

STATE OF DELAWARE  
CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30:  
(Expressed in Thousands)

	1994	1995	1996	1997	1998
<b>REVENUES:</b>					
Taxes (1)	\$ 1,390,748	\$ 1,508,344	\$ 1,540,565	\$ 1,566,922	\$ 1,797,295
Licenses, Fines, Permits and Fees (10)	449,746	564,706	515,359	581,344	586,908
Rentals & Sales	67,154	78,267	87,430	96,747	100,226
Federal Government	12,340	71,685	104,380	72,575	58,381
Interest and Other Investment Income	16,996	29,485	42,603	41,940	47,643
Other Revenues (10)	50,625	130,492	163,503	164,056	217,116
<b>TOTAL REVENUES</b>	<b>1,987,609</b>	<b>2,382,979</b>	<b>2,453,840</b>	<b>2,523,584</b>	<b>2,807,569</b>
<b>EXPENDITURES:</b>					
General Government (2) (10)	327,882	445,874	443,165	473,140	528,965
Health and Children's Services (3)	380,570	498,833	530,187	534,840	563,689
Judicial and Public Safety (4)	200,689	238,737	241,873	263,195	274,368
Natural Resources and Environmental Control Labor (6)	84,870	87,355	120,993	77,484	80,932
Transportation (8)	127,691	99,746	111,999	109,889	109,964
Education (5)	578,478	603,491	669,046	748,669	809,590
Payment to Component Unit - General Government (10)					
Payment to Component Unit - Education (10)					
Other (6)	20,552	24,485	39,254	64,802	67,178
Debt Service: (9) Principle Interest					
<b>TOTAL EXPENDITURES</b>	<b>1,720,732</b>	<b>1,998,521</b>	<b>2,156,517</b>	<b>2,272,019</b>	<b>2,434,686</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>266,877</b>	<b>384,458</b>	<b>297,323</b>	<b>251,565</b>	<b>372,883</b>
<b>OTHER SOURCES (USES) OF FINANCIAL RESOURCES</b>					
Operating Transfers In	37,209	43,250	266,009	326,474	279,333
Operating Transfers Out	(220,397)	(245,185)	(491,794)	(484,481)	(430,367)
Other Sources (Uses)	4,075	14,751	646		
<b>NET OTHER USES</b>	<b>(179,113)</b>	<b>(187,184)</b>	<b>(225,139)</b>	<b>(158,007)</b>	<b>(151,034)</b>
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>87,764</b>	<b>197,274</b>	<b>72,184</b>	<b>93,558</b>	<b>221,849</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>221,193</b>	<b>308,957</b>	<b>506,231</b>	<b>578,415</b>	<b>671,973</b>
<b>RESIDUAL EQUITY TRANSFER OUT TO COMPONENT UNITS</b>					
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 308,957</b>	<b>\$ 506,231</b>	<b>\$ 578,415</b>	<b>\$ 671,973</b>	<b>\$ 893,822</b>

- (1) Taxes includes Personal Income Taxes and Business Taxes
- (2) General Government summarizes the expenditures of the following General Government Departments; Legislative, Executive, Other Elective Offices, State and the Advisory Council for Exceptional Citizens.
- (3) Health and Children's Services summarizes the expenditures of the Departments of Health and Social Services and Services for Children, Youth and Their Families
- (4) Judicial and Public Safety summarizes the expenditures of the following Departments: Judicial, Legal, Corrections, Public Safety, Fire Prevention and the Delaware National Guard.
- (5) Education summarizes the expenditures of the Departments of Higher Education and Public Education.
- (6) "Other" summarizes the expenditures of the following Departments: Labor, Agriculture, Elections, Fire Prevention, the Delaware National Guard and the Advisory Council for Exceptional Citizens. Effective fiscal year 2001 the category "Other" was eliminated and departments were grouped with similar or related functions. Fiscal year 2000 expenditures were restated for comparability purposes.
- (7) Fund Balance has been restated due to the implementation of GASB Statement No. 34.
- (8) The Department of Transportation is reported as an Enterprise Fund and is no longer part of the General Fund in 2002.
- (9) Debt service activities are accounted for in the General Fund starting in fiscal year 2002.
- (10) Reclassification of expenses in 2002 due to GASB 34

	1999	2000	2001	2002	2003
<b>REVENUES:</b>					
Taxes (1)	1,864,867	\$ 1,925,457	\$ 2,023,671	\$ 2,032,305	\$ 2,093,993
Licenses, Fines, Permits and Fees (10)	641,972	733,593	728,265	227,051	241,370
Rentals & Sales	92,777	102,831	312,228	26,592	20,621
Federal Government	6,144	66,473	46,333	52,279	61,966
Interest and Other Investment Income	44,443	61,761	82,971	46,756	65,205
Other Revenues (10)	306,106	227,463	112,388	186,374	216,068
<b>TOTAL REVENUES</b>	<b>2,956,309</b>	<b>3,117,578</b>	<b>3,305,856</b>	<b>2,571,357</b>	<b>2,699,223</b>
<b>EXPENDITURES:</b>					
General Government (2) (10)	795,965	816,346	881,189	454,186	398,653
Health and Children's Services (3)	599,021	664,909	737,169	781,383	839,173
Judicial and Public Safety (4)	310,939	352,344	374,342	386,457	395,086
Natural Resources and Environmental Control	104,788	105,847	108,086	100,218	97,951
Labor (6)		15,775	18,132	27,131	25,568
Transportation (8)	117,498	132,481	144,690		
Education (5)	824,277	890,541	1,007,084	1,023,968	1,003,769
Payment to Component Unit -					
General Government (10)				8,821	5,947
Payment to Component Unit - Education (10)				40,571	53,633
Other (6)	88,785				
Debt Service: (9)					
Principle				79,757	84,079
Interest				34,134	33,676
<b>TOTAL EXPENDITURES</b>	<b>2,841,273</b>	<b>2,978,243</b>	<b>3,270,692</b>	<b>2,936,626</b>	<b>2,937,535</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>115,036</b>	<b>139,335</b>	<b>35,164</b>	<b>(365,269)</b>	<b>(238,312)</b>
<b>OTHER SOURCES (USES) OF FINANCIAL RESOURCES</b>					
Operating Transfers In	318,550	368,379	412,735	333,566	474,634
Operating Transfers Out	(447,595)	(474,086)	(597,693)	(30,020)	(31,180)
Other Sources (Uses)				(20,764)	(177,728)
<b>NET OTHER USES</b>	<b>(129,045)</b>	<b>(105,707)</b>	<b>(184,958)</b>	<b>282,782</b>	<b>265,726</b>
<b>SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>(14,009)</b>	<b>33,628</b>	<b>(149,794)</b>	<b>(82,487)</b>	<b>27,414</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>893,822</b>	<b>879,813</b>	<b>912,355</b>	<b>(7) 1,004,126</b>	<b>921,639</b>
<b>RESIDUAL EQUITY TRANSFER OUT TO COMPONENT UNITS</b>		<b>(1,086)</b>			
<b>FUND BALANCE AT END OF YEAR</b>	<b>879,813</b>	<b>\$ 912,355</b>	<b>\$ 762,561</b>	<b>\$ 921,639</b>	<b>\$ 949,053</b>