408.5	284,692.5
Natural Resources and Environmental Control	49,597.9	45,704.9	37,048.3
Safety and Homeland Security	145,583.5	136,878.1	131,972.8
Transportation	0.0	0.0	0.0
Labor	8,964.7	10,007.1	9,980.7
Agriculture	8,407.6	8,766.7	8,481.5
Elections	3,875.4	6,910.0	4,393.5
Fire Prevention Commission	5,448.1	5,516.8	5,349.1
Delaware National Guard	4,224.4	5,120.3	4,817.0
Advisory Council for Exceptional Citizens	197.7	213.8	244.6
<b>TOTAL - DEPARTMENTS</b>	<b>2,316,924.9</b>	<b>2,535,236.4</b>	<b>2,355,071.0</b>
Higher Education	234,644.6	230,963.5	230,387.9
Education	1,242,566.7	1,307,285.5	1,314,519.2
<b>TOTAL - EDUCATION</b>	<b>1,477,211.3</b>	<b>1,538,249.0</b>	<b>1,544,907.1</b>
<b>SUBTOTAL</b>	<b>3,794,136.1<sup>2</sup></b>	<b>4,073,485.6<sup>2</sup></b>	<b>3,899,978.1</b>

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

	2014 Actual	2015 Estimated	2016 Estimated
PLUS: Estimated Grants-in-Aid	-	-	45,400.0
Estimated Governor Bond Bill	-	-	15,042.8
Estimated Supplemental	-	-	-
Estimated Continuing and Encumbered Balances	-	-	231,000.0
<b>TOTAL EXPENDITURES</b>	<b>3,794,136.1</b>	<b>4,073,485.6</b>	<b>4,191,420.9</b>
LESS: Anticipated Reversions	-	(35,000.0)	(10,000.0)
Continuing and Encumbered Balances	-	(231,000.0)	(210,000.0)
<b>TOTAL - ORDINARY EXPENDITURES</b>	<b>3,794,136.1</b>	<b>3,807,485.6</b>	<b>3,971,420.9</b>
<b>OPERATING BALANCE</b>	<b>(221,436.1)</b>	<b>120,414.4</b>	<b>(21,420.9)</b>
PLUS: Beginning Cash Balance	635,800.0	414,363.9	534,778.3
<b>CUMULATIVE CASH BALANCE</b>	<b>414,363.9</b>	<b>534,778.3</b>	<b>513,357.4</b>
LESS: Continuing and Encumbered Balances, Current Year Reserve	(194,800.0) (201,700.0)	(231,000.0) (212,500.0)	(210,000.0) (214,200.0)
<b>UNENCUMBERED CASH BALANCE</b>	<b>17,863.9</b>	<b>91,278.3</b>	<b>89,157.4</b>
 <b>APPROPRIATION LIMIT (In Millions)</b>			
Cumulative Cash Balance (Prior Year)	635.8	414.4	534.8
LESS: Continuing and Encumbered Balances Reserve	(276.5) (198.9)	(194.8) (201.7)	(231.0) (212.5)
Unencumbered Cash Balance	160.4	17.9	91.2 <sup>2</sup>
PLUS: Net Fiscal Year Revenue	3,572.7	3,927.9	3,950.0
<b>TOTAL (100% LIMIT)</b>	<b>3,733.1</b>	<b>3,945.8</b>	<b>4,041.2</b>
X 98% Limit	x .98	x .98	x .98
<b>TOTAL APPROPRIATION LIMIT</b>	<b>3,658.4</b>	<b>3,866.9</b>	<b>3,960.4</b>

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

Abandoned Property	40,000.0
Realty Transfer Taxes	14,000.0
Public Utility Tax	5,000.0
Enhanced Collection Efforts	6,000.0
Total	<u>65,000.0</u>

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

**General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2015**  
**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	15,817.7	-	5,119.7	7.9	20,945.3
Judicial	95,084.8	-	2,358.4	1,637.8	99,081.0
Executive	147,322.0	23,690.3	53,909.8	2,941.1	227,863.2
Technology and Information	38,459.3	-	820.5	2,982.7	42,262.5
Other Elective	170,797.0	22,717.0	43.5	461.7	194,019.2
Legal	56,124.7	-	56.4	147.5	56,328.6
State	24,943.8	96.3	724.9	315.9	26,080.9
Finance	14,882.3	2,880.5	6,512.0	1,242.8	25,517.6
Health and Social Services	1,113,633.8	19,149.5	27,280.7	15,847.6	1,175,911.6
Services for Children, Youth and Their Families	154,607.7	-	2,280.7	2,811.9	159,700.3
Correction	277,487.9	-	5,779.6	5,141.0	288,408.5
Natural Resources and Environmental Control	37,231.4	-	7,913.0	560.5	45,704.9
Safety and Homeland Security	130,820.6	632.1	3,346.1	2,079.3	136,878.1
Transportation	0.0	-	0.0	0.0	0.0
Labor	9,976.1	-	0.0	31.0	10,007.1
Agriculture	8,485.0	-	180.0	101.7	8,766.7
Elections	6,316.4	-	582.0	11.6	6,910.0
Fire Prevention Commission	5,400.1	-	86.8	29.9	5,516.8
Delaware National Guard	4,769.4	-	196.0	154.9	5,120.3
Advisory Council for Exceptional Citizens	199.1	-	0.0	14.7	213.8
Higher Education	229,594.1	-	1,336.0	33.4	230,963.5
Education	1,267,581.1	-	36,040.4	3,664.0	1,307,285.5
<b>TOTAL APPROPRIATIONS</b>	<b>3,809,534.3</b> <sup>1</sup>	<b>69,165.7</b> <sup>2</sup>	<b>154,566.6</b> <sup>3</sup>	<b>40,219.0</b> <sup>3</sup>	4,073,485.6
LESS: Estimated Reversions for Fiscal Year 2015					(35,000.0)
Estimated Continuing and Encumbered Balances for Fiscal Year 2015					(231,000.0)
<b>TOTAL ESTIMATED EXPENDITURES</b>					<b>3,807,485.6</b>

**Fiscal Year 2015 Statutory References:**<sup>1</sup> Volume 79, Chapter 290 (SB 255) Budget Appropriation Bill.<sup>2</sup> Volume 79, Chapter 293 (SB 266) Grants-in-Aid; Chapter 292 (HB 425) Bond Bill.<sup>3</sup> Total is correct. See Note in Explanation of Financial Statements.

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

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	87.0	12,017.3	120.4	1,653.9	-	280.9	77.0	-	1,668.2	15,817.7
Judicial	126.8	1,120.5	85,175.1	203.4	4,113.3	120.7	972.8	297.8	-	4,176.7	95,059.8
Executive	213.4	324.6	28,015.4	32.8	16,074.7	5,657.7	1,519.7	60.3	-	98,303.7 <sup>1</sup>	149,664.3
Technology and Information	59.5	208.5	23,381.3	17.7	1,490.5	652.6	191.2	10.3	-	12,715.7	38,459.3
Other Elective	102.5	38.5	3,681.2	2.4	830.7	-	18.6	11.9	165,685.4	566.8	170,797.0
Legal	114.2	450.8	46,504.4	13.5	4,110.4	55.8	102.2	84.8	-	5,253.6	56,124.7
State	370.0	244.0	16,440.8	39.2	1,907.7	919.0	981.6	124.0	-	4,531.5	24,943.8
Finance	156.3	144.7	11,693.7	9.0	1,486.6	8.4	110.4	96.2	-	1,478.0	14,882.3
Health and Social Services	928.1	3,323.8	201,079.2	13.0	65,149.3	6,293.8	8,747.1	398.7	-	831,952.7 <sup>2</sup>	1,113,633.8
Services for Children, Youth and Their Families	148.3	1,054.7	72,941.2	71.1	40,449.1	1,093.0	1,990.6	77.2	-	37,985.5	154,607.7
Correction	11.0	2,550.7	186,252.6	43.1	10,929.5	8,651.5	11,873.8	200.8	-	59,536.6 <sup>3</sup>	277,487.9
Natural Resources and Environmental Control	465.8	328.2	28,329.3	11.8	3,479.9	1,652.0	909.6	6.9	-	2,789.9	37,179.4
Safety and Homeland Security	163.5	1,067.5	114,825.3	4.7	6,413.4	177.3	5,786.5	62.0	-	3,278.2	130,547.4
Transportation	1,786.0	-	-	-	-	-	-	-	-	-	-
Labor	437.8	41.2	2,292.8	3.9	4,503.0	18.4	113.3	-	-	3,044.7	9,976.1
Agriculture	59.2	82.8	6,202.2	6.3	483.3	18.7	118.2	21.0	-	1,635.3	8,485.0
Elections	-	42.0	3,229.8	9.2	634.3	50.8	33.3	2.8	-	389.1	4,349.3
Fire Prevention Commission	27.7	48.3	4,279.9	14.5	554.7	279.3	26.5	35.0	-	185.2	5,375.1
Delaware National Guard	85.0	29.0	3,042.7	10.0	411.9	846.7	140.0	-	-	318.1	4,769.4
Advisory Council for Exceptional Citizens	-	3.0	173.2	6.5	13.4	-	6.0	-	-	-	199.1
<b>TOTAL - DEPARTMENTS</b>	<b>5,255.1</b>	<b>11,189.8</b>	<b>849,557.4</b>	<b>632.5</b>	<b>164,689.6</b>	<b>26,495.7</b>	<b>33,922.3</b>	<b>1,566.7</b>	<b>165,685.4</b>	<b>1,069,809.5</b>	<b>2,312,359.1</b>
Higher Education	354.0	785.0	72,397.9	-	392.8	2,195.9	-	-	-	154,607.5 <sup>4</sup>	229,594.1
Education	68.0	14,137.7	858,829.7	17.3	660.0	24,388.8	41.7	33.2	-	383,610.4 <sup>5</sup>	1,267,581.1
<b>TOTAL - EDUCATION</b>	<b>422.0</b>	<b>14,922.7</b>	<b>931,227.6</b>	<b>17.3</b>	<b>1,052.8</b>	<b>26,584.7</b>	<b>41.7</b>	<b>33.2</b>	<b>-</b>	<b>538,217.9</b>	<b>1,497,175.2</b>
<b>GRAND TOTAL</b>	<b>5,677.1</b>	<b>26,112.5</b>	<b>1,780,785.0</b>	<b>649.8</b>	<b>165,742.4</b>	<b>53,080.4</b>	<b>33,964.0</b>	<b>1,599.9</b>	<b>165,685.4</b>	<b>1,608,027.4</b>	<b>3,809,534.3</b>

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

<sup>1</sup> Contingency - Prior Years' Obligations	450.0										
Contingency - Self Insurance	6,250.0										
Contingency - Legal Fees	3,071.0										
Elder Tax Relief	23,536.1										
Health Insurance - Retirees in Closed State Police Plan	3,653.0										
Housing Development Fund	4,000.0										
One-Time	2,342.3										
Agency Aide	372.9										
Other Grants	117.2										
Civil Indigent Services	600.0										
DE Small Business Development Center	132.1										
Pensions - Retirees in Closed State Police Plan	23,473.0										
Child Care Contingency	5,000.0										
State Rental Assistance Program	3,000.0										
<sup>2</sup> Medicaid and similar assistance programs			777,231.9								
<sup>3</sup> Medical Services			51,004.2								
Drug and Alcohol Treatment Services			6,605.4								
<sup>4</sup> University of Delaware											116,778.0
Delaware Geological Survey											1,855.0
Delaware State University											32,366.8
Delaware Technical and Community College											3,330.7
Delaware Institute of Veterinary Medical Education											277.0
<sup>5</sup> Division II Units/All Other Costs											29,207.5
Educator Accountability											2,400.0
Delmar Tuition											186.7
School Improvement Funds											2,500.0
Scholarships and Grants											3,142.8
Pupil Transportation											86,414.3
Division III - Equalization											87,627.7
Adult Education and Work Force Training Grant											8,849.6
Academic Excellence Block Grant											36,669.6
Prof. Accountability and Instructional Advancement Fund											3,671.0
Unique Alternatives											8,872.0
Related Services for the Handicapped											2,870.7
Student Discipline Program											5,335.2
Student Assessment System											6,050.1
Early Childhood Assistance											6,149.3
Ed Sustainment Fund											27,150.9
General Contingency											8,992.3
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, 2016**

Department	Special Fund Positions	General Fund Positions	Personnel								Total Apprs.
			Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	
Legislative	-	87.0	12,042.3	120.4	1,653.9	-	280.9	77.0	-	1,668.2	15,842.7
Judicial	126.8	1,120.5	85,241.0	203.4	4,115.6	120.7	972.8	297.8	-	4,172.7	95,124.0
Executive	213.4	324.6	27,078.6	32.8	16,754.8	5,657.7	1,519.7	60.3	-	114,810.7 <sup>1</sup>	165,914.6
Technology and Information	60.5	217.5	24,269.5	17.7	1,675.2	652.6	191.2	10.3	-	12,803.4	39,619.9
Other Elective	102.5	38.5	3,111.9	1.0	810.3	-	16.3	11.9	169,364.0	559.1	173,874.5
Legal	113.2	454.8	46,933.3	13.5	4,146.5	55.8	102.2	84.8	-	5,253.6	56,589.7
State	369.0	244.0	16,479.5	39.2	1,952.2	919.0	981.6	124.0	-	4,531.5	25,027.0
Finance	152.3	141.7	11,217.4	10.0	1,484.0	8.4	110.4	245.0	-	1,478.0	14,553.2
Health and Social Services	922.4	3,256.5	199,526.8	13.0	70,315.0	6,293.8	8,739.1	398.7	-	838,607.3 <sup>2</sup>	1,123,893.7
Services for Children, Youth and Their Families	147.1	1,055.9	73,115.5	71.1	40,192.0	1,093.0	2,070.6	77.2	-	41,032.3	157,651.7
Correction	11.0	2,545.8	187,007.5	43.1	11,020.9	8,651.5	12,194.7	200.8	-	65,574.0 <sup>3</sup>	284,692.5
Natural Resources and Environmental Control	451.8	323.2	28,165.4	11.8	3,427.2	1,652.0	920.1	6.9	-	2,864.9	37,048.3
Safety and Homeland Security	164.5	1,064.5	116,190.0	16.9	6,403.3	177.3	5,832.4	74.7	-	3,278.2	131,972.8
Transportation	1,779.0	-	-	-	-	-	-	-	-	-	-
Labor	433.8	41.2	2,297.5	3.9	4,502.9	18.4	113.3	-	-	3,044.7	9,980.7
Agriculture	59.2	81.8	6,213.7	6.3	468.3	18.7	118.2	21.0	-	1,635.3	8,481.5
Elections	-	42.0	3,236.1	9.2	672.2	50.8	33.3	2.8	-	389.1	4,393.5
Fire Prevention Commission	27.7	47.3	4,216.7	14.5	591.9	169.3	136.5	35.0	-	185.2	5,349.1
Delaware National Guard	87.0	30.0	3,049.5	10.0	405.0	846.7	140.0	-	-	365.8	4,817.0
Advisory Council for Exceptional Citizens	-	3.0	214.0	6.5	18.1	-	6.0	-	-	-	244.6
<b>TOTAL - DEPARTMENTS</b>	<b>5,221.2</b>	<b>11,119.8</b>	<b>849,606.2</b>	<b>644.3</b>	<b>170,609.3</b>	<b>26,385.7</b>	<b>34,479.3</b>	<b>1,728.2</b>	<b>169,364.0</b>	<b>1,102,254.0</b>	<b>2,355,071.0</b>
Higher Education	359.0	785.0	72,869.9	-	392.8	2,195.9	-	-	-	154,929.3 <sup>4</sup>	230,387.9
Education	58.0	14,334.7	891,015.3	17.3	807.5	24,841.7	41.7	33.2	-	397,762.5 <sup>5</sup>	1,314,519.2
<b>TOTAL - EDUCATION</b>	<b>417.0</b>	<b>15,119.7</b>	<b>963,885.2</b>	<b>17.3</b>	<b>1,200.3</b>	<b>27,037.6</b>	<b>41.7</b>	<b>33.2</b>	<b>-</b>	<b>552,691.8</b>	<b>1,544,907.1</b>
<b>GRAND TOTAL</b>	<b>5,638.2</b>	<b>26,239.5</b>	<b>1,813,491.4</b>	<b>661.6</b>	<b>171,809.6</b>	<b>53,423.3</b>	<b>34,521.0</b>	<b>1,761.4</b>	<b>169,364.0</b>	<b>1,654,945.8</b>	<b>3,899,978.1</b>

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

<sup>1</sup> Contingency - Prior Years' Obligations	450.0	<sup>4</sup> University of Delaware	117,004.6
Contingency - Self Insurance	950.0	Delaware Geological Survey	1,878.3
Contingency - Legal Fees	1,071.0	Delaware State University	32,424.7
Elder Tax Relief	12,591.8	Delaware Technical and Community College	3,330.7
DE Small Business Development Center	132.1	Delaware Institute of Veterinary Medical Education	291.0
Health Insurance - Retirees in Closed State Police Plan	3,653.0		
Housing Development Fund	4,000.0	<sup>5</sup> Division II Units/All Other Costs	29,754.9
Child Care Contingency	5,000.0	Educator Accountability	6,150.0
Agency Aide	372.9	Delmar Tuition	186.7
Technology	1,000.0	School Improvement Funds	3,200.0
Other Grants	117.2	Scholarships and Grants	3,142.8
Civil Indigent Services	600.0	Pupil Transportation	88,712.5
State Rental Assistance Program	3,000.0	Division III - Equalization	89,493.2
Pension - 20-year State Police Retirees	23,773.0	Adult Education and Work Force Training Grant	8,849.6
		Academic Excellence Block Grant	38,753.8
Medicaid, TANF and similar assistance programs	777,264.2	Prof. Accountability and Instructional Advancement Fund	3,671.0
<sup>2</sup> Medical Services	56,185.8	Unique Alternatives	8,872.0
<sup>3</sup> Drug and Alcohol Treatment Services	7,250.2	Related Services for the Handicapped	2,870.7
		Student Discipline Program	5,335.2
		DCAS	6,050.1
		Early Childhood Assistance	6,149.3
		General Contingency	9,101.6
		Educational Sustainment Fund	29,150.9
		SEED Scholarship	4,594.0

**All Funds - General and Special Funds**  
**Comparative Consolidated Statement of Revenues and Expenditures**  
**Fiscal Years Ended June 30, 2014 and 2013**

	General Fund Actual 2014	General Fund Actual 2013	Special Fund Actual 2014	Special Fund Actual 2013	Total Funds Actual 2014	Total Funds Actual 2013
<b>REVENUES</b>						
Taxes	3,494,615.9	3,498,042.5	813,562.9	815,709.1	4,308,178.8	4,313,751.6
Licenses	13,572.2	19,507.7	7,304.3	8,635.0	20,876.5	28,142.7
Fees	140,702.4	132,806.7	499,007.4	473,611.1	639,709.8	606,417.8
Permits	2.9	(4.5)	2,409.5	3,119.3	2,412.4	3,114.8
Fines	4,682.6	5,407.9	13,801.7	13,143.1	18,484.3	18,551.0
Rentals and Sales	263,750.0	295,074.7	127,341.6	120,398.3	391,091.6	415,473.0
Federal Grants	-	-	1,918,096.3	1,788,677.3	1,918,096.3	1,788,677.3
Government Contributions	283.3	-	667,764.1	629,343.9	668,047.4	629,343.9
Earnings and Interest	2,866.2	6,295.5	9,865.5	-	12,731.7	6,295.5
State Government/Department Revenues	10,131.5	8,020.5	1,152,964.5	1,113,931.6	1,163,096.0	1,121,952.1
<b>TOTAL REVENUES</b>	<b>3,930,607.0</b>	<b>3,965,150.9</b>	<b>5,212,117.8</b>	<b>4,966,568.7</b>	<b>9,142,724.8</b>	<b>8,931,719.7</b>
LESS: Revenue Refunds	(357,952.0)	(235,400.3)	-	-	(357,952.0)	(235,400.3)
<b>NET REVENUES</b>	<b>3,572,655.0</b>	<b>3,729,750.6</b>	<b>5,212,117.8</b>	<b>4,966,568.7</b>	<b>8,784,772.8</b>	<b>8,696,319.4</b>
<b>EXPENDITURES</b>						
Legislative	14,351.7	13,286.0	119.8	0.0	14,471.5	13,286.0
Judicial	93,782.7	91,402.9	25,819.7	60,825.6	119,602.4	152,228.5
Executive	133,489.8	134,491.8	1,202,839.9	1,121,177.3	1,336,329.7	1,255,669.1
Technology and Information	38,478.6	41,300.0	27,318.5	30,123.7	65,797.1	71,423.7
Other Elective	185,241.0	170,890.8	139,449.0	146,748.6	324,690.0	317,639.4
Legal	56,013.6	52,629.1	18,936.2	12,984.7	74,949.8	65,613.8
State	24,993.8	23,888.7	76,283.3	78,766.9	101,277.1	102,655.6
Finance	34,080.7	20,358.0	106,396.9	112,685.2	140,477.6	133,043.2
Health and Social Services	1,087,203.3	1,061,885.1	1,406,786.0	1,295,107.9	2,493,989.3	2,356,993.0
Services for Children, Youth and Their Families	149,516.7	141,894.6	52,085.8	44,047.1	201,602.5	185,941.7
Correction	273,473.7	264,989.2	8,709.9	7,136.6	282,183.6	272,125.8
Natural Resources and Environmental Control	49,597.9	44,602.0	157,073.8	121,105.9	206,671.7	165,707.9
Safety and Homeland Security	145,583.5	144,288.1	52,325.1	58,370.7	197,908.6	202,658.8
Transportation	0.0	0.0	743,181.6	796,442.1	743,181.6	796,442.1
Labor	8,964.7	7,886.2	80,005.3	80,807.8	88,970.0	88,694.0
Agriculture	8,407.6	7,624.7	61,675.8	58,302.7	70,083.4	65,927.4
Elections	3,875.4	6,459.8	1,491.7	1,872.8	5,367.1	8,332.6
Fire Prevention Commission	5,448.1	5,017.3	2,662.4	2,852.6	8,110.5	7,869.9
Delaware National Guard	4,224.4	4,762.3	15,169.1	13,937.3	19,393.5	18,699.6
Advisory Council for Exceptional Citizens	197.7	191.8	25.5	31.9	223.2	223.7
Higher Education	234,644.6	226,714.6	200,145.5	190,843.1	434,790.1	417,557.7
Education	1,242,566.7	1,193,977.5	1,077,079.9	1,033,407.7	2,319,646.6	2,227,385.2
<b>TOTAL EXPENDITURES</b>	<b>3,794,136.1</b>	<b>3,658,540.4</b>	<b>5,455,580.9</b>	<b>5,267,578.2</b>	<b>9,249,717.0</b>	<b>8,926,118.6</b>
Revenues over Expenditures	(221,481.1)	71,210.2	(243,463.1)	(301,009.5)	(464,944.2)	(229,799.2)
Cash Balance - Beginning of Period	635,879.4	564,669.1	1,430,694.1	1,478,929.2	2,066,573.5	2,043,598.3
PLUS: Bond Sale Proceeds	-	-	248,625.8	247,401.7	248,625.8	247,401.7
Net Change in Payroll Withholdings Payable	-	-	(80,460.0)	5,372.7	(80,460.0)	5,372.7
<b>CASH BALANCE - END OF PERIOD</b>	<b>414,398.3</b>	<b>635,879.4</b> <sup>1</sup>	<b>1,355,396.8</b>	<b>1,430,694.1</b>	<b>1,769,795.1</b>	<b>2,066,573.5</b>

<sup>1</sup> Total is correct. See [Note](#) in Explanation of Financial Statements.



**General Fund - Statement of Expenditures and Reversions**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2014**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	11,622.7	160.9	2,097.5		427.6	42.0		0.9	14,351.7	71.2
Judicial	83,777.2	249.4	8,408.5	100.0	1,066.0	281.5			93,782.7	114.8
Executive	28,196.4	45.7	102,423.5	4,770.5	2,778.2	46.0			133,489.8	99,671.3
Technology and Information	23,403.1	18.4	14,910.9	424.3	134.3	11.9			38,478.6	480.4
Other Elective	2,865.5	4.5	24,241.2		25.7	94.9	157,822.1	187.1	185,241.0	719.4
Legal	45,816.2	218.3	9,449.2	52.7	200.9	329.1			56,013.6	184.2
State	16,143.7	198.8	7,056.4	775.2	1,023.5	571.0		0.4	24,993.8	313.3
Finance	10,568.7	9.5	23,200.1	6.9	129.9	172.5			34,080.7	726.6
Health and Social Services	200,224.0	28.3	876,285.9	5,215.8	10,066.0	599.1			1,087,203.3	4,602.0
Services for Children, Youth and Their Families	76,831.9	12.2	70,353.9	920.8	2,204.9	113.8			149,516.7	419.7
Correction	183,440.4	69.8	74,311.6	6,056.7	13,729.2	1,922.8			273,473.7	2,213.6
Natural Resources and Environmental Control	28,191.3	23.2	17,497.3	1,590.7	2,248.4	1,637.7			49,597.9	107.5
Safety and Homeland Security	125,911.5	12.0	8,842.7	75.0	6,422.3	4,395.0			145,583.5	158.4
Transportation										
Labor	2,230.7	3.7	6,617.0	18.4	113.3				8,964.7	50.3
Agriculture	5,522.0	13.4	2,491.4	18.7	161.2	219.5			8,407.6	24.6
Elections	2,993.1	19.8	755.8	44.7	58.1	48.6			3,875.4	73.2
Fire Prevention Commission	4,299.3	14.5	800.2	250.4	254.5	79.5			5,448.1	1.6
Delaware National Guard	2,743.1	1.0	1,351.8	613.5	128.4				4,224.4	147.0
Advisory Council for Exceptional Citizens	174.4	2.2	13.9		7.1				197.7	
<b>TOTAL - DEPARTMENTS</b>	<b>854,955.2</b>	<b>1,105.6</b>	<b>1,251,108.8</b>	<b>20,934.3</b>	<b>41,179.5</b>	<b>10,564.9</b>	<b>157,822.1</b>	<b>188.4</b>	<b>2,316,924.9</b>	<b>110,079.1</b>
Higher Education	101,658.8	19.0	130,884.9	1,526.1	437.9	1,643.9			234,644.6	
Education	1,032,027.4	889.7	174,769.9	25,020.3	28,259.4	6,620.5		1.3	1,242,566.7	1,262.4
<b>TOTAL - EDUCATION</b>	<b>1,133,686.2</b>	<b>908.7</b>	<b>305,654.8</b>	<b>26,546.4</b>	<b>28,697.3</b>	<b>8,264.4</b>		<b>1.3</b>	<b>1,477,211.3</b>	<b>1,262.4</b>
<b>GRAND TOTAL</b>	<b>1,988,641.4</b>	<b>2,014.3</b>	<b>1,556,763.6</b>	<b>47,480.7</b>	<b>69,876.8</b>	<b>18,829.3</b>	<b>157,822.1</b>	<b>189.7</b>	<b>3,794,136.1</b>	<b>111,341.7</b>

**Special Fund - Statement of Expenditures**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2014**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Legislative			82.3		18.9	18.6			119.8
Judicial	6,956.6	129.4	5,362.3		1,374.0	377.5		11,619.8	25,819.7
Executive	580,472.2	97.6	435,471.0	449.4	5,433.2	6,361.3		174,555.1	1,202,839.9
Technology and Information	2,628.2	115.8	24,573.1		1.4				27,318.5
Other Elective	6,661.5	62.8	67,385.8		127.2	142.4	65,065.0	4.3	139,449.0
Legal	4,211.4	112.9	12,858.7		184.3	204.6		1,364.3	18,936.2
State	24,862.8	263.8	33,831.7	38.2	1,659.9	1,979.9		13,647.0	76,283.3
Finance	10,502.7	114.6	94,899.7		414.4	33.3		432.3	106,396.9
Health and Social Services	60,157.0	328.4	1,317,923.5	722.8	25,936.7	1,669.1		48.5	1,406,786.0
Services for Children, Youth and Their Families	8,802.7	87.6	41,961.6	31.1	976.2	226.7			52,085.8
Correction	847.1	22.6	2,783.3	19.0	4,563.0	475.0			8,709.9
Natural Resources and Environmental Control	30,343.3	229.0	116,030.4	22.8	5,672.1	4,754.3		21.9	157,073.8
Safety and Homeland Security	19,206.4	359.2	21,493.9	75.1	3,182.4	5,679.1		2,329.0	52,325.1
Transportation	113,008.0	158.0	286,431.2	3,891.8	26,199.5	197,864.9	112,297.9	3,330.4	743,181.6
Labor	25,561.4	158.4	52,417.3	25.2	1,302.5	540.6			80,005.3
Agriculture	4,601.2	88.8	45,342.6	19.1	331.7	10,825.4		467.0	61,675.8
Elections	90.6	19.3	917.3	4.5	50.0	410.0			1,491.7
Fire Prevention Commission	1,720.6	17.4	433.5		400.2	86.6		3.9	2,662.4
Delaware National Guard	5,470.6	22.3	4,541.4	858.4	298.2	3,958.1		20.1	15,169.1
Advisory Council for Exceptional Citizens		1.8	18.3		5.4				25.5
<b>TOTAL - DEPARTMENTS</b>	<b>906,104.3</b>	<b>2,389.7</b>	<b>2,564,758.9</b>	<b>6,157.4</b>	<b>78,131.2</b>	<b>235,607.4</b>	<b>177,362.9</b>	<b>207,843.6</b>	<b>4,178,355.3</b>
Higher Education	84,880.0	399.9	91,024.0	2,400.0	5,796.3	12,800.3		2,845.1	200,145.5
Education	488,343.1	2,151.9	353,620.9	7,397.7	88,331.7	65,889.8		5,082.3	1,077,079.9
<b>TOTAL - EDUCATION</b>	<b>573,223.1</b>	<b>2,551.8</b>	<b>444,644.9</b>	<b>9,797.7</b>	<b>94,128.0</b>	<b>78,690.1</b>		<b>7,927.4</b>	<b>1,277,225.4</b>
<b>GRAND TOTAL</b>	<b>1,479,327.4</b>	<b>4,941.5</b>	<b>3,009,403.9</b>	<b>15,955.1</b>	<b>172,259.2</b>	<b>314,297.5</b>	<b>243,625.4</b>	<b>215,771.0</b>	<b>5,455,580.9</b>

**Capital Improvement Fund Expenditures**  
**Summarized by Department, Higher Education and Department of Education**  
**Fiscal Year Ended June 30, 2014**

<b>Expenditures</b>	
<b>DEPARTMENTS</b>	
Legislative	\$ 119.8
Judicial	608.9
Executive	57,849.0
Other Elective	3.6
State	7,540.7
Health and Social Services	10,101.9
Services Children, Youth and Their Families	5,229.2
Correction	2,952.1
Natural Resources and Environmental Control	10,563.7
Safety and Homeland Security	(19.1)
Transportation	178,004.5
National Guard	483.2
<b>TOTAL - DEPARTMENTS</b>	<u>273,437.5</u>
<b>HIGHER EDUCATION</b>	
University of Delaware	4,615.5
Delaware State University	1,099.8
Delaware Technical and Community College	4,991.5
<b>TOTAL - HIGHER EDUCATION</b>	<u>10,706.8</u>
<b>DEPARTMENT OF EDUCATION</b>	
Caesar Rodney	772.1
Capital	32,273.3
Lake Forest	132.4
Laurel	29,641.1
Cape Henlopen	463.1
Milford	831.3
Seaford	18,312.4
Smyrna	1,297.7
Appoquinimink	2,492.5
Brandywine	2,646.9
Red Clay	27,169.4
Christina	1,921.3
Colonial	1,005.5
Woodbridge	22,416.2
Indian River	1,361.3
Delmar	109.3
New Castle County VoTech	5,149.0
Polytech	15,110.7
Sussex VoTech	3,995.4
Delaware College Preparatory Academy	28.9
Prestige Academy	5.3
Delaware Academy of Public Safety and Security	32.6
Las Americas ASPIRA Academy	44.7
The Charter School of Wilmington	120.8
Positive Outcomes Charter School	9.5
East Side Charter School	28.4
Reach Academy for Girls	48.6
Campus Community School	66.0
Thomas A. Edison Charter School	96.4
Sussex Academy of Arts and Sciences	63.8
Kuumba Academy Charter School	1.4
Academy of Dover Charter School	19.1
Odyssey Charter	73.6
Providence Creek Academy Charter School	(22.2)
MOT Charter School	84.7
Newark Charter School	138.5
Gateway Lab School	41.7
<b>TOTAL - DEPARTMENT OF EDUCATION</b>	<u>167,982.7</u>
<b>TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES</b>	<u><u>\$ 452,127.0</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 Funds (NSF) positions.

**Bond and Capital Improvements Act (Bond Bill)** - Legislation that is introduced and passed by the General Assembly for the State's capital budget. This bill appropriates money for items that have at least a 10-year life including: 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 revenue. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account additional sums as may be necessary to fund any unanticipated deficit in any given fiscal year or to provide funds required as a result of any revenue reduction enacted by the General Assembly.

**CIP** - Capital Improvement Plan.

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

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

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

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

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

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

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

## DEFINITION OF BUDGETARY TERMS

**Delaware State Clearinghouse Committee (DSCC) -**

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

**Development Fund -** Funds appropriated within the Office of Management and Budget (OMB) in the Appropriations Act for the development and implementation of new information system and technology projects throughout state government.

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

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

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

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

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

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

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

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

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

**Governor's Recommended Budget -** The Governor's recommendations presented to the General Assembly in late January.

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

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

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

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

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

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

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

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

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

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

## DEFINITION OF BUDGETARY TERMS

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

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

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

**Position** - An aggregate of responsibilities and duties, filled or vacant, that requires the services of an employee, part-time or full-time 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 or down, or it may remain the same.

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

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

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

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

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

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

**Technology Fund** - Funds appropriated in the Bond and Capital Improvements Act within OMB for statewide technology initiatives. The technology fund is not part of the base budget.

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

◆ **TFC - Trust Fund Capital.**

◆ **TFO - Trust Fund Operating.**

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