Other Elective

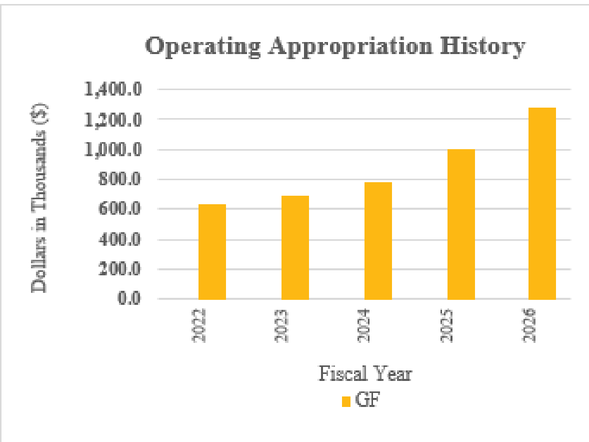
Other Elective

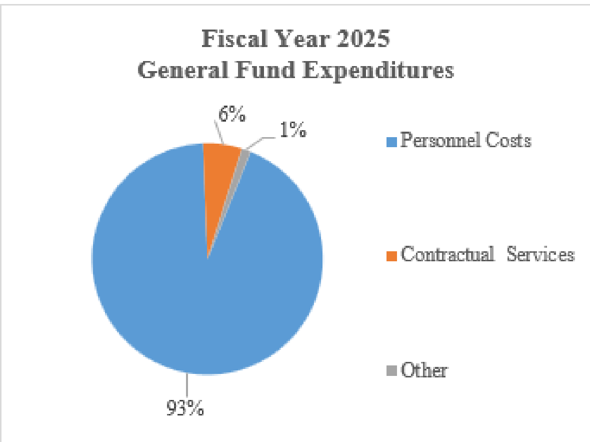
- **Lieutenant Governor**
- **Auditor of Accounts**
- **Insurance Commissioner**
  - Regulatory Activities
  - Bureau of Examination, Rehabilitation and Guaranty
- **State Treasurer**
  - Administration
  - Cash and Debt Management
  - Debt Management
  - Refunds and Grants
  - Reconciliation and Transaction Management
  - Contributions and Plan Management

Lieutenant Governor

At a Glance

- Preside over the State Senate;
- Chair the Board of Pardons;
- Serve on the 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.

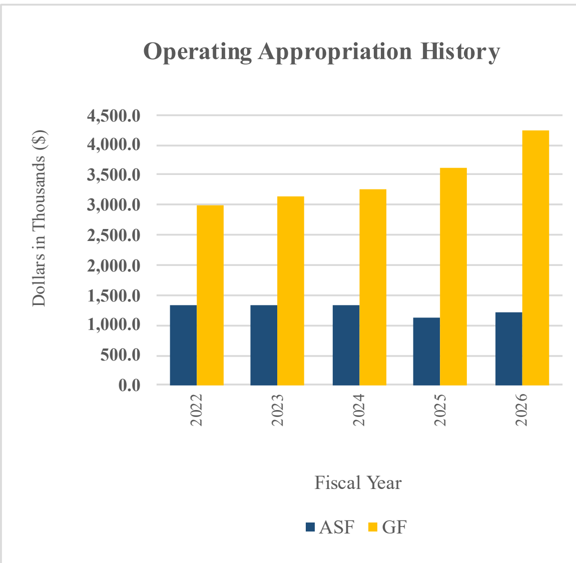
Performance Measures

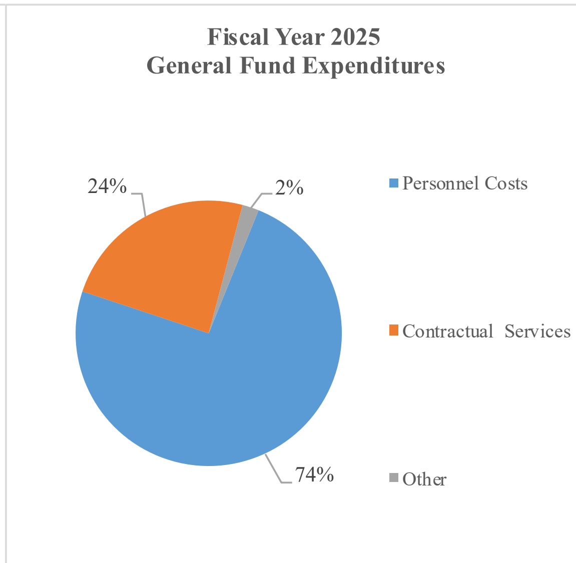
IPU	Performance Measure Name	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
12-01-01	***Lieutenant Governor***			
	% of constituent inquiries responded to within 30 days	100	100	100

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.

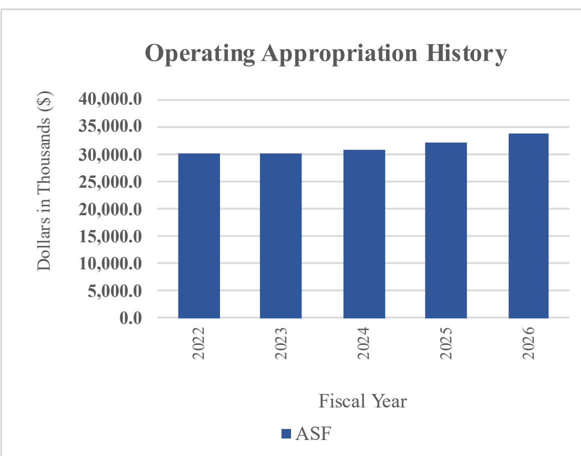
Performance Measures

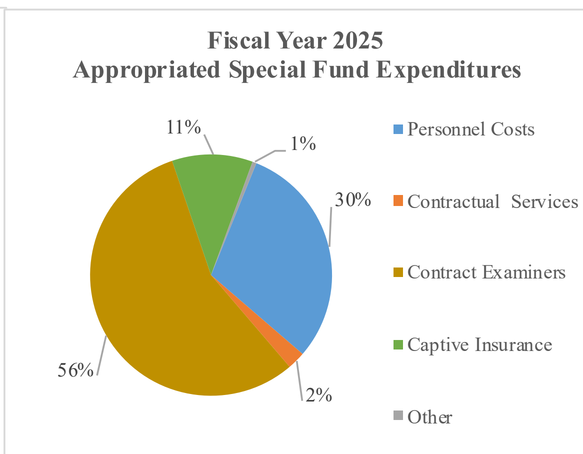
IPU	Performance Measure Name	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
12-02-01	***Auditor of Accounts***			
	# of reports issued: financial statement audits, other audits and attestations	72	100	100
	% of in-house public audit, inspection and investigation 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	86	100	100
	# of confidential fraud tips	159	300	200
	% of audits mandated by Delaware Code performed	80	100	100

Insurance Commissioner

At a Glance

- Monitor the financial operations of approximately 2,100 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 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.

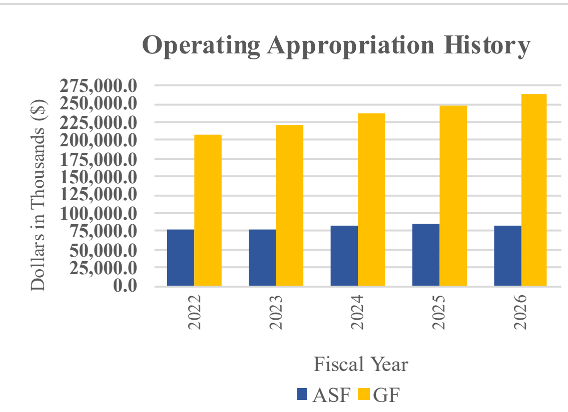
Performance Measures

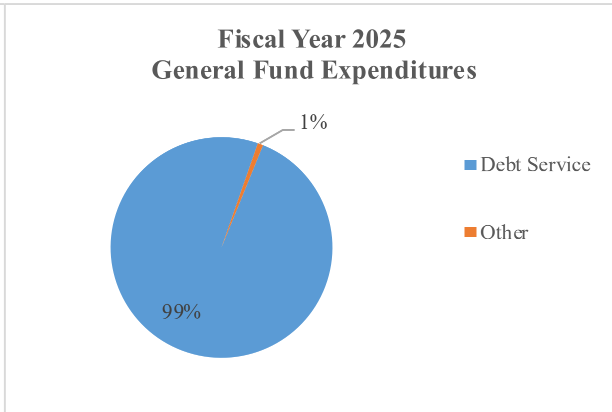
IPU	Performance Measure Name	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
12-03-02	***Bureau of Examination, Rehabilitation and Guaranty***			
	Consumer Services			
	#of new licenses:			
	producers	30,706	31,767	31,767
	adjusters	17,793	21,844	21,844
	appraisers	557	640	640
	public adjusters	39	46	46
	fraternal producers	150	172	172
	apprentice adjusters	3	5	5
	surplus lines brokers	456	419	460
	limited lines producers	3,272	1,149	2,500
	business entities	1,525	1,393	1,550
	# of consumer complaints/inquiries	5,093	5,151	5,151
	# of arbitration cases	441	445	445
	Bureau of Captive and Financial Insurance Products			
	# of companies regulated: domestic foreign	 148 1,924	 153 1,930	 155 1,940
	# of captive companies: domestic foreign	 662 0	 650 0	 637 0
	# of captive insurance companies newly licensed	57	52	45

Office of the State Treasurer

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.

Performance Measures

IPU	Performance Measure Name	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
12-05-02	***Operations and Fund Management****			
	$ reserve funds under management (billions)	4,424.4	4,529.2	4,626.1
	Reserve Return%/ Benchmark %	4.80/4.74 (0.06)	2.37/2.56 (-0.19)	4.41/4.40 (0.01)
	$ liquidity funds under management (millions)**	1,500.5	1,209.1	1,229.5
	Liquidity Return %	5.27	5.33	-0.03
	$ endowment funds under management (millions)	101.4	134.0	147.9
	Endowment Return % / Benchmark %	16.40/16.27 (0.13)	10.95/11.45 (-0.50)	11.10/10.63 (0.48)
	** Performance measures are based on calendar years 2023, 2024 and 2025 (estimated).* *** The Liquidity Benchmark was implemented effective March 2025.*			
12-05-05	***Reconciliations and Transaction Management****			
	# of accounts reconciled	42	45	45
	$ funds held in accounts as of June30 (billions)	6,934.9	7,142.9	7,142.9
	$ average amount of funds receivedmonthly (millions)	1,224.6	1,261.3	1,261.3
	$ average amount of funds distributed monthly (millions)	1,663.4	1,713.3	1,713.3
	** 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 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
12-05-06	***Contributions and Plan Management****			
	# of Deferred Compensation participants	31,500	32,750	33,000
	$ Deferred Compensation assets under management (billions)	1.510	1.650	1.725
	# of DE529 active accounts	27,494	28,500	29,600
	$ DE529 assets under management (millions)	725.9	765.0	795.0
	DE529 College plan rating	Silver	Silver	Silver
	# of **DE**PEND**ABLE** participants	600	750	950
	$ **DE**PEND**ABLE** assets under management (millions)	7.5	10.0	13.0
	** Performance measures are based on calendar years 2023, 2024 (to date) and 2025 (estimated).*			

OTHER ELECTIVE OFFICES
DEPARTMENT SUMMARY

12-00-00	POSITIONS				DOLLARS			
	FY 2025	FY 2026	FY 2027	FY 2027	FY 2025	FY 2026	FY 2027	FY 2027
Appropriation Units	**Actual**	**Budget**	**Request**	**Recommend**	**Actual**	**Budget**	**Request**	**Recommend**
Lieutenant Governor								
General Fund	7.0	8.0	9.0	**9.0**	1,080.8	1,277.9	1,301.7	**1,301.7**
Appropriated Special Fund								
Non-Approp. Special Fund	5.0				4,323.2			
	12.0	8.0	9.0	**9.0**	5,404.0	1,277.9	1,301.7	**1,301.7**
Auditor of Accounts								
General Fund	23.0	26.0	26.0	**26.0**	3,623.7	4,243.0	4,411.0	**4,350.7**
Appropriated Special Fund	4.0	2.0	7.0	**2.0**	662.2	1,219.8	1,219.8	**1,219.8**
Non-Approp. Special Fund					8.0			
	27.0	28.0	33.0	**28.0**	4,293.9	5,462.8	5,630.8	**5,570.5**
Insurance Commissioner								
General Fund					57.3			
Appropriated Special Fund	101.3	104.3	110.3	**110.3**	29,587.7	33,724.8	34,791.7	**34,791.7**
Non-Approp. Special Fund	3.7	3.7	3.7	**3.7**	26,611.7	151.9	151.9	**151.9**
	105.0	108.0	114.0	**114.0**	56,256.7	33,876.7	34,943.6	**34,943.6**
State Treasurer								
General Fund	8.0	8.0	8.0	**8.0**	253,650.7	264,172.5	264,428.4	**275,750.5**
Appropriated Special Fund	19.0	21.0	21.0	**21.0**	76,370.3	82,263.6	83,123.6	**83,123.6**
Non-Approp. Special Fund	4.0	4.0	4.0	**4.0**	680,388.4	180,838.2	180,838.2	**180,838.2**
	31.0	33.0	33.0	**33.0**	1,010,409.4	527,274.3	528,390.2	**539,712.3**
TOTAL								
General Fund	38.0	42.0	43.0	**43.0**	258,412.5	269,693.4	270,141.1	**281,402.9**
Appropriated Special Fund	124.3	127.3	138.3	**133.3**	106,620.2	117,208.2	119,135.1	**119,135.1**
Non-Approp. Special Fund	12.7	7.7	7.7	**7.7**	711,331.3	180,990.1	180,990.1	**180,990.1**
	175.0	177.0	189.0	**184.0**	1,076,364.0	567,891.7	570,266.3	**581,528.1**

Other Elective Offices
Lieutenant Governor
Internal Program Unit Summary

12-01-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Personnel Costs								
General Fund	999.9	1,078.6	1,102.4	1,102.4				**1,102.4**
Appropriated Special Fund								
Non-Approp. Special Fund	445.4							
	1,445.3	1,078.6	1,102.4	1,102.4				**1,102.4**
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	67.0	178.2	178.2	178.2				**178.2**
Appropriated Special Fund								
Non-Approp. Special Fund	3,856.3							
	3,923.3	178.2	178.2	178.2				**178.2**
Supplies and Materials								
General Fund	4.9	12.1	12.1	12.1				**12.1**
Appropriated Special Fund								
Non-Approp. Special Fund	0.1							
	5.0	12.1	12.1	12.1				**12.1**
Capital Outlay								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	21.4							
	21.4	0.0	0.0	0.0				**0.0**
Expenses - Lt. Governor								
General Fund	7.7	7.7	7.7	7.7				**7.7**
Appropriated Special Fund								
Non-Approp. Special Fund								
	7.7	7.7	7.7	7.7				**7.7**
TOTAL								
General Fund	1,080.8	1,277.9	1,301.7	1,301.7				**1,301.7**
Appropriated Special Fund								
Non-Approp. Special Fund	4,323.2							
	5,404.0	1,277.9	1,301.7	1,301.7				**1,301.7**
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	15,960.4							
	15,960.4	0.0	0.0	0.0				**0.0**

Other Elective Offices
Lieutenant Governor
Internal Program Unit Summary

12-01-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
POSITIONS								
General Fund	7.0	8.0	9.0	9.0				**9.0**
Appropriated Special Fund								
Non-Approp. Special Fund	5.0							
	12.0	8.0	9.0	9.0				**9.0**

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

- Base adjustments include 1.0 FTE to address critical workforce needs.

Other Elective Offices
Auditor of Accounts
Internal Program Unit Summary

12-02-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
Personnel Costs								
General Fund	2,577.9	3,256.5	3,342.5	3,342.5				**3,342.5**
Appropriated Special Fund	413.5	380.2	770.2	380.2				**380.2**
Non-Approp. Special Fund								
	2,991.4	3,636.7	4,112.7	3,722.7				**3,722.7**
Travel								
General Fund	1.7	4.9	14.9	4.9				**4.9**
Appropriated Special Fund		14.7	14.7	14.7				**14.7**
Non-Approp. Special Fund								
	1.7	19.6	29.6	19.6				**19.6**
Contractual Services								
General Fund	934.9	926.5	958.5	926.5	16.0			**942.5**
Appropriated Special Fund	175.7	791.5	401.5	791.5				**791.5**
Non-Approp. Special Fund	7.7							
	1,118.3	1,718.0	1,360.0	1,718.0	16.0			**1,734.0**
Supplies and Materials								
General Fund	38.7	44.4	44.4	44.4				**44.4**
Appropriated Special Fund	24.0	4.4	4.4	4.4				**4.4**
Non-Approp. Special Fund	0.3							
	63.0	48.8	48.8	48.8				**48.8**
Capital Outlay								
General Fund	22.9	10.7	50.7	10.7	5.7			**16.4**
Appropriated Special Fund	49.0	29.0	29.0	29.0				**29.0**
Non-Approp. Special Fund								
	71.9	39.7	79.7	39.7	5.7			**45.4**
Operations								
General Fund	47.6							
Appropriated Special Fund								
Non-Approp. Special Fund								
	47.6	0.0	0.0	0.0				**0.0**
TOTAL								
General Fund	3,623.7	4,243.0	4,411.0	4,329.0	21.7			**4,350.7**
Appropriated Special Fund	662.2	1,219.8	1,219.8	1,219.8				**1,219.8**
Non-Approp. Special Fund	8.0							
	4,293.9	5,462.8	5,630.8	5,548.8	21.7			**5,570.5**
IPU REVENUES								
General Fund	1.6							
Appropriated Special Fund	801.4	1,219.8	1,219.8	1,219.8				**1,219.8**
Non-Approp. Special Fund	11.2	50.0	50.0	50.0				**50.0**
	814.2	1,269.8	1,269.8	1,269.8				**1,269.8**

Other Elective Offices
Auditor of Accounts
Internal Program Unit Summary

12-02-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
POSITIONS								
General Fund	23.0	26.0	26.0	26.0				**26.0**
Appropriated Special Fund	4.0	2.0	7.0	2.0				**2.0**
Non-Approp. Special Fund								
	27.0	28.0	33.0	28.0				**28.0**

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

- Recommend inflation and volume adjustments of $16.0 in Contractual Services for audit and communications software; and $5.7 in Capital Outlay for Diligent ACL software licenses. Do not recommend additional inflation and volume adjustments of $10.0 in Travel, $16.0 in Contractual Services, and $14.3 in Capital Outlay.
- Do not recommend structural changes of $390.0 ASF in Personnel Costs and ($390.0) ASF in Contractual Services.
- Do not recommend enhancement of 5.0 ASF FTEs.
- Do not recommend one-time funding of $20.0 in Capital Outlay.

Other Elective Offices
Insurance Commissioner
APPROPRIATION UNIT SUMMARY

12-03-00	POSITIONS				DOLLARS			
	FY 2025	FY 2026	FY 2027	FY 2027	FY 2025	FY 2026	FY 2027	FY 2027
Programs	Actual	Budget	Request	Recommend	Actual	Budget	Request	Recommend
Regulatory Activities								
General Fund								
Appropriated Special Fund	14.0	14.0	16.0	**16.0**	1,274.0	1,786.8	1,968.1	**1,968.1**
Non-Approp. Special Fund					359.3			
	14.0	14.0	16.0	**16.0**	1,633.3	1,786.8	1,968.1	**1,968.1**
Exam, Rehab & Guaranty								
General Fund					57.3			
Appropriated Special Fund	87.3	90.3	94.3	**94.3**	28,313.7	31,938.0	32,823.6	**32,823.6**
Non-Approp. Special Fund	3.7	3.7	3.7	**3.7**	26,252.4	151.9	151.9	**151.9**
	91.0	94.0	98.0	**98.0**	54,623.4	32,089.9	32,975.5	**32,975.5**
TOTAL								
General Fund					57.3			
Appropriated Special Fund	101.3	104.3	110.3	**110.3**	29,587.7	33,724.8	34,791.7	**34,791.7**
Non-Approp. Special Fund	3.7	3.7	3.7	**3.7**	26,611.7	151.9	151.9	**151.9**
	105.0	108.0	114.0	**114.0**	56,256.7	33,876.7	34,943.6	**34,943.6**

Other Elective Offices
Insurance Commissioner
Regulatory Activities
Internal Program Unit Summary

12-03-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	1,068.2	1,363.2	1,537.3	1,363.2	54.5		119.6	**1,537.3**
Non-Approp. Special Fund								
	1,068.2	1,363.2	1,537.3	1,363.2	54.5		119.6	**1,537.3**
Travel								
General Fund								
Appropriated Special Fund	4.4	2.4	9.6	2.4	7.2			**9.6**
Non-Approp. Special Fund								
	4.4	2.4	9.6	2.4	7.2			**9.6**
Contractual Services								
General Fund								
Appropriated Special Fund	192.6	402.0	402.0	402.0				**402.0**
Non-Approp. Special Fund	359.3							
	551.9	402.0	402.0	402.0				**402.0**
Supplies and Materials								
General Fund								
Appropriated Special Fund	8.8	8.8	8.8	8.8				**8.8**
Non-Approp. Special Fund								
	8.8	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	1,274.0	1,786.8	1,968.1	1,786.8	61.7		119.6	**1,968.1**
Non-Approp. Special Fund	359.3							
	1,633.3	1,786.8	1,968.1	1,786.8	61.7		119.6	**1,968.1**
IPU REVENUES								
General Fund	99,469.7	75,931.8	75,931.8	75,931.8				**75,931.8**
Appropriated Special Fund	1,558.1	2,280.7	2,280.7	2,280.7				**2,280.7**
Non-Approp. Special Fund	96,327.8							
	197,355.6	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 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
POSITIONS								
General Fund								
Appropriated Special Fund	14.0	14.0	16.0	14.0			2.0	**16.0**
Non-Approp. Special Fund								
	14.0	14.0	16.0	14.0			2.0	**16.0**

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

- Recommend inflation and volume adjustments of $54.5 ASF in Personnel Costs to reflect projected expenditures; and $7.2 ASF in Travel for training and conferences.
- Recommend enhancement of $119.6 ASF in Personnel Costs and 2.0 ASF FTEs Investigator II to support operational needs.

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

12-03-02 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	7,783.2	8,853.0	9,688.6	8,921.0	442.6		325.0	**9,688.6**
Non-Approp. Special Fund	235.7	136.8	136.8	136.8				**136.8**
	8,018.9	8,989.8	9,825.4	9,057.8	442.6		325.0	**9,825.4**
Travel								
General Fund								
Appropriated Special Fund	73.6	85.0	85.0	85.0				**85.0**
Non-Approp. Special Fund	0.9	0.2	0.2	0.2				**0.2**
	74.5	85.2	85.2	85.2				**85.2**
Contractual Services								
General Fund								
Appropriated Special Fund	663.4	2,233.3	2,233.3	2,233.3				**2,233.3**
Non-Approp. Special Fund	26,014.6	14.4	14.4	14.4				**14.4**
	26,678.0	2,247.7	2,247.7	2,247.7				**2,247.7**
Supplies and Materials								
General Fund								
Appropriated Special Fund	34.9	99.7	99.7	99.7				**99.7**
Non-Approp. Special Fund	1.2	0.5	0.5	0.5				**0.5**
	36.1	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	20.5	36.5	186.5	36.5	50.0	100.0		**186.5**
Non-Approp. Special Fund								
	20.5	36.5	186.5	36.5	50.0	100.0		**186.5**
Captive Insurance Fund								
General Fund								
Appropriated Special Fund	3,310.3	3,533.4	3,533.4	3,533.4				**3,533.4**
Non-Approp. Special Fund								
	3,310.3	3,533.4	3,533.4	3,533.4				**3,533.4**
Contract Examiners								
General Fund								
Appropriated Special Fund	16,407.8	17,000.0	16,900.0	17,000.0		-100.0		**16,900.0**
Non-Approp. Special Fund								
	16,407.8	17,000.0	16,900.0	17,000.0		-100.0		**16,900.0**

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

12-03-02 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
IHCAP								
General Fund								
Appropriated Special Fund	20.0	30.0	30.0	30.0				**30.0**
Non-Approp. Special Fund								
	20.0	30.0	30.0	30.0				**30.0**
Operations								
General Fund	57.3							
Appropriated Special Fund								
Non-Approp. Special Fund								
	57.3	0.0	0.0	0.0				**0.0**
TOTAL								
General Fund	57.3							
Appropriated Special Fund	28,313.7	31,938.0	32,823.6	32,006.0	492.6		325.0	**32,823.6**
Non-Approp. Special Fund	26,252.4	151.9	151.9	151.9				**151.9**
	54,623.4	32,089.9	32,975.5	32,157.9	492.6		325.0	**32,975.5**
IPU REVENUES								
General Fund	8.2							
Appropriated Special Fund	30,995.4	23,538.7	23,538.7	23,538.7				**23,538.7**
Non-Approp. Special Fund	27,465.7	201.5	201.5	201.5				**201.5**
	58,469.3	23,740.2	23,740.2	23,740.2				**23,740.2**
POSITIONS								
General Fund								
Appropriated Special Fund	87.3	90.3	94.3	90.3			4.0	**94.3**
Non-Approp. Special Fund	3.7	3.7	3.7	3.7				**3.7**
	91.0	94.0	98.0	94.0			4.0	**98.0**

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

- Base adjustments include $68.0 ASF to annualize 3.0 ASF FTEs.
- Recommend inflation and volume adjustments of $442.6 ASF in Personnel Costs to reflect projected expenditures; and $50.0 ASF in Arbitration Program for IT related costs.
- Recommend structural changes of $100.0 ASF in Arbitration Program and ($100.0) ASF in Contract Examiners to reflect projected expenditures.
- Recommend enhancements of $325.0 ASF in Personnel Costs and 4.0 ASF FTEs (2.0 Insurance Financial Analyst IV, 1.0 Insurance Financial Analyst III and 1.0 Marketing Specialist III) to support operational needs.

Other Elective Offices
State Treasurer
APPROPRIATION UNIT SUMMARY

12-05-00	POSITIONS				DOLLARS			
	FY 2025	FY 2026	FY 2027	FY 2027	FY 2025	FY 2026	FY 2027	FY 2027
Programs	**Actual**	**Budget**	**Request**	**Recommend**	**Actual**	**Budget**	**Request**	**Recommend**
Administration								
General Fund	4.0	4.0	4.0	**4.0**	1,129.9	948.4	1,074.5	**1,014.5**
Appropriated Special Fund	5.0	6.0	6.0	**6.0**	925.6	940.1	964.1	**964.1**
Non-Approp. Special Fund					463.1			
	9.0	10.0	10.0	**10.0**	2,518.6	1,888.5	2,038.6	**1,978.6**
Operations and Fund Management								
General Fund								
Appropriated Special Fund	8.0	6.0	6.0	**6.0**	4,788.3	4,810.0	5,346.0	**5,346.0**
Non-Approp. Special Fund								
	8.0	6.0	6.0	**6.0**	4,788.3	4,810.0	5,346.0	**5,346.0**
Debt Management								
General Fund					251,996.4	262,608.0	262,608.0	**274,108.0**
Appropriated Special Fund		2.0	2.0	**2.0**	70,073.2	75,298.0	75,448.0	**75,448.0**
Non-Approp. Special Fund					23.2			
	0.0	2.0	2.0	**2.0**	322,092.8	337,906.0	338,056.0	**349,556.0**
Refunds and Grants								
General Fund					10.0			
Appropriated Special Fund								
Non-Approp. Special Fund					675,957.5	180,400.0	180,400.0	**180,400.0**
	0.0	0.0	0.0	**0.0**	675,967.5	180,400.0	180,400.0	**180,400.0**
Reconciliation and Transaction Management								
General Fund	4.0	4.0	4.0	**4.0**	474.9	541.1	553.0	**553.0**
Appropriated Special Fund	5.0	6.0	6.0	**6.0**	583.2	1,075.8	1,225.8	**1,225.8**
Non-Approp. Special Fund					3,376.0			
	9.0	10.0	10.0	**10.0**	4,434.1	1,616.9	1,778.8	**1,778.8**
Contributions and Plan Management								
General Fund					39.5	75.0	192.9	**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**	568.6	438.2	438.2	**438.2**
	5.0	5.0	5.0	**5.0**	608.1	652.9	770.8	**652.9**
TOTAL								
General Fund	8.0	8.0	8.0	**8.0**	253,650.7	264,172.5	264,428.4	**275,750.5**
Appropriated Special Fund	19.0	21.0	21.0	**21.0**	76,370.3	82,263.6	83,123.6	**83,123.6**
Non-Approp. Special Fund	4.0	4.0	4.0	**4.0**	680,388.4	180,838.2	180,838.2	**180,838.2**
	31.0	33.0	33.0	**33.0**	1,010,409.4	527,274.3	528,390.2	**539,712.3**

Other Elective Offices
State Treasurer
Administration
Internal Program Unit Summary

12-05-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
Personnel Costs								
General Fund	962.7	737.1	755.4	755.4				**755.4**
Appropriated Special Fund	552.4	624.4	624.4	624.4				**624.4**
Non-Approp. Special Fund								
	1,515.1	1,361.5	1,379.8	1,379.8				**1,379.8**
Travel								
General Fund								
Appropriated Special Fund	34.2	14.5	14.5	14.5				**14.5**
Non-Approp. Special Fund								
	34.2	14.5	14.5	14.5				**14.5**
Contractual Services								
General Fund	136.7	206.0	300.8	206.0	34.8			**240.8**
Appropriated Special Fund	333.5	266.6	290.6	266.6	24.0			**290.6**
Non-Approp. Special Fund								
	470.2	472.6	591.4	472.6	58.8			**531.4**
Supplies and Materials								
General Fund	30.5	5.3	18.3	5.3	13.0			**18.3**
Appropriated Special Fund	5.5	9.1	9.1	9.1				**9.1**
Non-Approp. Special Fund								
	36.0	14.4	27.4	14.4	13.0			**27.4**
Capital Outlay								
General Fund								
Appropriated Special Fund		25.5	25.5	25.5				**25.5**
Non-Approp. Special Fund								
	0.0	25.5	25.5	25.5				**25.5**
Other Items								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	463.1							
	463.1	0.0	0.0	0.0				**0.0**
TOTAL								
General Fund	1,129.9	948.4	1,074.5	966.7	47.8			**1,014.5**
Appropriated Special Fund	925.6	940.1	964.1	940.1	24.0			**964.1**
Non-Approp. Special Fund	463.1							
	2,518.6	1,888.5	2,038.6	1,906.8	71.8			**1,978.6**
IPU REVENUES								
General Fund	21,944.2	3,939.7	3,939.7	3,939.7				**3,939.7**
Appropriated Special Fund	5,576.4	904.0	904.0	964.1				**964.1**
Non-Approp. Special Fund	4.1	27,630.0	27,630.0	27,630.0				**27,630.0**
	27,524.7	32,473.7	32,473.7	32,533.8				**32,533.8**

Other Elective Offices
State Treasurer
Administration
Internal Program Unit Summary

12-05-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
POSITIONS								
General Fund	4.0	4.0	4.0	4.0				**4.0**
Appropriated Special Fund	5.0	6.0	6.0	6.0				**6.0**
Non-Approp. Special Fund								
	9.0	10.0	10.0	10.0				**10.0**

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

- Recommend inflation and volume adjustments of $34.8 in Contractual Services for technology needs; $13.0 in Supplies and Materials for computer supplies; and $24.0 ASF in Contractual Services for DTI Secure End-User Services. Do not recommend additional inflation and volume adjustment of $60.0 in Contractual Services.

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

12-05-02 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund	1,026.8	574.0	574.0	574.0				**574.0**
Non-Approp. Special Fund								
	1,026.8	574.0	574.0	574.0				**574.0**
Banking Services								
General Fund								
Appropriated Special Fund	3,761.5	1,199.0	1,235.0	1,199.0	36.0			**1,235.0**
Non-Approp. Special Fund								
	3,761.5	1,199.0	1,235.0	1,199.0	36.0			**1,235.0**
Digital Government								
General Fund								
Appropriated Special Fund		200.0	200.0	200.0				**200.0**
Non-Approp. Special Fund								
	0.0	200.0	200.0	200.0				**200.0**
Merchant Services and PCI Compliance								
General Fund								
Appropriated Special Fund		2,837.0	3,337.0	2,837.0	500.0			**3,337.0**
Non-Approp. Special Fund								
	0.0	2,837.0	3,337.0	2,837.0	500.0			**3,337.0**
TOTAL								
General Fund								
Appropriated Special Fund	4,788.3	4,810.0	5,346.0	4,810.0	536.0			**5,346.0**
Non-Approp. Special Fund								
	4,788.3	4,810.0	5,346.0	4,810.0	536.0			**5,346.0**
IPU REVENUES								
General Fund								
Appropriated Special Fund		2,632.4	2,632.4	5,346.0				**5,346.0**
Non-Approp. Special Fund								
	0.0	2,632.4	2,632.4	5,346.0				**5,346.0**
POSITIONS								
General Fund								
Appropriated Special Fund	8.0	6.0	6.0	6.0				**6.0**
Non-Approp. Special Fund								
	8.0	6.0	6.0	6.0				**6.0**

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

- Recommend inflation and volume adjustments of $36.0 ASF in Banking Services for DTI Secure End-User Services; and $500.0 ASF in Merchant Services and PCI Compliance to reflect projected expenditures.

Other Elective Offices
State Treasurer
Debt Management
Internal Program Unit Summary

12-05-03 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund		252.0	252.0	252.0				**252.0**
Non-Approp. Special Fund								
	0.0	252.0	252.0	252.0				**252.0**
Contractual Services								
General Fund								
Appropriated Special Fund			150.0				150.0	**150.0**
Non-Approp. Special Fund	23.2							
	23.2	0.0	150.0	0.0			150.0	**150.0**
Debt Service								
General Fund	251,598.6	262,123.9	262,123.9	273,623.9				**273,623.9**
Appropriated Special Fund								
Non-Approp. Special Fund								
	251,598.6	262,123.9	262,123.9	273,623.9				**273,623.9**
Debt Svc. - Local Schools								
General Fund								
Appropriated Special Fund	70,073.2	75,046.0	75,046.0	75,046.0				**75,046.0**
Non-Approp. Special Fund								
	70,073.2	75,046.0	75,046.0	75,046.0				**75,046.0**
Expense of Issuing Bonds								
General Fund	268.6	354.1	354.1	354.1				**354.1**
Appropriated Special Fund								
Non-Approp. Special Fund								
	268.6	354.1	354.1	354.1				**354.1**
Financial Advisor								
General Fund	129.2	130.0	130.0	130.0				**130.0**
Appropriated Special Fund								
Non-Approp. Special Fund								
	129.2	130.0	130.0	130.0				**130.0**
TOTAL								
General Fund	251,996.4	262,608.0	262,608.0	274,108.0				**274,108.0**
Appropriated Special Fund	70,073.2	75,298.0	75,448.0	75,298.0			150.0	**75,448.0**
Non-Approp. Special Fund	23.2							
	322,092.8	337,906.0	338,056.0	349,406.0			150.0	**349,556.0**
IPU REVENUES								
General Fund	165,504.7	46,400.0	46,400.0	46,400.0				**46,400.0**
Appropriated Special Fund	71,127.6	71,573.5	71,573.5	75,448.0				**75,448.0**
Non-Approp. Special Fund	27,674.7	665.3	665.3	665.3				**665.3**
	264,307.0	118,638.8	118,638.8	122,513.3				**122,513.3**

Other Elective Offices
State Treasurer
Debt Management
Internal Program Unit Summary

12-05-03 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
POSITIONS								
General Fund								
Appropriated Special Fund		2.0	2.0	2.0				**2.0**
Non-Approp. Special Fund								
	0.0	2.0	2.0	2.0				**2.0**

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

- Base adjustments include $11,500.0 in Debt Service to reflect expenditures.
- Recommend enhancement of $150.0 ASF in Contractual Services for the implementation of Debt Management Solution Software.

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

12-05-04 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Operations								
General Fund	10.0							
Appropriated Special Fund								
Non-Approp. Special Fund								
	10.0	0.0	0.0	0.0				**0.0**
Other Items								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	675,957.5	180,400.0	180,400.0	180,400.0				**180,400.0**
	675,957.5	180,400.0	180,400.0	180,400.0				**180,400.0**
TOTAL								
General Fund	10.0							
Appropriated Special Fund								
Non-Approp. Special Fund	675,957.5	180,400.0	180,400.0	180,400.0				**180,400.0**
	675,967.5	180,400.0	180,400.0	180,400.0				**180,400.0**
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	579,603.6	180,400.0	180,400.0	180,400.0				**180,400.0**
	579,603.6	180,400.0	180,400.0	180,400.0				**180,400.0**
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

- Recommend base funding to maintain Fiscal Year 2026 level of service.

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

12-05-05 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Personnel Costs								
General Fund	474.9	541.1	553.0	553.0				**553.0**
Appropriated Special Fund	394.5	455.7	455.7	455.7				**455.7**
Non-Approp. Special Fund								
	869.4	996.8	1,008.7	1,008.7				**1,008.7**
Travel								
General Fund								
Appropriated Special Fund		10.0	10.0	10.0				**10.0**
Non-Approp. Special Fund								
	0.0	10.0	10.0	10.0				**10.0**
Contractual Services								
General Fund								
Appropriated Special Fund	25.8	83.0	83.0	83.0				**83.0**
Non-Approp. Special Fund	3,376.0							
	3,401.8	83.0	83.0	83.0				**83.0**
Data Processing								
General Fund								
Appropriated Special Fund	162.9	527.1	677.1	527.1	150.0			**677.1**
Non-Approp. Special Fund								
	162.9	527.1	677.1	527.1	150.0			**677.1**
TOTAL								
General Fund	474.9	541.1	553.0	553.0				**553.0**
Appropriated Special Fund	583.2	1,075.8	1,225.8	1,075.8	150.0			**1,225.8**
Non-Approp. Special Fund	3,376.0							
	4,434.1	1,616.9	1,778.8	1,628.8	150.0			**1,778.8**
IPU REVENUES								
General Fund								
Appropriated Special Fund		140.0	140.0	1,225.8				**1,225.8**
Non-Approp. Special Fund	3,377.0							
	3,377.0	140.0	140.0	1,225.8				**1,225.8**
POSITIONS								
General Fund	4.0	4.0	4.0	4.0				**4.0**
Appropriated Special Fund	5.0	6.0	6.0	6.0				**6.0**
Non-Approp. Special Fund								
	9.0	10.0	10.0	10.0				**10.0**

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

- Recommend inflation and volume adjustment of $150.0 ASF in Data Processing for Frontier software.

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

12-05-06 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
Personnel Costs								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	531.5	438.2	438.2	438.2				**438.2**
	531.5	438.2	438.2	438.2				**438.2**
Contractual Services								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	37.1							
	37.1	0.0	0.0	0.0				**0.0**
403B Plans								
General Fund	39.5	75.0	75.0	75.0				**75.0**
Appropriated Special Fund								
Non-Approp. Special Fund								
	39.5	75.0	75.0	75.0				**75.0**
EARNS								
General Fund			117.9					
Appropriated Special Fund		139.7	139.7	139.7				**139.7**
Non-Approp. Special Fund								
	0.0	139.7	257.6	139.7				**139.7**
TOTAL								
General Fund	39.5	75.0	192.9	75.0				**75.0**
Appropriated Special Fund		139.7	139.7	139.7				**139.7**
Non-Approp. Special Fund	568.6	438.2	438.2	438.2				**438.2**
	608.1	652.9	770.8	652.9				**652.9**
IPU REVENUES								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	638.6	323.6	323.6	323.6				**323.6**
	638.6	323.6	323.6	323.6				**323.6**
POSITIONS								
General Fund								
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 $117.9 in Executive, Office of Management and Budget, Contingencies and One-Time Items (10-02-11) for Delaware EARNS.