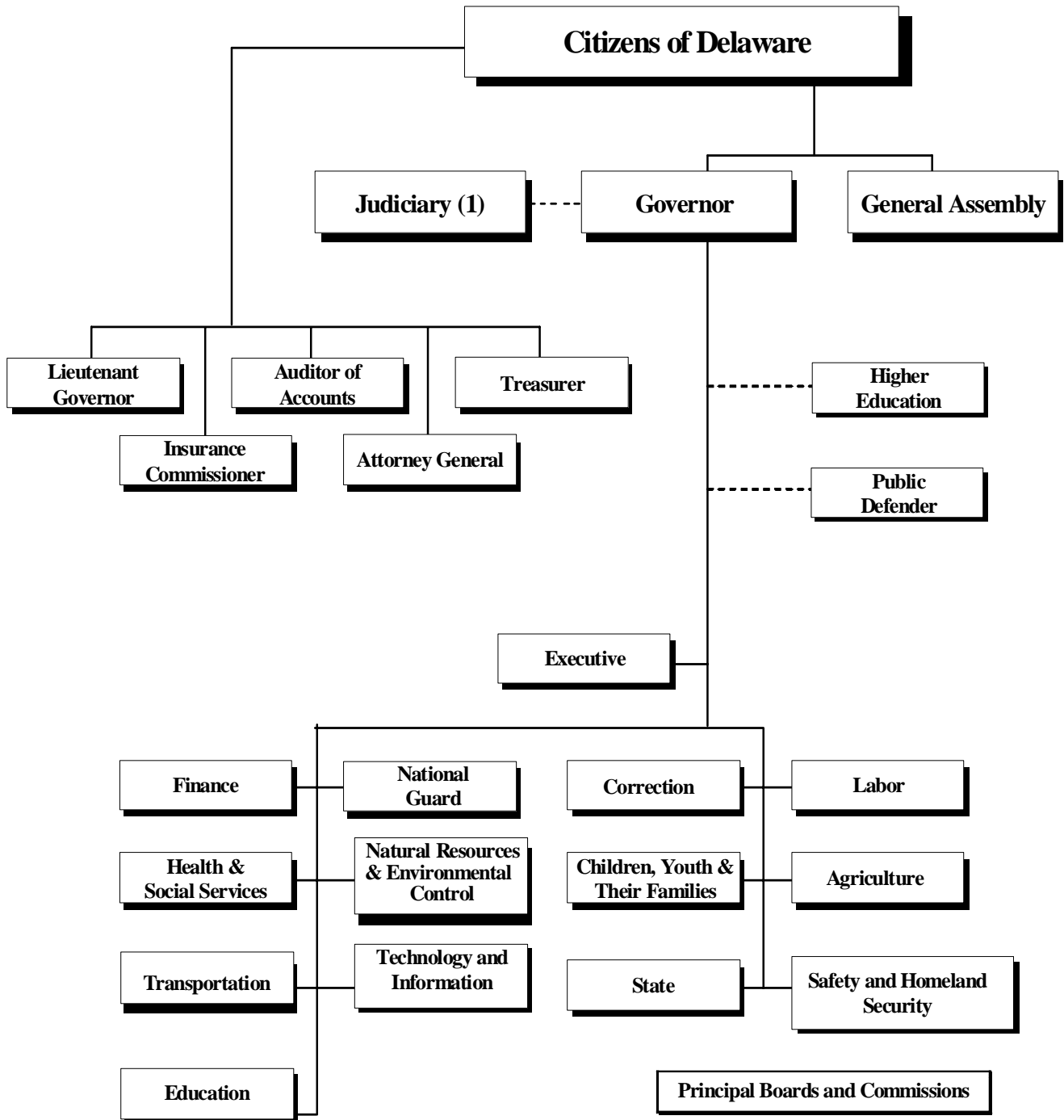


STATE OF DELAWARE ORGANIZATION CHART



(1) Judiciary - All Judges are appointed by the Governor with the consent of the Senate.

- Board of Education
- Elections
- Exceptional Citizens
- Fire Prevention

THE DELAWARE BUDGET PROCESS

BUDGET PROCESS AND OUTPUTS

To support a more strategic view, the Governor's Recommended Budget contains Volume I which includes summary financial data but emphasizes the Governor's policy agenda and a narrative description of agencies and their programs. The format reflects the strategic direction of agencies. An important part of this effort is the requirement that all agencies craft a mission statement, key objectives and accomplishments (past and planned) from which performance can be measured.

All key activities must be identified and systematically analyzed. These activities may be programmatic or administrative in nature.

The departmental sections in Volume I contain information categorized as follows:

- Organizational Chart;
- Department Mission and Key Objectives;
- Five-Year Bar Chart of Departmental Budget Act Appropriations;
- Budget and Personnel Charts;
- Governor's Recommended Operating Budget Highlights and Capital Budget Highlights; and
- Subordinate organization Mission, Key Objectives, Background and Accomplishments, Activities, Budget and Personnel Charts, and Performance Measures.

The *Organizational Chart*, *Department Mission* and *Key Objectives* are the highest levels of summarization for a department. It presents an organizational chart, a broad overview of the department's mission and key objectives and identifies significant issues and changes in operating methods. All subordinate organization objectives derive from, and contribute toward, the attainment of the departmental objectives. The Governor's Recommended Budget Highlights reflect significant funding or program recommendations.

The *Five-Year Bar Chart of Department Appropriations* provides Budget Act appropriations by funding type (General Fund (GF), Appropriated Special Fund (ASF), etc.) for the previous five fiscal years at a glance.

The *Funding and Position Charts* show by fund type the actual expenditures and positions for the previous fiscal year; the current fiscal year's budget appropriation

and positions; and the Governor's recommended appropriation and positions for the next fiscal year.

The *Operating Budget Highlights* section identifies the Governor's major recommendations for operating budget programs and issues with emphasis on items supporting his policy agenda.

The *Capital Budget Highlights* section identifies the Governor's major recommendations for transportation projects, and new or previously funded construction projects for state agencies. This section highlights funding to preserve and enhance Delaware's infrastructure and foster economic growth.

The subordinate organization *Mission, Key Objectives, Background and Accomplishments, Activities, Budget Chart, Personnel Chart* and *Performance Measures* provide the details necessary to understand the programs and services provided by the organization. Also included in Volume I are detailed statewide financial statements.

Volume II provides the detailed financial data for each agency to include history, requested funding and recommended funding.

EXPLANATION OF FINANCIAL SCHEDULES

Exhibit A is a summarized report of financial operations of the General Fund of the State. This statement shows the actual General Fund revenue by sources and the expenditures by departments for Fiscal Year 2010, as well as the estimated revenue and available appropriations for Fiscal Year 2011. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2012. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2011 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 2011 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2011 classified by department and source of appropriations.

Schedule A-2 is a supporting statement of the Fiscal Year 2011 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2011 General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

Schedule A-3 is a supporting statement of the expenditure section of Exhibit A. It identifies the Fiscal Year 2012 recommended General Fund appropriations by department and major category of expenditure. It also identifies authorized positions for both General Fund and special fund.

Exhibit B shows the revenues from all sources and the expenditures of all departments, both General Fund and special funds (refers to Appropriated, Non-Appropriated, Federal, Bond and other state funds), consolidated in comparative form for Fiscal Years 2009 and 2010.

Schedule B-1 is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2010. Also indicated are the General Fund reversions by department. The category amounts in this schedule reflect expenditures by accounting object 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 expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2010.

Exhibit C is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2010. 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

	2010 Actual	2011 Estimated	2012 Estimated
REVENUES			
Personal Income Taxes	1,061,500.0	1,136,700.0	1,214,000.0
Corporation Income Taxes	125,600.0	175,800.0	150,900.0
Franchise Taxes	633,100.0	622,500.0	634,900.0
Business and Occupational Gross Receipts Taxes	194,600.0	195,000.0	214,500.0
Hospital Board and Treatment	74,700.0	71,400.0	72,700.0
Dividends and Interest	10,900.0	11,000.0	12,100.0
Public Utility Taxes	56,700.0	59,500.0	62,500.0
Cigarette Taxes	132,300.0	133,000.0	133,000.0
Estate Taxes	300.0	24,000.0	25,000.0
Realty Transfer Taxes	46,900.0	42,500.0	31,700.0
Insurance Taxes	51,800.0	50,500.0	53,100.0
Abandoned Property	493,200.0	424,000.0	390,000.0
Limited Partnerships & Limited Liability Corporations	145,000.0	156,500.0	164,300.0
Business Entity Fees	74,900.0	79,800.0	83,800.0
Bank Franchise Taxes	54,000.0	76,300.0	84,300.0
Uniform Commercial Code	14,100.0	16,200.0	16,700.0
Lottery Sales	275,500.0	272,800.0	252,100.0
Other Revenue by Departments	86,500.0	126,900.0	116,400.0
TOTAL REVENUES	3,531,600.0	3,674,400.0	3,712,000.0
LESS: Revenue Refunds	(296,400.0)	(314,700.0)	(267,100.0)
SUBTOTAL	3,235,100.0 ²	3,359,700.0	3,444,900.0
Revenue Adjustments			10,200.0 ¹
NET REVENUES	3,235,100.0	3,359,700.0	3,455,100.0
EXPENDITURES			
Legislative	11,767.5	17,734.8	14,335.8
Judicial	86,357.3	90,155.5	91,528.6
Executive	89,886.8	333,719.7	192,190.0
Technology and Information	32,258.1	39,719.5	34,399.3
Other Elective	54,172.9	197,133.9	150,807.9
Legal	41,289.0	42,510.5	44,711.9
State	27,395.6	28,846.1	27,376.8
Finance	24,331.7	19,548.9	14,177.5
Health and Social Services	821,414.0	934,847.0	975,234.3
Services for Children, Youth and Their Families	118,205.6	129,553.5	129,428.9
Correction	237,987.2	260,594.0	254,603.9
Natural Resources and Environmental Control	44,136.7	47,700.7	34,664.1
Safety and Homeland Security	117,906.2	129,710.9	129,432.1
Transportation	-	14,000.0	-
Labor	6,178.1	6,569.4	6,966.9
Agriculture	6,690.6	10,437.1	7,559.5
Elections	4,041.2	3,817.2	3,865.8
Fire Prevention Commission	4,341.8	4,685.8	4,806.7
Delaware National Guard	3,709.3	4,546.2	4,321.5
Advisory Council for Exceptional Citizens	168.3	171.0	169.3
TOTAL - DEPARTMENTS	1,732,237.9	2,316,001.7	2,120,580.8
Higher Education	227,323.1	212,911.9	213,650.7
Education	1,116,947.2	1,087,426.0	1,098,303.4
TOTAL - EDUCATION	1,344,270.3	1,300,337.9	1,311,954.1
SUBTOTAL	3,076,508.1	3,616,339.3 ²	3,432,534.9

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

	2010 Actual	2011 Estimated	2012 Estimated
PLUS: Estimated Grants-in-Aid	-	-	35,228.2
Estimated Governor Bond Bill	-	-	49,536.9
Estimated Supplemental	-	-	-
Estimated Continuing and Encumbered Balances	-	-	276,600.0
TOTAL EXPENDITURES	3,076,508.1	3,616,339.3	3,793,900.0
LESS: Anticipated Reversions	-	(40,000.0)	(10,000.0)
Continuing and Encumbered Balances	-	(276,600.0)	(200,000.0)
TOTAL - ORDINARY EXPENDITURES	3,076,508.1	3,299,739.3	3,583,900.0
OPERATING BALANCE	158,591.9	59,960.7	(128,800.0)
PLUS: Beginning Cash Balance	378,500.0	537,091.9	597,052.6
CUMULATIVE CASH BALANCE	537,091.9	597,052.6	468,252.6
LESS: Continuing and Encumbered Balances, Current Year Reserve	(184,900.0)	(276,600.0)	(200,000.0)
	(186,430.0)	(186,430.0)	(186,430.0)
UNENCUMBERED CASH BALANCE	165,761.9	134,022.6	81,822.6
APPROPRIATION LIMIT (In Millions)			
Cumulative Cash Balance (Prior Year)	378.5	537.1	597.1
LESS: Continuing and Encumbered Balances Reserve	(183.7)	(184.9)	(276.6)
	(186.4)	(186.4)	(186.4)
Unencumbered Cash Balance	8.3 ²	165.8	134.0 ²
PLUS: Net Fiscal Year Revenue	3,235.1	3,359.7	3,455.1
TOTAL (100% LIMIT)	3,243.4	3,525.5	3,589.1
X 98% Limit	x .98	x .98	x .98
TOTAL APPROPRIATION LIMIT	3,178.5	3,455.0	3,517.3
¹ Reflects Governor's adjustment to the DEFAC revenue estimates:			
Abandoned Property			24,000.0
Realty Transfer Taxes			20,000.0
School District Debt Service			(33,800.0)
Total			10,200.0

² Total is correct. See Note in Explanation of Financial Statements.

General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2011
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	13,783.6	-	3,951.2	0.0	17,734.8
Judicial	87,089.7	-	1,251.6	1,814.2	90,155.5
Executive	207,847.0	55,248.7	68,091.9	2,532.1	333,719.7
Technology and Information	33,962.0	-	393.3	5,364.2	39,719.5
Other Elective	179,313.2	16,926.7	466.6	427.4	197,133.9
Legal	42,385.0	-	0.0	125.5	42,510.5
State	26,629.4	350.0	723.2	1,143.5	28,846.1
Finance	13,568.2	1,851.1	3,612.5	517.1	19,548.9
Health and Social Services	891,599.4	18,553.6	16,521.5	8,172.5	934,847.0
Services for Children, Youth and Their Families	125,481.8	200.0	1,305.9	2,565.8	129,553.5
Correction	243,450.7	3,135.4	8,532.6	5,475.3	260,594.0
Natural Resources and Environmental Control	33,211.8	4,348.7	9,406.7	733.5	47,700.7
Safety and Homeland Security	123,915.8	3,228.7	199.4	2,367.0	129,710.9
Transportation	0.0	14,000.0	0.0	-	14,000.0
Labor	6,554.5	-	0.0	14.9	6,569.4
Agriculture	7,144.8	2,950.0	0.0	342.3	10,437.1
Elections	3,727.0	-	44.3	45.9	3,817.2
Fire Prevention Commission	4,598.1	52.5	1.9	33.3	4,685.8
Delaware National Guard	4,207.2	-	56.0	283.0	4,546.2
Advisory Council for Exceptional Citizens	166.3	-	0.0	4.7	171.0
Higher Education	212,455.8	-	449.4	6.7	212,911.9
Education	1,044,165.8	5,382.8	32,168.8	5,708.6	1,087,426.0
TOTAL APPROPRIATIONS	3,305,257.1 ¹	126,228.2 ²	147,176.6	37,677.4	3,616,339.3
LESS: Estimated Reversions for Fiscal Year 2011					(40,000.0)
Estimated Continuing and Encumbered Balances for Fiscal Year 2011					(276,600.0)
TOTAL ESTIMATED EXPENDITURES					3,299,739.3

Fiscal Year 2011 Statutory References:¹ Volume 77, Chapter 327 (SB 310) Budget Appropriation Bill.² Volume 77, Chapter 328 (SB 315) Grants in Aid; Chapter 329 (HB 500) Bond Bill.

**Statement of Positions and General Fund Budget Act Appropriations
by Department and Major Categories of Expenditure
Fiscal Year Ending June 30, 2011**

Department	Special Fund Positions	General Fund Positions	Personnel		Contractual		Supplies and Materials		Capital Outlay	Debt Service	Other	Total Apprs.
			Costs	Travel	Services	Energy						
Legislative	1.0	83.0	10,719.9	109.3	1,467.3	-	265.9	77.0	-	-	1,144.2	13,783.6
Judicial	120.1	1,124.2	74,874.5	204.2	3,969.5	120.7	997.3	309.2	-	-	6,614.3	87,089.7
Executive	240.9	298.9	137,596.5	36.0	13,499.5	5,845.1	1,201.8	60.3	-	-	49,607.8 ¹	207,847.0
Technology and Information	16.5	212.5	18,794.0	18.4	1,432.3	652.6	190.5	10.3	-	-	12,863.9	33,962.0
Other Elective	96.5	36.5	3,354.8	2.4	692.7	-	21.6	31.9	116,914.4	-	58,295.4	179,313.2
Legal	129.5	433.1	39,248.2	8.3	2,869.3	50.3	128.1	20.8	-	-	60.0	42,385.0
State	286.0	305.0	17,347.4	27.2	2,421.4	919.0	1,550.3	129.3	-	-	4,234.8	26,629.4
Finance	141.0	150.0	11,760.8	6.9	1,578.4	8.4	110.4	103.3	-	-	-	13,568.2
Health and Social Services	971.4	3,412.3	195,928.2	17.2	60,254.1	6,456.1	10,415.7	495.3	-	-	618,032.8 ²	891,599.4
Services for Children, Youth and Their Families	213.2	989.6	66,946.9	20.5	32,820.5	1,071.4	1,963.2	44.2	-	-	22,615.1	125,481.8
Correction	9.0	2,538.7	162,003.1	28.0	10,149.9	8,757.7	11,586.7	135.8	-	-	50,789.5 ³	243,450.7
Natural Resources and Environmental Control	468.3	322.7	24,876.1	6.8	3,517.1	1,652.0	871.7	21.9	-	-	2,266.2	33,211.8
Safety & Homeland Security	168.1	948.9	87,991.8	3.9	5,445.6	75.0	4,616.7	2,065.6	-	-	23,717.2 ⁴	123,915.8
Transportation	1,820.0	-	-	-	-	-	-	-	-	-	-	-
Labor	448.3	30.7	1,729.5	1.9	3,066.7	8.4	103.3	-	-	-	1,644.7	6,554.5
Agriculture	59.2	82.8	5,810.4	3.5	516.0	18.7	118.2	26.0	-	-	652.0	7,144.8
Elections	-	43.0	2,698.9	12.5	532.6	34.3	40.8	2.8	-	-	405.1	3,727.0
Fire Prevention Commission	27.7	47.3	3,682.3	14.5	370.6	304.3	38.5	35.0	-	-	152.9	4,598.1
Delaware National Guard	80.0	29.0	2,773.2	5.0	278.1	641.7	152.0	3.0	-	-	354.2	4,207.2
Advisory Council for Exceptional Citizens	-	3.0	145.5	4.5	12.7	-	3.6	-	-	-	-	166.3
TOTAL - DEPARTMENTS	5,296.7	11,091.2	868,282.0	531.0	144,894.3	26,615.7	34,376.3	3,571.7	116,914.4	116,914.4	853,450.1	2,048,635.5
Higher Education	312.3	737.0	60,805.4	-	-	2,195.9	-	-	-	-	149,454.5 ⁵	212,455.8
Education	63.3	13,526.8	697,466.1	18.3	741.4	22,948.0	41.7	37.6	-	-	322,912.7 ⁶	1,044,165.8
TOTAL - EDUCATION	375.6	14,263.8	758,271.5	18.3	741.4	25,143.9	41.7	37.6	0.0	0.0	472,367.2	1,256,621.6
GRAND TOTAL	5,672.3	25,355.0	1,626,553.5	549.3	145,635.7	51,759.6	34,418.0	3,609.3	116,914.4	116,914.4	1,325,817.3	3,305,257.1

Explanation of Schedule A-2 "Other" Items:

¹ Contingency - Prior Years' Obligations	450.0	⁵ University of Delaware	114,082.4
Contingency - Self Insurance	6,250.0	Delaware Geological Survey	1,643.6
Contingency - Legal Fees	4,750.0	Delaware State University	30,014.1
Elder Tax Relief	17,224.6	Delaware Technical and Community College	3,399.8
ERP Operational Funds	5,900.0	Delaware Institute of Veterinary Medical Education	314.6
Health Insurance - Retirees in Closed State Police Plan	4,652.3		
Housing Development Fund	4,070.0	⁶ Division II Units/All Other Costs	27,845.1
One Time	3,109.1	Educator Accountability	1,342.9
Agency Aide	372.9	Delmar Tuition	2,536.7
Flexible Benefits Administration	128.1	School Imporvement Funds	1,000.0
Other Grants	117.2	Scholarships and Grants	3,080.8
Civil Indigent Services	275.0	Pupil Transportation	83,964.6
Development Disabilities Population Contingency	1,365.0	Division III - Equalization	78,990.1
		Adult Education and Work Force Training Grant	8,624.7
² Medicaid, TANF and similar assistance programs	605,580.4	Academic Excellence Block Grant	33,584.7
		Prof. Accountability and Instructional Advancement Fund	3,546.7
³ Medical Services	44,690.2	Unique Alternatives	9,872.0
Drug & Alcohol Treatment Services	4,381.0	Related Services for the Handicapped	2,870.7
		Student Discipline Program	9,523.7
⁴ Pension - 20-year State Police Retirees	23,367.0	DCAS	4,050.1
		Early Childhood Assistance	5,727.8
		Full Day Kindergarten	17,230.8
		General Contingency	8,849.0
		Seed Scholarship	3,074.0

**Statement of Recommended Positions and General Fund Appropriations
by Department and Major Categories of Expenditure
Fiscal Year Ending June 30, 2012**

Department	Special Fund Positions	General Fund Positions	Personnel		Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
			Costs	Travel							
Legislative	-	83.0	11,272.1	109.3	1,467.3	-	265.9	77.0	-	1,144.2	14,335.8
Judicial	115.1	1,128.2	79,222.0	204.2	3,946.7	120.7	997.3	309.2	-	6,728.5	91,528.6
Executive	229.1	304.7	119,681.7	36.0	13,778.2	6,145.1	1,309.9	60.3	-	51,178.8 ¹	192,190.0
Technology and Information	16.5	212.5	19,944.9	18.4	1,432.3	652.6	190.5	10.3	-	12,150.3	34,399.3
Other Elective	96.5	38.5	3,553.1	2.4	823.3	-	18.6	11.9	145,831.8	566.8	150,807.9
Legal	115.5	435.1	41,605.6	13.5	2,839.5	50.3	122.2	20.8	-	60.0	44,711.9
State	286.0	305.0	18,249.2	33.2	2,379.6	919.0	1,537.7	124.0	-	4,134.1	27,376.8
Finance	150.0	159.0	12,427.2	6.9	1,526.3	8.4	110.4	98.3	-	-	14,177.5
Health and Social Services	972.1	3,680.0	198,195.4	13.3	59,047.9	6,456.1	8,660.3	446.8	-	702,414.5 ²	975,234.3
Services for Children, Youth and Their Families	216.2	993.6	71,253.9	18.9	32,265.9	1,071.4	1,954.9	44.2	-	22,819.7	129,428.9
Correction	9.0	2,556.7	172,181.1	28.0	10,191.3	8,757.7	10,776.6	125.8	-	52,543.4 ³	254,603.9
Natural Resources and Environmental Control	472.3	322.7	26,687.7	6.8	3,392.5	1,652.0	812.0	21.9	-	2,091.2	34,664.1
Safety & Homeland Security	164.5	982.5	93,662.8	3.9	5,404.9	75.0	4,616.7	2,065.6	-	23,603.2 ⁴	129,432.1
Transportation	1,820.0	-	-	-	-	-	-	-	-	-	-
Labor	448.3	30.7	1,846.9	3.9	3,059.7	8.4	103.3	-	-	1,944.7	6,966.9
Agriculture	76.4	88.6	6,226.1	5.2	514.3	18.7	118.2	26.0	-	651.0	7,559.5
Elections	-	42.0	2,867.5	8.2	529.6	34.3	34.3	2.8	-	389.1	3,865.8
Fire Prevention Commission	27.7	47.3	3,892.9	14.5	370.6	304.3	36.5	35.0	-	152.9	4,806.7
Delaware National Guard	78.0	29.0	2,927.5	5.0	290.1	641.7	140.0	3.0	-	314.2	4,321.5
Advisory Council for Exceptional Citizens	-	3.0	151.8	3.5	10.4	-	3.6	-	-	-	169.3
TOTAL - DEPARTMENTS	5,293.2	11,442.1	885,849.4	535.1	143,270.4	26,915.7	31,808.9	3,482.9	145,831.8	882,886.6	2,120,580.8
Higher Education	329.0	737.0	64,049.5	-	0.0	2,195.9	-	-	-	147,405.3 ⁵	213,650.7
Education	63.3	13,627.4	757,383.0	17.3	735.0	23,211.7	41.7	37.6	-	316,877.1 ⁶	1,098,303.4
TOTAL - EDUCATION	392.3	14,364.4	821,432.5	17.3	735.0	25,407.6	41.7	37.6	0.0	464,282.4	1,311,954.1
GRAND TOTAL	5,685.5	25,806.5	1,707,281.9	552.4	144,005.4	52,323.3	31,850.6	3,520.5	145,831.8	1,347,169.0	3,432,534.9

Explanation of Schedule A-3 "Other" Items:

¹ Contingency - Prior Years' Obligations	450.0										
Contingency - Self Insurance	6,250.0										
Contingency - Legal Fees	4,621.3										
Elder Tax Relief	17,224.6										
ERP Operational Funds	5,900.0										
Health Insurance - Retirees in Closed State Police Plan	4,531.0										
Housing Development Fund	4,070.0										
One Time	3,332.5										
Agency Aide	372.9										
Flexible Benefits Administration	128.1										
Other Grants	117.2										
Civil Indigent Services	275.0										
Development Disabilities Pop Cont	1,365.0										
Two Year Nursing Expansion	2,209.4										
² Medicaid, TANF and similar assistance programs			695,973.5								
³ Medical Services			46,109.1								
Drug & Alcohol Treatment Services			4,725.5								
⁴ Pension - 20-year State Police Retirees			23,367.0								
⁵ University of Delaware											111,602.1
Delaware Geological Survey											1,677.8
Delaware State University											30,707.1
Delaware Technical and Community College											3,118.3
Delaware Institute of Veterinary Medical Education											300.0
⁶ Division II Units/All Other Costs											28,165.1
Educator Accountability											1,342.9
Delmar Tuition											2,536.7
School Improvement Funds											1,000.0
Scholarships and Grants											3,080.8
Pupil Transportation											79,529.2
Division III - Equalization											79,974.7
Adult Education and Work Force Training Grant											8,744.7
Academic Excellence Block Grant											33,852.4
Prof. Accountability and Instructional Advancement Fund											3,796.0
Unique Alternatives											8,872.0
Related Services for the Handicapped											2,870.7
Student Discipline Program											9,523.7
DCAS											6,050.1
Early Childhood Assistance											5,727.8
Full Day Kindergarten											19,531.1
General Contingency											7,850.4
Seed Scholarship											3,074.0

All Funds - General and Special Funds
Comparative Consolidated Statement of Revenues and Expenditures
Fiscal Years Ended June 30, 2010 and 2009

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	2010	2009	2010	2009	2010	2009
REVENUES						
Taxes	3,022,112.3	2,945,715.1	816,618.0	882,353.8	3,838,730.3	3,828,068.9
Licenses	11,774.5	15,831.8	6,492.7	7,690.6	18,267.2	23,522.4
Fees	114,091.1	90,493.9	160,264.0	143,285.3	274,355.1	233,779.2
Permits	0.1	0.8	1,022.4	974.7	1,022.5	975.5
Fines	3,091.0	3,331.5	6,897.7	6,410.6	9,988.7	9,742.1
Rentals and Sales	350,483.0	325,053.3	98,224.6	92,804.0	448,707.6	417,857.3
Federal Grants	-	6.5	1,800,487.8	1,451,832.0	1,800,487.8	1,451,832.0
Government Contributions	5,823.5	0.2	1,149,797.7	1,133,991.0	1,155,621.2	1,133,991.2
Earnings and Interest	10,900.0	8,892.4	16,661.3	25,328.0	27,561.3	34,220.4
State Government/Department Revenues	13,214.0	56,921.7	1,269,998.3	1,259,917.7	1,283,212.3	1,316,839.4
TOTAL REVENUES	3,531,489.5	3,446,247.2	5,326,464.5	5,004,587.6	8,857,954.0	8,450,828.3
LESS: Revenue Refunds	(296,347.8)	(298,220.2)	-	-	(296,347.8)	(298,220.2)
NET REVENUES	3,235,141.7	3,148,027.0	5,326,464.5	5,004,587.6	8,561,606.2	8,152,608.1
EXPENDITURES						
Legislative	11,767.5	12,886.4	-	-	11,767.5	12,886.4
Judicial	86,357.3	88,920.7	24,439.3	19,009.8	110,796.6	107,930.5
Executive	89,886.8	150,286.2	1,691,134.5	1,524,675.2	1,781,021.3	1,674,961.4
Technology and Information	32,258.1	37,065.7	17,342.0	20,832.6	49,600.1	57,898.3
Other Elective	54,173.0	54,366.7	405,980.2	411,779.9	460,153.2	466,146.6
Legal	41,289.0	43,770.1	10,337.0	9,743.5	51,626.0	53,513.6
State	27,395.6	38,059.8	56,632.5	52,325.1	84,028.1	90,384.9
Finance	24,331.7	26,596.8	83,759.2	58,284.0	108,090.9	84,880.8
Health and Social Services	821,414.0	832,935.0	1,181,210.2	1,004,820.8	2,002,624.2	1,837,755.8
Services for Children, Youth and Their Families	118,205.6	127,139.5	36,850.5	38,404.8	155,056.1	165,544.3
Correction	237,987.2	256,627.3	13,585.5	6,012.0	251,572.7	262,639.3
Natural Resources and Environmental Control	44,136.7	56,900.1	123,656.7	115,543.6	167,793.4	172,443.7
Safety and Homeland Security	117,906.2	124,196.1	45,034.7	38,873.9	162,940.9	163,070.0
Transportation	-	-	669,397.6	669,394.2	669,397.6	-
Labor	6,178.1	7,360.1	72,067.9	72,218.0	78,246.0	79,578.1
Agriculture	6,690.6	7,955.0	84,005.6	87,076.5	90,696.2	95,031.5
Elections	4,041.2	5,936.6	566.8	2,310.0	4,608.0	8,246.6
Fire Prevention Commission	4,341.8	4,628.2	3,136.4	3,111.0	7,478.2	7,739.2
Delaware National Guard	3,709.3	4,233.9	22,274.0	12,173.2	25,983.3	16,407.1
Advisory Council for Exceptional Citizens	168.3	169.6	5.0	5.0	173.3	174.6
Higher Education	227,323.1	252,403.3	140,996.9	110,045.8	368,320.0	362,449.1
Education	1,116,947.2	1,163,102.2	961,232.8	907,779.9	2,078,180.0	2,070,882.1
TOTAL EXPENDITURES	3,076,508.3	3,295,539.2	5,643,645.3	5,164,418.8	8,720,153.6	8,459,958.0
Revenues over Expenditures	158,633.4	(147,512.2)	(317,180.8)	(159,831.2)	(158,547.4)	(307,343.4)
Cash Balance - Beginning of Period	378,470.9	525,983.1	1,383,132.1	1,291,555.9	1,761,603.0	1,817,539.0
PLUS: Bond Sale Proceeds	-	-	211,693.3	252,202.3	211,693.3	252,202.3
Net Change in Payroll Withholdings Payable	-	-	20.3	(794.9)	20.3	(794.9)
CASH BALANCE - END OF PERIOD	537,104.3 ¹	378,470.9	1,277,664.9	1,383,132.1	1,814,769.2	1,761,603.0

¹ 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, 2010

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	9,568.4	136.1	1,922.8		94.7	45.6		(0.1)	11,767.5	256.9
Judicial	74,104.9	132.8	10,637.1	137.8	953.4	194.7	0.3	196.3	86,357.3	396.1
Executive	25,857.0	27.7	26,324.4	5,979.5	1,378.4	9,144.6	25,062.3	(3,887.1)	89,886.8	5,959.8
Technology and Information	18,339.2	19.9	13,427.3	569.4	104.1	0.3	322.6	(524.7)	32,258.1	367.5
Other Elective	2,736.1	6.3	1,249.3		23.1	31.7	34,978.7	15,147.7	54,172.9	65.9
Legal	37,846.0	65.5	3,215.2	51.9	143.1	19.2		(51.9)	41,289.0	167.6
State	16,979.7	73.4	3,614.1	734.7	1,325.6	234.9	1,630.7	2,802.5	27,395.6	367.5
Finance	15,318.1	6.6	3,273.0	8.3	127.6	128.0	2,467.6	3,002.5	24,331.7	352.1
Health and Social Services Services for Children,	191,749.6	18.9	107,977.4	7,023.2	10,745.8	620.8	126.2	503,152.1	821,414.0	6,858.0
Youth and Their Families	63,087.1	12.3	33,994.6	1,059.7	1,764.8	224.9	1,248.0	16,814.2	118,205.6	7,375.8
Correction	161,226.7	23.8	57,714.8	10,706.2	11,922.1	1,339.0	5,760.8	(10,706.2)	237,987.2	3,684.1
Natural Resources and Environmental Control	25,803.7	12.3	14,259.1	1,770.8	1,299.4	469.7	2,089.3	(1,567.6)	44,136.7	149.6
Safety & Homeland Security	106,722.7	8.2	5,444.2	28.8	3,753.4	439.6	900.6	608.7	117,906.2	1,091.3
Transportation										
Labor	1,723.3	2.6	2,842.3	8.7	115.6	0.8		1,484.8	6,178.1	648.5
Agriculture	5,095.2	7.3	793.0	25.6	114.3	49.8	166.2	439.2	6,690.6	214.1
Elections	2,774.5	22.4	1,161.9	39.3	41.1	41.4		(39.4)	4,041.2	133.4
Fire Prevention Commission	3,466.0	14.5	697.7	266.6	67.0	94.4	2.1	(266.5)	4,341.8	120.2
Delaware National Guard	2,227.5	6.7	1,052.9	717.1	142.0	3.0		(439.9)	3,709.3	606.5
Advisory Council for Exceptional Citizens	147.8	4.7	9.5		6.3				168.3	1.0
TOTAL - DEPARTMENTS	764,773.5	602.0	289,610.6	29,127.6	34,121.8	13,082.4	74,755.4	526,164.6	1,732,237.9	28,815.9
Higher Education	89,181.3		4,853.8	2,198.4	68.0	709.4	7,939.9	122,372.3	227,323.1	85.0
Education	828,399.2	629.6	139,941.4	26,732.5	24,740.3	6,310.4	91,560.7	(1,366.9)	1,116,947.2	20,378.6
TOTAL - EDUCATION	917,580.5	629.6	144,795.2	28,930.9	24,808.3	7,019.8	99,500.6	121,005.4	1,344,270.3	20,463.6
GRAND TOTAL	1,682,354.0	1,231.6	434,405.8	58,058.5	58,930.1	20,102.2	174,256.0	647,170.0	3,076,508.2	49,279.4

Special Fund - Statement of Expenditures
Assembled by Department and Major Categories
Fiscal Year Ended June 30, 2010

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	6,670.0	42.2	14,050.5	13.5	299.0	490.3		2,873.8	24,439.3
Executive	466,473.8	199.3	683,419.1	1,228.8	3,326.6	49,443.6		487,043.3	1,691,134.5
Technology and Information	993.7	27.4	16,317.0		3.9			0.1	17,342.1
Other Elective	5,766.2	78.9	23,465.3		51.3	64.6	47,752.5	328,801.4	405,980.2
Legal	7,408.6	134.2	2,202.0	0.2	267.4	324.8		(0.2)	10,337.0
State	17,580.8	164.8	24,529.3	189.2	397.3	3,395.0		10,376.0	56,632.4
Finance	4,876.3	84.4	75,917.8	0.1	98.1	764.4		2,018.1	83,759.2
Health and Social Services Services for Children,	56,486.0	245.3	134,595.0	1,036.8	24,287.9	2,076.7		962,482.5	1,181,210.2
Youth and Their Families	12,236.1	43.2	17,668.0	30.0	790.6	81.0		6,001.7	36,850.6
Correction	959.2	1.2	9,507.9	17.4	2,831.1	286.5		(17.7)	13,585.6
Natural Resources and Environmental Control	27,069.3	149.6	43,491.7	308.7	5,433.3	12,688.9		34,515.1	123,656.6
Safety & Homeland Security	13,829.4	160.9	22,432.3	43.1	3,045.6	5,334.4		189.0	45,034.7
Transportation	103,505.0	51.4	148,565.2	4,624.7	21,751.2	246,483.9	742.1	143,674.1	669,397.6
Labor	24,173.0	175.3	33,432.9	34.9	985.4	334.0		12,932.3	72,067.8
Agriculture	4,465.3	74.9	63,156.4	6.5	243.8	15,481.7		577.0	84,005.6
Elections	68.2	11.1	445.9	4.5	15.6	26.1		(4.6)	566.8
Fire Prevention Commission	2,044.9	17.1	362.7	0.9	552.3	149.7		8.9	3,136.5
Delaware National Guard	4,268.1	41.1	6,039.9	986.9	274.6	11,639.8		(976.4)	22,274.0
Advisory Council for Exceptional Citizens		0.5	4.0		0.5				5.0
TOTAL - DEPARTMENTS	758,873.9	1,702.8	1,319,602.9	8,526.2	64,655.5	349,065.4	48,494.6	1,990,494.4	4,541,415.7
Higher Education	66,965.2	514.3	17,937.7	3,010.1	5,039.7	6,403.3		41,126.6	140,996.9
Education	433,565.4	1,641.2	200,660.3	8,966.0	56,696.5	146,330.0	59,032.3	54,341.0	961,232.7
TOTAL - EDUCATION	500,530.6	2,155.5	218,598.0	11,976.1	61,736.2	152,733.3	59,032.3	95,467.6	1,102,229.6
GRAND TOTAL	1,259,404.5	3,858.3	1,538,201.0	20,502.3	126,391.7	501,798.7	107,526.9	2,085,962.0	5,643,645.3

Capital Improvement Fund Expenditures
Summarized by Department, Higher Education and Department of Education
Fiscal Year Ended June 30, 2010

		Expenditures
DEPARTMENTS		
Executive	\$	42,660.8
State		5,429.7
Finance		5,870.5
Natural Resources and Environmental Control		2,490.0
Transportation		412,602.9
Agriculture		1,000.0
State Fire School		118.3
		<u>118.3</u>
TOTAL - DEPARTMENTS		<u>470,172.2</u>
HIGHER EDUCATION		
University of Delaware		900.2
Delaware State University		2,280.7
Delaware Technical and Community College		837.3
		<u>837.3</u>
TOTAL - HIGHER EDUCATION		<u>4,018.2</u>
DEPARTMENT OF EDUCATION		
Caesar Rodney		12,848.7
Capital		10,487.8
Lake Forest		5,712.8
Laurel		102.7
Cape Henlopen		13,101.2
Milford		28,599.0
Seaford		81.9
Smyrna		23,844.3
Appoquinimink		17,583.2
Brandywine		15,121.8
Red Clay		3,481.0
Christina		16,774.8
Colonial		30,405.5
Woodbridge		47.3
Indian River		7,640.9
Delmar		480.1
New Castle County VoTech		755.9
Polytech		326.3
Sussex VoTech		322.7
DE College Preparatory Academy		7.0
Prestige Academy		11.1
Positive Outcome		2.6
East Side Charter School		19.3
Thomas A. Edison Academy		36.5
Sussex Academy of Arts & Science		17.5
Delaware Military Academy		20.9
Family Foundations Academy		25.5
Kuumba Academy		9.6
Pencader Business & Finance		12.1
Academy of Dover		12.9
Odessey Charter		27.0
Providence Creek		36.4
MOT Charter School		36.6
Newark Charter School		84.0
		<u>84.0</u>
TOTAL - DEPARTMENT OF EDUCATION		<u>188,076.9</u>
TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES		<u><u>\$ 662,267.3</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 that 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 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 Limits** for details.)

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 General Fund (GF) and Appropriated Special Fund (ASF) dollars and General Fund, Appropriated Special Fund and Non-Appropriated Special Fund (NSF) positions.

Appropriation Unit (APU) - Major subdivision within a department/agency comprised of one or more Internal Program Units.

Bond and Capital Improvement Act - 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 ten-year life: construction of buildings, land acquisitions, water and wastewater infrastructure, drainage projects, etc.

Bond Bill - See Bond and Capital Improvement Act.

Budget Act - See Appropriations Act.

Budget Request - A series of documents that an agency submits to the Office of Management and Budget 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 the said fiscal year shall be paid by the Secretary of Finance into the Budget

Reserve Account; provided, however, that no such payment will be made which would increase the total of the Budget Reserve Account to more than five percent of only the estimated General Fund revenues. The General Assembly by three-fifths vote of the members elected to each House may appropriate from the Budget Reserve Account such 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 General Fund 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 five percent of the estimated net General Fund 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 General Fund 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 in order 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

DEFINITION OF BUDGETARY TERMS

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.

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 for the development and implementation of new Information System and Technology (IS&T) 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 a planned expansion, improvement or curtailment of current programs. Adjustments for new programs/services.

Epilogue - The section of the Budget Act that provides instructions or guidance on the allocation of 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 Equivalency) - 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 - 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 - Presented to the General Assembly in late January. This is the Governor's recommendation to the General Assembly.

Grants-in-Aid - Funds provided by the legislature to private non-profit agencies to supplement state services to the citizens 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 that the JFC 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. The JFC proposes a budget for consideration by the General Assembly.

Joint Legislative Committee on the Capital Improvement Program (Bond Bill Committee) - A Capital Improvements 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 the Joint Finance Committee, such meetings may require attendance of state agency heads who shall provide the committee with information explaining their capital budget requests. The Joint Capital Improvements Committee 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.

DEFINITION OF BUDGETARY TERMS

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.

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; 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, for which funds have been budgeted 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, down or may remain the same.

Revenue - Income from taxes and other sources that 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, structural changes, enhancements, one-times) by which agency budget requests are developed.

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

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

Technology Fund - Funds appropriated within the Office of Management and Budget 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.

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.

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