

DEFAC Expenditures Forecast for General Fund Disbursements FY2024 (\$ in millions)											
June 17, 2024											
	FY2019	FY2020	FY2021	FY2022	FY2023						FY2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>						Appropriation
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
Fiscal Year Spending Authority	4,745.2	5,082.8	5,068.2	6,243.9	7,503.4						8,201.7
LESS:											
							<i>Oct</i>	<i>Dec</i>	<i>Mar</i>	<i>May</i>	<i>June</i>
Reversions to the General Fund	21.4	137.6	53.4	85.8	67.5	10.0	54.6	54.6	80.1	105.0	
Encumbered to next fiscal year	41.5	54.0	53.2	71.6	57.3	60.0	60.0	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	1,655.9	1,767.1	
Subtotal	351.0	568.9	549.2	1,186.0	1,642.5	1,800.3	1,844.9	1,943.5	1,796.0	1,932.1	(1,932.1)
Fiscal Year Budgetary Expenditures	4,394.3	4,513.9	4,519.0	5,057.9	5,860.9						6,269.6
% increase/(decrease)	6.71%	9.61%	9.74%	22.82%	33.38%						7.0%
Comments:	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>5-Yr Avg</u>					<u>FY2023</u>
Expenditures / Spending Authority	92.6%	88.8%	89.2%	81.0%	78.1%	85.9%					76.4%
Reversions / Spending Authority	0.5%	2.7%	1.1%	0.9%	0.9%	1.2%					1.3%
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%					21.5%

Recommended by Expenditures Subcommittee;
June 17, 2024

DEFAC Expenditures Forecast for General Fund Disbursements FY2024 (\$ in millions)																	
June 17, 2024																	
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Difference	% change	Annual Avg.	FY2024	% spent	% of	% of	% of	% of	% of	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Jun</u>	'24 vs. '23	'24 vs. '23	'24 vs. '19	<u>5/31/2024</u>	<u>(actual 05/31/24)</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	
Salaries	1,499.9	1,558.6	1,593.0	1,657.0	1,805.6	1,901.7	96.1	5.3%	4.86%	1,764.3	30.6%	30.8%	32.8%	35.3%	34.5%	34.1%	
Fringe Benefits	494.4	506.1	513.3	515.4	561.3	657.4	96.1	17.1%	5.86%	569.2	9.9%	9.6%	10.2%	11.4%	11.2%	11.3%	
Health Care	362.6	369.0	372.5	369.3	401.4	482.3	80.9	20.2%	5.87%	406.9	7.1%	6.8%	7.3%	8.3%	8.2%	8.3%	
Other	131.8	137.1	140.8	146.1	159.9	175.1	15.2	9.5%	5.85%	162.3	2.8%	2.7%	2.9%	3.1%	3.0%	3.0%	
Pension	360.8	360.1	360.8	421.0	664.7	498.6	(166.1)	-25.0%	6.68%	467.2	8.1%	11.3%	8.3%	8.0%	8.0%	8.2%	
Contribution	201.5	205.0	201.5	239.7	240.1	242.5	2.4	1.0%	3.77%	255.7	4.4%	4.1%	4.7%	4.5%	4.5%	4.6%	
Health Care	145.4	145.9	145.4	157.2	170.9	174.4	3.5	2.1%	3.70%	183.9	3.2%	2.9%	3.1%	3.2%	3.2%	3.3%	
Other	13.9	9.2	13.9	24.1	253.8	81.7	(172.0)	-67.8%	42.58%	27.6	0.5%	4.3%	0.5%	0.3%	0.2%	0.3%	
Debt Service	183.9	184.1	187.3	202.6	218.4	234.4	16.0	7.3%	4.97%	234.4	4.1%	3.7%	4.0%	4.2%	4.1%	4.2%	
Grants	445.2	507.1	433.2	671.0	661.4	774.5	113.1	17.1%	11.71%	717.2	12.4%	11.3%	13.3%	9.6%	11.2%	10.1%	
Medicaid	733.4	702.0	734.1	823.6	932.7	1,047.5	114.8	12.3%	7.39%	958.5	16.6%	15.9%	16.3%	16.3%	15.6%	16.7%	
Contractual Services	589.0	600.5	607.5	674.7	871.6	945.3	73.7	8.5%	9.92%	864.3	15.0%	14.9%	13.3%	13.5%	13.3%	13.4%	
Supplies & Materials	69.3	64.7	60.9	67.1	76.7	86.9	10.2	13.3%	4.63%	79.7	1.4%	1.3%	1.3%	1.4%	1.4%	1.6%	
Capital Outlay	<u>18.5</u>	<u>30.6</u>	<u>17.2</u>	<u>25.5</u>	<u>68.3</u>	<u>123.3</u>	<u>55.0</u>	80.5%	46.14%	110.1	1.9%	1.2%	0.5%	0.4%	0.7%	0.4%	
FY Budgetary Expenditures	4,394.3	4,513.9	4,507.3	5,057.9	5,860.8	6,269.6	408.9	8.1%	7.37%	5764.9	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Comments:																	

DEFAC Expenditures Forecast for General Fund Disbursements FY2025-2029 (\$ in millions)												
June 17, 2024												
							Forecast					
	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>June</u>	<u>June</u>	<u>June</u>	<u>June</u>	<u>June</u>	<u>June</u>	
Salaries	1,499.9	1,558.6	1593.0	1657.0	1,805.6	1,901.7	2,098.4	2,200.4	2,307.4	2,419.6	2,537.2	
Fringe Benefits	494.4	506.1	513.3	515.4	561.3	657.4	834.1	883.0	934.8	989.7	1,047.7	
Health Care	362.6	369.0	372.5	369.3	401.4	482.3	649.6	687.7	728.1	770.9	816.1	
Other	131.8	137.1	140.8	146.1	159.9	175.1	184.5	195.3	206.7	218.8	231.6	
Pension	360.8	360.1	360.8	421.0	664.7	498.6	541.7	595.1	664.6	756.8	881.1	
Contribution	201.5	205.0	201.5	238.8	240.1	242.5	258.7	268.4	278.5	289.0	299.9	
Health Care	145.4	145.9	145.4	170.6	170.9	174.4	197.7	205.1	212.7	220.5	228.7	
Other	13.9	9.2	13.9	11.6	253.8	81.7	85.3	121.6	173.4	247.2	352.4	
Debt Service	183.9	184.1	187.3	202.6	218.4	234.4	246.3	258.5	271.4	284.9	299.1	
Grants	445.2	507.1	433.2	671.0	661.4	774.5	511.2	571.1	637.9	712.6	796.1	
Medicaid	733.4	702.0	734.1	823.6	932.7	1,047.5	1,139.2	1,223.4	1,313.8	1,410.9	1,515.1	
Contractual Services	589.0	600.5	607.5	674.7	871.6	945.3	1,345.4	1,178.9	795.9	874.9	961.7	
Supplies & Materials	69.3	64.7	60.9	67.1	76.7	86.9	93.4	97.7	102.2	107.0	111.9	
Capital Outlay	<u>18.5</u>	<u>30.6</u>	<u>17.2</u>	<u>25.5</u>	<u>68.3</u>	<u>123.3</u>	<u>113.4</u>	<u>165.7</u>	<u>242.2</u>	<u>353.9</u>	<u>517.2</u>	
FY Budgetary Expenditures	4,394.3	4,513.9	4,507.3	5,057.9	5,860.8	6,269.6	6,923.1	7,173.9	7,270.2	7,910.2	8,667.1	
Comments:												

OMB General Assumptions FY2025 Forecast

FY2025 Governor's Recommended Operating Budget

FY2025 Grant in Aid budget at current year level

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 \$133.6M projected increase for Group Health Insurance Program (GHIP)

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

Debt Service – includes results from May 2024 bond sale; Increased \$11.9M 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;

Reclassified the Kent/Sussex Courthouses and Troop 6 spend from Contractual Services into Capital

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;

Reclassified the Kent/Sussex Courthouses and Troop 6 spend from Contractual Services into Capital