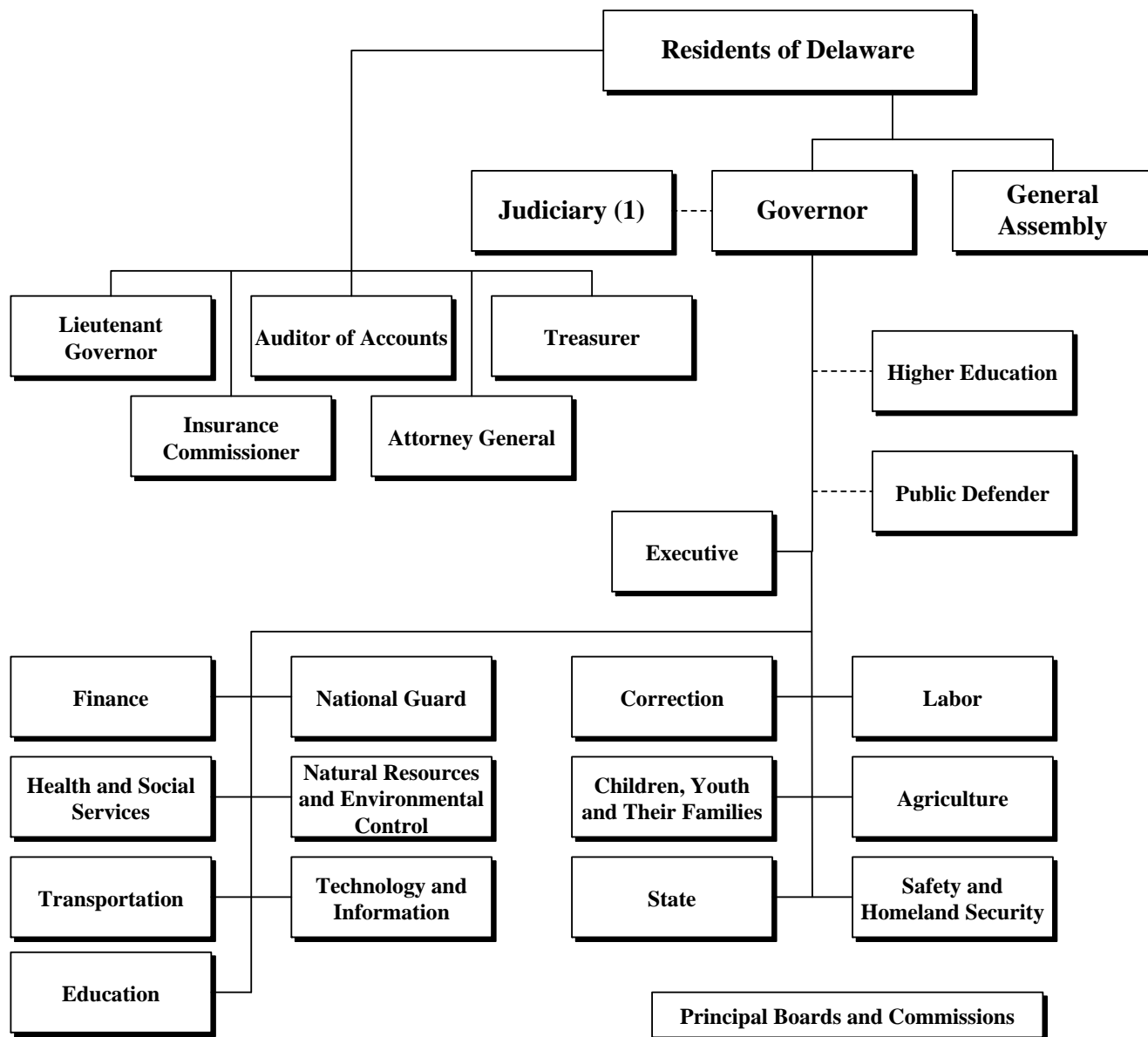


# STATE OF DELAWARE ORGANIZATION CHART



(1) Judiciary – All judges are appointed by the Governor with the consent of the Senate.

- Principal Boards and Commissions**
- 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:

- 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 Chart 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 are derived from and contribute toward 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, including 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 2011, as well as the estimated revenue and available appropriations for Fiscal Year 2012. The last column on the right reflects the estimated revenue and the recommended appropriations for Fiscal Year 2013. Also indicated is the condition of the cash account of the General Fund that may prevail at the ending of Fiscal Year 2012 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 2012 Appropriations column of Exhibit A. It identifies the estimated expenditures for Fiscal Year 2012 classified by department and source of appropriations.

**Schedule A-2** is a supporting statement of the Fiscal Year 2012 Budget Act column of Schedule A-1. It identifies the Fiscal Year 2012 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 2013 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 2010 and 2011.

**Schedule B-1** is a supporting statement of the General Fund expenditure section of Exhibit B, assembled by department and category for Fiscal Year 2011. 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 2011.

**Exhibit C** is a summarized statement of capital improvement fund expenditures by department for Fiscal Year 2011. 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**

	2011 Actual	2012 Estimated	2013 Estimated
<b>REVENUES</b>			
Personal Income Taxes	1,175,900.0	1,233,100.0	1,285,900.0
Corporation Income Taxes	221,200.0	145,000.0	151,300.0
Franchise Taxes	614,500.0	608,300.0	608,300.0
Business and Occupational Gross Receipts Taxes	201,100.0	227,500.0	227,300.0
Hospital Board and Treatment	70,500.0	66,800.0	65,200.0
Dividends and Interest	8,900.0	7,000.0	7,000.0
Public Utility Taxes	57,200.0	47,000.0	47,600.0
Cigarette Taxes	129,100.0	125,000.0	123,800.0
Estate Taxes	16,200.0	15,000.0	21,200.0
Realty Transfer Taxes	44,100.0	28,500.0	29,900.0
Insurance Taxes	62,900.0	71,200.0	71,500.0
Abandoned Property	427,900.0	383,600.0	484,000.0
Limited Partnerships & Limited Liability Corporations	156,300.0	164,300.0	172,500.0
Business Entity Fees	83,100.0	87,300.0	91,600.0
Bank Franchise Taxes	119,700.0	106,200.0	112,500.0
Uniform Commercial Code	16,400.0	16,900.0	17,400.0
Lottery Sales	287,000.0	266,900.0	246,700.0
Other Revenue by Departments	131,300.0	82,100.0	89,800.0
<b>TOTAL REVENUES</b>	<b>3,823,300.0</b>	<b>3,681,700.0</b>	<b>3,853,500.0</b>
LESS: Revenue Refunds	(291,800.0)	(275,300.0)	(287,400.0)
<b>SUBTOTAL</b>	<b>3,531,400.0 <sup>2</sup></b>	<b>3,406,400.0</b>	<b>3,566,100.0</b>
Revenue Adjustments			31,400.0 <sup>1</sup>
<b>NET REVENUES</b>	<b>3,531,400.0</b>	<b>3,406,400.0</b>	<b>3,597,500.0</b>
<b>EXPENDITURES</b>			
Legislative	12,047.6	19,167.5	15,054.7
Judicial	90,445.4	94,417.3	90,244.9
Executive	124,161.1	416,201.0	128,235.3
Technology and Information	36,292.0	37,947.3	37,387.4
Other Elective	190,260.7	177,118.1	150,851.0
Legal	44,051.1	45,603.5	50,449.5
State	26,652.5	29,686.1	24,252.1
Finance	21,091.7	32,937.4	17,677.1
Health and Social Services	834,901.1	1,124,234.1	1,049,000.6
Services for Children, Youth and Their Families	120,677.7	138,049.8	133,945.4
Correction	245,402.4	277,334.9	257,856.8
Natural Resources and Environmental Control	42,584.6	50,668.4	35,284.7
Safety and Homeland Security	126,593.9	136,724.3	136,261.4
Transportation	14,000.0	-	-
Labor	6,521.5	7,291.6	7,860.9
Agriculture	8,623.0	9,115.4	7,923.1
Elections	6,123.8	4,683.0	4,025.7
Fire Prevention Commission	4,702.5	6,251.3	5,077.5
Delaware National Guard	3,754.6	4,785.9	4,489.9
Advisory Council for Exceptional Citizens	166.2	174.7	171.9
<b>TOTAL - DEPARTMENTS</b>	<b>1,959,053.4</b>	<b>2,612,391.6</b>	<b>2,156,049.9</b>
Higher Education	220,023.4	220,724.7	215,930.7
Education	1,091,672.6	1,135,665.7	1,172,547.7
<b>TOTAL - EDUCATION</b>	<b>1,311,696.0</b>	<b>1,356,390.4</b>	<b>1,388,478.4</b>
<b>SUBTOTAL</b>	<b>3,270,749.5 <sup>2</sup></b>	<b>3,968,781.4 <sup>2</sup></b>	<b>3,544,528.3</b>

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

	2011 Actual	2012 Estimated	2013 Estimated
PLUS: Estimated Grants-in-Aid	-	-	40,228.2
Estimated Governor Bond Bill	-	-	37,743.5
Estimated Supplemental	-	-	-
Estimated Continuing and Encumbered Balances	-	-	265,200.0
<b>TOTAL EXPENDITURES</b>	<b>3,270,749.5</b>	<b>3,968,781.4</b>	<b>3,887,700.0</b>
LESS: Anticipated Reversions	-	(50,000.0)	(10,000.0)
Continuing and Encumbered Balances	-	(265,200.0)	(225,000.0)
<b>TOTAL - ORDINARY EXPENDITURES</b>	<b>3,270,749.5</b>	<b>3,653,581.4</b>	<b>3,652,700.0</b>
<b>OPERATING BALANCE</b>	<b>260,650.5</b>	<b>(247,181.4)</b>	<b>(55,200.0)</b>
PLUS: Beginning Cash Balance	537,104.8	797,755.3	550,573.9
<b>CUMULATIVE CASH BALANCE</b>	<b>797,755.3</b>	<b>550,573.9</b>	<b>495,373.9</b>
LESS: Continuing and Encumbered Balances, Current Year Reserve	(303,700.0)	(265,200.0)	(225,000.0)
	(186,430.0)	(186,430.0)	(194,200.0)
<b>UNENCUMBERED CASH BALANCE</b>	<b>307,625.3</b>	<b>98,943.9</b>	<b>76,173.9</b>
<b>APPROPRIATION LIMIT (In Millions)</b>			
Cumulative Cash Balance (Prior Year)	537.1	797.7	550.5
LESS: Continuing and Encumbered Balances Reserve	(184.9)	(303.7)	(265.2)
	(186.4)	(186.4)	(186.4)
Unencumbered Cash Balance	165.8 <sup>2</sup>	307.6	98.9 <sup>2</sup>
PLUS: Net Fiscal Year Revenue	3,531.4	3,406.4	3,597.5
<b>TOTAL (100% LIMIT)</b>	<b>3,697.2</b>	<b>3,714.0</b>	<b>3,696.4</b>
X 98% Limit	x .98	x .98	x .98
<b>TOTAL APPROPRIATION LIMIT</b>	<b>3,623.3</b>	<b>3,639.7</b>	<b>3,622.5</b>
<sup>1</sup> Reflects Governor's adjustment to the DEFAC revenue estimates:			
Abandoned Property			20,000.0
Realty Transfer Taxes			16,000.0
Hospital Board and Treatment			(4,600.0)
Total			31,400.0

<sup>2</sup> Total is correct. See Note in Explanation of Financial Statements.

**General Fund - Statement of Estimated Expenditures for the Fiscal Year Ending June 30, 2012**  
**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	14,892.8	-	4,241.2	33.5	19,167.5
Judicial	91,343.2	-	911.0	2,163.1	94,417.3
Executive	228,176.9	71,576.3	114,556.8	1,891.0	416,201.0
Technology and Information	34,455.8	-	-	3,491.5	37,947.3
Other Elective	150,808.7	20,645.7	5,169.4	494.3	177,118.1
Legal	45,502.1	-	-	101.4	45,603.5
State	27,582.3	375.0	941.2	787.6	29,686.1
Finance	15,175.1	16,177.7	1,212.2	372.4	32,937.4
Health and Social Services	997,995.1	23,385.6	96,587.1	6,266.3	1,124,234.1
Services for Children, Youth and Their Families	130,686.6	200.0	3,409.3	3,753.9	138,049.8
Correction	254,733.4	3,135.4	14,161.4	5,304.7	277,334.9
Natural Resources and Environmental Control	34,877.3	9,931.1	4,708.1	1,151.9	50,668.4
Safety and Homeland Security	130,941.4	2,815.6	274.6	2,692.7	136,724.3
Transportation	-	-	-	-	-
Labor	7,291.6	-	-	-	7,291.6
Agriculture	7,813.4	-	967.1	334.9	9,115.4
Elections	3,928.1	-	719.9	35.0	4,683.0
Fire Prevention Commission	4,912.8	1,297.5	13.9	27.1	6,251.3
Delaware National Guard	4,408.6	-	274.2	103.1	4,785.9
Advisory Council for Exceptional Citizens	169.3	-	-	5.4	174.7
Higher Education	213,193.7	7,000.0	158.0	373.0	220,724.7
Education	1,109,671.9	-	20,029.2	5,964.6	1,135,665.7
<b>TOTAL APPROPRIATIONS</b>	<b>3,508,560.1</b> <sup>1</sup>	<b>156,539.9</b> <sup>2</sup>	<b>268,334.2</b>	<b>35,347.2</b>	3,968,781.4
LESS: Estimated Reversions for Fiscal Year 2012					(50,000.0)
Estimated Continuing and Encumbered Balances for Fiscal Year 2012					(265,200.0)
<b>TOTAL ESTIMATED EXPENDITURES</b>					<b>3,653,581.4</b>

**Fiscal Year 2011 Statutory References:**<sup>1</sup> Volume 78, Chapter 78 (HB 190) Budget Appropriation Bill.<sup>2</sup> Volume 78, Chapter 77 (HB 195) Grants-in-Aid; Chapter 329 (SB 130) Bond Bill.

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

Department	Special Fund Positions	General Fund Positions	Supplies and Materials							Total Apprs.	
			Personnel Costs	Travel	Contractual Services	Energy	Capital Outlay	Debt Service	Other		
Legislative	-	83.0	11,272.1	109.3	1,527.3	-	265.9	77.0	-	1,641.2	14,892.8
Judicial	116.1	1,125.2	78,948.0	205.2	3,964.6	120.7	997.3	309.2	-	6,798.2	91,343.2
Executive	228.8	306.0	142,041.2	36.0	13,808.7	6,044.6	1,309.9	60.3	-	64,876.2 <sup>1</sup>	228,176.9
Technology and Information	16.5	212.5	19,944.9	18.4	1,488.8	652.6	190.5	10.3	-	12,150.3	34,455.8
Other Elective	96.5	38.5	3,553.1	2.4	824.1	-	18.6	11.9	140,831.8	5,566.8	150,808.7
Legal	119.5	440.1	41,832.0	13.5	2,983.8	55.8	122.2	84.8	-	410.0	45,502.1
State	292.0	305.0	18,249.2	33.2	2,384.1	919.0	1,537.7	124.0	-	4,335.1	27,582.3
Finance	147.5	161.5	13,422.4	9.0	1,528.7	8.4	110.4	96.2	-	-	15,175.1
Health and Social Services	970.5	3,391.2	197,150.4	13.3	60,808.6	6,456.1	8,660.3	446.8	-	724,459.6 <sup>2</sup>	997,995.1
Services for Children, Youth and Their Families	215.2	993.6	71,253.9	18.9	33,523.6	1,071.4	1,954.9	44.2	-	22,819.7	130,686.6
Correction	11.0	2,550.7	171,835.9	28.0	10,154.2	8,632.7	11,532.5	125.8	-	52,424.3 <sup>3</sup>	254,733.4
Natural Resources and Environmental Control	472.3	322.7	26,687.7	6.8	3,377.0	1,652.0	812.0	21.9	-	2,319.9	34,877.3
Safety & Homeland Security	164.5	982.5	94,016.7	3.9	5,423.9	75.0	5,656.1	2,365.6	-	23,400.2 <sup>4</sup>	130,941.4
Transportation	1,819.0	-	-	-	-	-	-	-	-	-	-
Labor	443.3	34.7	2,071.0	3.9	3,060.3	8.4	103.3	-	-	2,044.7	7,291.6
Agriculture	59.2	82.8	6,226.1	5.2	522.2	18.7	118.2	26.0	-	897.0	7,813.4
Elections	-	42.0	2,867.5	8.2	581.9	44.3	34.3	2.8	-	389.1	3,928.1
Fire Prevention Commission	27.7	47.3	3,892.9	14.5	371.7	304.3	36.5	140.0	-	152.9	4,912.8
Delaware National Guard	80.0	29.0	2,927.5	5.0	292.2	726.7	140.0	3.0	-	314.2	4,408.6
Advisory Council for Exceptional Citizens	-	3.0	151.8	3.5	10.4	-	3.6	-	-	-	169.3
<b>TOTAL - DEPARTMENTS</b>	<b>5,279.6</b>	<b>11,151.3</b>	<b>908,344.3</b>	<b>538.2</b>	<b>146,636.1</b>	<b>26,790.7</b>	<b>33,604.2</b>	<b>3,949.8</b>	<b>140,831.8</b>	<b>924,999.4</b>	<b>2,185,694.5</b>
Higher Education	329.0	737.0	64,049.5	-	-	2,195.9	-	-	-	146,948.3 <sup>5</sup>	213,193.7
Education	63.3	13,627.4	759,283.0	17.3	660.1	23,286.7	41.7	37.6	-	326,345.5 <sup>6</sup>	1,109,671.9
<b>TOTAL - EDUCATION</b>	<b>392.3</b>	<b>14,364.4</b>	<b>823,332.5</b>	<b>17.3</b>	<b>660.1</b>	<b>25,482.6</b>	<b>41.7</b>	<b>37.6</b>	<b>-</b>	<b>473,293.8</b>	<b>1,322,865.6</b>
<b>GRAND TOTAL</b>	<b>5,671.9</b>	<b>25,515.7</b>	<b>1,731,676.8</b>	<b>555.5</b>	<b>147,296.2</b>	<b>52,273.3</b>	<b>33,645.9</b>	<b>3,987.4</b>	<b>140,831.8</b>	<b>1,398,293.2</b>	<b>3,508,560.1</b>

**Explanation of Schedule A-2 "Other" Items:**

<sup>1</sup> Contingency - Prior Years' Obligations	450.0	<sup>5</sup> University of Delaware	111,602.1
Contingency - Self Insurance	6,250.0	Delaware Geological Survey	1,677.8
Contingency - Legal Fees	4,621.3	Delaware State University	30,000.1
Elder Tax Relief	17,224.6	Delaware Technical and Community College	3,368.3
ERP Operational Funds	5,900.0	Delaware Institute of Veterinary Medical Education	300.0
Health Insurance - Retirees in Closed State Police Plan	4,212.0		
Housing Development Fund	4,070.0	<sup>6</sup> Division II Units/All Other Costs	28,165.1
One Time	2,423.2	Educator Accountability	1,342.9
Agency Aide	372.9	Delmar Tuition	2,536.7
Flexible Benefits Administration	128.1	School Improvement Funds	1,000.0
Other Grants	117.2	Scholarships and Grants	3,130.8
Civil Indigent Services	400.0	Pupil Transportation	83,129.2
Development Disabilities Pop Cont	1,365.0	Division III - Equalization	79,974.7
DE Small Business Development Center	121.5	Adult Education and Work Force Training Grant	8,744.7
Two Year Nursing Expansion	2,209.4	Academic Excellence Block Grant	33,852.4
UI Contingency	3,700.0	Prof. Accountability and Instructional Advancement Fund	3,796.0
Child Care Contingency	10,000.0	Unique Alternatives	6,972.0
State Police Vehicles Contingency	1,000.0	Related Services for the Handicapped	2,870.7
		Student Discipline Program	9,523.7
<sup>2</sup> Medicaid, TANF and similar assistance programs	699,540.7	DCAS	6,050.1
		Early Childhood Assistance	5,727.8
<sup>3</sup> Medical Services	46,092.9	Full Day Kindergarten	19,531.1
Drug & Alcohol Treatment Services	4,725.5	General Contingency	7,850.4
		Seed Scholarship	4,374.0
<sup>4</sup> Pension - 20-year State Police Retirees	23,064.0		

**Statement of Recommended Positions and General Fund Appropriations  
by Department and Major Categories of Expenditure  
Fiscal Year Ending June 30, 2013**

Department	Special Fund Positions	General Fund Positions	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Apprs.
Legislative	-	83.0	11,434.0	109.3	1,527.3	-	265.9	77.0	-	1,641.2	15,054.7
Judicial	116.1	1,120.2	80,474.9	199.9	3,976.7	120.7	981.3	309.2	-	4,182.2	90,244.9
Executive	222.8	308.0	56,851.5	36.0	13,878.1	6,044.6	1,559.9	60.3	-	49,804.9 <sup>1</sup>	128,235.3
Technology and Information	16.5	212.5	21,926.3	18.4	1,487.3	652.6	190.5	10.3	-	13,102.0	37,387.4
Other Elective	97.5	38.5	3,587.4	2.4	832.1	-	18.6	11.9	140,831.8	5,566.8	150,851.0
Legal	114.7	437.3	43,774.2	13.5	3,073.0	55.8	122.2	84.8	-	3,326.0	50,449.5
State	367.0	244.0	15,867.9	36.2	1,960.8	919.0	1,009.1	124.0	-	4,335.1	24,252.1
Finance	147.5	162.5	14,235.4	9.0	1,526.4	8.4	110.4	96.2	-	1,691.3	17,677.1
Health and Social Services	956.2	3,377.5	198,117.0	13.3	62,704.0	6,456.1	8,660.3	446.8	-	772,603.1 <sup>2</sup>	1,049,000.6
Services for Children, Youth and Their Families	214.3	994.5	70,787.3	18.9	36,499.0	1,071.4	1,954.9	44.2	-	23,569.7	133,945.4
Correction	11.0	2,550.7	174,583.1	28.1	10,152.8	8,632.7	11,533.5	125.8	-	52,800.8 <sup>3</sup>	257,856.8
Natural Resources and Environmental Control	468.3	325.7	27,113.6	6.8	3,359.2	1,652.0	812.0	21.9	-	2,319.2	35,284.7
Safety & Homeland Security	155.5	991.5	98,950.3	3.9	5,800.3	75.0	5,666.1	2,365.6	-	23,400.0 <sup>4</sup>	136,261.4
Transportation	1,818.0	-	-	-	-	-	-	-	-	-	-
Labor	438.3	40.7	2,567.9	3.9	3,132.7	8.4	103.3	-	-	2,044.7	7,860.9
Agriculture	60.2	82.8	6,310.4	6.3	496.1	18.7	118.2	21.0	-	952.4	7,923.1
Elections	-	42.0	2,912.7	9.2	634.3	44.3	33.3	2.8	-	389.1	4,025.7
Fire Prevention Commission	27.7	47.3	4,081.1	14.5	333.2	304.3	26.5	140.0	-	177.9	5,077.5
Delaware National Guard	80.0	29.0	2,957.3	5.0	343.7	726.7	140.0	3.0	-	314.2	4,489.9
Advisory Council for Exceptional Citizens	-	3.0	154.4	3.5	10.4	-	3.6	-	-	-	171.9
<b>TOTAL - DEPARTMENTS</b>	<b>5,311.6</b>	<b>11,090.7</b>	<b>836,686.7</b>	<b>538.1</b>	<b>151,727.4</b>	<b>26,790.7</b>	<b>33,309.6</b>	<b>3,944.8</b>	<b>140,831.8</b>	<b>962,220.8</b>	<b>2,156,049.9</b>
Higher Education	349.0	737.0	65,562.8	-	-	2,195.9	-	-	-	148,172.0 <sup>5</sup>	215,930.7
Education	63.9	13,803.8	785,317.6	17.3	660.0	23,557.0	41.7	33.2	-	362,920.9 <sup>6</sup>	1,172,547.7
<b>TOTAL - EDUCATION</b>	<b>412.9</b>	<b>14,540.8</b>	<b>850,880.4</b>	<b>17.3</b>	<b>660.0</b>	<b>25,752.9</b>	<b>41.7</b>	<b>33.2</b>	<b>-</b>	<b>511,092.9</b>	<b>1,388,478.4</b>
<b>GRAND TOTAL</b>	<b>5,724.5</b>	<b>25,631.5</b>	<b>1,687,567.1</b>	<b>555.4</b>	<b>152,387.4</b>	<b>52,543.6</b>	<b>33,351.3</b>	<b>3,978.0</b>	<b>140,831.8</b>	<b>1,473,313.7</b>	<b>3,544,528.3</b>

**Explanation of Schedule A-3 "Other" Items:**

<sup>1</sup> Contingency - Prior Years' Obligations	450.0										
Contingency - Self Insurance	6,250.0										
Contingency - Legal Fees	4,621.3										
Elder Tax Relief	17,224.6										
DE Small Business Development Center	121.5										
Health Insurance - Retirees in Closed State Police Plan	4,164.0										
Housing Development Fund	7,070.0										
Child Care Contingency	5,000.0										
Agency Aide	372.9										
Flexible Benefits Administration	128.1										
Other Grants	117.2										
Civil Indigent Services	400.0										
Development Disabilities Pop Cont	1,365.0										
Two Year Nursing Expansion	2,209.4										
<sup>2</sup> Medicaid, TANF and similar assistance programs			736,867.1								
<sup>3</sup> Medical Services			46,292.6								
Drug & Alcohol Treatment Services			4,902.3								
<sup>4</sup> Pension - 20-year State Police Retirees			23,064.0								
<sup>5</sup> University of Delaware										112,427.1	
Delaware Geological Survey										1,739.5	
Delaware State University										30,577.5	
Delaware Technical and Community College										3,118.3	
Delaware Institute of Veterinary Medical Education										309.6	
<sup>6</sup> Division II Units/All Other Costs										28,493.1	
Educator Accountability										2,400.0	
Delmar Tuition										2,536.7	
School Improvement Funds										2,500.0	
Scholarships and Grants										3,130.8	
Pupil Transportation										83,129.2	
Division III - Equalization										81,099.8	
Adult Education and Work Force Training Grant										8,826.8	
Academic Excellence Block Grant										34,170.3	
Prof. Accountability and Instructional Advancement Fund										3,671.0	
Unique Alternatives										8,872.0	
Related Services for the Handicapped										2,870.7	
Student Discipline Program										9,270.0	
DCAS										6,050.1	
Early Childhood Assistance										5,727.8	
Full Day Kindergarten										19,531.1	
General Contingency										7,948.3	
Educational Sustainment Fund										27,425.1	
Seed Scholarship										4,594.0	



**All Funds - General and Special Funds**  
**Comparative Consolidated Statement of Revenues and Expenditures**  
**Fiscal Years Ended June 30, 2011 and 2010**

	General Fund Actual		Special Fund Actual		Total Funds Actual	
	2011	2010	2011	2010	2011	2010
<b>REVENUES</b>						
Taxes	3,253,861.2	3,022,112.3	775,258.4	816,618.0	4,029,119.6	3,838,730.3
Licenses	17,447.2	11,774.5	8,303.8	6,492.7	25,751.0	18,267.2
Fees	124,566.5	114,091.1	449,389.9	160,264.0	573,956.4	274,355.1
Permits	0.8	1.0	2,456.1	1,022.4	2,456.9	1,023.4
Fines	4,183.6	3,090.8	9,523.3	6,897.7	13,706.9	9,988.5
Rentals and Sales	357,561.3	350,482.5	92,609.7	98,224.6	450,171.0	448,707.1
Federal Grants	-	-	1,890,137.2	1,800,487.8	1,890,137.2	1,800,487.8
Government Contributions	92.0	5,823.5	551,525.1	1,149,797.7	551,617.1	1,155,621.2
Earnings and Interest	8,867.6	10,900.0	11,185.2	16,661.3	20,052.8	27,561.3
State Government/Department Revenues	56,652.1	13,213.9	908,918.9	1,269,998.3	965,571.0	1,283,212.2
<b>TOTAL REVENUES</b>	<b>3,823,232.2</b>	<b>3,531,489.6</b>	<b>4,699,307.6</b>	<b>5,326,464.5</b>	<b>8,522,539.9</b>	<b>8,857,954.1</b>
LESS: Revenue Refunds	(291,815.5)	(296,347.8)	-	-	(291,815.5)	(296,347.8)
<b>NET REVENUES</b>	<b>3,531,416.7</b>	<b>3,235,141.9</b>	<b>4,699,307.6</b>	<b>5,326,464.5</b>	<b>8,230,724.4</b>	<b>8,561,606.3</b>
<b>EXPENDITURES</b>						
Legislative	12,047.6	11,767.5	-	-	12,047.6	11,767.5
Judicial	90,445.4	86,357.3	19,650.5	24,439.3	110,095.9	110,796.6
Executive	124,161.1	89,886.8	989,235.6	1,691,134.5	1,113,396.7	1,781,021.3
Technology and Information	36,292.0	32,258.1	18,562.5	17,342.0	54,854.5	49,600.1
Other Elective	190,260.7	54,173.0	400,898.4	405,980.2	591,159.1	460,153.2
Legal	44,051.1	41,289.0	17,010.9	10,337.0	61,062.0	51,626.0
State	26,652.5	27,395.6	64,211.6	56,632.5	90,864.1	84,028.1
Finance	21,091.7	24,331.7	104,420.0	83,759.2	125,511.7	108,090.9
Health and Social Services	834,901.1	821,414.0	1,247,465.4	1,181,210.2	2,082,366.5	2,002,624.2
Services for Children, Youth and Their Families	120,677.7	118,205.6	41,985.4	36,850.5	162,663.1	155,056.1
Correction	245,402.4	237,987.2	7,033.1	13,585.5	252,435.5	251,572.7
Natural Resources and Environmental Control	42,584.6	44,136.7	174,444.5	123,656.7	217,029.1	167,793.4
Safety and Homeland Security	126,593.9	117,906.2	48,652.8	45,034.7	175,246.7	162,940.9
Transportation	14,000.0	-	688,478.4	669,397.6	702,478.4	669,397.6
Labor	6,521.5	6,178.1	72,196.3	72,067.9	78,717.8	78,246.0
Agriculture	8,623.0	6,690.6	81,748.2	84,005.6	90,371.2	90,696.2
Elections	6,123.8	4,041.2	1,898.3	566.8	8,022.1	4,608.0
Fire Prevention Commission	4,702.5	4,341.8	2,742.9	3,136.4	7,445.4	7,478.2
Delaware National Guard	3,754.6	3,709.3	19,876.9	22,274.0	23,631.5	25,983.3
Advisory Council for Exceptional Citizens	166.2	168.3	8.9	5.0	175.1	173.3
Higher Education	220,023.4	227,323.1	171,936.4	140,996.9	391,959.8	368,320.0
Education	1,091,672.6	1,116,947.2	968,506.1	961,232.8	2,060,178.7	2,078,180.0
<b>TOTAL EXPENDITURES</b>	<b>3,270,749.5</b>	<b>3,076,508.0</b>	<b>5,140,963.1</b>	<b>5,643,645.3</b>	<b>8,411,712.6</b>	<b>8,720,153.3</b>
Revenues over Expenditures	260,667.2	158,633.9	(441,655.5)	(317,180.8)	(180,988.2)	(158,546.9)
Cash Balance - Beginning of Period	537,104.8	378,470.9	1,277,664.9	1,383,132.1	1,814,769.70	1,761,603.0
PLUS: Bond Sale Proceeds	-	-	269,861.9	211,693.3	269,861.9	211,693.3
Net Change in Payroll Withholdings Payable	-	-	1,074.9	20.3	1,074.9	20.3
<b>CASH BALANCE - END OF PERIOD</b>	<b>797,772.0</b> <sup>1</sup>	<b>537,104.8</b>	<b>1,106,946.2</b>	<b>1,277,664.9</b>	<b>1,904,718.2</b>	<b>1,814,769.7</b>

<sup>1</sup> 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, 2011**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures	Reversions
Legislative	10,307.0	99.2	1,398.0		185.0	58.3			12,047.6	1,108.7
Judicial	77,624.6	195.0	10,853.8	116.4	1,155.8	499.8			90,445.4	1,116.5
Executive	26,671.8	31.4	88,827.0	5,196.8	1,810.1	1,624.1			124,161.1	8,919.4
Technology and Information	19,228.5	18.4	16,353.3	516.5	165.3	10.0			36,292.0	389.0
Other Elective	2,761.1	2.9	17,951.6		18.3	9.7	169,517.1		190,260.7	634.2
Legal	40,938.9	51.5	2,847.5	51.3	141.8	20.2			44,051.1	81.0
State	17,522.9	92.2	6,247.6	835.8	1,538.9	415.1			26,652.5	1,837.6
Finance	11,270.0	11.2	8,771.1	5.6	87.3	946.5			21,091.7	267.5
Health and Social Services	199,276.4	24.1	617,867.2	6,026.6	11,260.4	446.6			834,901.1	7,256.6
Services for Children, Youth and Their Families	66,360.9	17.4	51,201.5	893.2	2,087.9	116.7			120,677.7	2,020.2
Correction	169,468.0	45.1	67,512.1	7,687.5	288.6	401.0			245,402.4	3,629.6
Natural Resources and Environmental Control	25,777.7	10.2	13,755.7	1,644.7	1,212.2	184.6			42,584.6	525.3
Safety & Homeland Security	112,020.9	5.0	6,316.3	87.1	4,477.3	3,687.8			126,593.9	614.3
Transportation			14,000.0						14,000.0	
Labor	1,731.0	1.9	4,674.9	9.0	104.7				6,521.5	71.7
Agriculture	5,336.4	7.5	1,281.5	18.8	132.0	1,846.7			8,623.0	512.1
Elections	3,394.9	10.2	2,526.7	43.2	137.8	11.1			6,123.8	87.6
Fire Prevention Commission	3,921.1	7.6	422.9	224.4	50.9	75.5			4,702.5	115.5
Delaware National Guard	2,251.0	4.7	653.8	686.1	127.9	31.0			3,754.6	554.3
Advisory Council for Exceptional Citizens	146.3	5.0	11.4		3.5				166.2	0.1
<b>TOTAL - DEPARTMENTS</b>	<b>796,009.4</b>	<b>640.5</b>	<b>933,473.9</b>	<b>24,043.0</b>	<b>24,985.7</b>	<b>10,384.7</b>	<b>169,517.1</b>		<b>1,959,053.4</b>	<b>29,741.2</b>
Higher Education	92,773.0		124,831.5	2,195.9	58.8	164.2			220,023.4	791.5
Education	898,930.7	757.7	129,639.1	23,722.0	23,034.8	15,586.6		1.7	1,091,672.6	11,354.6
<b>TOTAL - EDUCATION</b>	<b>991,703.7</b>	<b>757.7</b>	<b>254,470.6</b>	<b>25,917.9</b>	<b>23,093.6</b>	<b>15,750.8</b>		<b>1.7</b>	<b>1,311,696.0</b>	<b>12,146.1</b>
<b>GRAND TOTAL</b>	<b>1,787,713.1</b>	<b>1,398.2</b>	<b>1,187,944.5</b>	<b>49,960.9</b>	<b>48,079.3</b>	<b>26,135.5</b>	<b>169,517.1</b>	<b>1.7</b>	<b>3,270,749.5</b>	<b>41,887.2</b>

**Special Fund - Statement of Expenditures**  
**Assembled by Department and Major Categories**  
**Fiscal Year Ended June 30, 2011**

Department	Personnel Costs	Travel	Contractual Services	Energy	Supplies and Materials	Capital Outlay	Debt Service	Other	Total Expenditures
Judicial	6,637.0	66.3	4,442.8		384.4	710.4		7,409.4	19,650.5
Executive	482,874.8	125.3	311,282.4	753.2	4,556.0	26,047.4		163,596.5	989,235.6
Technology and Information	935.3	73.0	17,449.3		4.6	100.4			18,562.5
Other Elective	6,210.4	71.3	68,741.1		52.5	217.8	33,773.6	291,831.9	400,898.4
Legal	9,043.2	157.7	5,651.2	19.2	283.5	488.0		1,368.1	17,010.9
State	19,052.7	270.0	30,706.7	91.5	631.5	2,158.1		11,301.0	64,211.6
Finance	10,532.8	76.1	85,641.1		7,809.7	259.0		101.2	104,420.0
Health and Social Services	53,137.1	291.7	1,168,058.8	874.6	23,527.3	1,491.8		84.1	1,247,465.4
Services for Children, Youth and Their Families	12,789.7	56.3	28,230.1	37.8	792.1	79.3			41,985.4
Correction	876.2	4.7	6,002.5	13.8	131.7	4.1			7,033.1
Natural Resources and Environmental Control	29,443.6	241.0	131,097.9	201.1	7,072.1	6,305.5		83.3	174,444.5
Safety & Homeland Security	13,415.1	300.3	24,792.2	12.8	2,546.6	4,669.8		2,915.8	48,652.8
Transportation	107,619.7	107.8	255,418.3	4,566.7	21,746.3	176,883.1	118,973.8	3,162.7	688,478.4
Labor	25,747.6	176.6	44,865.1	28.6	1,001.1	305.2		71.8	72,196.3
Agriculture	4,696.7	90.3	61,100.5	11.3	288.1	15,254.8		306.4	81,748.2
Elections	115.0	17.8	1,670.6	10.5	65.5	18.9			1,898.3
Fire Prevention Commission	1,735.1	15.6	391.1		560.2	39.5		1.5	2,742.9
Delaware National Guard	4,711.4	26.4	3,504.7	962.7	304.7	10,364.7		2.0	19,876.9
Advisory Council for Exceptional Citizens			8.9						8.9
<b>TOTAL - DEPARTMENTS</b>	<b>789,573.4</b>	<b>2,168.2</b>	<b>2,249,055.3</b>	<b>7,583.8</b>	<b>71,757.9</b>	<b>245,397.8</b>	<b>152,747.4</b>	<b>482,235.7</b>	<b>4,000,520.6</b>
Higher Education	72,838.5	593.8	78,121.3	2,629.4	6,439.2	10,368.5		945.6	171,936.4
Education	445,654.8	1,874.6	248,000.9	8,921.2	72,063.4	131,043.2	60,640.5	307.6	968,506.1
<b>TOTAL - EDUCATION</b>	<b>518,493.3</b>	<b>2,468.4</b>	<b>326,122.2</b>	<b>11,550.6</b>	<b>78,502.6</b>	<b>141,411.7</b>	<b>60,640.5</b>	<b>1,253.2</b>	<b>1,140,442.5</b>
<b>GRAND TOTAL</b>	<b>1,308,066.7</b>	<b>4,636.6</b>	<b>2,575,177.6</b>	<b>19,134.4</b>	<b>150,260.5</b>	<b>386,809.5</b>	<b>213,387.9</b>	<b>483,488.9</b>	<b>5,140,963.1</b>

**Capital Improvement Fund Expenditures**  
**Summarized by Department, Higher Education and Department of Education**  
**Fiscal Year Ended June 30, 2011**

		Expenditures
<b>DEPARTMENTS</b>		
Executive	\$ 37,424.4	
Other Elective	15.2	
State	1,590.3	
Finance	688.2	
Health and Social Services	1,126.2	
Natural Resources and Environmental Control	7,573.4	
Transportation	141,317.1	
State Fire School	24.0	
National Guard	28.2	
	<u>28.2</u>	
<b>TOTAL - DEPARTMENTS</b>		<u>189,787.0</u>
<b>HIGHER EDUCATION</b>		
University of Delaware	1,066.2	
Delaware State University	3,000.7	
Delaware Technical and Community College	865.9	
	<u>865.9</u>	
<b>TOTAL - HIGHER EDUCATION</b>		<u>4,932.8</u>
<b>DEPARTMENT OF EDUCATION</b>		
Caesar Rodney	17,579.8	
Capital	10,143.9	
Lake Forest	6,919.0	
Laurel	125.5	
Cape Henlopen	5,982.9	
Milford	20,877.4	
Seaford	1,292.3	
Smyrna	14,472.4	
Appoquinimink	18,900.5	
Brandywine	13,711.2	
Red Clay	478.7	
Christina	22,691.0	
Colonial	6,872.8	
Woodbridge	63.7	
Indian River	4,753.7	
Delmar	76.5	
New Castle County VoTech	1,170.6	
Polytech	2,244.2	
Sussex VoTech	1,007.0	
Wilmington Charter	50.7	
Positive Outcome	3.9	
Maurice J. Moyer Academy	17.6	
Thomas A. Edison Academy	45.3	
Delaware Military Academy	28.2	
Kuumba Academy	5.8	
Pencader Business & Finance	26.5	
	<u>26.5</u>	
<b>TOTAL - DEPARTMENT OF EDUCATION</b>		<u>149,541.1</u>
<b>TOTAL - CAPITAL IMPROVEMENT FUND EXPENDITURES</b>		<u><u>\$ 344,260.9</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 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.)

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

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

**Bond and Capital Improvements 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 10-year life: construction of buildings, land acquisitions, water and wastewater infrastructure, drainage projects, etc.

**Bond Bill** - See Bond and Capital Improvements Act.

**Budget Act** - See Appropriations Act.

**Budget Request** - A series of documents that an agency submits to the Office of Management and Budget (OMB) 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 said fiscal year shall be paid by the Secretary of Finance into the Budget Reserve Account; provided, however, no such payment will

be made that would increase the total of the Budget Reserve Account to more than 5 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 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 5 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 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 the academic community who forecast the State's

## DEFINITION OF BUDGETARY TERMS

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 or improvement 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 nonprofit agencies to supplement state services to the residents 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 the JFC members 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 JFC, 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.

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**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 that 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 remain the same.

**Revenue** - Income from taxes and other sources 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 lays out 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 OMB 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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