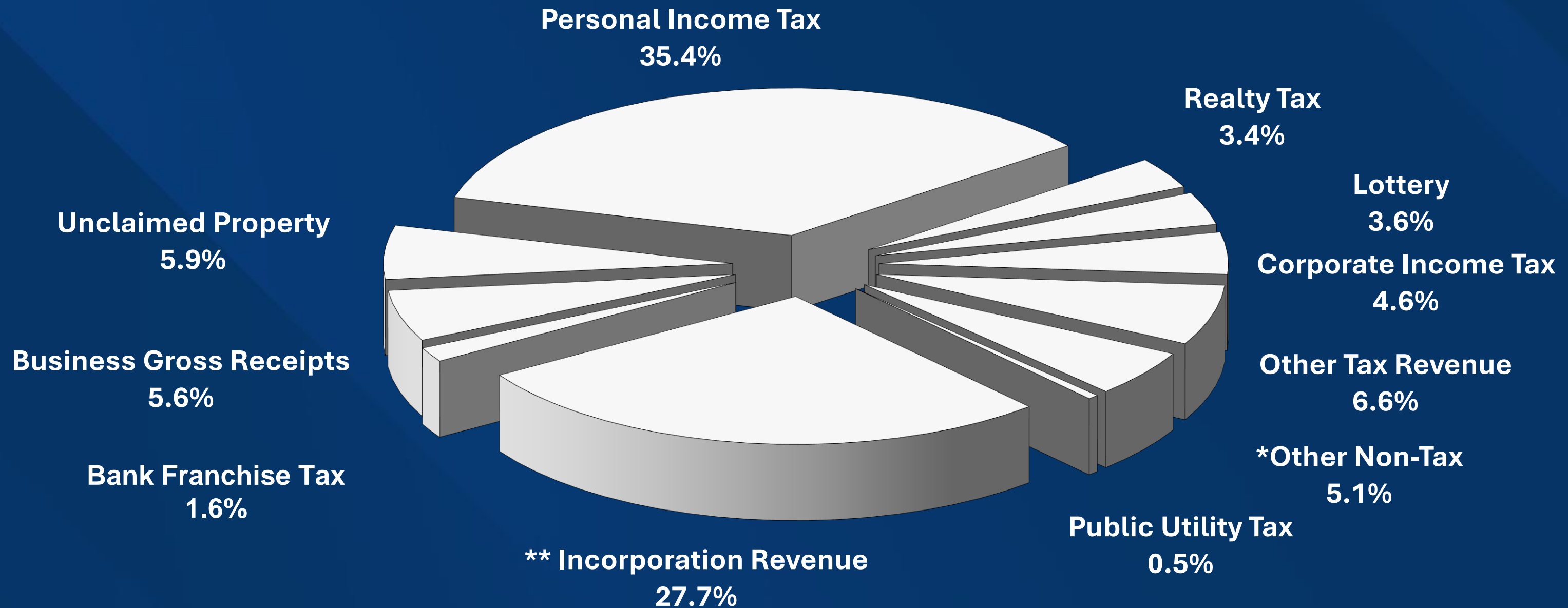


# Technical Appendix

# PERSONAL INCOME TAX BRACKET CHANGE

Bracket	Income Group	Existing Tax Rate %	Proposed Tax Rate %	Bracket Change
1	<\$2,000	0	0	No Change
2	\$2,000- \$5,000	2.2	2.175	Decrease
3	\$5,000-\$10,000	3.9	3.875	Decrease
4	\$10,000-\$20,000	4.8	4.775	Decrease
5	\$20,000- \$25,000	5.2	5.175	Decrease
6	\$25,000 -\$60,000	5.55	5.525	Decrease
7	\$60,000-\$125,000	6.6	6.6	No Change
8	\$125,000-\$250,000	6.6	6.75	Increase
9	\$250,000-\$500,000	6.6	6.85	Increase
10	>\$500,000	6.6	6.95	Increase

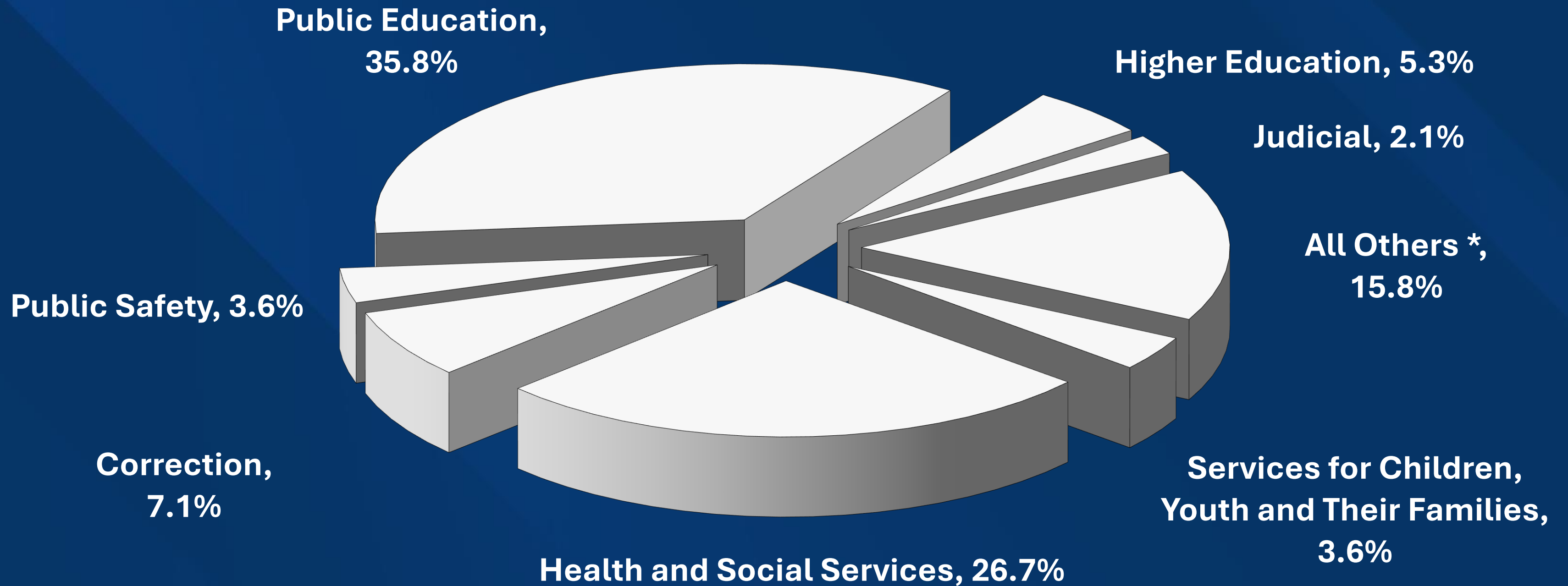
# FY 2026 SOURCES OF FUNDS (Net of Refunds)



\* Includes Prior Year Unencumbered Cash Balance.

\*\* Includes Corporate Franchise Taxes, Business Entity Fees and Limited Partnerships and Limited Liability Companies.

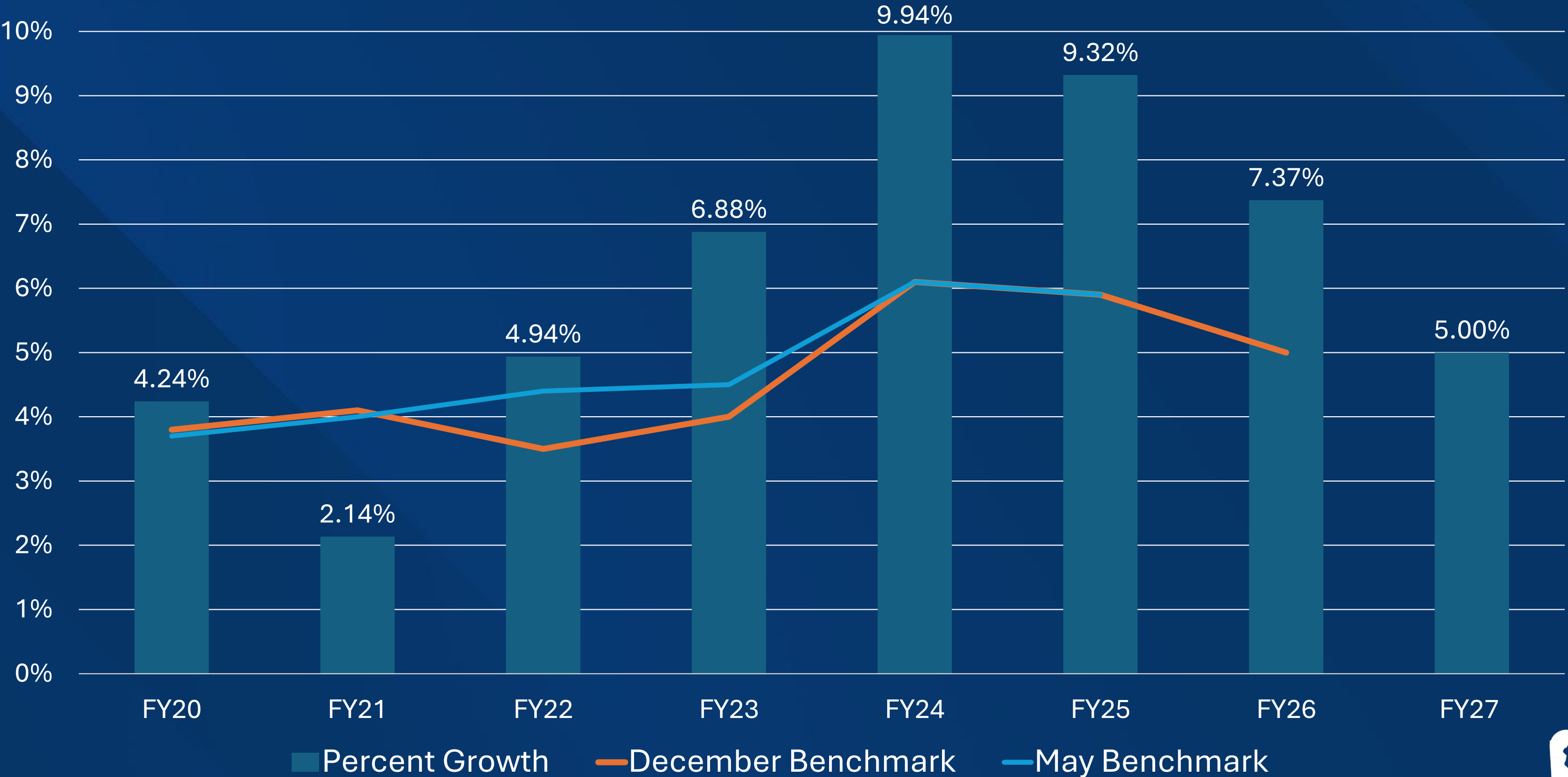
# FY 2026 RESET OPERATING APPROPRIATIONS



\* Includes Contingencies and One-Time Items.

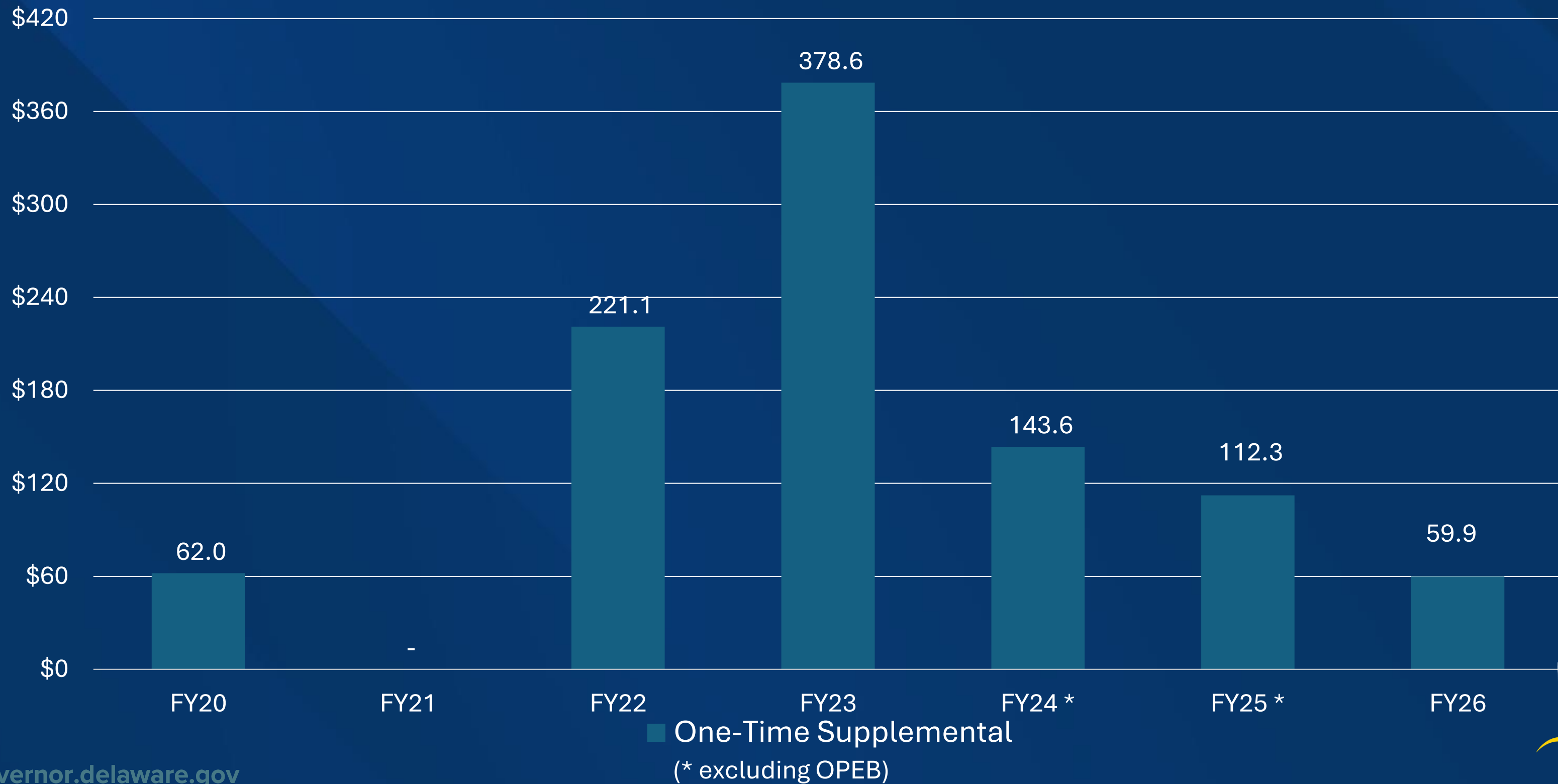


# OPERATING BUDGET GROWTH VS. BENCHMARK INDEX

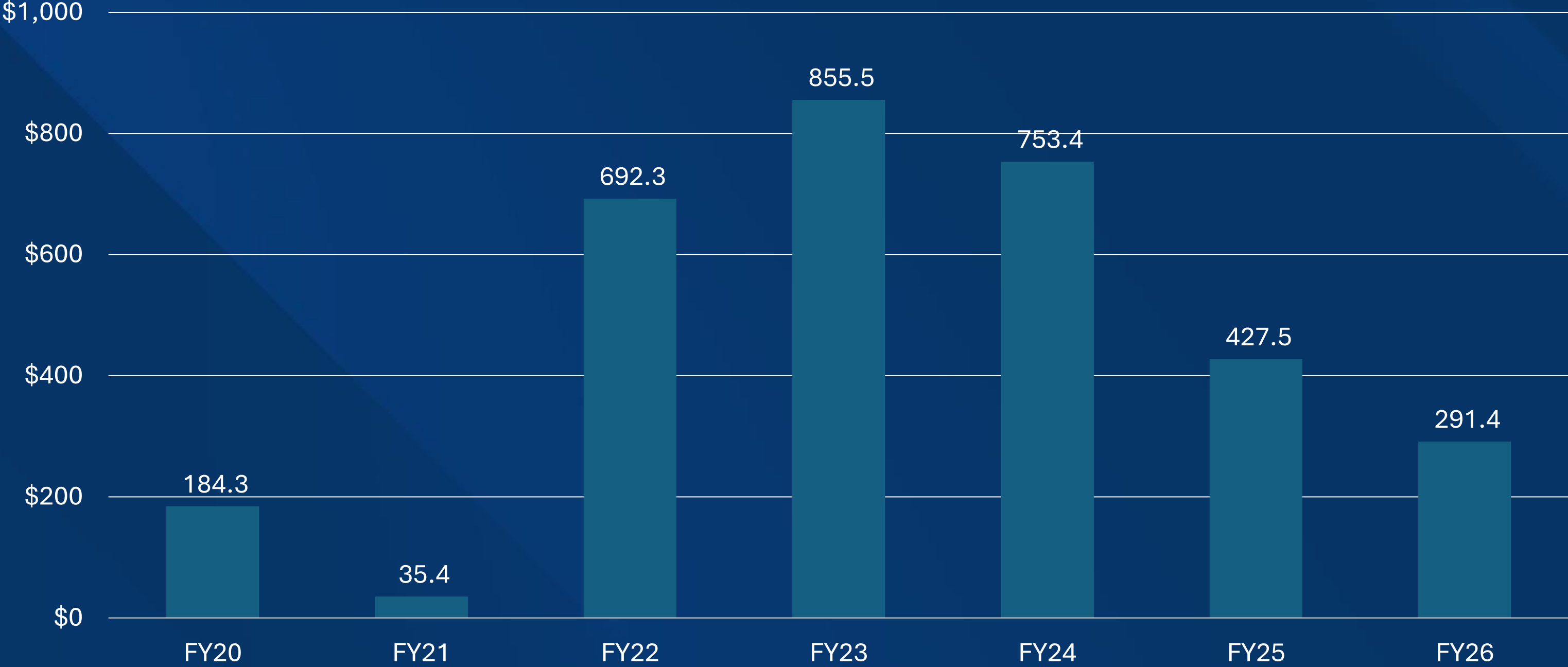


6.4% average budget growth FY20 to FY26 Reset  
 Benchmark Index calculation for FY2026 is 5.0%

# SUPPLEMENTAL BUDGET BILL



# CASH TO BOND BILL



■ Cash to Bond Bill

# SUPPLEMENTAL FISCAL YEAR 2026

\$59,914,802

(02-08-10)	Equipment	\$34,100
(02-13-10)	Permit to Purchase	\$13,300
(10-07-01)	Permit to Purchase	\$6,700
(10-02-11)	ERP Cloud Migration	\$2,000,000
(10-02-11)	Technology	<del>\$432,200</del> \$782,200
(10-02-11)	Health Care Services Contingency	\$3,500,000
(10-02-11)	Trauma Informed Services Contingency	\$1,700,000
(10-02-11)	Government Performance Review	\$500,000
(10-02-11)	GEAR Efficiency Initiatives	\$100,000
(10-02-11)	Shovel-Ready Infrastructure Planning	\$200,000
(10-02-11)	Medical School Feasibility Study	\$250,000
(10-02-11)	Medical Bill Debt Relief	\$500,000
(10-02-11)	Federal Uncertainty	\$21,852,902
(10-02-11)	Biden Hall	\$20,000,000
(10-02-11)	Department of Justice Lease	\$3,000,000
(11-01-01)	DTI Strategic Recruiting	\$275,000
(12-03-02)	Insurance Revenue Shortfall	\$3,000,000



# SUPPLEMENTAL FISCAL YEAR 2026 CONTINUED

(12-05-06)	Delaware EARNs	\$403,700
(15-02-02)	Equipment	\$23,800
(20-03-01)	Delaware Heritage Commission	\$250,000
(35-01-10)	Hospital Provider Contingency	\$1,500,000
(38-01-03)	Prison Research Innovation Network	\$52,700
(45-01-20)	Equipment	\$350,000
(45-02-10)	Equipment	\$200,000
(45-06-01)	<u>DSP Strategic Recruiting</u>	\$75,000
(45-06-08)	Permit to Purchase	\$858,400
(60-01-40)	Equipment	\$200,000
(75-02-01)	Emergency Training Equipment	\$37,000
(76-01-01)	<u>Equipment</u>	\$500,000
(95-02-01)	<u>Direct Support to Classroom</u>	\$3,000,000
(95-02-01)	<u>School Cell Phone Pilot</u>	\$500,000
(95-02-01)	<u>AI Education Pilot</u>	\$150,000
(95-02-01)	<u>Early Childhood Career Academy Expansion</u>	\$100,000

# DOOR OPENERS FISCAL YEAR 2026

Total Door Openers (6.3%)	\$386,354.8
Medicaid Growth	85,500.0
PECC and Education Steps	75,544.9
OPEB 1% Contribution	61,292.2
Group Health Insurance Plan Premium Increase	27,507.0
Education Enrollment Growth *	26,973.1
CBA Negotiated Wages, Steps and OECs	25,920.7
Student Unit Count Growth (225 Units)	21,982.8
Debt Service	16,000.0
Annualization of FY25 Legislation and Positions	10,618.5
Community and Special School Graduate Placements	9,153.8
Maintenance for New Courthouses and Facilities	3,430.7
SEED/SEED+ and Inspire	3,269.0
Birth-to-Three Program Referral Growth	2,227.2
Annualization of Direct Support Professional Rate Increase	1,131.3
Other Door Openers (lease escalators, insurance, Senior/Vets tax credit, legal contingency, etc.)	15,803.6

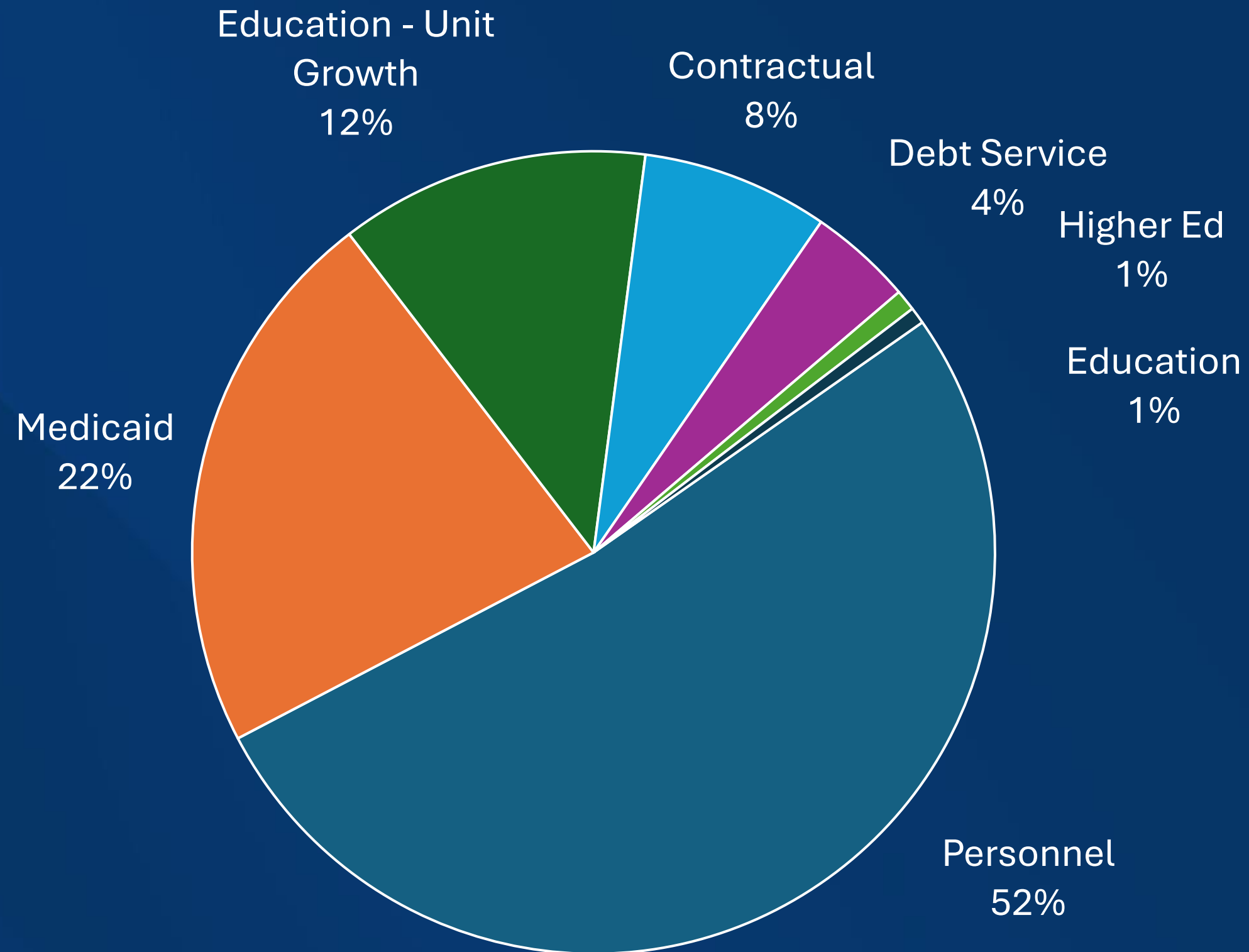
\* Education enrollment growth impacts: Opportunity Funds, Academic Excellence, Cafeteria Funding, Public Transportation, etc.

# DISCRETIONARY GROWTH FISCAL YEAR 2026

<b>Discretionary Growth Included (1.1%)</b>	<b>\$68,535.9</b>
Salary Policy at 2%, Collective Bargaining Placeholder, Maintenance Reviews	36,991.3
Early Literacy Emergency	8,000.0
DSU Campus Operations	5,000.0
DOJ Lease	3,000.0
Judicial Switch Fund from ASF to GF (JP & Family Courts ASF Deficits)	2,477.6
Attorney Matrix	2,000.0
State Rental Assistance Program	2,000.0
Smart Food Program	1,485.0
Mental Health Rate Study	1,153.3
Public Education Division II Other Costs (Unit) Increase	1,100.0
Judicial Chancery Magistrates & New Family Court Judges	1,050.8
DTCC Seaford Lease	519.9
Other Discretionary Items (Maintenance and technology agreements, DOL auditor, grant reductions, etc.)	3,758.0

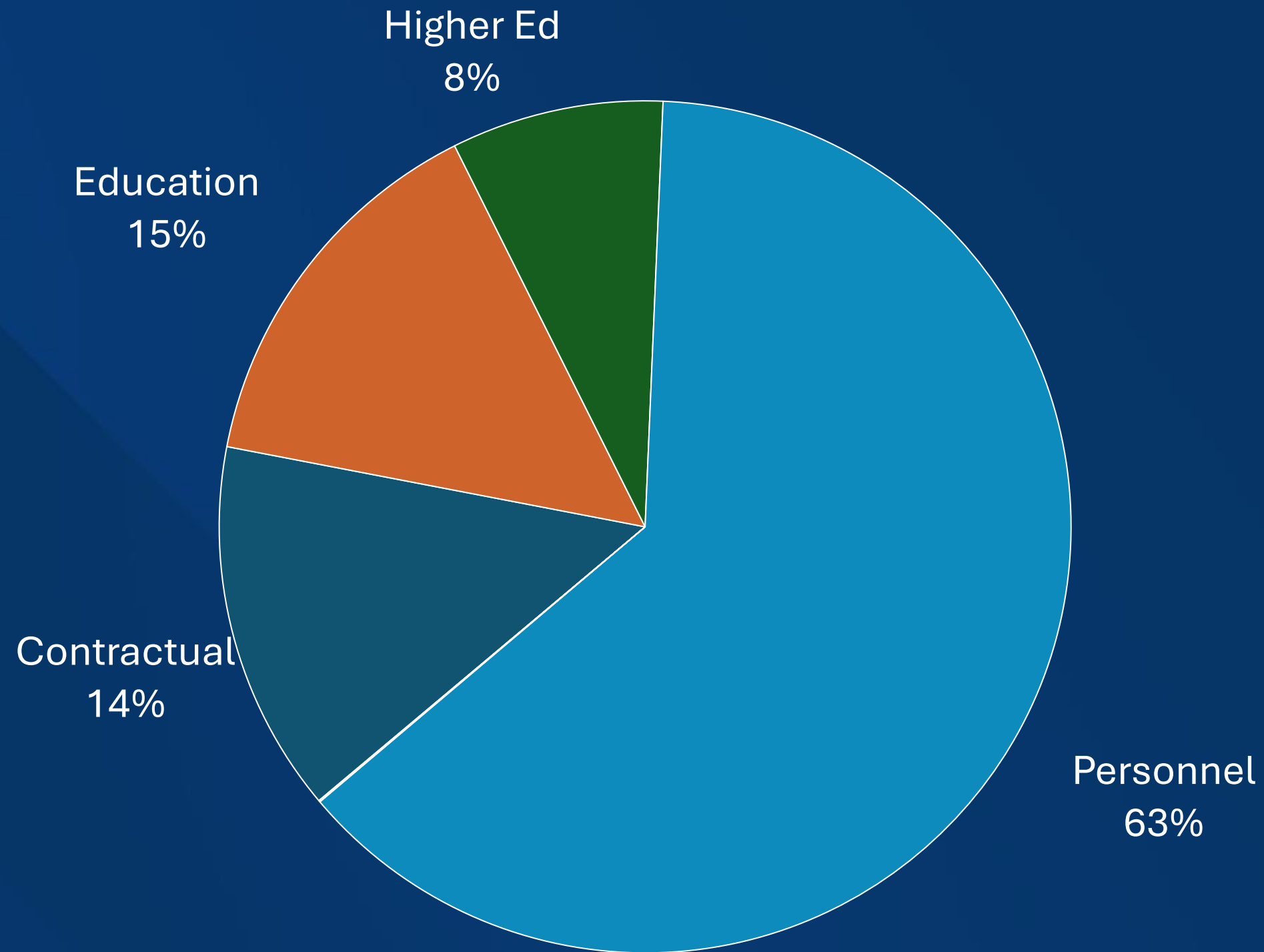
# DOOR OPENERS FISCAL YEAR 2026

\$386,354.8



# DISCRETIONARY GROWTH FISCAL YEAR 2026

\$68,535.9



# CAPITAL & SUPPLEMENTAL HIGHLIGHTS

## *Improving Schools for Delaware Students*

- \$171.5 million - School Construction and Renovation
- \$62.0 million - Higher Education Campus Improvements
- \$30.0 million - School Building Deferred Maintenance (MCI)
- \$9.1 million - School Safety and Security

## *Ensuring Safe and Stable Communities*

- \$5.0 million - Justice of the Peace Court Facilities
- \$41.3 million - Statewide Correctional Facility and Safety Improvements
- \$1.8 million - Leonard L. Williams Justice Center Improvements
- \$5.0 million - Customs House