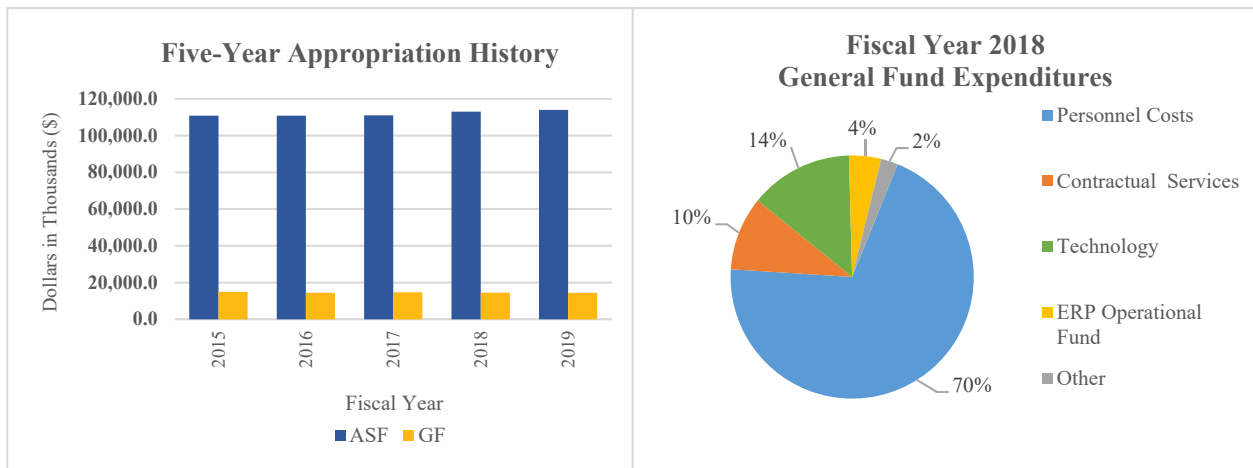


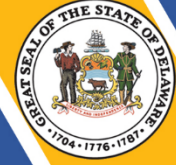
## At a Glance

- 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](http://finance.delaware.gov)

## Performance Measures

IPU	Performance Measure Name	Fiscal Year 2018 Actual	Fiscal Year 2019 Budget	Fiscal Year 2020 Governor's Recommended
<b>25-05-01</b>	<b>Accounting</b>			
	# 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
<b>25-06-01</b>	<b>Revenue</b>			
	# 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
<b>25-07-01</b>	<b>State Lottery Office</b>			
	\$ 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 Appropriation Units	POSITIONS				DOLLARS			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend
<b>Office of the Secretary</b>								
General Funds	16.0	15.0	15.0	<b>13.0</b>	1,651.6	1,574.1	2,254.6	<b>1,918.5</b>
Appropriated S/F	33.0	43.0	45.0	<b>43.0</b>	62,595.2	48,368.4	49,545.3	<b>54,155.5</b>
Non-Appropriated S/F					1,471.4			
	<u>49.0</u>	<u>58.0</u>	<u>60.0</u>	<b>56.0</b>	<u>65,718.2</u>	<u>49,942.5</u>	<u>51,799.9</u>	<b>56,074.0</b>
<b>Accounting</b>								
General Funds	44.5	43.1	41.3	<b>41.3</b>	4,290.3	5,516.7	5,101.3	<b>5,080.0</b>
Appropriated S/F	9.5	8.9	10.7	<b>10.7</b>	598.4	970.4	1,128.5	<b>1,128.5</b>
Non-Appropriated S/F					2,476.1			
	<u>54.0</u>	<u>52.0</u>	<u>52.0</u>	<b>52.0</b>	<u>7,364.8</u>	<u>6,487.1</u>	<u>6,229.8</u>	<b>6,208.5</b>
<b>Revenue</b>								
General Funds	75.0	75.0	75.0	<b>75.0</b>	8,241.6	7,316.8	7,396.8	<b>7,393.5</b>
Appropriated S/F	45.0	49.0	51.0	<b>51.0</b>	7,831.3	10,642.7	11,036.5	<b>11,036.5</b>
Non-Appropriated S/F					3,725.4			
	<u>120.0</u>	<u>124.0</u>	<u>126.0</u>	<b>126.0</b>	<u>19,798.3</u>	<u>17,959.5</u>	<u>18,433.3</u>	<b>18,430.0</b>
<b>State Lottery Office</b>								
General Funds								
Appropriated S/F	58.0	56.0	55.0	<b>55.0</b>	50,665.8	54,023.2	54,097.4	<b>54,097.4</b>
Non-Appropriated S/F								
	<u>58.0</u>	<u>56.0</u>	<u>55.0</u>	<b>55.0</b>	<u>50,665.8</u>	<u>54,023.2</u>	<u>54,097.4</u>	<b>54,097.4</b>
<b>TOTAL</b>								
General Funds	135.5	133.1	131.3	<b>129.3</b>	14,183.5	14,407.6	14,752.7	<b>14,392.0</b>
Appropriated S/F	145.5	156.9	161.7	<b>159.7</b>	121,690.7	114,004.7	115,807.7	<b>120,417.9</b>
Non-Appropriated S/F					7,672.9			
	<u>281.0</u>	<u>290.0</u>	<u>293.0</u>	<b>289.0</b>	<u>143,547.1</u>	<u>128,412.3</u>	<u>130,560.4</u>	<b>134,809.9</b>

**FINANCE  
DEPARTMENT SUMMARY**

25-00-00 Appropriation Units	POSITIONS				DOLLARS			
	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Recommend
<b>OTHER AVAILABLE FUNDS - REGULAR OPERATIONS</b>								
General Funds					2,304.4	682.9		
Special Funds					-0.7			
SUBTOTAL					2,303.6	682.9		
<b>TOTAL DEPARTMENT - REGULAR OPERATIONS</b>								
General Funds					16,487.9	15,090.5	14,752.7	<b>14,392.0</b>
Special Funds					129,362.9	114,004.7	115,807.7	<b>120,417.9</b>
TOTAL					145,850.8	129,095.2	130,560.4	<b>134,809.9</b>
<b>TOTAL DEPARTMENT</b>								
<b>FIRST STATE IMPROVEMENT FUND - SPECIAL FUNDS</b>								
<b>CAPITAL IMPROVEMENTS - SPECIAL FUNDS</b>								
<b>GRAND TOTAL</b>								
General Funds					16,487.9	15,090.5	14,752.7	<b>14,392.0</b>
Special Funds					129,362.9	114,004.7	115,807.7	<b>120,417.9</b>
GRAND TOTAL					145,850.8	129,095.2	130,560.4	<b>134,809.9</b>
	(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
<b>Personnel Costs</b>								
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							
	<u>1,525.3</u>	<u>1,452.5</u>	<u>1,726.1</u>	<u>1,481.1</u>		<u>53.0</u>		<u>1,534.1</u>
<b>Travel</b>								
General Funds	2.3	3.5	3.5	3.5				3.5
Appropriated S/F								
Non-Appropriated S/F								
	<u>2.3</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>				<u>3.5</u>
<b>Contractual Services</b>								
General Funds	125.5	114.4	339.4	114.4		225.0		339.4
Appropriated S/F								
Non-Appropriated S/F	1,388.7							
	<u>1,514.2</u>	<u>114.4</u>	<u>339.4</u>	<u>114.4</u>		<u>225.0</u>		<u>339.4</u>
<b>Supplies and Materials</b>								
General Funds	4.1	3.7	3.7	3.7				3.7
Appropriated S/F								
Non-Appropriated S/F								
	<u>4.1</u>	<u>3.7</u>	<u>3.7</u>	<u>3.7</u>				<u>3.7</u>
<b>Capital Outlay</b>								
General Funds			181.9			37.8		37.8
Appropriated S/F								
Non-Appropriated S/F	77.0							
	<u>77.0</u>		<u>181.9</u>			<u>37.8</u>		<u>37.8</u>
<b>Operations</b>								
General Funds	0.1							
Appropriated S/F								
Non-Appropriated S/F								
	<u>0.1</u>							
<b>Information System Development</b>								
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								
	<u>2,678.2</u>	<u>3,220.6</u>	<u>4,149.1</u>	<u>3,241.8</u>			<u>5,675.4</u>	<u>8,917.2</u>
<b>Escheat</b>								
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								
	<u>2,551.6</u>	<u>3,147.8</u>	<u>45,396.2</u>	<u>3,183.6</u>		<u>41,942.1</u>	<u>112.6</u>	<u>45,238.3</u>
<b>Escheat Enforcement</b>								
General Funds								
Appropriated S/F	57,365.4	42,000.0		42,000.0		-42,000.0		
Non-Appropriated S/F								
	<u>57,365.4</u>	<u>42,000.0</u>		<u>42,000.0</u>		<u>-42,000.0</u>		

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

<b>25-01-01</b>					<b>Inflation &amp; Volume Adjustment</b>	<b>Structural Changes</b>	<b>Enhance- ments</b>	<b>FY 2020 Recommend</b>
<b>Lines</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Request</b>	<b>FY 2020 Base</b>				
<b>TOTAL</b>								
General Funds	1,651.6	1,574.1	2,254.6	1,602.7		315.8		<b>1,918.5</b>
Appropriated S/F	62,595.2	48,368.4	49,545.3	48,425.4		-57.9	5,788.0	<b>54,155.5</b>
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>	<b>56,074.0</b>
<b>IPU REVENUES</b>								
General Funds								
Appropriated S/F	93,719.8	50,222.4	50,222.4	55,222.4				<b>55,222.4</b>
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>				<b>55,222.4</b>
<b>POSITIONS</b>								
General Funds	16.0	15.0	15.0	13.0				<b>13.0</b>
Appropriated S/F	33.0	43.0	45.0	42.0		-1.0	2.0	<b>43.0</b>
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>	<b>56.0</b>

**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
<b>Personnel Costs</b>								
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>
<b>Travel</b>								
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
<b>Contractual Services</b>								
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
<b>Supplies and Materials</b>								
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
<b>Capital Outlay</b>								
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>
<b>ERP Operational Funds</b>								
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>
<b>TOTAL</b>								
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
<b>IPU REVENUES</b>								
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
<b>POSITIONS</b>								
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	54.0	52.0	52.0	52.0				52.0

**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
<b>Personnel Costs</b>								
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	4,988.6	5,973.6	6,053.6	6,078.6		-25.0		6,053.6
<b>Travel</b>								
General Funds	4.6	4.0	4.0	4.0				4.0
Appropriated S/F								
Non-Appropriated S/F	4.6	4.0	4.0	4.0				4.0
<b>Contractual Services</b>								
General Funds	977.3	1,042.0	1,042.0	1,038.7				1,038.7
Appropriated S/F								
Non-Appropriated S/F	3,572.4	1,042.0	1,042.0	1,038.7				1,038.7
	4,549.7	1,042.0	1,042.0	1,038.7				1,038.7
<b>Energy</b>								
General Funds		8.4	8.4	8.4				8.4
Appropriated S/F								
Non-Appropriated S/F		8.4	8.4	8.4				8.4
<b>Supplies and Materials</b>								
General Funds	98.4	85.4	85.4	85.4				85.4
Appropriated S/F								
Non-Appropriated S/F	98.4	85.4	85.4	85.4				85.4
<b>Capital Outlay</b>								
General Funds	211.3	203.4	203.4	203.4				203.4
Appropriated S/F								
Non-Appropriated S/F	211.3	203.4	203.4	203.4				203.4
<b>Other Items</b>								
General Funds								
Appropriated S/F								
Non-Appropriated S/F	153.0							
	153.0							
<b>Technology</b>								
General Funds	1,961.4							
Appropriated S/F								
Non-Appropriated S/F	1,961.4							
<b>Delinquent Collections</b>								
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	7,831.3	10,642.7	11,036.5	10,757.4	15.0		264.1	11,036.5

**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
<b>TOTAL</b>								
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
<b>IPU REVENUES</b>								
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
<b>POSITIONS</b>								
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					Inflation & Volume Adjustment	Structural Changes	Enhance- ments	FY 2020 Recommend
Lines	FY 2018 Actual	FY 2019 Budget	FY 2020 Request	FY 2020 Base				
<b>Personnel Costs</b>								
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>
<b>Travel</b>								
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>
<b>Contractual Services</b>								
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>
<b>Supplies and Materials</b>								
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>
<b>Capital Outlay</b>								
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>
<b>TOTAL</b>								
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>
<b>IPU REVENUES</b>								
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>
<b>POSITIONS</b>								
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.