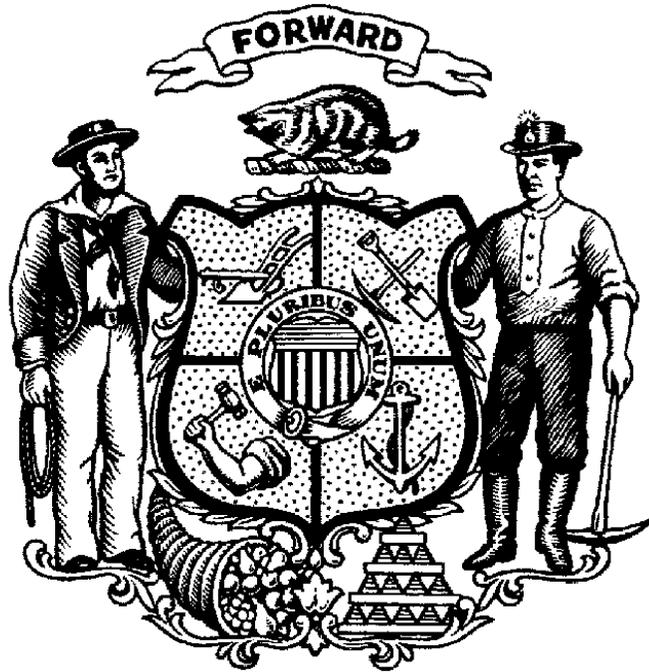


State of Wisconsin

Department of Revenue



Agency Budget Request
2021 – 2023 Biennium
September 15, 2020

Table of Contents

Cover Letter	3
Agency Description	4
Mission	5
Programs, Goals, Objectives And Activities	6
Performance Measures	8
Organization Chart	10
Agency Total by Fund Source.....	11
Agency Total by Program	12
Agency Total by Decision Item (DIN)	19
General Purpose Revenue (GPR) - Earned	20
Program Revenue and Balances Statement	23
Segregated Revenue and Balances Statement.....	50
Decision Items.....	59



State of Wisconsin • DEPARTMENT OF REVENUE

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Tony Evers
Governor

Peter W. Barca
Secretary of Revenue

September 15, 2020

The Honorable Tony Evers
Governor, State of Wisconsin
East Wing – State Capitol
Madison WI 53702

Dear Governor Evers:

Enclosed is the Wisconsin Department of Revenue's 2021-23 biennial budget request for your review. As instructed, the requested funding in this budget proposal is level with our fiscal year 2019-21 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, State and Local Finance, the Wisconsin Lottery and other DOR 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 "Peter W. Barca".

Peter W. Barca
Secretary of Revenue

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 state's debt collection and unclaimed property programs;
- 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 department administers Wisconsin's tax system to provide revenue to fund state and local government services. While operation of the Wisconsin Lottery and Unclaimed Property programs provides financial relief to eligible taxpayers.

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Program 1: Collection of Taxes

Goal: Ensure accountability through enforcement of tax laws.

Objective/Activity: Delinquent tax collections per fiscal year.

Objective/Activity: Collect debts owed to state agencies, courts, the Legislature, state authorities and local units of government (Statewide Debt Collection Program).

Objective/Activity: Use analytics to detect and prevent fraudulent returns or credits, including corrections to amount claimed for Earned Income Tax and Homestead Credits.

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.

Goal: Provide excellent customer service.

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

Objective/Activity: Department employees are considered professional and knowledgeable by customers.

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.¹

Objective/Activity: Detect and prevent incorrect real estate transfer fee exemptions claimed, including corrections during audit to amount claimed. (FY dollar amount assessed)²

Objective/Activity: Minimize the number of local governments not timely electronically filing the Municipal Financial Report.³

Objective/Activity: Maintain a passing percentage of 60 percent for assessor certification exams.⁴

Program 3: Administrative Services and Space Rental

Goal: Maintain a positive work environment.

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

¹ With the majority of State and Local Finance's forms only available to file electronically, this objective has been fully achieved with a consistent 99% success rate. We are replacing this objective with ones that are more meaningful to the success of the goal stated.

² Reflects a new objective/activity and corresponding performance measure for the 2021-23 biennium.

³ Reflects a new objective/activity and corresponding performance measure for the 2021-23 biennium.

⁴ Reflects a new objective/activity and corresponding performance measure for the 2021-23 biennium.

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: Increase the amount available for property tax relief over the prior year.

PERFORMANCE MEASURES

2019 AND 2020 GOALS AND ACTUALS

Prog. No.	Performance Measure	Goal 2019	Actual 2019	Goal 2020	Actual 2020
1.	Collection of delinquent taxes.	\$290 million	\$322.2 million	\$290 million	\$328.4 million
1.	Enforcement cost per dollar impact.	\$0.095	\$0.0827	\$0.095	\$0.0716
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$47.2 million	\$54.9 million	\$47.2 million	\$40.5 million
1.	Statewide debt collection program.	\$37.4 million	\$65.4 million	\$37.4 million	\$65.3 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	85% (II) 95% (ST) 90% (C)	87% (II) 95% (ST) 81% (C)	85% (II) 95% (ST) 90% (C)	88% (II) 95% (ST) 85% (C)
1.	Taxpayer survey results (percent of customers who rate customer service agents as professional and knowledgeable).	95% Professional 95% Knowledgeable	98.8% Professional 98.9% Knowledgeable	95% Professional 95% Knowledgeable	99.2% Professional 99.1% Knowledgeable
1.	Average processing time for individual income tax returns.	7 days	4.9 days	7 days	3.6 days
1.	Average hold time/answer rate for customer service call center.	90 second hold time 97.8% answer rate	55 second hold time 98.5% answer rate	90 second hold time 97.8% answer rate	45 second hold time 99.2% answer rate
2.	Percentage of forms and reports received electronically.	95%	99%	95%	99%
3.	Percentage of target group members in agency workforce.	14.5%	15.4%	14.5%	17.5%
4.	Process unclaimed property claims within 90 days.	100%	100%	100%	100%
8.	Percent change in funds distributed for property tax relief from prior year.	1%	37.96%	1%	15.12%

Note: Based on fiscal year.

2021, 2022, AND 2023 GOALS

Prog. No.	Performance Measure	Goal 2021	Goal 2022	Goal 2023
1.	Collection of delinquent taxes.	\$322.0 million	\$ 328 million	\$ 328 million
1.	Enforcement cost per dollar impact.	\$0.095	\$0.095	\$0.095
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$ 54.9 million	\$54.9 million	\$54.9 million
1.	Statewide debt collection program.	\$37.4 million	\$37.4 million	\$37.4 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	85% (II) 95% (ST) 90% (C)	85% (II) 95% (ST) 90% (C)	85% (II) 95% (ST) 90% (C)
1.	Taxpayer survey results.	95% Professional 95% Knowledgeable	95% Professional 95% Knowledgeable	95% Professional 95% Knowledgeable
1.	Average processing time for individual income tax returns.	8 days	8 days	8 days
1.	Average hold time/answer rate for customer service call center.	90 second hold time 97.8% answer rate	90 second hold time 97.8% answer rate	90 second hold time 97.8% answer rate
2.	Percentage of forms and reports received electronically.	Replaced – See Below		
2.	Dollar amounts assessed from real estate transfer fee audits (new)	\$750,000	\$750,000	\$750,000
2.	Number of local governments not timely electronically filing the Municipal Financial Report (new)	15	10	10
2.	Percent of assessors passing certification exams on first attempt (new)	60%	60%	60%
3.	Percentage of target group members in agency workforce.	18.5%	20.0%	20.0%
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%

Note: Based on fiscal year.

Agency Total by Fund Source

Department of Revenue

2123 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	\$176,255,910	\$191,127,100	\$191,569,300	\$191,558,100	953.08	952.08	\$382,254,200	\$383,127,400	\$873,200	0.2%
Total		\$176,255,910	\$191,127,100	\$191,569,300	\$191,558,100	953.08	952.08	\$382,254,200	\$383,127,400	\$873,200	0.2%
PR	S	\$14,672,218	\$21,513,300	\$21,257,700	\$21,170,500	134.50	126.50	\$43,026,600	\$42,428,200	(\$598,400)	-1.4%
Total		\$14,672,218	\$21,513,300	\$21,257,700	\$21,170,500	134.50	126.50	\$43,026,600	\$42,428,200	(\$598,400)	-1.4%
SEG	S	\$20,709,394	\$15,660,200	\$16,016,800	\$16,034,100	92.45	92.45	\$31,320,400	\$32,050,900	\$730,500	2.3%
Total		\$20,709,394	\$15,660,200	\$16,016,800	\$16,034,100	92.45	92.45	\$31,320,400	\$32,050,900	\$730,500	2.3%
Grand Total		\$211,637,522	\$228,300,600	\$228,843,800	\$228,762,700	1,180.03	1,171.03	\$456,601,200	\$457,606,500	\$1,005,300	0.2%

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	\$62,869,201	\$70,337,600	\$70,801,200	\$70,801,200	698.58	698.58	\$140,675,200	\$141,602,400	\$927,200	0.66%
S	\$62,869,201	\$70,337,600	\$70,801,200	\$70,801,200	698.58	698.58	\$140,675,200	\$141,602,400	\$927,200	0.66%
PR	\$10,549,343	\$12,859,200	\$12,761,100	\$12,673,900	115.45	107.45	\$25,718,400	\$25,435,000	(\$283,400)	-1.10%
S	\$10,549,343	\$12,859,200	\$12,761,100	\$12,673,900	115.45	107.45	\$25,718,400	\$25,435,000	(\$283,400)	-1.10%
SEG	\$1,890,062	\$2,209,800	\$2,252,100	\$2,269,400	18.00	18.00	\$4,419,600	\$4,521,500	\$101,900	2.31%
S	\$1,890,062	\$2,209,800	\$2,252,100	\$2,269,400	18.00	18.00	\$4,419,600	\$4,521,500	\$101,900	2.31%
Total - Non Federal	\$75,308,606	\$85,406,600	\$85,814,400	\$85,744,500	832.03	824.03	\$170,813,200	\$171,558,900	\$745,700	0.44%
S	\$75,308,606	\$85,406,600	\$85,814,400	\$85,744,500	832.03	824.03	\$170,813,200	\$171,558,900	\$745,700	0.44%
PGM 01 Total	\$75,308,606	\$85,406,600	\$85,814,400	\$85,744,500	832.03	824.03	\$170,813,200	\$171,558,900	\$745,700	0.44%
GPR	\$62,869,201	\$70,337,600	\$70,801,200	\$70,801,200	698.58	698.58	\$140,675,200	\$141,602,400	\$927,200	0.66%
S	\$62,869,201	\$70,337,600	\$70,801,200	\$70,801,200	698.58	698.58	\$140,675,200	\$141,602,400	\$927,200	0.66%
PR	\$10,549,343	\$12,859,200	\$12,761,100	\$12,673,900	115.45	107.45	\$25,718,400	\$25,435,000	(\$283,400)	-1.10%
S	\$10,549,343	\$12,859,200	\$12,761,100	\$12,673,900	115.45	107.45	\$25,718,400	\$25,435,000	(\$283,400)	-1.10%
SEG	\$1,890,062	\$2,209,800	\$2,252,100	\$2,269,400	18.00	18.00	\$4,419,600	\$4,521,500	\$101,900	2.31%
S	\$1,890,062	\$2,209,800	\$2,252,100	\$2,269,400	18.00	18.00	\$4,419,600	\$4,521,500	\$101,900	2.31%

TOTAL 01	\$75,308,606	\$85,406,600	\$85,814,400	\$85,744,500	832.03	824.03	\$170,813,200	\$171,558,900	\$745,700	0.44%
S	\$75,308,606	\$85,406,600	\$85,814,400	\$85,744,500	832.03	824.03	\$170,813,200	\$171,558,900	\$745,700	0.44%

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	\$9,449,245	\$10,930,000	\$10,885,400	\$10,869,100	93.75	92.75	\$21,860,000	\$21,754,500	(\$105,500)	-0.48%
S	\$9,449,245	\$10,930,000	\$10,885,400	\$10,869,100	93.75	92.75	\$21,860,000	\$21,754,500	(\$105,500)	-0.48%
PR	\$1,317,544	\$1,766,000	\$1,737,300	\$1,737,300	14.50	14.50	\$3,532,000	\$3,474,600	(\$57,400)	-1.63%
S	\$1,317,544	\$1,766,000	\$1,737,300	\$1,737,300	14.50	14.50	\$3,532,000	\$3,474,600	(\$57,400)	-1.63%
SEG	\$418,537	\$549,300	\$587,700	\$587,700	4.75	4.75	\$1,098,600	\$1,175,400	\$76,800	6.99%
S	\$418,537	\$549,300	\$587,700	\$587,700	4.75	4.75	\$1,098,600	\$1,175,400	\$76,800	6.99%
Total - Non Federal	\$11,185,326	\$13,245,300	\$13,210,400	\$13,194,100	113.00	112.00	\$26,490,600	\$26,404,500	(\$86,100)	-0.33%
S	\$11,185,326	\$13,245,300	\$13,210,400	\$13,194,100	113.00	112.00	\$26,490,600	\$26,404,500	(\$86,100)	-0.33%
PGM 02 Total	\$11,185,326	\$13,245,300	\$13,210,400	\$13,194,100	113.00	112.00	\$26,490,600	\$26,404,500	(\$86,100)	-0.33%
GPR	\$9,449,245	\$10,930,000	\$10,885,400	\$10,869,100	93.75	92.75	\$21,860,000	\$21,754,500	(\$105,500)	-0.48%
S	\$9,449,245	\$10,930,000	\$10,885,400	\$10,869,100	93.75	92.75	\$21,860,000	\$21,754,500	(\$105,500)	-0.48%
PR	\$1,317,544	\$1,766,000	\$1,737,300	\$1,737,300	14.50	14.50	\$3,532,000	\$3,474,600	(\$57,400)	-1.63%
S	\$1,317,544	\$1,766,000	\$1,737,300	\$1,737,300	14.50	14.50	\$3,532,000	\$3,474,600	(\$57,400)	-1.63%
SEG	\$418,537	\$549,300	\$587,700	\$587,700	4.75	4.75	\$1,098,600	\$1,175,400	\$76,800	6.99%
S	\$418,537	\$549,300	\$587,700	\$587,700	4.75	4.75	\$1,098,600	\$1,175,400	\$76,800	6.99%
TOTAL 02	\$11,185,326	\$13,245,300	\$13,210,400	\$13,194,100	113.00	112.00	\$26,490,600	\$26,404,500	(\$86,100)	-0.33%

S	\$11,185,326	\$13,245,300	\$13,210,400	\$13,194,100	113.00	112.00	\$26,490,600	\$26,404,500	(\$86,100)	-0.33%
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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	\$33,136,287	\$36,776,100	\$37,007,700	\$37,012,800	160.75	160.75	\$73,552,200	\$74,020,500	\$468,300	0.64%
S	\$33,136,287	\$36,776,100	\$37,007,700	\$37,012,800	160.75	160.75	\$73,552,200	\$74,020,500	\$468,300	0.64%
PR	\$1,335,256	\$3,035,500	\$3,004,600	\$3,004,600	0.60	0.60	\$6,071,000	\$6,009,200	(\$61,800)	-1.02%
S	\$1,335,256	\$3,035,500	\$3,004,600	\$3,004,600	0.60	0.60	\$6,071,000	\$6,009,200	(\$61,800)	-1.02%
Total - Non Federal	\$34,471,543	\$39,811,600	\$40,012,300	\$40,017,400	161.35	161.35	\$79,623,200	\$80,029,700	\$406,500	0.51%
S	\$34,471,543	\$39,811,600	\$40,012,300	\$40,017,400	161.35	161.35	\$79,623,200	\$80,029,700	\$406,500	0.51%
PGM 03 Total	\$34,471,543	\$39,811,600	\$40,012,300	\$40,017,400	161.35	161.35	\$79,623,200	\$80,029,700	\$406,500	0.51%
GPR	\$33,136,287	\$36,776,100	\$37,007,700	\$37,012,800	160.75	160.75	\$73,552,200	\$74,020,500	\$468,300	0.64%
S	\$33,136,287	\$36,776,100	\$37,007,700	\$37,012,800	160.75	160.75	\$73,552,200	\$74,020,500	\$468,300	0.64%
PR	\$1,335,256	\$3,035,500	\$3,004,600	\$3,004,600	0.60	0.60	\$6,071,000	\$6,009,200	(\$61,800)	-1.02%
S	\$1,335,256	\$3,035,500	\$3,004,600	\$3,004,600	0.60	0.60	\$6,071,000	\$6,009,200	(\$61,800)	-1.02%
TOTAL 03	\$34,471,543	\$39,811,600	\$40,012,300	\$40,017,400	161.35	161.35	\$79,623,200	\$80,029,700	\$406,500	0.51%
S	\$34,471,543	\$39,811,600	\$40,012,300	\$40,017,400	161.35	161.35	\$79,623,200	\$80,029,700	\$406,500	0.51%

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	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
S	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
Total - Non Federal	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
S	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
PGM 04 Total	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
PR	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
S	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
TOTAL 04	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%
S	\$1,470,075	\$3,852,600	\$3,754,700	\$3,754,700	3.95	3.95	\$7,705,200	\$7,509,400	(\$195,800)	-2.54%

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										
GPR	\$70,801,177	\$73,083,400	\$72,875,000	\$72,875,000	0.00	0.00	\$146,166,800	\$145,750,000	(\$416,800)	-0.29%
S	\$70,801,177	\$73,083,400	\$72,875,000	\$72,875,000	0.00	0.00	\$146,166,800	\$145,750,000	(\$416,800)	-0.29%
SEG	\$18,400,795	\$12,901,100	\$13,177,000	\$13,177,000	69.70	69.70	\$25,802,200	\$26,354,000	\$551,800	2.14%
S	\$18,400,795	\$12,901,100	\$13,177,000	\$13,177,000	69.70	69.70	\$25,802,200	\$26,354,000	\$551,800	2.14%
Total - Non Federal	\$89,201,972	\$85,984,500	\$86,052,000	\$86,052,000	69.70	69.70	\$171,969,000	\$172,104,000	\$135,000	0.08%
S	\$89,201,972	\$85,984,500	\$86,052,000	\$86,052,000	69.70	69.70	\$171,969,000	\$172,104,000	\$135,000	0.08%
PGM 08 Total	\$89,201,972	\$85,984,500	\$86,052,000	\$86,052,000	69.70	69.70	\$171,969,000	\$172,104,000	\$135,000	0.08%
GPR	\$70,801,177	\$73,083,400	\$72,875,000	\$72,875,000	0.00	0.00	\$146,166,800	\$145,750,000	(\$416,800)	-0.29%
S	\$70,801,177	\$73,083,400	\$72,875,000	\$72,875,000	0.00	0.00	\$146,166,800	\$145,750,000	(\$416,800)	-0.29%
SEG	\$18,400,795	\$12,901,100	\$13,177,000	\$13,177,000	69.70	69.70	\$25,802,200	\$26,354,000	\$551,800	2.14%
S	\$18,400,795	\$12,901,100	\$13,177,000	\$13,177,000	69.70	69.70	\$25,802,200	\$26,354,000	\$551,800	2.14%
TOTAL 08	\$89,201,972	\$85,984,500	\$86,052,000	\$86,052,000	69.70	69.70	\$171,969,000	\$172,104,000	\$135,000	0.08%
S	\$89,201,972	\$85,984,500	\$86,052,000	\$86,052,000	69.70	69.70	\$171,969,000	\$172,104,000	\$135,000	0.08%
Agency Total	\$211,637,522	\$228,300,600	\$228,843,800	\$228,762,700	1,180.03	1,171.03	\$456,601,200	\$457,606,500	\$1,005,300	0.22%

Agency Total by Decision Item

Department of Revenue

2123 Biennial Budget

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	\$228,300,600	\$228,300,600	1,182.03	1,182.03
3001 Turnover Reduction	(\$1,922,900)	(\$1,922,900)	0.00	0.00
3002 Removal of Noncontinuing Elements from the Base	(\$627,900)	(\$804,100)	(2.00)	(11.00)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$3,153,900	\$3,153,900	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	\$39,200	\$128,900	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	(\$99,100)	(\$93,700)	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	0.00	0.00
5001 Utility Taxes Certified Mail	\$0	\$0	0.00	0.00
5002 Manufacturing Charge to Local Governments	\$0	\$0	0.00	0.00
TOTAL	\$228,843,800	\$228,762,700	1,180.03	1,171.03

GPR Earned

2123 Biennial Budget

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

DATE September 14, 2020

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Recovery-Prior Yr Homestead Credit 4003000 13030	\$630,100	\$700,000	\$775,000	\$775,000
Other Revenue 4007000 30015 5931000 5060000 6500000 6865000	\$46,600	\$3,500	\$3,500	\$3,500
RecoveryPrior Yr Misc Credit 4007000 30020	\$1,314,100	\$2,000,000	\$2,400,000	\$2,400,000
Miscellaneous Revenue 5920000 4731000 30040	\$48,300	\$49,000	\$49,000	\$49,000
Delinquent Collections Fees 4731000 30050	\$14,606,000	\$14,500,000	\$14,500,000	\$14,500,000
Penalty Interest Forfeitures 5934000 30070	\$166,300	\$198,000	\$198,000	\$198,000
Refund Prior Yr Expenditure 5949000	\$1,700	\$1,600	\$1,600	\$1,600
Statutory Lapse from 20.566(1)(ha) Appr 131	\$512,000	\$546,800	\$538,800	\$551,700
Statutory Lapse from 20.566(1)(g) Appr 130	\$5,381,900	\$5,482,100	\$5,531,800	\$5,653,900
Statutory Lapse from 20.566(1)(gb) Appr 124	\$44,100	\$305,200	\$326,900	\$293,200
Statutory Lapse from 20.566(1)(h) Appr 132	\$8,780,100	\$8,615,200	\$8,833,500	\$8,924,500
Total	\$31,531,200	\$32,401,400	\$33,158,100	\$33,350,400

GPR Earned

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and local finance

DATE September 14, 2020

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Manufacturing Fees, Forfeit, & Penalties 4007000 4017000 28030	\$104,600	\$117,000	\$117,000	\$117,000
Manufacturing Appeals & Refunds 4007000 4017000 28040	\$4,500	\$5,000	\$5,000	\$5,000
Managed Forest Land Fee 4007000 4017000 30650	\$6,700	\$6,100	\$6,100	\$6,100
Services & Copy Sales 5200000 5060000	\$0	\$200	\$200	\$200
Room Tax Report Penalty 5904000 29030	\$200	\$500	\$500	\$500
Refund Prior Year Expenditures 5949000	\$0	\$100	\$100	\$100
Total	\$116,000	\$128,900	\$128,900	\$128,900

GPR Earned

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental

DATE September 14, 2020

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Services 5200000	\$33,700	\$33,900	\$33,900	\$33,900
Miscellaneous Revenues 5920000	\$100	\$100	\$100	\$100
Refund Prior Year Expenditures 5949000	\$200	\$200	\$200	\$200
Total	\$34,000	\$34,200	\$34,200	\$34,200

Program Revenue

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	19	Admin liquor tax & alcohol bev

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$100	\$0	\$0	\$0
Revenues	\$93,900	\$100,000	\$100,000	\$100,000
Total Revenue	\$94,000	\$100,000	\$100,000	\$100,000
Expenditures	\$94,000	\$100,000	\$0	\$0
Reduce Expenditures	\$0	\$0	(\$24,300)	(\$26,500)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$2,100)	(\$2,100)
2000 Adjusted Base Funding Level	\$0	\$0	\$124,200	\$124,200
Health Insurance Reserves	\$0	\$0	\$600	\$1,200
Compensation Reserve	\$0	\$0	\$1,600	\$3,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$94,000	\$100,000	\$100,000	\$100,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	20	Collections by the department

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$1,110,100	\$1,228,600	\$1,326,200	\$1,370,500
Total Revenue	\$1,110,100	\$1,228,600	\$1,326,200	\$1,370,500
Expenditures	\$1,110,100	\$1,228,600	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$31,900	\$31,900
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$9,100	\$29,400
2000 Adjusted Base Funding Level	\$0	\$0	\$1,261,800	\$1,261,800
Health Insurance Reserves	\$0	\$0	\$6,100	\$12,400
Compensation Reserve	\$0	\$0	\$17,300	\$35,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$1,110,100	\$1,228,600	\$1,326,200	\$1,370,500
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$7,900	\$5,100	\$0	\$0
Revenues	\$928,300	\$54,500	\$0	\$0
Total Revenue	\$936,200	\$59,600	\$0	\$0
Expenditures	\$931,100	\$59,600	\$0	\$0
Total Expenditures	\$931,100	\$59,600	\$0	\$0
<u>Closing Balance</u>	\$5,100	\$0	\$0	\$0

Program Revenue

2123 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
Total Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$600	\$600
2000 Adjusted Base Funding Level	\$0	\$0	\$123,700	\$123,700
Reduce Expenditures	\$0	\$0	(\$124,300)	(\$124,300)
Total Expenditures	\$0	\$0	\$0	\$0
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$389,700	\$0	\$0	\$0
Statutory Transfer to 20.835(4)(gb)	(\$248,700)	\$0	\$0	\$0
Total Revenue	\$141,000	\$0	\$0	\$0
Expenditures	\$141,000	\$0	\$0	\$0
Reduce Expenditures	\$0	\$0	(\$414,800)	(\$414,800)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$36,900)	(\$36,900)
2000 Adjusted Base Funding Level	\$0	\$0	\$451,700	\$451,700
Total Expenditures	\$141,000	\$0	\$0	\$0
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$126,400	\$138,300	\$175,700	\$190,900
Revenues	\$1,439,200	\$2,100,000	\$2,250,600	\$2,250,600
Statutory Lapse to General Fund	(\$44,100)	(\$305,200)	(\$326,900)	(\$293,200)
Total Revenue	\$1,521,500	\$1,933,100	\$2,099,400	\$2,148,300
Expenditures	\$1,383,200	\$1,757,400	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$10,800	\$21,800
Compensation Reserve	\$0	\$0	\$22,400	\$45,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$74,400	\$74,400
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$1,900	\$12,600
2000 Adjusted Base Funding Level	\$0	\$0	\$1,799,000	\$1,799,000
Total Expenditures	\$1,383,200	\$1,757,400	\$1,908,500	\$1,953,000
Closing Balance	\$138,300	\$175,700	\$190,900	\$195,300

Program Revenue

2123 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$262,800	\$58,300	\$58,300	\$58,300
Total Revenue	\$262,800	\$58,300	\$58,300	\$58,300
Expenditures	\$262,800	\$58,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$58,300	\$58,300
Total Expenditures	\$262,800	\$58,300	\$58,300	\$58,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$12,900	\$13,800	\$14,300	\$15,700
Revenues	\$776,400	\$470,000	\$775,000	\$950,000
Statutory Transfer to 20.835(4)(gg)	(\$637,500)	(\$326,100)	(\$616,500)	(\$789,600)
Total Revenue	\$151,800	\$157,700	\$172,800	\$176,100
Expenditures	\$138,000	\$143,400	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$900	\$1,900
Compensation Reserve	\$0	\$0	\$2,000	\$4,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$7,100	\$7,100
2000 Adjusted Base Funding Level	\$0	\$0	\$147,100	\$147,100
Total Expenditures	\$138,000	\$143,400	\$157,100	\$160,100
Closing Balance	\$13,800	\$14,300	\$15,700	\$16,000

Program Revenue

2123 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	\$65,000	\$249,300	\$249,300	\$249,300
Total Revenue	\$65,000	\$249,300	\$249,300	\$249,300
Expenditures	\$65,000	\$249,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$249,300	\$249,300
Total Expenditures	\$65,000	\$249,300	\$249,300	\$249,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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
Revenues	\$21,600	\$27,300	\$27,300	\$27,300
Total Revenue	\$21,600	\$27,300	\$27,300	\$27,300
Expenditures	\$21,600	\$27,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$27,300	\$27,300
Total Expenditures	\$21,600	\$27,300	\$27,300	\$27,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$0	\$0	\$0
Revenues	\$8,106,700	\$8,600,000	\$8,900,000	\$9,100,000
Statutory Lapse to General Fund	(\$5,381,900)	(\$5,482,100)	(\$5,531,800)	(\$5,653,900)
Total Revenue	\$2,724,800	\$3,117,900	\$3,368,200	\$3,446,100
Expenditures	\$2,724,800	\$3,117,900	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$18,600	\$37,400
Compensation Reserve	\$0	\$0	\$40,400	\$81,500
Wisconsin Retirement System	\$0	\$0	\$100	\$100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$106,700	\$106,700
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$8,500	\$26,500
2000 Adjusted Base Funding Level	\$0	\$0	\$3,193,900	\$3,193,900
Total Expenditures	\$2,724,800	\$3,117,900	\$3,368,200	\$3,446,100
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$130,100	\$134,300	\$135,200	\$140,600
Revenues	\$1,859,500	\$1,900,000	\$1,950,000	\$1,990,000
Statutory Lapse to General Fund	(\$512,000)	(\$546,800)	(\$538,800)	(\$551,700)
Total Revenue	\$1,477,600	\$1,487,500	\$1,546,400	\$1,578,900
Expenditures	\$1,343,300	\$1,352,300	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$7,700	\$15,600
Compensation Reserve	\$0	\$0	\$19,000	\$38,500
Wisconsin Retirement System	\$0	\$0	\$0	\$100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$10,800)	(\$10,800)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$700	\$2,800
2000 Adjusted Base Funding Level	\$0	\$0	\$1,389,200	\$1,389,200
Total Expenditures	\$1,343,300	\$1,352,300	\$1,405,800	\$1,435,400
Closing Balance	\$134,300	\$135,200	\$140,600	\$143,500

Program Revenue

2123 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
Revenues	\$11,616,600	\$11,600,000	\$11,600,000	\$11,600,000
Statutory Lapse to General Fund	(\$8,780,100)	(\$8,615,200)	(\$8,833,500)	(\$8,924,500)
Total Revenue	\$2,836,500	\$2,984,800	\$2,766,500	\$2,675,500
Expenditures	\$2,836,500	\$2,984,800	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$20,700	\$41,700
Compensation Reserve	\$0	\$0	\$25,900	\$52,200
Wisconsin Retirement System	\$0	\$0	\$100	\$100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$105,000	\$105,000
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$7,000	\$28,300
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$8,900	\$9,200
3002 Removal of Noncontinuing Elements from the Base	\$0	\$0	(\$454,200)	(\$614,100)
2000 Adjusted Base Funding Level	\$0	\$0	\$3,053,100	\$3,053,100

Total Expenditures	\$2,836,500	\$2,984,800	\$2,766,500	\$2,675,500
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$386,900	\$386,900	\$29,600	\$0
Revenues	\$0	\$0	\$327,700	\$357,300
Total Revenue	\$386,900	\$386,900	\$357,300	\$357,300
Expenditures	\$0	\$357,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$357,300	\$357,300
Total Expenditures	\$0	\$357,300	\$357,300	\$357,300
Closing Balance	\$386,900	\$29,600	\$0	\$0

Program Revenue

2123 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
Revenue	\$296,900	\$200,000	\$300,000	\$310,000
Statutory Transfer to 20.835(4)(gd)	(\$277,000)	(\$121,600)	(\$218,600)	(\$228,200)
Total Revenue	\$19,900	\$78,400	\$81,400	\$81,800
Expenditures	\$19,900	\$78,400	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$200	\$300
Compensation Reserve	\$0	\$0	\$300	\$600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$1,900	\$1,900
2000 Adjusted Base Funding Level	\$0	\$0	\$79,000	\$79,000
Total Expenditures	\$19,900	\$78,400	\$81,400	\$81,800
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	37	Collections under multistate streamlined sales tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$40,700	\$40,000	\$40,000	\$40,000
Total Revenue	\$40,700	\$40,000	\$40,000	\$40,000
Expenditures	\$40,700	\$40,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$40,000	\$40,000
Total Expenditures	\$40,700	\$40,000	\$40,000	\$40,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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
Revenue	\$368,500	\$498,200	\$552,200	\$558,100
Total Revenue	\$368,500	\$498,200	\$552,200	\$558,100
Expenditures	\$368,500	\$498,200	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,900	\$3,900
Compensation Reserve	\$0	\$0	\$3,800	\$7,700
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$42,200	\$42,200
2000 Adjusted Base Funding Level	\$0	\$0	\$504,300	\$504,300
Total Expenditures	\$368,500	\$498,200	\$552,200	\$558,100
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$0	\$0	\$0	\$0
Revenue	\$0	\$32,800	\$32,800	\$32,800
Total Revenue	\$0	\$32,800	\$32,800	\$32,800
Expenditures	\$0	\$32,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$32,800	\$32,800
Total Expenditures	\$0	\$32,800	\$32,800	\$32,800
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2123 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	\$369,700	\$381,300	\$373,600	\$331,400
Revenue	\$1,143,100	\$1,212,700	\$1,212,700	\$1,212,700
Total Revenue	\$1,512,800	\$1,594,000	\$1,586,300	\$1,544,100
Expenditures	\$1,131,500	\$1,220,400	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$9,100	\$18,400
Compensation Reserve	\$0	\$0	\$18,600	\$37,600
Wisconsin Retirement System	\$0	\$0	\$0	\$100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$30,600)	(\$30,600)
2000 Adjusted Base Funding Level	\$0	\$0	\$1,257,800	\$1,257,800
Total Expenditures	\$1,131,500	\$1,220,400	\$1,254,900	\$1,283,300
Closing Balance	\$381,300	\$373,600	\$331,400	\$260,800

Program Revenue

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and local finance
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Reassessments

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$12,200	\$16,700	\$0	\$0
	\$4,900	\$256,800	\$273,500	\$273,500
Total Revenue	\$17,100	\$273,500	\$273,500	\$273,500
Expenditures	\$400	\$273,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$273,500	\$273,500
Total Expenditures	\$400	\$273,500	\$273,500	\$273,500
<u>Closing Balance</u>	\$16,700	\$0	\$0	\$0

Program Revenue

2123 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	\$752,100	\$856,200	\$968,200	\$1,068,400
Revenue	\$289,800	\$308,200	\$308,200	\$308,200
Total Revenue	\$1,041,900	\$1,164,400	\$1,276,400	\$1,376,600
Expenditures	\$185,700	\$196,200	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,300	\$2,700
Compensation Reserve	\$0	\$0	\$2,900	\$5,900
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$1,900	\$1,900
2000 Adjusted Base Funding Level	\$0	\$0	\$201,900	\$201,900
Total Expenditures	\$185,700	\$196,200	\$208,000	\$212,400
Closing Balance	\$856,200	\$968,200	\$1,068,400	\$1,164,200

Program Revenue

2123 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	(\$59,700)	(\$138,800)	\$0	\$0
Revenue	\$1,256,200	\$3,054,900	\$2,888,600	\$2,888,700
Total Revenue	\$1,196,500	\$2,916,100	\$2,888,600	\$2,888,700
Expenditures	\$1,335,300	\$2,916,100	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$600	\$1,300
Compensation Reserve	\$0	\$0	\$700	\$100
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$19,700)	(\$19,700)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	(\$11,200)	(\$11,200)
2000 Adjusted Base Funding Level	\$0	\$0	\$2,918,200	\$2,918,200
Total Expenditures	\$1,335,300	\$2,916,100	\$2,888,600	\$2,888,700
Closing Balance	(\$138,800)	\$0	\$0	\$0

Program Revenue

2123 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	\$7,400	\$10,100	\$0	\$0
Revenue	\$2,700	\$71,200	\$81,300	\$81,300
Total Revenue	\$10,100	\$81,300	\$81,300	\$81,300
Expenditures	\$0	\$81,300	\$0	\$0
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$81,300	\$81,300
Total Expenditures	\$0	\$81,300	\$81,300	\$81,300
Closing Balance	\$10,100	\$0	\$0	\$0

Program Revenue

2123 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
Revenue	\$0	\$36,000	\$36,000	\$36,000
Total Revenue	\$200	\$36,200	\$36,200	\$36,200
Expenditures	\$0	\$36,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$36,000	\$36,000
Total Expenditures	\$0	\$36,000	\$36,000	\$36,000
Closing Balance	\$200	\$200	\$200	\$200

Program Revenue

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	04	Unclaimed property program
SUBPROGRAM		
NUMERIC APPROPRIATION	25	Unclaimed property; claims

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$73,738,700	\$0	\$0	\$0
Revenue	\$30,764,000	\$0	\$0	\$0
Statutory Transfer to 20.566(4)(k) Appr 430	(\$1,465,300)	\$0	\$0	\$0
Statutory Transfer to 20.585(1)(k)	(\$122,200)	\$0	\$0	\$0
Statutory Transfer to School Fund at BCPL	(\$33,743,500)	\$0	\$0	\$0
Total Revenue	\$69,171,700	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
<u>Closing Balance</u>	\$69,171,700	\$0	\$0	\$0

Program Revenue

2123 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
Revenue	\$1,470,100	\$3,840,600	\$3,760,800	\$3,766,800
Total Revenue	\$1,470,100	\$3,840,600	\$3,760,800	\$3,766,800
Expenditures	\$1,470,100	\$3,840,600	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,500	\$2,900
Compensation Reserve	\$0	\$0	\$4,600	\$9,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$26,800	\$26,800
3002 Removal of Noncontinuing Elements from the Base	\$0	\$0	(\$124,700)	(\$124,700)
2000 Adjusted Base Funding Level	\$0	\$0	\$3,852,600	\$3,852,600
Total Expenditures	\$1,470,100	\$3,840,600	\$3,760,800	\$3,766,800
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$32,169,800	\$16,480,200	\$13,963,000	\$13,963,000
Interest	\$1,614,400	\$64,000	\$28,800	\$28,800
Ticket Sales	\$725,439,700	\$698,008,100	\$698,008,100	\$698,008,100
Retailer Fees & Miscellaneous Revenue	\$217,900	\$142,300	\$142,300	\$142,300
Total Revenue	\$759,441,800	\$714,694,600	\$712,142,200	\$712,142,200
Expenditures	\$742,961,600	\$700,731,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$13,190,200	\$13,190,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$429,500	\$429,500
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3001 Turnover Reduction	\$0	\$0	(\$125,800)	(\$125,800)
Health Insurance Reserves	\$0	\$0	\$44,900	\$90,600
Compensation Reserve	\$0	\$0	\$104,500	\$211,000

Wisconsin Retirement System	\$0	\$0	\$200	\$300
All Other Expenses	\$0	\$0	\$684,535,700	\$684,383,400
Total Expenditures	\$742,961,600	\$700,731,600	\$698,179,200	\$698,179,200
<u>Closing Balance</u>	\$16,480,200	\$13,963,000	\$13,963,000	\$13,963,000

Segregated Funds Revenue and Balances Statement

2123 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
Revenue	\$1,564,700	\$1,701,900	\$1,823,300	\$1,870,400
Total Revenue	\$1,564,700	\$1,701,900	\$1,823,300	\$1,870,400
Expenditures	\$1,564,700	\$1,701,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,750,000	\$1,750,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$27,600	\$27,600
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$10,800	\$22,300
Health Insurance Reserves	\$0	\$0	\$9,900	\$20,000
Compensation Reserve	\$0	\$0	\$25,000	\$50,400
Wisconsin Retirement System	\$0	\$0	\$0	\$100
Total Expenditures	\$1,564,700	\$1,701,900	\$1,823,300	\$1,870,400
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenue	\$218,400	\$253,100	\$276,200	\$281,500
Total Revenue	\$218,400	\$253,100	\$276,200	\$281,500
Expenditures	\$218,400	\$253,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$260,200	\$260,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$10,600	\$10,600
Health Insurance Reserves	\$0	\$0	\$1,600	\$3,100
Compensation Reserve	\$0	\$0	\$3,800	\$7,600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$218,400	\$253,100	\$276,200	\$281,500
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenue	\$202,600	\$271,100	\$273,900	\$276,000
Total Revenue	\$202,600	\$271,100	\$273,900	\$276,000
Expenditures	\$202,600	\$271,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$274,100	\$274,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$2,300)	(\$2,300)
Health Insurance Reserves	\$0	\$0	\$600	\$1,200
Compensation Reserve	\$0	\$0	\$1,500	\$3,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$202,600	\$271,100	\$273,900	\$276,000
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenues	\$200,200	\$281,900	\$322,000	\$327,200
Total Revenue	\$200,200	\$281,900	\$322,000	\$327,200
Expenditures	\$200,200	\$281,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$289,100	\$289,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$27,800	\$27,800
Health Insurance Reserves	\$0	\$0	\$1,000	\$2,000
Compensation Reserve	\$0	\$0	\$4,100	\$8,300
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$200,200	\$281,900	\$322,000	\$327,200
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenues	\$73,600	\$85,700	\$96,800	\$100,300
Total Revenue	\$73,600	\$85,700	\$96,800	\$100,300
Expenditures	\$73,600	\$85,700	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$87,700	\$87,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$8,400	\$8,400
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$700	\$4,200
Health Insurance Reserves	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$0	\$0
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Total Expenditures	\$73,600	\$85,700	\$96,800	\$100,300
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenues	\$10,300	\$18,900	\$18,900	\$18,900
Total Revenue	\$10,300	\$18,900	\$18,900	\$18,900
Expenditures	\$10,300	\$18,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$18,900	\$18,900
Total Expenditures	\$10,300	\$18,900	\$18,900	\$18,900
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2123 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
Revenues	\$38,900	\$78,100	\$77,300	\$80,600
Total Revenue	\$38,900	\$78,100	\$77,300	\$80,600
Expenditures	\$38,900	\$78,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$79,100	\$79,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,400)	(\$3,400)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$500	\$2,800
Compensation Reserve	\$0	\$0	\$600	\$1,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$500	\$900
Total Expenditures	\$38,900	\$78,100	\$77,300	\$80,600
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

2123 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	\$72,758,900	\$72,758,900
02	Turnover	\$0	\$0
03	Project Position Salaries	\$2,484,000	\$2,484,000
04	LTE/Misc. Salaries	\$1,183,400	\$1,183,400
05	Fringe Benefits	\$30,543,900	\$30,543,900
06	Supplies and Services	\$67,385,400	\$67,385,400
07	Permanent Property	\$5,277,100	\$5,277,100
08	Unalloted Reserve	\$219,600	\$219,600
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$48,448,300	\$48,448,300
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$228,300,600	\$228,300,600
18	Project Positions Authorized	49.00	49.00
19	Classified Positions Authorized	1,123.03	1,123.03
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	\$70,337,600	\$70,337,600	698.58	698.58
	19 Admin liquor tax & alcohol bev	\$124,200	\$124,200	1.00	1.00
	20 Collections by the department	\$1,261,800	\$1,261,800	15.00	15.00
	22 Administration of local professional football stadium districts	\$123,700	\$123,700	1.00	1.00
	23 Administration of special district taxes	\$451,700	\$451,700	4.40	4.40
	24 Business tax registration	\$1,799,000	\$1,799,000	18.10	18.10
	25 Coll under MTC audit program	\$58,300	\$58,300	0.00	0.00
	26 Administration of local taxes	\$147,100	\$147,100	1.00	1.00
	27 Cigarette tax stamps	\$249,300	\$249,300	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$27,300	\$27,300	0.00	0.00
	30 Administration of county sales and use taxes	\$3,193,900	\$3,193,900	31.45	31.45
	31 Administration of liquor tax and alcohol beverages enforcement	\$1,389,200	\$1,389,200	9.75	9.75
	32 Debt collection	\$3,053,100	\$3,053,100	30.50	30.50
	33 Collections under contracts	\$357,300	\$357,300	0.00	0.00
	35 Administration of resort tax	\$79,000	\$79,000	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	\$504,300	\$504,300	3.00	3.00
	61 Motor fuel tax administration	\$1,750,000	\$1,750,000	15.50	15.50
	62 Economic development surcharge	\$274,100	\$274,100	1.00	1.00
	63 Petroleum inspection fee collection	\$87,700	\$87,700	1.00	1.00
	64 Administration of dry cleaner fees	\$18,900	\$18,900	0.00	0.00
	65 Administration of rental vehicle fee	\$79,100	\$79,100	0.50	0.50
	Collection of taxes SubTotal	\$85,406,600	\$85,406,600	832.03	832.03
02	State and local finance				
	01 General program operations	\$8,467,200	\$8,467,200	92.75	92.75

Decision Item by Numeric

Department of Revenue

	03 Integrated property assessment system technology	\$2,462,800	\$2,462,800	1.00	1.00
	30 Municipal financial report compliance	\$32,800	\$32,800	0.00	0.00
	31 Manufacturing property assessment	\$1,257,800	\$1,257,800	12.50	12.50
	32 Reassessments	\$273,500	\$273,500	0.00	0.00
	34 Administration of TID	\$201,900	\$201,900	2.00	2.00
	61 Railroad and air carrier tax administration	\$260,200	\$260,200	2.00	2.00
	62 Lottery and gaming credit administration	\$289,100	\$289,100	2.75	2.75
	State and local finance SubTotal	\$13,245,300	\$13,245,300	113.00	113.00
03	Administrative services and space rental				
	01 General program operations	\$27,399,500	\$27,399,500	160.75	160.75
	02 Space rental payments	\$5,226,200	\$5,226,200	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	\$2,918,200	\$2,918,200	0.60	0.60
	31 Services	\$81,300	\$81,300	0.00	0.00
	32 Reciprocity agreement and publications	\$36,000	\$36,000	0.00	0.00
	Administrative services and space rental SubTotal	\$39,811,600	\$39,811,600	161.35	161.35
04	Unclaimed property program				
	30 Unclaimed property; administra	\$3,852,600	\$3,852,600	5.95	5.95
	Unclaimed property program SubTotal	\$3,852,600	\$3,852,600	5.95	5.95
08	Lottery				
	01 General program operations-GPR	\$7,276,700	\$7,276,700	0.00	0.00
	02 Retailer compensation-GPR	\$47,980,700	\$47,980,700	0.00	0.00
	03 Vendor fees-GPR	\$17,826,000	\$17,826,000	0.00	0.00
	60 General program operations	\$12,901,100	\$12,901,100	69.70	69.70
	61 Retailer compensation	\$0	\$0	0.00	0.00
	65 Vendor fees	\$0	\$0	0.00	0.00
	Lottery SubTotal	\$85,984,500	\$85,984,500	69.70	69.70

Decision Item by Numeric

Department of Revenue

	Adjusted Base Funding Level SubTotal	\$228,300,600	\$228,300,600	1,182.03	1,182.03
	Agency Total	\$228,300,600	\$228,300,600	1,182.03	1,182.03

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	\$191,127,100	\$191,127,100	953.08	953.08
	PR	S	\$21,513,300	\$21,513,300	136.50	136.50
	SEG	S	\$15,660,200	\$15,660,200	92.45	92.45
	Total		\$228,300,600	\$228,300,600	1,182.03	1,182.03
Agency Total			\$228,300,600	\$228,300,600	1,182.03	1,182.03

Decision Item (DIN) - 3001

Decision Item (DIN) Title - Turnover Reduction

NARRATIVE

Standard Budget Adjustment - Turnover Reduction

Decision Item by Line

2123 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	\$0	\$0
02	Turnover	(\$1,922,900)	(\$1,922,900)
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	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$1,922,900)	(\$1,922,900)
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	(\$1,284,400)	(\$1,284,400)	0.00	0.00
	Collection of taxes SubTotal	(\$1,284,400)	(\$1,284,400)	0.00	0.00
02	State and local finance				
	01 General program operations	(\$171,800)	(\$171,800)	0.00	0.00
	State and local finance SubTotal	(\$171,800)	(\$171,800)	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	(\$340,900)	(\$340,900)	0.00	0.00
	Administrative services and space rental SubTotal	(\$340,900)	(\$340,900)	0.00	0.00
08	Lottery				
	60 General program operations	(\$125,800)	(\$125,800)	0.00	0.00
	Lottery SubTotal	(\$125,800)	(\$125,800)	0.00	0.00
	Turnover Reduction SubTotal	(\$1,922,900)	(\$1,922,900)	0.00	0.00
	Agency Total	(\$1,922,900)	(\$1,922,900)	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	(\$1,797,100)	(\$1,797,100)	0.00	0.00
	SEG	S	(\$125,800)	(\$125,800)	0.00	0.00
	Total		(\$1,922,900)	(\$1,922,900)	0.00	0.00
Agency Total			(\$1,922,900)	(\$1,922,900)	0.00	0.00

Decision Item (DIN) - 3002

Decision Item (DIN) Title - Removal of Noncontinuing Elements from the Base

NARRATIVE

Standard Budget Adjustment - Removal of Noncontinuing Elements from the Base

Decision Item by Line

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	3002	Removal of Noncontinuing Elements from the Base

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	(\$442,500)	(\$566,700)
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	(\$185,400)	(\$237,400)
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	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$627,900)	(\$804,100)
18	Project Positions Authorized	-2.00	-11.00
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
	3002	Removal of Noncontinuing Elements from the Base			
01	Collection of taxes				
	32 Debt collection	(\$454,200)	(\$614,100)	0.00	(8.00)
	Collection of taxes SubTotal	(\$454,200)	(\$614,100)	0.00	(8.00)
02	State and local finance				
	01 General program operations	(\$49,000)	(\$65,300)	0.00	(1.00)
	State and local finance SubTotal	(\$49,000)	(\$65,300)	0.00	(1.00)
04	Unclaimed property program				
	30 Unclaimed property; administra	(\$124,700)	(\$124,700)	(2.00)	(2.00)
	Unclaimed property program SubTotal	(\$124,700)	(\$124,700)	(2.00)	(2.00)
	Removal of Noncontinuing Elements from the Base SubTotal	(\$627,900)	(\$804,100)	(2.00)	(11.00)
	Agency Total	(\$627,900)	(\$804,100)	(2.00)	(11.00)

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	3002	Removal of Noncontinuing Elements from the Base				
	GPR	S	(\$49,000)	(\$65,300)	0.00	(1.00)
	PR	S	(\$578,900)	(\$738,800)	(2.00)	(10.00)
	Total		(\$627,900)	(\$804,100)	(2.00)	(11.00)
Agency Total			(\$627,900)	(\$804,100)	(2.00)	(11.00)

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

2123 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	\$1,414,300	\$1,414,300
02	Turnover	\$0	\$0
03	Project Position Salaries	\$21,800	\$21,800
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$1,717,800	\$1,717,800
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	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$3,153,900	\$3,153,900
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	\$1,748,000	\$1,748,000	0.00	0.00
	19 Admin liquor tax & alcohol bev	(\$2,100)	(\$2,100)	0.00	0.00
	20 Collections by the department	\$31,900	\$31,900	0.00	0.00
	22 Administration of local professional football stadium districts	\$600	\$600	0.00	0.00
	23 Administration of special district taxes	(\$36,900)	(\$36,900)	0.00	0.00
	24 Business tax registration	\$74,400	\$74,400	0.00	0.00
	26 Administration of local taxes	\$7,100	\$7,100	0.00	0.00
	30 Administration of county sales and use taxes	\$106,700	\$106,700	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	(\$10,800)	(\$10,800)	0.00	0.00
	32 Debt collection	\$105,000	\$105,000	0.00	0.00
	35 Administration of resort tax	\$1,900	\$1,900	0.00	0.00
	39 Collections from the financial record matching program	\$42,200	\$42,200	0.00	0.00
	61 Motor fuel tax administration	\$27,600	\$27,600	0.00	0.00
	62 Economic development surcharge	(\$2,300)	(\$2,300)	0.00	0.00
	63 Petroleum inspection fee collection	\$8,400	\$8,400	0.00	0.00
	65 Administration of rental vehicle fee	(\$3,400)	(\$3,400)	0.00	0.00
	Collection of taxes SubTotal	\$2,098,300	\$2,098,300	0.00	0.00
02	State and local finance				
	01 General program operations	\$149,500	\$149,500	0.00	0.00
	03 Integrated property assessment system technology	\$26,700	\$26,700	0.00	0.00
	31 Manufacturing property assessment	(\$30,600)	(\$30,600)	0.00	0.00
	34 Administration of TID	\$1,900	\$1,900	0.00	0.00
	61 Railroad and air carrier tax administration	\$10,600	\$10,600	0.00	0.00
	62 Lottery and gaming credit administration	\$27,800	\$27,800	0.00	0.00
	State and local finance SubTotal	\$185,900	\$185,900	0.00	0.00

Decision Item by Numeric

Department of Revenue

03	Administrative services and space rental				
	01 General program operations	\$460,900	\$460,900	0.00	0.00
	25 Internal services	(\$19,700)	(\$19,700)	0.00	0.00
	Administrative services and space rental SubTotal	\$441,200	\$441,200	0.00	0.00
04	Unclaimed property program				
	30 Unclaimed property; administra	\$26,800	\$26,800	0.00	0.00
	Unclaimed property program SubTotal	\$26,800	\$26,800	0.00	0.00
08	Lottery				
	60 General program operations	\$401,700	\$401,700	0.00	0.00
	Lottery SubTotal	\$401,700	\$401,700	0.00	0.00
	Full Funding of Continuing Position Salaries and Fringe Benefits SubTotal	\$3,153,900	\$3,153,900	0.00	0.00
	Agency Total	\$3,153,900	\$3,153,900	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	3003	Full Funding of Continuing Position Salaries and Fringe Benefits				
	GPR	S	\$2,385,100	\$2,385,100	0.00	0.00
	PR	S	\$298,400	\$298,400	0.00	0.00
	SEG	S	\$470,400	\$470,400	0.00	0.00
	Total		\$3,153,900	\$3,153,900	0.00	0.00
Agency Total			\$3,153,900	\$3,153,900	0.00	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

2123 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	\$32,400	\$103,500
02	Turnover	\$0	\$0
03	Project Position Salaries	\$1,200	\$7,200
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$5,600	\$18,200
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	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$39,200	\$128,900
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				
	20 Collections by the department	\$9,100	\$29,400	0.00	0.00
	24 Business tax registration	\$1,900	\$12,600	0.00	0.00
	30 Administration of county sales and use taxes	\$8,500	\$26,500	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$700	\$2,800	0.00	0.00
	32 Debt collection	\$7,000	\$28,300	0.00	0.00
	61 Motor fuel tax administration	\$10,800	\$22,300	0.00	0.00
	63 Petroleum inspection fee collection	\$700	\$4,200	0.00	0.00
	65 Administration of rental vehicle fee	\$500	\$2,800	0.00	0.00
	Collection of taxes SubTotal	\$39,200	\$128,900	0.00	0.00
	Reclassifications and Semiautomatic Pay Progression SubTotal	\$39,200	\$128,900	0.00	0.00
	Agency Total	\$39,200	\$128,900	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	3005	Reclassifications and Semiautomatic Pay Progression				
	PR	S	\$27,200	\$99,600	0.00	0.00
	SEG	S	\$12,000	\$29,300	0.00	0.00
	Total		\$39,200	\$128,900	0.00	0.00
Agency Total			\$39,200	\$128,900	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

2123 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	(\$99,100)	(\$93,700)
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	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$99,100)	(\$93,700)
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				
	32 Debt collection	\$8,900	\$9,200	0.00	0.00
	Collection of taxes SubTotal	\$8,900	\$9,200	0.00	0.00
03	Administrative services and space rental				
	02 Space rental payments	\$111,600	\$116,700	0.00	0.00
	25 Internal services	(\$11,200)	(\$11,200)	0.00	0.00
	31 Services	\$0	\$0	0.00	0.00
	Administrative services and space rental SubTotal	\$100,400	\$105,500	0.00	0.00
08	Lottery				
	01 General program operations-GPR	(\$208,400)	(\$208,400)	0.00	0.00
	Lottery SubTotal	(\$208,400)	(\$208,400)	0.00	0.00
	Full Funding of Lease and Directed Moves Costs SubTotal	(\$99,100)	(\$93,700)	0.00	0.00
	Agency Total	(\$99,100)	(\$93,700)	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	(\$96,800)	(\$91,700)	0.00	0.00
	PR	S	(\$2,300)	(\$2,000)	0.00	0.00
	Total		(\$99,100)	(\$93,700)	0.00	0.00
Agency Total			(\$99,100)	(\$93,700)	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 In 2019, Income Sales & Excise (ISE) Division moved the Lottery funded (alpha 8(q)numeric 860)position that processes the Lottery prize payments at the front counter in the Milwaukee office from the Audit Bureau (subprogram 11)to a new Section in the Customer Service Bureau (subprogram 14). This DIN is: 1) moving the 1.0 FTE in alpha 8(q)Appr 860 from subprogram 11 to subprogram 14. 2) moving the \$50,700 salary in alpha 8(q)Appr 860 from subprogram 11 to subprogram 14. 3) moving the \$ 300 fringe in alpha 8(q)Appr 860 from subprogram 11 to subprogram 14. 4) moving the \$20,200 fringe in alpha 8(a)Appr 801 from subprogram 11 to subprogram 14.

Decision Item by Line

2123 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	Special Purpose	\$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			
08	Lottery				
	01 General program operations-GPR	\$0	\$0	0.00	0.00
	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
	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) - 5001

Decision Item (DIN) Title - Utility Taxes Certified Mail

NARRATIVE

The Department requests the authority to send ad valorem tax assessments and bills in the manner of its choosing. Ad Valorem companies already use My Tax Account to view other statements and pay bills. This proposal will reduce duplicative work and save the department money on mailing costs. Please see attached legislative proposal.

TITLE: UTILITY TAXES – CERTIFIED MAIL FOR AD VALOREM COMPANIES

DESCRIPTION OF CURRENT LAW AND PROBLEM:

Currently, by statute, the Chapter 76 ad Valorem tax assessments and bills are to be sent certified mail. This change would allow the state to send the assessments without the need or cost of certified mail.

Telecom has moved the billing and collection operations to WINPAS and My Tax Account. Hopefully in the near future the remaining tax types in Chapter 76 will also move at least the billing operations to WINPAS / My Tax Account.

DOR currently sends the taxpayer all final assessments and billing statements by email and regular mail. The need to send by certified mail is unnecessary and is cost and time prohibitive.

RECOMMENDATION FOR ACTION

Remove the certified mailing requirement in Chapter 76.

IMPACT ON JOBS CREATION

This proposal has no effect on job creation

FISCAL EFFECT

\$1,500 – \$4,000 annually in savings. This includes cost of sending certified mail and staff time/costs for organizing the mailing.

DRAFTING INSTRUCTIONS

Strike requirement to send by certified mail from secs. 76.07(2), 76.08(1), 76.10(1), 76.13(2), 76.15(2):

76.07 Assessment. (3) For the purpose of determining the full market value of the property of each company appearing on the assessment roll, the department may view and inspect the property of such company and shall consider the reports filed in compliance with s. 76.04 and the reports and returns of the company filed in the office of any officer of this state, and other evidence or information bearing upon the full market value of the property of the company assessed. In case of companies which own or use property lying partly within and partly without the state, the department shall value and assess only the property within this state, using the methods under subs. (4g) and (4r). When the full market value of the property of a company within this state has been determined, the amount shall be entered upon the assessment roll opposite the name of the company and shall be the assessment of the entire property of such company within this state for the levy of taxes thereon, subject to review and correction. The department shall thereupon give notice ~~by certified mail~~ to each company assessed of the amount of its assessment as entered upon such roll.

76.08 Review of assessment. (1) Notice of the assessments determined under s. 76.07 and of adjustments under s. 76.075 shall be given ~~by certified mail~~ to each company the property of which has been assessed, and the notice of assessment shall be mailed on or before the assessment date specified in s. 76.07 (1). Any company aggrieved by the assessment or adjustment of its property thus

made may have its assessment or adjustment redetermined by the Dane County circuit court if within 30 days after notice of assessment or adjustment is mailed to the company under s. 76.07 (3) an action for the redetermination is commenced by filing a summons and complaint with that court, and service of authenticated copies of the summons and complaint is made upon the department of revenue. No answer need be filed by the department and the allegations of the complaint in opposition to the assessment or adjustment shall be deemed denied. Upon the filing of the summons and complaint the court shall set the matter for hearing without a jury. If the plaintiff fails to file the summons and complaint within 5 days of service upon the department, the department may file a copy thereof with the court in lieu of the original. The department may be named as the defendant in any such action and shall appear and be represented by its counsel in all proceedings connected with the action but, on the request of the secretary of revenue, the attorney general may participate with or serve in lieu of departmental counsel. In an action for redetermination of an adjustment, only the issues raised in the department's adjustment under s. 76.075 may be raised.

76.10 Review of state assessment; notice of hearing; decision; time limits; notice of decision; action to review decision; error adjusted. (1) Every company defined in s. 76.02 shall, on or before October 1 in each year, be entitled, on its own motion, to present evidence before the department relating to the state assessment made in the preceding year pursuant to s. 70.575. On request, in writing, for such hearing or presentation, the department shall fix a time therefor within 60 days after such application is filed, the same to be conducted in such manner as the department directs. Notice of such hearing shall be mailed to any company requesting a hearing and shall be published in the official state paper. Within 30 days after the conclusion of such hearing the department shall enter an order either affirming the state assessment or ordering correction thereof as provided in sub. (2). A copy of such order shall be sent ~~by certified mail~~ to the company or companies requesting such hearing and to any interested party who has made an appearance in such proceeding. The department may, on its own motion, correct such state assessment. Any company having filed application for review of the state assessment pursuant to this section, or any other interested party participating in such hearing, if aggrieved by the order entered by the department, may bring an action in the circuit court for Dane County within 30 days after the entry of such order to have said order set aside and a redetermination made of the state assessment. In any such action or in any hearing before the department pursuant to this section, any interested party may appear and be heard. An interested party includes any division of government whose revenues would be affected by any adjustment of the state assessment.

76.13 Levy; tax roll; lien. (2) Every tax roll upon completion shall be delivered to the secretary of administration. The department shall notify, ~~by certified mail,~~ all companies listed on the tax roll of the amount of tax due, which shall be paid to the department. The payment dates provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any company may, if the company has brought an action in the Dane County circuit court under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time prior to the date upon which the appeal becomes final, but any part of the tax ultimately required to be paid shall bear interest from the original due date to the date the appeal became final at the rate of 12 percent per year and at 1.5 percent per month thereafter until paid. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of the company prior to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of the company within the state as an entirety.

76.15 Reassessment. (2) Every tax roll upon completion shall be delivered to the secretary of administration. The department shall notify, ~~by certified mail,~~ all companies listed on the tax roll of the amount of tax due, which shall be paid to the department. The payment dates provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any company may, if the company has brought an action in the Dane County circuit court under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time prior to the date upon which the appeal becomes final, but any part of the tax ultimately required to be paid shall bear interest from the original due date to the date the appeal became final at the rate of 12 percent per year and at 1.5 percent per month thereafter until paid. The

taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of the company prior to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of the company within the state as an entirety.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Day after publication

INTERESTED/AFFECTED PARTIES

Telecommunications, Air Carriers, Pipelines, Railroads, Conservation Regulation Companies and Association of Municipal Electric companies

DOR CONTACT PERSON: Tim Drascic, 608-266-3845

PREPARED BY: Zach McClelland

DATE: July 29, 2020

Decision Item by Line

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5001	Utility Taxes Certified Mail

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	Special Purpose	\$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
	5001	Utility Taxes Certified Mail			
02	State and local finance				
	61 Railroad and air carrier tax administration	\$0	\$0	0.00	0.00
	State and local finance SubTotal	\$0	\$0	0.00	0.00
	Utility Taxes Certified Mail 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	5001	Utility Taxes Certified Mail				
	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) - 5002

Decision Item (DIN) Title - Manufacturing Charge to Local Governments

NARRATIVE

The Department requests the authority to simplify the payment to DOR of the annual Manufacturing charge by local governments by moving it to an electronic deduction from shared revenue, thereby creating efficiencies. See attached legislative proposal.

TITLE: MANUFACTURING PROPERTY ASSESSMENT CHARGE TO LOCAL GOVERNMENTS

DESCRIPTION OF CURRENT LAW AND PROBLEM

Current Law:

- Section 70.995 14(a) imposes an annual fee on each municipality with property assessed as manufacturing by DOR.
- The fee is based on the municipality's equalized value of manufacturing property and 50% of the budgeted cost for manufacturing (Appr 23100).
- The manufacturing fee is billed to municipalities in the fall.
- Municipalities are to return the invoice voucher with payment to the bank (drop box).
- If the municipality does not pay by March 31st of the following year, section 70.995 14(b) directs the department to "...reduce the distribution made to the municipality under 79.02(2)(b) by the amount of the fee."

Problems:

- Many of the calculate fees are minimal (example from 2017).

2017 MFG Fees - range from \$ 0.01 to \$61,703.06			Fee Total	AVG Fee	% of Budget
91	7.0%	are >0 and less or equal to \$1.00	\$ 26.55	\$ 0.29	0.002%
247	19.0%	are >0 and less or equal to \$10.00	\$ 779.63	\$ 3.16	0.065%
367	28.3%	are >0 and less or equal to \$20.00	\$2,526.39	\$ 6.88	0.211%
440	33.9%	are >0 and less or equal to \$30.00	\$4,350.48	\$ 9.89	0.364%

- In 2017, 28.3% (367) of the 1,298 municipal fee bills issued were less than or equal to \$20.00. The total amount of these bills was \$2,526.39, or 0.211% of the budgeted amount for manufacturing assessment in Appr 231000 (\$1,195,200). The costs associated with bill production, mailing, and payment processing likely exceed the amount of these fee bills.
- Payments are often mailed after the March 31 deadline, mailed to the wrong location and/or without the voucher (to DOR rather than the bank). This makes tracking payments problematic.
- There is no option for direct/electronic payment.
- Bills and vouchers must be printed and mailed by DOA Print.

RECOMMENDATION FOR ACTION

Revise section 70.995 14(b). Eliminate the option for a municipality to pay the manufacturing assessment fee by check and make the amount of the fee an automatic credit/debit to municipal shared revenue payments.

1. Modify sec. 70.995(14)(b) to make all manufacturing assessment fees calculated under sec. 70.995(14)(a) a direct reduction in the shared revenue distribution under sec. 79.02(2)(b). Municipalities without a shared revenue distribution would be billed.

IMPACT ON JOB CREATION

None

FISCAL EFFECT

DRAFTING INSTRUCTIONS

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

INTERESTED/AFFECTED PARTIES

Municipal governments
Wisconsin Department of Revenue

DOR CONTACT PERSON: Tim Drascic, 608.266.3845

PREPARED BY: Tim Drascic

DATE: July 29, 2020

Decision Item by Line

2123 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5002	Manufacturing Charge to Local Governments

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	Special Purpose	\$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
	5002	Manufacturing Charge to Local Governments			
02	State and local finance				
	31 Manufacturing property assessment	\$0	\$0	0.00	0.00
	State and local finance SubTotal	\$0	\$0	0.00	0.00
	Manufacturing Charge to Local Governments 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	5002	Manufacturing Charge to Local Governments				
	PR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

ACT 201

Proposal under s. 16.42(4)(b)2.: **0% change in each fiscal year**

FY: **FY22**

Agency: **DOR - 566**

Exclusions: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed \$ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY22 TO FY22 AND 23.

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2021-22		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	FTE	\$	FTE
566	1a	101	GPR	\$70,337,600.00	698.58	0	70,801,200	698.58		463,600	0.00	(463,600)	0.00	0	0.00
566	1g	130	PR	\$3,193,900.00	31.45	0	3,309,100	31.45		115,200	0.00	(115,200)	0.00	0	0.00
566	1ga	127	PR	\$249,300.00	0.00	0	249,300	0.00		0	0.00	0	0.00	0	0.00
566	1gb	124	PR	\$1,799,000.00	18.10	0	1,875,300	18.10		76,300	0.00	(76,300)	0.00	0	0.00
566	1gd	123	PR	\$451,700.00	4.40	0	414,800	4.40		(36,900)	0.00	36,900	0.00	0	0.00
566	1ge	122	PR	\$123,700.00	1.00	0	124,300	1.00		600	0.00	(600)	0.00	0	0.00
566	1gf	135	PR	\$79,000.00	0.25	0	80,900	0.25		1,900	0.00	(1,900)	0.00	0	0.00
566	1gg	126	PR	\$147,100.00	1.00	0	154,200	1.00		7,100	0.00	(7,100)	0.00	0	0.00
566	1h	132	PR	\$3,053,100.00	30.50	0	2,719,800	30.50		(333,300)	0.00	333,300	0.00	0	0.00
566	1ha	131	PR	\$1,389,200.00	9.75	0	1,379,100	9.75		(10,100)	0.00	10,100	0.00	0	0.00
566	1hb	120	PR	\$1,261,800.00	15.00	0	1,302,800	15.00		41,000	0.00	(41,000)	0.00	0	0.00
566	1hc	139	PR	\$504,300.00	3.00	0	546,500	3.00		42,200	0.00	(42,200)	0.00	0	0.00
566	1hd	119	PR	\$124,200.00	1.00	0	122,100	1.00		(2,100)	0.00	2,100	0.00	0	0.00
566	1hm	133	PR	\$357,300.00	0.00	0	357,300	0.00		0	0.00	0	0.00	0	0.00
566	1hn	125	PR	\$58,300.00	0.00	0	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	\$40,000.00	0.00	0	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	\$27,300.00	0.00	0	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	\$274,100.00	1.00	0	271,800	1.00		(2,300)	0.00	2,300	0.00	0	0.00
566	1qm	165	SEG	\$79,100.00	0.50	0	76,200	0.50		(2,900)	0.00	2,900	0.00	0	0.00
566	1r	164	SEG	\$18,900.00	0.00	0	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	\$87,700.00	1.00	0	96,800	1.00		9,100	0.00	(9,100)	0.00	0	0.00
566	1u	161	SEG	\$1,750,000.00	15.50	0	1,788,400	15.50		38,400	0.00	(38,400)	0.00	0	0.00
566	2a	201	GPR	\$8,467,200.00	92.75	0	8,395,900	92.75		(71,300)	0.00	71,300	0.00	0	0.00
566	2bm	203	GPR	\$2,462,800.00	1.00	0	2,489,500	1.00		26,700	0.00	(26,700)	0.00	0	0.00
566	2gb	231	PR	\$1,257,800.00	12.50	0	1,227,200	12.50		(30,600)	0.00	30,600	0.00	0	0.00
566	2gi	230	PR	\$32,800.00	0.00	0	32,800	0.00		0	0.00	0	0.00	0	0.00
566	2h	232	PR	\$273,500.00	0.00	0	273,500	0.00		0	0.00	0	0.00	0	0.00
566	2hm	234	PR	\$201,900.00	2.00	0	203,800	2.00		1,900	0.00	(1,900)	0.00	0	0.00
566	2q	261	SEG	\$260,200.00	2.00	0	270,800	2.00		10,600	0.00	(10,600)	0.00	0	0.00
566	2r	262	SEG	\$289,100.00	2.75	0	316,900	2.75		27,800	0.00	(27,800)	0.00	0	0.00
566	3a	301	GPR	\$27,399,500.00	160.75	0	27,519,500	160.75		120,000	0.00	(120,000)	0.00	0	0.00
566	3a	302	GPR	\$5,226,200.00	0.00	0	5,337,800	0.00		111,600	0.00	(111,600)	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2021-22		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	FTE	\$	FTE
566	3b	304	GPR	\$4,087,100.00	0.00	0	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	\$63,300.00	0.00	0	63,300	0.00		0	0.00	0	0.00	0	0.00
566	3g	331	PR	\$81,300.00	0.00	0	81,300	0.00		0	0.00	0	0.00	0	0.00
566	3gm	332	PR	\$36,000.00	0.00	0	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR	\$2,918,200.00	0.60	0	2,887,300	0.60		(30,900)	0.00	30,900	0.00	0	0.00
566	4k	430	PR	\$3,852,600.00	5.95	0	3,754,700	3.95		(97,900)	(2.00)	97,900	2.00	0	0.00
566	8a	801	GPR	\$7,276,700.00	0.00	0	7,068,300	0.00		(208,400)	0.00	208,400	0.00	0	0.00
566	8b	802	GPR	\$47,980,700.00	0.00	0	47,980,700	0.00		0	0.00	0	0.00	0	0.00
566	8c	803	GPR	\$17,826,000.00	0.00	0	17,826,000	0.00		0	0.00	0	0.00	0	0.00
566	8q	860	SEG	\$12,901,100.00	69.70	0	13,177,000	69.70		275,900	0.00	(275,900)	0.00	0	0.00
Totals				228,300,600	1,182.03	0	228,843,800	1,180.03		543,200	(2.00)	(543,200)	2.00	0	0.00

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.

Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = 0

Difference = 0

Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1
- 2
- 3

ACT 201

Proposal under s. 16.42(4)(b)1.: 5% change in each fiscal year

FY: **FY22**

Agency: **DOR - 566**

Exclusions: Federal
Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed \$ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

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Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2021-22		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
566	1a	101	GPR	\$70,337,600.00	698.58	(3,516,900)	67,883,500	660.58	1	(2,454,100)	(38.00)	(463,600)	0.00	(2,917,700)	(38.00)
566	1g	130	PR	\$3,193,900.00	31.45	(159,700)	3,066,800	31.45	4	(127,100)	0.00	(115,200)	0.00	(242,300)	0.00
566	1ga	127	PR	\$249,300.00	0.00	(12,500)	224,300	0.00	4	(25,000)	0.00	0	0.00	(25,000)	0.00
566	1gb	124	PR	\$1,799,000.00	18.10	(90,000)	1,725,000	18.10	4	(74,000)	0.00	(87,000)	0.00	(161,000)	0.00
566	1gd	123	PR	\$451,700.00	4.40	(22,600)	300	0.00	2	(451,400)	(4.40)	36,900	0.00	(414,500)	(4.40)
566	1ge	122	PR	\$123,700.00	1.00	(6,200)	2,800	0.00	2	(120,900)	(1.00)	(600)	0.00	(121,500)	(1.00)
566	1gf	135	PR	\$79,000.00	0.25	(4,000)	80,900	0.25		1,900	0.00	(1,900)	0.00	0	0.00
566	1gg	126	PR	\$147,100.00	1.00	(7,400)	141,400	1.00	4	(5,700)	0.00	(7,100)	0.00	(12,800)	0.00
566	1h	132	PR	\$3,053,100.00	30.50	(152,700)	2,569,500	22.50	4	(483,600)	(8.00)	333,300	0.00	(150,300)	(8.00)
566	1ha	131	PR	\$1,389,200.00	9.75	(69,500)	1,366,900	9.75	4	(22,300)	0.00	10,100	0.00	(12,200)	0.00
566	1hb	120	PR	\$1,261,800.00	15.00	(63,100)	1,302,800	15.00		41,000	0.00	(41,000)	0.00	0	0.00
566	1hc	139	PR	\$504,300.00	3.00	(25,200)	546,500	3.00		42,200	0.00	(42,200)	0.00	0	0.00
566	1hd	119	PR	\$124,200.00	1.00	(6,200)	122,100	1.00		(2,100)	0.00	2,100	0.00	0	0.00
566	1hm	133	PR	\$357,300.00	0.00	(17,900)	7,300	0.00	5	(350,000)	0.00	0	0.00	(350,000)	0.00
566	1hn	125	PR	\$58,300.00	0.00	(2,900)	1,300	0.00	5	(57,000)	0.00	0	0.00	(57,000)	0.00
566	1ho	137	PR	\$40,000.00	0.00	(2,000)	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	\$27,300.00	0.00	(1,400)	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	\$274,100.00	1.00	(13,700)	233,800	1.00	4	(40,300)	0.00	2,300	0.00	(38,000)	0.00
566	1qm	165	SEG	\$79,100.00	0.50	(4,000)	76,200	0.50		(2,900)	0.00	2,900	0.00	0	0.00
566	1r	164	SEG	\$18,900.00	0.00	(900)	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	\$87,700.00	1.00	(4,400)	96,800	1.00		9,100	0.00	(9,100)	0.00	0	0.00
566	1u	161	SEG	\$1,750,000.00	15.50	(87,500)	1,755,400	15.50	4	5,400	0.00	(38,400)	0.00	(33,000)	0.00
566	2a	201	GPR	\$8,467,200.00	92.75	(423,400)	8,329,100	91.75		(138,100)	(1.00)	71,300	0.00	(66,800)	(1.00)
566	2bm	203	GPR	\$2,462,800.00	1.00	(123,100)	2,361,500	1.00	4	(101,300)	0.00	(26,700)	0.00	(128,000)	0.00
566	2gb	231	PR	\$1,257,800.00	12.50	(62,900)	1,227,200	12.50		(30,600)	0.00	30,600	0.00	0	0.00
566	2gi	230	PR	\$32,800.00	0.00	(1,600)	22,000	0.00	4	(10,800)	0.00	0	0.00	(10,800)	0.00
566	2h	232	PR	\$273,500.00	0.00	(13,700)	123,500	0.00	4	(150,000)	0.00	0	0.00	(150,000)	0.00
566	2hm	234	PR	\$201,900.00	2.00	(10,100)	202,800	2.00		900	0.00	(1,900)	0.00	(1,000)	0.00
566	2q	261	SEG	\$260,200.00	2.00	(13,000)	269,300	2.00		9,100	0.00	(10,600)	0.00	(1,500)	0.00
566	2r	262	SEG	\$289,100.00	2.75	(14,500)	303,600	2.75		14,500	0.00	(27,800)	0.00	(13,300)	0.00
566	3a	301	GPR	\$27,399,500.00	160.75	(1,370,000)	27,337,400	160.75	4	(62,100)	0.00	(120,000)	0.00	(182,100)	0.00
566	3a	302	GPR	\$5,226,200.00	0.00	(261,300)	5,342,900	0.00		116,700	0.00	(116,700)	0.00	0	0.00
566	3b	304	GPR	\$4,087,100.00	0.00	(204,400)	4,087,100	0.00		0	0.00	0	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2021-22		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
566	3c	303	GPR	\$63,300.00	0.00	(3,200)	63,300	0.00		0	0.00	0	0.00	0	0.00
566	3g	331	PR	\$81,300.00	0.00	(4,100)	77,200	0.00	3	(4,100)	0.00	0	0.00	(4,100)	0.00
566	3gm	332	PR	\$36,000.00	0.00	(1,800)	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR	\$2,918,200.00	0.60	(145,900)	2,211,100	0.60	4	(707,100)	0.00	30,900	0.00	(676,200)	0.00
566	4k	430	PR	\$3,852,600.00	5.95	(192,600)	3,069,900	5.95	4	(782,700)	0.00	97,900	0.00	(684,800)	0.00
566	8a	801	GPR	\$7,276,700.00	0.00	(363,800)	6,985,300	0.00	4	(291,400)	0.00	208,400	0.00	(83,000)	0.00
566	8b	802	GPR	\$47,980,700.00	0.00	(2,399,000)	43,730,600	0.00		(4,250,100)	0.00	0	0.00	(4,250,100)	0.00
566	8c	803	GPR	\$17,826,000.00	0.00	(891,300)	17,197,500	0.00		(628,500)	0.00	0	0.00	(628,500)	0.00
566	8q	860	SEG	\$12,901,100.00	69.70	(645,100)	13,177,000	69.70		275,900	0.00	(275,900)	0.00	0	0.00
Totals				228,300,600	1,182.03	(11,415,500)	217,444,100	1,129.63		(10,856,500)	(52.40)	(559,000)	0.00	(11,415,500)	(52.40)

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.

Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = (11,415,500)

Difference = 0
Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1 Fiscal effect of 38.0 FTE reduction is greater than \$30 million loss of revenue each fiscal year
See Addendum Tab labeled 1b for statement
- 2 Programs that have ended but still need some budget authority for processing audit assessments, refunds, and district payments
- 3 The amount reflects 5% of the budget authority
- 4 Adjustment for unused supplies & services due to efficiencies from changes in process and decrease in demand
- 5 The department no longer outsourcing these services, reducing contract and membership fees

ACT 201

Proposal under s. 16.42(4)(b)2.: 0% change in each fiscal year

FY: **FY23**
 Agency: **DOR - 566**

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY22 TO FY22 AND 23.

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1) 0% Change		Proposed Budget 2022-23		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	Target	Proposed \$	Proposed FTE	\$		FTE	\$	FTE	\$	FTE	
	566	1a		101	GPR	\$70,337,600.00	698.58	0	70,801,200		698.58		463,600	0.00	(463,600)	0.00
566	1g	130	PR	\$3,193,900.00	31.45	0	3,327,100	31.45		133,200	0.00	(133,200)	0.00	0	0.00	
566	1ga	127	PR	\$249,300.00	0.00	0	249,300	0.00		0	0.00	0	0.00	0	0.00	
566	1gb	124	PR	\$1,799,000.00	18.10	0	1,886,000	18.10		87,000	0.00	(87,000)	0.00	0	0.00	
566	1gd	123	PR	\$451,700.00	4.40	0	414,800	4.40		(36,900)	0.00	36,900	0.00	0	0.00	
566	1ge	122	PR	\$123,700.00	1.00	0	124,300	1.00		600	0.00	(600)	0.00	0	0.00	
566	1gf	135	PR	\$79,000.00	0.25	0	80,900	0.25		1,900	0.00	(1,900)	0.00	0	0.00	
566	1gg	126	PR	\$147,100.00	1.00	0	154,200	1.00		7,100	0.00	(7,100)	0.00	0	0.00	
566	1h	132	PR	\$3,053,100.00	30.50	0	2,581,500	22.50		(471,600)	(8.00)	471,600	8.00	0	0.00	
566	1ha	131	PR	\$1,389,200.00	9.75	0	1,381,200	9.75		(8,000)	0.00	8,000	0.00	0	0.00	
566	1hb	120	PR	\$1,261,800.00	15.00	0	1,323,100	15.00		61,300	0.00	(61,300)	0.00	0	0.00	
566	1hc	139	PR	\$504,300.00	3.00	0	546,500	3.00		42,200	0.00	(42,200)	0.00	0	0.00	
566	1hd	119	PR	\$124,200.00	1.00	0	122,100	1.00		(2,100)	0.00	2,100	0.00	0	0.00	
566	1hm	133	PR	\$357,300.00	0.00	0	357,300	0.00		0	0.00	0	0.00	0	0.00	
566	1hn	125	PR	\$58,300.00	0.00	0	58,300	0.00		0	0.00	0	0.00	0	0.00	
566	1ho	137	PR	\$40,000.00	0.00	0	40,000	0.00		0	0.00	0	0.00	0	0.00	
566	1hp	129	PR	\$27,300.00	0.00	0	27,300	0.00		0	0.00	0	0.00	0	0.00	
566	1q	162	SEG	\$274,100.00	1.00	0	271,800	1.00		(2,300)	0.00	2,300	0.00	0	0.00	
566	1qm	165	SEG	\$79,100.00	0.50	0	78,500	0.50		(600)	0.00	600	0.00	0	0.00	
566	1r	164	SEG	\$18,900.00	0.00	0	18,900	0.00		0	0.00	0	0.00	0	0.00	
566	1s	163	SEG	\$87,700.00	1.00	0	100,300	1.00		12,600	0.00	(12,600)	0.00	0	0.00	
566	1u	161	SEG	\$1,750,000.00	15.50	0	1,799,900	15.50		49,900	0.00	(49,900)	0.00	0	0.00	
566	2a	201	GPR	\$8,467,200.00	92.75	0	8,379,600	92.75		(87,600)	0.00	87,600	0.00	0	0.00	
566	2bm	203	GPR	\$2,462,800.00	1.00	0	2,489,500	1.00		26,700	0.00	(26,700)	0.00	0	0.00	
566	2gb	231	PR	\$1,257,800.00	12.50	0	1,227,200	12.50		(30,600)	0.00	30,600	0.00	0	0.00	
566	2gi	230	PR	\$32,800.00	0.00	0	32,800	0.00		0	0.00	0	0.00	0	0.00	
566	2h	232	PR	\$273,500.00	0.00	0	273,500	0.00		0	0.00	0	0.00	0	0.00	
566	2hm	234	PR	\$201,900.00	2.00	0	203,800	2.00		1,900	0.00	(1,900)	0.00	0	0.00	
566	2q	261	SEG	\$260,200.00	2.00	0	270,800	2.00		10,600	0.00	(10,600)	0.00	0	0.00	
566	2r	262	SEG	\$289,100.00	2.75	0	316,900	2.75		27,800	0.00	(27,800)	0.00	0	0.00	
566	3a	301	GPR	\$27,399,500.00	160.75	0	27,519,500	160.75		120,000	0.00	(120,000)	0.00	0	0.00	
566	3a	302	GPR	\$5,226,200.00	0.00	0	5,337,800	0.00		111,600	0.00	(111,600)	0.00	0	0.00	
566	3b	304	GPR	\$4,087,100.00	0.00	0	4,087,100	0.00		0	0.00	0	0.00	0	0.00	
566	3c	303	GPR	\$63,300.00	0.00	0	63,300	0.00		0	0.00	0	0.00	0	0.00	
566	3g	331	PR	\$81,300.00	0.00	0	81,300	0.00		0	0.00	0	0.00	0	0.00	
566	3gm	332	PR	\$36,000.00	0.00	0	36,000	0.00		0	0.00	0	0.00	0	0.00	
566	3k	325	PR	\$2,918,200.00	0.60	0	2,887,300	0.60		(30,900)	0.00	30,900	0.00	0	0.00	
566	4k	430	PR	\$3,852,600.00	5.95	0	3,754,700	3.95		(97,900)	(2.00)	97,900	2.00	0	0.00	
566	8a	801	GPR	\$7,276,700.00	0.00	0	7,068,300	0.00		(208,400)	0.00	208,400	0.00	0	0.00	
566	8b	802	GPR	\$47,980,700.00	0.00	0	47,980,700	0.00		0	0.00	0	0.00	0	0.00	
566	8c	803	GPR	\$17,826,000.00	0.00	0	17,826,000	0.00		0	0.00	0	0.00	0	0.00	
566	8q	860	SEG	\$12,901,100.00	69.70	0	13,177,000	69.70		275,900	0.00	(275,900)	0.00	0	0.00	
Totals				228,300,600	1,182.03	0	228,757,600	1,172.03		457,000	(10.00)	(457,000)	10.00	0	0.00	

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2022-23			Change from Adj Base		(See Note 2)	Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE	Item Ref.	\$	FTE	\$	FTE	\$

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.

Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = 0

Difference = **0**
Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1
- 2
- 3

ACT 201

Proposal under s. 16.42(4)(b)1.: 5% change in each fiscal year

FY: **FY23**

Agency: **DOR - 566**

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY22 TO FY22 AND 23.

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1) 5% Reduction		Proposed Budget 2022-23		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	Target	Proposed \$	Proposed FTE	\$		FTE	\$	FTE	\$	FTE	
566	1a	101	GPR	\$70,337,600.00	698.58	(3,516,900)	67,883,500	660.58	1	(2,454,100)	(38.00)	(463,600)	0.00	(2,917,700)	(38.00)	
566	1g	130	PR	\$3,193,900.00	31.45	(159,700)	3,084,800	31.45	4	(109,100)	0.00	(133,200)	0.00	(242,300)	0.00	
566	1ga	127	PR	\$249,300.00	0.00	(12,500)	224,300	0.00	4	(25,000)	0.00	0	0.00	(25,000)	0.00	
566	1gb	124	PR	\$1,799,000.00	18.10	(90,000)	1,725,000	18.10	4	(74,000)	0.00	(87,000)	0.00	(161,000)	0.00	
566	1gd	123	PR	\$451,700.00	4.40	(22,600)	300	0.00	2	(451,400)	(4.40)	36,900	0.00	(414,500)	(4.40)	
566	1ge	122	PR	\$123,700.00	1.00	(6,200)	2,800	0.00	2	(120,900)	(1.00)	(600)	0.00	(121,500)	(1.00)	
566	1gf	135	PR	\$79,000.00	0.25	(4,000)	80,900	0.25		1,900	0.00	(1,900)	0.00	0	0.00	
566	1gg	126	PR	\$147,100.00	1.00	(7,400)	141,400	1.00	4	(5,700)	0.00	(7,100)	0.00	(12,800)	0.00	
566	1h	132	PR	\$3,053,100.00	30.50	(152,700)	2,431,200	22.50	4	(621,900)	(8.00)	471,600	8.00	(150,300)	0.00	
566	1ha	131	PR	\$1,389,200.00	9.75	(69,500)	1,369,000	9.75	4	(20,200)	0.00	8,000	0.00	(12,200)	0.00	
566	1hb	120	PR	\$1,261,800.00	15.00	(63,100)	1,323,100	15.00		61,300	0.00	(61,300)	0.00	0	0.00	
566	1hc	139	PR	\$504,300.00	3.00	(25,200)	546,500	3.00		42,200	0.00	(42,200)	0.00	0	0.00	
566	1hd	119	PR	\$124,200.00	1.00	(6,200)	122,100	1.00		(2,100)	0.00	2,100	0.00	0	0.00	
566	1hm	133	PR	\$357,300.00	0.00	(17,900)	7,300	0.00	5	(350,000)	0.00	0	0.00	(350,000)	0.00	
566	1hn	125	PR	\$58,300.00	0.00	(2,900)	1,300	0.00	5	(57,000)	0.00	0	0.00	(57,000)	0.00	
566	1ho	137	PR	\$40,000.00	0.00	(2,000)	40,000	0.00		0	0.00	0	0.00	0	0.00	
566	1hp	129	PR	\$27,300.00	0.00	(1,400)	27,300	0.00		0	0.00	0	0.00	0	0.00	
566	1q	162	SEG	\$274,100.00	1.00	(13,700)	233,800	1.00	4	(40,300)	0.00	2,300	0.00	(38,000)	0.00	
566	1qm	165	SEG	\$79,100.00	0.50	(4,000)	78,500	0.50		(600)	0.00	600	0.00	0	0.00	
566	1r	164	SEG	\$18,900.00	0.00	(900)	18,900	0.00		0	0.00	0	0.00	0	0.00	
566	1s	163	SEG	\$87,700.00	1.00	(4,400)	100,300	1.00		12,600	0.00	(12,600)	0.00	0	0.00	
566	1u	161	SEG	\$1,750,000.00	15.50	(87,500)	1,766,900	15.50	4	16,900	0.00	(49,900)	0.00	(33,000)	0.00	
566	2a	201	GPR	\$8,467,200.00	92.75	(423,400)	8,312,800	91.75		(154,400)	(1.00)	87,600	0.00	(66,800)	(1.00)	
566	2bm	203	GPR	\$2,462,800.00	1.00	(123,100)	2,361,500	1.00	4	(101,300)	0.00	(26,700)	0.00	(128,000)	0.00	
566	2gb	231	PR	\$1,257,800.00	12.50	(62,900)	1,227,200	12.50		(30,600)	0.00	30,600	0.00	0	0.00	
566	2gi	230	PR	\$32,800.00	0.00	(1,600)	22,000	0.00	4	(10,800)	0.00	0	0.00	(10,800)	0.00	
566	2h	232	PR	\$273,500.00	0.00	(13,700)	123,500	0.00	4	(150,000)	0.00	0	0.00	(150,000)	0.00	
566	2hm	234	PR	\$201,900.00	2.00	(10,100)	202,800	2.00		900	0.00	(1,900)	0.00	(1,000)	0.00	
566	2q	261	SEG	\$260,200.00	2.00	(13,000)	269,300	2.00		9,100	0.00	(10,600)	0.00	(1,500)	0.00	
566	2r	262	SEG	\$289,100.00	2.75	(14,500)	303,600	2.75		14,500	0.00	(27,800)	0.00	(13,300)	0.00	
566	3a	301	GPR	\$27,399,500.00	160.75	(1,370,000)	27,337,400	160.75	4	(62,100)	0.00	(120,000)	0.00	(182,100)	0.00	
566	3a	302	GPR	\$5,226,200.00	0.00	(261,300)	5,342,900	0.00		116,700	0.00	(116,700)	0.00	0	0.00	
566	3b	304	GPR	\$4,087,100.00	0.00	(204,400)	4,087,100	0.00		0	0.00	0	0.00	0	0.00	
566	3c	303	GPR	\$63,300.00	0.00	(3,200)	63,300	0.00		0	0.00	0	0.00	0	0.00	
566	3g	331	PR	\$81,300.00	0.00	(4,100)	77,200	0.00	3	(4,100)	0.00	0	0.00	(4,100)	0.00	
566	3gm	332	PR	\$36,000.00	0.00	(1,800)	36,000	0.00		0	0.00	0	0.00	0	0.00	
566	3k	325	PR	\$2,918,200.00	0.60	(145,900)	2,211,100	0.60	4	(707,100)	0.00	30,900	0.00	(676,200)	0.00	
566	4k	430	PR	\$3,852,600.00	5.95	(192,600)	3,069,900	3.95	4	(782,700)	(2.00)	97,900	2.00	(684,800)	0.00	
566	8a	801	GPR	\$7,276,700.00	0.00	(363,800)	6,985,300	0.00	4	(291,400)	0.00	208,400	0.00	(83,000)	0.00	
566	8b	802	GPR	\$47,980,700.00	0.00	(2,399,000)	43,730,600	0.00		(4,250,100)	0.00	0	0.00	(4,250,100)	0.00	
566	8c	803	GPR	\$17,826,000.00	0.00	(891,300)	17,197,500	0.00		(628,500)	0.00	0	0.00	(628,500)	0.00	
566	8q	860	SEG	\$12,901,100.00	69.70	(645,100)	13,177,000	69.70		275,900	0.00	(275,900)	0.00	0	0.00	
Totals				228,300,600	1,182.03	(11,415,500)	217,347,200	1,127.63		(10,953,400)	(54.40)	(462,100)	10.00	(11,415,500)	(44.40)	

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2022-23		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.

Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = (11,415,500)

Difference = **0**
Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1 Fiscal effect of 38.0 FTE reduction is greater than \$30 million loss of revenue each fiscal year
See Addendum Tab labeled 1b for statement
- 2 Programs that have ended but still need some budget authority for processing audit assessments, refunds, and district payments
- 3 The amount reflects 5% of the budget authority
- 4 Adjustment for unused supplies & services due to efficiencies from changes in process and decrease in demand
- 5 The department no longer outsourcing these services, reducing contract and membership fees

While we faithfully completed our Act 201 exercise of identifying 5% cuts, the Department of Revenue believes it would be far more prudent to add tax collection agents, which would produce greater revenue. In fact, because of previous budget cuts to this Department over the years, the department is not in a position to make any significant cuts without potentially jeopardizing the revenue we generate for the entire state. In the event that discussions about budget cuts becomes necessary, we recommend having a conversation about the addition of tax collection agents, which on average have a return on investment of 10:1 in the first year, with growth as the agents become more experienced. .