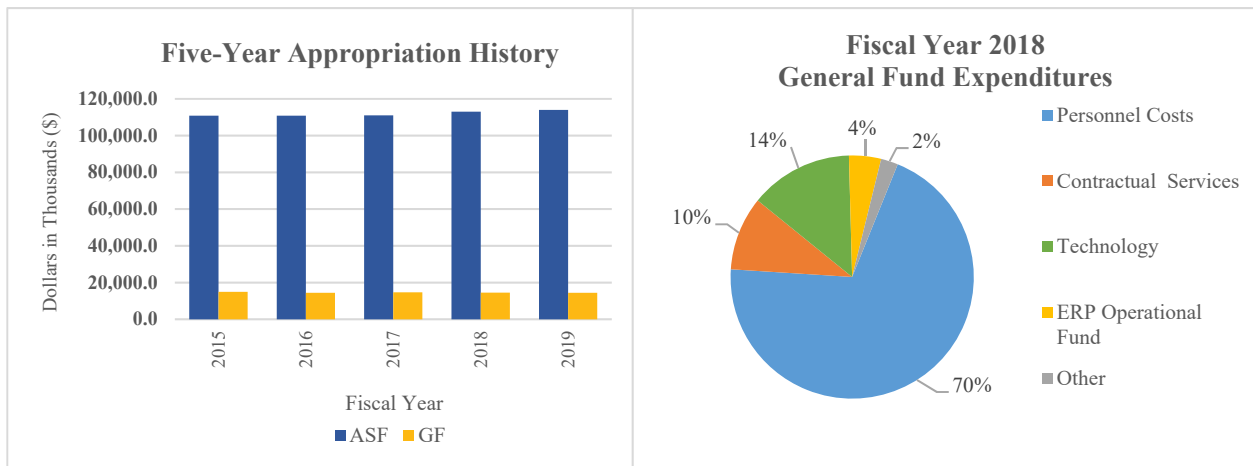


At a Glance

- 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. The Department of Finance is comprised of four major divisions: Office of the Secretary; Division of Revenue; Division of Accounting; and the State Lottery Office.



On the Web

For more information, visit finance.delaware.gov

Performance Measures

IPU	Performance Measure Name	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Governor's Recommended
25-05-01 Accounting				
	# of internal control reviews completed	178	150	150
	# of responses to requests for Service Desk assistance	6,618	6,800	7,000
	# of First State Financials training classes	156	170	180
25-06-01 Revenue				
	# of days to process Personal Income Tax refunds	17	15	13
	% of digital personal returns	86.6	87.5	88.5
	Automated call waiting time (seconds)	68	60	55
25-07-01 State Lottery Office				
	\$ General Fund revenue collections (millions)	211.5	203.6	201.9
	% of positive responses to Satisfaction Survey:			
	players	75	75	75
	retailers	90	90	90

**FINANCE
DEPARTMENT SUMMARY**

25-00-00					DOLLARS			
Appropriation Units	POSITIONS				FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend
	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend				
Office of the Secretary								
General Funds	16.0	15.0	15.0	13.0	1,651.6	1,574.1	2,254.6	1,918.5
Appropriated S/F	33.0	43.0	45.0	43.0	62,595.2	48,368.4	49,545.3	54,155.5
Non-Appropriated S/F					1,471.4			
	49.0	58.0	60.0	56.0	65,718.2	49,942.5	51,799.9	56,074.0
Accounting								
General Funds	44.5	43.1	41.3	41.3	4,290.3	5,516.7	5,101.3	5,080.0
Appropriated S/F	9.5	8.9	10.7	10.7	598.4	970.4	1,128.5	1,128.5
Non-Appropriated S/F					2,476.1			
	54.0	52.0	52.0	52.0	7,364.8	6,487.1	6,229.8	6,208.5
Revenue								
General Funds	75.0	75.0	75.0	75.0	8,241.6	7,316.8	7,396.8	7,393.5
Appropriated S/F	45.0	49.0	51.0	51.0	7,831.3	10,642.7	11,036.5	11,036.5
Non-Appropriated S/F					3,725.4			
	120.0	124.0	126.0	126.0	19,798.3	17,959.5	18,433.3	18,430.0
State Lottery Office								
General Funds								
Appropriated S/F	58.0	56.0	55.0	55.0	50,665.8	54,023.2	54,097.4	54,097.4
Non-Appropriated S/F								
	58.0	56.0	55.0	55.0	50,665.8	54,023.2	54,097.4	54,097.4
TOTAL								
General Funds	135.5	133.1	131.3	129.3	14,183.5	14,407.6	14,752.7	14,392.0
Appropriated S/F	145.5	156.9	161.7	159.7	121,690.7	114,004.7	115,807.7	120,417.9
Non-Appropriated S/F					7,672.9			
	281.0	290.0	293.0	289.0	143,547.1	128,412.3	130,560.4	134,809.9

**FINANCE
DEPARTMENT SUMMARY**

25-00-00		POSITIONS				DOLLARS			
Appropriation Units	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend	
OTHER AVAILABLE FUNDS - REGULAR OPERATIONS									
General Funds					2,304.4	682.9			
Special Funds					-0.7				
SUBTOTAL					2,303.6	682.9			
TOTAL DEPARTMENT - REGULAR OPERATIONS									
General Funds					16,487.9	15,090.5	14,752.7	14,392.0	
Special Funds					129,362.9	114,004.7	115,807.7	120,417.9	
TOTAL					145,850.8	129,095.2	130,560.4	134,809.9	
TOTAL DEPARTMENT									
FIRST STATE IMPROVEMENT FUND - SPECIAL FUNDS									
CAPITAL IMPROVEMENTS - SPECIAL FUNDS									
GRAND TOTAL									
General Funds					16,487.9	15,090.5	14,752.7	14,392.0	
Special Funds					129,362.9	114,004.7	115,807.7	120,417.9	
GRAND TOTAL					145,850.8	129,095.2	130,560.4	134,809.9	
		(Reverted)			632.8				
		(Encumbering)			682.9				
		(Continuing)							

FINANCE
OFFICE OF THE SECRETARY
OFFICE OF THE SECRETARY
INTERNAL PROGRAM UNIT SUMMARY

25-01-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
Personnel Costs								
General Funds	1,519.6	1,452.5	1,726.1	1,481.1		53.0		1,534.1
Appropriated S/F								
Non-Appropriated S/F	5.7							
	1,525.3	1,452.5	1,726.1	1,481.1		53.0		1,534.1
Travel								
General Funds	2.3	3.5	3.5	3.5				3.5
Appropriated S/F								
Non-Appropriated S/F								
	2.3	3.5	3.5	3.5				3.5
Contractual Services								
General Funds	125.5	114.4	339.4	114.4		225.0		339.4
Appropriated S/F								
Non-Appropriated S/F	1,388.7							
	1,514.2	114.4	339.4	114.4		225.0		339.4
Supplies and Materials								
General Funds	4.1	3.7	3.7	3.7				3.7
Appropriated S/F								
Non-Appropriated S/F								
	4.1	3.7	3.7	3.7				3.7
Capital Outlay								
General Funds			181.9			37.8		37.8
Appropriated S/F								
Non-Appropriated S/F	77.0							
	77.0		181.9			37.8		37.8
Operations								
General Funds	0.1							
Appropriated S/F								
Non-Appropriated S/F								
	0.1							
Information System Development								
General Funds								
Appropriated S/F	2,678.2	3,220.6	4,149.1	3,241.8			5,675.4	8,917.2
Non-Appropriated S/F								
	2,678.2	3,220.6	4,149.1	3,241.8			5,675.4	8,917.2
Escheat								
General Funds								
Appropriated S/F	2,551.6	3,147.8	45,396.2	3,183.6		41,942.1	112.6	45,238.3
Non-Appropriated S/F								
	2,551.6	3,147.8	45,396.2	3,183.6		41,942.1	112.6	45,238.3
Escheat Enforcement								
General Funds								
Appropriated S/F	57,365.4	42,000.0		42,000.0		-42,000.0		
Non-Appropriated S/F								
	57,365.4	42,000.0		42,000.0		-42,000.0		

FINANCE
OFFICE OF THE SECRETARY
OFFICE OF THE SECRETARY
INTERNAL PROGRAM UNIT SUMMARY

25-01-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
TOTAL								
General Funds	1,651.6	1,574.1	2,254.6	1,602.7		315.8		1,918.5
Appropriated S/F	62,595.2	48,368.4	49,545.3	48,425.4		-57.9	5,788.0	54,155.5
Non-Appropriated S/F	1,471.4							
	<u>65,718.2</u>	<u>49,942.5</u>	<u>51,799.9</u>	<u>50,028.1</u>		<u>257.9</u>	<u>5,788.0</u>	56,074.0
IPU REVENUES								
General Funds								
Appropriated S/F	93,719.8	50,222.4	50,222.4	55,222.4				55,222.4
Non-Appropriated S/F	413.6							
	<u>94,133.4</u>	<u>50,222.4</u>	<u>50,222.4</u>	<u>55,222.4</u>				55,222.4
POSITIONS								
General Funds	16.0	15.0	15.0	13.0				13.0
Appropriated S/F	33.0	43.0	45.0	42.0		-1.0	2.0	43.0
Non-Appropriated S/F								
	<u>49.0</u>	<u>58.0</u>	<u>60.0</u>	<u>55.0</u>		<u>-1.0</u>	<u>2.0</u>	56.0

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

*Base adjustments include (2.0) FTEs and (1.0) ASF FTE to reflect HR Centralization; \$21.2 ASF in Information System Development to reflect FY 2019 pay policy; and \$35.8 ASF in Escheat to reflect FY 2019 pay policy.

*Recommend structural changes of (\$192.0) in Personnel Costs and (\$57.9) ASF in Escheat to Department of Human Resources, Office of the Secretary, Office of the Secretary (16-01-01) to reflect HR Centralization; \$220.0 in Personnel Costs, \$225.0 in Contractual Services, and \$37.8 in Capital Outlay from Accounting, Accounting (25-05-01) to reflect projected expenditures; \$25.0 in Personnel Costs from Revenue, Revenue (25-06-01) to reflect projected expenditures; (1.0) ASF FTE DTI Senior Software Engineer in Information System Development to Department of Technology and Information, Technology Office, Strategic Enterprise Services (11-04-01) to reflect IT Centralization; and \$42,000.0 ASF in Escheat and (\$42,000.0) ASF in Escheat Enforcement to consolidate escheat administration.

*Recommend enhancements of \$675.4 ASF in Information System Development, and 1.0 ASF FTE DTI Senior Software Engineer in Information System Development for revenue technology operations and improvements; \$5,000.0 ASF in Information System Development for revenue collection and reporting system; \$40.0 ASF in Escheat for claims investigations; and \$72.6 ASF in Escheat and 1.0 ASF FTE Tax Auditor III in Escheat for work related to annual compliance reviews. Do not recommend additional enhancements of \$144.1 in Contractual Services, \$231.9 ASF in Information System Development, and \$100.0 ASF in Escheat.

**FINANCE
ACCOUNTING
ACCOUNTING
INTERNAL PROGRAM UNIT SUMMARY**

25-05-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
Personnel Costs								
General Funds	3,467.6	3,892.2	3,739.6	3,938.3		-220.0		3,718.3
Appropriated S/F	590.6	939.9	973.0	973.0				973.0
Non-Appropriated S/F								
	<u>4,058.2</u>	<u>4,832.1</u>	<u>4,712.6</u>	<u>4,911.3</u>		<u>-220.0</u>		<u>4,691.3</u>
Travel								
General Funds	1.4	1.5	1.5	1.5				1.5
Appropriated S/F	0.6	12.0	12.0	12.0				12.0
Non-Appropriated S/F	<u>0.2</u>							
	2.2	13.5	13.5	13.5				13.5
Contractual Services								
General Funds	210.2	316.4	316.4	316.4				316.4
Appropriated S/F	7.2	12.0	137.0	12.0			125.0	137.0
Non-Appropriated S/F	<u>101.6</u>							
	319.0	328.4	453.4	328.4			125.0	453.4
Supplies and Materials								
General Funds	1.8	10.3	10.3	10.3				10.3
Appropriated S/F		1.5	1.5	1.5				1.5
Non-Appropriated S/F	<u>2,374.3</u>							
	2,376.1	11.8	11.8	11.8				11.8
Capital Outlay								
General Funds		37.8		37.8		-37.8		
Appropriated S/F		5.0	5.0	5.0				5.0
Non-Appropriated S/F								
		<u>42.8</u>	<u>5.0</u>	<u>42.8</u>		<u>-37.8</u>		<u>5.0</u>
ERP Operational Funds								
General Funds	609.3	1,258.5	1,033.5	1,258.5		-225.0		1,033.5
Appropriated S/F								
Non-Appropriated S/F	<u>609.3</u>	<u>1,258.5</u>	<u>1,033.5</u>	<u>1,258.5</u>		<u>-225.0</u>		<u>1,033.5</u>
TOTAL								
General Funds	4,290.3	5,516.7	5,101.3	5,562.8		-482.8		5,080.0
Appropriated S/F	598.4	970.4	1,128.5	1,003.5			125.0	1,128.5
Non-Appropriated S/F	<u>2,476.1</u>							
	7,364.8	6,487.1	6,229.8	6,566.3		-482.8	125.0	6,208.5
IPU REVENUES								
General Funds	8.5							
Appropriated S/F	709.8	2,970.4	2,970.4	2,970.4				2,970.4
Non-Appropriated S/F	<u>416.7</u>							
	1,135.0	2,970.4	2,970.4	2,970.4				2,970.4

**FINANCE
ACCOUNTING
ACCOUNTING
INTERNAL PROGRAM UNIT SUMMARY**

25-05-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
POSITIONS								
General Funds	44.5	43.1	41.3	41.3				41.3
Appropriated S/F	9.5	8.9	10.7	10.7				10.7
Non-Appropriated S/F								
	<u>54.0</u>	<u>52.0</u>	<u>52.0</u>	<u>52.0</u>				<u>52.0</u>

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

*Base adjustments include (\$21.3) and \$21.3 ASF in Personnel Costs and (1.8) FTEs and 1.8 ASF FTEs to switch fund portions of positions to reflect workload; and \$11.8 ASF in Personnel Costs to reflect FY 2019 pay policy.

*Recommend structural changes of (\$220.0) in Personnel Costs, (\$37.8) in Capital Outlay, and (\$225.0) in ERP Operational Funds to Office of the Secretary, Office of the Secretary (25-01-01) to reflect projected expenditures.

*Recommend enhancement of \$125.0 ASF in Contractual Services for costs associated with a financial reporting tool. Do not recommend additional enhancement of \$21.3 ASF in Personnel Costs.

**FINANCE
REVENUE
REVENUE
INTERNAL PROGRAM UNIT SUMMARY**

25-06-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
Personnel Costs								
General Funds	4,988.6	5,973.6	6,053.6	6,078.6		-25.0		6,053.6
Appropriated S/F								
Non-Appropriated S/F	<u>4,988.6</u>	<u>5,973.6</u>	<u>6,053.6</u>	<u>6,078.6</u>		<u>-25.0</u>		<u>6,053.6</u>
Travel								
General Funds	4.6	4.0	4.0	4.0				4.0
Appropriated S/F								
Non-Appropriated S/F	<u>4.6</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>				<u>4.0</u>
Contractual Services								
General Funds	977.3	1,042.0	1,042.0	1,038.7				1,038.7
Appropriated S/F								
Non-Appropriated S/F	<u>3,572.4</u>	<u>1,042.0</u>	<u>1,042.0</u>	<u>1,038.7</u>				<u>1,038.7</u>
	4,549.7							
Energy								
General Funds		8.4	8.4	8.4				8.4
Appropriated S/F								
Non-Appropriated S/F		<u>8.4</u>	<u>8.4</u>	<u>8.4</u>				<u>8.4</u>
Supplies and Materials								
General Funds	98.4	85.4	85.4	85.4				85.4
Appropriated S/F								
Non-Appropriated S/F	<u>98.4</u>	<u>85.4</u>	<u>85.4</u>	<u>85.4</u>				<u>85.4</u>
Capital Outlay								
General Funds	211.3	203.4	203.4	203.4				203.4
Appropriated S/F								
Non-Appropriated S/F	<u>211.3</u>	<u>203.4</u>	<u>203.4</u>	<u>203.4</u>				<u>203.4</u>
Other Items								
General Funds								
Appropriated S/F								
Non-Appropriated S/F	<u>153.0</u>							
	153.0							
Technology								
General Funds	1,961.4							
Appropriated S/F								
Non-Appropriated S/F	<u>1,961.4</u>							
Delinquent Collections								
General Funds								
Appropriated S/F	7,831.3	10,642.7	11,036.5	10,757.4	15.0		264.1	11,036.5
Non-Appropriated S/F	<u>7,831.3</u>	<u>10,642.7</u>	<u>11,036.5</u>	<u>10,757.4</u>	<u>15.0</u>		<u>264.1</u>	<u>11,036.5</u>

**FINANCE
REVENUE
REVENUE
INTERNAL PROGRAM UNIT SUMMARY**

25-06-01								
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
TOTAL								
General Funds	8,241.6	7,316.8	7,396.8	7,418.5		-25.0		7,393.5
Appropriated S/F	7,831.3	10,642.7	11,036.5	10,757.4	15.0		264.1	11,036.5
Non-Appropriated S/F	3,725.4							
	19,798.3	17,959.5	18,433.3	18,175.9	15.0	-25.0	264.1	18,430.0
IPU REVENUES								
General Funds	2,615,583.5	1,974,600.0	1,974,600.0	1,974,600.0				1,974,600.0
Appropriated S/F	13,419.6	12,265.7	12,265.7	12,265.7				12,265.7
Non-Appropriated S/F	4,545.0							
	2,633,548.1	1,986,865.7	1,986,865.7	1,986,865.7				1,986,865.7
POSITIONS								
General Funds	75.0	75.0	75.0	75.0				75.0
Appropriated S/F	45.0	49.0	51.0	49.0			2.0	51.0
Non-Appropriated S/F								
	120.0	124.0	126.0	124.0			2.0	126.0

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

*Base adjustments include \$49.8 ASF in Personnel Costs to annualize 3.0 ASF FTEs; \$64.9 ASF in Delinquent Collections to reflect FY 2019 pay policy; and (\$3.3) in Contractual Services to reflect a fleet rate reduction.

*Recommend inflation and volume adjustment of \$15.0 ASF in Delinquent Collections to reflect contractual obligations.

*Recommend structural change of (\$25.0) in Personnel Costs to Office of the Secretary, Office of the Secretary (25-01-01) to reflect projected expenditures.

*Recommend enhancements of \$118.9 ASF in Delinquent Collections for analysis of tax write-offs; and \$145.2 ASF in Delinquent Collections and 2.0 ASF FTEs Tax Auditor III in Delinquent Collections to expand income tax audit program.

FINANCE
STATE LOTTERY OFFICE
STATE LOTTERY OFFICE
INTERNAL PROGRAM UNIT SUMMARY

25-07-01

Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base	Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
Personnel Costs								
General Funds								
Appropriated S/F	3,955.8	4,518.2	4,592.4	4,592.4				4,592.4
Non-Appropriated S/F								
	<u>3,955.8</u>	<u>4,518.2</u>	<u>4,592.4</u>	<u>4,592.4</u>				<u>4,592.4</u>
Travel								
General Funds								
Appropriated S/F	12.4	50.0	50.0	50.0				50.0
Non-Appropriated S/F								
	<u>12.4</u>	<u>50.0</u>	<u>50.0</u>	<u>50.0</u>				<u>50.0</u>
Contractual Services								
General Funds								
Appropriated S/F	46,641.9	49,200.1	49,200.1	49,200.1				49,200.1
Non-Appropriated S/F								
	<u>46,641.9</u>	<u>49,200.1</u>	<u>49,200.1</u>	<u>49,200.1</u>				<u>49,200.1</u>
Supplies and Materials								
General Funds								
Appropriated S/F	26.5	54.9	54.9	54.9				54.9
Non-Appropriated S/F								
	<u>26.5</u>	<u>54.9</u>	<u>54.9</u>	<u>54.9</u>				<u>54.9</u>
Capital Outlay								
General Funds								
Appropriated S/F	29.2	200.0	200.0	200.0				200.0
Non-Appropriated S/F								
	<u>29.2</u>	<u>200.0</u>	<u>200.0</u>	<u>200.0</u>				<u>200.0</u>
TOTAL								
General Funds								
Appropriated S/F	50,665.8	54,023.2	54,097.4	54,097.4				54,097.4
Non-Appropriated S/F								
	<u>50,665.8</u>	<u>54,023.2</u>	<u>54,097.4</u>	<u>54,097.4</u>				<u>54,097.4</u>
IPU REVENUES								
General Funds	212,000.0	255,600.0	255,600.0	255,600.0				255,600.0
Appropriated S/F	51,275.3	56,308.2	56,308.2	56,308.2				56,308.2
Non-Appropriated S/F								
	<u>263,275.3</u>	<u>311,908.2</u>	<u>311,908.2</u>	<u>311,908.2</u>				<u>311,908.2</u>
POSITIONS								
General Funds								
Appropriated S/F	58.0	56.0	55.0	55.0				55.0
Non-Appropriated S/F								
	<u>58.0</u>	<u>56.0</u>	<u>55.0</u>	<u>55.0</u>				<u>55.0</u>

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

*Base adjustments include (1.0) ASF FTE to address critical workforce needs; and \$74.2 ASF in Personnel Costs to reflect FY 2019 pay policy.