CAPITALIZATION
- When referring to the State of Delaware as a noun in a sentence, the word State should remain capitalized. When the word "state" is used as an adjective, it should not be capitalized. The same applies to the use of the word "federal."
  - *Examples: The General Assembly decided the State would exempt certain pension income from taxes. For SECC events, state employees will be given an opportunity to plan festivities for their individual agencies.*
- For agency and organization names, capitalize the full name of an agency, organization, institution or company. For other references to the organization within the sentence or paragraph, do not capitalize the word.
  - *Examples: The Department of Health and Social Services, the department; Office of Management and Budget, the office*
- For references to the legislature, capitalize the term "General Assembly" in all cases. When referring to Delaware's legislative body, "legislature" is not capitalized. "Senate" and "House" are always capitalized.
- For references to Bills and Acts of the General Assembly, capitalize the full name of the act, but lowercase "act" in a second reference.
- Program is always lowercase.
- Department is uppercase when referring to a specific department, lowercase otherwise.
  - *Example: The Department of Health and Social Services consists of nine divisions. The departments worked together on this issue.*

SPACING
- A period should be followed by only one space to start another sentence.

COMMA
- In a series, do not put a comma before the conjunction in a simple series.
  - *Example: red, white and blue*
- In dates, do not use a comma between the month and year when they are the only indicators given.
  - *Example: The agency will complete its study in December 2010.*
- However, if the complete date is given, use a comma between the day and year. Also, do not break the month and day on separate lines.
  - *Examples: The agency will complete its study on December 10, 2010. Before November 15, 2009, every agency must submit their report.*

NUMBERS (in sentences only)
- Spell out numbers one through nine; for 10 and up, use the numerals.
- For ages and percentages, always use numerals, even for numbers less than 10.
  - *Examples: 4 percent increase, 5 years old*
- Spell out numerals that start a sentence, except a sentence that starts with a calendar year.
  - *Examples: Twenty-seven children volunteered for the school's bake sale. 2010 will be a great year for local crops.*
- For large numbers, use a hyphen to connect a word ending in y to another word.
  - *Examples: Twenty-one, one hundred forty-three*

APOSTROPHE
- Do not use an apostrophe to indicate plurals of numerals or plurals of acronyms.
  - *Examples: In the 1980s, leg warmers were popular. Children should know their ABCs.*
- Use an apostrophe with plurals of a single letter.
  - *Example: It is important to dot your i's and cross your t's.*
- Do not confuse "its," one of the few possessives that does not take an apostrophe, with the contraction "it's," which means it is.

ACRONYMS
- When using an acronym for the first time in a document, spell out the full name of the organization or group and then place the acronym in parentheses following the full name. Then, for other references within the document, use the acronym.
- If an organization or group is not repeated, do not put the acronym in parenthesis.

QUOTATIONS
- Unless you are quoting someone specifically in the budget document or referring to a specific special program, do not use quotation marks.
- If using quotation marks, place the period or comma inside the end quotation.

HYPHENS
- Use a hyphen for compound adjectives before a noun.
  - *Examples: A full-time job, 20-year sentence, first-quarter profits*
- Do not use a hyphen when the compound modifier occurs after the verb.
  - *Examples: Her job became full time. He was sentenced to 20 years. Profits in the first quarter are up.*

SEMI-COLON
- In a series, use a semi-colon to separate long complex items in a series, especially when individual elements of the series contain commas.
  - *Example: Visitors to Dover on a recent day included individuals from Wilmington, Delaware; Cleveland, Ohio; and Boston, Massachusetts.*
- To link independent clauses, use a semi-colon to link clauses when the coordinating conjunction is omitted.
  - *Example: Bob's final report was due last week; it arrived today.*

BULLETS
- For purposes of listing items in successive order, use black round bullets, ending each bullet with a semi-colon. The second to last bullet should end with the word "and" after the semi-colon.
- In a list with a semi-colon, the last sentence should end in a period.

COMMON SPELLING ISSUES
- Internet (always capitalized);
- e-mail, not email;
- online, not on-line; and
- webpage and website, not web page, not web site.

CLARITY

- For purposes of this budget document, be as concise and clear as possible. Choose words that relay your informative point about an agency without being overly complex.
    - *Example: Use, instead of utilize; Usage, instead of utilization*

ODDS and ENDS

- People are residents of Delaware, not citizens. They are only citizens when referring to the United States as a whole.
- No part of the narrative should be written in the first person.
    - *Example: We will increase productivity by 50 percent.* "We" should be replaced with the name of the organization or department.
- "Towards" should not be used. Always use "toward."