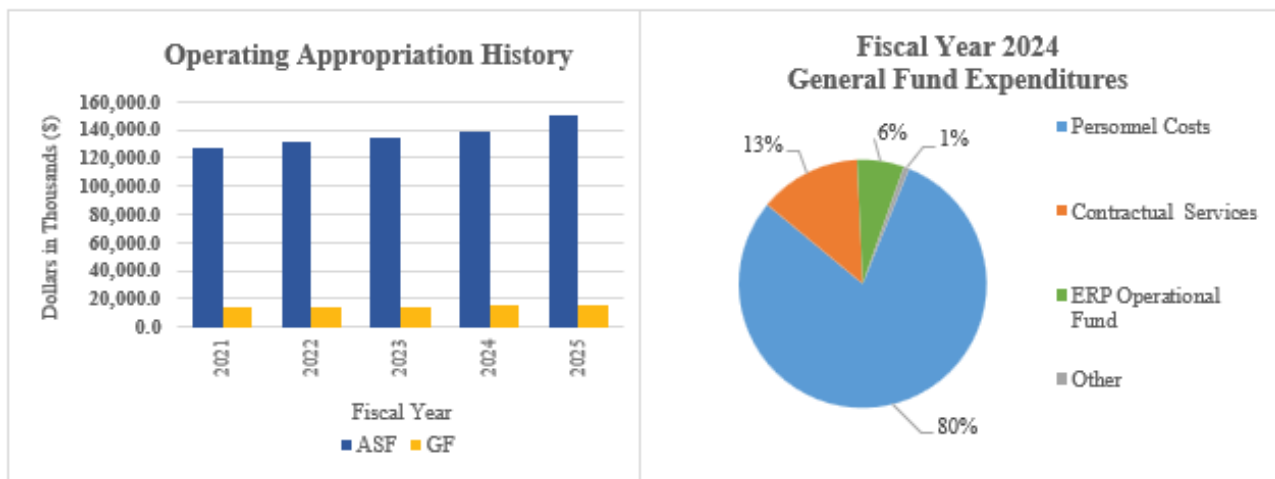


At a Glance

- 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.

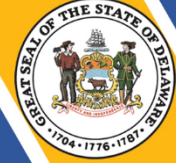


Overview

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



Performance Measures

IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended
25-01-01	<i>Office of the Secretary</i>			
	# of trained GEAR field team members	118	154	190
	# of GEAR projects	139	160	175
	% of GEAR projects on time/on budget/quality maintained	59	65	75
	\$ estimated return on investment of GEAR projects over the project lifespan (millions)	98	115	130
25-05-01	<i>Accounting</i>			
	# of internal control reviews completed	317	90	90
	# of responses to requests for Service Desk assistance	4,967	5,000	5,000
	# of First State Financials training classes	233	250	250
25-06-01	<i>Revenue</i>			
	# of days to process Personal Income Tax refunds without exception	8	9	9
	# of days to process Personal Income Tax refunds with exceptions	72	45	45
	% of digital personal returns	93	93	93
	Automated call waiting time (seconds)	290	150	75
25-07-01	<i>State Lottery Office</i>			
	\$ General Fund revenue collections (millions)	245.9	267.4	266.8

**FINANCE
DEPARTMENT SUMMARY**

25-00-00

Appropriation Units	POSITIONS				DOLLARS			
	FY 2024	FY 2025	FY 2026	FY 2026	FY 2024	FY 2025	FY 2026	FY 2026
	Actual	Budget	Request	Recommend	Actual	Budget	Request	Recommend
Office of the Secretary								
General Fund	13.0	13.0	13.0	13.0	2,039.0	2,155.7	2,261.5	2,261.5
Appropriated Special Fund	49.0	48.0	46.0	46.0	78,609.0	75,600.9	76,529.4	76,529.4
Non-Approp. Special Fund					7,725.3			
	<u>62.0</u>	<u>61.0</u>	<u>59.0</u>	<u>59.0</u>	<u>88,373.3</u>	<u>77,756.6</u>	<u>78,790.9</u>	<u>78,790.9</u>
Accounting								
General Fund	42.3	42.2	42.2	42.2	5,242.9	5,597.6	6,241.1	6,255.1
Appropriated Special Fund	10.7	10.8	21.8	21.8	1,736.3	2,039.3	3,283.0	3,283.0
Non-Approp. Special Fund					2,494.9			
	<u>53.0</u>	<u>53.0</u>	<u>64.0</u>	<u>64.0</u>	<u>9,474.1</u>	<u>7,636.9</u>	<u>9,524.1</u>	<u>9,538.1</u>
Revenue								
General Fund	82.0	75.0	75.0	75.0	7,520.9	8,005.8	8,721.2	8,721.2
Appropriated Special Fund	60.0	67.0	69.0	74.0	15,271.6	13,794.4	15,281.0	14,861.0
Non-Approp. Special Fund					4,935.3			
	<u>142.0</u>	<u>142.0</u>	<u>144.0</u>	<u>149.0</u>	<u>27,727.8</u>	<u>21,800.2</u>	<u>24,002.2</u>	<u>23,582.2</u>
State Lottery Office								
General Fund								
Appropriated Special Fund	55.0	56.0	56.0	56.0	61,195.2	58,470.0	58,515.9	58,515.9
Non-Approp. Special Fund								
	<u>55.0</u>	<u>56.0</u>	<u>56.0</u>	<u>56.0</u>	<u>61,195.2</u>	<u>58,470.0</u>	<u>58,515.9</u>	<u>58,515.9</u>
TOTAL								
General Fund	137.3	130.2	130.2	130.2	14,802.8	15,759.1	17,223.8	17,237.8
Appropriated Special Fund	174.7	181.8	192.8	197.8	156,812.1	149,904.6	153,609.3	153,189.3
Non-Approp. Special Fund					15,155.5			
	<u>312.0</u>	<u>312.0</u>	<u>323.0</u>	<u>328.0</u>	<u>186,770.4</u>	<u>165,663.7</u>	<u>170,833.1</u>	<u>170,427.1</u>

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

25-01-01					Inflation			FY 2026
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	& Volume Adjustment	Structural Changes	Enhance- ments	Recommend
Personnel Costs								
General Fund	1,840.9	1,713.4	1,793.0	1,793.0				1,793.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	1,840.9	1,713.4	1,793.0	1,793.0				1,793.0
Travel								
General Fund	2.6	3.5	3.5	3.5				3.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	2.6	3.5	3.5	3.5				3.5
Contractual Services								
General Fund	181.9	391.8	418.0	418.0				418.0
Appropriated Special Fund								
Non-Approp. Special Fund	7,725.3							
	7,907.2	391.8	418.0	418.0				418.0
Supplies and Materials								
General Fund	2.7	3.7	3.7	3.7				3.7
Appropriated Special Fund								
Non-Approp. Special Fund								
	2.7	3.7	3.7	3.7				3.7
Capital Outlay								
General Fund	5.4	37.8	37.8	37.8				37.8
Appropriated Special Fund								
Non-Approp. Special Fund								
	5.4	37.8	37.8	37.8				37.8
DMHRA Board								
General Fund		5.5	5.5	5.5				5.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.0	5.5	5.5	5.5				5.5
Escheat								
General Fund								
Appropriated Special Fund	58,210.4	55,666.8	55,749.7	55,666.8			82.9	55,749.7
Non-Approp. Special Fund								
	58,210.4	55,666.8	55,749.7	55,666.8			82.9	55,749.7
Information System Development								
General Fund								
Appropriated Special Fund	4,788.9	19,934.1	20,779.7	19,934.1	475.0		370.6	20,779.7
Non-Approp. Special Fund								
	4,788.9	19,934.1	20,779.7	19,934.1	475.0		370.6	20,779.7

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

25-01-01									Inflation
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	& Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend	
IRAS Info System									
General Fund									
Appropriated Special Fund	15,609.7								
Non-Approp. Special Fund									
	15,609.7	0.0	0.0	0.0				0.0	
Operations									
General Fund	5.5								
Appropriated Special Fund									
Non-Approp. Special Fund									
	5.5	0.0	0.0	0.0				0.0	
TOTAL									
General Fund	2,039.0	2,155.7	2,261.5	2,261.5				2,261.5	
Appropriated Special Fund	78,609.0	75,600.9	76,529.4	75,600.9	475.0		453.5	76,529.4	
Non-Approp. Special Fund	7,725.3								
	88,373.3	77,756.6	78,790.9	77,862.4	475.0		453.5	78,790.9	
IPU REVENUES									
General Fund	554,000.0								
Appropriated Special Fund	84,056.1	76,072.4	76,529.4	76,529.4				76,529.4	
Non-Approp. Special Fund	200,168.4								
	838,224.5	76,072.4	76,529.4	76,529.4				76,529.4	
POSITIONS									
General Fund	13.0	13.0	13.0	13.0				13.0	
Appropriated Special Fund	49.0	48.0	46.0	46.0				46.0	
Non-Approp. Special Fund									
	62.0	61.0	59.0	59.0				59.0	

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

- Base adjustments include (2.0) ASF FTEs to address critical workforce needs; and \$26.2 in Contractual Services for Secure End-User Services.
- Recommend inflation and volume adjustments of \$5.0 ASF in Information System Development for software increases; and \$470.0 ASF in Information System Development for Secure End-User Services.
- Recommend enhancements of \$318.3 ASF in Information System Development for Business Analyst Team; and \$52.3 ASF in Information System Development and \$82.9 ASF in Escheat to reflect projected expenditures. Do not recommend additional enhancement of \$470.0 ASF in Information System Development.

**Finance
Accounting
Accounting
Internal Program Unit Summary**

25-05-01

LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
Personnel Costs								
General Fund	4,009.0	4,351.8	4,613.1	4,613.1				4,613.1
Appropriated Special Fund	989.8	1,154.2	2,345.9	1,154.2		100.0	1,091.7	2,345.9
Non-Approp. Special Fund	109.1							
	<u>5,107.9</u>	<u>5,506.0</u>	<u>6,959.0</u>	<u>5,767.3</u>		<u>100.0</u>	<u>1,091.7</u>	<u>6,959.0</u>
Travel								
General Fund	0.7	1.5	1.5	1.5				1.5
Appropriated Special Fund	6.3	12.0	12.0	12.0				12.0
Non-Approp. Special Fund								
	<u>7.0</u>	<u>13.5</u>	<u>13.5</u>	<u>13.5</u>				<u>13.5</u>
Contractual Services								
General Fund	309.2	316.5	698.7	368.4	330.3		14.0	712.7
Appropriated Special Fund	724.0	826.6	826.6	826.6				826.6
Non-Approp. Special Fund	420.1							
	<u>1,453.3</u>	<u>1,143.1</u>	<u>1,525.3</u>	<u>1,195.0</u>	<u>330.3</u>		<u>14.0</u>	<u>1,539.3</u>
Supplies and Materials								
General Fund	10.4	10.3	10.3	10.3				10.3
Appropriated Special Fund	11.2	41.5	93.5	41.5	30.0		22.0	93.5
Non-Approp. Special Fund	1,965.7							
	<u>1,987.3</u>	<u>51.8</u>	<u>103.8</u>	<u>51.8</u>	<u>30.0</u>		<u>22.0</u>	<u>103.8</u>
Capital Outlay								
General Fund								
Appropriated Special Fund	5.0	5.0	5.0	5.0				5.0
Non-Approp. Special Fund								
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>				<u>5.0</u>
ERP Operational Funds								
General Fund	913.6	917.5	917.5	917.5				917.5
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>913.6</u>	<u>917.5</u>	<u>917.5</u>	<u>917.5</u>				<u>917.5</u>
TOTAL								
General Fund	5,242.9	5,597.6	6,241.1	5,910.8	330.3		14.0	6,255.1
Appropriated Special Fund	1,736.3	2,039.3	3,283.0	2,039.3	30.0	100.0	1,113.7	3,283.0
Non-Approp. Special Fund	2,494.9							
	<u>9,474.1</u>	<u>7,636.9</u>	<u>9,524.1</u>	<u>7,950.1</u>	<u>360.3</u>	<u>100.0</u>	<u>1,127.7</u>	<u>9,538.1</u>
IPU REVENUES								
General Fund	3.7							
Appropriated Special Fund	1,000.2	2,970.4	3,283.0	3,283.0				3,283.0
Non-Approp. Special Fund	3,174.6							
	<u>4,178.5</u>	<u>2,970.4</u>	<u>3,283.0</u>	<u>3,283.0</u>				<u>3,283.0</u>

**Finance
Accounting
Accounting
Internal Program Unit Summary**

25-05-01					Inflation			
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	& Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
POSITIONS								
General Fund	42.3	42.2	42.2	42.2				42.2
Appropriated Special Fund	10.7	10.8	21.8	10.8			11.0	21.8
Non-Approp. Special Fund								
	53.0	53.0	64.0	53.0			11.0	64.0

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

- Base adjustments include \$51.9 in Contractual Services for Secure End-User Services.
- Recommend inflation and volume adjustments of \$330.0 in Contractual Services for FSF license expansion; and \$30.0 ASF in Supplies and Materials for laptop replacements.
- Recommend structural change of \$100.0 ASF in Personnel Costs from State Lottery Office (25-07-01) to reflect projected expenditures.
- Recommend enhancements of \$803.9 ASF in Personnel Costs and 9.0 ASF FTEs, and \$18.0 ASF in Supplies and Materials to create a compliance task force; \$81.3 ASF in Personnel Costs and 1.0 ASF FTE State Accountant IV, and \$2.0 ASF in Supplies and Materials to support the Payroll Compliance team; \$115.1 ASF in Personnel Costs and 1.0 ASF FTE Deputy Principal Assistant, and \$2.0 ASF in Supplies and Materials to support the Financial Systems team; \$91.4 ASF in Personnel Costs to reflect projected expenditures; and \$14.0 in Contractual Services for lease obligations.

**Finance
Revenue
Revenue
Internal Program Unit Summary**

25-06-01

LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
Personnel Costs								
General Fund	5,487.8	6,646.7	7,226.3	7,226.3				7,226.3
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>5,487.8</u>	<u>6,646.7</u>	<u>7,226.3</u>	<u>7,226.3</u>				<u>7,226.3</u>
Travel								
General Fund	1.2	4.0	4.0	4.0				4.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>1.2</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>				<u>4.0</u>
Contractual Services								
General Fund	1,820.0	1,056.9	1,192.7	1,192.7				1,192.7
Appropriated Special Fund								
Non-Approp. Special Fund	4,933.8							
	<u>6,753.8</u>	<u>1,056.9</u>	<u>1,192.7</u>	<u>1,192.7</u>				<u>1,192.7</u>
Energy								
General Fund	8.4	9.4	9.4	9.4				9.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>8.4</u>	<u>9.4</u>	<u>9.4</u>	<u>9.4</u>				<u>9.4</u>
Supplies and Materials								
General Fund	60.9	85.4	85.4	85.4				85.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>60.9</u>	<u>85.4</u>	<u>85.4</u>	<u>85.4</u>				<u>85.4</u>
Capital Outlay								
General Fund	118.6	203.4	203.4	203.4				203.4
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>118.6</u>	<u>203.4</u>	<u>203.4</u>	<u>203.4</u>				<u>203.4</u>
Delinquent Collections								
General Fund								
Appropriated Special Fund	15,271.6	13,133.3	14,603.0	13,133.3			1,049.7	14,183.0
Non-Approp. Special Fund								
	<u>15,271.6</u>	<u>13,133.3</u>	<u>14,603.0</u>	<u>13,133.3</u>			<u>1,049.7</u>	<u>14,183.0</u>
Marijuana Control Act								
General Fund	24.0							0.0
Appropriated Special Fund		661.1	678.0	661.1			16.9	678.0
Non-Approp. Special Fund								
	<u>24.0</u>	<u>661.1</u>	<u>678.0</u>	<u>661.1</u>			<u>16.9</u>	<u>678.0</u>

**Finance
Revenue
Revenue
Internal Program Unit Summary**

25-06-01								
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
Other Items								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	1.5							
	<u>1.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>				<u>0.0</u>
TOTAL								
General Fund	7,520.9	8,005.8	8,721.2	8,721.2				8,721.2
Appropriated Special Fund	15,271.6	13,794.4	15,281.0	13,794.4			1,066.6	14,861.0
Non-Approp. Special Fund	4,935.3							
	<u>27,727.8</u>	<u>21,800.2</u>	<u>24,002.2</u>	<u>22,515.6</u>			<u>1,066.6</u>	<u>23,582.2</u>
IPU REVENUES								
General Fund	3,132,060.0	2,651,800.0	2,651,800.0	2,651,800.0				2,651,800.0
Appropriated Special Fund	53,723.4	12,900.6	15,281.0	15,281.0				15,281.0
Non-Approp. Special Fund	6,360.0							
	<u>3,192,143.4</u>	<u>2,664,700.6</u>	<u>2,667,081.0</u>	<u>2,667,081.0</u>				<u>2,667,081.0</u>
POSITIONS								
General Fund	82.0	75.0	75.0	75.0				75.0
Appropriated Special Fund	60.0	67.0	69.0	69.0			5.0	74.0
Non-Approp. Special Fund								
	<u>142.0</u>	<u>142.0</u>	<u>144.0</u>	<u>144.0</u>			<u>5.0</u>	<u>149.0</u>

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

- Base adjustments include 2.0 ASF FTEs to address critical workforce needs; and \$135.8 in Contractual Services for Secure End-User Services.
- Recommend enhancements of \$420.0 ASF in Delinquent Collections and 5.0 FTEs to address backlog of audits and tax return processing; \$629.7 ASF in Delinquent Collections and \$16.9 ASF in Marijuana Control Act to reflect projected expenditures. Do not recommend additional enhancement of \$420.0 ASF in Delinquent Collections.

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

25-07-01

LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	4,248.2	5,381.7	5,427.6	5,381.7		-100.0	145.9	5,427.6
Non-Approp. Special Fund								
	<u>4,248.2</u>	<u>5,381.7</u>	<u>5,427.6</u>	<u>5,381.7</u>		<u>-100.0</u>	<u>145.9</u>	<u>5,427.6</u>
Travel								
General Fund								
Appropriated Special Fund	31.3	50.0	50.0	50.0				50.0
Non-Approp. Special Fund								
	<u>31.3</u>	<u>50.0</u>	<u>50.0</u>	<u>50.0</u>				<u>50.0</u>
Contractual Services								
General Fund								
Appropriated Special Fund	56,662.8	52,808.3	52,808.3	52,808.3				52,808.3
Non-Approp. Special Fund								
	<u>56,662.8</u>	<u>52,808.3</u>	<u>52,808.3</u>	<u>52,808.3</u>				<u>52,808.3</u>
Supplies and Materials								
General Fund								
Appropriated Special Fund	31.4	40.0	40.0	40.0				40.0
Non-Approp. Special Fund								
	<u>31.4</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>				<u>40.0</u>
Capital Outlay								
General Fund								
Appropriated Special Fund	221.5	190.0	190.0	190.0				190.0
Non-Approp. Special Fund								
	<u>221.5</u>	<u>190.0</u>	<u>190.0</u>	<u>190.0</u>				<u>190.0</u>
TOTAL								
General Fund								
Appropriated Special Fund	61,195.2	58,470.0	58,515.9	58,470.0		-100.0	145.9	58,515.9
Non-Approp. Special Fund								
	<u>61,195.2</u>	<u>58,470.0</u>	<u>58,515.9</u>	<u>58,470.0</u>		<u>-100.0</u>	<u>145.9</u>	<u>58,515.9</u>
IPU REVENUES								
General Fund	245,900.0	255,600.0	255,600.0	255,600.0				255,600.0
Appropriated Special Fund	59,800.0	58,349.5	58,515.9	58,515.9				58,515.9
Non-Approp. Special Fund								
	<u>305,700.0</u>	<u>313,949.5</u>	<u>314,115.9</u>	<u>314,115.9</u>				<u>314,115.9</u>

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

25-07-01

LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
POSITIONS								
General Fund								
Appropriated Special Fund	55.0	56.0	56.0	56.0				56.0
Non-Approp. Special Fund								
	<u>55.0</u>	<u>56.0</u>	<u>56.0</u>	<u>56.0</u>				<u>56.0</u>

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

- Recommend structural change of (\$100.0) ASF in Personnel Costs to Accounting (25-05-01) to reflect projected expenditures.
- Recommend enhancement of \$145.9 ASF in Personnel Costs to reflect projected expenditures.