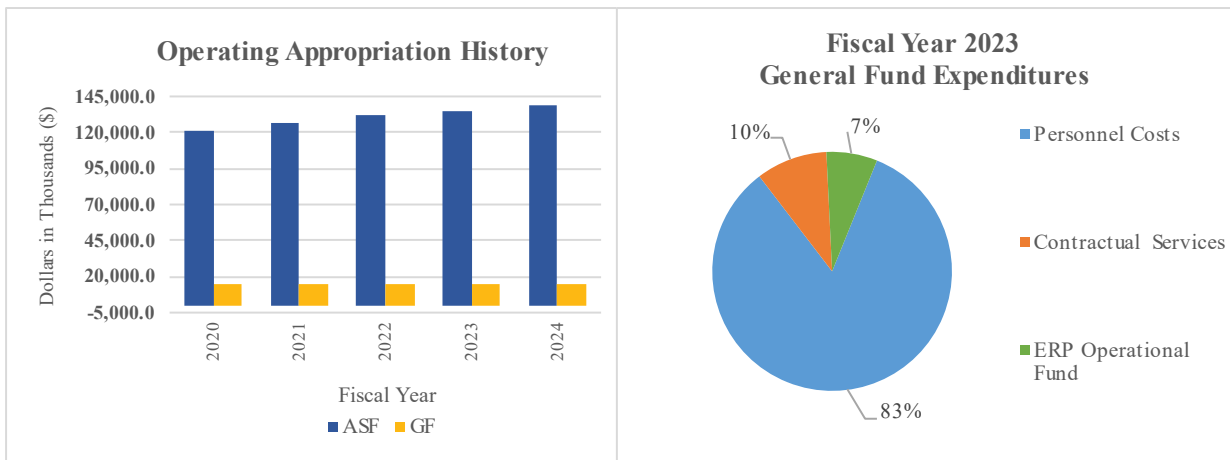


At a Glance

- 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.

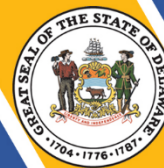


Overview

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 that are essential for state government services.

On the Web

For more information, visit finance.delaware.gov



Performance Measures

IPU	Performance Measure Name	Fiscal Year 2023 Actual	Fiscal Year 2024 Budget	Fiscal Year 2025 Governor's Recommended
25-01-01	<i>Office of the Secretary</i>			
	# of trained GEAR field team members	83	115	147
	# of GEAR projects	133	145	160
	% of GEAR projects on time/on budget/quality maintained	n/a	36	65
	\$ estimated return on investment of GEAR projects over the project lifespan (millions)	63	83	88
25-05-01	<i>Accounting</i>			
	# of internal control reviews completed	80	90	90
	# of responses to requests for Service Desk assistance	4,870	5,000	5,000
	# of First State Financials training classes	253	250	250
25-06-01	<i>Revenue*</i>			
	# of days to process Personal Income Tax refunds without exception	10	10	9
	# of days to process Personal Income Tax refunds with exceptions	49	45	45
	% of digital personal returns	92	93	93
	Automated call waiting time (seconds)	303	120	80
	<i>* Performance results have been impacted by Tax Year 22 IRAS modernized tax system implementation and the 2022 Delaware Relief Rebate.</i>			
25-07-01	<i>State Lottery Office</i>			
	\$ General Fund revenue collections (millions)	243.0	247.8	250.8

**FINANCE
DEPARTMENT SUMMARY**

25-00-00

Appropriation Units	POSITIONS				DOLLARS			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2023	FY 2024	FY 2025	FY 2025
	Actual	Budget	Request	Recommend	Actual	Budget	Request	Recommend
Office of the Secretary								
General Fund	13.0	13.0	13.0	13.0	2,116.3	2,000.0	2,155.7	2,155.7
Appropriated Special Fund	49.0	49.0	52.0	48.0	66,583.8	70,267.3	76,072.4	75,567.2
Non-Approp. Special Fund					31,642.9			
	<u>62.0</u>	<u>62.0</u>	<u>65.0</u>	<u>61.0</u>	<u>100,343.0</u>	<u>72,267.3</u>	<u>78,228.1</u>	<u>77,722.9</u>
Accounting								
General Fund	42.3	42.3	42.3	42.2	4,878.2	5,324.1	5,597.6	5,597.6
Appropriated Special Fund	10.7	10.7	10.7	10.8	920.7	1,904.9	2,039.3	2,039.3
Non-Approp. Special Fund					-1,004.7			
	<u>53.0</u>	<u>53.0</u>	<u>53.0</u>	<u>53.0</u>	<u>4,794.2</u>	<u>7,229.0</u>	<u>7,636.9</u>	<u>7,636.9</u>
Revenue								
General Fund	75.0	82.0	83.0	75.0	6,124.9	7,899.8	8,733.0	8,005.8
Appropriated Special Fund	60.0	60.0	60.0	67.0	12,085.9	11,602.9	12,900.6	12,911.7
Non-Approp. Special Fund					5,887.0			
	<u>135.0</u>	<u>142.0</u>	<u>143.0</u>	<u>142.0</u>	<u>24,097.8</u>	<u>19,502.7</u>	<u>21,633.6</u>	<u>20,917.5</u>
State Lottery Office								
General Fund								
Appropriated Special Fund	55.0	55.0	56.0	56.0	55,603.4	54,428.8	58,349.4	58,349.4
Non-Approp. Special Fund								
	<u>55.0</u>	<u>55.0</u>	<u>56.0</u>	<u>56.0</u>	<u>55,603.4</u>	<u>54,428.8</u>	<u>58,349.4</u>	<u>58,349.4</u>
TOTAL								
General Fund	130.3	137.3	138.3	130.2	13,119.4	15,223.9	16,486.3	15,759.1
Appropriated Special Fund	174.7	174.7	178.7	181.8	135,193.8	138,203.9	149,361.7	148,867.6
Non-Approp. Special Fund					36,525.2			
	<u>305.0</u>	<u>312.0</u>	<u>317.0</u>	<u>312.0</u>	<u>184,838.4</u>	<u>153,427.8</u>	<u>165,848.0</u>	<u>164,626.7</u>

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

25-01-01					Inflation			FY 2025
LINES	FY 2023	FY 2024	FY 2025	FY 2025	& Volume	Structural	Enhance-	FY 2025
	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
Personnel Costs								
General Fund	1,680.6	1,615.2	1,713.4	1,713.4				1,713.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	1,680.6	1,615.2	1,713.4	1,713.4				1,713.4
Travel								
General Fund	0.4	3.5	3.5	3.5				3.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.4	3.5	3.5	3.5				3.5
Contractual Services								
General Fund	427.2	339.8	391.8	339.8			52.0	391.8
Appropriated Special Fund								
Non-Approp. Special Fund	31,642.9							
	32,070.1	339.8	391.8	339.8			52.0	391.8
Supplies and Materials								
General Fund	3.8	3.7	3.7	3.7				3.7
Appropriated Special Fund								
Non-Approp. Special Fund								
	3.8	3.7	3.7	3.7				3.7
Capital Outlay								
General Fund	4.3	37.8	37.8	37.8				37.8
Appropriated Special Fund								
Non-Approp. Special Fund								
	4.3	37.8	37.8	37.8				37.8
DMHRA Board								
General Fund			5.5	5.5				5.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.0	0.0	5.5	5.5				5.5
Escheat								
General Fund								
Appropriated Special Fund	48,577.3	50,438.3	55,633.1	50,450.2	51.5		5,131.4	55,633.1
Non-Approp. Special Fund								
	48,577.3	50,438.3	55,633.1	50,450.2	51.5		5,131.4	55,633.1
Information System Development								
General Fund								
Appropriated Special Fund	4,367.6	19,829.0	20,439.3	19,829.0	22.7		82.4	19,934.1
Non-Approp. Special Fund								
	4,367.6	19,829.0	20,439.3	19,829.0	22.7		82.4	19,934.1

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

25-01-01					Inflation			FY 2025
LINES	FY 2023	FY 2024	FY 2025	FY 2025	& Volume	Structural	Enhance-	FY 2025
	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
IRAS Info System								
General Fund								
Appropriated Special Fund	13,638.9							
Non-Approp. Special Fund								
	13,638.9	0.0	0.0	0.0				0.0
TOTAL								
General Fund	2,116.3	2,000.0	2,155.7	2,103.7			52.0	2,155.7
Appropriated Special Fund	66,583.8	70,267.3	76,072.4	70,279.2	74.2		5,213.8	75,567.2
Non-Approp. Special Fund	31,642.9							
	100,343.0	72,267.3	78,228.1	72,382.9	74.2		5,265.8	77,722.9
IPU REVENUES								
General Fund	553,962.2							
Appropriated Special Fund	76,614.6	72,789.0	76,072.4	76,072.4				76,072.4
Non-Approp. Special Fund	225,402.4							
	855,979.2	72,789.0	76,072.4	76,072.4				76,072.4
POSITIONS								
General Fund	13.0	13.0	13.0	13.0				13.0
Appropriated Special Fund	49.0	49.0	52.0	48.0				48.0
Non-Approp. Special Fund								
	62.0	62.0	65.0	61.0				61.0

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

- Base adjustments include \$5.5 in Delaware Manufactured Home Relocation Authority Board for board member payments; (1.0) ASF FTE to reflect critical workforce needs; and \$11.9 ASF in Escheat to reflect projected expenditures.
- Recommend inflation and volume adjustment of \$22.7 ASF in Information System Development and \$51.5 ASF in Escheat for Secure End User Services Cost Recovery Model.
- Recommend structural changes of 2.0 ASF FTEs Accounting Specialist in Information System Development and (2.0) ASF FTEs Accounting Specialist in Escheat to reflect workload.
- Recommend enhancements of \$52.0 in Contractual Services for GEAR software; \$82.4 ASF in Information System Development to reflect projected expenditures; \$2,970.0 ASF in Escheat to expand enforcement; \$2,000.0 ASF in Escheat for Voluntary Disclosure Agreement program; and \$161.4 ASF in Escheat to reflect projected expenditures. Do not recommend additional enhancements of \$505.2 and 4.0 FTEs in Information System Development.

**Finance
Accounting
Accounting
Internal Program Unit Summary**

25-05-01					Inflation			FY 2025
LINES	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Base	& Volume Adjustment	Structural Changes	Enhance- ments	FY 2025 Recommend
Personnel Costs								
General Fund	3,697.8	4,078.3	4,351.8	4,351.8				4,351.8
Appropriated Special Fund	906.2	1,036.0	1,154.2	1,036.0			118.2	1,154.2
Non-Approp. Special Fund	134.7							
	<u>4,738.7</u>	<u>5,114.3</u>	<u>5,506.0</u>	<u>5,387.8</u>			118.2	<u>5,506.0</u>
Travel								
General Fund	1.5	1.5	1.5	1.5				1.5
Appropriated Special Fund	1.3	12.0	12.0	12.0				12.0
Non-Approp. Special Fund								
	<u>2.8</u>	<u>13.5</u>	<u>13.5</u>	<u>13.5</u>				<u>13.5</u>
Contractual Services								
General Fund	300.2	316.5	316.5	316.5				316.5
Appropriated Special Fund	13.2	810.4	826.6	810.4	16.2			826.6
Non-Approp. Special Fund								
	<u>313.4</u>	<u>1,126.9</u>	<u>1,143.1</u>	<u>1,126.9</u>	16.2			<u>1,143.1</u>
Supplies and Materials								
General Fund	8.4	10.3	10.3	10.3				10.3
Appropriated Special Fund		41.5	41.5	41.5				41.5
Non-Approp. Special Fund	-1,139.4							
	<u>-1,131.0</u>	<u>51.8</u>	<u>51.8</u>	<u>51.8</u>				<u>51.8</u>
Capital Outlay								
General Fund								
Appropriated Special Fund		5.0	5.0	5.0				5.0
Non-Approp. Special Fund								
	<u>0.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>				<u>5.0</u>
ERP Operational Funds								
General Fund	870.3	917.5	917.5	917.5				917.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>870.3</u>	<u>917.5</u>	<u>917.5</u>	<u>917.5</u>				<u>917.5</u>
TOTAL								
General Fund	4,878.2	5,324.1	5,597.6	5,597.6				5,597.6
Appropriated Special Fund	920.7	1,904.9	2,039.3	1,904.9	16.2		118.2	2,039.3
Non-Approp. Special Fund	-1,004.7							
	<u>4,794.2</u>	<u>7,229.0</u>	<u>7,636.9</u>	<u>7,502.5</u>	16.2		118.2	<u>7,636.9</u>
IPU REVENUES								
General Fund	0.6							
Appropriated Special Fund	1,800.0	2,970.4	2,970.4	2,970.4				2,970.4
Non-Approp. Special Fund	1,752.1							
	<u>3,552.7</u>	<u>2,970.4</u>	<u>2,970.4</u>	<u>2,970.4</u>				<u>2,970.4</u>

**Finance
Accounting
Accounting
Internal Program Unit Summary**

25-05-01					Inflation			FY 2025
LINES	FY 2023	FY 2024	FY 2025	FY 2025	& Volume	Structural	Enhance-	FY 2025
	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
POSITIONS								
General Fund	42.3	42.3	42.3	42.2				42.2
Appropriated Special Fund	10.7	10.7	10.7	10.8				10.8
Non-Approp. Special Fund								
	53.0	53.0	53.0	53.0				53.0

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

- Base adjustments include (0.1) FTE and 0.1 ASF FTE to reflect Section 1/PHRST technical adjustments.
- Recommend inflation and volume adjustment of \$16.2 ASF in Contractual Services for Secure End User Services Cost Recovery Model.
- Recommend enhancement of \$118.2 ASF in Personnel Costs to reflect projected expenditures.

**Finance
Revenue
Revenue
Internal Program Unit Summary**

25-06-01								
LINES	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2025 Recommend
Personnel Costs								
General Fund	4,934.6	6,381.3	6,716.9	6,646.7				6,646.7
Appropriated Special Fund							661.1	661.1
Non-Approp. Special Fund								
	4,934.6	6,381.3	6,716.9	6,646.7			661.1	7,307.8
Travel								
General Fund	4.2	4.0	4.0	4.0				4.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	4.2	4.0	4.0	4.0				4.0
Contractual Services								
General Fund	1,110.2	1,052.8	1,052.8	1,052.8	4.1			1,056.9
Appropriated Special Fund								
Non-Approp. Special Fund	5,840.9							
	6,951.1	1,052.8	1,052.8	1,052.8	4.1			1,056.9
Energy								
General Fund	8.4	9.4	9.4	9.4				9.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	8.4	9.4	9.4	9.4				9.4
Supplies and Materials								
General Fund	67.0	85.4	85.4	85.4				85.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	67.0	85.4	85.4	85.4				85.4
Capital Outlay								
General Fund	0.5	203.4	203.4	203.4				203.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.5	203.4	203.4	203.4				203.4
Delinquent Collections								
General Fund								
Appropriated Special Fund	12,085.9	11,602.9	12,900.6	11,888.1	90.9		271.6	12,250.6
Non-Approp. Special Fund								
	12,085.9	11,602.9	12,900.6	11,888.1	90.9		271.6	12,250.6
Marijuana Control Act								
General Fund		163.5	661.1	0.0				0.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.0	163.5	661.1	0.0				0.0

**Finance
Revenue
Revenue
Internal Program Unit Summary**

25-06-01					Inflation			FY 2025
LINES	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Base	& Volume Adjustment	Structural Changes	Enhance- ments	Recommend
Other Items								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	46.1							
	46.1	0.0	0.0	0.0				0.0
TOTAL								
General Fund	6,124.9	7,899.8	8,733.0	8,001.7	4.1			8,005.8
Appropriated Special Fund	12,085.9	11,602.9	12,900.6	11,888.1	90.9		932.7	12,911.7
Non-Approp. Special Fund	5,887.0							
	24,097.8	19,502.7	21,633.6	19,889.8	95.0		932.7	20,917.5
IPU REVENUES								
General Fund	3,076,936.7	2,651,800.0	2,651,800.0	2,651,800.0				2,651,800.0
Appropriated Special Fund	46,269.0	12,265.7	12,900.6	12,900.6				12,900.6
Non-Approp. Special Fund	6,212.7							
	3,129,418.4	2,664,065.7	2,664,700.6	2,664,700.6				2,664,700.6
POSITIONS								
General Fund	75.0	82.0	83.0	82.0			-7.0	75.0
Appropriated Special Fund	60.0	60.0	60.0	60.0			7.0	67.0
Non-Approp. Special Fund								
	135.0	142.0	143.0	142.0				142.0

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

- Base adjustments include \$285.2 ASF in Delinquency Collection to reflect projected expenditures; and (\$163.5) in Marijuana Control Act to reflect amendments to 4 Del. C. § 1387. Do not recommend additional base adjustment of \$497.6 in Marijuana Control Act.
- Recommend inflation and volume adjustments of \$4.1 in Contractual Services to reflect an increase in fleet operating costs; and \$90.9 ASF in Delinquency Collection for Secure End User Services Cost Recovery Model. Do not recommend additional inflation and volume adjustment of \$650.0 ASF in Delinquency Collection.
- Recommend enhancements of \$271.6 ASF in Delinquency Collection to reflect projected expenditures; and \$661.1 ASF in Marijuana Control Act and (7.0) FTEs and 7.0 ASF FTEs to switch fund positions to reflect amendments to 4 Del. C. § 1387. Do not recommend additional enhancement of \$70.2 in Personnel Costs and 1.0 FTE.

Finance
State Lottery Office
State Lottery Office
Internal Program Unit Summary

25-07-01								
LINES	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2025 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	4,309.6	4,923.8	5,261.1	4,986.1			275.0	5,261.1
Non-Approp. Special Fund								
	4,309.6	4,923.8	5,261.1	4,986.1			275.0	5,261.1
Travel								
General Fund								
Appropriated Special Fund	18.1	50.0	50.0	50.0				50.0
Non-Approp. Special Fund								
	18.1	50.0	50.0	50.0				50.0
Contractual Services								
General Fund								
Appropriated Special Fund	51,129.5	49,200.1	52,808.3	49,200.1	3,583.3	24.9		52,808.3
Non-Approp. Special Fund								
	51,129.5	49,200.1	52,808.3	49,200.1	3,583.3	24.9		52,808.3
Supplies and Materials								
General Fund								
Appropriated Special Fund	21.6	54.9	40.0	54.9		-14.9		40.0
Non-Approp. Special Fund								
	21.6	54.9	40.0	54.9		-14.9		40.0
Capital Outlay								
General Fund								
Appropriated Special Fund	124.6	200.0	190.0	200.0		-10.0		190.0
Non-Approp. Special Fund								
	124.6	200.0	190.0	200.0		-10.0		190.0
TOTAL								
General Fund								
Appropriated Special Fund	55,603.4	54,428.8	58,349.4	54,491.1	3,583.3		275.0	58,349.4
Non-Approp. Special Fund								
	55,603.4	54,428.8	58,349.4	54,491.1	3,583.3		275.0	58,349.4
IPU REVENUES								
General Fund	239,600.0	255,600.0	255,600.0	255,600.0				255,600.0
Appropriated Special Fund	55,500.0	56,308.2	58,349.5	58,349.5				58,349.5
Non-Approp. Special Fund								
	295,100.0	311,908.2	313,949.5	313,949.5				313,949.5

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

25-07-01

LINES	FY 2023 Actual	FY 2024 Budget	FY 2025 Request	FY 2025 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2025 Recommend
POSITIONS								
General Fund								
Appropriated Special Fund	55.0	55.0	56.0	56.0				56.0
Non-Approp. Special Fund								
	<u>55.0</u>	<u>55.0</u>	<u>56.0</u>	<u>56.0</u>				<u>56.0</u>

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

- Base adjustments include \$62.3 ASF in Personnel Costs to reflect projected expenditures; and 1.0 FTE to address critical workforce needs.
- Recommend inflation and volume adjustments of \$3,500.0 ASF in Contractual Services for Video Lottery and iGaming Vendor Fees; and \$83.3 ASF in Contractual Services for Secure End User Services Cost Recovery Model.
- Recommend structural changes of \$24.9 ASF in Contractual Services, (\$14.9) ASF in Supplies and Materials, and (\$10.0) ASF in Capital Outlay to reflect projected expenditures.
- Recommend enhancement of \$275.0 in Personnel Costs to reflect projected expenditures.