

Other Elective



Other Elective

Lieutenant Governor

Auditor of Accounts

Insurance Commissioner

State Treasurer

- Regulatory Activities
- Bureau of Examination, Rehabilitation and Guaranty

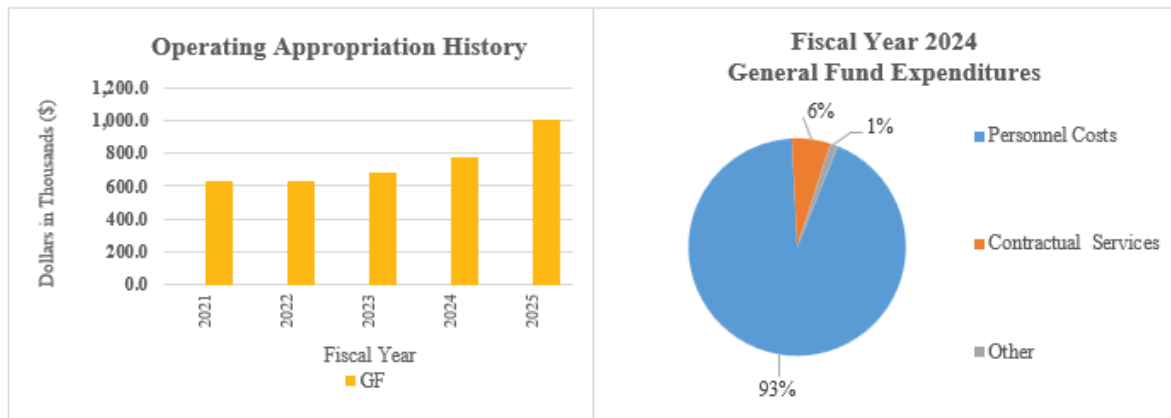
- Administration
- Operations and Fund Management
- Debt Management
- Refunds and Grants
- Reconciliations and Transaction Management
- Contributions and Plan Management

Lieutenant Governor



At a Glance

- Preside over the State Senate;
- Chair the Board of Pardons;
- Serve on the Budget Commission and State Employee Benefits Committee; and
- Work to improve the lives of residents of Delaware through constituent work and initiatives focused on areas such as behavioral health, physical health, education and economy.



Overview

The mission of the Office of the Lieutenant Governor is to fulfill the constitutional duties of the office by effectively presiding over the State Senate, fairly and equitably chairing the Board of Pardons, assisting the Governor upon request, working with the legislature on policy initiatives relating to education, health and the economy, and providing complete and efficient services to constituents.

On the Web

For more information, visit ltgov.delaware.gov.

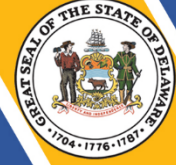
Lieutenant Governor



Performance Measures

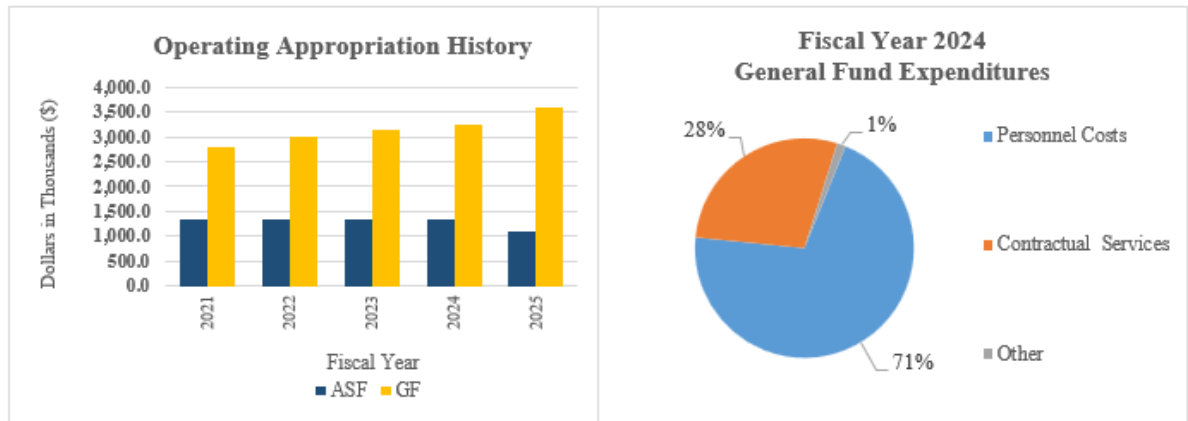
IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended
12-01-01 <i>Lieutenant Governor</i>				
	% of constituent inquiries responded to within 30 days	100	100	100

Auditor of Accounts



At a Glance

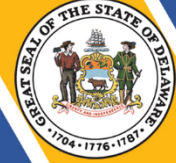
- Issue timely reports that enhance public accountability and stewardship of state and federal programs;
- Identify and reduce fraud, waste and abuse in organizations receiving state and federal funds;
- Ensure quality non-partisan audits, attestation engagements and investigations that comply with professional standards;
- Ensure appropriate levels of audit coverage throughout the State, including the State's Annual Comprehensive Financial Report and the Federal Single Audit; and
- Facilitate ongoing discussions and dialog regarding audit recommendations and risk mitigation relative to internal control weaknesses identified throughout state government.



Overview

As the independent auditors for the State, the office of the Auditor of Accounts (AOA) is responsible for various audits of state and federal funds, including, but not limited to, the State's annual financial and federal single audits. AOA also helps to assure accountability of taxpayer dollars by conducting various audits, attestation engagements and investigations of state agencies, school districts, charter schools and organizations receiving state funds. In addition to identifying fraud, waste and abuse, AOA evaluates government operations and programs for economy, efficiency and effectiveness and makes recommendations for improvement.

Auditor of Accounts



On the Web

For more information, visit auditor.delaware.gov.

Performance Measures

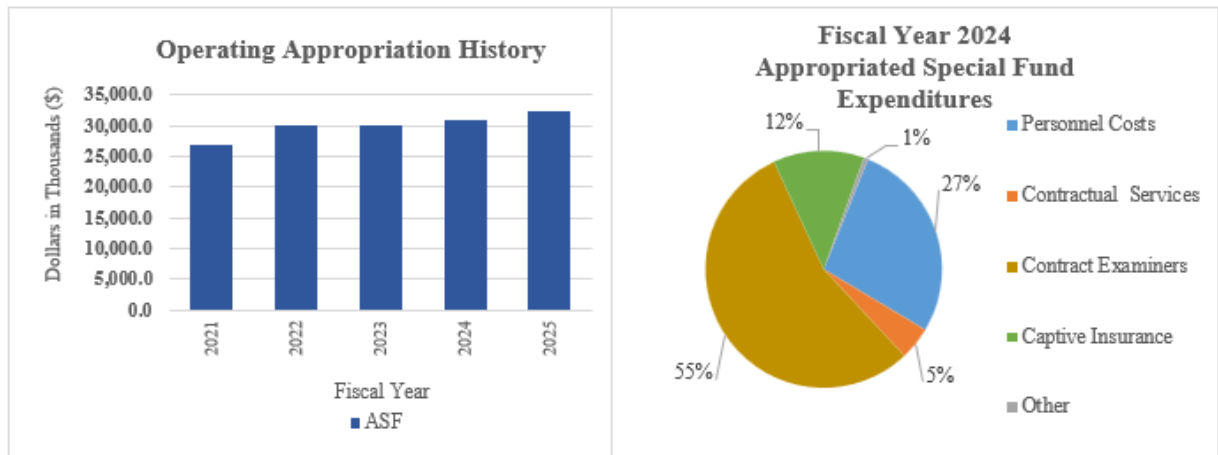
IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended
12-02-01	<i>Auditor of Accounts</i>			
	# of reports issued: financial statement audits, other audits and attestations	56	60	100
	% of in-house public audit, inspection and investigation reports issued within 45 business days of completion and review of fieldwork	100	100	100
	% of continuing professional education compliance	100	100	100
	% of audit staff with professional certifications	100	100	100
	# of confidential fraud tips	153	300	300
	% of audits mandated by Delaware Code performed	80	80	100

Insurance Commissioner



At a Glance

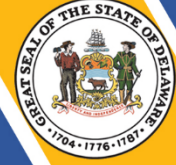
- Monitor the financial operations of approximately 2,149 foreign and 149 domestic insurers licensed in Delaware and take regulatory measures to assure their solvency;
- Regulate captive insurance companies, consistent with their nature and purpose, and foster economic development in Delaware through the growth of the captive insurance industry;
- Investigate property and casualty, auto, life, health, workers' compensation, provider and agent insurance fraud to reduce the cost of insurance to consumers;
- Issue licenses to insurance agents, brokers, adjusters, appraisers and consultants in order to ensure competency and ethical conduct in the field;
- Review and regulate insurance contracts and rate filings to confirm compliance with applicable actuarial standards, statutory provisions and regulations;
- Oversee non-regulatory health policy endeavors as mandated by the General Assembly via the Office of Value-Based Health Care Delivery; and
- Operate a grant-funded Delaware Medicare Assistance Bureau that offers free, one-on-one counseling.



Overview

In accordance with Title 18 of the Delaware Code, the Insurance Commissioner of the State of Delaware will investigate consumer complaints and inquiries, advocate for Delawareans, ensure Delaware companies are in good financial health, communicate timely and relevant insurance-related information to Delawareans, investigate and prosecute insurance fraud, license agents and

Insurance Commissioner



brokers, fund volunteer fire departments and other first responders, police the conduct of carriers, agents and brokers doing business in Delaware, save money for small businesses while increasing safety at work sites, and foster economic development in Delaware as more companies domicile here.

On the Web

For more information, visit insurance.delaware.gov.

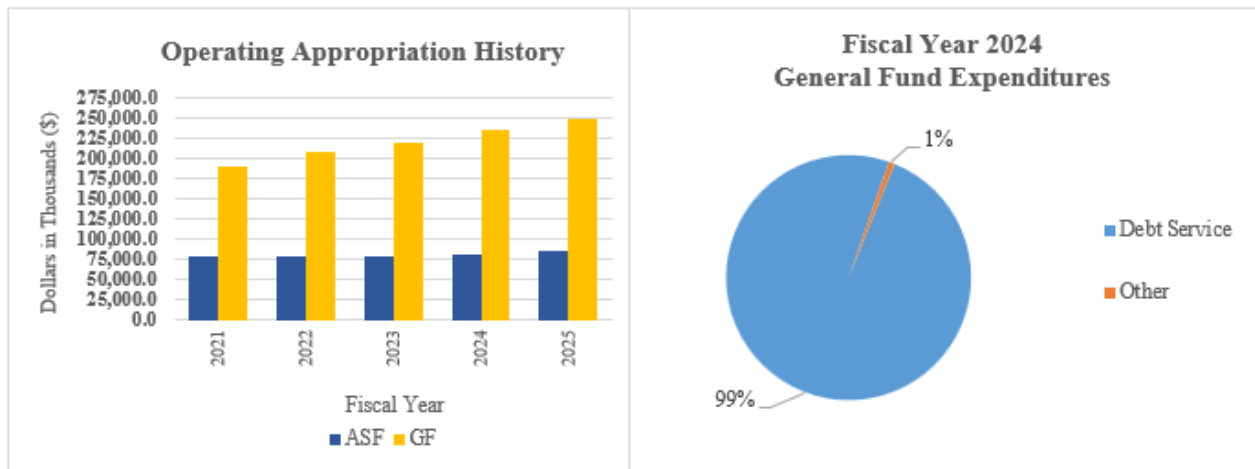
Performance Measures

IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended	
12-03-02	Bureau of Examination, Rehabilitation and Guaranty				
	Consumer Services				
	# of new licenses:				
	producers	31,751	31,759	31,767	
	adjusters	21,828	21,836	21,844	
	appraisers	632	636	640	
	public adjusters	46	46	46	
	fraternal producers	172	172	172	
	apprentice adjusters	5	5	5	
	surplus lines brokers	419	419	419	
	limited lines producers	1,149	1,149	1,149	
	business entities	1,393	1,393	1,393	
	# of consumer complaints/inquiries	5,057	5,104	5,151	
	# of arbitration cases*	441	450	450	
	<i>* Increase in number of arbitration cases is due to a change in methodology to include all cases received rather than only those heard.</i>				
	Bureau of Captive and Financial Insurance Products				
	# of companies regulated:				
	domestic	150	155	158	
	foreign	1,879	1,895	1,940	
	# of captive insurance companies	669	640	620	
	# of captive insurance companies newly licensed	24	50	40	



At a Glance

- Provide the residents of Delaware with sound fiscal stewardship;
- Formulate strategic policy and manage the requisite resources to execute core functions including the provision of check services;
- Provide oversight and administration for the State’s investment portfolio, banking services, merchant services and debt management;
- Oversee the design and administration of the State’s deferred compensation plans, college investment plan and Achieving a Better Life Experience (ABLE) plan; and
- Process, record and reconcile all state collections and disbursements promptly.



Overview

The vision for the Office of the State Treasurer (OST) is to be “first in finance” by being recognized as the premier state for sound fiscal management. The goal of OST is to create value for Delawareans by fostering a culture of financial excellence in the execution of the State’s fiscal operations. OST organizes and reports activities in four divisions: Operations and Fund Management, Contributions and Plan Management, Reconciliations and Transaction Management, and Policy and Communications Management.

On the Web

For more information, visit treasurer.delaware.gov.

Office of the State Treasurer



Performance Measures

IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended
12-05-02	<i>Operations and Fund Management*</i>			
	\$ reserve funds under management (billions)	2,045.0	4,424.0	4,621.2
	Reserve Return %/Benchmark %	-7.21/-8.72 (1.51)	4.80/4.74 (0.06)	9.43/9.42 (0.01)
	\$ liquidity funds under management (millions)**	2,836.0	1,500.0	1,316.2
	Liquidity Return %	-0.14	5.27	6.10
	\$ endowment funds under management (millions)	88.1	101.4	127.8
	Endowment Return % / Benchmark %	-16.66/-15.85 (-0.81)	16.40/16.27 (0.13)	23.94/23.76 (0.18)
	* Performance measures are based on calendar years 2023, 2024 (to date) and 2025 (estimated).			
	** Increase is due to a change in the Cash Management Policy Board's strategic investment allocation in response to COVID-19.			
12-05-05	<i>Reconciliations and Transaction Management*</i>			
	# of accounts reconciled	50	52	52
	\$ funds held in accounts as of June30 (billions)	7,515.1	7,740.6	7,972.8
	\$ average amount of funds received monthly (millions)	1,193.5	1,229.3	1,266.2
	\$ average amount of funds distributed monthly (millions)	1,233.5	1,270.5	1,308.6
	* Performance measures are based on calendar years 2023, 2024 (to date) and 2025 (estimated).			

Office of the State Treasurer



IPU	Performance Measure Name	Fiscal Year 2024 Actual	Fiscal Year 2025 Budget	Fiscal Year 2026 Governor's Recommended
12-05-06	<i>Contributions and Plan Management*</i>			
	# of Deferred Compensation participants	31,052	31,322	31,850
	\$ Deferred Compensation assets under management (billions)	1,282.1	1,475.2	1,605.0
	# of DE529 active accounts	23,543	24,492	25,600
	\$ DE529 assets under management (millions)	612.7	651.2	695.7
	DE529 College plan rating	Silver	Silver	Silver
	# of DEPENDABLE participants	299	395	615
	\$ DEPENDABLE assets under management (millions)	2,729.0	4,069.0	5,310.0
	<i>* Performance measures are based on calendar years 2021, 2022 (to date) and 2023 (estimated).</i>			

**OTHER ELECTIVE OFFICES
DEPARTMENT SUMMARY**

12-00-00

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
Lieutenant Governor								
General Fund	6.0	7.0	7.0	7.0	981.8	1,002.1	1,215.8	1,225.9
Appropriated Special Fund								
Non-Approp. Special Fund	2.0	5.0	5.0	5.0	9,679.1			
	<u>8.0</u>	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>10,660.9</u>	<u>1,002.1</u>	<u>1,215.8</u>	<u>1,225.9</u>
Auditor of Accounts								
General Fund	20.0	23.0	23.0	23.0	3,252.7	3,609.3	3,843.4	3,843.4
Appropriated Special Fund	7.0	4.0	4.0	4.0	261.1	1,110.0	1,219.8	1,219.8
Non-Approp. Special Fund					1.7	0.0	0.0	0.0
	<u>27.0</u>	<u>27.0</u>	<u>27.0</u>	<u>27.0</u>	<u>3,515.5</u>	<u>4,719.3</u>	<u>5,063.2</u>	<u>5,063.2</u>
Insurance Commissioner								
General Fund		0.0	0.0	0.0	644.0			
Appropriated Special Fund	100.3	101.3	104.3	104.3	26,100.4	32,228.3	33,250.5	33,250.5
Non-Approp. Special Fund	2.7	3.7	3.7	3.7	24,900.2	151.9	151.9	151.9
	<u>103.0</u>	<u>105.0</u>	<u>108.0</u>	<u>108.0</u>	<u>51,644.6</u>	<u>32,380.2</u>	<u>33,402.4</u>	<u>33,402.4</u>
State Treasurer								
General Fund	8.0	8.0	8.0	8.0	236,180.2	248,326.3	248,382.6	265,382.6
Appropriated Special Fund	19.0	19.0	21.0	21.0	81,440.1	85,995.9	86,385.0	86,385.0
Non-Approp. Special Fund	4.0	4.0	4.0	4.0	641,176.8	180,838.2	180,838.2	180,838.2
	<u>31.0</u>	<u>31.0</u>	<u>33.0</u>	<u>33.0</u>	<u>958,797.1</u>	<u>515,160.4</u>	<u>515,605.8</u>	<u>532,605.8</u>
TOTAL								
General Fund	34.0	38.0	38.0	38.0	241,058.7	252,937.7	253,441.8	270,451.9
Appropriated Special Fund	126.3	124.3	129.3	129.3	107,801.6	119,334.2	120,855.3	120,855.3
Non-Approp. Special Fund	8.7	12.7	12.7	12.7	675,757.8	180,990.1	180,990.1	180,990.1
	<u>169.0</u>	<u>175.0</u>	<u>180.0</u>	<u>180.0</u>	<u>1,024,618.1</u>	<u>553,262.0</u>	<u>555,287.2</u>	<u>572,297.3</u>

**Other Elective Offices
Lieutenant Governor
Internal Program Unit Summary**

12-01-01								
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	892.3	882.3	1,078.6	1,078.6				1,078.6
Appropriated Special Fund								
Non-Approp. Special Fund	592.6							
	1,484.9	882.3	1,078.6	1,078.6				1,078.6
Travel								
General Fund	1.3	1.3	1.3	1.3				1.3
Appropriated Special Fund								
Non-Approp. Special Fund								
	1.3	1.3	1.3	1.3				1.3
Contractual Services								
General Fund	55.2	108.7	126.1	126.1	10.1			136.2
Appropriated Special Fund								
Non-Approp. Special Fund	9,083.1							
	9,138.3	108.7	126.1	126.1	10.1			136.2
Supplies and Materials								
General Fund	2.0	2.1	2.1	2.1				2.1
Appropriated Special Fund								
Non-Approp. Special Fund	2.2							
	4.2	2.1	2.1	2.1				2.1
Capital Outlay								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	1.2							
	1.2	0.0	0.0	0.0				0.0
Expenses - Lt. Governor								
General Fund	7.8	7.7	7.7	7.7				7.7
Appropriated Special Fund								
Non-Approp. Special Fund								
	7.8	7.7	7.7	7.7				7.7
Operations								
General Fund	23.2							
Appropriated Special Fund								
Non-Approp. Special Fund								
	23.2	0.0	0.0	0.0				0.0
TOTAL								
General Fund	981.8	1,002.1	1,215.8	1,215.8	10.1			1,225.9
Appropriated Special Fund								
Non-Approp. Special Fund	9,679.1							
	10,660.9	1,002.1	1,215.8	1,215.8	10.1			1,225.9

**Other Elective Offices
Lieutenant Governor
Internal Program Unit Summary**

12-01-01								
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	34,485.2							
	34,485.2	0.0	0.0	0.0				0.0
POSITIONS								
General Fund	6.0	7.0	7.0	7.0				7.0
Appropriated Special Fund								
Non-Approp. Special Fund	2.0	5.0	5.0	5.0				5.0
	8.0	12.0	12.0	12.0				12.0

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

- Base adjustments include \$17.4 in Contractual Services for Secure End-User Services.
- Recommend inflation and volume adjustment of \$10.1 in Contractual Services to reflect projected expenditures.

**Other Elective Offices
Auditor of Accounts
Internal Program Unit Summary**

12-02-01								
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	2,077.1	2,642.0	2,856.9	2,856.9				2,856.9
Appropriated Special Fund	125.4	380.2	380.2	380.2				380.2
Non-Approp. Special Fund								
	2,202.5	3,022.2	3,237.1	3,237.1				3,237.1
Travel								
General Fund	4.8	4.9	4.9	4.9				4.9
Appropriated Special Fund	4.3	9.5	14.7	9.5	5.2			14.7
Non-Approp. Special Fund								0.0
	9.1	14.4	19.6	14.4	5.2			19.6
Contractual Services								
General Fund	888.2	907.3	926.5	926.5				926.5
Appropriated Special Fund	124.8	705.5	791.5	705.5	86.0			791.5
Non-Approp. Special Fund	1.1	0.0	0.0	0.0				0.0
	1,014.1	1,612.8	1,718.0	1,632.0	86.0			1,718.0
Supplies and Materials								
General Fund	17.0	44.4	44.4	44.4				44.4
Appropriated Special Fund		4.4	4.4	4.4				4.4
Non-Approp. Special Fund	0.6							0.0
	17.6	48.8	48.8	48.8				48.8
Capital Outlay								
General Fund	17.5	10.7	10.7	10.7				10.7
Appropriated Special Fund	6.6	10.4	29.0	10.4	18.6			29.0
Non-Approp. Special Fund								
	24.1	21.1	39.7	21.1	18.6			39.7
Operations								
General Fund	248.1							
Appropriated Special Fund								
Non-Approp. Special Fund								
	248.1	0.0	0.0	0.0				0.0
TOTAL								
General Fund	3,252.7	3,609.3	3,843.4	3,843.4				3,843.4
Appropriated Special Fund	261.1	1,110.0	1,219.8	1,110.0	109.8			1,219.8
Non-Approp. Special Fund	1.7	0.0	0.0	0.0				0.0
	3,515.5	4,719.3	5,063.2	4,953.4	109.8			5,063.2
IPU REVENUES								
General Fund								
Appropriated Special Fund	1,317.6	671.5	1,063.0	1,219.8				1,219.8
Non-Approp. Special Fund	1.6	24.0	50.0	50.0				50.0
	1,319.2	695.5	1,113.0	1,269.8				1,269.8

**Other Elective Offices
Auditor of Accounts
Internal Program Unit Summary**

12-02-01								
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	20.0	23.0	23.0	23.0				23.0
Appropriated Special Fund	7.0	4.0	4.0	4.0				4.0
Non-Approp. Special Fund								
	27.0	27.0	27.0	27.0				27.0

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

- Base adjustments include \$77.0 in Personnel Costs to annualize 3.0 FTEs; and \$19.2 in Contractual Services for Secure End-User Services. Do not recommend additional base adjustments of \$5.2 ASF in Travel, \$86.0 ASF in Contractual Services, and \$18.6 ASF in Capital Outlay.
- Recommend inflation and volume adjustments of \$5.2 ASF in Travel for professional development conferences; \$86.0 ASF in Contractual Services for software; and \$18.6 ASF in Capital Outlay for technology replacement.

**Other Elective Offices
Insurance Commissioner
APPROPRIATION UNIT SUMMARY**

12-03-00 Programs	POSITIONS				DOLLARS			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Recommend	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Recommend
Regulatory Activities								
General Fund								
Appropriated Special Fund	14.0	14.0	14.0	14.0	1,185.8	1,674.2	1,786.8	1,786.8
Non-Approp. Special Fund					380.4			
	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	<u>1,566.2</u>	<u>1,674.2</u>	<u>1,786.8</u>	<u>1,786.8</u>
Exam, Rehab & Guaranty								
General Fund					644.0			
Appropriated Special Fund	86.3	87.3	90.3	90.3	24,914.6	30,554.1	31,463.7	31,463.7
Non-Approp. Special Fund	2.7	3.7	3.7	3.7	24,519.8	151.9	151.9	151.9
	<u>89.0</u>	<u>91.0</u>	<u>94.0</u>	<u>94.0</u>	<u>50,078.4</u>	<u>30,706.0</u>	<u>31,615.6</u>	<u>31,615.6</u>
Office of Value Based Healthcare								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
TOTAL								
General Fund		0.0	0.0	0.0	644.0			
Appropriated Special Fund	100.3	101.3	104.3	104.3	26,100.4	32,228.3	33,250.5	33,250.5
Non-Approp. Special Fund	2.7	3.7	3.7	3.7	24,900.2	151.9	151.9	151.9
	<u>103.0</u>	<u>105.0</u>	<u>108.0</u>	<u>108.0</u>	<u>51,644.6</u>	<u>32,380.2</u>	<u>33,402.4</u>	<u>33,402.4</u>

**Other Elective Offices
Insurance Commissioner
Regulatory Activities
Internal Program Unit Summary**

12-03-01					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								
Appropriated Special Fund	1,046.0	1,250.6	1,363.2	1,250.6	112.6			1,363.2
Non-Approp. Special Fund								
	1,046.0	1,250.6	1,363.2	1,250.6	112.6			1,363.2
Travel								
General Fund								
Appropriated Special Fund	2.8	2.4	2.4	2.4				2.4
Non-Approp. Special Fund								
	2.8	2.4	2.4	2.4				2.4
Contractual Services								
General Fund								
Appropriated Special Fund	134.9	402.0	402.0	402.0				402.0
Non-Approp. Special Fund	380.4							
	515.3	402.0	402.0	402.0				402.0
Supplies and Materials								
General Fund								
Appropriated Special Fund	2.1	8.8	8.8	8.8				8.8
Non-Approp. Special Fund								
	2.1	8.8	8.8	8.8				8.8
Capital Outlay								
General Fund								
Appropriated Special Fund		5.4	5.4	5.4				5.4
Non-Approp. Special Fund								
	0.0	5.4	5.4	5.4				5.4
Malpractice Review								
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
TOTAL								
General Fund								
Appropriated Special Fund	1,185.8	1,674.2	1,786.8	1,674.2	112.6			1,786.8
Non-Approp. Special Fund	380.4							
	1,566.2	1,674.2	1,786.8	1,674.2	112.6			1,786.8
IPU REVENUES								
General Fund	91,168.8	75,931.8	75,931.8	75,931.8				75,931.8
Appropriated Special Fund	1,259.7	2,280.7	2,280.7	2,280.7				2,280.7
Non-Approp. Special Fund	77,133.1							
	169,561.6	78,212.5	78,212.5	78,212.5				78,212.5

**Other Elective Offices
Insurance Commissioner
Regulatory Activities
Internal Program Unit Summary**

12-03-01					Inflation			FY 2026
LINES	FY 2024	FY 2025	FY 2026	FY 2026	& Volume	Structural	Enhance-	FY 2026
	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
POSITIONS								
General Fund								
Appropriated Special Fund	14.0	14.0	14.0	14.0				14.0
Non-Approp. Special Fund								
	14.0	14.0	14.0	14.0				14.0

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

- Recommend inflation and volume adjustment of \$112.6 ASF in Personnel Costs to reflect projected expenditures.

**Other Elective Offices
Insurance Commissioner
Exam, Rehab & Guaranty
Internal Program Unit Summary**

12-03-02					Inflation			FY 2026
LINES	FY 2024	FY 2025	FY 2026	FY 2026	& Volume	Structural	Enhance-	FY 2026
	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	6,784.8	7,469.1	8,378.7	7,469.1	672.2		237.4	8,378.7
Non-Approp. Special Fund	215.9	136.8	136.8	136.8				136.8
	7,000.7	7,605.9	8,515.5	7,605.9	672.2		237.4	8,515.5
Travel								
General Fund								
Appropriated Special Fund	42.8	85.0	85.0	85.0				85.0
Non-Approp. Special Fund	3.4	0.2	0.2	0.2				0.2
	46.2	85.2	85.2	85.2				85.2
Contractual Services								
General Fund								
Appropriated Special Fund	1,163.3	2,233.3	2,233.3	2,233.3				2,233.3
Non-Approp. Special Fund	24,298.7	14.4	14.4	14.4				14.4
	25,462.0	2,247.7	2,247.7	2,247.7				2,247.7
Supplies and Materials								
General Fund								
Appropriated Special Fund	67.8	99.7	99.7	99.7				99.7
Non-Approp. Special Fund	1.8	0.5	0.5	0.5				0.5
	69.6	100.2	100.2	100.2				100.2
Capital Outlay								
General Fund								
Appropriated Special Fund		67.1	67.1	67.1				67.1
Non-Approp. Special Fund								
	0.0	67.1	67.1	67.1				67.1
Arbitration Program								
General Fund								
Appropriated Special Fund	16.3	36.5	36.5	36.5				36.5
Non-Approp. Special Fund								
	16.3	36.5	36.5	36.5				36.5
Captive Insurance Fund								
General Fund								
Appropriated Special Fund	3,217.8	3,533.4	3,533.4	3,533.4				3,533.4
Non-Approp. Special Fund								
	3,217.8	3,533.4	3,533.4	3,533.4				3,533.4
Contract Examiners								
General Fund								
Appropriated Special Fund	13,604.0	17,000.0	17,000.0	17,000.0				17,000.0
Non-Approp. Special Fund								
	13,604.0	17,000.0	17,000.0	17,000.0				17,000.0

**Other Elective Offices
Insurance Commissioner
Exam, Rehab & Guaranty
Internal Program Unit Summary**

12-03-02								
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
IHCAP								
General Fund								
Appropriated Special Fund	17.8	30.0	30.0	30.0				30.0
Non-Approp. Special Fund								
	17.8	30.0	30.0	30.0				30.0
Operations								
General Fund	644.0							
Appropriated Special Fund								
Non-Approp. Special Fund								
	644.0	0.0	0.0	0.0				0.0
TOTAL								
General Fund	644.0							
Appropriated Special Fund	24,914.6	30,554.1	31,463.7	30,554.1	672.2		237.4	31,463.7
Non-Approp. Special Fund	24,519.8	151.9	151.9	151.9				151.9
	50,078.4	30,706.0	31,615.6	30,706.0	672.2		237.4	31,615.6
IPU REVENUES								
General Fund	0.7							
Appropriated Special Fund	25,519.0	23,538.7	23,538.7	23,538.7				23,538.7
Non-Approp. Special Fund	24,795.5	201.5	201.5	201.5				201.5
	50,315.2	23,740.2	23,740.2	23,740.2				23,740.2
POSITIONS								
General Fund								
Appropriated Special Fund	86.3	87.3	90.3	87.3			3.0	90.3
Non-Approp. Special Fund	2.7	3.7	3.7	3.7				3.7
	89.0	91.0	94.0	91.0			3.0	94.0

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

- Recommend inflation and volume adjustment of \$672.2 ASF in Personnel Costs to reflect projected expenditures.
- Recommend enhancement of \$237.4 ASF in Personnel Costs and 3.0 ASF FTEs (1.0 Market Conduct Examiner, 1.0 Management Analyst II, and 1.0 Insurance Financial Analyst III) to support operational needs.
- Recommend one-time funding of \$3,000.0 in Insurance Revenue Shortfall in the Fiscal Year 2026 Supplemental One-Time Appropriations Act to support anticipated deficits in the regulatory revolving funds. Do not recommend additional one-time funding of \$1,400.0 in Insurance Revenue Shortfall.

**Other Elective Offices
State Treasurer
APPROPRIATION UNIT SUMMARY**

12-05-00 Programs	POSITIONS				DOLLARS			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Recommend	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Recommend
Administration								
General Fund	4.0	4.0	4.0	4.0	1,042.7	911.3	948.4	948.4
Appropriated Special Fund	4.0	5.0	5.0	5.0	731.1	782.5	832.5	832.5
Non-Approp. Special Fund								
	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>1,773.8</u>	<u>1,693.8</u>	<u>1,780.9</u>	<u>1,780.9</u>
Operations and Fund Management								
General Fund								
Appropriated Special Fund	8.0	8.0	9.0	9.0	4,012.0	5,032.9	5,179.6	5,179.6
Non-Approp. Special Fund								
	<u>8.0</u>	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	<u>4,012.0</u>	<u>5,032.9</u>	<u>5,179.6</u>	<u>5,179.6</u>
Debt Management								
General Fund					234,834.8	246,818.1	246,818.1	263,818.1
Appropriated Special Fund					76,158.6	79,167.4	79,167.4	79,167.4
Non-Approp. Special Fund					25.3			
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>311,018.7</u>	<u>325,985.5</u>	<u>325,985.5</u>	<u>342,985.5</u>
Refunds and Grants								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund					638,148.0	180,400.0	180,400.0	180,400.0
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>638,148.0</u>	<u>180,400.0</u>	<u>180,400.0</u>	<u>180,400.0</u>
Reconciliation and Transaction Management								
General Fund	4.0	4.0	4.0	4.0	265.0	521.9	541.1	541.1
Appropriated Special Fund	6.0	5.0	6.0	6.0	538.4	873.4	1,065.8	1,065.8
Non-Approp. Special Fund					2,484.7			
	<u>10.0</u>	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>3,288.1</u>	<u>1,395.3</u>	<u>1,606.9</u>	<u>1,606.9</u>
Contributions and Plan Management								
General Fund					37.7	75.0	75.0	75.0
Appropriated Special Fund	1.0	1.0	1.0	1.0		139.7	139.7	139.7
Non-Approp. Special Fund	4.0	4.0	4.0	4.0	518.8	438.2	438.2	438.2
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>556.5</u>	<u>652.9</u>	<u>652.9</u>	<u>652.9</u>
TOTAL								
General Fund	8.0	8.0	8.0	8.0	236,180.2	248,326.3	248,382.6	265,382.6
Appropriated Special Fund	19.0	19.0	21.0	21.0	81,440.1	85,995.9	86,385.0	86,385.0
Non-Approp. Special Fund	4.0	4.0	4.0	4.0	641,176.8	180,838.2	180,838.2	180,838.2
	<u>31.0</u>	<u>31.0</u>	<u>33.0</u>	<u>33.0</u>	<u>958,797.1</u>	<u>515,160.4</u>	<u>515,605.8</u>	<u>532,605.8</u>

**Other Elective Offices
State Treasurer
Administration
Internal Program Unit Summary**

12-05-01								
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	871.6	713.1	737.1	737.1				737.1
Appropriated Special Fund	421.5	506.8	506.8	506.8				506.8
Non-Approp. Special Fund								
	1,293.1	1,219.9	1,243.9	1,243.9				1,243.9
Travel								
General Fund								
Appropriated Special Fund	26.0	24.5	24.5	24.5				24.5
Non-Approp. Special Fund								
	26.0	24.5	24.5	24.5				24.5
Contractual Services								
General Fund	154.7	192.9	206.0	206.0				206.0
Appropriated Special Fund	258.1	216.6	266.6	216.6	50.0			266.6
Non-Approp. Special Fund								
	412.8	409.5	472.6	422.6	50.0			472.6
Supplies and Materials								
General Fund	16.4	5.3	5.3	5.3				5.3
Appropriated Special Fund	5.5	9.1	9.1	9.1				9.1
Non-Approp. Special Fund								
	21.9	14.4	14.4	14.4				14.4
Capital Outlay								
General Fund								
Appropriated Special Fund	20.0	25.5	25.5	25.5				25.5
Non-Approp. Special Fund								
	20.0	25.5	25.5	25.5				25.5
TOTAL								
General Fund	1,042.7	911.3	948.4	948.4				948.4
Appropriated Special Fund	731.1	782.5	832.5	782.5	50.0			832.5
Non-Approp. Special Fund								
	1,773.8	1,693.8	1,780.9	1,730.9	50.0			1,780.9
IPU REVENUES								
General Fund	26,524.0	3,939.7	3,939.7	3,939.7				3,939.7
Appropriated Special Fund	5,830.3	904.0	904.0	904.0				904.0
Non-Approp. Special Fund	463.1	27,630.0	27,630.0	27,630.0				27,630.0
	32,817.4	32,473.7	32,473.7	32,473.7				32,473.7

**Other Elective Offices
State Treasurer
Administration
Internal Program Unit Summary**

12-05-01					Inflation & Volume			FY 2026
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Adjustment	Structural Changes	Enhance- ments	Recommend
POSITIONS								
General Fund	4.0	4.0	4.0	4.0				4.0
Appropriated Special Fund	4.0	5.0	5.0	5.0				5.0
Non-Approp. Special Fund								
	<u>8.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>				<u>9.0</u>

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

- Base adjustments include \$13.1 in Contractual Services for Secure End-User Services.
- Recommend inflation and volume adjustment of \$50.0 ASF in Contractual Services for Secure End-User Services.

**Other Elective Offices
State Treasurer
Operations and Fund Management
Internal Program Unit Summary**

12-05-02								
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	898.8	866.9	943.6	866.9			76.7	943.6
Non-Approp. Special Fund								
	898.8	866.9	943.6	866.9			76.7	943.6
Banking Services								
General Fund								
Appropriated Special Fund	3,113.2	4,166.0	4,236.0	4,166.0	70.0			4,236.0
Non-Approp. Special Fund								
	3,113.2	4,166.0	4,236.0	4,166.0	70.0			4,236.0
TOTAL								
General Fund								
Appropriated Special Fund	4,012.0	5,032.9	5,179.6	5,032.9	70.0		76.7	5,179.6
Non-Approp. Special Fund								
	4,012.0	5,032.9	5,179.6	5,032.9	70.0		76.7	5,179.6
IPU REVENUES								
General Fund								
Appropriated Special Fund		2,632.4	2,632.4	2,632.4				2,632.4
Non-Approp. Special Fund								
	0.0	2,632.4	2,632.4	2,632.4				2,632.4
POSITIONS								
General Fund								
Appropriated Special Fund	8.0	8.0	9.0	8.0			1.0	9.0
Non-Approp. Special Fund								
	8.0	8.0	9.0	8.0			1.0	9.0

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

- Recommend inflation and volume adjustment of \$70.0 ASF in Banking Services for Secure End-User Services.
- Recommend enhancement of \$76.7 ASF in Personnel Costs and 1.0 ASF FTE Fiscal Advisor III to support operational needs.

**Other Elective Offices
State Treasurer
Debt Management
Internal Program Unit Summary**

12-05-03								
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2026 Recommend
Contractual Services								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	25.3							
	25.3	0.0	0.0	0.0				0.0
Debt Service								
General Fund	234,426.8	246,334.0	246,334.0	263,334.0				263,334.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	234,426.8	246,334.0	246,334.0	263,334.0				263,334.0
Debt Svc. - Local Schools								
General Fund								
Appropriated Special Fund	76,158.6	79,167.4	79,167.4	79,167.4				79,167.4
Non-Approp. Special Fund								
	76,158.6	79,167.4	79,167.4	79,167.4				79,167.4
Expense of Issuing Bonds								
General Fund	328.9	354.1	354.1	354.1				354.1
Appropriated Special Fund								
Non-Approp. Special Fund								
	328.9	354.1	354.1	354.1				354.1
Financial Advisor								
General Fund	79.1	130.0	130.0	130.0				130.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	79.1	130.0	130.0	130.0				130.0
TOTAL								
General Fund	234,834.8	246,818.1	246,818.1	263,818.1				263,818.1
Appropriated Special Fund	76,158.6	79,167.4	79,167.4	79,167.4				79,167.4
Non-Approp. Special Fund	25.3							
	311,018.7	325,985.5	325,985.5	342,985.5				342,985.5
IPU REVENUES								
General Fund	133,699.0	46,400.0	46,400.0	46,400.0				46,400.0
Appropriated Special Fund	74,010.4	71,573.5	71,573.5	71,573.5				71,573.5
Non-Approp. Special Fund	27,074.3	665.3	665.3	665.3				665.3
	234,783.7	118,638.8	118,638.8	118,638.8				118,638.8

**Other Elective Offices
State Treasurer
Debt Management
Internal Program Unit Summary**

12-05-03	FY 2024	FY 2025	FY 2026	FY 2026	Inflation & Volume	Structural	Enhance-	FY 2026
LINES	Actual	Budget	Request	Base	Adjustment	Changes	ments	Recommend
POSITIONS								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.0	0.0	0.0	0.0				0.0

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

- Base adjustments include \$17,000.0 in Debt Service to reflect expenditures.

**Other Elective Offices
State Treasurer
Refunds and Grants
Internal Program Unit Summary**

12-05-04								
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	638,148.0	180,400.0	180,400.0	180,400.0				180,400.0
	<u>638,148.0</u>	<u>180,400.0</u>	<u>180,400.0</u>	<u>180,400.0</u>				<u>180,400.0</u>
TOTAL								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	638,148.0	180,400.0	180,400.0	180,400.0				180,400.0
	<u>638,148.0</u>	<u>180,400.0</u>	<u>180,400.0</u>	<u>180,400.0</u>				<u>180,400.0</u>
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	550,970.1	180,400.0	180,400.0	180,400.0				180,400.0
	<u>550,970.1</u>	<u>180,400.0</u>	<u>180,400.0</u>	<u>180,400.0</u>				<u>180,400.0</u>
POSITIONS								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>				<u>0.0</u>

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

- Recommend base funding to maintain Fiscal Year 2025 level of service.

**Other Elective Offices
State Treasurer
Reconciliation and Transaction Management
Internal Program Unit Summary**

12-05-05								
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	265.0	521.9	541.1	541.1				541.1
Appropriated Special Fund	400.6	363.3	455.7	363.3			92.4	455.7
Non-Approp. Special Fund								
	665.6	885.2	996.8	904.4			92.4	996.8
Contractual Services								
General Fund								
Appropriated Special Fund	96.7	83.0	83.0	83.0				83.0
Non-Approp. Special Fund	2,484.7							
	2,581.4	83.0	83.0	83.0				83.0
Data Processing								
General Fund								
Appropriated Special Fund	41.1	427.1	527.1	427.1	100.0			527.1
Non-Approp. Special Fund								
	41.1	427.1	527.1	427.1	100.0			527.1
TOTAL								
General Fund	265.0	521.9	541.1	541.1				541.1
Appropriated Special Fund	538.4	873.4	1,065.8	873.4	100.0		92.4	1,065.8
Non-Approp. Special Fund	2,484.7							
	3,288.1	1,395.3	1,606.9	1,414.5	100.0		92.4	1,606.9
IPU REVENUES								
General Fund								
Appropriated Special Fund		140.0	140.0	140.0				140.0
Non-Approp. Special Fund	2,484.7							
	2,484.7	140.0	140.0	140.0				140.0
POSITIONS								
General Fund	4.0	4.0	4.0	4.0				4.0
Appropriated Special Fund	6.0	5.0	6.0	5.0			1.0	6.0
Non-Approp. Special Fund								
	10.0	9.0	10.0	9.0			1.0	10.0

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

- Recommend inflation and volume adjustment of \$100.0 ASF in Data Processing for Digital Gov-Frontier implementation.
- Recommend enhancement of \$92.4 ASF in Personnel Costs and 1.0 ASF FTE State Accountant III to support division needs.

**Other Elective Offices
State Treasurer
Contributions and Plan Management
Internal Program Unit Summary**

12-05-06					Inflation & Volume			FY 2026
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Adjustment	Structural Changes	Enhance- ments	Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	488.1	438.2	438.2	438.2				438.2
	<u>488.1</u>	<u>438.2</u>	<u>438.2</u>	<u>438.2</u>				<u>438.2</u>
Travel								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	0.4							
	<u>0.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>				<u>0.0</u>
Contractual Services								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	30.3							
	<u>30.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>				<u>0.0</u>
403B Plans								
General Fund	37.7	75.0	75.0	75.0				75.0
Appropriated Special Fund								
Non-Approp. Special Fund								
	<u>37.7</u>	<u>75.0</u>	<u>75.0</u>	<u>75.0</u>				<u>75.0</u>
EARNES								
General Fund								
Appropriated Special Fund		139.7	139.7	139.7				139.7
Non-Approp. Special Fund								
	<u>0.0</u>	<u>139.7</u>	<u>139.7</u>	<u>139.7</u>				<u>139.7</u>
TOTAL								
General Fund	37.7	75.0	75.0	75.0				75.0
Appropriated Special Fund		139.7	139.7	139.7				139.7
Non-Approp. Special Fund	518.8	438.2	438.2	438.2				438.2
	<u>556.5</u>	<u>652.9</u>	<u>652.9</u>	<u>652.9</u>				<u>652.9</u>
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	380.4	323.6	323.6	323.6				323.6
	<u>380.4</u>	<u>323.6</u>	<u>323.6</u>	<u>323.6</u>				<u>323.6</u>

**Other Elective Offices
State Treasurer
Contributions and Plan Management
Internal Program Unit Summary**

12-05-06					Inflation & Volume			FY 2026
LINES	FY 2024 Actual	FY 2025 Budget	FY 2026 Request	FY 2026 Base	Adjustment	Structural Changes	Enhance- ments	Recommend
POSITIONS								
General Fund								0.0
Appropriated Special Fund	1.0	1.0	1.0	1.0				1.0
Non-Approp. Special Fund	4.0	4.0	4.0	4.0				4.0
	5.0	5.0	5.0	5.0				5.0

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

- Recommend one-time funding of \$403.7 in Delaware EARNs in the Fiscal Year 2026 Supplemental One-Time Appropriations Act for marketing, legal services, personnel, and consulting services.