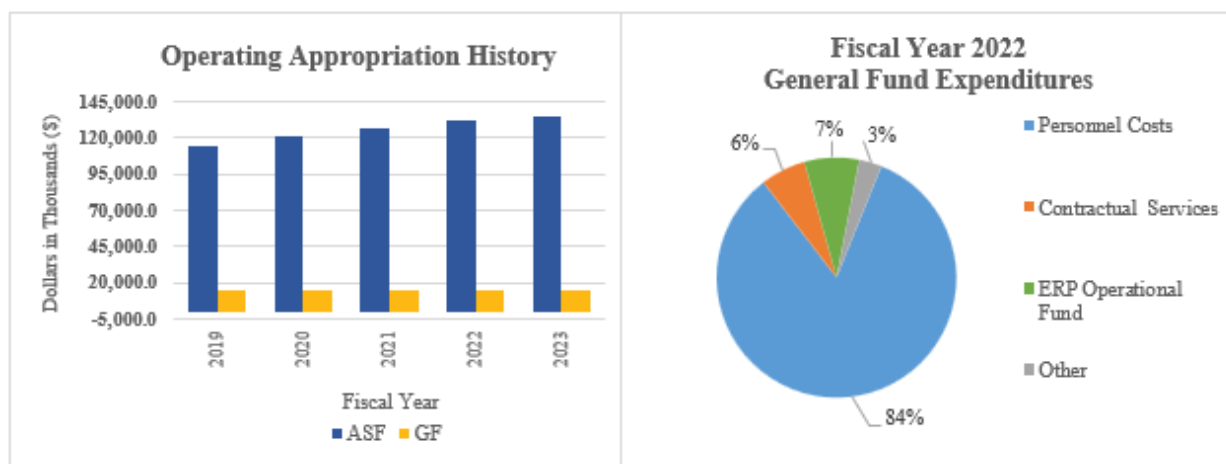


## At a Glance

- Promote the financial health of the State by providing technical analysis and policy information and advice to the Governor, Legislature, state agencies, other government entities, pertinent constituency groups and the public;
- Reduce administrative costs by reengineering and streamlining state government to use resources more efficiently and effectively; and
- Provide leadership and planning on global financial management issues, including revenues, debt expenditures and credit ratings.



## Overview

The mission of the Department of Finance is to promote Delaware's fiscal health fairly and efficiently by forecasting, generating, collecting and accounting for funds critical to essential government services.

## On the Web

For more information, visit [finance.delaware.gov](https://finance.delaware.gov)



## Performance Measures

IPU	Performance Measure Name	Fiscal Year 2022 Actual	Fiscal Year 2023 Budget	Fiscal Year 2024 Governor's Recommended
<b>25-05-01</b>	<b><i>Accounting</i></b>			
	# of internal control reviews completed	105	110	110
	# of responses to requests for Service Desk assistance	5,239	6,200	5,500
	# of First State Financials training classes	219	220	220
<b>25-06-01</b>	<b><i>Revenue</i></b>			
	# of days to process Personal Income Tax refunds	11	14	12
	% of digital personal returns	92	93	93
	Automated call waiting time (seconds)	88	30	40
<b>25-07-01</b>	<b><i>State Lottery Office</i></b>			
	\$ General Fund revenue collections (millions)	236.0	220.5	225.0

**FINANCE  
DEPARTMENT SUMMARY**

25-00-00

Appropriation Units	POSITIONS				DOLLARS			
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2022	FY 2023	FY 2024	FY 2024
	Actual	Budget	Request	Recommend	Actual	Budget	Request	Recommend
<b>Office of the Secretary</b>								
General Fund	13.0	13.0	13.0	13.0	2,113.4	1,952.9	2,146.0	2,000.0
Appropriated Special Fund	50.0	49.0	49.0	49.0	54,959.2	67,445.7	70,267.3	70,267.3
Non-Approp. Special Fund					1,816.6			
	63.0	62.0	62.0	62.0	58,889.2	69,398.6	72,413.3	72,267.3
<b>Accounting</b>								
General Fund	40.3	42.3	42.3	42.3	4,686.5	5,168.5	5,324.0	5,324.1
Appropriated Special Fund	10.7	10.7	10.7	10.7	831.1	1,527.8	1,904.9	1,904.9
Non-Approp. Special Fund					-858.7			
	51.0	53.0	53.0	53.0	4,658.9	6,696.3	7,228.9	7,229.0
<b>Revenue</b>								
General Fund	74.0	75.0	75.0	75.0	6,843.0	7,517.5	7,721.2	7,735.3
Appropriated Special Fund	60.0	60.0	60.0	60.0	12,494.6	11,350.6	11,602.9	11,602.9
Non-Approp. Special Fund					4,997.5			
	134.0	135.0	135.0	135.0	24,335.1	18,868.1	19,324.1	19,338.2
<b>State Lottery Office</b>								
General Fund								
Appropriated Special Fund	55.0	55.0	55.0	55.0	55,143.4	54,206.8	54,428.8	54,428.8
Non-Approp. Special Fund					2,247.0			
	55.0	55.0	55.0	55.0	57,390.4	54,206.8	54,428.8	54,428.8
<b>TOTAL</b>								
General Fund	127.3	130.3	130.3	130.3	13,642.9	14,638.9	15,191.2	15,059.4
Appropriated Special Fund	175.7	174.7	174.7	174.7	123,428.3	134,530.9	138,203.9	138,203.9
Non-Approp. Special Fund					8,202.4			
	303.0	305.0	305.0	305.0	145,273.6	149,169.8	153,395.1	153,263.3

**Finance**  
**Office of the Secretary**  
**Office of the Secretary**  
**Internal Program Unit Summary**

25-01-01								
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>Personnel Costs</b>								
General Fund	1,674.7	1,568.5	1,761.6	1,615.2				1,615.2
Appropriated Special Fund								
Non-Approp. Special Fund								
	1,674.7	1,568.5	1,761.6	1,615.2				1,615.2
<b>Travel</b>								
General Fund	3.2	3.5	3.5	3.5				3.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	3.2	3.5	3.5	3.5				3.5
<b>Contractual Services</b>								
General Fund	270.8	339.4	339.4	339.4	0.4			339.8
Appropriated Special Fund								
Non-Approp. Special Fund	1,816.6							
	2,087.4	339.4	339.4	339.4	0.4			339.8
<b>Supplies and Materials</b>								
General Fund	3.4	3.7	3.7	3.7				3.7
Appropriated Special Fund								
Non-Approp. Special Fund								
	3.4	3.7	3.7	3.7				3.7
<b>Capital Outlay</b>								
General Fund	51.3	37.8	37.8	37.8				37.8
Appropriated Special Fund								
Non-Approp. Special Fund								
	51.3	37.8	37.8	37.8				37.8
<b>Escheat</b>								
General Fund								
Appropriated Special Fund	44,827.9	48,311.2	50,438.3	48,311.2			2,127.1	50,438.3
Non-Approp. Special Fund								
	44,827.9	48,311.2	50,438.3	48,311.2			2,127.1	50,438.3
<b>Information System Development</b>								
General Fund								
Appropriated Special Fund	4,002.7	19,134.5	19,829.0	19,134.5			694.5	19,829.0
Non-Approp. Special Fund								
	4,002.7	19,134.5	19,829.0	19,134.5			694.5	19,829.0
<b>IRAS Info System</b>								
General Fund								
Appropriated Special Fund	6,128.6							
Non-Approp. Special Fund								
	6,128.6	0.0	0.0	0.0				0.0

**Finance**  
**Office of the Secretary**  
**Office of the Secretary**  
**Internal Program Unit Summary**

25-01-01								
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>Vet Tax Relief Edu Exp Fund</b>								
General Fund	110.0							
Appropriated Special Fund								
Non-Approp. Special Fund								
	110.0	0.0	0.0	0.0				0.0
<b>TOTAL</b>								
General Fund	2,113.4	1,952.9	2,146.0	1,999.6	0.4			2,000.0
Appropriated Special Fund	54,959.2	67,445.7	70,267.3	67,445.7			2,821.6	70,267.3
Non-Approp. Special Fund	1,816.6							
	58,889.2	69,398.6	72,413.3	69,445.3	0.4		2,821.6	72,267.3
<b>IPU REVENUES</b>								
General Fund	553,993.2							
Appropriated Special Fund	275,508.0	59,789.0	72,789.0	72,789.0				72,789.0
Non-Approp. Special Fund	6,146.7							
	835,647.9	59,789.0	72,789.0	72,789.0				72,789.0
<b>POSITIONS</b>								
General Fund	13.0	13.0	13.0	13.0				13.0
Appropriated Special Fund	50.0	49.0	49.0	49.0				49.0
Non-Approp. Special Fund								
	63.0	62.0	62.0	62.0				62.0

**BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS**

- Recommend inflation and volume adjustment of \$0.4 in Contractual Services to reflect an increase in fleet operating costs.
- Recommend structural changes of 1.0 ASF FTE Account Specialist in Information Systems Development and (1.0) ASF FTE Account Specialist in Escheat to reflect projected expenditures.
- Recommend enhancements of \$1,980.0 ASF in Escheat to administer Verified Report Reviews; \$147.1 ASF in Escheat to reflect projected expenditures; \$635.2 ASF in Information Systems Development to support IRAS project; and \$59.3 ASF in Information Systems Development to reflect projected expenditures. Do not recommend additional enhancement of \$146.4 in Personnel Costs.

**Finance  
Accounting  
Accounting  
Internal Program Unit Summary**

25-05-01								
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>Personnel Costs</b>								
General Fund	3,387.3	3,922.8	4,078.3	4,078.3				4,078.3
Appropriated Special Fund	794.9	994.3	1,036.0	994.3			41.7	1,036.0
Non-Approp. Special Fund	85.1							
	4,267.3	4,917.1	5,114.3	5,072.6			41.7	5,114.3
<b>Travel</b>								
General Fund	1.5	1.5	1.5	1.5				1.5
Appropriated Special Fund	4.9	12.0	12.0	12.0				12.0
Non-Approp. Special Fund								
	6.4	13.5	13.5	13.5				13.5
<b>Contractual Services</b>								
General Fund	260.5	316.4	316.4	316.4	0.1			316.5
Appropriated Special Fund	11.3	475.0	810.4	475.0			335.4	810.4
Non-Approp. Special Fund	7.6							
	279.4	791.4	1,126.8	791.4	0.1		335.4	1,126.9
<b>Supplies and Materials</b>								
General Fund	5.7	10.3	10.3	10.3				10.3
Appropriated Special Fund	20.0	41.5	41.5	41.5				41.5
Non-Approp. Special Fund	-951.4							
	-925.7	51.8	51.8	51.8				51.8
<b>Capital Outlay</b>								
General Fund								
Appropriated Special Fund		5.0	5.0	5.0				5.0
Non-Approp. Special Fund								
	0.0	5.0	5.0	5.0				5.0
<b>ERP Operational Funds</b>								
General Fund	1,031.5	917.5	917.5	917.5				917.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	1,031.5	917.5	917.5	917.5				917.5
<b>TOTAL</b>								
General Fund	4,686.5	5,168.5	5,324.0	5,324.0	0.1			5,324.1
Appropriated Special Fund	831.1	1,527.8	1,904.9	1,527.8			377.1	1,904.9
Non-Approp. Special Fund	-858.7							
	4,658.9	6,696.3	7,228.9	6,851.8	0.1		377.1	7,229.0

**Finance  
Accounting  
Accounting  
Internal Program Unit Summary**

25-05-01					Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base				
<b>IPU REVENUES</b>								
General Fund	11.4							
Appropriated Special Fund	800.0	2,970.4	2,970.4	2,970.4				2,970.4
Non-Approp. Special Fund	2,715.9							
	3,527.3	2,970.4	2,970.4	2,970.4				2,970.4
<b>POSITIONS</b>								
General Fund	40.3	42.3	42.3	42.3				42.3
Appropriated Special Fund	10.7	10.7	10.7	10.7				10.7
Non-Approp. Special Fund								
	51.0	53.0	53.0	53.0				53.0

**BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS**

- Recommend inflation and volume adjustment of \$0.1 in Contractual Services to reflect operating cost increases for messenger services.
- Recommend enhancements of \$41.7 ASF in Personnel Costs to reflect projected expenditures; and \$335.4 ASF in Contractual Services for FSF server replacement.

**Finance  
Revenue  
Revenue  
Internal Program Unit Summary**

25-06-01								
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>Personnel Costs</b>								
General Fund	5,769.9	6,177.6	6,381.3	6,381.3				6,381.3
Appropriated Special Fund								
Non-Approp. Special Fund								
	5,769.9	6,177.6	6,381.3	6,381.3				6,381.3
<b>Travel</b>								
General Fund	1.9	4.0	4.0	4.0				4.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	1.9	4.0	4.0	4.0				4.0
<b>Contractual Services</b>								
General Fund	660.7	1,038.7	1,038.7	1,038.7	14.1			1,052.8
Appropriated Special Fund								
Non-Approp. Special Fund	4,988.0							
	5,648.7	1,038.7	1,038.7	1,038.7	14.1			1,052.8
<b>Energy</b>								
General Fund	8.8	8.4	8.4	8.4				8.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	8.8	8.4	8.4	8.4				8.4
<b>Supplies and Materials</b>								
General Fund	86.5	85.4	85.4	85.4				85.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	86.5	85.4	85.4	85.4				85.4
<b>Capital Outlay</b>								
General Fund	315.2	203.4	203.4	203.4				203.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	315.2	203.4	203.4	203.4				203.4
<b>Delinquent Collections</b>								
General Fund								
Appropriated Special Fund	12,494.6	11,350.6	11,602.9	11,350.6			252.3	11,602.9
Non-Approp. Special Fund								
	12,494.6	11,350.6	11,602.9	11,350.6			252.3	11,602.9
<b>Other Items</b>								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	9.5							
	9.5	0.0	0.0	0.0				0.0



**Finance  
Revenue  
Revenue  
Internal Program Unit Summary**

<b>25-06-01</b>								
<b>LINES</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Request</b>	<b>FY 2024 Base</b>	<b>Inflation &amp; Volume Adjustment</b>	<b>Structural Changes</b>	<b>Enhance- ments</b>	<b>FY 2024 Recommend</b>
<b>TOTAL</b>								
General Fund	6,843.0	7,517.5	7,721.2	7,721.2	14.1			7,735.3
Appropriated Special Fund	12,494.6	11,350.6	11,602.9	11,350.6			252.3	11,602.9
Non-Approp. Special Fund	4,997.5							
	<u>24,335.1</u>	<u>18,868.1</u>	<u>19,324.1</u>	<u>19,071.8</u>	<u>14.1</u>		<u>252.3</u>	<u>19,338.2</u>
<b>IPU REVENUES</b>								
General Fund	2,831,102.8	2,651,800.0	2,651,800.0	2,651,800.0				2,651,800.0
Appropriated Special Fund	41,738.6	12,265.7	12,265.7	12,265.7				12,265.7
Non-Approp. Special Fund	5,324.9							
	<u>2,878,166.3</u>	<u>2,664,065.7</u>	<u>2,664,065.7</u>	<u>2,664,065.7</u>				<u>2,664,065.7</u>
<b>POSITIONS</b>								
General Fund	74.0	75.0	75.0	75.0				75.0
Appropriated Special Fund	60.0	60.0	60.0	60.0				60.0
Non-Approp. Special Fund								
	<u>134.0</u>	<u>135.0</u>	<u>135.0</u>	<u>135.0</u>				<u>135.0</u>

**BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS**

- Base adjustments include \$14.2 in Personnel Costs to annualize 1.0 FTE Public Service Manager.
- Recommend inflation and volume adjustments of \$13.7 in Contractual Services to reflect an increase in fleet operating costs; and \$0.4 in Contractual Services to reflect operating cost increases for messenger services.
- Recommend enhancement of \$252.3 ASF in Delinquent Collections to reflect projected expenditures.

**Finance**  
**State Lottery Office**  
**State Lottery Office**  
**Internal Program Unit Summary**

25-07-01					Inflation			
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	& Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>Personnel Costs</b>								
General Fund								
Appropriated Special Fund	4,055.7	4,701.8	4,923.8	4,701.8			222.0	4,923.8
Non-Approp. Special Fund								
	4,055.7	4,701.8	4,923.8	4,701.8			222.0	4,923.8
<b>Travel</b>								
General Fund								
Appropriated Special Fund	7.3	50.0	50.0	50.0				50.0
Non-Approp. Special Fund								
	7.3	50.0	50.0	50.0				50.0
<b>Contractual Services</b>								
General Fund								
Appropriated Special Fund	51,057.8	49,200.1	49,200.1	49,200.1				49,200.1
Non-Approp. Special Fund	2,247.0							
	53,304.8	49,200.1	49,200.1	49,200.1				49,200.1
<b>Supplies and Materials</b>								
General Fund								
Appropriated Special Fund	16.8	54.9	54.9	54.9				54.9
Non-Approp. Special Fund								
	16.8	54.9	54.9	54.9				54.9
<b>Capital Outlay</b>								
General Fund								
Appropriated Special Fund	5.8	200.0	200.0	200.0				200.0
Non-Approp. Special Fund								
	5.8	200.0	200.0	200.0				200.0
<b>TOTAL</b>								
General Fund								
Appropriated Special Fund	55,143.4	54,206.8	54,428.8	54,206.8			222.0	54,428.8
Non-Approp. Special Fund	2,247.0							
	57,390.4	54,206.8	54,428.8	54,206.8			222.0	54,428.8
<b>IPU REVENUES</b>								
General Fund	236,000.0	255,600.0	255,600.0	255,600.0				255,600.0
Appropriated Special Fund	53,500.0	56,308.2	56,308.2	56,308.2				56,308.2
Non-Approp. Special Fund	2,247.0							
	291,747.0	311,908.2	311,908.2	311,908.2				311,908.2

**Finance  
State Lottery Office  
State Lottery Office  
Internal Program Unit Summary**

25-07-01					Inflation			
LINES	FY 2022 Actual	FY 2023 Budget	FY 2024 Request	FY 2024 Base	& Volume Adjustment	Structural Changes	Enhance- ments	FY 2024 Recommend
<b>POSITIONS</b>								
General Fund								
Appropriated Special Fund	55.0	55.0	55.0	55.0				55.0
Non-Approp. Special Fund								
	55.0	55.0	55.0	55.0				55.0

**BASE, INFLATION, STRUCTURAL CHANGES, ENHANCEMENTS AND ONE-TIME ITEMS**

- Recommend enhancement of \$222.0 ASF in Personnel Costs to reflect projected expenditures.