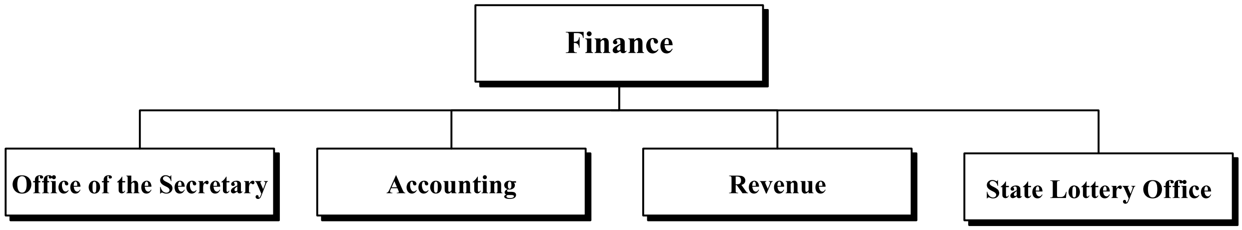
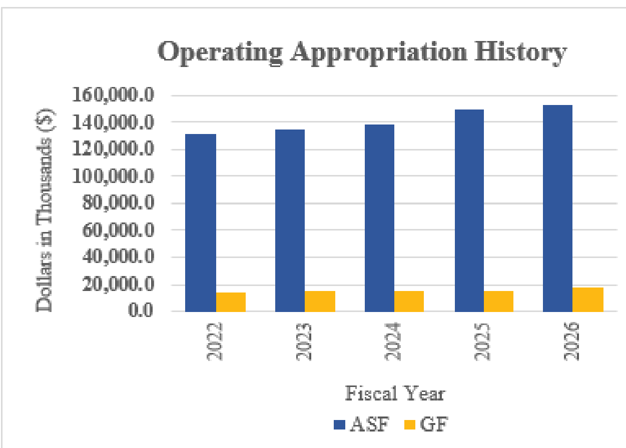
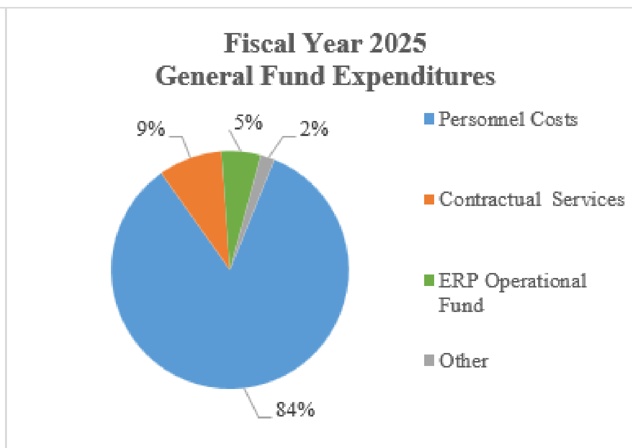
Finance



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

Finance

Performance Measures

IPU	Performance Measure Name	Fiscal Year 2025 Actual	Fiscal Year 2026 Budget	Fiscal Year 2027 Governor's Recommended
25-01-01	***Office of the Secretary***			
	# of trained GEAR field team members	155	190	226
	# of GEAR projects	163	175	190
	% of GEAR projects on time/on budget/quality maintained	70	75	80
	$ estimated return on investment of GEAR projects over the project lifespan (millions)	107	130	150
25-05-01	***Accounting***			
	# of internal control reviews completed: Transaction Reviews Procedure Audits	440 14	400 15	400 15
	# of responses to requests for Service Desk assistance	4,843	5,000	5,000
	# of First State Financials training classes	260	250	260
	# of financial reporting and compliance training courses	*	16	16
	** New Performance Measure*			
25-06-01	***Revenue***			
	# of days to process Personal Income Tax refunds without exception	10	9	9
	# of days to process Personal Income Tax refunds with exceptions	59	45	45
	% of digital personal returns	92	93	93
	Automated call waiting time (seconds)	299	250	200
25-07-01	***State Lottery Office***			
	$ General Fund revenue collections (millions)	230.0	249.1	255.0

FINANCE
DEPARTMENT SUMMARY

25-00-00	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
Office of the Secretary								
General Fund	13.0	13.0	13.0	**13.0**	2,028.3	2,261.5	2,316.0	**2,316.0**
Appropriated Special Fund	48.0	46.0	46.0	**46.0**	78,506.2	76,597.8	76,742.6	**76,742.6**
Non-Approp. Special Fund					302,649.8			
	61.0	59.0	59.0	**59.0**	383,184.3	78,859.3	79,058.6	**79,058.6**
Accounting								
General Fund	42.2	42.2	42.2	**42.2**	6,370.0	6,255.1	6,407.5	**6,407.5**
Appropriated Special Fund	10.8	21.8	21.8	**21.8**	2,086.3	3,312.1	3,739.2	**3,739.2**
Non-Approp. Special Fund					236.3			
	53.0	64.0	64.0	**64.0**	8,692.6	9,567.2	10,146.7	**10,146.7**
Revenue								
General Fund	75.0	75.0	75.0	**75.0**	7,213.3	8,721.2	9,086.4	**9,086.4**
Appropriated Special Fund	67.0	74.0	74.0	**74.0**	17,471.7	15,055.3	15,411.1	**15,411.1**
Non-Approp. Special Fund					5,548.3			
	142.0	149.0	149.0	**149.0**	30,233.3	23,776.5	24,497.5	**24,497.5**
State Lottery Office								
General Fund								
Appropriated Special Fund	56.0	56.0	56.0	**56.0**	50,548.8	58,597.2	58,753.7	**58,753.7**
Non-Approp. Special Fund								
	56.0	56.0	56.0	**56.0**	50,548.8	58,597.2	58,753.7	**58,753.7**
TOTAL								
General Fund	130.2	130.2	130.2	**130.2**	15,611.6	17,237.8	17,809.9	**17,809.9**
Appropriated Special Fund	181.8	197.8	197.8	**197.8**	148,613.0	153,562.4	154,646.6	**154,646.6**
Non-Approp. Special Fund					308,434.4			
	312.0	328.0	328.0	**328.0**	472,659.0	170,800.2	172,456.5	**172,456.5**

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

25-01-01 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	1,824.5	1,793.0	1,847.5	1,847.5				**1,847.5**
Appropriated Special Fund								
Non-Approp. Special Fund								
	1,824.5	1,793.0	1,847.5	1,847.5				**1,847.5**
Travel								
General Fund	0.8	3.5	3.5	3.5				**3.5**
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.8	3.5	3.5	3.5				**3.5**
Contractual Services								
General Fund	190.4	418.0	418.0	418.0				**418.0**
Appropriated Special Fund								
Non-Approp. Special Fund	302,649.8							
	302,840.2	418.0	418.0	418.0				**418.0**
Supplies and Materials								
General Fund	3.0	3.7	3.7	3.7				**3.7**
Appropriated Special Fund								
Non-Approp. Special Fund								
	3.0	3.7	3.7	3.7				**3.7**
Capital Outlay								
General Fund	7.5	37.8	37.8	37.8				**37.8**
Appropriated Special Fund								
Non-Approp. Special Fund								
	7.5	37.8	37.8	37.8				**37.8**
DMHRA Board								
General Fund	2.1	5.5	5.5	5.5				**5.5**
Appropriated Special Fund								
Non-Approp. Special Fund								
	2.1	5.5	5.5	5.5				**5.5**
Escheat								
General Fund								
Appropriated Special Fund	55,837.0	55,796.4	55,883.1	55,796.4			86.7	**55,883.1**
Non-Approp. Special Fund								
	55,837.0	55,796.4	55,883.1	55,796.4			86.7	**55,883.1**
Information System Development								
General Fund								
Appropriated Special Fund	4,816.6	20,801.4	20,859.5	20,801.4			58.1	**20,859.5**
Non-Approp. Special Fund								
	4,816.6	20,801.4	20,859.5	20,801.4			58.1	**20,859.5**

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

25-01-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2027 Recommend
IRAS Info System								
General Fund								
Appropriated Special Fund	17,852.6							
Non-Approp. Special Fund								
	17,852.6	0.0	0.0	0.0				**0.0**
TOTAL								
General Fund	2,028.3	2,261.5	2,316.0	2,316.0				**2,316.0**
Appropriated Special Fund	78,506.2	76,597.8	76,742.6	76,597.8			144.8	**76,742.6**
Non-Approp. Special Fund	302,649.8							
	383,184.3	78,859.3	79,058.6	78,913.8			144.8	**79,058.6**
IPU REVENUES								
General Fund	554,000.0							
Appropriated Special Fund	81,090.6	76,529.4	76,742.6	76,742.6				**76,742.6**
Non-Approp. Special Fund	52,834.5							
	687,925.1	76,529.4	76,742.6	76,742.6				**76,742.6**
POSITIONS								
General Fund	13.0	13.0	13.0	13.0				**13.0**
Appropriated Special Fund	48.0	46.0	46.0	46.0				**46.0**
Non-Approp. Special Fund								
	61.0	59.0	59.0	59.0				**59.0**

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

- Recommend enhancements of $86.7 ASF in Escheat to reflect projected expenditures; and $58.1 in Information System Development to reflect projected expenditures.

Finance
Accounting
Accounting
Internal Program Unit Summary

25-05-01 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	5,201.0	4,613.1	4,765.5	4,765.5				**4,765.5**
Appropriated Special Fund	1,225.1	2,345.9	2,773.0	2,716.6			56.4	**2,773.0**
Non-Approp. Special Fund	138.2							
	6,564.3	6,959.0	7,538.5	7,482.1			56.4	**7,538.5**
Travel								
General Fund	2.4	1.5	1.5	1.5				**1.5**
Appropriated Special Fund	11.6	12.0	12.0	12.0				**12.0**
Non-Approp. Special Fund	5.5							
	19.5	13.5	13.5	13.5				**13.5**
Contractual Services								
General Fund	282.6	712.7	712.7	712.7				**712.7**
Appropriated Special Fund	845.2	855.7	855.7	855.7				**855.7**
Non-Approp. Special Fund	983.0							
	2,110.8	1,568.4	1,568.4	1,568.4				**1,568.4**
Supplies and Materials								
General Fund	10.3	10.3	10.3	10.3				**10.3**
Appropriated Special Fund	4.4	93.5	93.5	93.5				**93.5**
Non-Approp. Special Fund	-890.4							
	-875.7	103.8	103.8	103.8				**103.8**
Capital Outlay								
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**
ERP Operational Funds								
General Fund	873.7	917.5	917.5	917.5				**917.5**
Appropriated Special Fund								
Non-Approp. Special Fund								
	873.7	917.5	917.5	917.5				**917.5**
TOTAL								
General Fund	6,370.0	6,255.1	6,407.5	6,407.5				**6,407.5**
Appropriated Special Fund	2,086.3	3,312.1	3,739.2	3,682.8			56.4	**3,739.2**
Non-Approp. Special Fund	236.3							
	8,692.6	9,567.2	10,146.7	10,090.3			56.4	**10,146.7**
IPU REVENUES								
General Fund	39.5							
Appropriated Special Fund	1,800.2	3,283.0	3,739.2	3,739.2				**3,739.2**
Non-Approp. Special Fund	2,649.2							
	4,488.9	3,283.0	3,739.2	3,739.2				**3,739.2**

Finance
Accounting
Accounting
Internal Program Unit Summary

25-05-01 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	42.2	42.2	42.2	42.2				**42.2**
Appropriated Special Fund	10.8	21.8	21.8	21.8				**21.8**
Non-Approp. Special Fund								
	53.0	64.0	64.0	64.0				**64.0**

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

- Base adjustments include $370.7 ASF in Personnel Costs to annualize 11.0 ASF FTEs.
- Recommend enhancement of $56.4 ASF in Personnel Costs to reflect projected expenditures.

Finance
Revenue
Revenue
Internal Program Unit Summary

25-06-01 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	5,978.6	7,226.3	7,591.5	7,591.5				**7,591.5**
Appropriated Special Fund								
Non-Approp. Special Fund								
	5,978.6	7,226.3	7,591.5	7,591.5				**7,591.5**
Travel								
General Fund		4.0	4.0	4.0				**4.0**
Appropriated Special Fund								
Non-Approp. Special Fund								
	0.0	4.0	4.0	4.0				**4.0**
Contractual Services								
General Fund	961.1	1,192.7	1,192.7	1,192.7				**1,192.7**
Appropriated Special Fund								
Non-Approp. Special Fund	5,506.4							
	6,467.5	1,192.7	1,192.7	1,192.7				**1,192.7**
Energy								
General Fund	9.4	9.4	9.4	9.4				**9.4**
Appropriated Special Fund								
Non-Approp. Special Fund								
	9.4	9.4	9.4	9.4				**9.4**
Supplies and Materials								
General Fund	39.8	85.4	85.4	85.4				**85.4**
Appropriated Special Fund								
Non-Approp. Special Fund								
	39.8	85.4	85.4	85.4				**85.4**
Capital Outlay								
General Fund	4.5	203.4	203.4	203.4				**203.4**
Appropriated Special Fund								
Non-Approp. Special Fund								
	4.5	203.4	203.4	203.4				**203.4**
Delinquent Collections								
General Fund								
Appropriated Special Fund	17,281.9	14,285.1	14,622.1	14,370.2			251.9	**14,622.1**
Non-Approp. Special Fund								
	17,281.9	14,285.1	14,622.1	14,370.2			251.9	**14,622.1**
Marijuana Control Act								
General Fund	219.9	0.0	0.0	0.0				**0.0**
Appropriated Special Fund	189.8	770.2	789.0	770.2			18.8	**789.0**
Non-Approp. Special Fund								
	409.7	770.2	789.0	770.2			18.8	**789.0**

Finance
Revenue
Revenue
Internal Program Unit Summary

25-06-01 LINES	FY 2025 Actual	FY 2026 Budget	FY 2027 Request	FY 2027 Base	Inflation & Volume Adjustment	Structural Changes	Enhance-ments	FY 2027 Recommend
Other Items								
General Fund								
Appropriated Special Fund								
Non-Approp. Special Fund	41.9							
	41.9	0.0	0.0	0.0				**0.0**
TOTAL								
General Fund	7,213.3	8,721.2	9,086.4	9,086.4				**9,086.4**
Appropriated Special Fund	17,471.7	15,055.3	15,411.1	15,140.4			270.7	**15,411.1**
Non-Approp. Special Fund	5,548.3							
	30,233.3	23,776.5	24,497.5	24,226.8			270.7	**24,497.5**
IPU REVENUES								
General Fund	3,393,678.3	2,651,800.0	2,651,800.0	2,651,800.0				**2,651,800.0**
Appropriated Special Fund	60,790.4	15,281.0	15,411.1	15,411.1				**15,411.1**
Non-Approp. Special Fund	6,840.0							
	3,461,308.7	2,667,081.0	2,667,211.1	2,667,211.1				**2,667,211.1**
POSITIONS								
General Fund	75.0	75.0	75.0	75.0				**75.0**
Appropriated Special Fund	67.0	74.0	74.0	74.0				**74.0**
Non-Approp. Special Fund								
	142.0	149.0	149.0	149.0				**149.0**

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

- Base adjustments include $85.1 ASF in Delinquent Collections to annualize 5.0 ASF FTEs.
- Recommend enhancements of $251.9 ASF in Delinquent Collections to reflect projected expenditures; and $18.8 ASF in Marijuana Control Act to reflect projected expenditures.

Finance
State Lottery Office
State Lottery Office
Internal Program Unit Summary

25-07-01 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	4,744.8	5,427.6	5,584.1	5,427.6			156.5	**5,584.1**
Non-Approp. Special Fund								
	4,744.8	5,427.6	5,584.1	5,427.6			156.5	**5,584.1**
Travel								
General Fund								
Appropriated Special Fund	46.4	50.0	50.0	50.0				**50.0**
Non-Approp. Special Fund								
	46.4	50.0	50.0	50.0				**50.0**
Contractual Services								
General Fund								
Appropriated Special Fund	45,635.2	52,889.6	52,889.6	52,889.6				**52,889.6**
Non-Approp. Special Fund								
	45,635.2	52,889.6	52,889.6	52,889.6				**52,889.6**
Supplies and Materials								
General Fund								
Appropriated Special Fund	17.9	40.0	40.0	40.0				**40.0**
Non-Approp. Special Fund								
	17.9	40.0	40.0	40.0				**40.0**
Capital Outlay								
General Fund								
Appropriated Special Fund	104.5	190.0	190.0	190.0				**190.0**
Non-Approp. Special Fund								
	104.5	190.0	190.0	190.0				**190.0**
TOTAL								
General Fund								
Appropriated Special Fund	50,548.8	58,597.2	58,753.7	58,597.2			156.5	**58,753.7**
Non-Approp. Special Fund								
	50,548.8	58,597.2	58,753.7	58,597.2			156.5	**58,753.7**
IPU REVENUES								
General Fund	230,000.0	255,600.0	255,600.0	255,600.0				**255,600.0**
Appropriated Special Fund	51,985.0	58,515.9	58,753.7	58,753.7				**58,753.7**
Non-Approp. Special Fund								
	281,985.0	314,115.9	314,353.7	314,353.7				**314,353.7**

Finance
State Lottery Office
State Lottery Office
Internal Program Unit Summary

25-07-01 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	56.0	56.0	56.0	56.0				**56.0**
Non-Approp. Special Fund								
	56.0	56.0	56.0	56.0				**56.0**

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

- Recommend enhancement of $156.5 ASF in Personnel Costs to reflect projected expenditures.