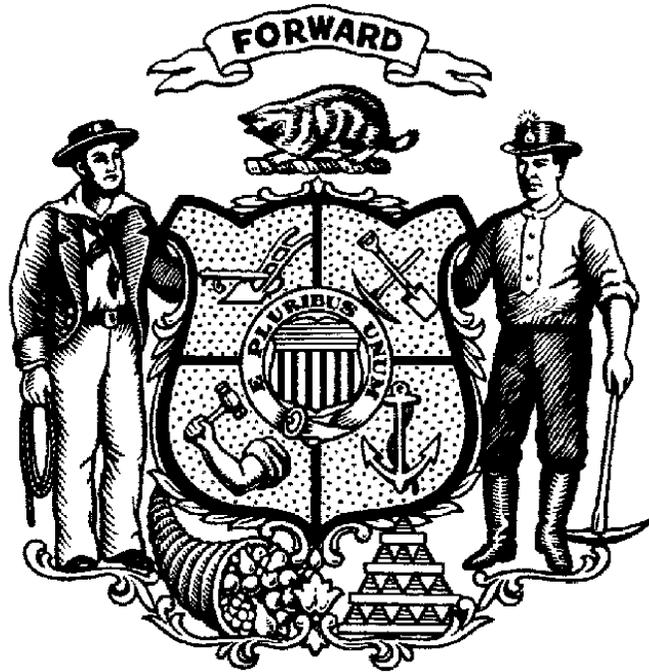


State of Wisconsin

Department of Revenue



Agency Budget Request
2015 – 2017 Biennium
September 15, 2014

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State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

September 15, 2014

The Honorable Scott Walker
Governor, State of Wisconsin
East Wing – State Capitol
Madison WI 53702

Dear Governor Walker:

Enclosed is the Wisconsin Department of Revenue's 2015-17 biennial budget request for your review. As instructed, the requested funding in this budget proposal is level with our fiscal year 2014-15 adjusted base, with only standard budget adjustments.

Operating efficiently is one of the Department of Revenue's core goals, and we believe this budget proposal reflects our commitment to administer the state's tax laws and programs efficiently, while providing good customer service.

We look forward to working with you and the State Budget Office during the budget process.

Sincerely,

A handwritten signature in cursive script that reads 'Richard G. Chandler'.

Richard G. Chandler
Secretary of Revenue

Enclosure

AGENCY DESCRIPTION

The department is headed by a secretary who is appointed by the Governor with the advice and consent of the Senate. The department advises the Governor and Legislature on tax policy, administers the state's tax laws, lottery and unclaimed property program, distributes property tax relief and local unrestricted aid payments, and oversees general administration of the property tax system. The department's activities are organized into the following four major program areas:

The Division of Income, Sales and Excise Tax collects taxes through accepting tax payments and processing tax returns, enforces tax laws and collects taxes through audit and compliance activities, provides taxpayer assistance, conducts criminal investigations, and administers the unclaimed property program;

The Division of State and Local Finance administers state policy and programs affecting local government finance and the state's property tax system, including establishing equalized values, supervising general administration of the local property tax and assessing the value of manufacturing property statewide;

The Lottery Division administers the lottery program that provides funding for the property tax credit; and

The administrative services area includes the Secretary's Office, Office of General Counsel, Division of Enterprise Services, Division of Technology Services, and Division of Research and Policy, and provides the Executive Office and Legislature with detailed analyses of revenue and tax policy options.

The tax programs administered by the department provide revenue for the state's general fund and other segregated funds. In addition, programs administered by the department provide revenue to counties and local tax districts. The department also administers the homestead, farmland preservation, earned income and other credits, which are paid to eligible applicants from the general fund.

MISSION

The Wisconsin Department of Revenue administers Wisconsin's tax system to provide revenue to fund state and local government services.

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Note: Goals, objectives and activities have been modified.

Program 1: Collection of Taxes

Goal: Ensure accountability through enforcement of tax laws.

Objective/Activity: Delinquent tax collections per fiscal year.

Objective/Activity: Enforcement cost per dollar collected.

Goal: Promote efficiency and integrity.

Objective/Activity: Growth in individual income, corporate franchise/income, and sales/use tax returns received electronically.

Objective/Activity: Average processing time for tax returns (electronic and paper filed/dally filed, paper and suspended/non-suspended returns).

Objective/Activity: Average hold time and answer rate for customer service call centers.

Program 2: State and Local Finance

Goal: Ensure equitable tax compliance, collection and property valuation.

Objective/Activity: Increase availability of electronic means of doing business.

Program 3: Administrative Services and Space Rental

Goal: Maintain a positive work environment.

Objective/Activity: Percentage of target group members in agency workforce.

Program 4: Unclaimed Property Program

Goal: Promote efficiency and integrity.

Objective/Activity: Process unclaimed property claims within 90 day statutory limit.

Program 8: Lottery

Goal: Achieve the highest possible revenue for property tax relief by offering entertaining and socially responsible games, while ensuring integrity and public trust.

Objective/Activity: Percent change in funds generated for property tax relief from prior year.

PERFORMANCE MEASURES

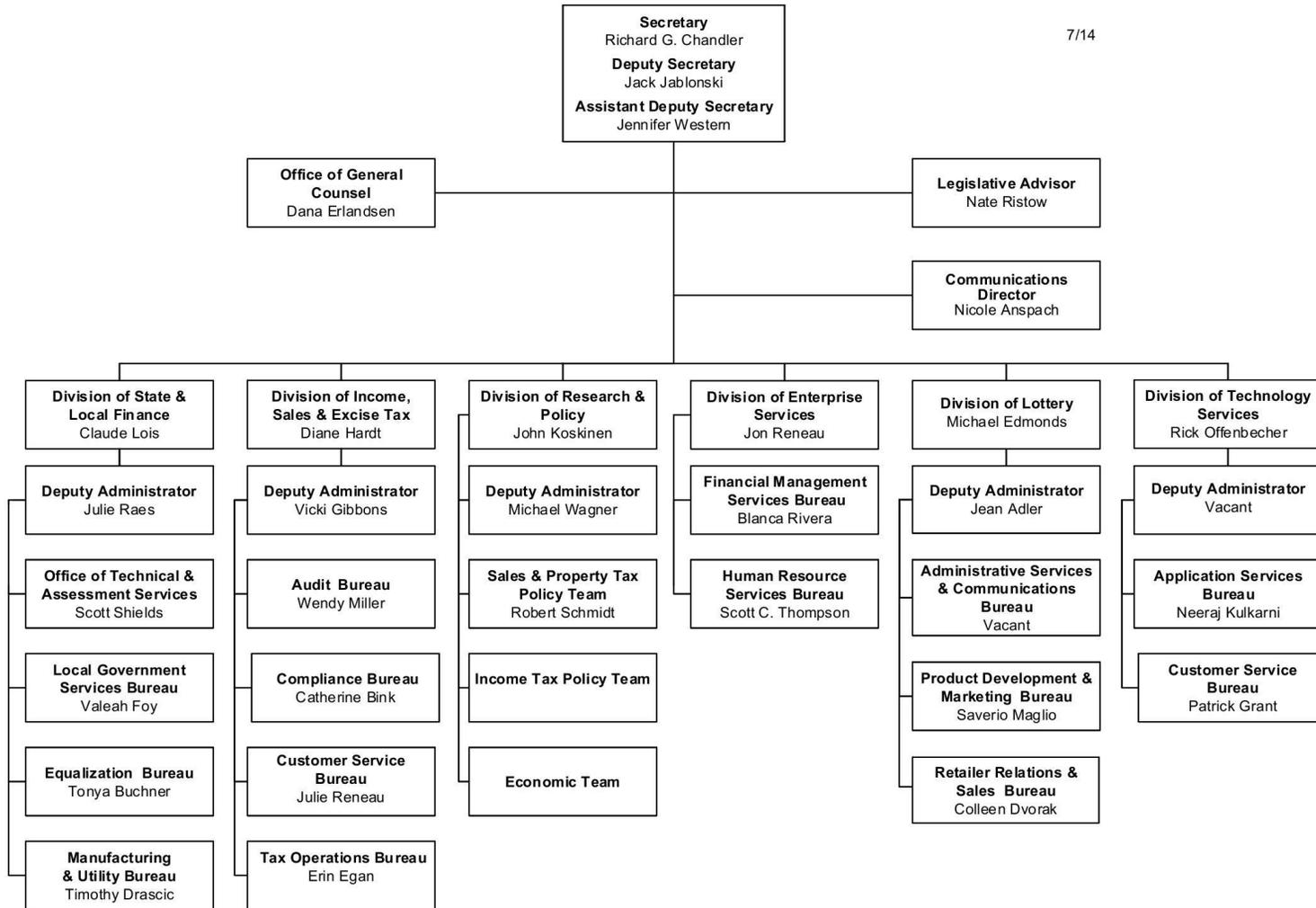
2013 AND 2014 GOALS AND ACTUALS

Program Number	Performance Measure	Goal 2013	Actual 2013	Goal 2014	Actual 2014
1.	Collection of delinquent taxes.	\$173 million	\$203.5 million	\$187 million	\$206.3 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	84% (II) 89% (ST) 65% (C)	84% (II) 91% (ST) 73% (C)	81% (II) 86% (ST) 60% (C)	86% (II)* 95% (ST) 91% (C)* <i>*To date. Extension returns not filed until October 15th.</i>
2.	Percentage of forms and reports received electronically.	95%	90%	95%	90%
3.	Variance between estimated revenue and actual revenue.	± 2%	±0.5%	± 2%	+0.76%
3.	Percentage of target group members in agency workforce.	10%	11.5%	10%	12.1%
3.	Cost per dollar received.	\$.0070	\$.0063	\$.0070	\$.0067
3.	Lean Government Project Charter Counts	7	8	7	9
8.	Percentage increase in non-Powerball / Mega Millions sales generated over prior year.	0%	-0.4%	0%	4%
8.	Percentage of lottery costs as compared to lottery revenues.	<10%	6.12%	<10%	Data not available until October 2014

2015, 2016 AND 2017 GOALS

*
New
Perfor
mance
Meas
ure

Program Number	Performance Measure	Goal 2015	Goal 2016	Goal 2017
1.	Collection of delinquent taxes	\$202.6 million	\$202.6 million	\$202.6 million
1. *	Enforcement cost per dollar impact	\$.055	\$.055	\$.055
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically	87% (II) 95% (ST) 78% (C)	88% (II) 96% (ST) 80% (C)	89% (II) 96% (ST) 82% (C)
1. *	Average processing time for individual income tax returns	E-filed no further review: 5 days E-filed further review: 40 days Paper no further review: 25 days Paper further review: 45 days	E-filed no further review: 5 days E-filed further review: 40 days Paper no further review: 25 days Paper further review: 45 days	E-filed no further review: 5 days E-filed further review: 40 days Paper no further review: 25 days Paper further review: 45 days
1. *	Average hold time/answer rate for customer service call center	1.50 minute hold time 97.8% answer rate	1.50 minute hold time 97.8% answer rate	1.50 minute hold time 97.8% answer rate
2.	Percentage of forms and reports received electronically	95%	95%	95%
3.	Percentage of target group members in agency workforce	12.5%	12.5%	12.5%
4. *	Process unclaimed property claims within 90 days	100%	100%	100%
8. *	Percent change in funds distributed for property tax relief from prior year	1%	1%	1%



Agency Total by Fund Source

Department of Revenue

1517 Biennial Budget

		ANNUAL SUMMARY						BIENNIAL SUMMARY			
Source of Funds		Prior Year Total	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
GPR	S	\$86,611,793	\$92,271,000	\$95,229,300	\$95,330,600	870.53	870.53	\$184,542,000	\$190,559,900	\$6,017,900	3.3%
Total		\$86,611,793	\$92,271,000	\$95,229,300	\$95,330,600	870.53	870.53	\$184,542,000	\$190,559,900	\$6,017,900	3.3%
PR	S	\$12,823,954	\$20,037,400	\$20,555,100	\$20,623,500	119.05	119.05	\$40,074,800	\$41,178,600	\$1,103,800	2.8%
Total		\$12,823,954	\$20,037,400	\$20,555,100	\$20,623,500	119.05	119.05	\$40,074,800	\$41,178,600	\$1,103,800	2.8%
PR Federal	S	(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	
Total		(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	
SEG	A	\$336,701,096	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	
SEG	S	\$74,851,333	\$74,680,100	\$80,210,300	\$80,231,400	106.70	106.70	\$149,360,200	\$160,441,700	\$11,081,500	7.4%
Total		\$411,552,429	\$74,680,100	\$80,210,300	\$80,231,400	106.70	106.70	\$149,360,200	\$160,441,700	\$11,081,500	
Grand Total		\$510,988,088	\$186,988,500	\$195,994,700	\$196,185,500	1,096.28	1,096.28	\$373,977,000	\$392,180,200	\$18,203,200	4.9%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
01 COLLECTION OF TAXES										
Non Federal										
GPR	\$49,988,616	\$52,305,800	\$51,919,800	\$51,919,800	597.58	597.58	\$104,611,600	\$103,839,600	(\$772,000)	-0.74%
S	\$49,988,616	\$52,305,800	\$51,919,800	\$51,919,800	597.58	597.58	\$104,611,600	\$103,839,600	(\$772,000)	-0.74%
PR	\$7,929,965	\$10,668,200	\$11,145,500	\$11,213,400	97.45	97.45	\$21,336,400	\$22,358,900	\$1,022,500	4.79%
S	\$7,929,965	\$10,668,200	\$11,145,500	\$11,213,400	97.45	97.45	\$21,336,400	\$22,358,900	\$1,022,500	4.79%
SEG	\$1,776,280	\$2,095,700	\$2,089,500	\$2,095,200	18.00	18.00	\$4,191,400	\$4,184,700	(\$6,700)	-0.16%
S	\$1,776,280	\$2,095,700	\$2,089,500	\$2,095,200	18.00	18.00	\$4,191,400	\$4,184,700	(\$6,700)	-0.16%
Total - Non Federal	\$59,694,861	\$65,069,700	\$65,154,800	\$65,228,400	713.03	713.03	\$130,139,400	\$130,383,200	\$243,800	0.19%
S	\$59,694,861	\$65,069,700	\$65,154,800	\$65,228,400	713.03	713.03	\$130,139,400	\$130,383,200	\$243,800	0.19%
Federal										
PR	(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
Total - Federal	(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	(\$88)	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
PGM 01 Total	\$59,694,773	\$65,069,700	\$65,154,800	\$65,228,400	713.03	713.03	\$130,139,400	\$130,383,200	\$243,800	0.19%
GPR	\$49,988,616	\$52,305,800	\$51,919,800	\$51,919,800	597.58	597.58	\$104,611,600	\$103,839,600	(\$772,000)	-0.74%
S	\$49,988,616	\$52,305,800	\$51,919,800	\$51,919,800	597.58	597.58	\$104,611,600	\$103,839,600	(\$772,000)	-0.74%
PR	\$7,929,877	\$10,668,200	\$11,145,500	\$11,213,400	97.45	97.45	\$21,336,400	\$22,358,900	\$1,022,500	4.79%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

S	\$7,929,877	\$10,668,200	\$11,145,500	\$11,213,400	97.45	97.45	\$21,336,400	\$22,358,900	\$1,022,500	4.79%
SEG	\$1,776,280	\$2,095,700	\$2,089,500	\$2,095,200	18.00	18.00	\$4,191,400	\$4,184,700	(\$6,700)	-0.16%
S	\$1,776,280	\$2,095,700	\$2,089,500	\$2,095,200	18.00	18.00	\$4,191,400	\$4,184,700	(\$6,700)	-0.16%
TOTAL 01	\$59,694,773	\$65,069,700	\$65,154,800	\$65,228,400	713.03	713.03	\$130,139,400	\$130,383,200	\$243,800	0.19%
S	\$59,694,773	\$65,069,700	\$65,154,800	\$65,228,400	713.03	713.03	\$130,139,400	\$130,383,200	\$243,800	0.19%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
02 STATE AND LOCAL FINANCE										
Non Federal										
GPR	\$8,882,348	\$10,213,800	\$10,484,700	\$10,484,700	93.75	93.75	\$20,427,600	\$20,969,400	\$541,800	2.65%
S	\$8,882,348	\$10,213,800	\$10,484,700	\$10,484,700	93.75	93.75	\$20,427,600	\$20,969,400	\$541,800	2.65%
PR	\$1,036,908	\$1,817,000	\$1,880,300	\$1,880,200	14.50	14.50	\$3,634,000	\$3,760,500	\$126,500	3.48%
S	\$1,036,908	\$1,817,000	\$1,880,300	\$1,880,200	14.50	14.50	\$3,634,000	\$3,760,500	\$126,500	3.48%
SEG	\$395,897	\$513,300	\$529,800	\$530,700	4.75	4.75	\$1,026,600	\$1,060,500	\$33,900	3.30%
S	\$395,897	\$513,300	\$529,800	\$530,700	4.75	4.75	\$1,026,600	\$1,060,500	\$33,900	3.30%
Total - Non Federal	\$10,315,153	\$12,544,100	\$12,894,800	\$12,895,600	113.00	113.00	\$25,088,200	\$25,790,400	\$702,200	2.80%
S	\$10,315,153	\$12,544,100	\$12,894,800	\$12,895,600	113.00	113.00	\$25,088,200	\$25,790,400	\$702,200	2.80%
PGM 02 Total	\$10,315,153	\$12,544,100	\$12,894,800	\$12,895,600	113.00	113.00	\$25,088,200	\$25,790,400	\$702,200	2.80%
GPR	\$8,882,348	\$10,213,800	\$10,484,700	\$10,484,700	93.75	93.75	\$20,427,600	\$20,969,400	\$541,800	2.65%
S	\$8,882,348	\$10,213,800	\$10,484,700	\$10,484,700	93.75	93.75	\$20,427,600	\$20,969,400	\$541,800	2.65%
PR	\$1,036,908	\$1,817,000	\$1,880,300	\$1,880,200	14.50	14.50	\$3,634,000	\$3,760,500	\$126,500	3.48%
S	\$1,036,908	\$1,817,000	\$1,880,300	\$1,880,200	14.50	14.50	\$3,634,000	\$3,760,500	\$126,500	3.48%
SEG	\$395,897	\$513,300	\$529,800	\$530,700	4.75	4.75	\$1,026,600	\$1,060,500	\$33,900	3.30%
S	\$395,897	\$513,300	\$529,800	\$530,700	4.75	4.75	\$1,026,600	\$1,060,500	\$33,900	3.30%
TOTAL 02	\$10,315,153	\$12,544,100	\$12,894,800	\$12,895,600	113.00	113.00	\$25,088,200	\$25,790,400	\$702,200	2.80%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

S	\$10,315,153	\$12,544,100	\$12,894,800	\$12,895,600	113.00	113.00	\$25,088,200	\$25,790,400	\$702,200	2.80%
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Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
03 ADMINISTRATIVE SERVICES AND SPACE RENTAL										
Non Federal										
GPR	\$27,740,829	\$29,751,400	\$32,824,800	\$32,926,100	179.20	179.20	\$59,502,800	\$65,750,900	\$6,248,100	10.50%
S	\$27,740,829	\$29,751,400	\$32,824,800	\$32,926,100	179.20	179.20	\$59,502,800	\$65,750,900	\$6,248,100	10.50%
PR	\$883,136	\$3,213,400	\$3,208,700	\$3,208,700	1.15	1.15	\$6,426,800	\$6,417,400	(\$9,400)	-0.15%
S	\$883,136	\$3,213,400	\$3,208,700	\$3,208,700	1.15	1.15	\$6,426,800	\$6,417,400	(\$9,400)	-0.15%
Total - Non Federal	\$28,623,965	\$32,964,800	\$36,033,500	\$36,134,800	180.35	180.35	\$65,929,600	\$72,168,300	\$6,238,700	9.46%
S	\$28,623,965	\$32,964,800	\$36,033,500	\$36,134,800	180.35	180.35	\$65,929,600	\$72,168,300	\$6,238,700	9.46%
PGM 03 Total	\$28,623,965	\$32,964,800	\$36,033,500	\$36,134,800	180.35	180.35	\$65,929,600	\$72,168,300	\$6,238,700	9.46%
GPR	\$27,740,829	\$29,751,400	\$32,824,800	\$32,926,100	179.20	179.20	\$59,502,800	\$65,750,900	\$6,248,100	10.50%
S	\$27,740,829	\$29,751,400	\$32,824,800	\$32,926,100	179.20	179.20	\$59,502,800	\$65,750,900	\$6,248,100	10.50%
PR	\$883,136	\$3,213,400	\$3,208,700	\$3,208,700	1.15	1.15	\$6,426,800	\$6,417,400	(\$9,400)	-0.15%
S	\$883,136	\$3,213,400	\$3,208,700	\$3,208,700	1.15	1.15	\$6,426,800	\$6,417,400	(\$9,400)	-0.15%
TOTAL 03	\$28,623,965	\$32,964,800	\$36,033,500	\$36,134,800	180.35	180.35	\$65,929,600	\$72,168,300	\$6,238,700	9.46%
S	\$28,623,965	\$32,964,800	\$36,033,500	\$36,134,800	180.35	180.35	\$65,929,600	\$72,168,300	\$6,238,700	9.46%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
04 UNCLAIMED PROPERTY PROGRAM										
Non Federal										
PR	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
S	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
Total - Non Federal	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
S	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
PGM 04 Total	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
PR	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
S	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
TOTAL 04	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%
S	\$2,973,945	\$4,338,800	\$4,320,600	\$4,321,200	5.95	5.95	\$8,677,600	\$8,641,800	(\$35,800)	-0.41%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
08 LOTTERY										
Non Federal										
SEG	\$409,380,252	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
A	\$336,701,096	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	\$72,679,156	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
Total - Non Federal	\$409,380,252	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
A	\$336,701,096	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	\$72,679,156	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
PGM 08 Total	\$409,380,252	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
SEG	\$409,380,252	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
A	\$336,701,096	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	\$72,679,156	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
TOTAL 08	\$409,380,252	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
A	\$336,701,096	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%
S	\$72,679,156	\$72,071,100	\$77,591,000	\$77,605,500	83.95	83.95	\$144,142,200	\$155,196,500	\$11,054,300	7.67%
Agency Total	\$510,988,088	\$186,988,500	\$195,994,700	\$196,185,500	1,096.28	1,096.28	\$373,977,000	\$392,180,200	\$18,203,200	4.87%

Agency Total by Program

566 Revenue, Department of

1517 Biennial Budget

Agency Total by Decision Item

Department of Revenue

1517 Biennial Budget

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	\$186,988,500	\$186,988,500	1,096.28	1,096.28
3001 Turnover Reduction	(\$1,575,400)	(\$1,575,400)	0.00	0.00
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$5,178,100	\$5,178,100	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	\$132,700	\$198,500	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	(\$217,000)	(\$92,000)	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	0.00	0.00
5000 Minor Transfers Between Appropriations	\$0	\$0	0.00	0.00
6090 Lottery Sum Sufficient Adjustments	\$5,487,800	\$5,487,800	0.00	0.00
TOTAL	\$195,994,700	\$196,185,500	1,096.28	1,096.28

GPR Earned

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes

DATE September 10, 2014

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Refund-Prior Year Expenditures (9430)	\$700	\$1,300	\$1,000	\$1,200
Recovery-Prior Year Homestead (9563)	\$1,510,400	\$377,600	\$377,600	\$377,600
Recovery-Prior Year Farmland (9549)	\$4,916,700	\$1,229,200	\$1,229,200	\$1,229,200
Miscellaneous Revenues (9200)	\$62,300	\$15,600	\$15,600	\$15,600
Expo Tax Interest, Penalties & Fees (9306)	\$181,200	\$45,300	\$45,300	\$45,300
Delinquent Collection Fees (8342)	\$11,801,000	\$11,500,000	\$11,500,000	\$11,500,000
Other Revenues	\$4,800	\$4,000	\$4,000	\$4,000
Executive Budget Lapses	\$567,100	\$529,300	\$619,200	\$615,900
20.566(1)(ha) Lapse	\$634,900	\$524,300	\$446,900	\$418,000
20.566(1)(g) Lapse	\$3,599,300	\$2,306,300	\$1,713,400	\$1,648,700
20.566(1)(gb) Lapse	\$0	\$201,300	\$70,000	\$50,000
20.566(1)(h) Lapse	\$275,000	\$275,000	\$378,000	\$378,000
Targeted Tax Collection (ICE Appn 120)	\$21,303,800	\$10,651,900	\$10,758,400	\$10,866,000
Financial Record Matching (Appn 139)	\$29,746,000	\$30,043,500	\$30,343,900	\$30,647,300
20.566(1)(hd) Lapse	\$50,000	\$50,000	\$50,000	\$50,000

20.566(1)(gg) Lapse	\$646,700	\$364,100	\$328,400	\$329,100
20.566(1)(gn) Lapse	\$125,000	\$72,000	\$0	\$0
20.566(1)(gd) Lapse	\$182,900	\$187,700	\$700	\$6,100
20.566(1)(gf) Lapse	\$178,800	\$178,300	\$131,900	\$135,300
Total	\$75,786,600	\$58,556,700	\$58,013,500	\$58,317,300

GPR Earned

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
DATE	August 27, 2014	

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Fees-Manufacturing Assessment Appeals (7721)	\$4,100	\$3,000	\$3,000	\$3,000
Fees-70.85 Chargebacks (8347)	\$3,900	\$3,000	\$3,000	\$3,000
General Licenses and Permits (7000)	\$3,200	\$3,000	\$3,000	\$3,000
Manufacturing Forfeiture and Penalties (9300)	\$265,400	\$100,000	\$100,000	\$100,000
Utility Tax Interest and Penalties (6390)	\$2,900	\$1,000	\$1,000	\$1,000
Refund-Prior Year Expenditures (9430)	\$8,000	\$136,600	\$0	\$0
Manufacturing Penalty Interest (8900)	\$0	\$0	\$0	\$0
Miscellaneous (8035)	\$0	\$0	\$0	\$0
Services (8200)	\$9,000	\$5,000	\$5,000	\$5,000
Total	\$296,500	\$251,600	\$115,000	\$115,000

GPR Earned

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
DATE	September 10, 2014	

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Refund-Prior Year Expenditures (9430)	\$31,200	\$0	\$0	\$0
Services (8200)	\$56,000	\$0	\$0	\$0
Miscellaneous (9200)	\$100	\$0	\$0	\$0
Coping Sales (8030)	\$500	\$0	\$0	\$0
Total	\$87,800	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	19	Admin liquor tax special agent

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$211,400	\$174,700	\$212,600	\$179,200
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$107,600	\$120,000	\$120,000	\$120,000
	\$0	\$0	\$0	\$0
Total Revenue	\$319,000	\$294,700	\$332,600	\$299,200
Expenditures	\$144,300	\$82,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$83,100	\$83,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$13,200	\$13,200
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$100	\$100
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$3,800	\$4,400
Compensation Reserve	\$0	\$0	\$1,300	\$2,500
Health Insurance Reserves	\$0	\$0	\$1,900	\$3,700
PR Cash Lapse	\$0	\$0	\$50,000	\$50,000

Total Expenditures	\$144,300	\$82,100	\$153,400	\$157,000
<u>Closing Balance</u>	\$174,700	\$212,600	\$179,200	\$142,200

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	20	Targeted tax collection

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$826,100	\$1,091,600	\$1,203,900	\$1,260,500
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$826,100	\$1,091,600	\$1,203,900	\$1,260,500
Expenditures	\$826,100	\$1,091,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,105,800	\$1,105,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$44,900	\$44,900
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$1,100	\$1,100
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$24,900	\$54,500
PR Cash Lapse	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$16,800	\$33,900

Health Insurance Reserves	\$0	\$0	\$10,400	\$20,300
Total Expenditures	\$826,100	\$1,091,600	\$1,203,900	\$1,260,500
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	21	Gifts and grants

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$8,600	\$10,100	\$10,100	\$10,100
Revenues	\$2,800	\$0	\$0	\$0
Total Revenue	\$11,400	\$10,100	\$10,100	\$10,100
Expenditures	\$1,313	\$0	\$0	\$0
Total Expenditures	\$1,313	\$0	\$0	\$0
<u>Closing Balance</u>	<u>\$10,087</u>	<u>\$10,100</u>	<u>\$10,100</u>	<u>\$10,100</u>

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	22	Administration of local professional football stadium districts

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$359,400	\$352,100	\$355,700	\$353,900
Total Revenue	\$359,400	\$352,100	\$355,700	\$353,900
Expenditures	\$359,400	\$352,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$111,600	\$111,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$1,500	\$1,500
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$200	\$200
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$1,400	\$1,400
PR Cash Lapse	\$0	\$0	\$239,500	\$236,300
Compensation Reserve	\$0	\$0	\$1,200	\$2,300
Health Insurance Reserves	\$0	\$0	\$300	\$600
Total Expenditures	\$359,400	\$352,100	\$355,700	\$353,900
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	23	Administration of special district taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$416,900	\$447,500	\$466,000	\$482,600
Total Revenue	\$416,900	\$447,500	\$466,000	\$482,600
Expenditures	\$416,900	\$447,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$450,500	\$450,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$1,400)	(\$1,400)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$500	\$500
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$5,600	\$6,600
PR Cash Lapse	\$0	\$0	\$700	\$6,100
Compensation Reserve	\$0	\$0	\$6,000	\$12,300
Health Insurance Reserves	\$0	\$0	\$4,100	\$8,000
Total Expenditures	\$416,900	\$447,500	\$466,000	\$482,600
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	24	Business tax registration

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$134,400	\$145,700	\$155,800	\$162,600
Revenues	\$2,424,000	\$2,118,400	\$2,271,200	\$2,194,800
Total Revenue	\$2,558,400	\$2,264,100	\$2,427,000	\$2,357,400
Expenditures	\$2,412,700	\$2,108,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,564,500	\$1,564,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$32,300	\$32,300
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$9,100	\$3,700
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$18,800	\$18,900
PR Cash Lapse	\$0	\$0	\$603,500	\$499,200
Compensation Reserve	\$0	\$0	\$21,600	\$43,800
Health Insurance Reserves	\$0	\$0	\$13,000	\$25,400
Total Expenditures	\$2,412,700	\$2,108,300	\$2,262,800	\$2,187,800
Closing Balance	\$145,700	\$155,800	\$164,200	\$169,600

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	25	MTC audit program

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$239,100	\$239,100	\$239,100	\$239,100
Total Revenue	\$239,100	\$239,100	\$239,100	\$239,100
Expenditures	\$239,100	\$239,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$58,300	\$58,300
AP Increase	\$0	\$0	\$180,800	\$180,800
Total Expenditures	\$239,100	\$239,100	\$239,100	\$239,100
<u>Closing Balance</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	26	Administration of local taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$8,700	\$10,600	\$11,400	\$14,300
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$754,600	\$479,100	\$467,100	\$483,100
	\$0	\$0	\$0	\$0
Total Revenue	\$763,300	\$489,700	\$478,500	\$497,400
Expenditures	\$752,700	\$478,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$115,600	\$115,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$27,200	\$27,200
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$200	\$200
PR Cash Lapse	\$0	\$0	\$318,100	\$333,900
Compensation Reserve	\$0	\$0	\$1,500	\$3,100
Health Insurance Reserves	\$0	\$0	\$1,600	\$3,100

Total Expenditures	\$752,700	\$478,300	\$464,200	\$483,100
<u>Closing Balance</u>	\$10,600	\$11,400	\$14,300	\$14,300

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	27	Cigarette tax stamps

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$202,500	\$262,400	\$262,400	\$262,400
Total Revenue	\$202,500	\$262,400	\$262,400	\$262,400
Expenditures	\$202,500	\$262,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$262,400	\$262,400
Total Expenditures	\$202,500	\$262,400	\$262,400	\$262,400
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	28	Ambulatory surgical center assessment

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$83,600	\$42,100	\$0	\$0
Revenues	\$83,500	\$68,100	\$110,200	\$110,200
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$167,100	\$110,200	\$110,200	\$110,200
Expenditures	\$125,000	\$110,200	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$110,200	\$110,200
	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$110,200	\$110,200	\$110,200
Closing Balance	\$42,100	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	29	Administration of income tax checkoff voluntary payments

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$24,300	\$27,600	\$27,600	\$27,600
	\$0	\$0	\$0	\$0
Total Revenue	\$24,300	\$27,600	\$27,600	\$27,600
Expenditures	\$24,300	\$27,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$27,600	\$27,600
Total Expenditures	\$24,300	\$27,600	\$27,600	\$27,600
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Administration of county sales and use taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$2,000	\$0	\$0
Revenues	\$5,668,900	\$5,386,800	\$5,330,000	\$5,355,800
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$5,668,900	\$5,388,800	\$5,330,000	\$5,355,800
Expenditures	\$5,666,900	\$5,388,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$3,442,000	\$3,442,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$116,900	\$116,900
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	(\$9,600)	(\$800)
5000 Minor Transfers Between Appropriations	\$0	\$0	(\$32,500)	(\$26,700)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$31,800	\$40,000

PR Cash Lapse	\$0	\$0	\$1,713,400	\$1,648,700
Compensation Reserve	\$0	\$0	\$40,700	\$82,500
Health Insurance Reserves	\$0	\$0	\$27,300	\$53,200
Total Expenditures	\$5,666,900	\$5,388,800	\$5,330,000	\$5,355,800
<u>Closing Balance</u>	\$2,000	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Administration of liquor tax and alcohol beverages enforcement

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$98,800	\$100,600	\$109,300	\$113,900
Tier Permit Fees (Rev 6648)	\$103,600	\$90,000	\$90,000	\$90,000
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$1,534,000	\$1,536,600	\$1,535,300	\$1,535,900
Total Revenue	\$1,736,400	\$1,727,200	\$1,734,600	\$1,739,800
Expenditures	\$1,635,800	\$1,617,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,115,500	\$1,115,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$18,500	\$18,500
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$900	\$900
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$11,800	\$18,200
PR Cash Lapse	\$0	\$0	\$447,000	\$418,000
Compensation Reserve	\$0	\$0	\$17,200	\$35,000

Health Insurance Reserves	\$0	\$0	\$9,800	\$19,200
Total Expenditures	\$1,635,800	\$1,617,900	\$1,620,700	\$1,625,300
<u>Closing Balance</u>	\$100,600	\$109,300	\$113,900	\$114,500

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Debt collection

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$4,458,600	\$4,547,800	\$4,638,800	\$4,731,500
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$4,458,600	\$4,547,800	\$4,638,800	\$4,731,500
Expenditures	\$4,458,600	\$4,547,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,279,100	\$1,279,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$116,000	\$116,000
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$1,200	\$1,200
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$12,700	\$25,200
PR Cash Lapse	\$0	\$0	\$3,202,700	\$3,256,100
Compensation Reserve	\$0	\$0	\$14,100	\$28,600

Health Insurance Reserves	\$0	\$0	\$13,000	\$25,300
Total Expenditures	\$4,458,600	\$4,547,800	\$4,638,800	\$4,731,500
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	33	Collections under contracts

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$42,600	\$357,300	\$357,300	\$357,300
Total Revenue	\$42,600	\$357,300	\$357,300	\$357,300
Expenditures	\$42,600	\$357,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$357,300	\$357,300
Total Expenditures	\$42,600	\$357,300	\$357,300	\$357,300
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	35	Administration of resort tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenue	\$194,400	\$198,300	\$202,200	\$206,300
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$194,400	\$198,300	\$202,200	\$206,300
Expenditures	\$194,400	\$198,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$69,300	\$69,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$200	\$200
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$100	\$100
Compensation Reserve	\$0	\$0	\$200	\$500
Health Insurance Reserves	\$0	\$0	\$500	\$900
PR Cash Lapse	\$0	\$0	\$131,900	\$135,300

Total Expenditures	\$194,400	\$198,300	\$202,200	\$206,300
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	37	Collections under multistate stream lined sales tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$31,900	\$40,000	\$40,000	\$40,000
	\$0	\$0	\$0	\$0
Total Revenue	\$31,900	\$40,000	\$40,000	\$40,000
Expenditures	\$31,900	\$40,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$40,000	\$40,000
Total Expenditures	\$31,900	\$40,000	\$40,000	\$40,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	39	Collections from the financial record matching program

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$441,600	\$415,600	\$501,300	\$501,600
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$441,600	\$415,600	\$501,300	\$501,600
Expenditures	\$441,600	\$415,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$475,400	\$475,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$14,700	\$14,700
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$300	\$300
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$10,900	\$11,200
Total Expenditures	\$441,600	\$415,600	\$501,300	\$501,600
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Municipal financial report compliance

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$200	\$200	\$200	\$200
Revenues	\$0	\$34,500	\$34,500	\$34,500
Total Revenue	\$200	\$34,700	\$34,700	\$34,700
Expenditures	\$0	\$34,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$34,500	\$34,500
Total Expenditures	\$0	\$34,500	\$34,500	\$34,500
<u>Closing Balance</u>	\$200	\$200	\$200	\$200

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Manufacturing property assessment

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$423,400	\$449,100	\$524,100	\$468,000
Revenues	\$964,600	\$1,135,200	\$1,136,600	\$1,138,000
Total Revenue	\$1,388,000	\$1,584,300	\$1,660,700	\$1,606,000
Expenditures	\$938,900	\$1,060,200	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,076,600	\$1,076,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$78,500	\$78,500
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$1,000	\$1,000
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$4,200	\$4,200
Health Insurance Reserves	\$0	\$0	\$15,400	\$30,000
Compensation Reserve	\$0	\$0	\$17,000	\$39,200
Total Expenditures	\$938,900	\$1,060,200	\$1,192,700	\$1,229,500
Closing Balance	\$449,100	\$524,100	\$468,000	\$376,500

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	34	Administration of TID

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$46,400	\$137,600	\$191,200	\$276,300
Revenues	\$263,600	\$259,300	\$264,900	\$270,400
Total Revenue	\$310,000	\$396,900	\$456,100	\$546,700
Expenditures	\$172,358	\$205,700	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$170,700	\$170,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$20,700)	(\$20,700)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$300	\$200
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,500	\$3,000
Compensation Reserve	\$0	\$0	\$3,000	\$6,100
Supplies	\$0	\$0	\$25,000	\$25,000
Total Expenditures	\$172,358	\$205,700	\$179,800	\$184,300
Closing Balance	\$137,642	\$191,200	\$276,300	\$362,400

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	25	Internal services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	(\$13,700)	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Revenues	\$885,000	\$3,088,500	\$3,088,600	\$3,091,800
Total Revenue	\$871,300	\$3,088,500	\$3,088,600	\$3,091,800
Expenditures	\$868,266	\$3,088,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$3,090,100	\$3,090,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$4,800)	(\$4,800)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$100	\$100
Compensation Reserve	\$0	\$0	\$1,900	\$3,800
Health Insurance Reserves	\$0	\$0	\$1,300	\$2,600
Total Expenditures	\$868,266	\$3,088,500	\$3,088,600	\$3,091,800

Closing Balance

\$3,034

\$0

\$0

\$0

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$85,900	\$90,700	\$98,900	\$70,100
Revenues	\$19,700	\$93,600	\$56,600	\$75,100
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$105,600	\$184,300	\$155,500	\$145,200
Expenditures	\$14,870	\$85,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$85,400	\$85,400
Total Expenditures	\$14,870	\$85,400	\$85,400	\$85,400
Closing Balance	\$90,730	\$98,900	\$70,100	\$59,800

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Reciprocity agreement and publications

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$200	\$200	\$200	\$200
Revenues	\$0	\$37,900	\$37,900	\$37,900
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$200	\$38,100	\$38,100	\$38,100
Expenditures	\$0	\$37,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$37,900	\$37,900
Total Expenditures	\$0	\$37,900	\$37,900	\$37,900
Closing Balance	\$200	\$200	\$200	\$200

Program Revenue

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	04	Unclaimed Property Program
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Unclaimed property; administra

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$2,973,900	\$4,332,800	\$4,333,200	\$4,346,200
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$2,973,900	\$4,332,800	\$4,333,200	\$4,346,200
Expenditures	\$2,973,900	\$4,332,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$4,338,800	\$4,338,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$24,000)	(\$24,000)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$800	\$800
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$5,000	\$5,600
Compensation Reserve	\$0	\$0	\$7,100	\$14,200
Health Insurance Reserves	\$0	\$0	\$5,500	\$10,800

Total Expenditures	\$2,973,900	\$4,332,800	\$4,333,200	\$4,346,200
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION		
PROGRAM		
SUBPROGRAM		
WISMA RT FUND	521	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$33,099,100	\$23,564,400	\$11,481,100	\$11,718,200
Ticket Sales	\$568,837,400	\$573,988,300	\$585,814,800	\$585,814,800
Retailer Fees and Misc Revenue	\$48,600	\$65,400	\$95,000	\$64,300
Operating Transfers In	\$43,300	\$43,300	\$43,300	\$43,300
Interest Earnings	\$68,200	\$79,300	\$802,800	\$2,593,100
Total Revenue	\$602,096,600	\$597,740,700	\$598,237,000	\$600,233,700
Expenditures	\$578,329,900	\$586,259,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$72,356,600	\$72,356,600
6090 Lottery Sum Sufficient Adjustments	\$0	\$0	\$5,487,800	\$5,487,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$174,400	\$174,400
3001 Turnover Reduction	\$0	\$0	(\$127,400)	(\$127,400)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0

3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$13,900	\$14,200
All Other Expenses and Reserves	\$0	\$0	\$508,613,500	\$510,610,500
Total Expenditures	\$578,329,900	\$586,259,600	\$586,518,800	\$588,516,100
<u>Closing Balance</u>	\$23,766,700	\$11,481,100	\$11,718,200	\$11,717,600

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	61	Motor fuel tax administration
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Transportation	\$1,473,800	\$1,612,600	\$1,665,100	\$1,712,200
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Total Revenue	\$1,473,800	\$1,612,600	\$1,665,100	\$1,712,200
Expenditures	\$1,473,800	\$1,612,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,635,500	\$1,635,500
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$1,800	\$7,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$15,700)	(\$15,700)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$1,800	\$1,900

Compensation Reserve	\$0	\$0	\$27,000	\$54,500
Health Insurance Reserves	\$0	\$0	\$14,700	\$28,600
Total Expenditures	\$1,473,800	\$1,612,600	\$1,665,100	\$1,712,200
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	61	Railroad and air carrier tax administration
PROGRAM	02	State and Local Finance
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Transportation Fund	\$208,700	\$224,800	\$249,500	\$255,800
Total Revenue	\$208,700	\$224,800	\$249,500	\$255,800
Expenditures	\$208,700	\$224,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$227,800	\$227,800
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$0	\$900
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$15,900	\$15,900
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$300	\$300
Health Insurance Reserves	\$0	\$0	\$1,800	\$3,500
Compensation Reserve	\$0	\$0	\$3,700	\$7,400
Total Expenditures	\$208,700	\$224,800	\$249,500	\$255,800
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	62	Economic development surcharge
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	248	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Economic Development Fund	\$138,700	\$252,400	\$260,300	\$263,100
Total Revenue	\$138,700	\$252,400	\$260,300	\$263,100
Expenditures	\$138,700	\$252,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$253,800	\$253,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$3,400	\$3,400
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$200	\$200
Health Insurance Reserves	\$0	\$0	\$1,400	\$2,600
Compensation Reserve	\$0	\$0	\$1,500	\$3,100
Total Expenditures	\$138,700	\$252,400	\$260,300	\$263,100
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	62	Lottery and gaming credit administration
PROGRAM	02	State and Local Finance
SUBPROGRAM		
WISMART FUND	521	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Lottery Fund	\$187,200	\$281,800	\$293,000	\$300,100
Total Revenue	\$187,200	\$281,800	\$293,000	\$300,100
Expenditures	\$187,200	\$281,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$285,500	\$285,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$100)	(\$100)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$400	\$400
Compensation Reserve	\$0	\$0	\$4,400	\$8,900
Health Insurance Reserves	\$0	\$0	\$2,800	\$5,400
Total Expenditures	\$187,200	\$281,800	\$293,000	\$300,100
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	63	Petroleum inspection fee collection
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	272	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Petroleum Inspection Fees	\$109,800	\$120,500	\$130,700	\$134,100
Total Revenue	\$109,800	\$120,500	\$130,700	\$134,100
Expenditures	\$109,800	\$120,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$122,100	\$122,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$4,900	\$4,900
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$200	\$200
Compensation Reserve	\$0	\$0	\$1,900	\$3,800
Health Insurance Reserves	\$0	\$0	\$1,600	\$3,100
Total Expenditures	\$109,800	\$120,500	\$130,700	\$134,100
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	64	Administration of dry cleaner fees
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	277	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Dry Cleaner Fund	\$17,300	\$18,800	\$18,900	\$18,900
Total Revenue	\$17,300	\$18,800	\$18,900	\$18,900
Expenditures	\$17,300	\$18,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$18,800	\$18,800
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$100	\$100
Compensation Reserve	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$0	\$0
Total Expenditures	\$17,300	\$18,800	\$18,900	\$18,900
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	65	Administration of rental vehicle fee
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
From Transportation Fund	\$36,800	\$65,000	\$63,200	\$63,900
Total Revenue	\$36,800	\$65,000	\$63,200	\$63,900
Expenditures	\$36,800	\$65,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$65,500	\$65,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,000)	(\$3,000)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$100	\$100
Compensation Reserve	\$0	\$0	\$600	\$1,300
Total Expenditures	\$36,800	\$65,000	\$63,200	\$63,900
Closing Balance	\$0	\$0	\$0	\$0

Decision Item (DIN) - 2000

Decision Item (DIN) Title - Adjusted Base Funding Level

NARRATIVE

Adjusted Base Funding Level

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	2000	Adjusted Base Funding Level

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$58,176,200	\$58,176,200
02	Turnover	\$0	\$0
03	Project Position Salaries	\$1,420,400	\$1,420,400
04	LTE/Misc. Salaries	\$1,183,400	\$1,183,400
05	Fringe Benefits	\$24,002,000	\$24,002,000
06	Supplies and Services	\$59,180,100	\$59,180,100
07	Permanent Property	\$5,719,100	\$5,719,100
08	Unalloted Reserve	\$481,300	\$481,300
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$36,826,000	\$36,826,000
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$186,988,500	\$186,988,500
18	Project Positions Authorized	35.00	35.00
19	Classified Positions Authorized	1,051.28	1,051.28
20	Unclassified Positions Authorized	10.00	10.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	2000	Adjusted Base Funding Level			
01	Collection of Taxes				
	01 General program operations	\$52,305,800	\$52,305,800	598.78	598.78
	19 Admin liquor tax special agent	\$83,100	\$83,100	1.00	1.00
	20 Targeted tax collection	\$1,105,800	\$1,105,800	15.00	15.00
	22 Administration of local professional football stadium districts	\$111,600	\$111,600	1.00	1.00
	23 Administration of special district taxes	\$450,500	\$450,500	4.40	4.40
	24 Business tax registration	\$1,564,500	\$1,564,500	18.10	18.10
	25 MTC audit program	\$58,300	\$58,300	0.00	0.00
	26 Administration of local taxes	\$115,600	\$115,600	1.00	1.00
	27 Cigarette tax stamps	\$262,400	\$262,400	0.00	0.00
	28 Ambulatory surgical center assessment	\$110,200	\$110,200	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$27,600	\$27,600	0.00	0.00
	30 Administration of county sales and use taxes	\$3,442,000	\$3,442,000	31.45	31.45
	31 Administration of liquor tax and alcohol beverages enforcement	\$1,115,500	\$1,115,500	9.75	9.75
	32 Debt collection	\$1,279,100	\$1,279,100	12.50	12.50
	33 Collections under contracts	\$357,300	\$357,300	0.00	0.00
	35 Administration of resort tax	\$69,300	\$69,300	0.25	0.25
	37 Collections under multistate streamlined sales tax	\$40,000	\$40,000	0.00	0.00
	39 Collections from the financial record matching program	\$475,400	\$475,400	3.00	3.00
	61 Motor fuel tax administration	\$1,635,500	\$1,635,500	15.50	15.50
	62 Economic development surcharge	\$253,800	\$253,800	1.00	1.00
	63 Petroleum inspection fee collection	\$122,100	\$122,100	1.00	1.00
	64 Administration of dry cleaner fees	\$18,800	\$18,800	0.00	0.00
	65 Administration of rental vehicle fee	\$65,500	\$65,500	0.50	0.50
	Collection of Taxes SubTotal	\$65,069,700	\$65,069,700	714.23	714.23
02	State and Local Finance				

Decision Item by Numeric

Department of Revenue

	01 General program operations	\$7,723,100	\$7,723,100	91.75	91.75
	03 Integrated property assessment system technology	\$2,490,700	\$2,490,700	1.00	1.00
	30 Municipal financial report compliance	\$34,500	\$34,500	0.00	0.00
	31 Manufacturing property assessment	\$1,076,600	\$1,076,600	12.50	12.50
	32 Reassessments	\$535,200	\$535,200	0.00	0.00
	34 Administration of TID	\$170,700	\$170,700	2.00	2.00
	61 Railroad and air carrier tax administration	\$227,800	\$227,800	2.00	2.00
	62 Lottery and gaming credit administration	\$285,500	\$285,500	2.75	2.75
	State and Local Finance SubTotal	\$12,544,100	\$12,544,100	112.00	112.00
03	Administrative Services and Space Rental				
	01 General program operations	\$21,205,800	\$21,205,800	179.00	179.00
	02 Space rental payments	\$4,395,200	\$4,395,200	0.00	0.00
	03 Expert professional services	\$63,300	\$63,300	0.00	0.00
	04 Integrated tax system technology	\$4,087,100	\$4,087,100	0.00	0.00
	25 Internal services	\$3,090,100	\$3,090,100	1.15	1.15
	31 Services	\$85,400	\$85,400	0.00	0.00
	32 Reciprocity agreement and publications	\$37,900	\$37,900	0.00	0.00
	Administrative Services and Space Rental SubTotal	\$32,964,800	\$32,964,800	180.15	180.15
04	Unclaimed Property Program				
	30 Unclaimed property; administra	\$4,338,800	\$4,338,800	5.95	5.95
	Unclaimed Property Program SubTotal	\$4,338,800	\$4,338,800	5.95	5.95
08	Lottery				
	60 General program operations	\$21,868,500	\$21,868,500	83.95	83.95
	61 Retailer compensation	\$36,826,000	\$36,826,000	0.00	0.00
	65 Vendor fees	\$13,376,600	\$13,376,600	0.00	0.00
	Lottery SubTotal	\$72,071,100	\$72,071,100	83.95	83.95
	Adjusted Base Funding Level SubTotal	\$186,988,500	\$186,988,500	1,096.28	1,096.28

Decision Item by Numeric

Department of Revenue

	Agency Total	\$186,988,500	\$186,988,500	1,096.28	1,096.28
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Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	2000	Adjusted Base Funding Level				
	GPR	S	\$92,271,000	\$92,271,000	870.53	870.53
	PR	S	\$20,037,400	\$20,037,400	119.05	119.05
	SEG	S	\$74,680,100	\$74,680,100	106.70	106.70
	Total		\$186,988,500	\$186,988,500	1,096.28	1,096.28
Agency Total			\$186,988,500	\$186,988,500	1,096.28	1,096.28

Decision Item (DIN) - 3001

Decision Item (DIN) Title - Turnover Reduction

NARRATIVE

Standard Budget Adjustment - Turnover Reduction

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3001	Turnover Reduction

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	(\$1,575,400)	(\$1,575,400)
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$1,575,400)	(\$1,575,400)
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3001	Turnover Reduction			
01	Collection of Taxes				
	01 General program operations	(\$958,100)	(\$958,100)	0.00	0.00
	Collection of Taxes SubTotal	(\$958,100)	(\$958,100)	0.00	0.00
02	State and Local Finance				
	01 General program operations	(\$158,000)	(\$158,000)	0.00	0.00
	State and Local Finance SubTotal	(\$158,000)	(\$158,000)	0.00	0.00
03	Administrative Services and Space Rental				
	01 General program operations	(\$331,900)	(\$331,900)	0.00	0.00
	Administrative Services and Space Rental SubTotal	(\$331,900)	(\$331,900)	0.00	0.00
08	Lottery				
	60 General program operations	(\$127,400)	(\$127,400)	0.00	0.00
	Lottery SubTotal	(\$127,400)	(\$127,400)	0.00	0.00
	Turnover Reduction SubTotal	(\$1,575,400)	(\$1,575,400)	0.00	0.00
	Agency Total	(\$1,575,400)	(\$1,575,400)	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3001	Turnover Reduction				
	GPR	S	(\$1,448,000)	(\$1,448,000)	0.00	0.00
	SEG	S	(\$127,400)	(\$127,400)	0.00	0.00
	Total		(\$1,575,400)	(\$1,575,400)	0.00	0.00
Agency Total			(\$1,575,400)	(\$1,575,400)	0.00	0.00

Decision Item (DIN) - 3003

Decision Item (DIN) Title - Full Funding of Continuing Position Salaries and Fringe Benefits

NARRATIVE

Standard Budget Adjustment - Full Funding of Continuing Position Salaries and Fringe Benefits

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3003	Full Funding of Continuing Position Salaries and Fringe Benefits

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$2,464,300	\$2,464,300
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$2,713,800	\$2,713,800
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$5,178,100	\$5,178,100
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3003	Full Funding of Continuing Position Salaries and Fringe Benefits			
01	Collection of Taxes				
	01 General program operations	\$2,997,300	\$2,997,300	0.00	0.00
	19 Admin liquor tax special agent	\$13,200	\$13,200	0.00	0.00
	20 Targeted tax collection	\$44,900	\$44,900	0.00	0.00
	22 Administration of local professional football stadium districts	\$1,500	\$1,500	0.00	0.00
	23 Administration of special district taxes	(\$1,400)	(\$1,400)	0.00	0.00
	24 Business tax registration	\$32,300	\$32,300	0.00	0.00
	26 Administration of local taxes	\$27,200	\$27,200	0.00	0.00
	30 Administration of county sales and use taxes	\$116,900	\$116,900	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$18,500	\$18,500	0.00	0.00
	32 Debt collection	\$116,000	\$116,000	0.00	0.00
	35 Administration of resort tax	\$200	\$200	0.00	0.00
	39 Collections from the financial record matching program	\$14,700	\$14,700	0.00	0.00
	61 Motor fuel tax administration	(\$15,700)	(\$15,700)	0.00	0.00
	62 Economic development surcharge	\$3,400	\$3,400	0.00	0.00
	63 Petroleum inspection fee collection	\$4,900	\$4,900	0.00	0.00
	65 Administration of rental vehicle fee	(\$3,000)	(\$3,000)	0.00	0.00
	Collection of Taxes SubTotal	\$3,370,900	\$3,370,900	0.00	0.00
02	State and Local Finance				
	01 General program operations	\$333,800	\$333,800	0.00	0.00
	03 Integrated property assessment system technology	(\$13,700)	(\$13,700)	0.00	0.00
	31 Manufacturing property assessment	\$78,500	\$78,500	0.00	0.00
	34 Administration of TID	(\$20,700)	(\$20,700)	0.00	0.00
	61 Railroad and air carrier tax administration	\$15,900	\$15,900	0.00	0.00
	62 Lottery and gaming credit administration	(\$100)	(\$100)	0.00	0.00
	State and Local Finance SubTotal	\$393,700	\$393,700	0.00	0.00

Decision Item by Numeric

Department of Revenue

03	Administrative Services and Space Rental				
	01 General program operations	\$1,267,800	\$1,267,800	0.00	0.00
	25 Internal services	(\$4,800)	(\$4,800)	0.00	0.00
	Administrative Services and Space Rental SubTotal	\$1,263,000	\$1,263,000	0.00	0.00
04	Unclaimed Property Program				
	30 Unclaimed property; administra	(\$24,000)	(\$24,000)	0.00	0.00
	Unclaimed Property Program SubTotal	(\$24,000)	(\$24,000)	0.00	0.00
08	Lottery				
	60 General program operations	\$174,500	\$174,500	0.00	0.00
	Lottery SubTotal	\$174,500	\$174,500	0.00	0.00
	Full Funding of Continuing Position Salaries and Fringe Benefits SubTotal	\$5,178,100	\$5,178,100	0.00	0.00
	Agency Total	\$5,178,100	\$5,178,100	0.00	0.00

Decision Item by Fund Source

Department of Revenue

				1st Year FTE	2nd Year FTE
	Source of Funds		1st Year Total	2nd Year Total	
Decision Item	3003	Full Funding of Continuing Position Salaries and Fringe Benefits			
	GPR	S	\$4,585,200	\$4,585,200	0.00
	PR	S	\$413,000	\$413,000	0.00
	SEG	S	\$179,900	\$179,900	0.00
	Total		\$5,178,100	\$5,178,100	0.00
Agency Total			\$5,178,100	\$5,178,100	0.00

Decision Item (DIN) - 3005

Decision Item (DIN) Title - Reclassifications and Semiautomatic Pay Progression

NARRATIVE

Standard Budget Adjustment - Reclassifications and Semiautomatic Pay Progression

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3005	Reclassifications and Semiautomatic Pay Progression

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$114,400	\$170,600
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$18,300	\$27,900
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$132,700	\$198,500
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3005	Reclassifications and Semiautomatic Pay Progression			
01	Collection of Taxes				
	19 Admin liquor tax special agent	\$3,800	\$4,400	0.00	0.00
	20 Targeted tax collection	\$24,900	\$54,500	0.00	0.00
	22 Administration of local professional football stadium districts	\$1,400	\$1,400	0.00	0.00
	23 Administration of special district taxes	\$5,600	\$6,600	0.00	0.00
	24 Business tax registration	\$18,800	\$18,900	0.00	0.00
	30 Administration of county sales and use taxes	\$31,800	\$40,000	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$11,800	\$18,200	0.00	0.00
	32 Debt collection	\$12,700	\$25,200	0.00	0.00
	39 Collections from the financial record matching program	\$10,900	\$11,200	0.00	0.00
	61 Motor fuel tax administration	\$1,800	\$7,400	0.00	0.00
	Collection of Taxes SubTotal	\$123,500	\$187,800	0.00	0.00
02	State and Local Finance				
	31 Manufacturing property assessment	\$4,200	\$4,200	0.00	0.00
	61 Railroad and air carrier tax administration	\$0	\$900	0.00	0.00
	State and Local Finance SubTotal	\$4,200	\$5,100	0.00	0.00
04	Unclaimed Property Program				
	30 Unclaimed property; administra	\$5,000	\$5,600	0.00	0.00
	Unclaimed Property Program SubTotal	\$5,000	\$5,600	0.00	0.00
	Reclassifications and Semiautomatic Pay Progression SubTotal	\$132,700	\$198,500	0.00	0.00
	Agency Total	\$132,700	\$198,500	0.00	0.00

Decision Item by Fund Source

Department of Revenue

				1st Year FTE	2nd Year FTE
	Source of Funds		1st Year Total	2nd Year Total	
Decision Item	3005	Reclassifications and Semiautomatic Pay Progression			
	PR	S	\$130,900	\$190,200	0.00 0.00
	SEG	S	\$1,800	\$8,300	0.00 0.00
	Total		\$132,700	\$198,500	0.00 0.00
Agency Total			\$132,700	\$198,500	0.00 0.00

Decision Item (DIN) - 3010

Decision Item (DIN) Title - Full Funding of Lease and Directed Moves Costs

NARRATIVE

Standard Budget Adjustment - Full Funding of Lease and Directed Moves Costs

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3010	Full Funding of Lease and Directed Moves Costs

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	(\$217,000)	(\$92,000)
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$217,000)	(\$92,000)
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3010	Full Funding of Lease and Directed Moves Costs			
01	Collection of Taxes				
	19 Admin liquor tax special agent	\$0	\$0	0.00	0.00
	20 Targeted tax collection	\$0	\$0	0.00	0.00
	22 Administration of local professional football stadium districts	\$0	\$0	0.00	0.00
	23 Administration of special district taxes	\$0	\$0	0.00	0.00
	24 Business tax registration	\$0	\$0	0.00	0.00
	26 Administration of local taxes	\$0	\$0	0.00	0.00
	30 Administration of county sales and use taxes	(\$9,600)	(\$800)	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$0	\$0	0.00	0.00
	32 Debt collection	\$0	\$0	0.00	0.00
	35 Administration of resort tax	\$0	\$0	0.00	0.00
	39 Collections from the financial record matching program	\$0	\$0	0.00	0.00
	61 Motor fuel tax administration	\$0	\$0	0.00	0.00
	62 Economic development surcharge	\$0	\$0	0.00	0.00
	63 Petroleum inspection fee collection	\$0	\$0	0.00	0.00
	64 Administration of dry cleaner fees	\$0	\$0	0.00	0.00
	65 Administration of rental vehicle fee	\$0	\$0	0.00	0.00
	Collection of Taxes SubTotal	(\$9,600)	(\$800)	0.00	0.00
02	State and Local Finance				
	31 Manufacturing property assessment	\$0	\$0	0.00	0.00
	34 Administration of TID	\$0	\$0	0.00	0.00
	61 Railroad and air carrier tax administration	\$0	\$0	0.00	0.00
	62 Lottery and gaming credit administration	\$0	\$0	0.00	0.00
	State and Local Finance SubTotal	\$0	\$0	0.00	0.00
03	Administrative Services and Space Rental				
	02 Space rental payments	(\$178,900)	(\$77,600)	0.00	0.00
	25 Internal services	\$0	\$0	0.00	0.00

Decision Item by Numeric

Department of Revenue

	Administrative Services and Space Rental SubTotal	(\$178,900)	(\$77,600)	0.00	0.00
04	Unclaimed Property Program				
	30 Unclaimed property; administra	\$0	\$0	0.00	0.00
	Unclaimed Property Program SubTotal	\$0	\$0	0.00	0.00
08	Lottery				
	60 General program operations	(\$28,500)	(\$13,600)	0.00	0.00
	Lottery SubTotal	(\$28,500)	(\$13,600)	0.00	0.00
	Full Funding of Lease and Directed Moves Costs SubTotal	(\$217,000)	(\$92,000)	0.00	0.00
	Agency Total	(\$217,000)	(\$92,000)	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3010	Full Funding of Lease and Directed Moves Costs				
	GPR	S	(\$178,900)	(\$77,600)	0.00	0.00
	PR	S	(\$9,600)	(\$800)	0.00	0.00
	SEG	S	(\$28,500)	(\$13,600)	0.00	0.00
	Total		(\$217,000)	(\$92,000)	0.00	0.00
Agency Total			(\$217,000)	(\$92,000)	0.00	0.00

Decision Item (DIN) - 3011

Decision Item (DIN) Title - Minor Transfers Within the Same Alpha Appropriation

NARRATIVE

Standard Budget Adjustment - Minor Transfers Within the Same Alpha Appropriation Realigning FTE positions to their current location (appropriation and subprogram or business unit) within the department and realigning supply budgets.

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3011	Minor Transfers Within the Same Alpha Appropriation

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3011	Minor Transfers Within the Same Alpha Appropriation			
01	Collection of Taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	30 Administration of county sales and use taxes	\$0	\$0	0.00	0.00
	61 Motor fuel tax administration	\$0	\$0	0.00	0.00
	Collection of Taxes SubTotal	\$0	\$0	0.00	0.00
02	State and Local Finance				
	01 General program operations	\$0	\$0	0.00	0.00
	31 Manufacturing property assessment	\$0	\$0	0.00	0.00
	34 Administration of TID	\$0	\$0	0.00	0.00
	State and Local Finance SubTotal	\$0	\$0	0.00	0.00
03	Administrative Services and Space Rental				
	01 General program operations	\$0	\$0	0.00	0.00
	Administrative Services and Space Rental SubTotal	\$0	\$0	0.00	0.00
08	Lottery				
	60 General program operations	\$0	\$0	0.00	0.00
	Lottery SubTotal	\$0	\$0	0.00	0.00
	Minor Transfers Within the Same Alpha Appropriation SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3011	Minor Transfers Within the Same Alpha Appropriation				
	GPR	S	\$0	\$0	0.00	0.00
	PR	S	\$0	\$0	0.00	0.00
	SEG	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

Decision Item (DIN) - 5000

Decision Item (DIN) Title - Minor Transfers Between Appropriations

NARRATIVE

The department requests making minor transfers between appropriations in order to align department programs with the correct appropriations.

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5000	Minor Transfers Between Appropriations

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5000	Minor Transfers Between Appropriations			
01	Collection of Taxes				
	01 General program operations	(\$2,425,200)	(\$2,425,200)	(1.20)	(1.20)
	19 Admin liquor tax special agent	\$100	\$100	0.00	0.00
	20 Targeted tax collection	\$1,100	\$1,100	0.00	0.00
	22 Administration of local professional football stadium districts	\$200	\$200	0.00	0.00
	23 Administration of special district taxes	\$500	\$500	0.00	0.00
	24 Business tax registration	\$9,100	\$3,700	0.00	0.00
	26 Administration of local taxes	\$200	\$200	0.00	0.00
	30 Administration of county sales and use taxes	(\$32,500)	(\$26,700)	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$900	\$900	0.00	0.00
	32 Debt collection	\$1,200	\$1,200	0.00	0.00
	35 Administration of resort tax	\$100	\$100	0.00	0.00
	39 Collections from the financial record matching program	\$300	\$300	0.00	0.00
	61 Motor fuel tax administration	\$1,800	\$1,900	0.00	0.00
	62 Economic development surcharge	\$200	\$200	0.00	0.00
	63 Petroleum inspection fee collection	\$200	\$200	0.00	0.00
	64 Administration of dry cleaner fees	\$100	\$100	0.00	0.00
	65 Administration of rental vehicle fee	\$100	\$100	0.00	0.00
	Collection of Taxes SubTotal	(\$2,441,600)	(\$2,441,100)	(1.20)	(1.20)
02	State and Local Finance				
	01 General program operations	\$108,800	\$108,800	1.00	1.00
	31 Manufacturing property assessment	\$1,000	\$1,000	0.00	0.00
	34 Administration of TID	\$300	\$200	0.00	0.00
	61 Railroad and air carrier tax administration	\$300	\$300	0.00	0.00
	62 Lottery and gaming credit administration	\$400	\$400	0.00	0.00
	State and Local Finance SubTotal	\$110,800	\$110,700	1.00	1.00
03	Administrative Services and Space				

Decision Item by Numeric

Department of Revenue

	Rental				
	01 General program operations	\$2,316,400	\$2,316,400	0.20	0.20
	25 Internal services	\$100	\$100	0.00	0.00
	Administrative Services and Space Rental SubTotal	\$2,316,500	\$2,316,500	0.20	0.20
04	Unclaimed Property Program				
	30 Unclaimed property; administra	\$800	\$800	0.00	0.00
	Unclaimed Property Program SubTotal	\$800	\$800	0.00	0.00
08	Lottery				
	60 General program operations	\$13,500	\$13,100	0.00	0.00
	Lottery SubTotal	\$13,500	\$13,100	0.00	0.00
	Minor Transfers Between Appropriations SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

				1st Year FTE	2nd Year FTE
	Source of Funds		1st Year Total	2nd Year Total	
Decision Item	5000	Minor Transfers Between Appropriations			
	GPR	S	\$0	\$0	0.00 0.00
	PR	S	(\$16,600)	(\$16,300)	0.00 0.00
	SEG	S	\$16,600	\$16,300	0.00 0.00
	Total		\$0	\$0	0.00 0.00
Agency Total			\$0	\$0	0.00 0.00

Decision Item (DIN) - 5100

Decision Item (DIN) Title - Extension of Permanent Project Positions

NARRATIVE

The department requests the extension of 2.0 FTE PR permanent project positions in 20.566(4)(k) from 07/01/2014 to 06/30/2017.

Decision Item (DIN) - 6090

Decision Item (DIN) Title - Lottery Sum Sufficient Adjustments

NARRATIVE

The department requests increasing the sum sufficient appropriations to reflect the impact of lottery sales projections.

Decision Item by Line

1517 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	6090	Lottery Sum Sufficient Adjustments

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$1,503,100	\$1,503,100
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13		\$3,984,700	\$3,984,700
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$5,487,800	\$5,487,800
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	6090	Lottery Sum Sufficient Adjustments			
08	Lottery				
	61 Retailer compensation	\$3,984,700	\$3,984,700	0.00	0.00
	65 Vendor fees	\$1,503,100	\$1,503,100	0.00	0.00
	Lottery SubTotal	\$5,487,800	\$5,487,800	0.00	0.00
	Lottery Sum Sufficient Adjustments SubTotal	\$5,487,800	\$5,487,800	0.00	0.00
	Agency Total	\$5,487,800	\$5,487,800	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	6090	Lottery Sum Sufficient Adjustments				
	SEG	S	\$5,487,800	\$5,487,800	0.00	0.00
	Total		\$5,487,800	\$5,487,800	0.00	0.00
Agency Total			\$5,487,800	\$5,487,800	0.00	0.00

Decision Item (DIN) - 7002

Decision Item (DIN) Title - Compliance - Refund Setoff of Overpayments

NARRATIVE

TITLE: Refund Setoff of Overpayments

DESCRIPTION OF CURRENT LAW AND PROBLEM

Sections 71.93 and 71.935, Wis. Stats., authorize setoff of refunds against debt owed to other state agencies and local governments, after setoff of refunds to Department of Revenue (DOR) debt. A refund setoff hierarchy is established in sec. 71.93(3)(a), Wis. Stats. Federal tax obligations are number seven in the list.

Current setoff hierarchy in sec. 71.93(3)(a), Wis. Stats.:

1. DOR debt
2. DCF debt
3. Other WI state agency debt, including courts, legislature, and other authorities (per agreement)
4. WI local government debt (per agreement)
5. Other WI state agency debt (as certified to DOR)
6. WI county and municipal parking citations, property taxes, fines, fees; etc.... (as certified to DOR)
7. Federal tax obligations
8. Tribal obligations
9. Tax and nontax obligations of other states and their local government units

The problem is the U.S. Department of the Treasury issues levies to the department for refund setoff. They are taking the position that the federal levy takes precedence over state statute. The U.S. Department of the Treasury advised DOR that, through agreement, they will allow DOR to setoff DOR income debt and child support debt prior to federal debt.

Summary of problems:

- All types of WI state agency debt should be paid from DOR overpayments before money is sent to the U.S. Department of the Treasury
- Collections for delinquent DOR debt and debt owed to other state and local Wisconsin governments will decrease
- Making this change will involve a major programming effort and will be costly

RECOMMENDATION FOR ACTION

Amend sections 71.75(9), 71.80(3) and (3m), 71.93, 71.935, and 77.59(5), to clarify overpayments are not characterized as refunds until after setoff as provided in sections 71.93 and 71.935, Wis. Stats.

IMPACT ON JOB CREATION

None

FISCAL EFFECT

No fiscal effect if the legislation is enacted.

If the legislation is not enacted, programming costs will be at least \$320,000, plus staff time to test the programming changes, notify our agency partners, and update information published on our website and in publications.

If the legislation is not enacted, there will be lost revenue to DOR and to the state from refunds that previously were applied to DOR debt or debt of other agencies/local governments that will now be directed to child support debt and then IRS debt, rather than paying all DOR debt first.

- Potential \$3 million loss to state agencies and local government, other than DOR and child support, for debtors where the IRS also has debt certified for collection.
- Potential loss of up to \$8 million in DOR income refunds that was used to pay non-income debt.
 - \$1.4 million in DOR non-income debt owed by debtors common with the IRS
 - \$33 million in DOR non-income debt owed by debtors common to child support

DRAFTING INSTRUCTIONS

Amend sec. 71.75(9) to: "All refunds under this chapter are subject to attachment under ss. 49.855, 71.93 and 71.935. The taxpayer does not have any property rights or rights to any overpayment, refundable credit or refund under this chapter until setoff under ss. 49.855, 71.93 and 71.935 has been completed. The department is not obligated to pay any overpayment, refundable credit or refund to the taxpayer until setoff under ss. 49.855, 71.93 and 71.935 has been completed."

Use similar language in sections 71.80(3) and (3m), 71.93, 71.935, and 77.59(5), Wis. Stats.

EFFECTIVE DATE AND/OR INITIAL APPLICATION

Day after publication

INTERESTED/AFFECTED PARTIES

Persons owing delinquent debt to DOR and other state agencies; and state agencies and local governments who receive debt payments through refund setoff.

DOR CONTACT PERSON

Diane Hardt 608-266-6798

PREPARED BY

Adam Ben-Zikri and Catherine Bink

Decision Item (DIN) - 7031

Decision Item (DIN) Title - SLF - Transfer Upon Death Deeds

NARRATIVE

TITLE: Transfer Upon Death Deeds (TOD Deeds)

DESCRIPTION OF CURRENT LAW AND PROBLEM

A Transfer Upon Death Deed (TOD Deed) is a deed that only designates a TOD beneficiary on a deed. It does not affect ownership of the property until the owner's death per sec. 705.15(3), Wis. Stats.

Section 77.25(10m), Wis. Stats. exempts a TOD Deed from the transfer fee but not from the filing of a transfer return as required by sec. 77.22(1), Wis. Stats. Since a TOD Deed is not a conveyance of real estate it should also be exempt from the filing of a return.

Section 77.255, Wis. Stats. states that no (Electronic Real Estate Transfer) return is required with respect to conveyances exempt under sec. 77.25 (1), (2r), (4) or (11) from the fee imposed under sec. 77.22, Wis. Stats. No return is required with respect to conveyances exempt under sec. 77.25 (2), Wis. Stats. unless the transferor is also a lender for the transaction.

Section 77.25(10m), Wis. Stats., should also be included under sec. 77.255, Wis. Stats.

While the statute currently requires filing, there is a consensus amongst filers and various state associations that the return serves no purpose when designating a TOD beneficiary and should only be filed upon death when the conveyance occurs.

RECOMMENDATION FOR ACTION

Amend sec. 77.255: No return is required with respect to conveyances exempt under s. 77.25 (1), (2r), (4), (10m) or (11) from the fee imposed under s. 77.22. No return is required with respect to conveyances exempt under s. 77.25 (2) unless the transferor is also a lender for the transaction.

IMPACT ON JOBS CREATION

None.

FISCAL EFFECT

None.

DRAFTING INSTRUCTIONS

Exemptions from return. No return is required with respect to conveyances exempt under s. 77.25 (1), (2r), (4), (10m) or (11) from the fee imposed under s. 77.22. No return is required with respect to conveyances exempt under s. 77.25 (2) unless the transferor is also a lender for the transaction.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Day after publication.

INTERESTED/AFFECTED PARTIES

Filers of Electronic Real Estate Transfer Returns
Wisconsin Register of Deeds Association

DOR CONTACT PERSON

Valeah Foy