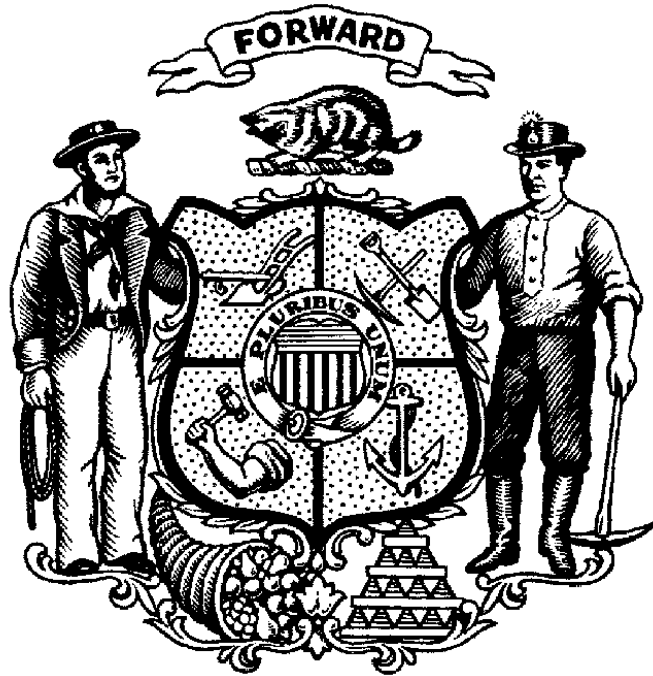


State of Wisconsin

Department of Revenue



Agency Budget Request
2019 – 2021 Biennium
September 17, 2018

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State of Wisconsin • DEPARTMENT OF REVENUE

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Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

September 17, 2018

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

Dear Governor Walker:

Enclosed is the Wisconsin Department of Revenue's 2019-21 biennial budget request for your review. As instructed, the requested funding in this budget proposal is based on our fiscal year 2018-19 adjusted base level, with only standard budget adjustments. As required by 2015 Wisconsin Act 201, proposals are also included to reflect both a zero percent change and a five percent reduction from the agency base budget each year. The required Base Budget Review Report is also included.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Richard G. Chandler".

Richard G. Chandler
Secretary of Revenue

Enclosure

AGENCY DESCRIPTION

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

- The Division of Income, Sales and Excise Tax collects taxes through accepting tax payments and processing tax returns, enforces tax laws and collects taxes through audit and compliance activities, provides taxpayer assistance, conducts criminal investigations, and administers the state's debt collection and unclaimed property program;
- The Division of State and Local Finance administers state policy and programs affecting local government finance and the state's property tax system, including establishing equalized values, supervising general administration of the local property tax and assessing the value of manufacturing property statewide;
- The Lottery Division administers the lottery program that provides funding for the property tax credit; and
- The administrative services area includes the Secretary's Office, Office of General Counsel, Division of Enterprise Services, Division of Technology Services, and Division of Research and Policy, and provides the Executive Office and Legislature with detailed analyses of revenue and tax policy options.

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

MISSION

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

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Note: Programs, goals, objectives and activities have been modified.

Program 1: Collection of Taxes

Goal: Ensure accountability through enforcement of tax laws.

Objective/Activity: Delinquent tax collections per fiscal year.

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

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

Objective/Activity: Enforcement cost per dollar collected.

Goal: Promote efficiency and integrity.

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

Objective/Activity: Average processing time for tax returns.

Goal: Provide excellent customer service.

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

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

Program 2: State and Local Finance

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

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

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.

PERFORMANCE MEASURES

2017 AND 2018 GOALS AND ACTUALS

Prog No.	Performance Measure	Goal 2017	Actual 2017	Goal 2018	Actual 2018
1.	Collection of delinquent taxes.	\$227 million	\$279.8 million	\$227 million	\$297.3 million
1.	Enforcement cost per dollar impact.	\$.095	\$.084	\$.095	\$.091
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$47.2 million	\$37.3 million	\$47.2 million	\$51.4 million
1.	Statewide debt collection program.	\$37.39 million	\$28 million	\$37.39 million	\$43 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	87% (II) 95% (ST) 90% (C)	85% (II) 94% (ST) 89% (C)	87% (II) 95% (ST) 90% (C)	88% (II) ¹ 95% (ST) 97% (C) ¹
1.	Taxpayer survey results (percent of customers who rate customer service agents as professional and knowledgeable).	95% professional 95% knowledgeable	98.8% professional 98.9% knowledgeable	95% professional 95% knowledgeable	99% professional 99% knowledgeable
1.	Average processing time for individual income tax returns.	8 days	5.6 days	8 days	6.1 days
1.	Average hold time/answer rate for customer service call center.	1.5 minute hold time 97.8% answer rate	43 second hold time 99.4% answer rate	1.5 minute hold time 97.8% answer rate	1.37 minute hold time 96.2% answer rate
2.	Percentage of forms and reports received electronically.	95%	96.1%	95%	96%
3.	Percentage of target group members in agency workforce.	12.5%	15.7%	12.5%	16.1%
4.	Process unclaimed property claims within 90 days.	100%	100%	100%	100%
8.	Percent change in funds distributed for property tax relief from prior year.	1%	15.9%	1%	-7.1%

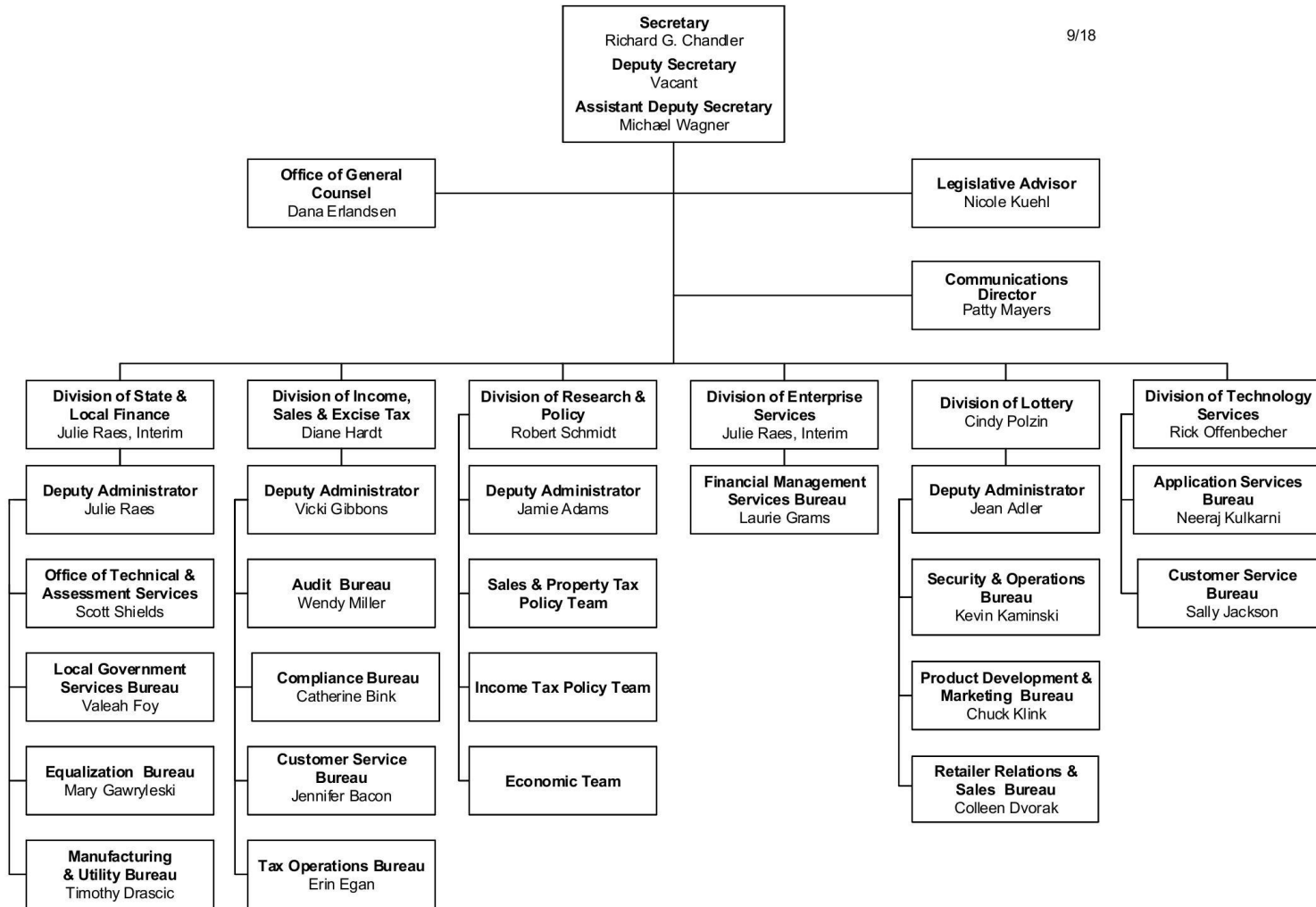
Note: Based on fiscal year.

¹Percentage through August 21, 2018. Extension returns not filed until November 15th.

2019, 2020 AND 2021 GOALS

Prog No.	Performance Measure	Goal 2019	Goal 2020	Goal 2021
1.	Collection of delinquent taxes.	\$290 million	\$290 million	\$290 million
1.	Enforcement cost per dollar impact.	\$.095	\$.095	\$.095
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$47.2 million	\$47.2 million	\$47.2 million
1.	Statewide debt collection program.	\$37.39 million	\$37.39 million	\$37.39 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	85% (II) 95% (ST) 90% (C)	85% (II) 95% (ST) 90% (C)	85% (II) 95% (ST) 90% (C)
1.	Taxpayer survey results.	95% professionalism 95% knowledgeable	95% professionalism 95% knowledgeable	95% professionalism 95% knowledgeable
1.	Average processing time for individual income tax returns.	7 days	7 days	7 days
1.	Average hold time/answer rate for customer service call center.	1.5 minute hold time 98% answer rate	1.5 minute hold time 98% answer rate	1.5 minute hold time 98% answer rate
2.	Percentage of forms and reports received electronically.	95%	95%	95%
3.	Percentage of target group members in agency workforce.	14.5%	14.5%	14.5%
4.	Process unclaimed property claims within 90 days.	100%	100%	100%
8.	Percent change in funds distributed for property tax relief from prior year.	1%	1%	1%

Note: Based on fiscal year.



Agency Total by Fund Source

Department of Revenue

1921 Biennial Budget

		ANNUAL SUMMARY						BIENNIAL SUMMARY			
Source of Funds		Prior Year Total	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
GPR	S	\$109,664,500	\$153,517,100	\$153,427,700	\$153,549,400	953.08	953.08	\$307,034,200	\$306,977,100	(\$57,100)	0.0%
Total		\$109,664,500	\$153,517,100	\$153,427,700	\$153,549,400	953.08	953.08	\$307,034,200	\$306,977,100	(\$57,100)	0.0%
PR	S	\$14,471,085	\$20,903,600	\$20,989,500	\$21,074,100	134.50	134.50	\$41,807,200	\$42,063,600	\$256,400	0.6%
Total		\$14,471,085	\$20,903,600	\$20,989,500	\$21,074,100	134.50	134.50	\$41,807,200	\$42,063,600	\$256,400	0.6%
SEG	S	\$76,748,900	\$41,769,900	\$45,965,200	\$45,993,000	92.45	92.45	\$83,539,800	\$91,958,200	\$8,418,400	10.1%
Total		\$76,748,900	\$41,769,900	\$45,965,200	\$45,993,000	92.45	92.45	\$83,539,800	\$91,958,200	\$8,418,400	10.1%
Grand Total		\$200,884,485	\$216,190,600	\$220,382,400	\$220,616,500	1,180.03	1,180.03	\$432,381,200	\$440,998,900	\$8,617,700	2.0%

Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
01 COLLECTION OF TAXES										
Non Federal										
GPR	\$59,586,374	\$66,919,600	\$67,107,800	\$67,107,800	698.58	698.58	\$133,839,200	\$134,215,600	\$376,400	0.28%
S	\$59,586,374	\$66,919,600	\$67,107,800	\$67,107,800	698.58	698.58	\$133,839,200	\$134,215,600	\$376,400	0.28%
PR	\$10,249,856	\$12,295,800	\$12,496,000	\$12,575,800	115.45	115.45	\$24,591,600	\$25,071,800	\$480,200	1.95%
S	\$10,249,856	\$12,295,800	\$12,496,000	\$12,575,800	115.45	115.45	\$24,591,600	\$25,071,800	\$480,200	1.95%
SEG	\$1,710,742	\$2,171,400	\$2,131,600	\$2,155,700	18.00	18.00	\$4,342,800	\$4,287,300	(\$55,500)	-1.28%
S	\$1,710,742	\$2,171,400	\$2,131,600	\$2,155,700	18.00	18.00	\$4,342,800	\$4,287,300	(\$55,500)	-1.28%
Total - Non Federal	\$71,546,972	\$81,386,800	\$81,735,400	\$81,839,300	832.03	832.03	\$162,773,600	\$163,574,700	\$801,100	0.49%
S	\$71,546,972	\$81,386,800	\$81,735,400	\$81,839,300	832.03	832.03	\$162,773,600	\$163,574,700	\$801,100	0.49%
PGM 01 Total	\$71,546,972	\$81,386,800	\$81,735,400	\$81,839,300	832.03	832.03	\$162,773,600	\$163,574,700	\$801,100	0.49%
GPR	\$59,586,374	\$66,919,600	\$67,107,800	\$67,107,800	698.58	698.58	\$133,839,200	\$134,215,600	\$376,400	0.28%
S	\$59,586,374	\$66,919,600	\$67,107,800	\$67,107,800	698.58	698.58	\$133,839,200	\$134,215,600	\$376,400	0.28%
PR	\$10,249,856	\$12,295,800	\$12,496,000	\$12,575,800	115.45	115.45	\$24,591,600	\$25,071,800	\$480,200	1.95%
S	\$10,249,856	\$12,295,800	\$12,496,000	\$12,575,800	115.45	115.45	\$24,591,600	\$25,071,800	\$480,200	1.95%
SEG	\$1,710,742	\$2,171,400	\$2,131,600	\$2,155,700	18.00	18.00	\$4,342,800	\$4,287,300	(\$55,500)	-1.28%
S	\$1,710,742	\$2,171,400	\$2,131,600	\$2,155,700	18.00	18.00	\$4,342,800	\$4,287,300	(\$55,500)	-1.28%
TOTAL 01	\$71,546,972	\$81,386,800	\$81,735,400	\$81,839,300	832.03	832.03	\$162,773,600	\$163,574,700	\$801,100	0.49%

Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

S	\$71,546,972	\$81,386,800	\$81,735,400	\$81,839,300	832.03	832.03	\$162,773,600	\$163,574,700	\$801,100	0.49%
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Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
02 STATE AND LOCAL FINANCE										
Non Federal										
GPR	\$9,372,568	\$10,655,500	\$10,502,700	\$10,502,700	93.75	93.75	\$21,311,000	\$21,005,400	(\$305,600)	-1.43%
S	\$9,372,568	\$10,655,500	\$10,502,700	\$10,502,700	93.75	93.75	\$21,311,000	\$21,005,400	(\$305,600)	-1.43%
PR	\$1,328,074	\$1,726,600	\$1,718,100	\$1,722,900	14.50	14.50	\$3,453,200	\$3,441,000	(\$12,200)	-0.35%
S	\$1,328,074	\$1,726,600	\$1,718,100	\$1,722,900	14.50	14.50	\$3,453,200	\$3,441,000	(\$12,200)	-0.35%
SEG	\$435,677	\$536,500	\$531,400	\$535,000	4.75	4.75	\$1,073,000	\$1,066,400	(\$6,600)	-0.62%
S	\$435,677	\$536,500	\$531,400	\$535,000	4.75	4.75	\$1,073,000	\$1,066,400	(\$6,600)	-0.62%
Total - Non Federal	\$11,136,319	\$12,918,600	\$12,752,200	\$12,760,600	113.00	113.00	\$25,837,200	\$25,512,800	(\$324,400)	-1.26%
S	\$11,136,319	\$12,918,600	\$12,752,200	\$12,760,600	113.00	113.00	\$25,837,200	\$25,512,800	(\$324,400)	-1.26%
PGM 02 Total	\$11,136,319	\$12,918,600	\$12,752,200	\$12,760,600	113.00	113.00	\$25,837,200	\$25,512,800	(\$324,400)	-1.26%
GPR	\$9,372,568	\$10,655,500	\$10,502,700	\$10,502,700	93.75	93.75	\$21,311,000	\$21,005,400	(\$305,600)	-1.43%
S	\$9,372,568	\$10,655,500	\$10,502,700	\$10,502,700	93.75	93.75	\$21,311,000	\$21,005,400	(\$305,600)	-1.43%
PR	\$1,328,074	\$1,726,600	\$1,718,100	\$1,722,900	14.50	14.50	\$3,453,200	\$3,441,000	(\$12,200)	-0.35%
S	\$1,328,074	\$1,726,600	\$1,718,100	\$1,722,900	14.50	14.50	\$3,453,200	\$3,441,000	(\$12,200)	-0.35%
SEG	\$435,677	\$536,500	\$531,400	\$535,000	4.75	4.75	\$1,073,000	\$1,066,400	(\$6,600)	-0.62%
S	\$435,677	\$536,500	\$531,400	\$535,000	4.75	4.75	\$1,073,000	\$1,066,400	(\$6,600)	-0.62%
TOTAL 02	\$11,136,319	\$12,918,600	\$12,752,200	\$12,760,600	113.00	113.00	\$25,837,200	\$25,512,800	(\$324,400)	-1.26%

Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

S	\$11,136,319	\$12,918,600	\$12,752,200	\$12,760,600	113.00	113.00	\$25,837,200	\$25,512,800	(\$324,400)	-1.26%
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Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
03 ADMINISTRATIVE SERVICES AND SPACE RENTAL										
Non Federal										
GPR	\$32,705,558	\$35,942,000	\$35,817,200	\$35,938,900	160.75	160.75	\$71,884,000	\$71,756,100	(\$127,900)	-0.18%
S	\$32,705,558	\$35,942,000	\$35,817,200	\$35,938,900	160.75	160.75	\$71,884,000	\$71,756,100	(\$127,900)	-0.18%
PR	\$1,329,491	\$3,030,300	\$3,033,400	\$3,033,400	0.60	0.60	\$6,060,600	\$6,066,800	\$6,200	0.10%
S	\$1,329,491	\$3,030,300	\$3,033,400	\$3,033,400	0.60	0.60	\$6,060,600	\$6,066,800	\$6,200	0.10%
Total - Non Federal	\$34,035,049	\$38,972,300	\$38,850,600	\$38,972,300	161.35	161.35	\$77,944,600	\$77,822,900	(\$121,700)	-0.16%
S	\$34,035,049	\$38,972,300	\$38,850,600	\$38,972,300	161.35	161.35	\$77,944,600	\$77,822,900	(\$121,700)	-0.16%
PGM 03 Total	\$34,035,049	\$38,972,300	\$38,850,600	\$38,972,300	161.35	161.35	\$77,944,600	\$77,822,900	(\$121,700)	-0.16%
GPR	\$32,705,558	\$35,942,000	\$35,817,200	\$35,938,900	160.75	160.75	\$71,884,000	\$71,756,100	(\$127,900)	-0.18%
S	\$32,705,558	\$35,942,000	\$35,817,200	\$35,938,900	160.75	160.75	\$71,884,000	\$71,756,100	(\$127,900)	-0.18%
PR	\$1,329,491	\$3,030,300	\$3,033,400	\$3,033,400	0.60	0.60	\$6,060,600	\$6,066,800	\$6,200	0.10%
S	\$1,329,491	\$3,030,300	\$3,033,400	\$3,033,400	0.60	0.60	\$6,060,600	\$6,066,800	\$6,200	0.10%
TOTAL 03	\$34,035,049	\$38,972,300	\$38,850,600	\$38,972,300	161.35	161.35	\$77,944,600	\$77,822,900	(\$121,700)	-0.16%
S	\$34,035,049	\$38,972,300	\$38,850,600	\$38,972,300	161.35	161.35	\$77,944,600	\$77,822,900	(\$121,700)	-0.16%

Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
04 UNCLAIMED PROPERTY PROGRAM										
Non Federal										
PR	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
S	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
Total - Non Federal	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
S	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
PGM 04 Total	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
PR	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
S	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
TOTAL 04	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%
S	\$1,563,664	\$3,850,900	\$3,742,000	\$3,742,000	3.95	3.95	\$7,701,800	\$7,484,000	(\$217,800)	-2.83%

Agency Total by Program

566 Revenue, Department of

1921 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
08 LOTTERY										
Non Federal										
GPR	\$8,000,000	\$40,000,000	\$40,000,000	\$40,000,000	0.00	0.00	\$80,000,000	\$80,000,000	\$0	0.00%
S	\$8,000,000	\$40,000,000	\$40,000,000	\$40,000,000	0.00	0.00	\$80,000,000	\$80,000,000	\$0	0.00%
SEG	\$74,602,481	\$39,062,000	\$43,302,200	\$43,302,300	69.70	69.70	\$78,124,000	\$86,604,500	\$8,480,500	10.86%
S	\$74,602,481	\$39,062,000	\$43,302,200	\$43,302,300	69.70	69.70	\$78,124,000	\$86,604,500	\$8,480,500	10.86%
Total - Non Federal	\$82,602,481	\$79,062,000	\$83,302,200	\$83,302,300	69.70	69.70	\$158,124,000	\$166,604,500	\$8,480,500	5.36%
S	\$82,602,481	\$79,062,000	\$83,302,200	\$83,302,300	69.70	69.70	\$158,124,000	\$166,604,500	\$8,480,500	5.36%
PGM 08 Total	\$82,602,481	\$79,062,000	\$83,302,200	\$83,302,300	69.70	69.70	\$158,124,000	\$166,604,500	\$8,480,500	5.36%
GPR	\$8,000,000	\$40,000,000	\$40,000,000	\$40,000,000	0.00	0.00	\$80,000,000	\$80,000,000	\$0	0.00%
S	\$8,000,000	\$40,000,000	\$40,000,000	\$40,000,000	0.00	0.00	\$80,000,000	\$80,000,000	\$0	0.00%
SEG	\$74,602,481	\$39,062,000	\$43,302,200	\$43,302,300	69.70	69.70	\$78,124,000	\$86,604,500	\$8,480,500	10.86%
S	\$74,602,481	\$39,062,000	\$43,302,200	\$43,302,300	69.70	69.70	\$78,124,000	\$86,604,500	\$8,480,500	10.86%
TOTAL 08	\$82,602,481	\$79,062,000	\$83,302,200	\$83,302,300	69.70	69.70	\$158,124,000	\$166,604,500	\$8,480,500	5.36%
S	\$82,602,481	\$79,062,000	\$83,302,200	\$83,302,300	69.70	69.70	\$158,124,000	\$166,604,500	\$8,480,500	5.36%
Agency Total	\$200,884,485	\$216,190,600	\$220,382,400	\$220,616,500	1,180.03	1,180.03	\$432,381,200	\$440,998,900	\$8,617,700	1.99%

Agency Total by Decision Item

Department of Revenue

1921 Biennial Budget

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	\$216,190,600	\$216,190,600	1,182.03	1,182.03
3001 Turnover Reduction	(\$1,832,100)	(\$1,832,100)	0.00	0.00
3002 Removal of Noncontinuing Elements from the Base	(\$98,600)	(\$98,600)	(2.00)	(2.00)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$1,881,700	\$1,881,800	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	\$26,800	\$109,000	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	\$159,400	\$311,200	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	0.00	0.00
5000 Minor Transfers Between Appropriations	\$0	\$0	0.00	0.00
5100 Lottery Sum Sufficient Adjustments	\$4,054,600	\$4,054,600	0.00	0.00
5200 Dependent Care Credit	\$0	\$0	0.00	0.00
5201 EITC Marriage Penalty Reduction	\$0	\$0	0.00	0.00
5202 Homestead Expansion for Individuals Age 62 or Over	\$0	\$0	0.00	0.00
5203 New Graduate Tax Credit	\$0	\$0	0.00	0.00
TOTAL	\$220,382,400	\$220,616,500	1,180.03	1,180.03

GPR Earned

1921 Biennial Budget

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

DATE September 12, 2018

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Recovery-Prior Year Homestead Credit 4003000	\$924,700	\$825,000	\$750,000	\$700,000
Other Revenue 4007000	\$3,600	\$4,400	\$4,400	\$4,400
Recovery, Prior Yr Miscellaneous Credit 4007000	\$2,696,200	\$3,600,000	\$2,650,300	\$2,650,300
Miscellaneous Revenue 5920000, 4731000	\$48,800	\$44,500	\$40,000	\$36,000
Delinquent Collection Fees 4731000	\$14,901,100	\$14,724,500	\$14,724,500	\$14,724,500
Penalty, Interest and Forfeitures 5934000	\$208,700	\$196,500	\$196,500	\$196,500
Refund Prior Year Expenditures 5949000	\$1,500	\$900	\$900	\$900
Statutory Lapse from 20.566(1)(gb)	\$647,300	\$0	\$0	\$0
Statutory Lapse from 20.566(1)(g)	\$4,588,800	\$4,202,800	\$4,370,800	\$4,568,000
Statutory Lapse from 20.566(1)(ha)	\$557,700	\$665,400	\$441,000	\$466,700
Statutory Lapse from 20.566(1)(h)	\$7,133,900	\$4,148,900	\$4,022,200	\$3,945,300
Total	\$31,712,300	\$28,412,900	\$27,200,600	\$27,292,600

GPR Earned

1921 Biennial Budget

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

DATE September 12, 2018

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Manufacturing Fees, Forfeit & Penalties 4007000	\$119,000	\$120,000	\$120,000	\$120,000
Manufacturing Appeals & Refunds 4007000	\$5,800	\$4,500	\$4,500	\$4,500
Managed Forest Land Fee 4007000	\$7,500	\$5,000	\$5,000	\$5,000
Services & Copying Sales 5200000, 5060000	\$500	\$500	\$500	\$500
Room Tax Report Penalty 5904000	\$600	\$300	\$300	\$300
Utility Tax Interest and Penalties 5934000	\$0	\$5,000	\$5,000	\$5,000
Refund Prior Year Expenditures 5949000	\$0	\$1,500	\$1,500	\$1,500
Fees, 70.85 Chargebacks	\$0	\$600	\$600	\$600
Miscellaneous Revenue 5920000	\$0	\$100	\$100	\$100
Total	\$133,400	\$137,500	\$137,500	\$137,500

GPR Earned

1921 Biennial Budget

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

DATE September 12, 2018

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Services - Various 5200000	\$36,300	\$35,000	\$35,000	\$35,000
Refund Prior Year Expenditures 5949000	\$0	\$6,500	\$6,500	\$6,500
Return from Building Trust Fund 6511000	\$2,400	\$0	\$0	\$0
Copying Sales 5060000	\$0	\$100	\$100	\$100
Miscellaneous Revenue	\$0	\$100	\$100	\$100
Act 59 Lapse from 20.566(3)(a)	\$134,500	\$80,600	\$0	\$0
Total	\$173,200	\$122,300	\$41,700	\$41,700

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$20,500	\$11,200	\$16,400	\$12,100
Revenues	\$102,600	\$115,000	\$115,000	\$115,000
Total Revenue	\$123,100	\$126,200	\$131,400	\$127,100
Expenditures	\$111,900	\$109,800	\$0	\$0
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$0	\$3,900
Health Insurance Reserves	\$0	\$0	\$500	\$1,500
Compensation Reserve	\$0	\$0	\$1,500	\$3,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$4,600	\$4,600
2000 Adjusted Base Funding Level	\$0	\$0	\$112,700	\$112,700
Total Expenditures	\$111,900	\$109,800	\$119,300	\$125,800
Closing Balance	\$11,200	\$16,400	\$12,100	\$1,300

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$1,014,000	\$1,155,400	\$1,228,500	\$1,269,600
Total Revenue	\$1,014,000	\$1,155,400	\$1,228,500	\$1,269,600
Expenditures	\$1,014,000	\$1,155,400	\$0	\$0
Compensation Reserve	\$0	\$0	\$16,000	\$32,200
Health Insurance Reserves	\$0	\$0	\$2,900	\$8,800
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$2,100	\$18,900
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$3,000	\$5,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$18,100	\$18,100
2000 Adjusted Base Funding Level	\$0	\$0	\$1,186,400	\$1,186,400
Total Expenditures	\$1,014,000	\$1,155,400	\$1,228,500	\$1,269,600
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$3,200	\$0	\$0	\$0
Total Revenue	\$3,200	\$0	\$0	\$0
Expenditures	\$300	\$0	\$0	\$0
Total Expenditures	\$300	\$0	\$0	\$0
<u>Closing Balance</u>	\$2,900	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Reduce Expenditures	\$0	\$0	(\$121,300)	(\$121,300)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$10,000)	(\$10,000)
2000 Adjusted Base Funding Level	\$0	\$0	\$131,300	\$131,300
Total Expenditures	\$0	\$0	\$0	\$0
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Statutory Transfer to 20.566(4)(gb)	(\$64,900)	(\$11,000)	\$0	\$0
Revenues	\$480,400	\$455,100	\$265,500	\$8,800
Total Revenue	\$415,500	\$444,100	\$265,500	\$8,800
Expenditures	\$415,500	\$444,100	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,200	\$3,600
Compensation Reserve	\$0	\$0	\$5,600	\$11,300
Reduce Expenditures	\$0	\$0	(\$472,000)	(\$736,800)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$275,200	\$275,200
2000 Adjusted Base Funding Level	\$0	\$0	\$455,500	\$455,500
Total Expenditures	\$415,500	\$444,100	\$265,500	\$8,800
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$148,600	\$148,500	\$129,700	\$96,200
Statutory Lapse to General Fund	(\$647,300)	\$0	\$0	\$0
Revenues	\$2,133,000	\$1,650,000	\$2,200,000	\$2,200,000
Total Revenue	\$1,634,300	\$1,798,500	\$2,329,700	\$2,296,200
Expenditures	\$1,485,800	\$1,668,800	\$0	\$0
Compensation Reserve	\$0	\$0	\$20,400	\$41,200
Health Insurance Reserves	\$0	\$0	\$4,300	\$13,300
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$4,000	\$8,700
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$497,300	\$497,300
2000 Adjusted Base Funding Level	\$0	\$0	\$1,707,500	\$1,707,500
Total Expenditures	\$1,485,800	\$1,668,800	\$2,233,500	\$2,268,000
Closing Balance	\$148,500	\$129,700	\$96,200	\$28,200

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$258,900	\$58,300	\$58,300	\$58,300
Total Revenue	\$258,900	\$58,300	\$58,300	\$58,300
Expenditures	\$258,900	\$58,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$58,300	\$58,300
Total Expenditures	\$258,900	\$58,300	\$58,300	\$58,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$13,400	\$13,100	\$13,500	\$14,400
Statutory Transfer to 20.835(4)(gg)	(\$773,700)	(\$808,300)	(\$840,100)	(\$879,800)
Revenues	\$904,900	\$943,400	\$985,100	\$1,028,600
Total Revenue	\$144,600	\$148,200	\$158,500	\$163,200
Expenditures	\$131,500	\$134,700	\$0	\$0
Compensation Reserve	\$0	\$0	\$1,800	\$3,700
Health Insurance Reserves	\$0	\$0	\$400	\$1,300
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$2,300	\$3,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$1,300	\$1,300
2000 Adjusted Base Funding Level	\$0	\$0	\$138,300	\$138,300
Total Expenditures	\$131,500	\$134,700	\$144,100	\$148,400
Closing Balance	\$13,100	\$13,500	\$14,400	\$14,800

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$164,600	\$249,300	\$249,300	\$249,300
Total Revenue	\$164,600	\$249,300	\$249,300	\$249,300
Expenditures	\$164,600	\$249,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$249,300	\$249,300
Total Expenditures	\$164,600	\$249,300	\$249,300	\$249,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$20,500	\$27,300	\$27,300	\$27,300
Total Revenue	\$20,500	\$27,300	\$27,300	\$27,300
Expenditures	\$20,500	\$27,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$27,300	\$27,300
Total Expenditures	\$20,500	\$27,300	\$27,300	\$27,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$7,115,100	\$7,282,200	\$7,529,800	\$7,785,800
Statutory Lapse to General Fund	(\$4,588,800)	(\$4,202,800)	(\$4,370,800)	(\$4,568,000)
Total Revenue	\$2,526,300	\$3,079,400	\$3,159,000	\$3,217,800
Expenditures	\$2,526,300	\$3,079,400	\$0	\$0
Compensation Reserve	\$0	\$0	\$37,300	\$75,300
Health Insurance Reserves	\$0	\$0	\$8,100	\$24,600
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$4,700	\$9,000
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$45,300)	(\$45,300)
2000 Adjusted Base Funding Level	\$0	\$0	\$3,154,200	\$3,154,200
Total Expenditures	\$2,526,300	\$3,079,400	\$3,159,000	\$3,217,800
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$113,000	\$119,000	\$113,100	\$136,600
Statutory Lapse to General Fund	(\$557,700)	(\$665,400)	(\$441,000)	(\$466,700)
Revenues	\$1,753,800	\$1,790,000	\$1,830,000	\$1,870,000
Total Revenue	\$1,309,100	\$1,243,600	\$1,502,100	\$1,539,900
Expenditures	\$1,190,100	\$1,130,500	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$3,700	\$11,300
Compensation Reserve	\$0	\$0	\$18,000	\$36,300
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$2,700	\$11,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$180,600	\$180,600
2000 Adjusted Base Funding Level	\$0	\$0	\$1,160,500	\$1,160,500
Total Expenditures	\$1,190,100	\$1,130,500	\$1,365,500	\$1,399,900
Closing Balance	\$119,000	\$113,100	\$136,600	\$140,000

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$9,599,900	\$7,000,000	\$7,000,000	\$7,000,000
Statutory Lapse to General Fund	(\$7,133,900)	(\$4,148,900)	(\$4,022,200)	(\$3,945,300)
Total Revenue	\$2,466,000	\$2,851,100	\$2,977,800	\$3,054,700
Expenditures	\$2,466,000	\$2,851,100	\$0	\$0
Compensation Reserve	\$0	\$0	\$24,200	\$48,800
Health Insurance Reserves	\$0	\$0	\$6,900	\$21,100
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$8,300	\$40,600
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$10,000	\$15,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$12,600	\$12,600
2000 Adjusted Base Funding Level	\$0	\$0	\$2,915,800	\$2,915,800
Total Expenditures	\$2,466,000	\$2,851,100	\$2,977,800	\$3,054,700
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$386,900	\$0	(\$357,300)	(\$714,600)
Revenue	\$14,100	\$0	\$0	\$0
Total Revenue	\$401,000	\$0	(\$357,300)	(\$714,600)
Expenditures	\$14,100	\$357,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$357,300	\$357,300
Total Expenditures	\$14,100	\$357,300	\$357,300	\$357,300
Closing Balance	\$386,900	(\$357,300)	(\$714,600)	(\$1,071,900)

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$307,400	\$315,200	\$325,900	\$337,000
Statutory Lapse to 20.835(4)(gd)	(\$284,100)	(\$231,300)	(\$247,200)	(\$257,900)
Total Revenue	\$23,300	\$83,900	\$78,700	\$79,100
Expenditures	\$23,300	\$83,900	\$0	\$0
Compensation Reserve	\$0	\$0	\$300	\$600
Health Insurance Reserves	\$0	\$0	\$0	\$100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$6,300)	(\$6,300)
2000 Adjusted Base Funding Level	\$0	\$0	\$84,700	\$84,700
Total Expenditures	\$23,300	\$83,900	\$78,700	\$79,100
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

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

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$386,800	\$510,100	\$501,800	\$506,300
Total Revenue	\$386,800	\$510,100	\$501,800	\$506,300
Expenditures	\$386,800	\$510,100	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$600	\$2,000
Compensation Reserve	\$0	\$0	\$3,000	\$6,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$18,500)	(\$18,500)
2000 Adjusted Base Funding Level	\$0	\$0	\$516,700	\$516,700
Total Expenditures	\$386,800	\$510,100	\$501,800	\$506,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$32,800	\$32,800	\$32,800
Total Revenue	\$0	\$32,800	\$32,800	\$32,800
Expenditures	\$0	\$32,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$32,800	\$32,800
Total Expenditures	\$0	\$32,800	\$32,800	\$32,800
<u>Closing Balance</u>	\$0	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$222,700	\$177,200	\$78,200	\$77,300
Revenues	\$1,103,100	\$1,100,000	\$1,240,000	\$1,240,000
Total Revenue	\$1,325,800	\$1,277,200	\$1,318,200	\$1,317,300
Expenditures	\$1,148,600	\$1,199,000	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$21,900)	(\$21,900)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$1,200	\$2,000
2000 Adjusted Base Funding Level	\$0	\$0	\$1,236,100	\$1,236,100
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$2,400	\$4,200
Compensation Reserve	\$0	\$0	\$18,500	\$37,300
Health Insurance Reserves	\$0	\$0	\$4,600	\$14,000
Total Expenditures	\$1,148,600	\$1,199,000	\$1,240,900	\$1,271,700
Closing Balance	\$177,200	\$78,200	\$77,300	\$45,600

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$9,800	\$9,700	\$9,700	\$0
Revenues	\$900	\$273,500	\$273,500	\$273,500
Total Revenue	\$10,700	\$283,200	\$283,200	\$273,500
Expenditures	\$1,000	\$273,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$283,200	\$273,500
Total Expenditures	\$1,000	\$273,500	\$283,200	\$273,500
Closing Balance	\$9,700	\$9,700	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$477,100	\$601,200	\$730,700	\$846,800
Revenues	\$302,500	\$308,500	\$313,500	\$318,500
Total Revenue	\$779,600	\$909,700	\$1,044,200	\$1,165,300
Expenditures	\$178,430	\$179,000	\$0	\$0
Compensation Reserve	\$0	\$0	\$2,800	\$5,600
Health Insurance Reserves	\$0	\$0	\$600	\$1,900
2000 Adjusted Base Funding Level	\$0	\$0	\$184,200	\$184,200
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$3,000	\$5,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$6,800	\$6,800
Total Expenditures	\$178,430	\$179,000	\$197,400	\$203,700
Closing Balance	\$601,170	\$730,700	\$846,800	\$961,600

Program Revenue

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	25	Internal services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	(\$25,000)	(\$27,400)	\$0	\$0
Revenues	\$1,324,400	\$2,938,500	\$2,917,600	\$2,919,700
Total Revenue	\$1,299,400	\$2,911,100	\$2,917,600	\$2,919,700
Expenditures	\$1,326,800	\$2,911,100	\$0	\$0
Compensation Reserve	\$0	\$0	\$1,000	\$2,000
Health Insurance Reserves	\$0	\$0	\$500	\$1,600
2000 Adjusted Base Funding Level	\$0	\$0	\$2,913,000	\$2,913,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$3,100	\$3,100
Total Expenditures	\$1,326,800	\$2,911,100	\$2,917,600	\$2,919,700
Closing Balance	(\$27,400)	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$5,000	\$5,500	\$5,500	\$5,500
Revenues	\$3,200	\$81,300	\$81,300	\$81,300
Total Revenue	\$8,200	\$86,800	\$86,800	\$86,800
Expenditures	\$2,700	\$81,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$81,300	\$81,300
Total Expenditures	\$2,700	\$81,300	\$81,300	\$81,300
Closing Balance	\$5,500	\$5,500	\$5,500	\$5,500

Program Revenue

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Reciprocity agreement and publications

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$200	\$36,200	\$36,200	\$36,200
Total Revenue	\$200	\$36,200	\$36,200	\$36,200
Expenditures	\$0	\$36,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$36,000	\$36,000
Total Expenditures	\$0	\$36,000	\$36,000	\$36,000
<u>Closing Balance</u>	\$200	\$200	\$200	\$200

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$64,566,800	\$0	\$0	\$0
Revenues	\$20,271,000	\$0	\$0	\$0
Total Revenue	\$84,837,800	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Closing Balance	\$84,837,800	\$0	\$0	\$0

Program Revenue

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$1,563,700	\$3,838,900	\$3,747,400	\$3,753,700
Total Revenue	\$1,563,700	\$3,838,900	\$3,747,400	\$3,753,700
Expenditures	\$1,563,700	\$3,838,900	\$0	\$0
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$10,300)	(\$10,300)
2000 Adjusted Base Funding Level	\$0	\$0	\$3,850,900	\$3,850,900
Compensation Reserve	\$0	\$0	\$4,400	\$8,800
Health Insurance Reserves	\$0	\$0	\$1,000	\$2,900
3002 Removal of Noncontinuing Elements from the Base	\$0	\$0	(\$98,600)	(\$98,600)
Total Expenditures	\$1,563,700	\$3,838,900	\$3,747,400	\$3,753,700
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$13,175,600	\$32,270,500	\$13,239,000	\$13,256,300
Operating Transfers In	\$8,900	\$21,000	\$21,000	\$21,000
Interest Earnings	\$1,058,100	\$1,669,500	\$1,669,500	\$1,669,500
Tickets Sales	\$667,392,400	\$661,857,200	\$661,857,200	\$661,857,200
Retailer Fees and Miscellaneous Revenue	\$286,900	\$95,200	\$130,300	\$130,300
Total Revenue	\$681,921,900	\$695,913,400	\$676,917,000	\$676,934,300
Expenditures	\$649,651,400	\$682,674,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$39,341,700	\$39,341,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$1,451,800	\$1,451,800
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$1,700
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3001 Turnover Reduction	\$0	\$0	(\$118,300)	(\$118,300)

5100 Lottery Sum Sufficient Adjustments	\$0	\$0	\$4,054,600	\$4,054,600
Compensation Reserve	\$0	\$0	\$92,900	\$87,700
Health Insurance Reserves	\$0	\$0	\$21,500	\$65,500
All Other Expenses	\$0	\$0	\$618,816,500	\$618,816,500
Total Expenditures	\$649,651,400	\$682,674,400	\$663,660,700	\$663,701,200
<u>Closing Balance</u>	\$32,270,500	\$13,239,000	\$13,256,300	\$13,233,100

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$1,467,100	\$1,695,600	\$1,689,600	\$1,701,900
Total Revenue	\$1,467,100	\$1,695,600	\$1,689,600	\$1,701,900
Expenditures	\$1,467,100	\$1,695,600	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,744,000	\$1,744,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$58,500)	(\$58,500)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$1,500	\$4,500
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$2,600	\$11,900
Total Expenditures	\$1,467,100	\$1,695,600	\$1,689,600	\$1,701,900
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$204,800	\$249,800	\$251,200	\$253,100
Total Revenue	\$204,800	\$249,800	\$251,200	\$253,100
Expenditures	\$204,800	\$249,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$256,800	\$256,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$5,600)	(\$5,600)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$1,700
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$0	\$200
Total Expenditures	\$204,800	\$249,800	\$251,200	\$253,100
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$160,700	\$258,300	\$267,100	\$271,100
Total Revenue	\$160,700	\$258,300	\$267,100	\$271,100
Expenditures	\$160,700	\$258,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$261,100	\$261,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$4,000	\$4,000
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$2,000	\$6,000
Total Expenditures	\$160,700	\$258,300	\$267,100	\$271,100
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$230,800	\$272,700	\$280,200	\$281,900
Total Revenue	\$230,800	\$272,700	\$280,200	\$281,900
Expenditures	\$230,800	\$272,700	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$279,700	\$279,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$500	\$500
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$0	\$1,700
Total Expenditures	\$230,800	\$272,700	\$280,200	\$281,900
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$47,400	\$81,700	\$81,900	\$85,700
Total Revenue	\$47,400	\$81,700	\$81,900	\$85,700
Expenditures	\$47,400	\$81,700	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$83,800	\$83,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,500)	(\$3,500)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$1,600	\$4,800
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$0	\$600
Total Expenditures	\$47,400	\$81,700	\$81,900	\$85,700
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$11,300	\$18,900	\$18,900	\$18,900
Total Revenue	\$11,300	\$18,900	\$18,900	\$18,900
Expenditures	\$11,300	\$18,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$18,900	\$18,900
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$0	\$0
Total Expenditures	\$11,300	\$18,900	\$18,900	\$18,900
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

1921 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenues	\$24,300	\$62,700	\$74,100	\$78,100
Total Revenue	\$24,300	\$62,700	\$74,100	\$78,100
Expenditures	\$24,300	\$62,700	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$63,600	\$63,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$8,500	\$8,500
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$2,000	\$6,000
Total Expenditures	\$24,300	\$62,700	\$74,100	\$78,100
Closing Balance	\$0	\$0	\$0	\$0

Decision Item (DIN) - 2000

Decision Item (DIN) Title - Adjusted Base Funding Level

NARRATIVE

Adjusted Base Funding Level

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$69,463,100	\$69,463,100
02	Turnover	\$0	\$0
03	Project Position Salaries	\$2,255,600	\$2,255,600
04	LTE/Misc. Salaries	\$1,183,400	\$1,183,400
05	Fringe Benefits	\$28,695,700	\$28,695,700
06	Supplies and Services	\$65,668,700	\$65,668,700
07	Permanent Property	\$5,277,100	\$5,277,100
08	Unalloted Reserve	\$219,600	\$219,600
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$43,427,400	\$43,427,400
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$216,190,600	\$216,190,600
18	Project Positions Authorized	49.00	49.00
19	Classified Positions Authorized	1,123.03	1,123.03
20	Unclassified Positions Authorized	10.00	10.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	2000	Adjusted Base Funding Level			
01	Collection of taxes				
	01 General program operations	\$66,919,600	\$66,919,600	695.83	695.83
	19 Admin liquor tax special agent	\$112,700	\$112,700	1.00	1.00
	20 Targeted tax collection	\$1,186,400	\$1,186,400	15.00	15.00
	22 Administration of local professional football stadium districts	\$131,300	\$131,300	1.00	1.00
	23 Administration of special district taxes	\$455,500	\$455,500	4.40	4.40
	24 Business tax registration	\$1,707,500	\$1,707,500	18.10	18.10
	25 MTC audit program	\$58,300	\$58,300	0.00	0.00
	26 Administration of local taxes	\$138,300	\$138,300	1.00	1.00
	27 Cigarette tax stamps	\$249,300	\$249,300	0.00	0.00
	28 Ambulatory surgical center assessment	\$0	\$0	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$27,300	\$27,300	0.00	0.00
	30 Administration of county sales and use taxes	\$3,154,200	\$3,154,200	31.45	31.45
	31 Administration of liquor tax and alcohol beverages enforcement	\$1,160,500	\$1,160,500	9.75	9.75
	32 Debt collection	\$2,915,800	\$2,915,800	30.50	30.50
	33 Collections under contracts	\$357,300	\$357,300	0.00	0.00
	35 Administration of resort tax	\$84,700	\$84,700	0.25	0.25
	37 Collections under multistate streamlined sales tax	\$40,000	\$40,000	0.00	0.00
	39 Collections from the financial record matching program	\$516,700	\$516,700	3.00	3.00
	61 Motor fuel tax administration	\$1,744,000	\$1,744,000	15.50	15.50
	62 Economic development surcharge	\$261,100	\$261,100	1.00	1.00
	63 Petroleum inspection fee collection	\$83,800	\$83,800	1.00	1.00
	64 Administration of dry cleaner fees	\$18,900	\$18,900	0.00	0.00
	65 Administration of rental vehicle fee	\$63,600	\$63,600	0.50	0.50
	Collection of taxes SubTotal	\$81,386,800	\$81,386,800	829.28	829.28
02	State and local finance				

Decision Item by Numeric

Department of Revenue

	01 General program operations	\$8,192,900	\$8,192,900	92.75	92.75
	03 Integrated property assessment system technology	\$2,462,600	\$2,462,600	1.00	1.00
	30 Municipal financial report compliance	\$32,800	\$32,800	0.00	0.00
	31 Manufacturing property assessment	\$1,236,100	\$1,236,100	12.50	12.50
	32 Reassessments	\$273,500	\$273,500	0.00	0.00
	34 Administration of TID	\$184,200	\$184,200	2.00	2.00
	61 Railroad and air carrier tax administration	\$256,800	\$256,800	2.00	2.00
	62 Lottery and gaming credit administration	\$279,700	\$279,700	2.75	2.75
	State and local finance SubTotal	\$12,918,600	\$12,918,600	113.00	113.00
03	Administrative services and space rental				
	01 General program operations	\$26,819,900	\$26,819,900	163.50	163.50
	02 Space rental payments	\$4,971,700	\$4,971,700	0.00	0.00
	03 Expert professional services	\$63,300	\$63,300	0.00	0.00
	04 Integrated tax system technology	\$4,087,100	\$4,087,100	0.00	0.00
	25 Internal services	\$2,913,000	\$2,913,000	0.60	0.60
	31 Services	\$81,300	\$81,300	0.00	0.00
	32 Reciprocity agreement and publications	\$36,000	\$36,000	0.00	0.00
	Administrative services and space rental SubTotal	\$38,972,300	\$38,972,300	164.10	164.10
04	Unclaimed property program				
	30 Unclaimed property; administra	\$3,850,900	\$3,850,900	5.95	5.95
	Unclaimed property program SubTotal	\$3,850,900	\$3,850,900	5.95	5.95
08	Lottery				
	02 Retailer compensation-GPR	\$40,000,000	\$40,000,000	0.00	0.00
	60 General program operations	\$19,681,700	\$19,681,700	69.70	69.70
	61 Retailer compensation	\$3,427,400	\$3,427,400	0.00	0.00
	65 Vendor fees	\$15,952,900	\$15,952,900	0.00	0.00
	Lottery SubTotal	\$79,062,000	\$79,062,000	69.70	69.70
	Adjusted Base Funding Level SubTotal	\$216,190,600	\$216,190,600	1,182.03	1,182.03

Decision Item by Numeric

Department of Revenue

	Agency Total	\$216,190,600	\$216,190,600	1,182.03	1,182.03

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	2000	Adjusted Base Funding Level				
	GPR	S	\$153,517,100	\$153,517,100	953.08	953.08
	PR	S	\$20,903,600	\$20,903,600	136.50	136.50
	SEG	S	\$41,769,900	\$41,769,900	92.45	92.45
	Total		\$216,190,600	\$216,190,600	1,182.03	1,182.03
Agency Total			\$216,190,600	\$216,190,600	1,182.03	1,182.03

Decision Item (DIN) - 3001

Decision Item (DIN) Title - Turnover Reduction

NARRATIVE

This decision item applies the standard 3% turnover reduction factor to the adjusted base level permanent salary line for all alpha appropriations funding more than fifty (50) FTE permanent positions. Appropriations that have fifty or fewer FTE permanent positions are excluded from the turnover reduction.

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	(\$1,832,100)	(\$1,832,100)
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$1,832,100)	(\$1,832,100)
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3001	Turnover Reduction			
01	Collection of taxes				
	01 General program operations	(\$1,217,400)	(\$1,217,400)	0.00	0.00
	Collection of taxes SubTotal	(\$1,217,400)	(\$1,217,400)	0.00	0.00
02	State and local finance				
	01 General program operations	(\$166,100)	(\$166,100)	0.00	0.00
	State and local finance SubTotal	(\$166,100)	(\$166,100)	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	(\$330,300)	(\$330,300)	0.00	0.00
	Administrative services and space rental SubTotal	(\$330,300)	(\$330,300)	0.00	0.00
08	Lottery				
	60 General program operations	(\$118,300)	(\$118,300)	0.00	0.00
	Lottery SubTotal	(\$118,300)	(\$118,300)	0.00	0.00
	Turnover Reduction SubTotal	(\$1,832,100)	(\$1,832,100)	0.00	0.00
	Agency Total	(\$1,832,100)	(\$1,832,100)	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3001	Turnover Reduction				
	GPR	S	(\$1,713,800)	(\$1,713,800)	0.00	0.00
	SEG	S	(\$118,300)	(\$118,300)	0.00	0.00
	Total		(\$1,832,100)	(\$1,832,100)	0.00	0.00
Agency Total			(\$1,832,100)	(\$1,832,100)	0.00	0.00

Decision Item (DIN) - 3002

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

NARRATIVE

This decision item removes non-continuing costs from the Department's base level funding. 3.00 FTE project positions are removed effective June 30, 2019.

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	(\$69,700)	(\$69,700)
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	(\$28,900)	(\$28,900)
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	(\$98,600)	(\$98,600)
18	Project Positions Authorized	-2.00	-2.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3002	Removal of Noncontinuing Elements from the Base			
04	Unclaimed property program				
	30 Unclaimed property; administra	(\$98,600)	(\$98,600)	(2.00)	(2.00)
	Unclaimed property program SubTotal	(\$98,600)	(\$98,600)	(2.00)	(2.00)
	Removal of Noncontinuing Elements from the Base SubTotal	(\$98,600)	(\$98,600)	(2.00)	(2.00)
	Agency Total	(\$98,600)	(\$98,600)	(2.00)	(2.00)

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3002	Removal of Noncontinuing Elements from the Base				
	PR	S	(\$98,600)	(\$98,600)	(2.00)	(2.00)
	Total		(\$98,600)	(\$98,600)	(2.00)	(2.00)
Agency Total			(\$98,600)	(\$98,600)	(2.00)	(2.00)

Decision Item (DIN) - 3003

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

NARRATIVE

The Department requests funding to adjust appropriations to the full funding level equivalent to the B-1 generated salary costs, the department fringe rate of 41.45% for permanent/project positions, 7.65% for limited-term employee (LTE) positions, and an additional 4.17% for protective services employee retirement costs.

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$387,600	\$387,600
02	Turnover	\$0	\$0
03	Project Position Salaries	\$120,200	\$120,200
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$1,373,900	\$1,374,000
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$1,881,700	\$1,881,800
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3003	Full Funding of Continuing Position Salaries and Fringe Benefits			
01	Collection of taxes				
	01 General program operations	\$1,259,100	\$1,259,100	0.00	0.00
	19 Admin liquor tax special agent	\$4,600	\$4,600	0.00	0.00
	20 Targeted tax collection	\$18,100	\$18,100	0.00	0.00
	22 Administration of local professional football stadium districts	(\$10,000)	(\$10,000)	0.00	0.00
	23 Administration of special district taxes	(\$15,200)	(\$15,200)	0.00	0.00
	24 Business tax registration	\$41,200	\$41,200	0.00	0.00
	26 Administration of local taxes	\$1,300	\$1,300	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$0	\$0	0.00	0.00
	30 Administration of county sales and use taxes	(\$45,300)	(\$45,300)	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$180,600	\$180,600	0.00	0.00
	32 Debt collection	\$12,600	\$12,600	0.00	0.00
	35 Administration of resort tax	(\$6,300)	(\$6,300)	0.00	0.00
	39 Collections from the financial record matching program	(\$18,500)	(\$18,500)	0.00	0.00
	61 Motor fuel tax administration	(\$58,500)	(\$58,500)	0.00	0.00
	62 Economic development surcharge	\$4,000	\$4,000	0.00	0.00
	63 Petroleum inspection fee collection	(\$3,500)	(\$3,500)	0.00	0.00
	64 Administration of dry cleaner fees	\$0	\$0	0.00	0.00
	65 Administration of rental vehicle fee	\$8,500	\$8,500	0.00	0.00
	Collection of taxes SubTotal	\$1,372,700	\$1,372,700	0.00	0.00
02	State and local finance				
	01 General program operations	\$14,700	\$14,700	0.00	0.00
	03 Integrated property assessment system technology	(\$1,400)	(\$1,400)	0.00	0.00
	31 Manufacturing property assessment	(\$21,900)	(\$21,900)	0.00	0.00
	34 Administration of TID	\$6,800	\$6,800	0.00	0.00
	61 Railroad and air carrier tax administration	(\$5,600)	(\$5,600)	0.00	0.00

Decision Item by Numeric

Department of Revenue

	62 Lottery and gaming credit administration	\$500	\$500	0.00	0.00
	State and local finance SubTotal	(\$6,900)	(\$6,900)	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	\$219,200	\$219,200	0.00	0.00
	25 Internal services	\$3,100	\$3,100	0.00	0.00
	31 Services	\$0	\$0	0.00	0.00
	Administrative services and space rental SubTotal	\$222,300	\$222,300	0.00	0.00
04	Unclaimed property program				
	30 Unclaimed property; administra	(\$10,300)	(\$10,300)	0.00	0.00
	Unclaimed property program SubTotal	(\$10,300)	(\$10,300)	0.00	0.00
08	Lottery				
	60 General program operations	\$303,900	\$304,000	0.00	0.00
	Lottery SubTotal	\$303,900	\$304,000	0.00	0.00
	Full Funding of Continuing Position Salaries and Fringe Benefits SubTotal	\$1,881,700	\$1,881,800	0.00	0.00
	Agency Total	\$1,881,700	\$1,881,800	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3003	Full Funding of Continuing Position Salaries and Fringe Benefits				
	GPR	S	\$1,491,600	\$1,491,600	0.00	0.00
	PR	S	\$140,800	\$140,800	0.00	0.00
	SEG	S	\$249,300	\$249,400	0.00	0.00
	Total		\$1,881,700	\$1,881,800	0.00	0.00
Agency Total			\$1,881,700	\$1,881,800	0.00	0.00

Decision Item (DIN) - 3005

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

NARRATIVE

The Department requests funding for reclassifications and semi-automatic pay progressions in alpha appropriations with 40 or fewer FTE positions. The B-10 worksheets detail the specific positions, projected effective dates and amounts projected.

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$21,600	\$82,800
02	Turnover	\$0	\$0
03	Project Position Salaries	\$1,800	\$11,700
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$3,400	\$14,500
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$26,800	\$109,000
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3005	Reclassifications and Semiautomatic Pay Progression			
01	Collection of taxes				
	19 Admin liquor tax special agent	\$0	\$3,700	0.00	0.00
	20 Targeted tax collection	\$2,100	\$18,900	0.00	0.00
	24 Business tax registration	\$4,000	\$8,700	0.00	0.00
	30 Administration of county sales and use taxes	\$4,700	\$9,000	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$2,700	\$11,200	0.00	0.00
	32 Debt collection	\$8,300	\$40,600	0.00	0.00
	61 Motor fuel tax administration	\$2,600	\$11,900	0.00	0.00
	63 Petroleum inspection fee collection	\$0	\$600	0.00	0.00
	Collection of taxes SubTotal	\$24,400	\$104,600	0.00	0.00
02	State and local finance				
	31 Manufacturing property assessment	\$2,400	\$4,200	0.00	0.00
	61 Railroad and air carrier tax administration	\$0	\$200	0.00	0.00
	State and local finance SubTotal	\$2,400	\$4,400	0.00	0.00
	Reclassifications and Semiautomatic Pay Progression SubTotal	\$26,800	\$109,000	0.00	0.00
	Agency Total	\$26,800	\$109,000	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3005	Reclassifications and Semiautomatic Pay Progression				
	PR	S	\$24,200	\$96,300	0.00	0.00
	SEG	S	\$2,600	\$12,700	0.00	0.00
	Total		\$26,800	\$109,000	0.00	0.00
Agency Total			\$26,800	\$109,000	0.00	0.00

Decision Item (DIN) - 3010

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

NARRATIVE

The Department requests funding per Appendix G - Lease and Directed Move Costs (\$132,800 GPR, \$17,200 PR, \$2,300 PR-S and \$7,100 SEG in fiscal year 2019-20, and \$254,500 GPR, \$28,200 PR, \$3,800 PR-S and \$24,700 SEG in fiscal year 2020-21.

Decision Item by Line

1921 Biennial Budget

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

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$159,400	\$311,200
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$159,400	\$311,200
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

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3010	Full Funding of Lease and Directed Moves Costs			
01	Collection of taxes				
	20 Targeted tax collection	\$3,000	\$5,200	0.00	0.00
	26 Administration of local taxes	\$2,300	\$3,800	0.00	0.00
	32 Debt collection	\$10,000	\$15,800	0.00	0.00
	61 Motor fuel tax administration	\$1,500	\$4,500	0.00	0.00
	62 Economic development surcharge	\$2,000	\$6,000	0.00	0.00
	63 Petroleum inspection fee collection	\$1,600	\$4,800	0.00	0.00
	65 Administration of rental vehicle fee	\$2,000	\$6,000	0.00	0.00
	Collection of taxes SubTotal	\$22,400	\$46,100	0.00	0.00
02	State and local finance				
	31 Manufacturing property assessment	\$1,200	\$2,000	0.00	0.00
	34 Administration of TID	\$3,000	\$5,200	0.00	0.00
	61 Railroad and air carrier tax administration	\$0	\$1,700	0.00	0.00
	62 Lottery and gaming credit administration	\$0	\$1,700	0.00	0.00
	State and local finance SubTotal	\$4,200	\$10,600	0.00	0.00
03	Administrative services and space rental				
	02 Space rental payments	\$132,800	\$254,500	0.00	0.00
	Administrative services and space rental SubTotal	\$132,800	\$254,500	0.00	0.00
	Full Funding of Lease and Directed Moves Costs SubTotal	\$159,400	\$311,200	0.00	0.00
	Agency Total	\$159,400	\$311,200	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	3010	Full Funding of Lease and Directed Moves Costs				
	GPR	S	\$132,800	\$254,500	0.00	0.00
	PR	S	\$19,500	\$32,000	0.00	0.00
	SEG	S	\$7,100	\$24,700	0.00	0.00
	Total		\$159,400	\$311,200	0.00	0.00
Agency Total			\$159,400	\$311,200	0.00	0.00

Decision Item (DIN) - 3011

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

NARRATIVE

The Department requests minor position and funding transfers within the same alpha appropriations.

Decision Item by Line

1921 Biennial Budget

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

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3011	Minor Transfers Within the Same Alpha Appropriation			
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	23 Administration of special district taxes	\$0	\$0	0.00	0.00
	24 Business tax registration	\$0	\$0	0.00	0.00
	30 Administration of county sales and use taxes	\$0	\$0	0.00	0.00
	Collection of taxes SubTotal	\$0	\$0	0.00	0.00
02	State and local finance				
	01 General program operations	\$0	\$0	0.00	0.00
	State and local finance SubTotal	\$0	\$0	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	\$0	\$0	0.00	0.00
	Administrative services and space rental SubTotal	\$0	\$0	0.00	0.00
08	Lottery				
	60 General program operations	\$0	\$0	0.00	0.00
	Lottery SubTotal	\$0	\$0	0.00	0.00
	Minor Transfers Within the Same Alpha Appropriation SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

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

Decision Item (DIN) - 5000

Decision Item (DIN) Title - Minor Transfers Between Appropriations

NARRATIVE

The Department requests the following minor adjustments between appropriations within the same funding source: 1. Transfer \$30,000 GPR from appropriation 301 to appropriation 101 in the department overhead funding. 2. Transfer \$2.75 FTE and associated funding from appropriation 301 to appropriation 101. This corrects a file maintenance error from the last biennial budget.

Decision Item by Line

1921 Biennial Budget

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

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5000	Minor Transfers Between Appropriations			
01	Collection of taxes				
	01 General program operations	\$146,500	\$146,500	2.75	2.75
	Collection of taxes SubTotal	\$146,500	\$146,500	2.75	2.75
03	Administrative services and space rental				
	01 General program operations	(\$146,500)	(\$146,500)	(2.75)	(2.75)
	Administrative services and space rental SubTotal	(\$146,500)	(\$146,500)	(2.75)	(2.75)
	Minor Transfers Between Appropriations SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5000	Minor Transfers Between Appropriations				
	GPR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

Decision Item (DIN) - 5100

Decision Item (DIN) Title - Lottery Sum Sufficient Adjustments

NARRATIVE

The Department requests adjustments to the Lottery sum sufficient appropriations [s. 20.566(8)(r) - Numeric Appropriation 861 Retailer Compensation and s. 20.566(8)(v) - Numeric Appropriation 865 Vendor Fees] to reflect lottery sales estimates for the 2019-21 biennium. The Department is projecting sales of \$661,857,200 in each year of the biennium. For appropriation 861, the Department requests an increase of \$2,954,400 SEG in FY20 and FY21, and for appropriation 865, the Department requests an increase of \$1,100,200 in FY20 and FY21.

Decision Item by Line

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5100	Lottery Sum Sufficient Adjustments

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$1,100,200	\$1,100,200
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$2,954,400	\$2,954,400
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	Total Cost	\$4,054,600	\$4,054,600
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

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5100	Lottery Sum Sufficient Adjustments			
08	Lottery				
	61 Retailer compensation	\$2,954,400	\$2,954,400	0.00	0.00
	65 Vendor fees	\$1,100,200	\$1,100,200	0.00	0.00
	Lottery SubTotal	\$4,054,600	\$4,054,600	0.00	0.00
	Lottery Sum Sufficient Adjustments SubTotal	\$4,054,600	\$4,054,600	0.00	0.00
	Agency Total	\$4,054,600	\$4,054,600	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5100	Lottery Sum Sufficient Adjustments				
	SEG	S	\$4,054,600	\$4,054,600	0.00	0.00
	Total		\$4,054,600	\$4,054,600	0.00	0.00
Agency Total			\$4,054,600	\$4,054,600	0.00	0.00

Decision Item (DIN) - 5200

Decision Item (DIN) Title - Dependent Care Credit

NARRATIVE

The Department requests to create a new nonrefundable state tax credit that is equal to the federal tax credit for child and dependent care expenses. See attached legislative proposal.

**2019 - 2021 Legislative Proposal Summary
Wisconsin Department of Revenue**

TITLE: Dependent Care Credit

DESCRIPTION OF CURRENT LAW AND PROBLEM

Child and dependent care represents a large and growing share of expenses for households with young children or disabled relatives. In 2016, the Economic Policy Institute estimated the average annual cost of child care for a 4-year old in Wisconsin was \$9,469.

Under current federal law, individuals may claim a nonrefundable income tax credit for child and dependent care expenses. Allowable child and dependent care expenses generally include costs for in-home care or daycare, nursery school or preschool programs, and before-school and after-school care for school-age children.

A claimant's allowable expenses generally may not exceed the earned income of the claimant or the claimant's spouse. Depending on the claimant's adjusted gross income, the credit may be worth between 20% and 35% of the claimant's allowable expenses, up to a maximum annual amount of \$3,000 if there is one qualifying dependent and up to \$6,000 if there are two or more qualifying dependents.

Under current Wisconsin law, individuals may claim an income tax deduction based on their qualifying child and dependent care expenses. The state deduction has the same \$3,000 or \$6,000 qualifying expenses limitation that applies federally.

At a 20% federal credit rate, \$3,000 of expenses reduces federal tax by approximately \$600. At a 6.27% state tax rate, a \$3,000 deduction reduces state tax by approximately \$188. Together, the state and federal benefits offset about 8% of the cost of the estimate average child care for a 4-year old.

RECOMMENDATION FOR ACTION

Create a new nonrefundable state tax credit that is equal to the federal tax credit for child and dependent care expenses.

IMPACT ON JOB CREATION

Not Applicable

FISCAL EFFECT

The provision reduces revenue by \$52.9 million in fiscal year 2021 and similar amounts annually thereafter. Additionally, DOR will incur administrative costs related to updating forms, instructions, and tax processing software.

DRAFTING INSTRUCTIONS

Create sec. 71.07 (8m) to read:

71.07 (8m) Additional Household and Dependent Care Expenses Tax Credit.

(a) Definitions. In this subsection:

1. "Claimant" means an individual who is eligible for and claims the household and dependent care expenses tax credit for the taxable year to which the claim under this subsection relates.
2. "Household and dependent care expenses tax credit" means the tax credit under section 21 of the Internal Revenue Code.

(b) Filing claims. Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2019, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to the amount of the household and dependent care expenses tax credit that the taxpayer claimed on his or her federal income tax return for the taxable year to which the claim under this subsection relates.

(c) Limitations.

1. No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).
2. No credit may be allowed under this subsection for a taxable year covering a period of less than 12 months, except for a taxable year closed by reason of the death of the taxpayer.
3. The credit under this subsection may not be claimed by either a part-year resident or nonresident of this state.

(d) Administration. Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.

Create sec. 71.10 (4) (cs) to read:

71.10 (4) (cs) Additional household and dependent care expenses tax credit under s. 71.07 (8m).

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Taxable years beginning after December 31, 2019.

INTERESTED/AFFECTED PARTIES

Individuals with dependents care expenses

DOR CONTACT PERSON

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608-266-6798

PREPARED BY: Brad Caruth

DATE: 09/11/18

Decision Item by Line

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5200	Dependent Care Credit

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5200	Dependent Care Credit			
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	Collection of taxes SubTotal	\$0	\$0	0.00	0.00
	Dependent Care Credit SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5200	Dependent Care Credit				
	GPR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

Decision Item (DIN) - 5201

Decision Item (DIN) Title - EITC Marriage Penalty Reduction

NARRATIVE

The Department requests modifications to the Wisconsin earned income tax credit (EITC) for newly married couples. See attached legislative proposal.

**2019 - 2021 Legislative Proposal Summary
Wisconsin Department of Revenue**

TITLE: EITC Marriage Penalty Reduction

DESCRIPTION OF CURRENT LAW AND PROBLEM

Wisconsin allows low-income workers with qualifying children to claim a Wisconsin earned income tax credit (EITC) equal to a percentage of the federal EITC, depending on family size.

The federal earned income tax credit (EITC) is equal to a percentage of the claimant's earned income (also dependent on family size) up to a maximum credit amount. The credit phases out for income exceeding \$18,700 for unmarried individuals or \$24,400 for married individuals.

The current law EITC marriage penalty exists when the combined earnings of both spouses is in the phase-out range of the credit or disqualifies the couple from receiving the credit, while one or both individuals may have income that qualifies separately for a larger credit.

Additionally, the reference to the Internal Revenue Code (IRC) is incorrect as the code provision has been changed.

RECOMMENDATION FOR ACTION

Allows newly married couples to claim a state EITC equal to the larger of their joint EITC or the amount(s) that they individually claimed in the year prior to marrying. Eligible couples can use this provision for up to three years, allowing time for new households to adjust.

Change the reference to the IRC.

IMPACT ON JOB CREATION

Not Applicable

FISCAL EFFECT

The provision increases expenditures by \$1.4 million in fiscal year 2021, \$2.8 million in fiscal year 2022, and \$4.3 million annually thereafter. Additionally, DOR will incur administrative costs related to updating forms, instructions, and tax processing software.

DRAFTING INSTRUCTIONS

71.07 (9e) (aj) of the statutes is amended to read:

(aj) For taxable years beginning after December 31, 2010, an individual may credit against the tax imposed under s. 71.02 an amount equal to one of the following percentages of the federal basic earned income credit for which the person is eligible for the taxable year under section 32 ~~(b) (1) (A) to (C)~~ of the Internal Revenue Code:

71.07 (9e) (ak) of the statutes is created to read:

71.07 (9e) (ak) 1. For taxable years beginning after December 31, 2019, for an individual who claims the credit under par. (aj), if the claimant becomes married in the taxable year to which the claim relates, the claimant may claim the greater of either the credit calculated under par. (aj) based on his or her filing status as a married individual, or the credit that he or she claimed in the immediately preceding taxable year under par. (aj) when the claimant was not married, which shall be considered the base year.

2. For the next 2 successive taxable years after an individual calculates the credit under subd. 1., he or she may continue to claim the greater of either the credit calculated under par. (aj) based on his or her filing status as a married individual in the current taxable year, or the credit that he or she claimed in the base year.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Taxable years beginning after December 31, 2019.

INTERESTED/AFFECTED PARTIES

Unmarried or recently married low-income parents

DOR CONTACT PERSON

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PREPARED BY: Brad Caruth

DATE: 08/23/18

Decision Item by Line

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5201	EITC Marriage Penalty Reduction

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5201	EITC Marriage Penalty Reduction			
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	Collection of taxes SubTotal	\$0	\$0	0.00	0.00
	EITC Marriage Penalty Reduction SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5201	EITC Marriage Penalty Reduction				
	GPR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

Decision Item (DIN) - 5202

Decision Item (DIN) Title - Homestead Expansion for Individuals Age 62 or Over

NARRATIVE

The Department requests to expand the homestead credit for individuals age 62 or over. See attached legislative proposal.

**2019 - 2021 Legislative Proposal Summary
Wisconsin Department of Revenue**

TITLE: Homestead Expansion for Individuals Age 62 or Over

DESCRIPTION OF CURRENT LAW AND PROBLEM

Current law allows low-income individuals age 62 or over, with a disability, or with earned income to claim a homestead credit to reduce excessive property tax burdens. The current law credit is equal to 80% of the lesser of the claimant's property taxes or \$1,460. The credit begins phasing out at income levels exceeding \$8,060 and no credit is allowed for income above \$24,680.

Seniors are among the individuals who are most likely to have high property tax burdens relative to their income. Moreover, as prices rise with inflation, the real value of the tax credit and the maximum income threshold decline over time.

RECOMMENDATION FOR ACTION

Beginning with claims filed in 2021 related to 2020 property taxes, expand the homestead credit for individuals age 62 or over by increasing the maximum allowable property tax, the maximum allowable income, and the income level at which the credit begins to phase out. Furthermore, initiate indexing for inflation beginning with claims filed in 2022.

Under this proposal, the 2021 credit will be equal to 80% of the lesser of the claimant's property taxes or \$2,190. The credit will begin phasing out at income levels exceeding \$12,090 and no credit will be allowed for income above \$37,020. The provision reflects increasing the income and property tax parameters for the Homestead Tax Credit by 50 percent for filers age 62 or over.

IMPACT ON JOB CREATION

Not Applicable

FISCAL EFFECT

The provision will increase expenditures by \$61.8 million in fiscal year 2021, \$67.3 million in fiscal year 2022, and \$72.7 million in fiscal year 2022, with increasing amounts annually thereafter. Additionally, DOR will incur administrative costs related to updating forms, instructions, and tax processing software.

DRAFTING INSTRUCTIONS

- Amend secs. 71.52 (2) and (7) and 71.54 (1) (g) to read:

(2) "Gross rent" means rental paid at arm's length, solely for the right of occupancy of a homestead. "Gross rent" does not include, whether expressly set out in the rental agreement or not, charges for any medical services; other personal services such as laundry, transportation,

counseling, grooming, recreational and therapeutic services; shared living expenses, including but not limited to food, supplies and utilities unless utility payments are included in the gross rent paid to the landlord; and food furnished by the landlord as a part of the rental agreement. "Gross rent" includes the rental paid to a landlord for parking of a mobile home or manufactured home, exclusive of any charges for food furnished by the landlord as a part of the rental agreement, plus monthly municipal permit fees paid under s. 66.0435 (3) (c) for a rented mobile home or manufactured home. If a homestead is an integral part of a multipurpose or multidwelling building, "gross rent" is the percentage of the gross rent on that part of the multipurpose or multidwelling building occupied by the household as a principal residence plus the same percentage of the gross rent on the land surrounding it, not exceeding one acre, that is reasonably necessary for use of the multipurpose or multidwelling building as a principal residence, except as the limitations under s. 71.54 (2) ~~(b)~~ (bg) and (bm) apply. If the homestead is part of a farm, "gross rent" is the rent on up to 120 acres of the land contiguous to the claimant's principal residence plus the rent on all improvements to real property on that land, except as the limitations under s. 71.54 (2) ~~(b)~~ (bg) and (bm) apply. If a claimant and persons who are not members of the claimant's household reside in a homestead, the claimant's "gross rent" is the gross rent paid by the claimant to the landlord for the homestead.

(7) "Property taxes accrued" means real or personal property taxes or monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special assessments, delinquent interest and charges for service, levied on a homestead owned by the claimant or a member of the claimant's household. "Real or personal property taxes" means those levied under ch. 70, less the tax credit, if any, afforded in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned as marital property or survivorship marital property and one or more such persons, entities or owners is not a member of the claimant's household, property taxes accrued is that part of property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10, that reflects the ownership percentage of the claimant and the claimant's household, except that if a homestead is owned by 2 or more natural persons or if 2 or more natural persons have an interest in a homestead, one or more of whom is not a member of the claimant's household, and the claimant has a present interest, as that term is used in s. 700.03 (1), in the homestead and is required by the terms of a will that transferred the homestead or interest in the homestead to the claimant to pay the entire amount of property taxes levied on the homestead, property taxes accrued is property taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10. A marital property agreement or unilateral statement under ch. 766 has no effect in computing property taxes accrued for a person whose homestead is not the same as the homestead of that person's spouse. For purposes of this subsection, property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. If a homestead is sold or purchased during the calendar year of the levy, the property taxes accrued for the seller and the buyer are the amount of the tax levy prorated to each in proportion to the periods of time each both owned and occupied the homestead during the year to which the claim relates. The seller may use the closing agreement pertaining to the sale of the homestead, the property tax bill for the year before the year to which the claim relates or the property tax bill for the year to which the claim relates as the basis for computing property taxes accrued, but those taxes are allowable only for the portion of the year during which the seller owned and occupied the sold homestead. If a household owns and occupies 2 or more homesteads in the same calendar year, property taxes accrued is the sum of the prorated property taxes accrued attributable to the household for each of such homesteads. If the household owns and occupies the homestead for part of the calendar year and rents a homestead for part of the calendar year, it may include both the proration of taxes on the homestead owned and rent constituting property taxes accrued with respect to the months the homestead is rented in computing the amount of

the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose or multidwelling building, property taxes accrued are the percentage of the property taxes accrued on that part of the multipurpose or multidwelling building occupied by the household as a principal residence plus that same percentage of the property taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably necessary for use of the multipurpose or multidwelling building as a principal residence, except as the limitations of s. 71.54 (2)-(b), (bg) and (bm) apply. If the homestead is part of a farm, property taxes accrued are the property taxes accrued on up to 120 acres of the land contiguous to the claimant's principal residence and include the property taxes accrued on all improvements to real property located on such land, except as the limitations of s. 71.54 (2)-(b), (bg) and (bm) apply.

(g) ~~2012 and thereafter to 2020~~. The amount of any claim filed in 2012 ~~and thereafter to 2020~~ and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

1. If the household income was \$8,060 or less in the year to which the claim relates, the claim is limited to 80 percent of the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead.
2. If the household income was more than \$8,060 in the year to which the claim relates, the claim is limited to 80 percent of the amount by which the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead exceeds 8.785 percent of the household income exceeding \$8,060.
3. No credit may be allowed if the household income of a claimant exceeds \$24,680.
4. Except as provided in subds. 5. and 7., for claims filed in 2018 ~~and thereafter to 2020~~ and based on property taxes accrued or rent constituting property taxes accrued during the previous year, no credit may be allowed under this paragraph unless the claimant or the claimant's spouse is over the age of 61 at the close of the year to which the claim relates.
5. For claims filed in 2018 ~~and thereafter to 2020~~ and based on property taxes accrued or rent constituting property taxes accrued during the previous year, no credit may be allowed under this paragraph unless the claimant is disabled.
6. With regard to a claimant who is disabled, the claimant shall provide with his or her return proof that his or her disability is in effect for the taxable year to which the claim relates. Proof of disability may be demonstrated by any of the following:
 - a. A statement from the Veteran's Administration certifying that the claimant is receiving a disability benefit due to 100 percent disability.
 - b. A document, or copy of a document, from the Social Security Administration stating the date the disability began.
 - c. A statement from a physician, as defined in s. 448.01 (5), stating the beginning date of the disability and whether the disability is permanent or temporary.
7. For claims filed in 2018 ~~and thereafter to 2020~~ and based on property taxes accrued or rent constituting property taxes accrued during the previous year, with regard to a claimant who is not disabled or who is under the age of 62 at the close of the year to which the claim relates, no credit may be allowed under this paragraph if the claimant had no earned income in the taxable year to which the claim relates.

- Create sec. 71.54 (1) (h) and (i) to read:

(h) 2021 and thereafter, age 62 or over. Subject to sub. (2r), the amount of any claim filed in 2021 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

1. If the household income was \$12,090 or less in the year to which the claim relates, the claim is limited to 80 percent of the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead.

2. If the household income was more than \$12,090 in the year to which the claim relates, the claim is limited to 80 percent of the amount by which the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead exceeds 8.785 percent of the household income exceeding \$12,090.

3. No credit may be allowed if the household income of a claimant exceeds \$37,020.

4. For claims filed in 2021 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year, no credit may be allowed under this paragraph unless the claimant or the claimant's spouse is over the age of 61 at the close of the year to which the claim relates.

(i) 2021 and thereafter, under age 62. The amount of any claim filed in 2021 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

1. If the household income was \$8,060 or less in the year to which the claim relates, the claim is limited to 80 percent of the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead.

2. If the household income was more than \$8,060 in the year to which the claim relates, the claim is limited to 80 percent of the amount by which the property taxes accrued or rent constituting property taxes accrued or both in that year on the claimant's homestead exceeds 8.785 percent of the household income exceeding \$8,060.

3. No credit may be allowed if the household income of a claimant exceeds \$24,680.

4. Except as provided in subd. 6., for claims filed in 2021 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year, no credit may be allowed under this paragraph unless the claimant is disabled.

5. With regard to a claimant who is disabled, the claimant shall provide with his or her return proof that his or her disability is in effect for the taxable year to which the claim relates. Proof of disability may be demonstrated by any of the following:

a. A statement from the Veteran's Administration certifying that the claimant is receiving a disability benefit due to 100 percent disability.

b. A document, or copy of a document, from the Social Security Administration stating the date the disability began.

c. A statement from a physician, as defined in s. 448.01 (5), stating the beginning date of the disability and whether the disability is permanent or temporary.

6. For claims filed in 2021 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year, with regard to a claimant who is not disabled, no credit may be allowed under this paragraph if the claimant had no earned income in the taxable year to which the claim relates.

- Amend sec. 71.54 (2) (b) 4. to read:

4. In calendar years 2011-~~or any subsequent calendar year~~ to 2020, \$1,460.

- Create sec. 71.54 (2) (bg) and (bm) and (2r) to read:

(bg) In any case in which property taxes accrued, or rent constituting property taxes accrued, or both, in respect of any one household exceeds the following, the amount thereof shall, for purposes of sub. (1) (h), be deemed to have been the following:

1. In calendar years 2021 or any subsequent calendar year, \$2,190.

(bm) In any case in which property taxes accrued, or rent constituting property taxes accrued, or both, in respect of any one household exceeds the following, the amount thereof shall, for purposes of sub. (1) (i), be deemed to have been the following:

1. In calendar years 2021 or any subsequent calendar year, \$1,460.

(2r) Indexing for inflation; 2022 and thereafter.

(a) For calendar years beginning after December 31, 2021, the dollar amounts of the threshold income under sub. (1) (h) 1. and 2., the maximum household income under sub. (1) (h) 3. and the maximum property taxes under sub. (2) (bg) 1. shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the 12-month average of the U.S. consumer price index for the month of August of the year before the previous year through the month of July of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the 12-month average of the U.S. consumer price index for August 2019 through July 2020, as determined by the federal department of labor, except that the adjustment may occur only if the percentage is a positive number. Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this paragraph and incorporate the changes into the income tax forms and instructions.

(b) The department of revenue shall adjust the slope under sub. (1) (h) 2. such that, as a claimant's income increases from the threshold income as calculated under par. (a), to an amount that exceeds the maximum household income as calculated under par. (a), the credit that may be claimed is reduced to \$0 and the department of revenue shall incorporate the changes into the income tax forms and instructions.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

The initial expansion will be effective for claims filed in 2021 for property taxes paid in 2020. The indexing provision will be effective beginning with claims filed in 2022 for property taxes paid in 2021.

INTERESTED/AFFECTED PARTIES

Low income seniors

DOR CONTACT PERSON

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608-266-6798

PREPARED BY: Brad Caruth

DATE: 08/23/18

Decision Item by Line

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5202	Homestead Expansion for Individuals Age 62 or Over

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5202	Homestead Expansion for Individuals Age 62 or Over			
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	Collection of taxes SubTotal	\$0	\$0	0.00	0.00
	Homestead Expansion for Individuals Age 62 or Over SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5202	Homestead Expansion for Individuals Age 62 or Over				
	GPR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

Decision Item (DIN) - 5203

Decision Item (DIN) Title - New Graduate Tax Credit

NARRATIVE

The Department requests to create a new, refundable income tax credit for Wisconsin residents and Wisconsin graduates who obtain a post-secondary degree and work in Wisconsin after graduation. See attached legislative proposal.

**2019 - 2021 Legislative Proposal Summary
Wisconsin Department of Revenue**

TITLE: New Graduate Tax Credit

DESCRIPTION OF CURRENT LAW AND PROBLEM

Obtaining a post-secondary degree requires a significant investment in time and money. According to the National Center for Education Statistics, the average annual undergraduate tuition and fees charged for full-time students in 2016-17 was \$12,219. As of 2011-12, more than two-thirds of 4th year or above students (seniors) had obtained student loans and those individuals had accumulated an average of \$26,600 in cumulative debt.

Post-secondary education is also among the most valuable means of increase long-term earnings and financial stability. The unemployment rate of individuals ages 25-34 with a high school diploma was 9.0% in 2016 compared to 2.8% for individuals with a Bachelor's degree or higher. Among those individuals ages 25-34, working full-time year-round, the median annual earnings of high school graduates was \$31,830 in 2016 compared to \$54,770 for individuals with a Bachelor's degree or higher.¹

The federal and state government provide various exemptions, deductions, and credits related to post-secondary education. In particular, Wisconsin offers deductions for student loan interest, college savings accounts, and tuition expenses. However, these benefits only partially mitigate the costs of post-secondary education and paying for post-secondary education remains a significant source of stress for many individuals.

RECOMMENDATION FOR ACTION

Create a new, refundable income tax credit for Wisconsin residents and Wisconsin graduates who obtain a post-secondary degree and work in Wisconsin after graduation. Eligible graduates will be able to claim \$1,000 each year for up to five consecutive years starting in the year after they earn their degree, conditional on living and working in Wisconsin.

Beginning with individuals who graduate after December 31, 2018, each individual will be able to claim a one-time credit each year for the five-year period after they graduate. Claimants will not be required to repay the credit if they move out of the state within the five-year period, but will be ineligible to continue receiving the credit if they return to the state at a later date.

IMPACT ON JOB CREATION

The provision will support and encourage people obtaining post-secondary degrees.

FISCAL EFFECT

¹ Statistics from the Digest of Education Statistics, Tables 330.10, 331.95, 501.10, and 502.30

Because the credit is provided over the course of five years and each year will produce additional graduates, the full fiscal impact of the credit will occur over time. The first credit claims will occur in fiscal year 2021, though a small portion of individuals will reduce payments in fiscal year 2020 in anticipation of the new credit.

Based on anticipated graduation and retention rates for students obtaining post-secondary degrees, the credit will increase costs by approximately, \$8M in FY20, \$62M in FY21, \$114M in FY22, \$164M in FY23, \$213M in FY24, and \$255M in FY25. Given the significant cost in time and money of obtaining a degree, the estimate does not include an adjustment for a significant influx of new graduates. To the extent that the value to some individuals of obtaining degrees is less than the cost (in terms of time and money), but within \$5,000 of the cost, the new credit would incentivize additional individuals to enroll in post-secondary schools. The additional graduates would increase the cost of the credit.

DRAFTING INSTRUCTIONS

Create sec. 20.835 (2) (g) to read:

(g) *New graduate tax credit.* A sum sufficient to make the payments described under s. 71.07 (7m) (d) 1.

Create sec. 71.07 (7m) to read:

(7m) NEW GRADUATE TAX CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means an eligible graduate who files a claim under this subsection.

2. "Eligible graduate" means:

a. A Wisconsin resident who has resided in Wisconsin for at least 12 months post-graduation, who has attended and obtained, after December 31, 2018, a graduate or undergraduate degree, or technical diploma of at least 2 years from any university, college, or technical college and is employed in Wisconsin.

b. A nonresident who has attended and obtained, after December 31, 2018, a graduate or undergraduate degree, or technical diploma of at least 2 years from a Wisconsin university, college, or technical college, is employed in Wisconsin, and establishes 12 consecutive months of residency post-graduation

3. "Earned income" has the meaning given in section 32 of the Internal Revenue Code.

(b) *Filing claims.* Subject to the limitations and conditions provided in this subsection, for taxable years beginning after December 31, 2019, a claimant, while employed in this state, may claim as a credit against the tax imposed under s. 71.02 an amount equal to \$1,000 for each of the five taxable years following the year the claimant obtains an undergraduate or graduate degree.

(c) *Limitations and conditions.* 1. No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).

2. The credit under this subsection may only be claimed by a claimant who is a resident of this state as of the close of the taxable year to which the claim relates.

3. No credit may be allowed to a claimant who has no Wisconsin earned income for the year to which the claim relates.

4. If both spouses of a married couple meet the definition of claimant under part. (a) 1., each spouse may claim the credit under this subsection.

5. The credit under this subsection may only be claimed for one degree program per claimant.

6. No credit may be allowed under this subsection to a claimant who is a nonresident of this state during attendance of the university, college, or technical college located outside of this state.

(d) *Administration*. 1. If the allowable amount of the claim under par. (b) exceeds the income taxes otherwise due under s. 71.02, the amount of the claim not used as an offset against those taxes shall be certified by the department of revenue to the department of administration for payment to the claimant by check, share draft, or other draft from the appropriate under s. 20.835 (2) (g).

2. Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.

Amend sec. 71.10 (4) (i) to read:

(i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s. 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s. 71.07 (3m), food processing plant and food warehouse investment credit under s. 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film production company investment credit under s. 71.07 (5h), veterans and surviving spouses property tax credit under s. 71.07 (6e), ~~graduate tax credit under s. 71.07 (7m)~~, enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), beginning farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Effective for taxable years beginning after December 31, 2019 based on degrees obtained after December 31, 2018.

INTERESTED/AFFECTED PARTIES

Students pursuing post-secondary degrees

DOR CONTACT PERSON

Diane Hardt, Division Administrator
Income, Sales & Excise Tax Division
Diane.hardt@wisconsin.gov
608-266-6798

PREPARED BY: Brad Caruth

DATE: 09/12/18

Decision Item by Line

1921 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
	CODES	TITLES
DECISION ITEM	5203	New Graduate Tax Credit

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

Decision Item by Numeric

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	5203	New Graduate Tax Credit			
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	Collection of taxes SubTotal	\$0	\$0	0.00	0.00
	New Graduate Tax Credit SubTotal	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	5203	New Graduate Tax Credit				
	GPR	S	\$0	\$0	0.00	0.00
	Total		\$0	\$0	0.00	0.00
Agency Total			\$0	\$0	0.00	0.00

ACT 201

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

VERSION

9/14/2018

FY: **FY20**
Agency: DOR - 566

Exclusions: Federal
Debt Service

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

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

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

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY20 TO FY20 AND 21.

Agency	Appropriation		Fund Source	Adjusted Base		0% Change Target	(See Note 1) Proposed Budget 2019-20		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE		Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
	566	1a		101	GPR		66,919,600	695.83		0	67,107,800	695.83		188,200	0.00
566	1g	130	PR	3,154,200	31.45	0	3,113,600	31.45		(40,600)	0.00	40,600	0.00	0	0.00
566	1ga	127	PR	249,300	0.00	0	249,300	0.00		0	0.00	0	0.00	0	0.00
566	1gb	124	PR	1,707,500	18.10	0	1,752,700	18.10		45,200	0.00	(45,200)	0.00	0	0.00
566	1gd	123	PR-S	455,500	4.40	0	440,300	4.40		(15,200)	0.00	15,200	0.00	0	0.00
566	1ge	122	PR-S	131,300	1.00	0	121,300	1.00		(10,000)	0.00	10,000	0.00	0	0.00
566	1gf	135	PR-S	84,700	0.25	0	78,400	0.25		(6,300)	0.00	6,300	0.00	0	0.00
566	1gg	126	PR	138,300	1.00	0	141,900	1.00		3,600	0.00	(3,600)	0.00	0	0.00
566	1h	132	PR	2,915,800	30.50	0	2,946,700	30.50		30,900	0.00	(30,900)	0.00	0	0.00
566	1ha	131	PR	1,160,500	9.75	0	1,343,800	9.75		183,300	0.00	(183,300)	0.00	0	0.00
566	1hb	120	PR	1,186,400	15.00	0	1,209,600	15.00		23,200	0.00	(23,200)	0.00	0	0.00
566	1hc	139	PR	516,700	3.00	0	498,200	3.00		(18,500)	0.00	18,500	0.00	0	0.00
566	1hd	119	PR	112,700	1.00	0	117,300	1.00		4,600	0.00	(4,600)	0.00	0	0.00
566	1hm	133	PR	357,300	0.00	0	357,300	0.00		0	0.00	0	0.00	0	0.00
566	1hn	125	PR	58,300	0.00	0	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	0	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,300	0.00	0	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	261,100	1.00	0	267,100	1.00		6,000	0.00	(6,000)	0.00	0	0.00
566	1qm	165	SEG	63,600	0.50	0	74,100	0.50		10,500	0.00	(10,500)	0.00	0	0.00
566	1r	164	SEG	18,900	0.00	0	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	83,800	1.00	0	81,900	1.00		(1,900)	0.00	1,900	0.00	0	0.00
566	1u	161	SEG	1,744,000	15.50	0	1,689,600	15.50		(54,400)	0.00	54,400	0.00	0	0.00
566	2a	201	GPR	8,192,900	92.75	0	8,041,500	92.75		(151,400)	0.00	151,400	0.00	0	0.00
566	2bm	203	GPR	2,462,600	1.00	0	2,461,200	1.00		(1,400)	0.00	1,400	0.00	0	0.00
566	2gb	231	PR	1,236,100	12.50	0	1,217,800	12.50		(18,300)	0.00	18,300	0.00	0	0.00
566	2gi	230	PR	32,800	0.00	0	32,800	0.00		0	0.00	0	0.00	0	0.00
566	2h	232	PR	273,500	0.00	0	273,500	0.00		0	0.00	0	0.00	0	0.00
566	2hm	234	PR	184,200	2.00	0	194,000	2.00		9,800	0.00	(9,800)	0.00	0	0.00
566	2q	261	SEG	256,800	2.00	0	251,200	2.00		(5,600)	0.00	5,600	0.00	0	0.00
566	2r	262	SEG	279,700	2.75	0	280,200	2.75		500	0.00	(500)	0.00	0	0.00
566	3a	301	GPR	26,819,900	163.50	0	26,562,300	163.50		(257,600)	0.00	111,100	0.00	(146,500)	0.00
566	3a	302	GPR	4,971,700	0.00	0	5,104,500	0.00		132,800	0.00	(132,800)	0.00	0	0.00
566	3b	304	GPR	4,087,100	0.00	0	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	0	63,300	0.00		0	0.00	0	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2019-20		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	Remove SBAs FTE	\$	FTE
566	3g	331	PR	81,300	0.00	0	81,300	0.00		0	0.00	0	0.00	0	0.00
566	3gm	332	PR	36,000	0.00	0	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR-S	2,913,000	0.60	0	2,916,100	0.60		3,100	0.00	(3,100)	0.00	0	0.00
566	4k	430	PR-S	3,850,900	5.95	0	3,742,000	3.95		(108,900)	(2.00)	108,900	2.00	0	0.00
566	8b	802	GPR	40,000,000	0.00	0	40,000,000	0.00		0	0.00	0	0.00	0	0.00
566	8q	860	SEG	19,681,700	69.70	0	19,867,300	69.70		185,600	0.00	(185,600)	0.00	0	0.00
566	8r	861	SEG	3,427,400	0.00	0	3,427,400	0.00		0	0.00	0	0.00	0	0.00
566	8v	865	SEG	15,952,900	0.00	0	15,952,900	0.00		0	0.00	0	0.00	0	0.00
Totals				216,190,600	1,182.03	0	216,327,800	1,180.03		137,200	(2.00)	(137,200)	2.00	0	0.00

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

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

Target Reduction = 0

Difference = 0

Should equal \$0

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

- 1
- 2
- 3

ACT 201

VERSION

9/14/2018

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

FY: **FY20**

Agency: DOR - 566

Exclusions: Federal
Debt Service

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Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2019-20			Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE	Item Ref.	\$	FTE	\$	FTE	\$	FTE
566	1a	101	GPR	66,919,600	695.83	(3,346,000)	63,771,400	657.83	1	(3,148,200)	(38.00)	(41,700)	0.00	(3,189,900)	(38.00)
566	1g	130	PR	3,154,200	31.45	(157,700)	2,900,700	31.45		(253,500)	0.00	40,600	0.00	(212,900)	0.00
566	1ga	127	PR	249,300	0.00	(12,500)	204,300	0.00		(45,000)	0.00	0	0.00	(45,000)	0.00
566	1gb	124	PR	1,707,500	18.10	(85,400)	1,717,700	18.10		10,200	0.00	(45,200)	0.00	(35,000)	0.00
566	1gd	123	PR-S	455,500	4.40	(22,800)	440,300	4.40		(15,200)	0.00	15,200	0.00	0	0.00
566	1ge	122	PR-S	131,300	1.00	(6,600)	(10,000)	0.00		(141,300)	(1.00)	10,000	0.00	(131,300)	(1.00)
566	1gf	135	PR-S	84,700	0.25	(4,200)	28,400	0.25		(56,300)	0.00	6,300	0.00	(50,000)	0.00
566	1gg	126	PR	138,300	1.00	(6,900)	141,900	1.00		3,600	0.00	(3,600)	0.00	0	0.00
566	1h	132	PR	2,915,800	30.50	(145,800)	2,913,400	30.50		(2,400)	0.00	(30,900)	0.00	(33,300)	0.00
566	1ha	131	PR	1,160,500	9.75	(58,000)	1,343,800	9.75		183,300	0.00	(183,300)	0.00	0	0.00
566	1hb	120	PR	1,186,400	15.00	(59,300)	1,209,600	15.00		23,200	0.00	(23,200)	0.00	0	0.00
566	1hc	139	PR	516,700	3.00	(25,800)	431,400	3.00		(85,300)	0.00	18,500	0.00	(66,800)	0.00
566	1hd	119	PR	112,700	1.00	(5,600)	117,300	1.00		4,600	0.00	(4,600)	0.00	0	0.00
566	1hm	133	PR	357,300	0.00	(17,900)	29,000	0.00		(328,300)	0.00	0	0.00	(328,300)	0.00
566	1hn	125	PR	58,300	0.00	(2,900)	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	(2,000)	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,300	0.00	(1,400)	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	261,100	1.00	(13,100)	261,700	1.00		600	0.00	(6,000)	0.00	(5,400)	0.00
566	1qm	165	SEG	63,600	0.50	(3,200)	49,100	0.50		(14,500)	0.00	(10,500)	0.00	(25,000)	0.00
566	1r	164	SEG	18,900	0.00	(900)	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	83,800	1.00	(4,200)	81,900	1.00		(1,900)	0.00	1,900	0.00	0	0.00
566	1u	161	SEG	1,744,000	15.50	(87,200)	1,668,600	15.50		(75,400)	0.00	54,400	0.00	(21,000)	0.00
566	2a	201	GPR	8,192,900	92.75	(409,600)	7,670,600	88.75		(522,300)	(4.00)	151,400	0.00	(370,900)	(4.00)
566	2bm	203	GPR	2,462,600	1.00	(123,100)	2,339,400	1.00		(123,200)	0.00	1,400	0.00	(121,800)	0.00
566	2gb	231	PR	1,236,100	12.50	(61,800)	1,217,800	12.50		(18,300)	0.00	18,300	0.00	0	0.00
566	2gi	230	PR	32,800	0.00	(1,600)	29,800	0.00		(3,000)	0.00	0	0.00	(3,000)	0.00
566	2h	232	PR	273,500	0.00	(13,700)	253,500	0.00		(20,000)	0.00	0	0.00	(20,000)	0.00
566	2hm	234	PR	184,200	2.00	(9,200)	194,000	2.00		9,800	0.00	(9,800)	0.00	0	0.00
566	2q	261	SEG	256,800	2.00	(12,800)	243,700	2.00		(13,100)	0.00	5,600	0.00	(7,500)	0.00
566	2r	262	SEG	279,700	2.75	(14,000)	270,200	2.75		(9,500)	0.00	(500)	0.00	(10,000)	0.00
566	3a	301	GPR	26,819,900	163.50	(1,341,000)	26,410,200	160.50		(409,700)	(3.00)	111,100	0.00	(298,600)	(3.00)
566	3a	302	GPR	4,971,700	0.00	(248,600)	5,104,500	0.00		132,800	0.00	(132,800)	0.00	0	0.00
566	3b	304	GPR	4,087,100	0.00	(204,400)	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	(3,200)	63,300	0.00		0	0.00	0	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2019-20		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	FTE	\$	FTE
566	3g	331	PR	81,300	0.00	(4,100)	41,600	0.00		(39,700)	0.00	0	0.00	(39,700)	0.00
566	3gm	332	PR	36,000	0.00	(1,800)	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR-S	2,913,000	0.60	(145,700)	2,116,100	0.60		(796,900)	0.00	(3,100)	0.00	(800,000)	0.00
566	4k	430	PR-S	3,850,900	5.95	(192,500)	2,843,700	3.95		(1,007,200)	(2.00)	108,900	2.00	(898,300)	0.00
566	8b	802	GPR	40,000,000	0.00	(2,000,000)	37,033,100	0.00	2	(2,966,900)	0.00	0	0.00	(2,966,900)	0.00
566	8q	860	SEG	19,681,700	69.70	(984,100)	19,707,300	69.70		25,600	0.00	(185,600)	0.00	(160,000)	0.00
566	8r	861	SEG	3,427,400	0.00	(171,400)	3,256,000	0.00	3 & 4	(171,400)	0.00	0	0.00	(171,400)	0.00
566	8v	865	SEG	15,952,900	0.00	(797,600)	15,155,300	0.00	3 & 4	(797,600)	0.00	0	0.00	(797,600)	0.00
Totals				216,190,600	1,182.03	(10,809,600)	205,518,200	1,134.03		(10,672,400)	(48.00)	(137,200)	2.00	(10,809,600)	(46.00)

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 = (10,809,600)

Difference = 0

Should equal \$0

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

- 1 Fiscal effect of 38.0 FTE reduction is 32 million each fiscal year.
- 2 The amount shown reflects 7.4% of the budget authority.
- 3 The amount shown reflects 5% of the budget authority.
- 4 DIN 5100 Lottery Sum Sufficient adjustments have been excluded from Proposed Budget 2019-20

ACT 201

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

FY: **FY21**
 Agency: DOR - 566

VERSION 9/14/2018

Exclusions: Federal
 Debt Service

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

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

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

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY20 TO FY20 AND 21.

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1) 0% Change Target	Proposed Budget 2020-21		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE		Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
566	1a	101	GPR	66,919,600	695.83	0	67,107,800	695.83		188,200	0.00	(41,700)	0.00	146,500	0.00
566	1g	130	PR	3,154,200	31.45	0	3,117,900	31.45		(36,300)	0.00	36,300	0.00	0	0.00
566	1ga	127	PR	249,300	0.00	0	249,300	0.00		0	0.00	0	0.00	0	0.00
566	1gb	124	PR	1,707,500	18.10	0	1,757,400	18.10		49,900	0.00	(49,900)	0.00	0	0.00
566	1gd	123	PR-S	455,500	4.40	0	440,300	4.40		(15,200)	0.00	15,200	0.00	0	0.00
566	1ge	122	PR-S	131,300	1.00	0	121,300	1.00		(10,000)	0.00	10,000	0.00	0	0.00
566	1gf	135	PR-S	84,700	0.25	0	78,400	0.25		(6,300)	0.00	6,300	0.00	0	0.00
566	1gg	126	PR	138,300	1.00	0	143,400	1.00		5,100	0.00	(5,100)	0.00	0	0.00
566	1h	132	PR	2,915,800	30.50	0	2,984,800	30.50		69,000	0.00	(69,000)	0.00	0	0.00
566	1ha	131	PR	1,160,500	9.75	0	1,352,300	9.75		191,800	0.00	(191,800)	0.00	0	0.00
566	1hb	120	PR	1,186,400	15.00	0	1,228,600	15.00		42,200	0.00	(42,200)	0.00	0	0.00
566	1hc	139	PR	516,700	3.00	0	498,200	3.00		(18,500)	0.00	18,500	0.00	0	0.00
566	1hd	119	PR	112,700	1.00	0	121,200	1.00		8,500	0.00	(8,500)	0.00	0	0.00
566	1hm	133	PR	357,300	0.00	0	357,300	0.00		0	0.00	0	0.00	0	0.00
566	1hn	125	PR	58,300	0.00	0	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	0	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,300	0.00	0	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	261,100	1.00	0	271,100	1.00		10,000	0.00	(10,000)	0.00	0	0.00
566	1qm	165	SEG	63,600	0.50	0	78,100	0.50		14,500	0.00	(14,500)	0.00	0	0.00
566	1r	164	SEG	18,900	0.00	0	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	83,800	1.00	0	85,700	1.00		1,900	0.00	(1,900)	0.00	0	0.00
566	1u	161	SEG	1,744,000	15.50	0	1,701,900	15.50		(42,100)	0.00	42,100	0.00	0	0.00
566	2a	201	GPR	8,192,900	92.75	0	8,041,500	92.75		(151,400)	0.00	151,400	0.00	0	0.00
566	2bm	203	GPR	2,462,600	1.00	0	2,461,200	1.00		(1,400)	0.00	1,400	0.00	0	0.00
566	2gb	231	PR	1,236,100	12.50	0	1,220,400	12.50		(15,700)	0.00	15,700	0.00	0	0.00
566	2gi	230	PR	32,800	0.00	0	32,800	0.00		0	0.00	0	0.00	0	0.00
566	2h	232	PR	273,500	0.00	0	273,500	0.00		0	0.00	0	0.00	0	0.00
566	2hm	234	PR	184,200	2.00	0	196,200	2.00		12,000	0.00	(12,000)	0.00	0	0.00
566	2q	261	SEG	256,800	2.00	0	253,100	2.00		(3,700)	0.00	3,700	0.00	0	0.00
566	2r	262	SEG	279,700	2.75	0	281,900	2.75		2,200	0.00	(2,200)	0.00	0	0.00
566	3a	301	GPR	26,819,900	163.50	0	26,562,300	163.50		(257,600)	0.00	111,100	0.00	(146,500)	0.00
566	3a	302	GPR	4,971,700	0.00	0	5,226,200	0.00		254,500	0.00	(254,500)	0.00	0	0.00
566	3b	304	GPR	4,087,100	0.00	0	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	0	63,300	0.00		0	0.00	0	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2020-21		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	FTE	\$	FTE
566	3g	331	PR	81,300	0.00	0	81,300	0.00		0	0.00	0	0.00	0	0.00
566	3gm	332	PR	36,000	0.00	0	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR-S	2,913,000	0.60	0	2,916,100	0.60		3,100	0.00	(3,100)	0.00	0	0.00
566	4k	430	PR-S	3,850,900	5.95	0	3,742,000	3.95		(108,900)	(2.00)	108,900	2.00	0	0.00
566	8b	802	GPR	40,000,000	0.00	0	40,000,000	0.00		0	0.00	0	0.00	0	0.00
566	8q	860	SEG	19,681,700	69.70	0	19,867,400	69.70		185,700	0.00	(185,700)	0.00	0	0.00
566	8r	861	SEG	3,427,400	0.00	0	3,427,400	0.00		0	0.00	0	0.00	0	0.00
566	8v	865	SEG	15,952,900	0.00	0	15,952,900	0.00		0	0.00	0	0.00	0	0.00
Totals				216,190,600	1,182.03	0	216,562,100	1,180.03		371,500	(2.00)	(371,500)	2.00	0	0.00

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction = 0
Difference = 0
Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency
1
2
3

ACT 201

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

FY: **FY21**

VERSION 9/14/2018

Agency: DOR - 566

Exclusions: Federal
Debt Service

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

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

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

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY20 TO FY20 AND 21.

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2020-21		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		FTE	5% Reduction Target	Proposed \$	Proposed FTE	\$		FTE	\$	FTE	\$	FTE	
566	1a	101	GPR	66,919,600	695.83	(3,346,000)	63,771,400	657.83	1	(3,148,200)	(38.00)	(41,700)	0.00	(3,189,900)	(38.00)
566	1g	130	PR	3,154,200	31.45	(157,700)	2,905,000	31.45		(249,200)	0.00	36,300	0.00	(212,900)	0.00
566	1ga	127	PR	249,300	0.00	(12,500)	204,300	0.00		(45,000)	0.00	0	0.00	(45,000)	0.00
566	1gb	124	PR	1,707,500	18.10	(85,400)	1,722,400	18.10		14,900	0.00	(49,900)	0.00	(35,000)	0.00
566	1gd	123	PR-S	455,500	4.40	(22,800)	440,300	4.40		(15,200)	0.00	15,200	0.00	0	0.00
566	1ge	122	PR-S	131,300	1.00	(6,600)	(10,000)	0.00		(141,300)	(1.00)	10,000	0.00	(131,300)	(1.00)
566	1gf	135	PR-S	84,700	0.25	(4,200)	28,400	0.25		(56,300)	0.00	6,300	0.00	(50,000)	0.00
566	1gg	126	PR	138,300	1.00	(6,900)	143,400	1.00		5,100	0.00	(5,100)	0.00	0	0.00
566	1h	132	PR	2,915,800	30.50	(145,800)	2,951,500	30.50		35,700	0.00	(69,000)	0.00	(33,300)	0.00
566	1ha	131	PR	1,160,500	9.75	(58,000)	1,352,300	9.75		191,800	0.00	(191,800)	0.00	0	0.00
566	1hb	120	PR	1,186,400	15.00	(59,300)	1,228,600	15.00		42,200	0.00	(42,200)	0.00	0	0.00
566	1hc	139	PR	516,700	3.00	(25,800)	431,400	3.00		(85,300)	0.00	18,500	0.00	(66,800)	0.00
566	1hd	119	PR	112,700	1.00	(5,600)	121,200	1.00		8,500	0.00	(8,500)	0.00	0	0.00
566	1hm	133	PR	357,300	0.00	(17,900)	29,000	0.00		(328,300)	0.00	0	0.00	(328,300)	0.00
566	1hn	125	PR	58,300	0.00	(2,900)	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	(2,000)	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,300	0.00	(1,400)	27,300	0.00		0	0.00	0	0.00	0	0.00
566	1q	162	SEG	261,100	1.00	(13,100)	265,700	1.00		4,600	0.00	(10,000)	0.00	(5,400)	0.00
566	1qm	165	SEG	63,600	0.50	(3,200)	53,100	0.50		(10,500)	0.00	(14,500)	0.00	(25,000)	0.00
566	1r	164	SEG	18,900	0.00	(900)	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	83,800	1.00	(4,200)	85,700	1.00		1,900	0.00	(1,900)	0.00	0	0.00
566	1u	161	SEG	1,744,000	15.50	(87,200)	1,680,900	15.50		(63,100)	0.00	42,100	0.00	(21,000)	0.00
566	2a	201	GPR	8,192,900	92.75	(409,600)	7,670,600	88.75		(522,300)	(4.00)	151,400	0.00	(370,900)	(4.00)
566	2bm	203	GPR	2,462,600	1.00	(123,100)	2,339,400	1.00		(123,200)	0.00	1,400	0.00	(121,800)	0.00
566	2gb	231	PR	1,236,100	12.50	(61,800)	1,220,400	12.50		(15,700)	0.00	15,700	0.00	0	0.00
566	2gi	230	PR	32,800	0.00	(1,600)	29,800	0.00		(3,000)	0.00	0	0.00	(3,000)	0.00
566	2h	232	PR	273,500	0.00	(13,700)	253,500	0.00		(20,000)	0.00	0	0.00	(20,000)	0.00
566	2hm	234	PR	184,200	2.00	(9,200)	196,200	2.00		12,000	0.00	(12,000)	0.00	0	0.00
566	2q	261	SEG	256,800	2.00	(12,800)	245,600	2.00		(11,200)	0.00	3,700	0.00	(7,500)	0.00
566	2r	262	SEG	279,700	2.75	(14,000)	271,900	2.75		(7,800)	0.00	(2,200)	0.00	(10,000)	0.00
566	3a	301	GPR	26,819,900	163.50	(1,341,000)	26,410,200	160.50		(409,700)	(3.00)	111,100	0.00	(298,600)	(3.00)
566	3a	302	GPR	4,971,700	0.00	(248,600)	5,226,200	0.00		254,500	0.00	(254,500)	0.00	0	0.00
566	3b	304	GPR	4,087,100	0.00	(204,400)	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	(3,200)	63,300	0.00		0	0.00	0	0.00	0	0.00
566	3g	331	PR	81,300	0.00	(4,100)	41,600	0.00		(39,700)	0.00	0	0.00	(39,700)	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2020-21		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	5% Reduction Target	Proposed \$	Proposed FTE		\$	FTE	Remove SBAs \$	FTE	\$	FTE
566	3gm	332	PR	36,000	0.00	(1,800)	36,000	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR-S	2,913,000	0.60	(145,700)	2,116,100	0.60		(796,900)	0.00	(3,100)	0.00	(800,000)	0.00
566	4k	430	PR-S	3,850,900	5.95	(192,500)	2,843,700	3.95		(1,007,200)	(2.00)	108,900	2.00	(898,300)	0.00
566	8b	802	GPR	40,000,000	0.00	(2,000,000)	37,033,100	0.00	2	(2,966,900)	0.00	0	0.00	(2,966,900)	0.00
566	8q	860	SEG	19,681,700	69.70	(984,100)	19,707,400	69.70		25,700	0.00	(185,700)	0.00	(160,000)	0.00
566	8r	861	SEG	3,427,400	0.00	(171,400)	3,256,000	0.00	3 & 4	(171,400)	0.00	0	0.00	(171,400)	0.00
566	8v	865	SEG	15,952,900	0.00	(797,600)	15,155,300	0.00	3 & 4	(797,600)	0.00	0	0.00	(797,600)	0.00
Totals				216,190,600	1,182.03	(10,809,600)	205,752,500	1,134.03		(10,438,100)	(48.00)	(371,500)	2.00	(10,809,600)	(46.00)

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 = (10,809,600)

Difference = 0
Should equal \$0

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

- 1 Fiscal effect of 38.0 FTE reduction is 32 million each fiscal year.
- 2 The amount shown reflects 7.4% of the budget authority.
- 3 The amount shown reflects 5% of the budget authority.
- 4 DIN 5100 Lottery Sum Sufficient adjustments have been excluded from Proposed Budget 2019-20

BASE BUDGET REVIEW REPORTS

Please indicate any appropriation whose minimum level of funding to achieve objectives is less than the prior fiscal year's base funding [s. 16.423(3)(d)]. Add rows to the table as needed.

Chapter 20 Appropriation	Title	Prior Fiscal Year Budget	Prior Fiscal Year Expended	Minimum Budget Needed
20.566(1)(g)	County Sales & Use Tax Admin	\$3,154,200	\$2,526,300	\$2,941,300
20.566(1)(ga)	Cigarette Tax Stamps	\$249,300	\$164,600	\$204,300
20.566(1)(gb)	Business Tax Registration	\$1,707,500	\$1,485,800	\$1,672,500
20.566(1)(ge)	Football Stadium District Tax Admin	\$131,300	\$0	\$0
20.566(1)(gf)	Resort Tax Admin	\$84,700	\$23,300	\$34,700
20.566(1)(hc)	Financial Record Matching Collections	\$516,700	\$386,800	\$449,900
20.566(1)(hm)	Collections under Contracts	\$357,300	\$14,100	\$104,000
20.566(1)(q)	Economic Development Surcharge Adm	\$261,100	\$160,700	\$255,700
20.566(1)(qm)	Rental Vehicle Fee Admin	\$63,600	\$24,300	\$38,600
20.566(1)(u)	Motor Fuel Tax Admin	\$1,744,000	\$1,467,100	\$1,723,000
20.566(2)(h)	Reassessments	\$273,500	\$1,000	\$253,500
20.566(2)(r)	Lottery Credit Admin	\$279,700	\$230,800	\$269,700
20.566(3)(g)	Services	\$81,300	\$2,700	\$41,600
20.566(3)(k)	Internal Services	\$2,913,000	\$1,326,800	\$2,113,000
20.566(4)(k)	Unclaimed Property Admin	\$3,850,900	\$1,563,700	\$2,952,600

The agency's mission and objectives can be found in the biennial budget submission at the following URL [s. 16.423(3)(e)]:

<https://doa.wi.gov/Pages/StateFinances/CurrentBiennialBudget.aspx>. Please create an agency mission if your agency does not currently have a mission to include in its agency budget request.

BASE BUDGET REVIEW REPORTS

OPTIONAL ANALYSIS

This section is available to agencies that want to describe why expenditures varied throughout fiscal quarters and/or years.

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<i>Richard Chandler</i>	<i>9/14/18</i>
Signature, Title <i>Secretary of Revenue</i>	Date