

DEFAC Expenditures Forecast for General Fund Disbursements FY2025 (\$ in millions)									
October 21, 2024									
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024		FY2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		Appropriation
Budget Act	4,106.9	4,270.8	4,451.9	4,547.0	4,771.5	5,099.7	5,606.7		6,129.2
Cash to Bond Bill	0.0	189.0	184.3	35.4	692.3	855.5	753.4		427.5
Grant-in-Aid	37.3	52.1	55.1	54.5	63.2	69.4	72.0		98.5
Continuing & Encumbered (from prior years)	178.6	184.1	329.6	431.3	495.8	1,100.2	1,575.0		1,864.6
Supplementals	0.0	49.2	62.0	0.0	221.1	378.6	194.6		168.4
Fiscal Year Spending Authority	4,322.8	4,745.2	5,082.8	5,068.2	6,243.9	7,503.4	8,201.7		8,688.1
LESS:									
								<i>Oct</i>	<i>June</i>
Reversions to the General Fund	20.6	21.4	137.6	53.4	85.8	67.5	105	25.0	
Encumbered to next fiscal year	35.8	41.5	54.0	53.2	71.6	57.3	61.6	60.0	
Continuing to next fiscal year									
Operating Budget									
Bond Bill									
Total Continuing	148.3	288.1	377.3	442.6	1,028.6	1,517.7	1,802.9	1616.6	
Subtotal	204.7	351.0	568.9	549.2	1,186.0	1,642.5	1,969.5	1,701.6	(1,701.6)
Fiscal Year Budgetary Expenditures	4,118.1	4,394.3	4,513.9	4,519.0	5,057.9	5,860.9	6,232.2		6,986.5
% increase/(decrease)	0.29%	6.71%	2.72%	0.11%	11.93%	15.88%	6.34%		12.1%
Comments:	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>5-Yr Avg</u>	<u>FY2025</u>
Expenditures / Spending Authority	95.3%	92.6%	88.8%	89.2%	81.0%	78.1%	76.0%	82.6%	80.4%
Reversions / Spending Authority	0.5%	0.5%	2.7%	1.1%	0.9%	0.9%	1.3%	1.4%	0.3%
Encumbered / Spending Authority	0.8%	0.9%	1.1%	1.0%	0.9%	0.8%	0.8%	0.9%	0.7%
Total Continuing / Spending Authority	3.4%	6.1%	7.4%	8.7%	7.1%	20.2%	22.0%	13.1%	18.6%

Recommended by Expenditures Subcommittee,
October 21, 2024

DEFAC Expenditures Forecast for General Fund Disbursements FY2025 (\$ in millions)																	
October 21, 2024																	
	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Difference	% change	Annual Avg.	FY2025	% spent	% of	% of	% of	% of	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Oct	'25 vs. '24	'25 vs. '24	'25 vs. '20	9/30/2024	actual 9/30/2024	FY2024	FY2023	FY2022	FY2021	FY2020
Salaries	1,499.9	1,558.6	1,593.0	1,657.0	1,805.6	1,905.0	2,094.7	189.7	10.0%	6.09%	507.3	25.7%	30.6%	30.8%	32.8%	35.3%	34.5%
Fringe Benefits	494.4	506.1	513.3	515.4	561.3	619.1	771.0	151.9	24.5%	8.78%	189.8	9.6%	9.9%	9.6%	10.2%	11.4%	11.2%
Health Care	362.6	369.0	372.5	369.3	401.4	444.6	581.5	136.9	30.8%	9.52%	145.4	7.4%	7.1%	6.8%	7.3%	8.3%	8.2%
Other	131.8	137.1	140.8	146.1	159.9	174.5	189.5	15.0	8.6%	6.69%	44.4	2.2%	2.8%	2.7%	2.9%	3.1%	3.0%
Pension	360.8	360.1	360.8	421.0	664.7	498.1	588.9	90.8	18.2%	10.34%	197.0	10.0%	8.0%	11.3%	8.3%	8.0%	8.0%
Contribution	201.5	205.0	201.5	239.7	240.1	242.2	266.5	24.3	10.0%	5.39%	107.8	5.5%	3.9%	4.1%	4.7%	4.5%	4.5%
Health Care	145.4	145.9	145.4	157.2	170.9	174.2	208.1	33.9	19.5%	7.36%	77.6	3.9%	2.8%	2.9%	3.1%	3.2%	3.2%
Other	13.9	9.2	13.9	24.1	253.8	81.7	114.3	32.6	39.9%	65.58%	11.6	0.6%	1.3%	4.3%	0.5%	0.3%	0.2%
Debt Service	183.9	184.1	187.3	202.6	218.4	234.4	246.3	11.9	5.1%	5.99%	198.4	10.0%	3.8%	3.7%	4.0%	4.2%	4.1%
Grants	445.2	507.1	433.2	671.0	661.4	764.1	817.4	53.3	7.0%	10.02%	295.5	15.0%	12.3%	11.3%	13.3%	9.6%	11.2%
Medicaid	733.4	702.0	734.1	823.6	932.7	1,043.5	1,121.0	77.5	7.4%	9.81%	274.3	13.9%	16.7%	15.9%	16.3%	16.3%	15.6%
Contractual Services	589.0	600.5	607.5	674.7	871.6	948.3	1,004.4	56.1	5.9%	10.84%	245.3	12.4%	15.2%	14.9%	13.3%	13.5%	13.3%
Supplies & Materials	69.3	64.7	60.9	67.1	76.7	88.3	98.3	10.0	11.3%	8.73%	25.1	1.3%	1.4%	1.3%	1.3%	1.4%	1.4%
Capital Outlay	18.5	30.6	17.2	25.5	68.3	131.3	244.5	113.2	86.2%	51.53%	43.5	2.2%	2.1%	1.2%	0.5%	0.4%	0.7%
FY Budgetary Expenditures	4,394.3	4,513.9	4,507.3	5,057.9	5,860.8	6,232.1	6,986.5	754.4	12.1%	9.13%	1976.1	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

DEFAC Expenditures Forecast for General Fund Disbursements FY2025-2029 (\$ in millions)															
October 21, 2024															
										Forecast					
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024		FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<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	1,402.9	1,421.1	1,499.9	1,558.6	1593.0	1657.0	1,805.6	1,905.0		2,094.7	2,205.7	2,340.0	2,482.6	2,633.8	2,794.2
Fringe Benefits	480.5	479.6	494.4	506.1	513.3	515.4	561.3	619.1		771.0	788.9	858.3	934.0	1,016.4	1,106.2
Health Care	359.0	357.9	362.6	369.0	372.5	369.3	401.4	444.6		581.5	587.4	643.3	704.6	771.7	845.2
Other	121.5	121.7	131.8	137.1	140.8	146.1	159.9	174.5		189.5	201.5	215.0	229.4	244.7	261.1
Pension	317.7	316.7	360.8	360.1	360.8	421.0	664.7	498.1		588.9	637.9	683.4	735.6	797.1	872.8
Contribution	153.7	167.6	201.5	205.0	201.5	238.8	240.1	242.2		266.5	352.8	371.8	391.8	413.0	435.2
Health Care	131.3	136.0	145.4	145.9	145.4	170.6	170.9	174.2		208.1	275.6	295.9	317.6	341.0	366.1
Other	32.7	13.1	13.9	9.2	13.9	11.6	253.8	81.7		114.3	9.5	15.7	26.1	43.1	71.4
Debt Service	179.0	187.2	183.9	184.1	187.3	202.6	218.4	234.4		246.3	263.3	279.1	295.8	313.5	332.3
Grants	365.7	362.9	445.2	507.1	433.2	671.0	661.4	764.1		817.4	668.5	735.5	809.2	890.2	979.4
Medicaid	739.7	750.2	733.4	702.0	734.1	823.6	932.7	1,043.5		1,121.0	1,127.0	1,237.6	1,359.0	1,492.4	1,638.8
Contractual Services	537.6	526.1	589.0	600.5	607.5	674.7	871.6	948.3		1,004.4	859.1	452.2	501.2	555.5	615.7
Supplies & Materials	68.7	61.9	69.3	64.7	60.9	67.1	76.7	88.3		98.3	93.3	101.4	110.3	119.9	130.4
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>131.3</u>		<u>244.5</u>	<u>186.5</u>	<u>282.6</u>	<u>428.3</u>	<u>649.0</u>	<u>983.4</u>
FY Budgetary Expenditures	4,106.1	4,118.1	4,394.3	4,513.9	4507.3	5057.9	5,860.8	6,232.1		6,986.5	6,830.2	6,970.2	7,655.8	8,467.8	9,453.3

OMB General Assumptions FY2026 Forecast
Operating budget with 0% growth over prior year except for known increases indicated below by category
Grant-in-Aid budget at current year level excluding one-times
One-Time Supplemental budget is not included until extraordinary revenue forecast is projected
Capital budget at 1% of the FY2025 operating budget

Salary - Includes increase for state employees, Collective Bargaining Agreements, Education Steps and Education Unit Count growth
Fringe Other/Fringe Healthcare - Projected using current year rates
Pension - Projected with increases from legislation
Debt Service – Increased for both new debt
Grants - Projected using current year Grant in Aid budget, operational funding provided to UD and Housing, and spending continued cash projects
Medicaid - Projected with trending healthcare inflation and demographic shifts in Delaware
Contractual Services - Projected using current year spend level for agency operations and spending continued cash projects
Supplies - Projected using current year spend level for agency operations
Capital - Projected using current year spend level for agency operations and spending continued cash projects