

DEFAC Expenditures Forecast for General Fund Disbursements FY2024 (\$ in millions)									
<u>March 18, 2024</u>									
	FY2019	FY2020	FY2021	FY2022	FY2023				FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>				<u>Appropriation</u>
Budget Act	4,270.8	4,451.9	4,547.0	4,771.5	5,099.7				5,606.7
Cash to Bond Bill	189.0	184.3	35.4	692.3	855.5				753.4
Grant-in-Aid	52.1	55.1	54.5	63.2	69.4				72.0
Continuing & Encumbered (from prior years)	184.1	329.6	431.3	495.8	1,100.2				1,575.0
Supplementals	49.2	62.0	0.0	221.1	378.6				194.6
<b>Fiscal Year Spending Authority</b>	<b>4,745.2</b>	<b>5,082.8</b>	<b>5,068.2</b>	<b>6,243.9</b>	<b>7,503.4</b>				<b>8,201.7</b>
<b>LESS:</b>									
							<i>Oct</i>	<i>Dec</i>	<i>Mar</i>
Reversions to the General Fund	21.4	137.6	53.4	85.8	67.5	10.0	54.6	54.6	
Encumbered to next fiscal year	41.5	54.0	53.2	71.6	57.3	60.0	60.0	60.0	
Continuing to next fiscal year									
Operating Budget									
Bond Bill									
Total Continuing	288.1	377.3	442.6	1,028.6	1,517.7	1,730.3	1,730.3	1,828.9	
Subtotal	351.0	568.9	549.2	1,186.0	1,642.5	1,800.3	1,844.9	1,943.5	<b>(1,943.5)</b>
<b>Fiscal Year Budgetary Expenditures</b>	<b>4,394.3</b>	<b>4,513.9</b>	<b>4,519.0</b>	<b>5,057.9</b>	<b>5,860.9</b>				<b>6,258.2</b>
<b>% increase/(decrease)</b>	<b>6.71%</b>	<b>2.72%</b>	<b>0.11%</b>	<b>11.93%</b>	<b>15.88%</b>				<b>6.8%</b>
<b>Comments:</b>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>5-Yr Avg</u>			<u>FY2024</u>
Expenditures / Spending Authority	92.6%	88.8%	89.2%	81.0%	78.1%	85.9%			76.3%
Reversions / Spending Authority	0.5%	2.7%	1.1%	0.9%	0.9%	1.2%			0.7%
Encumbered / Spending Authority	0.9%	1.1%	1.0%	0.9%	0.8%	0.9%			0.7%
Total Continuing / Spending Authority	6.1%	7.4%	8.7%	7.1%	20.2%	9.9%			22.3%

Recommended by Expenditures Subcommittee;  
March 18, 2024

DEFAC Expenditures Forecast for General Fund Disbursements FY2024 (\$ in millions)																			
<b>March 18, 2024</b>																			
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Difference	% change	Annual Avg.	FY2024	% spent	% of	% of	% of	% of	% of			
	Actual	Actual	Actual	Actual	Actual	March	'24 vs. '23	'24 vs. '23	'24 vs. '19	2/29/2024	(actual 02/29/24)	FY2023	FY2022	FY2021	FY2020	FY2019			
<b>Salaries</b>	1,499.9	1,558.6	1,593.0	1,657.0	1,805.6	1,974.9	169.3	9.4%	5.66%	<b>1,283.4</b>	<b>29.9%</b>	<b>30.4%</b>	<b>32.8%</b>	<b>35.3%</b>	<b>34.5%</b>	<b>34.1%</b>			
<b>Fringe Benefits</b>	494.4	506.1	513.3	515.4	561.3	662.4	101.1	18.0%	6.03%	<b>414.0</b>	<b>9.7%</b>	<b>9.5%</b>	<b>10.2%</b>	<b>11.4%</b>	<b>11.2%</b>	<b>11.3%</b>			
<b>Health Care</b>	362.6	369.0	372.5	369.3	401.4	489.5	88.1	21.9%	6.19%	<b>301.9</b>	<b>7.0%</b>	<b>6.9%</b>	<b>7.3%</b>	<b>8.3%</b>	<b>8.2%</b>	<b>8.3%</b>			
<b>Other</b>	131.8	137.1	140.8	146.1	159.9	172.9	13.0	8.1%	5.58%	<b>112.1</b>	<b>2.6%</b>	<b>2.6%</b>	<b>2.9%</b>	<b>3.1%</b>	<b>3.0%</b>	<b>3.0%</b>			
<b>Pension</b>	360.8	360.1	360.8	421.0	664.7	566.3	(98.4)	-14.8%	9.43%	<b>360.5</b>	<b>8.4%</b>	<b>11.6%</b>	<b>8.3%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>8.2%</b>			
<b>Contribution</b>	201.5	205.0	201.5	239.7	240.1	309.9	69.9	29.1%	8.99%	<b>197.3</b>	<b>4.6%</b>	<b>6.2%</b>	<b>4.7%</b>	<b>4.5%</b>	<b>4.5%</b>	<b>4.6%</b>			
<b>Health Care</b>	145.4	145.9	145.4	157.2	170.9	223.0	52.1	30.5%	8.92%	<b>141.9</b>	<b>3.3%</b>	<b>4.7%</b>	<b>3.1%</b>	<b>3.2%</b>	<b>3.2%</b>	<b>3.3%</b>			
<b>Other</b>	13.9	9.2	13.9	24.1	253.8	33.4	(220.3)	-86.8%	19.22%	<b>21.3</b>	<b>0.5%</b>	<b>0.7%</b>	<b>0.5%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.3%</b>			
<b>Debt Service</b>	183.9	184.1	187.3	202.6	218.4	234.4	16.0	7.3%	4.97%	<b>220.9</b>	<b>5.1%</b>	<b>3.8%</b>	<b>4.0%</b>	<b>4.2%</b>	<b>4.1%</b>	<b>4.2%</b>			
<b>Grants</b>	445.2	507.1	433.2	671.0	661.4	675.0	13.6	2.1%	8.68%	<b>559.1</b>	<b>13.0%</b>	<b>13.0%</b>	<b>13.3%</b>	<b>9.6%</b>	<b>11.2%</b>	<b>10.1%</b>			
<b>Medicaid</b>	733.4	702.0	734.1	823.6	932.7	1,042.4	109.7	11.8%	7.28%	<b>702.0</b>	<b>16.4%</b>	<b>15.3%</b>	<b>16.3%</b>	<b>16.3%</b>	<b>15.6%</b>	<b>16.7%</b>			
<b>Contractual Services</b>	589.0	600.5	607.5	674.7	871.6	935.8	64.2	7.4%	9.70%	<b>623.9</b>	<b>14.5%</b>	<b>14.4%</b>	<b>13.3%</b>	<b>13.5%</b>	<b>13.3%</b>	<b>13.4%</b>			
<b>Supplies &amp; Materials</b>	69.3	64.7	60.9	67.1	76.7	88.1	11.4	14.9%	4.92%	<b>55.6</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.6%</b>			
<b>Capital Outlay</b>	<u>18.5</u>	<u>30.6</u>	<u>17.2</u>	<u>25.5</u>	<u>68.3</u>	<u>78.9</u>	<u>10.6</u>	15.5%	33.65%	<b>70.6</b>	<b>1.6%</b>	<b>0.8%</b>	<b>0.5%</b>	<b>0.4%</b>	<b>0.7%</b>	<b>0.4%</b>			
<b>FY Budgetary Expenditures</b>	4,394.3	4,513.9	4,507.3	5,057.9	5,860.8	6,258.2	397.5	7.9%	7.33%	<b>4,290.1</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>			

DEFAC Expenditures Forecast for General Fund Disbursements FY2025-2029 (\$ in millions)														
<b>March 18, 2024</b>										Forecast				
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024		FY2025	FY2026	FY2027	FY2028	FY2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>March</u>		<u>June</u>	<u>June</u>	<u>June</u>	<u>June</u>	<u>June</u>
Salaries	1,402.9	1,421.1	1,499.9	1,558.6	1593.0	1657.0	1,805.6	1,974.9		2,088.4	2,206.5	2,331.3	2,463.2	2,602.6
Fringe Benefits	480.5	479.6	494.4	506.1	513.3	515.4	561.3	662.4		792.4	840.3	891.1	945.0	1,002.1
Health Care	359.0	357.9	362.6	369.0	372.5	369.3	401.4	489.5		608.9	646.6	686.6	729.0	774.1
Other	121.5	121.7	131.8	137.1	140.8	146.1	159.9	172.9		183.5	193.7	204.5	216.0	228.0
Pension	317.7	316.7	360.8	360.1	360.8	421.0	664.7	566.3		615.5	674.5	739.4	811.1	890.2
Contribution	153.7	167.6	201.5	205.0	201.5	238.8	240.1	309.9		327.9	357.4	389.5	424.5	462.7
Health Care	131.3	136.0	145.4	145.9	145.4	170.6	170.9	223.0		250.6	273.0	297.4	323.9	352.8
Other	32.7	13.1	13.9	9.2	13.9	11.6	253.8	33.4		37.0	44.1	52.6	62.7	74.7
Debt Service	179.0	187.2	183.9	184.1	187.3	202.6	218.4	234.4		249.4	261.8	274.8	288.5	302.8
Grants	365.7	362.9	445.2	507.1	433.2	671.0	661.4	675.0		622.8	676.9	735.6	799.5	868.9
Medicaid	739.7	750.2	733.4	702.0	734.1	823.6	932.7	1,042.4		1,139.2	1,222.2	1,311.2	1,406.7	1,509.2
Contractual Services	537.6	526.1	589.0	600.5	607.5	674.7	871.6	935.8		1,428.8	1,267.4	890.4	976.8	1,071.5
Supplies & Materials	68.7	61.9	69.3	64.7	60.9	67.1	76.7	88.1		93.4	98.0	102.8	107.9	113.2
Capital Outlay	<u>14.3</u>	<u>12.4</u>	<u>18.5</u>	<u>30.6</u>	<u>17.2</u>	<u>25.5</u>	<u>68.3</u>	<u>78.9</u>		<u>30.0</u>	<u>40.1</u>	<u>53.6</u>	<u>71.6</u>	<u>95.7</u>
FY Budgetary Expenditures	4,106.1	4,118.1	4,394.3	4,513.9	4,507.3	5,057.9	5,860.8	6,258.2		7,059.9	7,287.6	7,330.3	7,870.2	8,456.2

Recommended by Expenditures Subcommittee;  
March 18, 2024

Comments:

Forecast FY2026-FY2029 is based on the annual average growth rate for each category FY2018-FY2024.

**OMB General Assumptions FY2025 Forecast**

FY2025 Governor's Recommended Operating Budget

FY2025 Grant in Aid budget at current year level excluding one-time initiatives

FY2025 Governor's Recommended One-Time Supplemental Budget

FY2025 Governor's Recommended Capital Budget

Includes spend from continued funds

**Salary** - Includes increase for Salary Policy, Steps/CBAs and Unit Count growth

**Fringe Other** - projected using FY2025 Governor's Recommended OEC rates

**Fringe Healthcare** - includes \$93.9M projected increase for Group Health Insurance Program (GHIP) premiums

**Pension** - includes \$56.1M for the 1% to Other Post-Employment Benefits (OPEB) per EO 52

**Debt Service** – Increased \$15M for both existing and new debt

**Grants** - Projected using recommended budget and operational funding provided to UD and Housing

**Medicaid** - Projected with trending healthcare inflation and demographic shifts in Delaware

**Contractual Services** - Projected using recommended spend level for agency operations, one-time initiatives, and cash projects

**Supplies** - Projected using recommended spend level for agency operations and one-time initiatives

**Capital** - Projected using recommended spend level for agency operations, one-time initiatives and cash projects