State of Wisconsin

Department of Revenue

Agency Budget Request
2027 – 2029 Biennium
September 15, 2026

Table of Contents

State of Wisconsin • **DEPARTMENT OF REVENUE**

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

Tony Evers
Governor

David M. Casey
Secretary of Revenue Designee

September 15, 2026

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 2027-29 biennial budget request for your review. As instructed, the requested funding in this budget proposal is level with our fiscal year 2025-27 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,

David M. Casey

David M. Casey
Secretary of Revenue Designee

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, alcohol beverage 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 five 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;

- The Division of Alcohol Beverages administers Wisconsin's alcohol beverage laws and has the statutory responsibility for administering regulatory programs; promoting regulatory transparency; promoting statutory changes to create clarity, consistency, and simplicity in alcohol beverage regulatory requirements; and ensuring active, consistent enforcement of alcohol beverage laws; 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, who provide 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. The department also administers regulations covering the production, distribution, and control of alcohol in the state and administers the taxation and control of tobacco and vapor products.

MISSION

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Note: Goals, objectives and activities have been revised.

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: Detect and prevent incorrect real estate transfer fee exemptions claimed, including corrections during audit to the amount claimed (fiscal year dollar amount assessed).

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

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

Program 3: Administrative Services and Space Rental

Goal: Maintain a positive work environment.

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

Program 4: Unclaimed Property Program

Goal: Promote efficiency and integrity.

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

Program 8: Lottery

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

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

Program 9: Division of Alcohol Beverages

Goal: Enforce alcohol beverage regulation.

Objective/Activity: Require enforcement agents to meet case completion standards annually.

Goal: Process alcohol permit applications efficiently.

Objective/Activity: Meet established permit application review standards and processing deadlines

PERFORMANCE MEASURES

2025 AND 2026 GOALS AND ACTUALS[1]

Prog. No.	Performance Measure	Goal 2025	Actual 2025	Goal 2026	Actual 2026
1.	Collection of delinquent taxes.	$346 million	$362.8 million	$346 million	$367.6 million
1.	Enforcement cost per dollar impact.	$0.08	$0.0741	$0.08	$0.0749
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	$69.5 million	$136.1 million	$69.5 million	$122.0 million
1.	Statewide debt collection program.	$60 million	$77.5 million	$60 million	$73.9 million
1.	Percentage of individual income (II), sales tax (ST) and corporate (C) returns received electronically.	92% (II) 97% (ST) 90% (C)	94% (II) 98% (ST) 95% (C)	92% (II) 97% (ST) 90% (C)	94% (II) 99% (ST) 94% (C)
1.	Taxpayer survey results (percentage of customers who rate customer service agents as professional and knowledgeable).	98% professional 98% knowledgeable	99.0% professional 99.0% knowledgeable	98% professional 98% knowledgeable	99.0% professional 99.1% knowledgeable
1.	Average processing time for individual income tax returns.	4 days	5.3 days	4 days	4.5 days
1.	Average hold time/answer rate for customer service call center.	90 second hold time 97.8% answer rate	54 second hold time 99.22% answer rate	90 second hold time 97.8% answer rate	64 second hold time 99.22% answer rate
2.	Real estate transfer fee audits completed.	750	451	900	450
2.	Dollar amounts assessed from real estate transfer fee audits.	$750,000	$445,870	$750,000	$639,100
2.	Number of local governments not timely filing the Municipal Financial Report.	10	9	10	3
2.	Percent of assessors passing certification exams on first attempt.	60%	49%	60%	42%
3.	Percentage of target group members in agency workforce.	20%	21.6%	22%	21.8%
4.	Average number of days to process unclaimed property claims.	90 days	61 days	90 days	104 days
8.	Percent change in funds distributed for property tax relief from prior year.	1%	-13.66%	1%	-7.79%
9.	Closed cases per alcohol enforcement agent annually.	75	94	75	75

[1] Program 9's performance measures were previously listed under Program 1. 2025 Wisconsin Act 15 established Program 9, reflecting the creation of the Division of Alcohol Beverages.

Prog. No.	Performance Measure	Goal 2025	Actual 2025	Goal 2026	Actual 2026
9.	Permit application cycle time for alcohol permits requiring inspection and alcohol permits not requiring inspection.	16 days (inspection) 8 days (no inspection)	26 days (inspection) 6 days (no inspection)	16 days (inspection) 8 days (no inspection)	18 days (inspection) 4 days (no inspection)

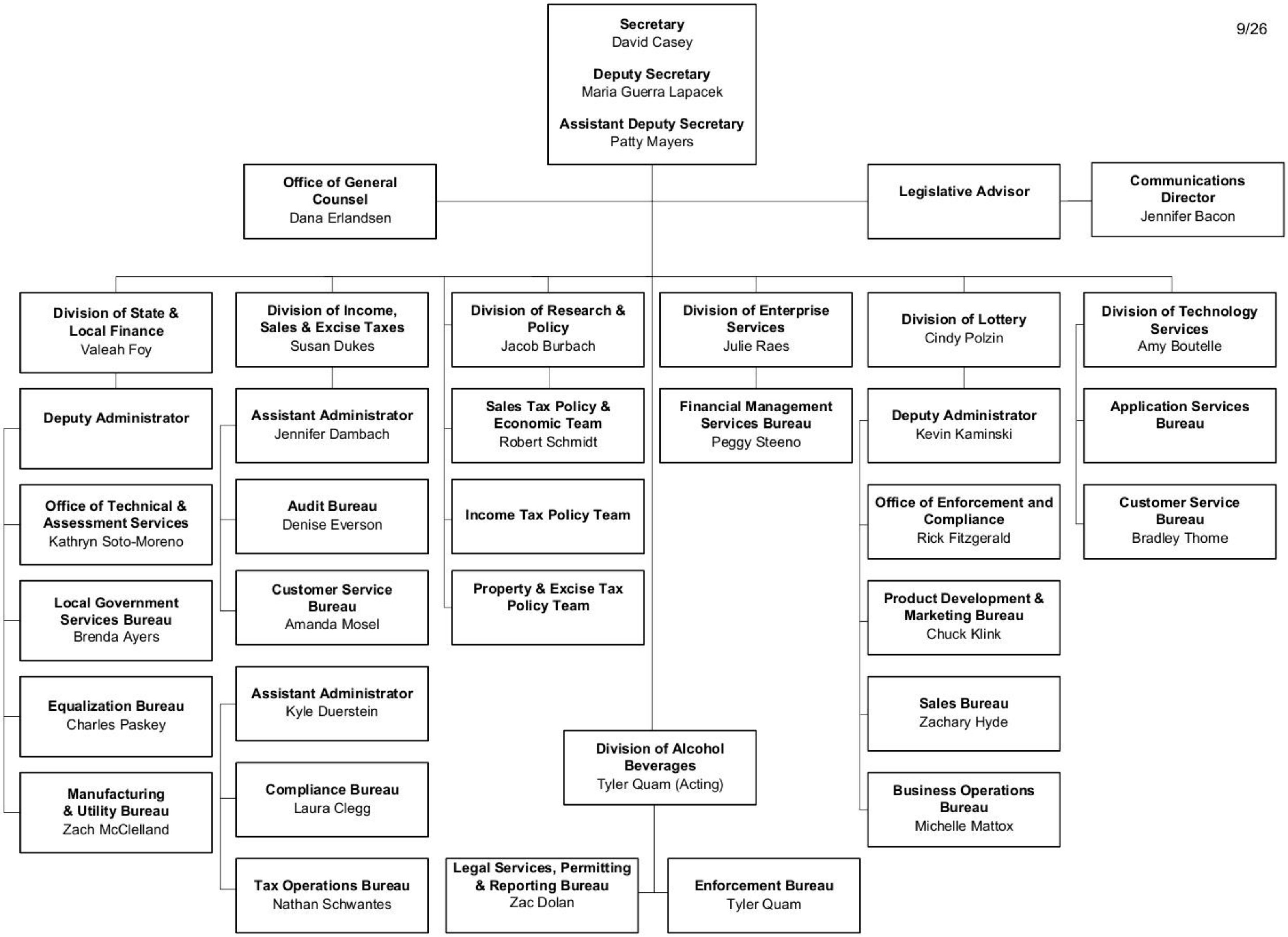
2027, 2028 AND 2029 GOALS

Prog. No.	Performance Measure	Goal 2027	Goal 2028	Goal 2029
1.	Delinquent tax collections.	$360.7 million	$360.7 million	$360.7 million
1.	Enforcement cost per dollar impact.	$0.08	$0.08	$0.08
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	$69.5 million	$69.5 million	$69.5 million
1.	Statewide debt collection program.	$66.3 million	$66.3 million	$66.3 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	92% (II) 97% (ST) 90% (C)	94% (II) 97% (ST) 94% (C)	94% (II) 97% (ST) 94% (C)
1.	Taxpayer survey results (percentage of customers who rate customer service agents as professional and knowledgeable).	98% professional 98% knowledgeable	98% professional 98% knowledgeable	98% professional 98% knowledgeable
1.	Average processing time for individual income tax returns.	4 days	4 days	4 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.	Number of manufacturing field site visits completed.[2]	1,950	1,950	1,950
2.	Real estate transfer fee audits completed.	300	360	430
2.	Dollar amounts assessed from real estate transfer fee audits.	$335,000	$385,000	$450,000
2.	Number of local governments not timely filing the Municipal Financial Report.	10	8	8
2.	Percentage of assessors passing certification exams on first attempt.	60%	60%	60%
3.	Percentage of target group members in agency workforce.	22%	22%	22%
4.	Average number of days to process unclaimed property claims.	90 days	90 days	90 days

[2] Reflects a new objective/activity and corresponding performance measure for the 2027-29 biennium.

Prog. No.	Performance Measure	Goal 2027	Goal 2028	Goal 2029
8.	Percent change in funds distributed for property tax relief from prior year.	1%	1%	1%
9.	Closed cases per alcohol enforcement agent annually.	70	70	70
9.	Permit application cycle time for alcohol permits requiring inspection and alcohol permits not requiring inspection.	42 days (inspection) 14 days (no inspection)	42 days (inspection) 14 days (no inspection)	42 days (inspection) 14 days (no inspection)

9/26



Secretary
David Casey
Deputy Secretary
Maria Guerra Lapacek
Assistant Deputy Secretary
Patty Mayers
Office of General Counsel
Dana Erlandsen
Legislative Advisor
Communications Director
Jennifer Bacon
Division of State & Local Finance
Valeah Foy
Deputy Administrator
Office of Technical & Assessment Services
Kathryn Soto-Moreno
Local Government Services Bureau
Brenda Ayers
Equalization Bureau
Charles Paskey
Manufacturing & Utility Bureau
Zach McClelland
Division of Income, Sales & Excise Taxes
Susan Dukes
Assistant Administrator
Jennifer Dambach
Audit Bureau
Denise Everson
Customer Service Bureau
Amanda Mosel
Assistant Administrator
Kyle Duerstein
Compliance Bureau
Laura Clegg
Tax Operations Bureau
Nathan Schwantes
Division of Research & Policy
Jacob Burbach
Sales Tax Policy & Economic Team
Robert Schmidt
Income Tax Policy Team
Property & Excise Tax Policy Team
Division of Enterprise Services
Julie Raes
Financial Management Services Bureau
Peggy Steeno
Division of Alcohol Beverages
Tyler Quam (Acting)
Legal Services, Permitting & Reporting Bureau
Zac Dolan
Enforcement Bureau
Tyler Quam
Division of Lottery
Cindy Polzin
Deputy Administrator
Kevin Kaminski
Office of Enforcement and Compliance
Rick Fitzgerald
Product Development & Marketing Bureau
Chuck Klink
Sales Bureau
Zachary Hyde
Business Operations Bureau
Michelle Mattox
Division of Technology Services
Amy Boutelle
Application Services Bureau
Customer Service Bureau
Bradley Thome

Agency Total by Fund Source

		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	$209,162,144	$216,402,200	$223,418,100	$222,541,400	949.85	949.85	$432,804,400	$445,959,500	$13,155,100	3.00%
Total		$209,162,144	$216,402,200	$223,418,100	$222,541,400	949.85	949.85	$432,804,400	$445,959,500	$13,155,100	3.00%
PR	S	$17,758,394	$27,122,800	$30,475,400	$31,264,000	170.30	170.30	$54,245,600	$61,739,400	$7,493,800	13.80%
Total		$17,758,394	$27,122,800	$30,475,400	$31,264,000	170.30	170.30	$54,245,600	$61,739,400	$7,493,800	13.80%
SEG	L	$0	$224,600	$224,600	$224,600	0.00	0.00	$449,200	$449,200	$0	0.00%
SEG	S	$27,659,945	$28,925,500	$29,438,300	$29,439,000	102.65	102.65	$57,851,000	$58,877,300	$1,026,300	1.80%
Total		$27,659,945	$29,150,100	$29,662,900	$29,663,600	102.65	102.65	$58,300,200	$59,326,500	$1,026,300	1.80%
Grand Total		$254,580,483	$272,675,100	$283,556,400	$283,469,000	1,222.80	1,222.80	$545,350,200	$567,025,400	$21,675,200	4.00%

Agency Total by Program

		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 %
01 Collection of taxes											
Non Federal											
GPR		**$73,086,779**	**$78,190,300**	**$82,287,500**	**$82,723,400**	**694.35**	**694.35**	**$156,380,600**	**$165,010,900**	**$8,630,300**	**5.52%**
	S	$73,086,779	$78,190,300	$82,287,500	$82,723,400	694.35	694.35	$156,380,600	$165,010,900	$8,630,300	5.52%
PR		**$12,248,611**	**$14,421,600**	**$16,778,800**	**$17,387,900**	**119.20**	**119.20**	**$28,843,200**	**$34,166,700**	**$5,323,500**	**18.46%**
	S	$12,248,611	$14,421,600	$16,778,800	$17,387,900	119.20	119.20	$28,843,200	$34,166,700	$5,323,500	18.46%
SEG		**$3,079,671**	**$3,331,200**	**$3,412,300**	**$3,413,000**	**22.00**	**22.00**	**$6,662,400**	**$6,825,300**	**$162,900**	**2.45%**
	S	$3,079,671	$3,331,200	$3,412,300	$3,413,000	22.00	22.00	$6,662,400	$6,825,300	$162,900	2.45%
Total - Non Federal		**$88,415,061**	**$95,943,100**	**$102,478,600**	**$103,524,300**	**835.55**	**835.55**	**$191,886,200**	**$206,002,900**	**$14,116,700**	**7.36%**
	S	$88,415,061	$95,943,100	$102,478,600	$103,524,300	835.55	835.55	$191,886,200	$206,002,900	$14,116,700	7.36%
PGM 01 Total		**$88,415,061**	**$95,943,100**	**$102,478,600**	**$103,524,300**	**835.55**	**835.55**	**$191,886,200**	**$206,002,900**	**$14,116,700**	**7.36%**
GPR		**$73,086,779**	**$78,190,300**	**$82,287,500**	**$82,723,400**	**694.35**	**694.35**	**$156,380,600**	**$165,010,900**	**$8,630,300**	**5.52%**
	S	$73,086,779	$78,190,300	$82,287,500	$82,723,400	694.35	694.35	$156,380,600	$165,010,900	$8,630,300	5.52%
PR		**$12,248,611**	**$14,421,600**	**$16,778,800**	**$17,387,900**	**119.20**	**119.20**	**$28,843,200**	**$34,166,700**	**$5,323,500**	**18.46%**
	S	$12,248,611	$14,421,600	$16,778,800	$17,387,900	119.20	119.20	$28,843,200	$34,166,700	$5,323,500	18.46%

Agency Total by Program

SEG		**$3,079,671**	**$3,331,200**	**$3,412,300**	**$3,413,000**	**22.00**	**22.00**	**$6,662,400**	**$6,825,300**	**$162,900**	**2.45%**
	S	$3,079,671	$3,331,200	$3,412,300	$3,413,000	22.00	22.00	$6,662,400	$6,825,300	$162,900	2.45%
TOTAL 01		**$88,415,061**	**$95,943,100**	**$102,478,600**	**$103,524,300**	**835.55**	**835.55**	**$191,886,200**	**$206,002,900**	**$14,116,700**	**7.36%**
	S	$88,415,061	$95,943,100	$102,478,600	$103,524,300	835.55	835.55	$191,886,200	$206,002,900	$14,116,700	7.36%

Agency Total by Program

		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 %
02 State and local finance											
Non Federal											
GPR		**$12,979,070**	**$13,153,600**	**$13,504,300**	**$13,504,300**	**94.75**	**94.75**	**$26,307,200**	**$27,008,600**	**$701,400**	**2.67%**
	S	$12,979,070	$13,153,600	$13,504,300	$13,504,300	94.75	94.75	$26,307,200	$27,008,600	$701,400	2.67%
PR		**$1,719,443**	**$1,995,600**	**$2,079,600**	**$2,079,600**	**14.50**	**14.50**	**$3,991,200**	**$4,159,200**	**$168,000**	**4.21%**
	S	$1,719,443	$1,995,600	$2,079,600	$2,079,600	14.50	14.50	$3,991,200	$4,159,200	$168,000	4.21%
SEG		**$1,012,368**	**$1,285,200**	**$1,404,700**	**$1,404,700**	**8.75**	**8.75**	**$2,570,400**	**$2,809,400**	**$239,000**	**9.30%**
	L	$0	$224,600	$224,600	$224,600	0.00	0.00	$449,200	$449,200	$0	0.00%
	S	$1,012,368	$1,060,600	$1,180,100	$1,180,100	8.75	8.75	$2,121,200	$2,360,200	$239,000	11.27%
Total - Non Federal		**$15,710,881**	**$16,434,400**	**$16,988,600**	**$16,988,600**	**118.00**	**118.00**	**$32,868,800**	**$33,977,200**	**$1,108,400**	**3.37%**
	L	$0	$224,600	$224,600	$224,600	0.00	0.00	$449,200	$449,200	$0	0.00%
	S	$15,710,881	$16,209,800	$16,764,000	$16,764,000	118.00	118.00	$32,419,600	$33,528,000	$1,108,400	3.42%
PGM 02 Total		**$15,710,881**	**$16,434,400**	**$16,988,600**	**$16,988,600**	**118.00**	**118.00**	**$32,868,800**	**$33,977,200**	**$1,108,400**	**3.37%**
GPR		**$12,979,070**	**$13,153,600**	**$13,504,300**	**$13,504,300**	**94.75**	**94.75**	**$26,307,200**	**$27,008,600**	**$701,400**	**2.67%**
	S	$12,979,070	$13,153,600	$13,504,300	$13,504,300	94.75	94.75	$26,307,200	$27,008,600	$701,400	2.67%

Agency Total by Program

PR		**$1,719,443**	**$1,995,600**	**$2,079,600**	**$2,079,600**	**14.50**	**14.50**	**$3,991,200**	**$4,159,200**	**$168,000**	**4.21%**
	S	$1,719,443	$1,995,600	$2,079,600	$2,079,600	14.50	14.50	$3,991,200	$4,159,200	$168,000	4.21%
SEG		**$1,012,368**	**$1,285,200**	**$1,404,700**	**$1,404,700**	**8.75**	**8.75**	**$2,570,400**	**$2,809,400**	**$239,000**	**9.30%**
	L	$0	$224,600	$224,600	$224,600	0.00	0.00	$449,200	$449,200	$0	0.00%
	S	$1,012,368	$1,060,600	$1,180,100	$1,180,100	8.75	8.75	$2,121,200	$2,360,200	$239,000	11.27%
TOTAL 02		**$15,710,881**	**$16,434,400**	**$16,988,600**	**$16,988,600**	**118.00**	**118.00**	**$32,868,800**	**$33,977,200**	**$1,108,400**	**3.37%**
	L	$0	$224,600	$224,600	$224,600	0.00	0.00	$449,200	$449,200	$0	0.00%
	S	$15,710,881	$16,209,800	$16,764,000	$16,764,000	118.00	118.00	$32,419,600	$33,528,000	$1,108,400	3.42%

Agency Total by Program

		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 %
03 Administrative services and space rental											
Non Federal											
GPR		**$36,862,795**	**$38,824,800**	**$41,392,800**	**$40,080,200**	**160.75**	**160.75**	**$77,649,600**	**$81,473,000**	**$3,823,400**	**4.92%**
	S	$36,862,795	$38,824,800	$41,392,800	$40,080,200	160.75	160.75	$77,649,600	$81,473,000	$3,823,400	4.92%
PR		**$1,391,692**	**$3,022,800**	**$3,626,400**	**$3,744,700**	**4.60**	**4.60**	**$6,045,600**	**$7,371,100**	**$1,325,500**	**21.93%**
	S	$1,391,692	$3,022,800	$3,626,400	$3,744,700	4.60	4.60	$6,045,600	$7,371,100	$1,325,500	21.93%
Total - Non Federal		**$38,254,487**	**$41,847,600**	**$45,019,200**	**$43,824,900**	**165.35**	**165.35**	**$83,695,200**	**$88,844,100**	**$5,148,900**	**6.15%**
	S	$38,254,487	$41,847,600	$45,019,200	$43,824,900	165.35	165.35	$83,695,200	$88,844,100	$5,148,900	6.15%
PGM 03 Total		**$38,254,487**	**$41,847,600**	**$45,019,200**	**$43,824,900**	**165.35**	**165.35**	**$83,695,200**	**$88,844,100**	**$5,148,900**	**6.15%**
GPR		**$36,862,795**	**$38,824,800**	**$41,392,800**	**$40,080,200**	**160.75**	**160.75**	**$77,649,600**	**$81,473,000**	**$3,823,400**	**4.92%**
	S	$36,862,795	$38,824,800	$41,392,800	$40,080,200	160.75	160.75	$77,649,600	$81,473,000	$3,823,400	4.92%
PR		**$1,391,692**	**$3,022,800**	**$3,626,400**	**$3,744,700**	**4.60**	**4.60**	**$6,045,600**	**$7,371,100**	**$1,325,500**	**21.93%**
	S	$1,391,692	$3,022,800	$3,626,400	$3,744,700	4.60	4.60	$6,045,600	$7,371,100	$1,325,500	21.93%
TOTAL 03		**$38,254,487**	**$41,847,600**	**$45,019,200**	**$43,824,900**	**165.35**	**165.35**	**$83,695,200**	**$88,844,100**	**$5,148,900**	**6.15%**
	S	$38,254,487	$41,847,600	$45,019,200	$43,824,900	165.35	165.35	$83,695,200	$88,844,100	$5,148,900	6.15%

Agency Total by Program

		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 %**
04 Unclaimed property program										
Non Federal										
PR	**$2,398,648**	**$4,009,400**	**$4,020,800**	**$4,023,600**	**6.00**	**6.00**	**$8,018,800**	**$8,044,400**	**$25,600**	**0.32%**
S	$2,398,648	$4,009,400	$4,020,800	$4,023,600	6.00	6.00	$8,018,800	$8,044,400	$25,600	0.32%
Total - Non Federal	**$2,398,648**	**$4,009,400**	**$4,020,800**	**$4,023,600**	**6.00**	**6.00**	**$8,018,800**	**$8,044,400**	**$25,600**	**0.32%**
S	$2,398,648	$4,009,400	$4,020,800	$4,023,600	6.00	6.00	$8,018,800	$8,044,400	$25,600	0.32%
PGM 04 Total	**$2,398,648**	**$4,009,400**	**$4,020,800**	**$4,023,600**	**6.00**	**6.00**	**$8,018,800**	**$8,044,400**	**$25,600**	**0.32%**
PR	**$2,398,648**	**$4,009,400**	**$4,020,800**	**$4,023,600**	**6.00**	**6.00**	**$8,018,800**	**$8,044,400**	**$25,600**	**0.32%**
S	$2,398,648	$4,009,400	$4,020,800	$4,023,600	6.00	6.00	$8,018,800	$8,044,400	$25,600	0.32%
TOTAL 04	**$2,398,648**	**$4,009,400**	**$4,020,800**	**$4,023,600**	**6.00**	**6.00**	**$8,018,800**	**$8,044,400**	**$25,600**	**0.32%**
S	$2,398,648	$4,009,400	$4,020,800	$4,023,600	6.00	6.00	$8,018,800	$8,044,400	$25,600	0.32%

Agency Total by Program

		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 %
08 Lottery										
Non Federal										
GPR	**$86,233,500**	**$86,233,500**	**$86,233,500**	**$86,233,500**	**0.00**	**0.00**	**$172,467,000**	**$172,467,000**	**$0**	**0.00%**
S	$86,233,500	$86,233,500	$86,233,500	$86,233,500	0.00	0.00	$172,467,000	$172,467,000	$0	0.00%
SEG	**$23,567,906**	**$24,533,700**	**$24,845,900**	**$24,845,900**	**71.90**	**71.90**	**$49,067,400**	**$49,691,800**	**$624,400**	**1.27%**
S	$23,567,906	$24,533,700	$24,845,900	$24,845,900	71.90	71.90	$49,067,400	$49,691,800	$624,400	1.27%
Total - Non Federal	**$109,801,406**	**$110,767,200**	**$111,079,400**	**$111,079,400**	**71.90**	**71.90**	**$221,534,400**	**$222,158,800**	**$624,400**	**0.28%**
S	$109,801,406	$110,767,200	$111,079,400	$111,079,400	71.90	71.90	$221,534,400	$222,158,800	$624,400	0.28%
PGM 08 Total	**$109,801,406**	**$110,767,200**	**$111,079,400**	**$111,079,400**	**71.90**	**71.90**	**$221,534,400**	**$222,158,800**	**$624,400**	**0.28%**
GPR	**$86,233,500**	**$86,233,500**	**$86,233,500**	**$86,233,500**	**0.00**	**0.00**	**$172,467,000**	**$172,467,000**	**$0**	**0.00%**
S	$86,233,500	$86,233,500	$86,233,500	$86,233,500	0.00	0.00	$172,467,000	$172,467,000	$0	0.00%
SEG	**$23,567,906**	**$24,533,700**	**$24,845,900**	**$24,845,900**	**71.90**	**71.90**	**$49,067,400**	**$49,691,800**	**$624,400**	**1.27%**
S	$23,567,906	$24,533,700	$24,845,900	$24,845,900	71.90	71.90	$49,067,400	$49,691,800	$624,400	1.27%
TOTAL 08	**$109,801,406**	**$110,767,200**	**$111,079,400**	**$111,079,400**	**71.90**	**71.90**	**$221,534,400**	**$222,158,800**	**$624,400**	**0.28%**
S	$109,801,406	$110,767,200	$111,079,400	$111,079,400	71.90	71.90	$221,534,400	$222,158,800	$624,400	0.28%

Agency Total by Program

		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 %
09 Division of alcohol beverages										
Non Federal										
PR	**$0**	**$3,673,400**	**$3,969,800**	**$4,028,200**	**26.00**	**26.00**	**$7,346,800**	**$7,998,000**	**$651,200**	**8.86%**
S	$0	$3,673,400	$3,969,800	$4,028,200	26.00	26.00	$7,346,800	$7,998,000	$651,200	8.86%
Total - Non Federal	**$0**	**$3,673,400**	**$3,969,800**	**$4,028,200**	**26.00**	**26.00**	**$7,346,800**	**$7,998,000**	**$651,200**	**8.86%**
S	$0	$3,673,400	$3,969,800	$4,028,200	26.00	26.00	$7,346,800	$7,998,000	$651,200	8.86%
PGM 09 Total	**$0**	**$3,673,400**	**$3,969,800**	**$4,028,200**	**26.00**	**26.00**	**$7,346,800**	**$7,998,000**	**$651,200**	**8.86%**
PR	**$0**	**$3,673,400**	**$3,969,800**	**$4,028,200**	**26.00**	**26.00**	**$7,346,800**	**$7,998,000**	**$651,200**	**8.86%**
S	$0	$3,673,400	$3,969,800	$4,028,200	26.00	26.00	$7,346,800	$7,998,000	$651,200	8.86%
TOTAL 09	**$0**	**$3,673,400**	**$3,969,800**	**$4,028,200**	**26.00**	**26.00**	**$7,346,800**	**$7,998,000**	**$651,200**	**8.86%**
S	$0	$3,673,400	$3,969,800	$4,028,200	26.00	26.00	$7,346,800	$7,998,000	$651,200	8.86%

AGENCY TOTAL	$254,580,483	$272,675,100	$283,556,400	$283,469,000	1,222.80	1,222.80	$545,350,200	$567,025,400	$21,675,200	3.97%

Agency Total by Decision Item

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	$272,675,100	$272,675,100	1,179.80	1,179.80
3001 Turnover Reduction	($2,333,000)	($2,333,000)	0.00	0.00
3002 Removal of Noncontinuing Elements from the Base	($212,800)	($687,900)	(2.00)	(6.00)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$4,409,600	$4,409,600	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	$64,000	$72,900	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	($611,100)	($603,000)	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	$0	$0	0.00	0.00
5001 Division of Alcohol Beverages (DAB) Industry-Funded Positions	$210,200	$265,400	2.00	2.00
5002 Centralized Gaming Enforcement	$600,100	$718,400	4.00	4.00
5003 State and Local Finance (SLF) Project Positions	$212,800	$687,900	2.00	6.00
5004 Statewide Debt Collection New Enrollment	$1,967,800	$2,574,000	19.00	19.00
5005 Marijuana Legalization and Enforcement	$3,290,500	$3,726,400	18.00	18.00
7901 Necessary Cybersecurity Improvements	$2,780,000	$1,460,000	0.00	0.00
7910 Central Services Assessments	$503,200	$503,200	0.00	0.00
TOTAL	**$283,556,400**	**$283,469,000**	**1,222.80**	**1,222.80**

GPR Earned

Program: 01 - Collection of taxes

Date: 9/15/2026

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	$0	$0	$0	$0
Refund Prior Year Expenditure	$2,849	$1,000	$1,000	$1,000
Recovery-Prior Year Homestead	$243,573	$296,200	$296,200	$296,200
Recovery-Prior Year Misc Credit	$2,445,213	$4,209,700	$4,209,700	$4,209,700
Miscellaneous Revenues	$2,378,676	$921,200	$921,200	$921,200
Penalty, Interest, Forfeitures	$390,337	$389,600	$389,600	$389,600
Delinquent Collection Fees	$22,630,727	$22,000,000	$22,000,000	$22,000,000
Other Revenues	$102,823	$46,800	$46,800	$46,800
Lapse from Appr 130 County Sales & Use Tax Admin 20.566(1)(g)	$2,329,376	$2,645,500	$2,379,200	$2,487,800
Lapse from Appr 124 Business Tax Registration 20.566(1)(gb)	$138,084	$0	$0	$0
Lapse from Appr 132 Debt Collection 20.566(1)(h)	$8,065,052	$6,962,100	$10,037,600	$9,344,000
TOTAL	**$38,726,710**	**$37,472,100**	**$40,281,300**	**$39,696,300**

GPR Earned

Program: 02 - State and local finance

Date: 9/14/2026

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	$0	$0	$0	$0
Manufacturing-Fees, Forfeit & Penalties	$227,145	$241,200	$241,200	$241,200
Manufacturing Appeals & Refunds	$6,000	$7,300	$7,300	$7,300
Managed Forest Land Fee	$9,078	$11,100	$11,100	$11,100
Room Tax Report Penalty	$1,700	$1,500	$1,500	$1,500
Refund Prior Year Expenditure	$390	$100	$100	$100
Services & Copy Sales	$0	$200	$200	$200
Local Government's Share	$491,626	$0	$0	$0
TOTAL	**$735,939**	**$261,400**	**$261,400**	**$261,400**

GPR Earned

Program: 03 - Administrative services and space rental

Date: 9/14/2026

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	$0	$0	$0	$0
Services	$0	$42,400	$42,400	$42,400
Miscellaneous Revenues	$0	$100	$100	$100
Refund Prior Year Expenditure	$274	$1,000	$1,000	$1,000
TOTAL	**$274**	**$43,500**	**$43,500**	**$43,500**

GPR Earned

Program: 09 - Division of alcohol beverages

Date: 9/15/2026

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	$0	$0	$0	$0
Lapse from Appr 921 General program operations 20.566(9)(g)	$653,859	$472,600	$387,500	$292,200
Lapse from Appr 931 Admin of Liq Tax & Alc Bev Enforcement 20.566(9)(hd)	$769,577	$1,054,600	$692,200	$797,200
TOTAL	**$1,423,436**	**$1,527,200**	**$1,079,700**	**$1,089,400**

Program 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**
Revenue	$1,443,019	$1,484,400	$1,651,500	$1,696,200
Total Revenue	**$1,443,019**	**$1,484,400**	**$1,651,500**	**$1,696,200**
Expenditures	**$1,443,019**	**$1,484,400**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$1,534,700	$1,534,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$64,800	$64,800
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$2,800	$2,800
Compensation Reserve	$0	$0	$21,600	$43,600
Wisconsin Retirement System	$0	$0	$100	$100
Health Insurance Reserves	$0	$0	$27,500	$50,200
Total Expenditures	**$1,443,019**	**$1,484,400**	**$1,651,500**	**$1,696,200**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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	**$957,852**	**$0**	**$0**	**$0**
Revenue	$2,040,386	$0	$0	$0
Total Revenue	**$2,998,238**	**$0**	**$0**	**$0**
Expenditures	**$1,473,753**	**$0**	**$0**	**$0**
Total Expenditures	**$1,473,753**	**$0**	**$0**	**$0**
Closing Balance	**$1,524,485**	**$0**	**$0**	**$0**

Program 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	**$194,687**	**$166,000**	**($280,700)**	**($887,700)**
Revenue	$1,768,742	$1,597,800	$1,626,500	$1,655,800
Statutory Lapse to the General Fund	($138,084)	$0	$0	$0
Total Revenue	**$1,825,345**	**$1,763,800**	**$1,345,800**	**$768,100**
Expenditures	**$1,659,404**	**$2,044,500**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$2,110,600	$2,110,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$80,000	$80,000
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$1,400	$1,400
Compensation Reserve	$0	$0	$28,200	$57,000
Wisconsin Retirement System	$0	$0	$100	$200
Health Insurance Reserves	$0	$0	$33,400	$60,800
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($20,200)	($19,700)
Total Expenditures	**$1,659,404**	**$2,044,500**	**$2,233,500**	**$2,290,300**
Closing Balance	**$165,941**	**($280,700)**	**($887,700)**	**($1,522,200)**

Program 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
Total Revenue	$0	$0	$0	$0
Expenditures	$0	$0	$0	$0
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program 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	**$17,092**	**$13,000**	**$18,300**	**$14,000**
Revenue	$1,311,602	$1,377,000	$1,441,000	$1,510,000
Statutory Lapse to the General Fund	($1,186,129)	($1,189,500)	($1,306,800)	($1,369,600)
Total Revenue	**$142,565**	**$200,500**	**$152,500**	**$154,400**
Expenditures	**$129,605**	**$182,200**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$188,600	$188,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	($51,800)	($51,800)
Compensation Reserve	$0	$0	$1,700	$3,500
Total Expenditures	**$129,605**	**$182,200**	**$138,500**	**$140,300**
Closing Balance	**$12,960**	**$18,300**	**$14,000**	**$14,100**

Program 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**
Revenue	$63,596	$249,300	$247,300	$247,300
Total Revenue	**$63,596**	**$249,300**	**$247,300**	**$247,300**
Expenditures	**$63,596**	**$249,300**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$249,300	$249,300
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($2,000)	($2,000)
Total Expenditures	**$63,596**	**$249,300**	**$247,300**	**$247,300**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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**
Revenue	$21,669	$27,300	$26,500	$26,500
Total Revenue	**$21,669**	**$27,300**	**$26,500**	**$26,500**
Expenditures	**$21,669**	**$27,300**	**$0**	**$0**
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($800)	($800)
2000 Adjusted Base Funding Level	$0	$0	$27,300	$27,300
Total Expenditures	**$21,669**	**$27,300**	**$26,500**	**$26,500**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 30 - Admin cnty munic sales use tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$6,025,445	$6,200,000	$6,385,000	$6,600,000
Statutory Lapse to the General Fund	($2,329,376)	($2,645,500)	($2,379,200)	($2,487,800)
Total Revenue	**$3,696,069**	**$3,554,500**	**$4,005,800**	**$4,112,200**
Expenditures	**$3,696,069**	**$3,554,500**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$3,678,400	$3,678,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$232,100	$232,100
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$7,000	$9,400
Compensation Reserve	$0	$0	$54,100	$109,300
Wisconsin Retirement System	$0	$0	$100	$300
Health Insurance Reserves	$0	$0	$59,100	$107,700
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($25,000)	($25,000)
Total Expenditures	**$3,696,069**	**$3,554,500**	**$4,005,800**	**$4,112,200**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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**
DIN 5004 New Enrollment Revenue	$0	$0	$6,000,000	$6,000,000
Revenue	$12,536,091	$11,000,000	$11,000,000	$11,000,000
Statutory Lapse to the General Fund	($8,065,052)	($6,962,100)	($10,037,600)	($9,344,000)
Total Revenue	**$4,471,039**	**$4,037,900**	**$6,962,400**	**$7,656,000**
Expenditures	**$4,471,039**	**$4,037,900**	**$0**	**$0**
7910 Central Services Assessments	$0	$0	$5,600	$5,600
5004 Statewide Debt Collection New Enrollment	$0	$0	$1,967,800	$2,574,000
2000 Adjusted Base Funding Level	$0	$0	$4,799,300	$4,799,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$91,500	$91,500
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$2,800	$2,800
Compensation Reserve	$0	$0	$44,800	$90,500
Wisconsin Retirement System	$0	$0	$100	$200
Health Insurance Reserves	$0	$0	$50,500	$92,100
Total Expenditures	**$4,471,039**	**$4,037,900**	**$6,962,400**	**$7,656,000**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 33 - Collections under contracts

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	$0	$0	$0	$0
Total Revenue	$0	$0	$0	$0
Expenditures	$0	$0	$0	$0
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program Revenue

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 34 - Administration of municipality taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$3,886,841	$3,926,000	$4,004,000	$4,080,000
Statutory Lapse to the General Fund	($3,563,915)	($2,825,300)	($2,897,600)	($2,972,300)
Total Revenue	**$322,926**	**$1,100,700**	**$1,106,400**	**$1,107,700**
Expenditures	**$322,926**	**$1,100,700**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$1,103,900	$1,103,900
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	($1,600)	($1,600)
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$2,800	$2,800
Compensation Reserve	$0	$0	$1,300	$2,600
Total Expenditures	**$322,926**	**$1,100,700**	**$1,106,400**	**$1,107,700**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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	$426,455	$500,000	$510,000	$520,000
Statutory Lapse to the General Fund	($405,857)	($428,000)	($435,900)	($445,600)
Total Revenue	**$20,598**	**$72,000**	**$74,100**	**$74,400**
Expenditures	**$20,598**	**$72,000**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$72,500	$72,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$1,400	$1,400
Compensation Reserve	$0	$0	$200	$500
Total Expenditures	**$20,598**	**$72,000**	**$74,100**	**$74,400**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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	$39,268	$41,000	$41,000	$41,000
Total Revenue	**$39,268**	**$41,000**	**$41,000**	**$41,000**
Expenditures	**$39,268**	**$41,000**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$41,000	$41,000
Total Expenditures	**$39,268**	**$41,000**	**$41,000**	**$41,000**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program 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	$381,418	$605,800	$618,600	$622,700
Total Revenue	**$381,418**	**$605,800**	**$618,600**	**$622,700**
Expenditures	**$381,418**	**$605,800**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$616,000	$616,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	($7,000)	($7,000)
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$5,600	$5,600
Compensation Reserve	$0	$0	$4,000	$8,100
Total Expenditures	**$381,418**	**$605,800**	**$618,600**	**$622,700**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 41 - Federal funds; state operations

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program Revenue

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 21 - Gifts and grants

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program Revenue

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 29 - County assessment studies

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program 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	**($2,110)**	**$0**	**$0**	**$0**
Revenue	$2,112	$32,800	$32,800	$32,800
Total Revenue	**$2**	**$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	**$2**	**$0**	**$0**	**$0**

Program 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	**$165,434**	**$155,500**	**$155,500**	**$155,500**
Revenue	$1,502,621	$1,418,500	$1,599,100	$1,646,900
Total Revenue	**$1,668,055**	**$1,574,000**	**$1,754,600**	**$1,802,400**
Expenditures	**$1,512,582**	**$1,418,500**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$1,474,200	$1,474,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$61,300	$61,300
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$5,500	$5,500
Compensation Reserve	$0	$0	$23,800	$48,000
Wisconsin Retirement System	$0	$0	$100	$100
Health Insurance Reserves	$0	$0	$28,600	$52,200
7910 Central Services Assessments	$0	$0	$5,600	$5,600
Total Expenditures	**$1,512,582**	**$1,418,500**	**$1,599,100**	**$1,646,900**
Closing Balance	**$155,473**	**$155,500**	**$155,500**	**$155,500**

Program 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	**$103,625**	**$104,400**	**$0**	**$0**
Revenue	$3,200	$169,100	$273,500	$273,500
Total Revenue	**$106,825**	**$273,500**	**$273,500**	**$273,500**
Expenditures	**$2,369**	**$273,500**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$273,500	$273,500
Total Expenditures	**$2,369**	**$273,500**	**$273,500**	**$273,500**
Closing Balance	**$104,456**	**$0**	**$0**	**$0**

Program 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	**$1,606,551**	**$1,706,600**	**$1,823,400**	**$1,915,500**
Revenue	$304,558	$324,200	$324,200	$324,200
Total Revenue	**$1,911,109**	**$2,030,800**	**$2,147,600**	**$2,239,700**
Expenditures	**$204,492**	**$207,400**	**$0**	**$0**
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($2,000)	($2,000)
2000 Adjusted Base Funding Level	$0	$0	$215,100	$215,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$13,600	$13,600
Compensation Reserve	$0	$0	$3,300	$6,800
Health Insurance Reserves	$0	$0	$2,100	$3,900
Total Expenditures	**$204,492**	**$207,400**	**$232,100**	**$237,400**
Closing Balance	**$1,706,617**	**$1,823,400**	**$1,915,500**	**$2,002,300**

Program Revenue

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 37 - Commercial property assessment

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$0	$0	$0	$0
Total Revenue	**$0**	**$0**	**$0**	**$0**
Expenditures	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$0**	**$0**	**$0**	**$0**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 41 - Federal funds; state operations

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program Revenue

Program: 03 - Administrative services and space rental

SubProgram: -

Numeric Appropriation: 21 - Gifts and grants

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program 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	**($150,355)**	**($154,500)**	**$0**	**$0**
Revenue	$1,387,621	$3,057,500	$2,911,600	$2,914,100
Total Revenue	**$1,237,266**	**$2,903,000**	**$2,911,600**	**$2,914,100**
Expenditures	**$1,391,692**	**$2,903,000**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$2,905,500	$2,905,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$2,100	$2,100
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$1,400	$1,400
Compensation Reserve	$0	$0	$1,000	$2,100
Health Insurance Reserves	$0	$0	$1,600	$3,000
Total Expenditures	**$1,391,692**	**$2,903,000**	**$2,911,600**	**$2,914,100**
Closing Balance	**($154,426)**	**$0**	**$0**	**$0**

Program 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	**$20,423**	**$22,200**	**$0**	**$0**
Revenue	$1,800	$59,100	$81,300	$81,300
Total Revenue	**$22,223**	**$81,300**	**$81,300**	**$81,300**
Expenditures	**$0**	**$81,300**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$81,300	$81,300
Total Expenditures	**$0**	**$81,300**	**$81,300**	**$81,300**
Closing Balance	**$22,223**	**$0**	**$0**	**$0**

Program 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	**$161**	**$100**	**$0**	**$0**
Revenue	$0	$35,900	$36,000	$36,000
Total Revenue	**$161**	**$36,000**	**$36,000**	**$36,000**
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	**$161**	**$0**	**$0**	**$0**

Program Revenue

Program: 03 - Administrative services and space rental

SubProgram: -

Numeric Appropriation: 33 - Reciprocity agreement, Illinois

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program Revenue

Program: 03 - Administrative services and space rental

SubProgram: -

Numeric Appropriation: 41 - Federal funds; state operations

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
Total Expenditures	$0	$0	$0	$0
Closing Balance	$0	$0	$0	$0

Program 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	**$115,592,374**	**$0**	**$0**	**$0**
Revenue	$54,251,067	$0	$0	$0
Statutory Transfer to 20.566(4)(k) Appr 430	($2,394,902)	$0	$0	$0
Statutory Transfer to 20.585(1)(k) Office State Treasury	($136,840)	$0	$0	$0
Statutory Transfer to School Fund at BCPL	($55,595,188)	$0	$0	$0
Total Revenue	**$111,716,511**	**$0**	**$0**	**$0**
Expenditures	**$0**	**$0**	**$0**	**$0**
Total Expenditures	**$0**	**$0**	**$0**	**$0**
Closing Balance	**$111,716,511**	**$0**	**$0**	**$0**

Program 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	$2,398,648	$3,987,100	$4,036,600	$4,054,500
Total Revenue	**$2,398,648**	**$3,987,100**	**$4,036,600**	**$4,054,500**
Expenditures	**$2,398,648**	**$3,987,100**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$4,009,400	$4,009,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$13,300	$13,300
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$0	$2,800
Compensation Reserve	$0	$0	$9,200	$18,800
Wisconsin Retirement System	$0	$0	$0	$100
Health Insurance Reserves	$0	$0	$6,600	$12,000
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($1,900)	($1,900)
Total Expenditures	**$2,398,648**	**$3,987,100**	**$4,036,600**	**$4,054,500**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 09 - Division of alcohol beverages

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	**$1,122**	**$23,100**	**$15,800**	**$7,500**
Revenue	$157,951	$158,000	$156,900	$160,200
Total Revenue	**$159,073**	**$181,100**	**$172,700**	**$167,700**
Expenditures	**$135,956**	**$165,300**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$171,300	$171,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	($8,300)	($8,300)
Compensation Reserve	$0	$0	$2,200	$4,500
Total Expenditures	**$135,956**	**$165,300**	**$165,200**	**$167,500**
Closing Balance	**$23,117**	**$15,800**	**$7,500**	**$200**

Program Revenue

Program: 09 - Division of alcohol beverages

SubProgram: -

Numeric Appropriation: 21 - General program operations

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$1,952,689	$2,171,300	$2,171,300	$2,171,300
Statutory Lapse to the General Fund	($653,859)	($472,600)	($387,500)	($292,200)
Total Revenue	**$1,298,830**	**$1,698,700**	**$1,783,800**	**$1,879,100**
Expenditures	**$1,298,830**	**$1,698,700**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$1,764,700	$1,764,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	($234,300)	($234,300)
Compensation Reserve	$0	$0	$23,700	$47,800
Wisconsin Retirement System	$0	$0	$100	$100
Health Insurance Reserves	$0	$0	$19,400	$35,400
5001 Division of Alcohol Beverages (DAB) Industry-Funded Positions	$0	$0	$210,200	$265,400
Total Expenditures	**$1,298,830**	**$1,698,700**	**$1,783,800**	**$1,879,100**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Program Revenue

Program: 09 - Division of alcohol beverages

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	**$0**	**$169,300**	**$168,000**	**$211,700**
Revenue	$2,631,336	$2,733,000	$2,852,700	$2,969,500
Statutory Lapse to the General Fund	($769,577)	($1,054,600)	($692,200)	($797,200)
Total Revenue	**$1,861,759**	**$1,847,700**	**$2,328,500**	**$2,384,000**
Expenditures	**$1,692,509**	**$1,679,700**	**$0**	**$0**
7910 Central Services Assessments	$0	$0	$5,600	$5,600
2000 Adjusted Base Funding Level	$0	$0	$1,737,400	$1,737,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$317,700	$317,700
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$5,500	$8,700
Compensation Reserve	$0	$0	$28,200	$57,000
Wisconsin Retirement System	$0	$0	$100	$200
Health Insurance Reserves	$0	$0	$22,300	$40,700
Total Expenditures	**$1,692,509**	**$1,679,700**	**$2,116,800**	**$2,167,300**
Closing Balance	**$169,250**	**$168,000**	**$211,700**	**$216,700**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 61 - Motor fuel tax administration

Statutory Fund: 211 - TRANSPORTATION

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$1,911,376	$2,054,500	$2,193,400	$2,244,600
Total Revenue	**$1,911,376**	**$2,054,500**	**$2,193,400**	**$2,244,600**
Expenditures	**$1,911,376**	**$2,054,500**	**$0**	**$0**
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($10,600)	($10,400)
2000 Adjusted Base Funding Level	$0	$0	$2,126,000	$2,126,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$12,400	$12,400
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$11,100	$11,600
Compensation Reserve	$0	$0	$29,300	$59,100
Wisconsin Retirement System	$0	$0	$100	$200
Health Insurance Reserves	$0	$0	$25,100	$45,700
Total Expenditures	**$1,911,376**	**$2,054,500**	**$2,193,400**	**$2,244,600**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 62 - Economic development surcharge

Statutory Fund: 248 - ECONOMIC DEVELOPMENT FUND

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$233,236	$308,900	$318,700	$322,900
Total Revenue	**$233,236**	**$308,900**	**$318,700**	**$322,900**
Expenditures	**$233,236**	**$308,900**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$314,400	$314,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$2,300	$2,300
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$1,400	$1,400
Compensation Reserve	$0	$0	$2,200	$4,400
Health Insurance Reserves	$0	$0	$2,400	$4,400
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($4,000)	($4,000)
Total Expenditures	**$233,236**	**$308,900**	**$318,700**	**$322,900**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 63 - Petroleum inspection fee collection

Statutory Fund: 272 - PETROLEUM INSPECTION

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$107,807	$100,900	$110,800	$114,300
Total Revenue	**$107,807**	**$100,900**	**$110,800**	**$114,300**
Expenditures	**$107,807**	**$100,900**	**$0**	**$0**
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($4,000)	($4,000)
2000 Adjusted Base Funding Level	$0	$0	$104,200	$104,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$6,600	$6,600
Compensation Reserve	$0	$0	$1,400	$2,800
Health Insurance Reserves	$0	$0	$2,600	$4,700
Total Expenditures	**$107,807**	**$100,900**	**$110,800**	**$114,300**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 64 - Administration of dry cleaner fees

Statutory Fund: 277 - DRY CLEANER ENVIRONMENTAL RESPONSE

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$12,519	$18,900	$13,900	$13,900
Total Revenue	**$12,519**	**$18,900**	**$13,900**	**$13,900**
Expenditures	**$12,519**	**$18,900**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$18,900	$18,900
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($5,000)	($5,000)
Total Expenditures	**$12,519**	**$18,900**	**$13,900**	**$13,900**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 65 - Administration of rental vehicle fee

Statutory Fund: 211 - TRANSPORTATION

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$58,213	$84,900	$83,800	$85,600
Total Revenue	**$58,213**	**$84,900**	**$83,800**	**$85,600**
Expenditures	**$58,213**	**$84,900**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$86,900	$86,900
Compensation Reserve	$0	$0	$800	$1,600
Wisconsin Retirement System	$0	$0	$1,200	$2,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$900	$900
3010 Full Funding of Lease and Directed Moves Costs	$0	$0	($6,000)	($6,000)
Total Expenditures	**$58,213**	**$84,900**	**$83,800**	**$85,600**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 01 - Collection of taxes

SubProgram: -

Numeric Appropriation: 71 - Cigarette, tobacco, and vapor product enforcement

Statutory Fund: 291 - PERMANENT ENDOWMENT

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$756,520	$659,900	$777,700	$796,900
Total Revenue	**$756,520**	**$659,900**	**$777,700**	**$796,900**
Expenditures	**$756,520**	**$659,900**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$680,800	$680,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$70,500	$70,500
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$5,500	$5,500
Compensation Reserve	$0	$0	$9,600	$19,400
Wisconsin Retirement System	$0	$0	$0	$100
Health Insurance Reserves	$0	$0	$11,300	$20,600
Total Expenditures	**$756,520**	**$659,900**	**$777,700**	**$796,900**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 11 - Shared revenue and innovation grant administration

Statutory Fund: 287 - LOCAL GOVERNMENT FUND

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$450,858	$376,700	$490,200	$504,100
Total Revenue	**$450,858**	**$376,700**	**$490,200**	**$504,100**
Expenditures	**$450,858**	**$376,700**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$391,300	$391,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$83,800	$83,800
Compensation Reserve	$0	$0	$7,300	$14,800
Health Insurance Reserves	$0	$0	$7,800	$14,200
3002 Removal of Noncontinuing Elements from the Base	$0	$0	$0	($475,100)
5003 State and Local Finance (SLF) Project Positions	$0	$0	$0	$475,100
Total Expenditures	**$450,858**	**$376,700**	**$490,200**	**$504,100**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 61 - Railroad and air carrier tax administration

Statutory Fund: 211 - TRANSPORTATION

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$266,761	$289,500	$322,700	$329,900
Total Revenue	**$266,761**	**$289,500**	**$322,700**	**$329,900**
Expenditures	**$266,761**	**$289,500**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$299,200	$299,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$13,000	$13,000
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$2,800	$2,800
Compensation Reserve	$0	$0	$4,100	$8,300
Health Insurance Reserves	$0	$0	$3,600	$6,600
Total Expenditures	**$266,761**	**$289,500**	**$322,700**	**$329,900**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 62 - Lottery and gaming credit administration

Statutory Fund: 521 - LOTTERY

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$294,749	$357,600	$398,700	$406,900
Total Revenue	**$294,749**	**$357,600**	**$398,700**	**$406,900**
Expenditures	**$294,749**	**$357,600**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$370,100	$370,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$11,500	$11,500
3005 Reclassifications and Semiautomatic Pay Progression	$0	$0	$8,400	$8,400
Compensation Reserve	$0	$0	$5,200	$10,500
Health Insurance Reserves	$0	$0	$3,500	$6,400
Total Expenditures	**$294,749**	**$357,600**	**$398,700**	**$406,900**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 63 - Village of Oregon levy adjustment grant

Statutory Fund: 287 - LOCAL GOVERNMENT FUND

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$0	$0	$172,400	$172,400
Total Revenue	**$0**	**$0**	**$172,400**	**$172,400**
Expenditures	**$0**	**$0**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$172,400	$172,400
Total Expenditures	**$0**	**$0**	**$172,400**	**$172,400**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 64 - Town of Oregon levy adjustment grant

Statutory Fund: 287 - LOCAL GOVERNMENT FUND

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$0	$0	$51,100	$51,100
Total Revenue	**$0**	**$0**	**$51,100**	**$51,100**
Expenditures	**$0**	**$0**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$51,100	$51,100
Total Expenditures	**$0**	**$0**	**$51,100**	**$51,100**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 02 - State and local finance

SubProgram: -

Numeric Appropriation: 65 - Town of Rutland levy adjustment grant

Statutory Fund: 287 - LOCAL GOVERNMENT FUND

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$0**	**$0**	**$0**	**$0**
Revenue	$0	$0	$1,100	$1,100
Total Revenue	**$0**	**$0**	**$1,100**	**$1,100**
Expenditures	**$0**	**$0**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$1,100	$1,100
Total Expenditures	**$0**	**$0**	**$1,100**	**$1,100**
Closing Balance	**$0**	**$0**	**$0**	**$0**

Segregated Funds Revenue and Balances Statement

Program: 08 - Lottery

SubProgram: -

Numeric Appropriation: -

Statutory Fund: 521 - LOTTERY

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	**$23,126,962**	**$50,990,700**	**$17,024,500**	**$17,024,500**
Interest	$4,719,381	$4,152,000	$2,838,000	$2,728,000
Ticket Sales	$904,778,199	$850,604,200	$850,604,200	$850,604,200
Retailer Fees & Miscellaneous Revenue	$152,795	$619,400	$619,500	$619,500
Total Revenue	**$932,777,337**	**$906,366,300**	**$871,086,200**	**$870,976,200**
Expenditures	**$881,786,686**	**$889,341,800**	**$0**	**$0**
2000 Adjusted Base Funding Level	$0	$0	$24,533,700	$24,533,700
3001 Turnover Reduction	$0	$0	($180,400)	($180,400)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	$0	$0	$468,100	$468,100
Compensation Reserve	$0	$0	$144,800	$292,600
Wisconsin Retirement System	$0	$0	$400	$800
Health Insurance Reserves	$0	$0	$119,700	$218,300
All other Expenses	$0	$0	$828,975,400	$828,618,600
Total Expenditures	**$881,786,686**	**$889,341,800**	**$854,061,700**	**$853,951,700**
Closing Balance	**$50,990,651**	**$17,024,500**	**$17,024,500**	**$17,024,500**

Decision Item (DIN): 2000 - Adjusted Base Funding Level

NARRATIVE

Adjusted Base Funding Level

Decision Item by Line

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$90,507,400	$90,507,400
02	Turnover	$0	$0
03	Project Position Salaries	$2,125,300	$2,125,300
04	LTE/Misc. Salaries	$1,387,500	$1,387,500
05	Fringe Benefits	$37,401,800	$37,401,800
06	Supplies and Services	$73,451,300	$73,451,300
07	Permanent Property	$5,014,900	$5,014,900
08	Unallotted Reserve	$219,600	$219,600
09	Aids to Individuals & Organizations	$0	$0
10	Local Assistance	$224,600	$224,600
11	One-time Financing	$0	$0
12	Debt service	$0	$0
13	Special Purpose	$62,342,700	$62,342,700
14		$0	$0
15		$0	$0
16		$0	$0
17	**TOTAL**	**$272,675,100**	**$272,675,100**
18	Project Positions Authorized	34.00	34.00
19	Classified Positions Authorized	1,134.80	1,134.80
20	Unclassified Positions Authorized	11.00	11.00

Decision Item by Numeric

Program: 01 - Collection of taxes

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$78,190,300	$78,190,300	676.35	676.35
20 - Collections by the department	$1,534,700	$1,534,700	15.00	15.00
24 - Business tax registration	$2,110,600	$2,110,600	18.10	18.10
26 - Administration of local taxes	$188,600	$188,600	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 - Admin cnty munic sales use tax	$3,678,400	$3,678,400	31.45	31.45
32 - Debt collection	$4,799,300	$4,799,300	30.50	30.50
34 - Administration of municipality taxes	$1,103,900	$1,103,900	1.00	1.00
35 - Administration of resort tax	$72,500	$72,500	0.15	0.15
37 - Collections under multistate streamlined sales tax	$41,000	$41,000	0.00	0.00
39 - Collections from the financial record matching program	$616,000	$616,000	3.00	3.00

Decision Item by Numeric

61 - Motor fuel tax administration	$2,126,000	$2,126,000	15.50	15.50
62 - Economic development surcharge	$314,400	$314,400	1.00	1.00
63 - Petroleum inspection fee collection	$104,200	$104,200	1.00	1.00
64 - Administration of dry cleaner fees	$18,900	$18,900	0.00	0.00
65 - Administration of rental vehicle fee	$86,900	$86,900	0.50	0.50
71 - Cigarette, tobacco, and vapor product enforcement	$680,800	$680,800	4.00	4.00
Program Sub Total	**$95,943,100**	**$95,943,100**	**798.55**	**798.55**

Program: 02 - State and local finance

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$10,602,600	$10,602,600	93.75	93.75
03 - Integrated property assessment system technology	$2,551,000	$2,551,000	1.00	1.00
11 - Shared revenue and innovation grant administration	$391,300	$391,300	4.00	4.00
30 - Municipal financial report compliance	$32,800	$32,800	0.00	0.00
31 - Manufacturing property assessment	$1,474,200	$1,474,200	12.50	12.50

Decision Item by Numeric

32 - Reassessments	$273,500	$273,500	0.00	0.00
34 - Administration of TID	$215,100	$215,100	2.00	2.00
61 - Railroad and air carrier tax administration	$299,200	$299,200	2.00	2.00
62 - Lottery and gaming credit administration	$370,100	$370,100	2.75	2.75
63 - Village of Oregon levy adjustment grant	$172,400	$172,400	0.00	0.00
64 - Town of Oregon levy adjustment grant	$51,100	$51,100	0.00	0.00
65 - Town of Rutland levy adjustment grant	$1,100	$1,100	0.00	0.00
Program Sub Total	**$16,434,400**	**$16,434,400**	**118.00**	**118.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$29,635,500	$29,635,500	160.75	160.75
02 - Space rental payments	$5,038,900	$5,038,900	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

Decision Item by Numeric

25 - Internal services	$2,905,500	$2,905,500	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
Program Sub Total	**$41,847,600**	**$41,847,600**	**161.35**	**161.35**

Program: 04 - Unclaimed property program

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
30 - Unclaimed property; administra	$4,009,400	$4,009,400	6.00	6.00
Program Sub Total	**$4,009,400**	**$4,009,400**	**6.00**	**6.00**

Program: 08 - Lottery

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
02 - Retailer compensation-GPR	$61,875,100	$61,875,100	0.00	0.00
03 - Vendor fees-GPR	$24,358,400	$24,358,400	0.00	0.00
60 - General program operations	$22,427,000	$22,427,000	71.90	71.90

Decision Item by Numeric

65 - Vendor fees	$2,106,700	$2,106,700	0.00	0.00
Program Sub Total	**$110,767,200**	**$110,767,200**	**71.90**	**71.90**

Program: 09 - Division of alcohol beverages

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
19 - Admin liquor tax & alcohol bev	$171,300	$171,300	1.00	1.00
21 - General program operations	$1,764,700	$1,764,700	11.25	11.25
31 - Administration of liquor tax and alcohol beverages enforcement	$1,737,400	$1,737,400	11.75	11.75
Program Sub Total	**$3,673,400**	**$3,673,400**	**24.00**	**24.00**
DIN 2000 - Adjusted Base Funding Level Total	**$272,675,100**	**$272,675,100**	**1,179.80**	**1,179.80**
Agency Total	**$272,675,100**	**$272,675,100**	**1,179.80**	**1,179.80**

Decision Item by Fund Source

Decision Item (DIN): 2000 - Adjusted Base Funding Level

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	$216,402,200	$216,402,200	931.85	931.85
PR	S	$27,122,800	$27,122,800	145.30	145.30
SEG	S	$28,925,500	$28,925,500	102.65	102.65
SEG	L	$224,600	$224,600	0.00	0.00
DIN 2000 - Adjusted Base Funding Level Total		**$272,675,100**	**$272,675,100**	**1,179.80**	**1,179.80**
Agency Total		**$272,675,100**	**$272,675,100**	**1,179.80**	**1,179.80**

Decision Item (DIN): 3001 - Turnover Reduction

NARRATIVE

Standard Budget Adjustment - Turnover Reduction

Decision Item by Line

Decision Item (DIN): 3001 - Turnover Reduction

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$0	$0
02	Turnover	($2,333,000)	($2,333,000)
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	Unallotted 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**	**($2,333,000)**	**($2,333,000)**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Collection of taxes

Decision Item (DIN): 3001 - Turnover Reduction

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	($1,507,900)	($1,507,900)	0.00	0.00
Program Sub Total	**($1,507,900)**	**($1,507,900)**	**0.00**	**0.00**

Program: 02 - State and local finance

Decision Item (DIN): 3001 - Turnover Reduction

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	($217,100)	($217,100)	0.00	0.00
Program Sub Total	**($217,100)**	**($217,100)**	**0.00**	**0.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 3001 - Turnover Reduction

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	($427,600)	($427,600)	0.00	0.00

Decision Item by Numeric

Program Sub Total	**($427,600)**	**($427,600)**	**0.00**	**0.00**

Program: 08 - Lottery

Decision Item (DIN): 3001 - Turnover Reduction

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
60 - General program operations	($180,400)	($180,400)	0.00	0.00
Program Sub Total	**($180,400)**	**($180,400)**	**0.00**	**0.00**
DIN 3001 - Turnover Reduction Total	**($2,333,000)**	**($2,333,000)**	**0.00**	**0.00**
Agency Total	**($2,333,000)**	**($2,333,000)**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3001 - Turnover Reduction

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	($2,152,600)	($2,152,600)	0.00	0.00
SEG	S	($180,400)	($180,400)	0.00	0.00
DIN 3001 - Turnover Reduction Total		**($2,333,000)**	**($2,333,000)**	**0.00**	**0.00**
Agency Total		**($2,333,000)**	**($2,333,000)**	**0.00**	**0.00**

Decision Item (DIN): 3002 - Removal of Noncontinuing Elements from the Base

NARRATIVE

Standard Budget Adjustment - Removal of Noncontinuing Elements from the Base

Decision Item by Line

Decision Item (DIN): 3002 - Removal of Noncontinuing Elements from the Base

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$0	$0
02	Turnover	$0	$0
03	Project Position Salaries	($143,300)	($457,700)
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	($61,500)	($196,300)
06	Supplies and Services	($8,000)	($33,900)
07	Permanent Property	$0	$0
08	Unallotted 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**	**($212,800)**	**($687,900)**
18	Project Positions Authorized	(2.00)	(6.00)
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 02 - State and local finance

Decision Item (DIN): 3002 - Removal of Noncontinuing Elements from the Base

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	($212,800)	($212,800)	(2.00)	(2.00)
11 - Shared revenue and innovation grant administration	$0	($475,100)	0.00	(4.00)
Program Sub Total	**($212,800)**	**($687,900)**	**(2.00)**	**(6.00)**
DIN 3002 - Removal of Noncontinuing Elements from the Base Total	**($212,800)**	**($687,900)**	**(2.00)**	**(6.00)**
Agency Total	**($212,800)**	**($687,900)**	**(2.00)**	**(6.00)**

Decision Item by Fund Source

Decision Item (DIN): 3002 - Removal of Noncontinuing Elements from the Base

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	($212,800)	($212,800)	(2.00)	(2.00)
SEG	S	$0	($475,100)	0.00	(4.00)
DIN 3002 - Removal of Noncontinuing Elements from the Base Total		**($212,800)**	**($687,900)**	**(2.00)**	**(6.00)**
Agency Total		**($212,800)**	**($687,900)**	**(2.00)**	**(6.00)**

Decision Item (DIN): 3003 - 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

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$1,259,100	$1,259,100
02	Turnover	$0	$0
03	Project Position Salaries	$25,300	$25,300
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$3,125,200	$3,125,200
06	Supplies and Services	$0	$0
07	Permanent Property	$0	$0
08	Unallotted 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**	**$4,409,600**	**$4,409,600**
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

Program: 01 - Collection of taxes

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$2,314,600	$2,314,600	0.00	0.00
20 - Collections by the department	$64,800	$64,800	0.00	0.00
24 - Business tax registration	$80,000	$80,000	0.00	0.00
26 - Administration of local taxes	($51,800)	($51,800)	0.00	0.00
30 - Admin cnty munic sales use tax	$232,100	$232,100	0.00	0.00
32 - Debt collection	$91,500	$91,500	0.00	0.00
34 - Administration of municipality taxes	($1,600)	($1,600)	0.00	0.00
35 - Administration of resort tax	$1,400	$1,400	0.00	0.00
39 - Collections from the financial record matching program	($7,000)	($7,000)	0.00	0.00
61 - Motor fuel tax administration	$12,400	$12,400	0.00	0.00
62 - Economic development surcharge	$2,300	$2,300	0.00	0.00
63 - Petroleum inspection fee collection	$6,600	$6,600	0.00	0.00

Decision Item by Numeric

65 - Administration of rental vehicle fee	$900	$900	0.00	0.00
71 - Cigarette, tobacco, and vapor product enforcement	$70,500	$70,500	0.00	0.00
Program Sub Total	**$2,816,700**	**$2,816,700**	**0.00**	**0.00**

Program: 02 - State and local finance

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$565,200	$565,200	0.00	0.00
03 - Integrated property assessment system technology	$2,600	$2,600	0.00	0.00
11 - Shared revenue and innovation grant administration	$83,800	$83,800	0.00	0.00
31 - Manufacturing property assessment	$61,300	$61,300	0.00	0.00
34 - Administration of TID	$13,600	$13,600	0.00	0.00
61 - Railroad and air carrier tax administration	$13,000	$13,000	0.00	0.00
62 - Lottery and gaming credit administration	$11,500	$11,500	0.00	0.00
Program Sub Total	**$751,000**	**$751,000**	**0.00**	**0.00**

Decision Item by Numeric

Program: 03 - Administrative services and space rental

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$283,300	$283,300	0.00	0.00
25 - Internal services	$2,100	$2,100	0.00	0.00
Program Sub Total	**$285,400**	**$285,400**	**0.00**	**0.00**

Program: 04 - Unclaimed property program

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
30 - Unclaimed property; administra	$13,300	$13,300	0.00	0.00
Program Sub Total	**$13,300**	**$13,300**	**0.00**	**0.00**

Program: 08 - Lottery

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Decision Item by Numeric

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
60 - General program operations	$468,100	$468,100	0.00	0.00
Program Sub Total	**$468,100**	**$468,100**	**0.00**	**0.00**

Program: 09 - Division of alcohol beverages

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
19 - Admin liquor tax & alcohol bev	($8,300)	($8,300)	0.00	0.00
21 - General program operations	($234,300)	($234,300)	0.00	0.00
31 - Administration of liquor tax and alcohol beverages enforcement	$317,700	$317,700	0.00	0.00
Program Sub Total	**$75,100**	**$75,100**	**0.00**	**0.00**
DIN 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits Total	**$4,409,600**	**$4,409,600**	**0.00**	**0.00**
Agency Total	**$4,409,600**	**$4,409,600**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
PR	S	$574,800	$574,800	0.00	0.00
SEG	S	$669,100	$669,100	0.00	0.00
GPR	S	$3,165,700	$3,165,700	0.00	0.00
DIN 3003 - Full Funding of Continuing Position Salaries and Fringe Benefits Total		**$4,409,600**	**$4,409,600**	**0.00**	**0.00**
Agency Total		**$4,409,600**	**$4,409,600**	**0.00**	**0.00**

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

NARRATIVE

Standard Budget Adjustment - Reclassifications and Semiautomatic Pay Progression

Decision Item by Line

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$55,200	$62,900
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$8,800	$10,000
06	Supplies and Services	$0	$0
07	Permanent Property	$0	$0
08	Unallotted 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**	**$64,000**	**$72,900**
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

Program: 01 - Collection of taxes

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
20 - Collections by the department	$2,800	$2,800	0.00	0.00
24 - Business tax registration	$1,400	$1,400	0.00	0.00
30 - Admin cnty munic sales use tax	$7,000	$9,400	0.00	0.00
32 - Debt collection	$2,800	$2,800	0.00	0.00
34 - Administration of municipality taxes	$2,800	$2,800	0.00	0.00
39 - Collections from the financial record matching program	$5,600	$5,600	0.00	0.00
61 - Motor fuel tax administration	$11,100	$11,600	0.00	0.00
62 - Economic development surcharge	$1,400	$1,400	0.00	0.00
71 - Cigarette, tobacco, and vapor product enforcement	$5,500	$5,500	0.00	0.00
Program Sub Total	**$40,400**	**$43,300**	**0.00**	**0.00**

Decision Item by Numeric

Program: 02 - State and local finance

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
31 - Manufacturing property assessment	$5,500	$5,500	0.00	0.00
61 - Railroad and air carrier tax administration	$2,800	$2,800	0.00	0.00
62 - Lottery and gaming credit administration	$8,400	$8,400	0.00	0.00
Program Sub Total	**$16,700**	**$16,700**	**0.00**	**0.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
25 - Internal services	$1,400	$1,400	0.00	0.00
Program Sub Total	**$1,400**	**$1,400**	**0.00**	**0.00**

Program: 04 - Unclaimed property program

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Decision Item by Numeric

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
30 - Unclaimed property; administra	$0	$2,800	0.00	0.00
Program Sub Total	**$0**	**$2,800**	**0.00**	**0.00**

Program: 09 - Division of alcohol beverages

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
31 - Administration of liquor tax and alcohol beverages enforcement	$5,500	$8,700	0.00	0.00
Program Sub Total	**$5,500**	**$8,700**	**0.00**	**0.00**
DIN 3005 - Reclassifications and Semiautomatic Pay Progression Total	**$64,000**	**$72,900**	**0.00**	**0.00**
Agency Total	**$64,000**	**$72,900**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3005 - Reclassifications and Semiautomatic Pay Progression

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
PR	S	$34,800	$43,200	0.00	0.00
SEG	S	$29,200	$29,700	0.00	0.00
DIN 3005 - Reclassifications and Semiautomatic Pay Progression Total		**$64,000**	**$72,900**	**0.00**	**0.00**
Agency Total		**$64,000**	**$72,900**	**0.00**	**0.00**

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

NARRATIVE

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

Decision Item by Line

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Line Number	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	($611,100)	($603,000)
07	Permanent Property	$0	$0
08	Unallotted 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**	**($611,100)**	**($603,000)**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Collection of taxes

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
24 - Business tax registration	($20,200)	($19,700)	0.00	0.00
27 - Cigarette tax stamps	($2,000)	($2,000)	0.00	0.00
29 - Administration of income tax checkoff voluntary payments	($800)	($800)	0.00	0.00
30 - Admin cnty munic sales use tax	($25,000)	($25,000)	0.00	0.00
61 - Motor fuel tax administration	($10,600)	($10,400)	0.00	0.00
62 - Economic development surcharge	($4,000)	($4,000)	0.00	0.00
63 - Petroleum inspection fee collection	($4,000)	($4,000)	0.00	0.00
64 - Administration of dry cleaner fees	($5,000)	($5,000)	0.00	0.00
65 - Administration of rental vehicle fee	($6,000)	($6,000)	0.00	0.00
Program Sub Total	**($77,600)**	**($76,900)**	**0.00**	**0.00**

Decision Item by Numeric

Program: 02 - State and local finance

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
34 - Administration of TID	($2,000)	($2,000)	0.00	0.00
Program Sub Total	**($2,000)**	**($2,000)**	**0.00**	**0.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
02 - Space rental payments	($529,600)	($522,200)	0.00	0.00
Program Sub Total	**($529,600)**	**($522,200)**	**0.00**	**0.00**

Program: 04 - Unclaimed property program

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
30 - Unclaimed property; administra	($1,900)	($1,900)	0.00	0.00

Decision Item by Numeric

Program Sub Total	**($1,900)**	**($1,900)**	**0.00**	**0.00**
DIN 3010 - Full Funding of Lease and Directed Moves Costs Total	**($611,100)**	**($603,000)**	**0.00**	**0.00**
Agency Total	**($611,100)**	**($603,000)**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3010 - Full Funding of Lease and Directed Moves Costs

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	($529,600)	($522,200)	0.00	0.00
PR	S	($51,900)	($51,400)	0.00	0.00
SEG	S	($29,600)	($29,400)	0.00	0.00
DIN 3010 - Full Funding of Lease and Directed Moves Costs Total		**($611,100)**	**($603,000)**	**0.00**	**0.00**
Agency Total		**($611,100)**	**($603,000)**	**0.00**	**0.00**

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

NARRATIVE

Standard Budget Adjustment - Minor Transfers Within the Same Alpha Appropriation

Decision Item by Line

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Line Number	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	$148,300	$148,300
05	Fringe Benefits	$11,400	$11,400
06	Supplies and Services	($159,700)	($159,700)
07	Permanent Property	$0	$0
08	Unallotted 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**	**$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

Program: 01 - Collection of taxes

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$0	$0	0.00	0.00
Program Sub Total	**$0**	**$0**	**0.00**	**0.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$0	$0	0.00	0.00
Program Sub Total	**$0**	**$0**	**0.00**	**0.00**

Program: 04 - Unclaimed property program

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
30 - Unclaimed property; administra	$0	$0	0.00	0.00

Decision Item by Numeric

Program Sub Total	**$0**	**$0**	**0.00**	**0.00**

Program: 08 - Lottery

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
60 - General program operations	$0	$0	0.00	0.00
Program Sub Total	**$0**	**$0**	**0.00**	**0.00**
DIN 3011 - Minor Transfers Within the Same Alpha Appropriation Total	**$0**	**$0**	**0.00**	**0.00**
Agency Total	**$0**	**$0**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 3011 - Minor Transfers Within the Same Alpha Appropriation

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	$0	$0	0.00	0.00
SEG	S	$0	$0	0.00	0.00
PR	S	$0	$0	0.00	0.00
DIN 3011 - Minor Transfers Within the Same Alpha Appropriation Total		**$0**	**$0**	**0.00**	**0.00**
Agency Total		**$0**	**$0**	**0.00**	**0.00**

Decision Item (DIN): 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions

NARRATIVE

Demands for alcohol-related regulation and outreach provided by the Division of Alcohol Beverages (DAB) exceeds current resources and is resulting in a backlog of work for multiple stakeholders and various levels of the alcohol beverage industry.

The Education and Outreach Unit is responding to a high volume of e-mail inquiries each month, which is precluding work on review and approval of Responsible Beverage Service Courses, stakeholder outreach, new educational resources, and translation of materials. This DIN requests 2.0 PR-funded positions to complete this work, which is currently in backlog without capacity to reduce.

WISCONSIN DIVISION OF ALCOHOL BEVERAGES
27-29 BUDGET PROPOSAL

SUMMARY

Alcohol is a highly regulated, controlled substance in Wisconsin. Public safety demands enforcement of alcohol beverage laws and proactive outreach to the stakeholders in both the industry and general public to effectively protect the residents of Wisconsin.

The creation of the Division of Alcohol Beverages within the Department of Revenue signaled the Legislature's renewed commitment for specialized administration of alcohol laws in the state.

The establishment of a dedicated unit of state government is necessarily an evolving process. With this specialization, generalized resources are now removed leaving only core resources available. Unfortunately, the removal of support services managed by other areas of the Department of Revenue has left DAB with insufficient resources to carry out its core functions and has resulted in enforcement and customer service staff being forced to triage work rather than providing necessary coverage in all areas. As a result of a potential oversight, disparate compensation for enforcement staff in DAB compared to peers in other state agencies risks creating and sustaining long-tenured staff in critical areas, which in an industry like alcohol regulation, is necessary to fully enforce the law and provide adequate guidance and support to the regulated industries.

Now that the Division has had a few years to get initial staff hired and consolidate workload that the agency previously handed in multiple areas, the necessity of greater administrative support, educational resources, and industry customer service work required far exceeds the initial resource provided to DAB. This request is right-sizing resources, staffing, and compensation so that DAB can operate as the Legislature has intended; the alcohol beverage industry pays taxes and fees to support; and is required by the public to enhance safety.

DIVISION OF ALCOHOL BEVERAGES BUDGET REQUEST SUMMARY

1. Grant DAB position authority and expenditure authority for 2 FTE.

POSITION & EXPENDITURE AUTHORITY

Education & Outreach Unit

The Education & Outreach Unit in the Division of Alcohol Beverages is unique in its responsibilities. The Unit is primarily responsible for answering technical questions from municipal clerks and industry members, producing high-quality educational resources, engaging in proactive stakeholder and industry communication, providing training to industry members, reviewing and approving Responsible Beverage Server Training Courses, and more. The unit was created to alleviate the Special Agents from customer service responsibilities so they could engage in the investigative work they are uniquely positioned to do.

Since the end of September 2025, the Education and Outreach Unit has handled approximately 296 calls per month from clerks and the regulated community. The current average handle time of a phone call Division-wide is 6.18 minutes. Based on these metrics, staff in E&O spend 30.5 hours making and receiving phone calls each month.

Since the end of September 2025, the Education and Outreach Unit has handled an average of 417 email inquiries each month that require a response.

It takes E&O staff approximately 192 hours per month to research and respond to phone and email inquiries each month.

At current staffing levels, E&O can adequately respond to technical questions from the industry in a timely manner and ensure existing educational resources are updated. However, the team of three is unable to review and approve of Responsible Beverage Server Courses, engage in proactive stakeholder outreach, and create new educational resources or translate existing material into languages other than English.

Responsible Beverage Server (RBS) Courses are the required training that bartenders and retail licensees are required to take to qualify for their initial licenses. This requirement is mandated by s. 125.04(5)a5., Wis. Stats. Historically, these courses are prepared by private industry and are reviewed and approved by the Division of Alcohol Beverages. Recently, the division promulgated it's longstanding criteria for RBS Courses into administrative code, sec. Tax 7.06, Wis. Adm. Code.

Prior to the creation of the Division, systematic review and approval of RBS Courses was something the department struggled to keep up with due to lack of staff capacity. Currently listed approved courses have not been reviewed for accuracy and law change updates since they were approved, despite the voluminous changes to Chapter 125 created by 2023 Wisconsin Act 73. There are currently 6 course providers waiting for review of new courses.

The review process for one RBS Course requires an average of three rounds of feedback between the division and course providers, amounting to 60-120 hours of work over 6 months. The level of review is often higher due to the state of the course when the division receives it.

RBS Courses are an important educational tool for retail licensees and bartenders selling alcohol beverages to the public. It is critical to public health and safety that these courses are reliably accurate and up to date with the best available public health information and laws that govern the industry.

Additional staff capacity in the Education & Outreach Unit would make meaningful steps toward ensuring that RBS Courses are up to date and accessible to all who need it.

Due to lack of staff, Enforcement agents have had to take on presentations, taking them away from their regular enforcement work. We have turned down multiple requests for presentations in the past year.

The Division's statutory obligations include promoting regulatory transparency and promoting statutory changes to create clarity, consistency, and simplicity in alcohol beverage regulatory requirements. The Education & Outreach Unit is the work area of the division primarily responsible for executing this part of the Division's mission through high quality educational materials and proactive stakeholder outreach. The ever increasing customer service workload has prevented E&O from executing this critical portion of the mission.

Two additional Revenue Agent 5 positions will create much needed capacity for this unique and highly skilled unit, spreading out the customer service workload across four FTE and a supervisor. With two additional staff, Education & Outreach could make meaningful progress on RBS Course review, proactive stakeholder outreach, and create new educational materials.

Decision Item by Line

Decision Item (DIN): 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$127,900	$170,500
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$54,900	$73,100
06	Supplies and Services	$27,400	$21,800
07	Permanent Property	$0	$0
08	Unallotted 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**	**$210,200**	**$265,400**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	2.00	2.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 09 - Division of alcohol beverages

Decision Item (DIN): 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
21 - General program operations	$210,200	$265,400	2.00	2.00
Program Sub Total	**$210,200**	**$265,400**	**2.00**	**2.00**
DIN 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions Total	**$210,200**	**$265,400**	**2.00**	**2.00**
Agency Total	**$210,200**	**$265,400**	**2.00**	**2.00**

Decision Item by Fund Source

Decision Item (DIN): 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
PR	S	$210,200	$265,400	2.00	2.00
DIN 5001 - Division of Alcohol Beverages (DAB) Industry-Funded Positions Total		**$210,200**	**$265,400**	**2.00**	**2.00**
Agency Total		**$210,200**	**$265,400**	**2.00**	**2.00**

Decision Item (DIN): 5002 - Centralized Gaming Enforcement

NARRATIVE

Gaming enforcement is a duty shared by the Department of Revenue (DOR) enforcement agents, which are assigned to enforce alcohol and tobacco/cigarette/vaping laws generally, and local government law enforcement. This request proposes to create a centralized gaming enforcement unit of 4.0 positions within DOR to both enforce gaming laws and work as an educational and partnering resource for local law enforcement. These positions would be funded by tribal gaming revenues.

Memorandum

To: David Casey
Secretary

From: Maria Guerra Lapacek
Deputy Secretary

Date: September 7, 2026

Re: Gaming Enforcement

The Department of Revenue (DOR) seeks $600,100 in FY 2027-28 and $718,400 in FY 28-29 for an additional four excise tax agents to support gaming enforcement activities. The funds would come from a new Program Revenue appropriation sourced from Department of Administration Indian gaming revenues.

Background

The gaming enforcement framework in Wisconsin is complex and fragmented across state and local agencies. No single department has regulatory jurisdiction over all gaming. Even within DOR, gaming enforcement is shared between the Division of Alcohol Beverages (DAB) and the Office of Criminal Investigation/Tobacco and Vape Enforcement Unit.

The Department of Administration (DOA) Division of Gaming regulates tribal gaming and licenses and regulates charitable gaming, such as bingo and raffles.

Wisconsin statute §175.38 provides that the DOR special agents have exclusive authority to regulate video gaming machines in taverns; see §945.03(2m) and 945.04(2m), which reduces the infraction from a Class I felony to a civil forfeiture if the establishment possesses five or fewer video gaming machines and a "Class B" or Class "B" alcohol beverage license.

DOR also enforces gaming laws in establishments without the "Class B" or Class "B" alcohol beverage licenses (convenience stores, gas stations, laundromats). As referenced earlier, those violations are a Class I felony; see 945.01(03).

Local law enforcement also plays a role in enforcement of illegal gaming. However, because of the specific legislative authority for DOR to enforce video gaming machines in taverns/restaurants, local law enforcement agencies are often under a misimpression they have no authority to regulate any type of gaming in taverns. This is not the case, and the DOR has partnered with the Department of Justice to educate and alert local law enforcement on their authority to enforce gaming laws.

It is important to note that there are currently no positions in DOR that are funded to enforce gaming laws. Rather, the DOR law enforcement agents that are funded to enforce alcohol and tobacco/vape regulations have been traditionally called upon to undertake enforcement activity of gaming laws. That is largely because they regularly visit those establishments licensed to sell both alcohol and tobacco/vape products.

Recent Increased Illegal Gaming Activity

The lure of easy profits has proven too large of a temptation for creative approaches to circumvent gaming laws in Wisconsin. Add to that the improvements in technology that have dramatically reduced economic barriers to entry. The DOR has been tracking the proliferation of the following emerging trends in illegal gaming in Wisconsin.

1) Portable, online games being offered at taverns and other social gathering spaces, which load the games to your personal device and can then be taken anywhere. These games often call themselves "sweepstakes" and brandish legal opinions purporting to justify their legal operation in Wisconsin. Further, these online games offer other betting options such as live table games or sports betting, both also illegal in Wisconsin. Once uploaded to a personal device, the games can be played anywhere, even after the customer has left the tavern. There is no mechanism to ensure children are not playing games, especially once the devices are removed from the restaurant/tavern.

2) There are video game machines that purport to add an element of skill into the game. However, courts in other jurisdictions have decided that these machines are in fact illegal gaming. Our experience has been that even with a court decision, these gaming operations are not eager to concede defeat and will operate until forced to cease.

3) Video gaming machines have expanded beyond the restaurant/tavern establishments, where the violation is a civil forfeiture, into non-class B establishments such as convenience stores, gas stations, and laundromats, where the violation is a Class I felony. DOR has focused on enforcement and outreach efforts regarding the felony nature of these violations. However, despite the notifications to these establishments, we continue to find them operating. Again, the reward being too high to resist.

These additional resources are vital additions to our enforcement team. Right now, DOR has four Tobacco/Vape Agents and ten Alcohol Agents covering the entire state. Without a doubt and considering the landscape the agents face with the increase in illegal activities (tobacco, vape, alcohol, illegal gaming), more resources are necessary statewide.

Additionally, using Indian gaming revenues to fund additional positions makes sense for two reasons. First, the tribes have an interest in seeing heightened enforcement of illegal gaming. Second, it will relieve concerns from the alcohol and tobacco industries that revenues from their respective industries are funding illegal gaming enforcement.

Decision Item by Line

Decision Item (DIN): 5002 - Centralized Gaming Enforcement

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$290,700	$387,600
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$145,800	$194,400
06	Supplies and Services	$163,600	$136,400
07	Permanent Property	$0	$0
08	Unallotted 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**	**$600,100**	**$718,400**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	4.00	4.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 03 - Administrative services and space rental

Decision Item (DIN): 5002 - Centralized Gaming Enforcement

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
10 - Gaming regulation and enforcement	$600,100	$718,400	4.00	4.00
Program Sub Total	**$600,100**	**$718,400**	**4.00**	**4.00**
DIN 5002 - Centralized Gaming Enforcement Total	**$600,100**	**$718,400**	**4.00**	**4.00**
Agency Total	**$600,100**	**$718,400**	**4.00**	**4.00**

Decision Item by Fund Source

Decision Item (DIN): 5002 - Centralized Gaming Enforcement

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
PR	S	$600,100	$718,400	4.00	4.00
DIN 5002 - Centralized Gaming Enforcement Total		**$600,100**	**$718,400**	**4.00**	**4.00**
Agency Total		**$600,100**	**$718,400**	**4.00**	**4.00**

Decision Item (DIN): 5003 - State and Local Finance (SLF) Project Positions

NARRATIVE

The Division of State and Local Finance (SLF) currently has 6.0 project positions working in the following capacities:

- 2.0 positions in of the Office of Technical and Assessment Services were created by the 2023-2025 biennial budget to implement law changes related to shared revenue and the repeal of the personal property tax, as established by 2023 Wisconsin Act 12. These positions are working as IS Business Analysts responsible for management of related technology projects. IS Business Analysts also oversee technology changes necessitated by subsequent statutory changes. These positions are set to expire on June 30, 2027. Work related to the personal property tax repeal and accompanying municipal payments continues permanently. This DIN requests making these project positions permanent to reflect the ongoing nature of the programs they administer.

- 4.0 positions in the Local Government Servies Bureau were created to administer the Innovation Grant Program, both to review and approve applications and to conduct post-award audits. The Innovation Grant Program was initially designated to conclude by June 30, 2027 with the positions expiring June 30, 2028 to reflect post-award audit work that extends after the grants are exhausted. The Innovation Grant Program has been extended to June 30, 2030, which would require post-award audits through at least 2031. It is anticipated that a successor grant program will result since local government efficiencies and related incentives will continue to be an objective of state government and municipal aids. This DIN requests that these project positions be made permanent.

CORRESPONDENCE/MEMORANDUM **STATE OF WISCONSIN**
Department of Revenue

Date: September 11, 2026

To: Patty Mayers, Assistant Deputy Secretary
Mike Wagner, Budget and Policy Manager, Enterprise Services Division

From: Valeah Foy, Administrator, State and Local Finance Division

Based on the Secretary's Office review, the State and Local Finance Division is submitting the revised budget requests below starting in fiscal years 2028 and 2029.

1. **Local Government Services Bureau –** convert 4.0 project positions to permanent

Summary:

- After losing four positions over the years, in 2013, LGS had 10.0 FTE Revenue Auditor positions.
- Since 2013, there have been a consistent flow of legislative changes for existing shared revenue, levy limit, and property tax credit programs, as well as the creation of new programs – all requiring additional LGS staff hours for implementation (program and systems requirements, testing), annual audit work, customer service, training and outreach.
  - **Shared revenue –** $960 million across **4 programs** in 2013 → $1.6 billion across **8 programs** in 2026.
    - **NEW** video service provider aid, supplemental county and municipal aid, MTP and Act 12 personal property aid programs
    - **NEW** program no. 9 (Prefabricated Structures Exemption Aid) begins in 2027.
  - **Property tax credits –** 3 programs distributing $1 billion in 2013 → $1.7 billion in 2026
  - Continuous real estate transfer fee exemption and levy limit program changes implemented
  - **NEW Maintenance of effort –** annual reporting
  - **NEW Innovation planning grants** - $3 million distribution in one application/review round
  - **NEW Innovation grants** - $300 million in funding requiring multiple application/review rounds and post-award audits
  - Oversee various processes to support the state's **$14 billion property tax system**
- In 2024, the Legislature approved 4.0 project Revenue Auditor positions for LGS with terms ending June 30, 2028 for the purpose of the administration of the additional Innovation Grant and shared revenue programs.
- Request these 4.0 project positions convert to permanent FTE positions allocated to LGS, as the 5 new shared revenue programs are permanent requiring annual estimates and payment distributions; as well as the Innovation Grant program requires payments, annual certifications and audits through at least 2031. Without these 4.0 positions, LGS will not be able to meet its many statutory deadlines nor adequately support 2,800+ local governments.

Fiscal Impact:

	FY29 and Ongoing
Salary	$314,392
Fringe	$134,780
Supplies and services	$25,900
Total	**$475,072**

2. **Office of Technical and Assessment Services –** convert 2.0 project positions to permanent

- The Office of Technical and Services – Technology and Applications Unit (OTAS) currently includes 4.0 permanent IS Business Analysts and 2.0 project IS Business Analysts.
- The 4.0 permanent IS Business Analysts are responsible for existing system functionality and maintenance, annual updates to existing forms, management of existing cross-bureau processes, addressing system errors, testing, customer service, internal training, and manual development. These four positions are coordinating four processing systems, 40+ online forms, and a handful of major cross-bureau processes (ex: equating) – for four bureaus with more than 115 employees in five district offices. They are also the primary contact to provide external customer service for MyDORGov online filing. These four positions have excessive workloads and no capacity to support new program development.
- The 2023-25 budget authorized 2.0 GPR project positions for the implementation of items included in 2023 WI Act 12 including changes to shared revenue, new innovation grant programs, and the repeal of personal property tax.
    - The 2.0 IS Business Analyst positions were authorized from July 1, 2023 to June 30, 2025, and extended through June 30, 2027.
- The 2.0 project IS Business Analysts are responsible for business analysis of SLF systems, management of new technology projects and enhancements, coordinating development with the Division of Technology Services, finalizing business user requirements, limited external filing customer service, testing and script development, and data entry.
- New legislation is continuously enacted requiring technology enhancements; however, the required technology enhancements in result of 2023 WI Act 12 specifically will be implemented through the end of 2028. The 2.0 project positions have been instrumental in the completion of the Act 12 changes thus far.
- Request these 2.0 project positions convert to permanent FTE positions allocated to OTAS. Without these 2.0 positions, OTAS will not be able to effectively implement technology enhancements nor adequately support the division's ongoing technical needs.

Fiscal Impact:

	FY28	FY29 and Ongoing
Salary	$143,291	$143,291
Fringe	$61,429	$61,429
Supplies and services	$8,000	$8,000
Total	**$212,720**	**$212,720**

Decision Item by Line

Decision Item (DIN): 5003 - State and Local Finance (SLF) Project Positions

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$457,700	$457,700
02	Turnover	$0	$0
03	Project Position Salaries	($314,400)	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$61,500	$196,300
06	Supplies and Services	$8,000	$33,900
07	Permanent Property	$0	$0
08	Unallotted 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**	**$212,800**	**$687,900**
18	Project Positions Authorized	(4.00)	0.00
19	Classified Positions Authorized	6.00	6.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 02 - State and local finance

Decision Item (DIN): 5003 - State and Local Finance (SLF) Project Positions

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$212,800	$212,800	2.00	2.00
11 - Shared revenue and innovation grant administration	$0	$475,100	0.00	4.00
Program Sub Total	**$212,800**	**$687,900**	**2.00**	**6.00**
DIN 5003 - State and Local Finance (SLF) Project Positions Total	**$212,800**	**$687,900**	**2.00**	**6.00**
Agency Total	**$212,800**	**$687,900**	**2.00**	**6.00**

Decision Item by Fund Source

Decision Item (DIN): 5003 - State and Local Finance (SLF) Project Positions

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
SEG	S	$0	$475,100	0.00	4.00
GPR	S	$212,800	$212,800	2.00	2.00
DIN 5003 - State and Local Finance (SLF) Project Positions Total		**$212,800**	**$687,900**	**2.00**	**6.00**
Agency Total		**$212,800**	**$687,900**	**2.00**	**6.00**

Decision Item (DIN): 5004 - Statewide Debt Collection New Enrollment

NARRATIVE

The Statewide Debt Collection (SDC) program has been tremendously successful for approximately 700 units of state and local government, returning over $50 million annually to these partners and lapsing millions of dollars annually to the general fund. This program is 100% self-funded by fees paid by debtors. State and local governments' participation in the program is free.

The program has suspended new enrollment and created a waiting list for government partners because the resources available: Compliance Agents, supplies and services generally, and postage, can only handle a debt balance in the range of $405 million annually. This request would create 19.0 self-funded positions divided across into two new units, related supplies and services, and expenditure authority, which would allow the program to again allow new enrollments. These new positions would collect $40 million annually, with $34 million being returned to government partners and $6 million remaining to pay for positions, with unspent fees lapsing to the general fund.

The 19.0 positions to create this additional unit would be comprised as follows:

- 16.0 FTE Compliance (collections) Agents

- 2.0 FTE Supervisors

- 1.0 FTE Leadworker

Two new SDC units would also require $153,000 in FY 2028 and $306,000 in FY 2029 for supplies and services, including postage. SDC is letter-intensive since DOR cannot contact debtors via e-mail due to statutory limitations and to avoid the appearance of a common scam that sends spam e-mail that indicates an unpaid government debt.

2027-29 Budget Request
SDC Positions to Administer Statewide Debt Collection Program

The Department of Revenue (DOR) requests the creation of 19.0 FTE positions at a cost of $1,967,800 in FY 28 and ongoing position authority at a cost of $2,574,000 in subsequent years under sec. 20.566(1)(h), Wis. Stats., for the ongoing administration of the Statewide Debt Collection (SDC) program. The collectible portion of the debt roll continues to grow. The department is in a situation where there is more collectible debt, and not enough collection positions to support local government programs like emergency services, public utilities, and courts - including victim restitution.

The additional position will raise $40 million in additional collections where $34 million is returned to SDC state agencies and local governments and $6 million is generated in fee revenue to fund the increased staffing and resources. SDC is a self-funded program generating sufficient revenue to cover the costs of the additional positions with unspent fee revenue lapping to the general fund.

The Compliance Bureau collection program is extremely efficient. The cost per dollar collected is less than five cents and the revenue per dollar spent is $22.99.

Background

SDC serves to collect debt on behalf of our state and local government agency partners, including state agencies, the universities of Wisconsin, the Wisconsin Technical College System, court victim restitution, and local government services. DOR operates this program as a free service to partnering agencies and utilizes our tax collection tools to collect debts owed to other governmental units. Partner agencies recover 100% of DOR-collected debt. DOR assesses delinquent debtors a separate fee directly, which funds the program and produces a lapse to the general fund. The SDC fee is 15% of the referred debt amount. The related Tax Refund Interception Program (TRIP), operating as a standalone collection program, adds a $5 fee per referred debt. SDC consistently beats collection goals and has experienced impressive growth both in terms of participation and debt recovery.

This request for additional staff provides additional positions to optimize collection efforts. DOR uses advanced technology to recommend the best course of action. Recommendations range from allowing a case to self-cure to payment plan suggestions, involuntary actions and identifying uncollectible accounts. Agent action includes issuing subpoenas to discover income and assets; responding to customer inquiries and reviews for tax compliance. DOR was able to collect an average of 17.4% of the annual SDC debt roll from FY 2017-21. Reduced staffing has led to reduced efficiency, collecting an average of 15.7% of the SDC debt roll from FY 2022-26. With a balance that ranges from $400-$500 million annually, this reduction in efficiency is material.

Human interaction is imperative for optimizing collection efforts. For example, DOR collects a significant amount of SDC debt via payment plans, which are contingent on reviewing income and expense information to determine ability to pay. That work requires intensive human effort. Because many actions are automated, current staff spend most of their time answering debtor phone calls leaving little time for investigation of more complex cases. DOR does not engage in collections calls like a private debt collector would. Our debtor contacts are about establishing expectations and working with the debtor to resolve the debt.

SDC is an evergreen program. With our current partners, debt referrals are on the increase. The average annual referral amount was $154 million from FY 2017-21. That average increased to $176 million annually from FY 2022-26. Even with the increase, there is still a demand for more resources. There are more than 50 local governments on a wait list to enroll in the program. The wait list was created due to the lack of collection resources.

Additional resources allow the program to increase debt recovery and thereby provide a great value to our state and local government agency partners, who otherwise do not have the tools or expertise to collect these debts. During a time when local government agencies are in dire need of collecting all the money they are owed, this program makes great sense. The SDC recoveries results in fewer cuts to services and avoids passing along financial burdens to local taxpayers.

Request

DOR requests hiring 19.0 FTE to add two new SDC units to augment current resources.

- 16.0 FTE Collection Agents
- 2.0 FTE Supervisor
- 1.0 FTE Lead Worker

In addition to a position request, DOR is requesting additional expenditure authority of $153,000 in FY 28 and $306,000 in FY 29 and in subsequent years to fund related supplies and services. For a collection program to succeed, letters must be mailed. Letters include statement notices, payment plan confirmations, receipts from involuntary actions, and more. Each of these letters are designed to engage the customer in resolving their debt.

SUMMARY OF REQUEST

Alternative 1: Hire 2 units

Increase staff by 19 FTE:
16 Revenue Agents (O/L 3)
1 Revenue Agent 4 Lead Worker
2 Revenue Agent Supervisors

	FY 28 October hire	**FY 29 Ongoing**
IS&E Salary & Fringe	$1,376,300	$1,835,100
IS&E Supplies & Services	$430,300	$577,700
Overhead Costs	$91,200	$91,200
WINPAS Costs	$70,000	$70,000
Total Cost	$1,967,800	$2,574,000
Program Benefit	$17 M to agency $3 M in fee revenue	$34 M to agency $6 M in fee revenue

Alternative 2: Hire 1 unit

Increase staff by 10 FTE:
8 Revenue Agents (O/L 3)
1 Revenue Agent 4 Lead Worker
1 Revenue Agent Supervisors

	FY 28 October hire	**FY 29 Ongoing**
IS&E Salary & Fringe	$726,740	$968,980
IS&E Supplies & Services	$218,000	$415,700
Overhead Costs	$45,600	$45,600
WINPAS Costs	$35,000	$35,000
Total Cost	$1,025,340	$1,465,280
Program Benefit	$7.5 M to agency $1.13 M in fee revenue	$15 M to agency $2.25 M in fee revenue

Alternative 3: Do nothing

SDC will continue to collect at their current pace. New local government agency will continue to be restricted. This program provides free collection services; these agencies may be forced to hire private collection agencies at a higher cost to their program. There are 50 agencies awaiting registration, including a local government ambulance service provider serving over 130 communities with 911 emergency services.

Below is the list of government agencies that have been placed on a wait list for our SDC program. Please note that other agencies have indicated interest in joining the program, but have not put themselves on the wait list.

SDC wait list:

1. Calumet County
2. Chippewa County
3. Village of Wilton
4. Town of Jackson
5. Town of Sheboygan Falls
6. Village of Howard
7. Village of Howards Grove
8. St. Croix County
9. Village of Fontana
10. Town of Burlington
11. Menominee County
12. Village of Shorewood
13. Village of Elkhart Lake
14. Village of Shorewood Hills
15. Johnson Creek
16. Town of Westfield
17. Town of Wilson
18. Town of Elk
19. Oconto Falls
20. Town of LaGrange
21. Marathon County
22. Shawano County
23. Hidden Valleys Municipal Court
24. Town of Lima

SDC Program Data – last 10 Fiscal years

Fiscal Year	Agency Recoveries	Fee Collected	Total Collections	New Referrals	Uncollectible	Closing Balance	Collection as a % of roll
2016-17	$ 23,442,833	$ 4,567,000	$ 28,009,833	$ 83,161,058	$ 7,434,247	$ 123,572,145	22.7%
2017-18	$ 35,761,004	$ 7,236,716	$ 42,997,720	$ 141,378,043	$ 15,699,675	$ 213,489,509	20.1%
2018-19	$ 51,929,388	$ 10,537,142	$ 62,466,530	$ 235,893,585	$ 25,369,818	$ 372,083,888	16.8%
2019-20	$ 55,352,943	$ 9,970,731	$ 65,323,674	$ 172,333,458	$ 26,239,058	$ 462,825,345	14.1%
2020-21	$ 57,719,912	$ 9,959,255	$ 67,679,167	$ 137,174,338	$ 41,343,530	$ 500,936,241	13.5%
Average	$ 44,841,216	$ 8,454,169	$ 53,295,385	$ 153,988,096	$ 23,217,266	33458142567%	17.4%
2021-22	$ 59,611,078	$ 10,362,196	$ 69,973,274	$ 236,625,060	$ 214,268,108	$ 463,682,115	15.1%
2022-23	$ 50,932,982	$ 8,869,433	$ 59,802,415	$ 146,939,002	$ 135,361,008	$ 424,327,127	14.1%
2023-24	$ 52,812,817	$ 9,690,474	$ 62,503,291	$ 149,846,434	$ 117,187,845	$ 404,172,899	15.5%
2024-25	$ 65,509,976	$ 12,028,564	$ 77,538,540	$ 179,454,574	$ 79,974,617	$ 438,142,880	17.7%
2025-26	$ 63,428,644	$ 11,232,449	$ 74,661,093	$ 165,513,956	$ 71,743,538	$ 468,484,654	15.9%
Average	$ 58,459,099	$ 10,436,623	$ 68,895,723	$ 175,675,805	$ 123,707,023	43976193509%	15.7%

Decision Item by Line

Decision Item (DIN): 5004 - Statewide Debt Collection New Enrollment

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$963,300	$1,284,400
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$413,000	$550,700
06	Supplies and Services	$591,500	$738,900
07	Permanent Property	$0	$0
08	Unallotted 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**	**$1,967,800**	**$2,574,000**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	19.00	19.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Collection of taxes

Decision Item (DIN): 5004 - Statewide Debt Collection New Enrollment

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
32 - Debt collection	$1,967,800	$2,574,000	19.00	19.00
Program Sub Total	**$1,967,800**	**$2,574,000**	**19.00**	**19.00**
DIN 5004 - Statewide Debt Collection New Enrollment Total	**$1,967,800**	**$2,574,000**	**19.00**	**19.00**
Agency Total	**$1,967,800**	**$2,574,000**	**19.00**	**19.00**

Decision Item by Fund Source

Decision Item (DIN): 5004 - Statewide Debt Collection New Enrollment

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
PR	S	$1,967,800	$2,574,000	19.00	19.00
DIN 5004 - Statewide Debt Collection New Enrollment Total		**$1,967,800**	**$2,574,000**	**19.00**	**19.00**
Agency Total		**$1,967,800**	**$2,574,000**	**19.00**	**19.00**

Decision Item (DIN): 5005 - Marijuana Legalization and Enforcement

NARRATIVE

The Department recommends legalizing the sale of marijuana, including delta-8 THC and similar products, for medical and recreational use and regulating and taxing the product much like Wisconsin already does for alcohol. This request includes the creation of 18.0 FTE at the Department of Revenue funded by related tax collections for the enforcement and auditing of sales as follows:

- 5.0 Revenue Agents
- 9.0 Revenue Special Investigators
- 3.0 Revenue Auditors
- Office Manager

Decision Item (DIN) – 5005

Decision Item (DIN) Title – Legalization of the sale of marijuana

NARRATIVE

Issue: Current law prohibits a person from manufacturing, distributing, or delivering marijuana; possessing marijuana with the intent to manufacture, distribute, or deliver it; possessing or attempting to possess marijuana; using drug paraphernalia; or possessing drug paraphernalia with the intent to produce, distribute, or use a controlled substance. There exists a need to create an excise tax for the privilege of producing, processing, distributing or selling marijuana in Wisconsin.

The Department of Revenue has provided a framework for legalizing the sale of marijuana for recreational use, limited to sales occurring at a marijuana retailer holding a permit issued by the department.

- This framework includes the imposition of a 15 percent wholesale excise tax and a 10 percent retail excise tax on the sale of marijuana by department-issued permit holders.
- Additionally, under this framework, DOR is tasked with creating and maintaining a medical marijuana registry program whereby a person who is a qualifying patient (an individual who has been diagnosed by a physician as having or undergoing a debilitating medical condition or treatment and who is at least 18 years old) may obtain a registry identification card and purchase marijuana from a licensed retail establishment without having to pay the sales or excise taxes imposed on that sale.
- Propose a portion of the revenue collected from the tax is deposited into a segregated fund (or program revenue) to fund 18.0 FTE, supplies & services, salary and fringe, for enforcement.

Estimated Fiscal Impact

Below is the table for a 15% wholesale excise tax and a 10% retail excise tax. The assumption is that the tax rate does not affect demand.

WI Sales adjusted for WI/MI pop ratio 21+	Year 1	Year 2	Year 3	Year 4
WI retail sales estimate	267,422,353	726,021,392	1,151,949,969	1,705,069,399
WI wholesale sales estimate	178,281,568	484,014,261	767,966,646	1,136,712,933
Retail Excise Tax 10%	10%			
Retail excise Tax collections	26,742,235	72,602,139	115,194,997	170,506,940
Wholesale Excise Tax 15%	15%			
Wholesale excise tax collections	26,742,235	72,602,139	115,194,997	170,506,940
Excise taxes (Total)	**53,484,471**	**145,204,278**	**230,389,994**	**341,013,880**
Sales & Use Tax 5%	5%			
State sales & use tax	13,371,118	36,301,070	57,597,498	85,253,470
Total excise & sales tax	**66,855,588**	**181,505,348**	**287,987,492**	**426,267,350**
Counties and city of MKE sales tax	12.3%			
Approx. 12.3% of state sales tax	1,644,647	4,465,032	7,084,492	10,486,177

Decision Item by Line

Decision Item (DIN): 5005 - Marijuana Legalization and Enforcement

Line Number	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	$1,158,000	$1,543,900
02	Turnover	$0	$0
03	Project Position Salaries	$0	$0
04	LTE/Misc. Salaries	$0	$0
05	Fringe Benefits	$544,100	$725,500
06	Supplies and Services	$1,588,400	$1,457,000
07	Permanent Property	$0	$0
08	Unallotted 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**	**$3,290,500**	**$3,726,400**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	18.00	18.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 01 - Collection of taxes

Decision Item (DIN): 5005 - Marijuana Legalization and Enforcement

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
10 - Admin and enforcement marijuana tax and regs	$3,290,500	$3,726,400	18.00	18.00
Program Sub Total	**$3,290,500**	**$3,726,400**	**18.00**	**18.00**
DIN 5005 - Marijuana Legalization and Enforcement Total	**$3,290,500**	**$3,726,400**	**18.00**	**18.00**
Agency Total	**$3,290,500**	**$3,726,400**	**18.00**	**18.00**

Decision Item by Fund Source

Decision Item (DIN): 5005 - Marijuana Legalization and Enforcement

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	$3,290,500	$3,726,400	18.00	18.00
DIN 5005 - Marijuana Legalization and Enforcement Total		**$3,290,500**	**$3,726,400**	**18.00**	**18.00**
Agency Total		**$3,290,500**	**$3,726,400**	**18.00**	**18.00**

Decision Item (DIN): 7901 - Necessary Cybersecurity Improvements

NARRATIVE

The Department is requesting $2.78 million in FY 2028 and $1.46 million in FY 2029 to upgrade cybersecurity and individual taxpayer privacy technology initiatives to secure our networks and sensitive financial information of taxpayers. The agency's current methods are (1) no longer recommended as an optimal practice for taxpayers, and (2) facing technology obsolescence for fraud detection.

- $1,2800,00 (FY 2028) / $460,00 (FY 2029) would fund the replacement of DOR's current mailed Personal Identification Number (PIN) process, which is an outdated method of identity verification and subject to mail delivery delays and errors. The successor program this initiative would fund would allow for real-time verification of taxpayers using DOR's online payment and account portal.

- $1,500,000 (FY 2028) / $1,000,000 (FY 2029) would fund the replacement of DOR's expiring fraud detection system. The current system is expiring after Fiscal Year 2027 due to technological obsolescence. The new system would review filed returns in real time that have markers of potential fraud and would ask taxpayers to verify their identifies by answering questions associated with themselves that are not subject to easy guessing or vulnerable to malicious automated systems utilized by fraudsters.

NARRATIVE

The Wisconsin Department of Revenue collects more than $21 billion in annual tax revenue and processes 3.6 million individual income tax returns each year. Taxpayers interact with the department through My Tax Account (MTA) — a self-service portal for filing, payments, and account management. Two separate processes require taxpayers to prove their identity: registering for portal access and verifying identity when a return is flagged during processing. Both processes rely on personal identification numbers mailed through the postal service. Neither process confirms that the person entering the PIN is the person it was mailed to. In addition, the department also needs a stronger way to detect fraud in tax returns as they are submitted. Its' current system for identifying tax returns linked to stolen identities will no longer be available during the 2028–29 fiscal biennium and must be replaced. A new fraud detection and prevention service would review incoming tax returns for warning signs of identity theft and other types of refund fraud. When a return or taxpayer account appears risky, the service confirms the person’s identity in real time by asking questions based on information associated with that individual. This replacement system would offer advanced data analysis and real-time identity checks that the current system does not provide. These capabilities would help reduce the department’s risk of account takeovers, misuse of login credentials, fraudulent identities, and improper refunds.

This limitation creates a significant weakness in the department’s identity-verification process. Mailed PINs do not provide real-time identity proofing against authoritative identity evidence, and they can be affected by delivery delays, returned mail, address changes, misdirected correspondence, and unauthorized use of compromised personal information. These weaknesses increase the department’s exposure to account takeover, credential misuse, synthetic identity fraud, and refund fraud. Returned mail compounds the problem — undeliverable PIN letters require manual processing, consume staff time, and leave verification incomplete. The department’s current authentication does not meet the federal standard for confirming identity in government digital services, a standard that the IRS now references as a requirement for state agencies handling federal tax data.

The department requests $2,780,000 in FY2028 and $1,460,000 in FY2029—a total of $4,240,000 for the biennium—from the general purpose revenue (GPR) appropriation for Tax Administration. Of this amount, $1,280,000 in FY2028 and $460,000 in FY2029, or $1,740,000 for the biennium, would fund digital identity verification for taxpayer portal registration and return processing. The remaining $1,500,000 in FY2028 and $1,000,000 in FY2029, or $2,500,000 for the biennium, would fund advanced fraud-detection analysis and knowledge-based authentication services. These services would replace an expiring contract and strengthen the department’s ability to identify stolen-identity refund fraud before returns are processed.

This request qualifies under the cybersecurity exception to the zero-growth budget instructions. It would fund a digital identity verification service that replaces paper-based authentication with real-time identity confirmation and an advanced fraud-detection and prevention service that replaces an expiring contract with a more capable solution. Together, these services would reduce the department’s exposure to credential fraud, account takeovers, synthetic identity fraud, and refund fraud.

The proposed service would support identity proofing at NIST Identity Assurance Level 2 (IAL2) and authentication at Authenticator Assurance Level 2 (AAL2), subject to final procurement, security assessment, and implementation requirements. The department will also evaluate whether Federation Assurance Level 2 (FAL2) is appropriate if identity assertions are exchanged between the selected service and DOR applications. These assurance levels address different security functions: IAL2 concerns confidence in an individual’s identity, AAL2 concerns the strength of the method used to access an account, and FAL2 concerns the protection of identity information exchanged between systems. Verified credentials are expected to remain active for approximately five years before renewal, subject to the department's final credential-lifecycle policy and risk assessment.

Without this investment, both verification pathways will remain dependent on mailed PINs that cannot independently confirm a taxpayer's identity in real time. The department will continue to incur postage and labor costs while managing returned mail, delayed verification, manual rework, and related customer-service activity. The fraud detection capability used to screen incoming returns for stolen identity refund fraud will lapse when the current contract expires, leaving the department without an automated analytical tool to identify fraudulent returns before they are processed. The fraud-management function will make return-processing decisions using a paper-based verification process that provides less timely and less complete identity evidence than a modern digital solution — and without the data-driven fraud detection analysis that the expiring system currently provides.

This request allows the department to address both taxpayer-verification pathways and replace the expiring fraud detection capability within the same biennium. It will strengthen the protection of taxpayer and Federal Tax Information, reduce reliance on paper-based authentication, deploy advanced fraud detection analysis and knowledge-based authentication for real-time identity confirmation, improve the taxpayer experience, and establish reusable digital identity and fraud prevention capabilities for future DOR services. Investing in preventive controls before a security incident, audit finding, or compliance-related remediation requirement is more cost-effective and operationally manageable than responding after an event has occurred.

DOR ISSUE PAPER

SUBJECT: DTS ID Proofing and Fraud Detection Solution— FY2028-29 Proposed Budget

I. ISSUE

The Wisconsin Department of Revenue's taxpayer-facing authentication processes rely on mailed personal identification numbers to establish access to My Tax Account and to verify certain tax returns selected for additional identity review. A mailed PIN confirms only that an individual obtained or entered information delivered through the postal system. It does not independently establish that the individual is the taxpayer associated with the account or return. Additionally the department's current system for analyzing incoming returns for potential stolen identity refund fraud is no longer under contract during the biennium.

This creates an avoidable identity-verification gap in two high-value processes:

1. My Tax Account registration and account access. Taxpayers use My Tax Account for filing, payments, account management, and other self-service functions. The current registration process relies on a mailed PIN and does not provide real-time identity proofing against authoritative evidence.

2. Return-processing identity verification. Taxpayers whose returns are flagged for additional review must complete a verification process before the return can proceed or a refund can be released. The current process relies on mailed correspondence and manual processing, which delays identity confirmation and creates additional opportunities for fraud, rework, and taxpayer frustration

3. Without a replacement to the fraud detection system, the department loses the ability to screen returns using automated, data-driven methods before processing proceeds. An advanced fraud detection and prevention service would analyze return data for patterns consistent with identity theft and refund fraud; it would also provide knowledge-based authentication to confirm identity in real time when a return triggers a risk threshold. This integrated solution is more advanced than the expiring system because it uses sophisticated analytics and real-time identity validation rather than static rule sets alone.

The current paper-based process exposes the department to several risks:

- Account takeover and unauthorized access to taxpayer accounts.

- Credential stuffing and misuse of compromised personal information.

- Synthetic identity and refund fraud.
- Delays caused by postal delivery, returned mail, and incomplete verification.
- Manual processing requirements for returned or undeliverable PIN notices.
- Increased customer-support contacts related to delayed or missing PINs.
- Limited audit evidence regarding how and when a taxpayer's identity was verified.
- Continued reliance on an authentication method that does not provide real-time identity confirmation.
- Loss of automated fraud detection capability when the current contract expires, leaving increased exposure to synthetic identity fraud and refund fraud schemes that exploit the gap between return filing and identity confirmation.

II. BRIEF ISSUE HISTORY

Federal rules for how government agencies verify identity online have tightened over time. What was once a recommended practice — confirming a person's identity through document verification and a second authentication step before granting access to tax data — is now the expected baseline for any state agency that handles federal tax information under IRS agreements. Wisconsin state agencies have independently recognized this shift: the Department of Transportation and the Employee Trust Funds have each pursued or evaluated digital identity verification for their own public-facing systems. Those investments are agency-specific and do not serve DOR's taxpayer population. The statewide identity platform effort coordinated through other state agencies addresses enterprise-wide login infrastructure but does not replace the agency-level verification service DOR requires to satisfy IRS data protection requirements for its specific systems and data.

III. CURRENT LAW (If Applicable): Not Applicable

IV. ANALYSIS

Appropriation	FY2028 GPR Request	FY2029 GPR Request	FTE	Fund
Tax Administration — Digital Identity Proofing	$1,280,000	$460,000	0.0	GPR
Tax Administration — Fraud Detection and Prevention Services	$1,500,000	$1,000,000	0.0	GPR
TOTAL	**$2,780,000**	**$1,460,000**	**0.0**	**GPR**

This request qualifies under the cybersecurity exception to the standard biennial budget submission process. No additional FTE are requested. Implementation and integration oversight responsibilities will be met through base staff reallocations from the Division of Technology and Customer Service; no new positions are required.

User Population and Verification Volumes. The department serves two distinct verification populations. The first consists of MTA portal users completing identity proofing as a condition of continued or initial portal access. Of the estimated 150,000 existing MTA individual income tax users who have not previously completed IAL2 proofing, all are expected to complete the process in FY2028 as the department migrates the portal authentication baseline. An additional 30,000 new MTA IIT registrants will require proofing in FY2029 and in each subsequent year as the portal user base grows. The second population consists of taxpayers whose returns are selected for identity verification through the fraud management function. The fraud manager identifies approximately 50,000 returns per year for which identity must be confirmed before processing proceeds. This population does not overlap with the MTA portal registration population; each verification is independent. Combined, the department anticipates 200,000 verifications in FY2028 and 80,000 new verifications in FY2029. The cumulative verified user base reaches approximately 280,000 by the close of FY2029.

This investment will accomplish the following:

- Deploy IAL2-compliant digital identity proofing for MTA portal registration, replacing mailed PIN authentication with real-time identity verification against authoritative government and financial data sources
- Deploy IAL2-compliant digital identity proofing for the return processing verification pathway, enabling the fraud management function to confirm taxpayer identity in real time before releasing flagged returns
- Reduce RBPO mail volume and associated manual processing costs
- Reduce PIN-related customer contact volume, freeing customer service staff for higher-value interactions

V. ALTERNATIVES

Recommendation: Approve 100 Percent of Requested Funding

The department recommends approval of the full $3,740,000 biennium request ($2,280,000 in FY2028 and $1,460,000 in FY2029). Full funding enables the department to address both verification populations — MTA portal registration and return processing PIN verification — in a single biennium, eliminating the paper-based authentication gap across all taxpayer-facing identity processes. This alternative provides the following:

- IAL2-compliant identity proofing for 200,000 verifications in FY2028 and 80,000 new verifications in FY2029
- Integration into the tax system module, creating a reusable identity proofing and fraud detection pathway for future DOR services
- Elimination of paper-based PIN verification for both MTA registration and return processing
- Reduction of RBPO mail volume and associated manual processing costs
- A credential lifecycle and audit record structure that supports future fraud investigation and compliance reporting
- Technical foundation compatible with a future statewide shared-services identity platform
- Replacement of the expiring fraud detection contract with an advanced fraud detection and prevention service that uses data-driven analysis and knowledge-based authentication to identify stolen identity refund fraud before returns are processed · Real-time identity confirmation through knowledge-based authentication when returns or accounts trigger fraud risk thresholds.

Alternative 1: Approve 50 Percent of Requested Funding

At 50 percent of the biennium request, the department would receive approximately $2,120,000 over two years.. Partial funding does not allow the department to address both verification populations simultaneously. The department would face a binary choice between funding the MTA portal integration or funding the return processing verification pathway — it cannot complete both within the available appropriation. Partial funding does not reduce the threats present in the unfunded pathway; it determines which risks remain unaddressed for the duration of the biennium. The return processing fraud exposure carries direct financial consequences: unreleased legitimate refunds impose administrative costs and taxpayer harm, while fraudulent refunds released through an unverified pathway represent direct revenue loss to the state. Deferring either component to the next biennium increases total cost because the one-time integration work estimated at $1,125,000 in FY2028 is subject to price escalation under the Fast Enterprises maintenance agreement.
Partial funding may also force the department to choose between replacing the expiring fraud detection contract and deploying the identity proofing service — leaving one fraud prevention capability unfunded for the biennium.

Alternative 2: Deny the Request — Status Quo
Denial of this request preserves the current PIN-based authentication processes for both the MTA portal and return processing verification. Both pathways continue to operate below NIST IAL2. The external threat environment does not improve as a result of this decision; the risk profile of paper-based authentication grows over time as the volume of compromised personally identifiable information available to threat actors increases and as the sophistication of account takeover schemes targeting state tax agencies advances. The department's posture remains inconsistent with NIST 800-63-3, OMB M-23-22, and IRS Publication 1075, and the risk of a formal compliance finding or IRS-imposed remediation requirement increases. Taxpayers will continue to experience delays associated with mailed PIN delivery, and the fraud management function will continue to release returns — and hold legitimate refunds — based on paper verification that cannot confirm identity in real time. State and local taxing jurisdictions that depend on timely distribution of DOR-administered shared revenues are exposed to disruption if a fraud event or compliance action results in a processing hold. The cost of remediation after an incident is typically higher than the cost of prevention, and the remediation timeline under a compliance action may not allow DOR to select integration terms favorable to the department.
The fraud detection and prevention contract will expire without a replacement. The department will lose the automated capability to screen incoming returns for stolen identity refund fraud using data-driven analysis. Returns that would have been flagged by the expiring system will proceed through processing without equivalent analytical screening, increasing the department's direct exposure to refund fraud losses. This alternative is not recommended.

Decision Item by Line

Decision Item (DIN): 7901 - Necessary Cybersecurity Improvements

Line Number	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	$2,780,000	$1,460,000
07	Permanent Property	$0	$0
08	Unallotted 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**	**$2,780,000**	**$1,460,000**
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program: 03 - Administrative services and space rental

Decision Item (DIN): 7901 - Necessary Cybersecurity Improvements

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$2,780,000	$1,460,000	0.00	0.00
Program Sub Total	**$2,780,000**	**$1,460,000**	**0.00**	**0.00**
DIN 7901 - Necessary Cybersecurity Improvements Total	**$2,780,000**	**$1,460,000**	**0.00**	**0.00**
Agency Total	**$2,780,000**	**$1,460,000**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 7901 - Necessary Cybersecurity Improvements

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	$2,780,000	$1,460,000	0.00	0.00
DIN 7901 - Necessary Cybersecurity Improvements Total		**$2,780,000**	**$1,460,000**	**0.00**	**0.00**
Agency Total		**$2,780,000**	**$1,460,000**	**0.00**	**0.00**

Decision Item (DIN): 7910 - Central Services Assessments

NARRATIVE

Increase funding for Department of Administration central services assessments based on increases between FY2023 and FY2025.

Decision Item by Line

Decision Item (DIN): 7910 - Central Services Assessments

Line Number	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	$503,200	$503,200
07	Permanent Property	$0	$0
08	Unallotted 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**	**$503,200**	**$503,200**
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

Program: 01 - Collection of taxes

Decision Item (DIN): 7910 - Central Services Assessments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
32 - Debt collection	$5,600	$5,600	0.00	0.00
Program Sub Total	**$5,600**	**$5,600**	**0.00**	**0.00**

Program: 02 - State and local finance

Decision Item (DIN): 7910 - Central Services Assessments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
31 - Manufacturing property assessment	$5,600	$5,600	0.00	0.00
Program Sub Total	**$5,600**	**$5,600**	**0.00**	**0.00**

Program: 03 - Administrative services and space rental

Decision Item (DIN): 7910 - Central Services Assessments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
01 - General program operations	$461,900	$461,900	0.00	0.00

Decision Item by Numeric

Program Sub Total	**$461,900**	**$461,900**	**0.00**	**0.00**

Program: 08 - Lottery

Decision Item (DIN): 7910 - Central Services Assessments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
60 - General program operations	$24,500	$24,500	0.00	0.00
Program Sub Total	**$24,500**	**$24,500**	**0.00**	**0.00**

Program: 09 - Division of alcohol beverages

Decision Item (DIN): 7910 - Central Services Assessments

Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
31 - Administration of liquor tax and alcohol beverages enforcement	$5,600	$5,600	0.00	0.00
Program Sub Total	**$5,600**	**$5,600**	**0.00**	**0.00**
DIN 7910 - Central Services Assessments Total	**$503,200**	**$503,200**	**0.00**	**0.00**
Agency Total	**$503,200**	**$503,200**	**0.00**	**0.00**

Decision Item by Fund Source

Decision Item (DIN): 7910 - Central Services Assessments

Source of Funds	Type	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
GPR	S	$461,900	$461,900	0.00	0.00
PR	S	$16,800	$16,800	0.00	0.00
SEG	S	$24,500	$24,500	0.00	0.00
DIN 7910 - Central Services Assessments Total		**$503,200**	**$503,200**	**0.00**	**0.00**
Agency Total		**$503,200**	**$503,200**	**0.00**	**0.00**

ACT 201

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

FY: **FY28**

Agency: **DOR - 566**

Exclude: 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 "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1) 0% Change	Proposed Budget 2027-28		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
566	**1a**	101	GPR	$78,190,300.00	676.35	$0	$78,997,000	676.35		$806,700	0.00	($806,700)	0.00	$0	0.00
566	**1g**	130	PR	$3,678,400.00	31.45	$0	$3,892,500	31.45		$214,100	0.00	($214,100)	0.00	$0	0.00
566	**1ga**	127	PR	$249,300.00	0.00	$0	$247,300	0.00		($2,000)	0.00	$2,000	0.00	$0	0.00
566	**1gb**	124	PR	$2,110,600.00	18.10	$0	$2,171,800	18.10		$61,200	0.00	($61,200)	0.00	$0	0.00
566	**1gf**	135	PR	$72,500.00	0.15	$0	$73,900	0.15		$1,400	0.00	($1,400)	0.00	$0	0.00
566	**1gg**	126	PR	$188,600.00	1.00	$0	$136,800	1.00		($51,800)	0.00	$51,800	0.00	$0	0.00
566	**1gi**	134	PR	$1,103,900.00	1.00	$0	$1,105,100	1.00		$1,200	0.00	($1,200)	0.00	$0	0.00
566	**1h**	132	PR	$4,799,300.00	30.50	$0	$4,893,600	30.50		$94,300	0.00	($94,300)	0.00	$0	0.00
566	**1hb**	120	PR	$1,534,700.00	15.00	$0	$1,602,300	15.00		$67,600	0.00	($67,600)	0.00	$0	0.00
566	**1hc**	139	PR	$616,000.00	3.00	$0	$614,600	3.00		($1,400)	0.00	$1,400	0.00	$0	0.00
566	**1ho**	137	PR	$41,000.00	0.00	$0	$41,000	0.00		$0	0.00	$0	0.00	$0	0.00
566	**1hp**	129	PR	$27,300.00	0.00	$0	$26,500	0.00		($800)	0.00	$800	0.00	$0	0.00
566	**1q**	162	SEG	$314,400.00	1.00	$0	$314,100	1.00		($300)	0.00	$300	0.00	$0	0.00
566	**1qm**	165	SEG	$86,900.00	0.50	$0	$81,800	0.50		($5,100)	0.00	$5,100	0.00	$0	0.00
566	**1r**	164	SEG	$18,900.00	0.00	$0	$13,900	0.00		($5,000)	0.00	$5,000	0.00	$0	0.00
566	**1s**	163	SEG	$104,200.00	1.00	$0	$106,800	1.00		$2,600	0.00	($2,600)	0.00	$0	0.00
566	**1u**	161	SEG	$2,126,000.00	15.50	$0	$2,138,900	15.50		$12,900	0.00	($12,900)	0.00	$0	0.00
566	**1v**	171	SEG	$680,800.00	4.00	$0	$756,800	4.00		$76,000	0.00	($76,000)	0.00	$0	0.00
566	**2a**	201	GPR	$10,602,600.00	93.75	$0	$10,737,900	91.75		$135,300	-2.00	($135,300)	2.00	$0	0.00
566	**2bm**	203	GPR	$2,551,000.00	1.00	$0	$2,553,600	1.00		$2,600	0.00	($2,600)	0.00	$0	0.00
566	**2gb**	231	PR	$1,474,200.00	12.50	$0	$1,541,000	12.50		$66,800	0.00	($66,800)	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	$215,100.00	2.00	$0	$226,700	2.00		$11,600	0.00	($11,600)	0.00	$0	0.00
566	**2q**	261	SEG	$299,200.00	2.00	$0	$315,000	2.00		$15,800	0.00	($15,800)	0.00	$0	0.00
566	**2r**	262	SEG	$370,100.00	2.75	$0	$390,000	2.75		$19,900	0.00	($19,900)	0.00	$0	0.00
566	**2s**	211	SEG	$391,300.00	4.00	$0	$475,100	4.00		$83,800	0.00	($83,800)	0.00	$0	0.00
566	**3a**	301	GPR	$29,635,500.00	160.75	$0	$29,491,200	160.75		($144,300)	0.00	$144,300	0.00	$0	0.00
566	**3a**	302	GPR	$5,038,900.00	0.00	$0	$4,509,300	0.00		($529,600)	0.00	$529,600	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	$2,905,500.00	0.60	$0	$2,909,000	0.60		$3,500	0.00	($3,500)	0.00	$0	0.00
566	**4k**	430	PR	$4,009,400.00	6.00	$0	$4,020,800	6.00		$11,400	0.00	($11,400)	0.00	$0	0.00
566	**8b**	802	GPR	$61,875,100.00	0.00	$0	$61,875,100	0.00		$0	0.00	$0	0.00	$0	0.00
566	**8c**	803	GPR	$24,358,400.00	0.00	$0	$24,358,400	0.00		$0	0.00	$0	0.00	$0	0.00
566	**8q**	860	SEG	$22,427,000.00	71.90	$0	$22,714,700	71.90		$287,700	0.00	($287,700)	0.00	$0	0.00
566	**8v**	865	SEG	$2,106,700.00	0.00	$0	$2,106,700	0.00		$0	0.00	$0	0.00	$0	0.00
566	**9g**	921	PR	$1,764,700.00	11.25	$0	$1,530,400	11.25		($234,300)	0.00	$234,300	0.00	$0	0.00
566	**9ha**	931	PR	$1,737,400.00	11.75	$0	$2,060,600	11.75		$323,200	0.00	($323,200)	0.00	$0	0.00

566	**9hd**	919	PR	$171,300.00	1.00	$0	$163,000	1.00	($8,300)	0.00	$8,300	0.00	$0	0.00
Totals				**$272,450,500.00**	**1,179.80**	**$0**	**$273,767,200**	**1,177.80**	**$1,316,700**	**-2.00**	**($1,316,700)**	**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): **5% change in each fiscal year**

FY: **FY28**

Agency: **DOR - 566**

Exclude: 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 "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1) 5% Change	Proposed Budget 2027-28		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
566	**1a**	101	GPR	$78,190,300.00	676.35	($3,909,500)	$75,981,519	648.35	6~8	($2,208,781)	-28.00	($806,700)	0.00	($3,015,481)	-28.00
566	**1g**	130	PR	$3,678,400.00	31.45	($183,900)	$3,823,500	31.45	15,37	$145,100	0.00	($214,100)	0.00	($69,000)	0.00
566	**1ga**	127	PR	$249,300.00	0.00	($12,500)	$247,300	0.00		($2,000)	0.00	$2,000	0.00	$0	0.00
566	**1gb**	124	PR	$2,110,600.00	18.10	($105,500)	$2,050,800	18.10	26,36	($59,800)	0.00	($61,200)	0.00	($121,000)	0.00
566	**1gf**	135	PR	$72,500.00	0.15	($3,600)	$73,900	0.15		$1,400	0.00	($1,400)	0.00	$0	0.00
566	**1gg**	126	PR	$188,600.00	1.00	($9,400)	$134,480	1.00	14,27	($54,120)	0.00	$51,800	0.00	($2,320)	0.00
566	**1gi**	134	PR	$1,103,900.00	1.00	($55,200)	$339,500	1.00	2	($764,400)	0.00	($1,200)	0.00	($765,600)	0.00
566	**1h**	132	PR	$4,799,300.00	30.50	($240,000)	$4,710,600	30.50	28,38	($88,700)	0.00	($94,300)	0.00	($183,000)	0.00
566	**1hb**	120	PR	$1,534,700.00	15.00	($76,700)	$1,602,300	15.00		$67,600	0.00	($67,600)	0.00	$0	0.00
566	**1hc**	139	PR	$616,000.00	3.00	($30,800)	$549,100	3.00	39	($66,900)	0.00	$1,400	0.00	($65,500)	0.00
566	**1ho**	137	PR	$41,000.00	0.00	($2,100)	$41,000	0.00		$0	0.00	$0	0.00	$0	0.00
566	**1hp**	129	PR	$27,300.00	0.00	($1,400)	$21,900	0.00	1	($5,400)	0.00	$800	0.00	($4,600)	0.00
566	**1q**	162	SEG	$314,400.00	1.00	($15,700)	$308,900	1.00	16,31	($5,500)	0.00	$300	0.00	($5,200)	0.00
566	**1qm**	165	SEG	$86,900.00	0.50	($4,300)	$53,200	0.50	40	($33,700)	0.00	$5,100	0.00	($28,600)	0.00
566	**1r**	164	SEG	$18,900.00	0.00	($900)	$13,900	0.00		($5,000)	0.00	$5,000	0.00	$0	0.00
566	**1s**	163	SEG	$104,200.00	1.00	($5,200)	$105,300	1.00	32	$1,100	0.00	($2,600)	0.00	($1,500)	0.00
566	**1u**	161	SEG	$2,126,000.00	15.50	($106,300)	$2,033,300	15.50	4,30	($92,700)	0.00	($12,900)	0.00	($105,600)	0.00
566	**1v**	171	SEG	$680,800.00	4.00	($34,000)	$756,800	4.00		$76,000	0.00	($76,000)	0.00	$0	0.00
566	**2a**	201	GPR	$10,602,600.00	93.75	($530,100)	$10,737,900	91.75		$135,300	-2.00	($135,300)	2.00	$0	0.00
566	**2bm**	203	GPR	$2,551,000.00	1.00	($127,600)	$2,433,600	1.00	35	($117,400)	0.00	($2,600)	0.00	($120,000)	0.00
566	**2gb**	231	PR	$1,474,200.00	12.50	($73,700)	$889,900	12.50	10	($584,300)	0.00	($66,800)	0.00	($651,100)	0.00
566	**2gi**	230	PR	$32,800.00	0.00	($1,600)	$32,800	0.00		$0	0.00	$0	0.00	$0	0.00
566	**2h**	232	PR	$273,500.00	0.00	($13,700)	$273,500	0.00		$0	0.00	$0	0.00	$0	0.00
566	**2hm**	234	PR	$215,100.00	2.00	($10,800)	$13,700	2.00	9	($201,400)	0.00	($11,600)	0.00	($213,000)	0.00
566	**2q**	261	SEG	$299,200.00	2.00	($15,000)	$313,000	2.00	11	$13,800	0.00	($15,800)	0.00	($2,000)	0.00
566	**2r**	262	SEG	$370,100.00	2.75	($18,500)	$378,000	2.75	33	$7,900	0.00	($19,900)	0.00	($12,000)	0.00
566	**2s**	211	SEG	$391,300.00	4.00	($19,600)	$475,100	4.00		$83,800	0.00	($83,800)	0.00	$0	0.00
566	**3a**	301	GPR	$29,635,500.00	160.75	($1,481,800)	$28,805,524	156.75	12~13,17,19,22,41~42	($829,976)	-4.00	$144,300	0.00	($685,676)	-4.00
566	**3a**	302	GPR	$5,038,900.00	0.00	($251,900)	$4,425,300	0.00	5	($613,600)	0.00	$529,600	0.00	($84,000)	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)	$66,390	0.00	23	($14,910)	0.00	$0	0.00	($14,910)	0.00
566	**3gm**	332	PR	$36,000.00	0.00	($1,800)	$0	0.00	3	($36,000)	0.00	$0	0.00	($36,000)	0.00
566	**3k**	325	PR	$2,905,500.00	0.60	($145,300)	$2,755,200	0.60	20	($150,300)	0.00	($3,500)	0.00	($153,800)	0.00
566	**4k**	430	PR	$4,009,400.00	6.00	($200,500)	$2,440,360	6.00	25,29	($1,569,040)	0.00	($11,400)	0.00	($1,580,440)	0.00
566	**8b**	802	GPR	$61,875,100.00	0.00	($3,093,800)	$56,395,400	0.00	24	($5,479,700)	0.00	$0	0.00	($5,479,700)	0.00
566	**8c**	803	GPR	$24,358,400.00	0.00	($1,217,900)	$24,358,400	0.00		$0	0.00	$0	0.00	$0	0.00
566	**8q**	860	SEG	$22,427,000.00	71.90	($1,121,400)	$22,707,200	71.90	34	$280,200	0.00	($287,700)	0.00	($7,500)	0.00
566	**8v**	865	SEG	$2,106,700.00	0.00	($105,300)	$2,106,700	0.00		$0	0.00	$0	0.00	$0	0.00
566	**9g**	921	PR	$1,764,700.00	11.25	($88,200)	$1,315,226	11.25	18	($449,474)	0.00	$234,300	0.00	($215,174)	0.00
566	**9ha**	931	PR	$1,737,400.00	11.75	($86,900)	$2,060,600	11.75		$323,200	0.00	($323,200)	0.00	$0	0.00

566	**9hd**	919	PR	$171,300.00	1.00	($8,600)	$163,000	1.00	($8,300)	0.00	$8,300	0.00	$0	0.00
Totals				**$272,450,500.00**	**1,179.80**	**($13,622,700)**	**$260,144,500**	**1,145.80**	**($12,306,000)**	**-34.00**	**($1,316,700)**	**2.00**	**($13,622,700)**	**-32.00**

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 = ($13,622,700)

Difference = **($0)**
Should equal $0

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

1 IS&E proposal of removing Income Tax checkoff processing expenses since it has been automated within WINPAS.
2 IS&E proposal of reducing supplies and services authorized for administering the collection and distribution of city of Milwaukee sales/use tax administration.
3 IS&E proposal to remove funding for payment of services related to MN income tax reciprocity and publications.
4 IS&E proposal to reduce supplies and services authorized for Activities related to Administration of Motor Fuel Taxes
5 IS&E proposal to close Glen Ellyn Office to reduce $84,000 total supplies and services expenditure. Office closure can lead to loss of in-person collaboration, especially impactful to new employees.
6 Eliminate 28 project positions. It is expected that DOR will lose $38 millions annually without these revenue generating positions. This would take away from other audit revenues.
7 Same as above
8 IS&E proposal to reduce Limited Term Employees across bureaus. The elimination will put significant additional workload on existing FTE staffs.
9 SLF proposal to increase Tax Incremental District (TID) fees.
10 SLF proposal to increase Manufacturing assessment fees imposed upon municipalities. The risk is push back from the municipalities as their budgets are strict especially with levy limit restrictions.
11 SLF proposal to eliminate the required certified mailing for ad Valorem assessments and bills may require procedure changes and investment by technical staff and contractors.
12 Eliminate Revenue Economist position. Eliminating this position will require others to assist with complementing the position's job duties, and (or) utilizing new technology to complete certain tasks.
13 Eliminate Revenue Economist manager's vacant position. Eliminating this position will require others to assist with complementing the position's job duties, and (or) utilizing new technology to complete certain tasks.
14 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 126 (Local Taxes Administration), Appr. 130 (County Sales Tax) and Appr. 162 (Economic Dev Surcharge)
15 Same as above
16 Same as above
17 Eliminate 3 Seasonal Limited Term Employees. The elimination will put significant additional workload on existing FTE staff and increase in the time it takes to process Informational returns as well as income tax returns.
18 DAB proposal to leave Division Administrator vacant position open. Due to the elimination, operations will suffer, responsiveness will decline, and service inside and outside the division will decrease.
19 ESD proposal to cease renewal of maintenance contract with saving of $7,500. If business areas need a mail job pulled, we will have to send someone to the mail processing center.
20 ESD Operations proposal of reducing $153,800 Internal service expenses
21 ESD proposal to reduce LTE GPR salary for facilities space planning. This change will lead to slower project completion.
22 ESD proposal to reduce Tax season LTE by total of $27,700 from 301 and 331. Not having sufficient LTEs to work the mail could create a bottleneck for all the downstream processes.
23 Same as above
24 Lottery proposal to remove $5,479,700 in GPR and replace with SEG funds as needed. This decreases fund designated for Propert Tax Relief resulting in a smaller Lottery credit for residential homewoners.
25 IS&E proposal to reduce $1,480,440 Unclaimed Property supplies and services.
26 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 124 (Business Tax Registration), Appr. 126 (Admin of Special Taxes), Appr. 132 (Debt Collection),
27 Appr. 430 (Unclaimed Property Admin), Appr. 161 (Motor Fuel Tax), Appr. 162 (Economic Development Surcharge), Appr. 163 (Petrolium Inspection Fee), Appr. 262 (Lottery Gaming Credit Admin) and
28 Appr. 860 (General Program Operations). The reduction would impact the agency's ability to implement new systems and/or projects due to the reduction of funding available for IT related purchases.
29 Same as above
30 Same as above
31 Same as above
32 Same as above
33 Same as above
34 Same as above
35 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 203 (IPAS), Appr. 124 (Business Tax Registration), Appr. 130 (Countly Sales Tax), Appr. 132 (Statewide Debt Collection),
36 Appr. 139 (Collections Financial Records Matching), Appr. 165 (Admin Retal Vehicle Fee). Reduced funding put legislative mandates at risk of not being completed on time.
37 Same as above
38 Same as above
39 Same as above
40 Same as above
41 OGC proposal to eliminate Legal services paralegal.
42 OGC proposal to eliminate large case field audit resolution officer.

ACT 201

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

FY: **FY29**

Agency: **DOR - 566**

Exclude: 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 "FY28" TO "FY28 AND 29".

	Appropriation		Fund			(See Note 1) 0% Change	Proposed Budget 2028-29		Item	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adj Base after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
566	**1a**	101	GPR	$78,190,300.00	676.35	$0	$78,997,000	676.35		$806,700	0.00	($806,700)	0.00	$0	0.00
566	**1g**	130	PR	$3,678,400.00	31.45	$0	$3,894,900	31.45		$216,500	0.00	($216,500)	0.00	$0	0.00
566	**1ga**	127	PR	$249,300.00	0.00	$0	$247,300	0.00		($2,000)	0.00	$2,000	0.00	$0	0.00
566	**1gb**	124	PR	$2,110,600.00	18.10	$0	$2,172,300	18.10		$61,700	0.00	($61,700)	0.00	$0	0.00
566	**1gf**	135	PR	$72,500.00	0.15	$0	$73,900	0.15		$1,400	0.00	($1,400)	0.00	$0	0.00
566	**1gg**	126	PR	$188,600.00	1.00	$0	$136,800	1.00		($51,800)	0.00	$51,800	0.00	$0	0.00
566	**1gi**	134	PR	$1,103,900.00	1.00	$0	$1,105,100	1.00		$1,200	0.00	($1,200)	0.00	$0	0.00
566	**1h**	132	PR	$4,799,300.00	30.50	$0	$4,893,600	30.50		$94,300	0.00	($94,300)	0.00	$0	0.00
566	**1hb**	120	PR	$1,534,700.00	15.00	$0	$1,602,300	15.00		$67,600	0.00	($67,600)	0.00	$0	0.00
566	**1hc**	139	PR	$616,000.00	3.00	$0	$614,600	3.00		($1,400)	0.00	$1,400	0.00	$0	0.00
566	**1ho**	137	PR	$41,000.00	0.00	$0	$41,000	0.00		$0	0.00	$0	0.00	$0	0.00
566	**1hp**	129	PR	$27,300.00	0.00	$0	$26,500	0.00		($800)	0.00	$800	0.00	$0	0.00
566	**1q**	162	SEG	$314,400.00	1.00	$0	$314,100	1.00		($300)	0.00	$300	0.00	$0	0.00
566	**1qm**	165	SEG	$86,900.00	0.50	$0	$81,800	0.50		($5,100)	0.00	$5,100	0.00	$0	0.00
566	**1r**	164	SEG	$18,900.00	0.00	$0	$13,900	0.00		($5,000)	0.00	$5,000	0.00	$0	0.00
566	**1s**	163	SEG	$104,200.00	1.00	$0	$106,800	1.00		$2,600	0.00	($2,600)	0.00	$0	0.00
566	**1u**	161	SEG	$2,126,000.00	15.50	$0	$2,139,600	15.50		$13,600	0.00	($13,600)	0.00	$0	0.00
566	**1v**	171	SEG	$680,800.00	4.00	$0	$756,800	4.00		$76,000	0.00	($76,000)	0.00	$0	0.00
566	**2a**	201	GPR	$10,602,600.00	93.75	$0	$10,737,900	91.75		$135,300	-2.00	($135,300)	2.00	$0	0.00
566	**2bm**	203	GPR	$2,551,000.00	1.00	$0	$2,553,600	1.00		$2,600	0.00	($2,600)	0.00	$0	0.00
566	**2gb**	231	PR	$1,474,200.00	12.50	$0	$1,541,000	12.50		$66,800	0.00	($66,800)	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	$215,100.00	2.00	$0	$226,700	2.00		$11,600	0.00	($11,600)	0.00	$0	0.00
566	**2q**	261	SEG	$299,200.00	2.00	$0	$315,000	2.00		$15,800	0.00	($15,800)	0.00	$0	0.00
566	**2r**	262	SEG	$370,100.00	2.75	$0	$390,000	2.75		$19,900	0.00	($19,900)	0.00	$0	0.00
566	**2s**	211	SEG	$391,300.00	4.00	$0	$0	0.00		($391,300)	-4.00	$391,300	4.00	$0	0.00
566	**3a**	301	GPR	$29,635,500.00	160.75	$0	$29,491,200	160.75		($144,300)	0.00	$144,300	0.00	$0	0.00
566	**3a**	302	GPR	$5,038,900.00	0.00	$0	$4,516,700	0.00		($522,200)	0.00	$522,200	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	$2,905,500.00	0.60	$0	$2,909,000	0.60		$3,500	0.00	($3,500)	0.00	$0	0.00
566	**4k**	430	PR	$4,009,400.00	6.00	$0	$4,023,600	6.00		$14,200	0.00	($14,200)	0.00	$0	0.00
566	**8b**	802	GPR	$61,875,100.00	0.00	$0	$61,875,100	0.00		$0	0.00	$0	0.00	$0	0.00

566	**8c**	803	GPR	$24,358,400.00	0.00	$0	$24,358,400	0.00	$0	0.00	$0	0.00	$0	0.00
566	**8q**	860	SEG	$22,427,000.00	71.90	$0	$22,714,700	71.90	$287,700	0.00	($287,700)	0.00	$0	0.00
566	**8v**	865	SEG	$2,106,700.00	0.00	$0	$2,106,700	0.00	$0	0.00	$0	0.00	$0	0.00
566	**9g**	921	PR	$1,764,700.00	11.25	$0	$1,530,400	11.25	($234,300)	0.00	$234,300	0.00	$0	0.00
566	**9ha**	931	PR	$1,737,400.00	11.75	$0	$2,063,800	11.75	$326,400	0.00	($326,400)	0.00	$0	0.00
566	**9hd**	919	PR	$171,300.00	1.00	$0	$163,000	1.00	($8,300)	0.00	$8,300	0.00	$0	0.00
Totals				**$272,450,500.00**	**1,179.80**	**$0**	**$273,309,100**	**1,173.80**	**$858,600**	**-6.00**	**($858,600)**	**6.00**	**$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): **5% change in each fiscal year**
FY: **FY29**
Agency: **DOR - 566**

Exclude: 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 "FY28" TO "FY28 AND 29".

						(See Note 1)						(See Note 2)		Change from Adj Base	
	Appropriation		Fund			5% Change	Proposed Budget 2028-29		Item	Change from Adj Base		Remove SBAs		after Removal of SBAs	
Agency	Alpha	Numeric	Source	$	FTE	Target	Proposed $	Proposed FTE	Ref	$	FTE	$	FTE	$	FTE
566	**1a**	101	GPR	$78,190,300.00	676.35	($3,909,500)	$75,981,519	648.35	6~8	($2,208,781)	-28.00	($806,700)	0.00	($3,015,481)	-28.00
566	**1g**	130	PR	$3,678,400.00	31.45	($183,900)	$3,825,900	31.45	15,37	$147,500	0.00	($216,500)	0.00	($69,000)	0.00
566	**1ga**	127	PR	$249,300.00	0.00	($12,500)	$247,300	0.00		($2,000)	0.00	$2,000	0.00	$0	0.00
566	**1gb**	124	PR	$2,110,600.00	18.10	($105,500)	$2,051,300	18.10	26,36	($59,300)	0.00	($61,700)	0.00	($121,000)	0.00
566	**1gf**	135	PR	$72,500.00	0.15	($3,600)	$73,900	0.15		$1,400	0.00	($1,400)	0.00	$0	0.00
566	**1gg**	126	PR	$188,600.00	1.00	($9,400)	$134,480	1.00	14,27	($54,120)	0.00	$51,800	0.00	($2,320)	0.00
566	**1gi**	134	PR	$1,103,900.00	1.00	($55,200)	$339,500	1.00	2	($764,400)	0.00	($1,200)	0.00	($765,600)	0.00
566	**1h**	132	PR	$4,799,300.00	30.50	($240,000)	$4,710,600	30.50	28,38	($88,700)	0.00	($94,300)	0.00	($183,000)	0.00
566	**1hb**	120	PR	$1,534,700.00	15.00	($76,700)	$1,602,300	15.00		$67,600	0.00	($67,600)	0.00	$0	0.00
566	**1hc**	139	PR	$616,000.00	3.00	($30,800)	$549,100	3.00	39	($66,900)	0.00	$1,400	0.00	($65,500)	0.00
566	**1ho**	137	PR	$41,000.00	0.00	($2,100)	$41,000	0.00		$0	0.00	$0	0.00	$0	0.00
566	**1hp**	129	PR	$27,300.00	0.00	($1,400)	$21,900	0.00	1	($5,400)	0.00	$800	0.00	($4,600)	0.00
566	**1q**	162	SEG	$314,400.00	1.00	($15,700)	$308,900	1.00	16,31	($5,500)	0.00	$300	0.00	($5,200)	0.00
566	**1qm**	165	SEG	$86,900.00	0.50	($4,300)	$53,200	0.50	40	($33,700)	0.00	$5,100	0.00	($28,600)	0.00
566	**1r**	164	SEG	$18,900.00	0.00	($900)	$13,900	0.00		($5,000)	0.00	$5,000	0.00	$0	0.00
566	**1s**	163	SEG	$104,200.00	1.00	($5,200)	$105,300	1.00	32	$1,100	0.00	($2,600)	0.00	($1,500)	0.00
566	**1u**	161	SEG	$2,126,000.00	15.50	($106,300)	$2,034,000	15.50	4,30	($92,000)	0.00	($13,600)	0.00	($105,600)	0.00
566	**1v**	171	SEG	$680,800.00	4.00	($34,000)	$756,800	4.00		$76,000	0.00	($76,000)	0.00	$0	0.00
566	**2a**	201	GPR	$10,602,600.00	93.75	($530,100)	$10,737,900	91.75		$135,300	-2.00	($135,300)	2.00	$0	0.00
566	**2bm**	203	GPR	$2,551,000.00	1.00	($127,600)	$2,433,600	1.00	35	($117,400)	0.00	($2,600)	0.00	($120,000)	0.00
566	**2gb**	231	PR	$1,474,200.00	12.50	($73,700)	$889,900	12.50	10	($584,300)	0.00	($66,800)	0.00	($651,100)	0.00
566	**2gi**	230	PR	$32,800.00	0.00	($1,600)	$32,800	0.00		$0	0.00	$0	0.00	$0	0.00
566	**2h**	232	PR	$273,500.00	0.00	($13,700)	$273,500	0.00		$0	0.00	$0	0.00	$0	0.00
566	**2hm**	234	PR	$215,100.00	2.00	($10,800)	$13,700	2.00	9	($201,400)	0.00	($11,600)	0.00	($213,000)	0.00
566	**2q**	261	SEG	$299,200.00	2.00	($15,000)	$313,000	2.00	11	$13,800	0.00	($15,800)	0.00	($2,000)	0.00
566	**2r**	262	SEG	$370,100.00	2.75	($18,500)	$378,000	2.75	33	$7,900	0.00	($19,900)	0.00	($12,000)	0.00
566	**2s**	211	SEG	$391,300.00	4.00	($19,600)	$0	0.00		($391,300)	-4.00	$391,300	4.00	$0	0.00
566	**3a**	301	GPR	$29,635,500.00	160.75	($1,481,800)	$28,805,524	156.75	12~13,17,	($829,976)	-4.00	$144,300	0.00	($685,676)	-4.00
566	**3a**	302	GPR	$5,038,900.00	0.00	($251,900)	$4,432,700	0.00	5	($606,200)	0.00	$522,200	0.00	($84,000)	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)	$66,390	0.00	23	($14,910)	0.00	$0	0.00	($14,910)	0.00
566	**3gm**	332	PR	$36,000.00	0.00	($1,800)	$0	0.00	3	($36,000)	0.00	$0	0.00	($36,000)	0.00
566	**3k**	325	PR	$2,905,500.00	0.60	($145,300)	$2,755,200	0.60	20	($150,300)	0.00	($3,500)	0.00	($153,800)	0.00
566	**4k**	430	PR	$4,009,400.00	6.00	($200,500)	$2,443,160	6.00	25,29	($1,566,240)	0.00	($14,200)	0.00	($1,580,440)	0.00
566	**8b**	802	GPR	$61,875,100.00	0.00	($3,093,800)	$56,395,400	0.00	24	($5,479,700)	0.00	$0	0.00	($5,479,700)	0.00

566	**8c**	803	GPR	$24,358,400.00	0.00	($1,217,900)	$24,358,400	0.00		$0	0.00	$0	0.00	$0	0.00
566	**8q**	860	SEG	$22,427,000.00	71.90	($1,121,400)	$22,707,200	71.90	34	$280,200	0.00	($287,700)	0.00	($7,500)	0.00
566	**8v**	865	SEG	$2,106,700.00	0.00	($105,300)	$2,106,700	0.00		$0	0.00	$0	0.00	$0	0.00
566	**9g**	921	PR	$1,764,700.00	11.25	($88,200)	$1,315,226	11.25	18	($449,474)	0.00	$234,300	0.00	($215,174)	0.00
566	**9ha**	931	PR	$1,737,400.00	11.75	($86,900)	$2,063,800	11.75		$326,400	0.00	($326,400)	0.00	$0	0.00
566	**9hd**	919	PR	$171,300.00	1.00	($8,600)	$163,000	1.00		($8,300)	0.00	$8,300	0.00	$0	0.00
Totals				**$272,450,500.00**	**1,179.80**	**($13,622,700)**	**$259,686,400**	**1,141.80**		**($12,764,100)**	**-38.00**	**($858,600)**	**6.00**	**($13,622,700)**	**-32.00**

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 = ($13,622,700)

Difference = ($0)
Should equal $0

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

1 IS&E proposal of removing Income Tax checkoff processing expenses since it has been automated within WINPAS.
2 IS&E proposal of reducing supplies and services authorized for administering the collection and distribution of city of Milwaukee sales/use tax administration.
3 IS&E proposal to remove funding for payment of services related to MN income tax reciprocity and publications.
4 IS&E proposal to reduce supplies and services authorized for Activities related to Administration of Motor Fuel Taxes
5 IS&E proposal to close Glen Ellyn Office to reduce $84,000 total supplies and services expenditure. Office closure can lead to loss of in-person collaboration, especially impactful to new employees.
6 Eliminate 28 project positions. It is expected that DOR will lose $38 millions annually without these revenue generating positions. This would take away from other audit revenues.
7 Same as above
8 IS&E proposal to reduce Limited Term Employees across bureaus. The elimination will put significant additional workload on existing FTE staffs.
9 SLF proposal to increase Tax Incremental District (TID) fees.
10 SLF proposal to increase Manufacturing assessment fees imposed upon municipalities. The risk is push back from the municipalities as their budgets are strict especially with levy limit restrictions.
11 SLF proposal to eliminate the required certified mailing for ad Valorem assessments and bills may require procedure changes and investment by technical staff and contractors.
12 Eliminate Revenue Economist position. Eliminating this position will require others to assist with complementing the position's job duties, and (or) utilizing new technology to complete certain tasks.
13 Eliminate Revenue Economist manager's vacant position. Eliminating this position will require others to assist with complementing the position's job duties, and (or) utilizing new technology to complete certain tasks.
14 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 126 (Local Taxes Administration), Appr. 130 (County Sales Tax) and Appr. 162 (Economic Dev Surcharge)
15 Same as above
16 Same as above
17 Eliminate 3 Seasonal Limited Term Employees. The elimination will put significant additional workload on existing FTE staff and increase in the time it takes to process Informational returns as well as income tax returns.
18 DAB proposal to leave Division Administrator vacant position open. Due to the elimination, operations will suffer, responsiveness will decline, and service inside and outside the division will decrease.
19 ESD proposal to cease renewal of maintenance contract with saving of $7,500. If business areas need a mail job pulled, we will have to send someone to the mail processing center.
20 ESD Operations proposal of reducing $153,800 Internal service expenses
21 ESD proposal to reduce LTE GPR salary for facilities space planning. This change will lead to slower project completion.
22 ESD proposal to reduce Tax season LTE by total of $27,700 from 301 and 331. Not having sufficient LTEs to work the mail could create a bottleneck for all the downstream processes.
23 Same as above
24 Lottery proposal to remove $5,479,700 in GPR and replace with SEG funds as needed. This decreases fund designated for Propert Tax Relief resulting in a smaller Lottery credit for residential homewoners.
25 IS&E proposal to reduce $1,480,440 Unclaimed Property supplies and services.
26 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 124 (Business Tax Registration), Appr. 126 (Admin of Special Taxes), Appr. 132 (Debt Collection),
27 Appr. 430 (Unclaimed Property Admin), Appr. 161 (Motor Fuel Tax), Appr. 162 (Economic Development Surcharge), Appr. 163 (Petrolium Inspection Fee), Appr. 262 (Lottery Gaming Credit Admin) and
28 Appr. 860 (General Program Operations). The reduction would impact the agency's ability to implement new systems and/or projects due to the reduction of funding available for IT related purchases.
29 Same as above
30 Same as above
31 Same as above
32 Same as above
33 Same as above
34 Same as above
35 Reduce the budget authority on supplies and services from multiple appropriations including Appr. 203 (IPAS), Appr. 124 (Business Tax Registration), Appr. 130 (Countly Sales Tax), Appr. 132 (Statewide Debt Collection),
36 Appr. 139 (Collections Financial Records Matching), Appr. 165 (Admin Retal Vehicle Fee). Reduced funding put legislative mandates at risk of not being completed on time.
37 Same as above
38 Same as above
39 Same as above
40 Same as above
41 OGC proposal to eliminate Legal services paralegal.
42 OGC proposal to eliminate large case field audit resolution officer.