

State of Wisconsin

Department of Revenue



Agency Budget Request

2023 – 2025 Biennium

September 15, 2022

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Tony Evers
Governor

Peter W. Barca
Secretary of Revenue

September 15, 2022

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

Dear Governor Evers:

Enclosed is the Wisconsin Department of Revenue's 2023-25 biennial budget request for your review. As instructed, the requested funding in this budget proposal is level with our fiscal year 2021-23 adjusted base, with only standard budget adjustments.

The Department of Revenue is recommending the legalization of marijuana, consistent with the governor's 2021-23 executive budget. While some program specifics will mirror the prior proposal that included creating an infrastructure for regulating both medical and recreational marijuana, as in the last budget, we will work collaboratively with the governor and state agencies throughout the remainder of the budget process to ensure we have the necessary resources to implement efficient and safe programs.

Additionally, the department is recommending that the state adopt the tax treatment for the federally forgiven student loans as reflected in the American Rescue Plan Act (ARPA) and refrain from taxing that amount of discharged loan as income. Wisconsin law currently treats those forgiven student loans as taxable income. Because Wisconsin does not have rolling conformity with the Internal Revenue Codes (IRC), the Wisconsin Legislature must actively adopt the IRCs and the Governor must sign to enact the changes. Without correcting this tax treatment, the state stands to receive a windfall in revenue that was not previously anticipated at the expense of Wisconsin families.

Our department has received several inquiries about the state's tax treatment of the student loan program recently announced by President Biden. We feel adoption of this provision is significant to the state, in particular, for not falling behind other states in workforce attraction and retention of young people. There are only 8 states that have not already exempted these loans for income tax purposes.

An estimate using data provided by a think tank calculates the potential windfall to the state at approximately \$650 million. It is important to note that this estimate is not based on our typical federal government sources for estimates and could have some variation dependent on timing for implementation. We plan to update the fiscal estimate once we receive reliable information from our usual federal government sources, for example, the Congressional Budget Office or the Joint Committee on Taxation.

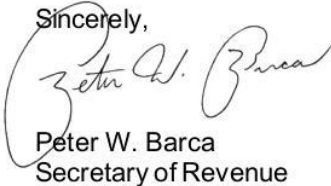
Further, it is also important to note that this is a new revenue stream that was not contemplated when the budget was forecast by the DOR or the Legislative Fiscal Bureau. We feel this action should not be viewed as a revenue loss, but rather an act to ensure the state isn't unduly enriched by this unforeseen revenue stream. In fact, adoption of this provision, will have a net zero result in our forecasted budget, which already anticipates a substantial surplus.

Given the heightened interest surrounding this issue, we suspect the state legislature may move to pass a bill effectuating this change more readily than the budget passage. We certainly welcome a quicker resolution to this issue. The sooner this provision is passed, the sooner, we will be able to provide Wisconsin taxpayers, including parents of dependent borrowers who could potentially be impacted, with certainty for income tax filing purposes. Wherever financially feasible, Wisconsin has a history of conformity with federal tax laws.

Operating efficiently is one of the Department of Revenue's core goals, and we believe this budget proposal reflects our commitment to administer the state's tax laws, State and Local Finance requirements, the Wisconsin Lottery and other DOR programs efficiently, while providing excellent customer service.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Peter W. Barca". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Peter W. Barca
Secretary of Revenue

AGENCY DESCRIPTION

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

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

The tax programs administered by the department provide revenue for the state's general fund and other segregated funds. In addition, programs administered by the department provide revenue to counties and local tax districts. The department also administers the homestead, farmland preservation, earned income and other credits, which are paid to eligible applicants from the general fund. During the COVID-19 pandemic and subsequent recovery, the department employed the services of its sophisticated tax systems, and capable staff in order to manage COVID-19 relief grants to businesses and local governments. Using the department's existing robust data mining technology allowed the grants to be paid out in an efficient and expeditious manner to the businesses who were in dire need, which assisted our state's economic recovery. The grant programs administered by the department include We're All In Phase 2, We're All In - Restaurants, Wisconsin Tomorrow Small Business, Wisconsin Tomorrow Lodging, 2 iterations of Farm Support, and American Rescue Plan Act funds for Local Governments.

MISSION

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

PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES

Program 1: Collection of Taxes

Goal: Ensure accountability through enforcement of tax laws.

Objective/Activity: Delinquent tax collections per fiscal year.

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

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

Objective/Activity: Enforcement cost per dollar collected.

Goal: Promote efficiency and integrity.

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

Objective/Activity: Average processing time for tax returns.

Goal: Provide excellent customer service.

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

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

Program 2: State and Local Finance

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

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

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

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

Program 3: Administrative Services and Space Rental

Goal: Maintain a positive work environment.

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

Program 4: Unclaimed Property Program

Goal: Promote efficiency and integrity.

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

Program 8: Lottery

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

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

PERFORMANCE MEASURES

2021 and 2022 GOALS AND ACTUALS

Prog. No.	Performance Measure	Goal 2021	Actual 2021	Goal 2022	Actual 2022
1.	Delinquent collections.	\$322.0 million	\$355.8 million	\$ 328 million	\$360.3 million
1.	Enforcement cost per dollar impact.	\$0.095	\$0.0712	\$0.095	\$0.066
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$54.9 million	\$61.6 million	\$54.9 million	\$69.5 million
1.	Statewide debt collection program.	\$37.4 million	\$67.70 million	\$37.4 million	\$70.3 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	85% (II) 95% (ST) 90% (C)	89% (ii) 96% (ST) 87% (C)	85% (II) 95% (ST) 90% (C)	91% (II) 97% (ST) 88% (C)
1.	Taxpayer survey results (percent of customers who rate customer service agents as professional and knowledgeable).	95% Professional	99.32% Professional	95% Professional	99.38% Professional
		95% Knowledgeable	99.11 % Knowledgeable	95% Knowledgeable	99.18% Knowledgeable
1.	Average processing time for individual income tax returns.	8 days	4.9 days	8 days	3.9 days
1.	Average hold time/answer rate for customer service call center.	90 second hold time 97.8% answer rate	66 seconds hold time 99.33% answer rate	90 second hold time 97.8% answer rate	100 second hold time 99.10% answer rate
2.	Dollar amounts assessed from real estate transfer fee audits	\$750,000	\$891,840	\$750,000	\$883,338
2.	Number of local governments not timely electronically filing the Municipal Financial Report	15	9	10	18
2.	Percent of assessors passing certification exams on first attempt	60%	62%	60%	50%
3.	Percentage of target group members in agency workforce.	18.5%	17.7%	20.0%	18.1%
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%	-12.7%	1%	44.1%

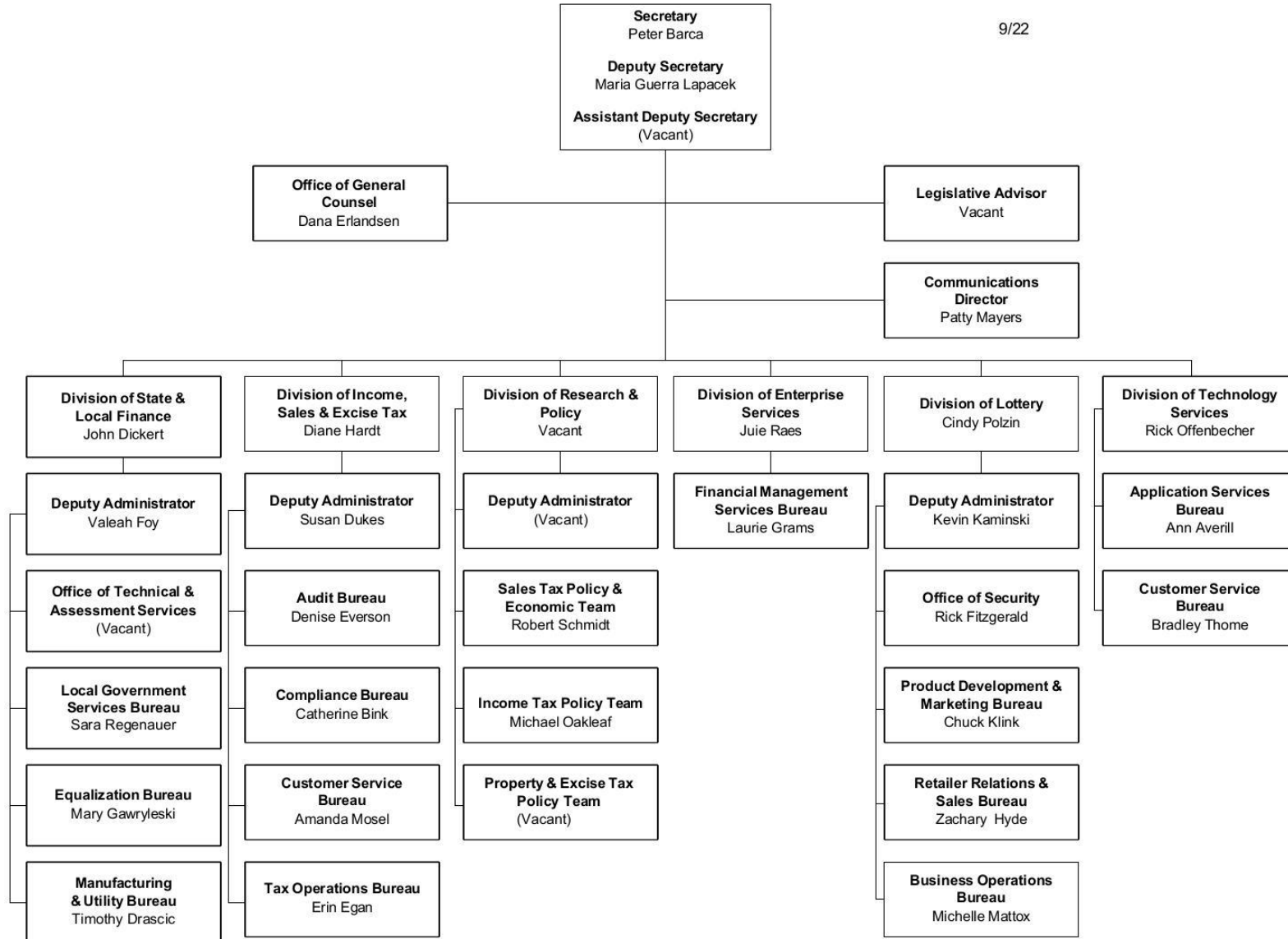
Note: Based on fiscal year.

2023, 2024, AND 2025 GOALS

Prog. No.	Performance Measure	Goal 2023	Goal 2024	Goal 2025
1.	Delinquent collections.	\$362 million	\$362 million	\$362 million
1.	Enforcement cost per dollar impact.	\$0.08	\$0.08	\$0.08
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$ 55 million	\$55 million	\$55 million
1.	Statewide debt collection program.	\$67 million	\$67 million	\$67 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	91% (II) 96% (ST) 90% (C)	91% (II) 96% (ST) 90% (C)	91% (II) 96% (ST) 90% (C)
1.	Taxpayer survey results.	98% Professional 98% Knowledgeable	98% Professional 98% Knowledgeable	98% Professional 98% Knowledgeable
1.	Average processing time for individual income tax returns.	8 days	8 days	8 days
1.	Average hold time/answer rate for customer service call center.	90 second hold time 97.8% answer rate	90 second hold time 97.8% answer rate	90 second hold time 97.8% answer rate
2.	Dollar amounts assessed from real estate transfer fee audits	\$750,000	\$787,500	\$800,000
2.	Number of local governments not timely electronically filing the Municipal Financial Report	10	10	10
2.	Percent of assessors passing certification exams on first attempt	60%	60%	60%
3.	Percentage of target group members in agency workforce.	20.0%	20%	20%
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.

9/22



Agency Total by Fund Source

Department of Revenue

2325 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	\$181,433,029	\$192,630,300	\$190,495,200	\$190,495,200	950.15	950.15	\$385,260,600	\$380,990,400	(\$4,270,200)	-1.10%
Total		\$181,433,029	\$192,630,300	\$190,495,200	\$190,495,200	950.15	950.15	\$385,260,600	\$380,990,400	(\$4,270,200)	-1.10%
PR	S	\$15,161,467	\$21,313,300	\$21,502,600	\$21,565,300	135.40	135.40	\$42,626,600	\$43,067,900	\$441,300	1.00%
Total		\$15,161,467	\$21,313,300	\$21,502,600	\$21,565,300	135.40	135.40	\$42,626,600	\$43,067,900	\$441,300	1.00%
SEG	S	\$21,612,472	\$29,755,200	\$29,832,600	\$29,841,800	92.45	92.45	\$59,510,400	\$59,674,400	\$164,000	0.30%
Total		\$21,612,472	\$29,755,200	\$29,832,600	\$29,841,800	92.45	92.45	\$59,510,400	\$59,674,400	\$164,000	0.30%
Grand Total		\$218,206,968	\$243,698,800	\$241,830,400	\$241,902,300	1,178.00	1,178.00	\$487,397,600	\$483,732,700	(\$3,664,900)	-0.80%

Agency Total by Program

Department of Revenue

2325 Biennial Budget

Source of Funds	Prior Year Total	ANNUAL SUMMARY					BIENNIAL SUMMARY			
		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	\$63,918,483	\$71,447,000	\$68,781,900	\$68,781,900	691.65	691.65	\$142,894,000	\$137,563,800	(\$5,330,200)	-3.73%
S	\$63,918,483	\$71,447,000	\$68,781,900	\$68,781,900	691.65	691.65	\$142,894,000	\$137,563,800	(\$5,330,200)	-3.73%
PR	\$11,005,506	\$12,633,800	\$12,876,000	\$12,927,600	114.35	114.35	\$25,267,600	\$25,803,600	\$536,000	2.12%
S	\$11,005,506	\$12,633,800	\$12,876,000	\$12,927,600	114.35	114.35	\$25,267,600	\$25,803,600	\$536,000	2.12%
SEG	\$1,856,613	\$2,327,300	\$2,310,400	\$2,319,600	18.00	18.00	\$4,654,600	\$4,630,000	(\$24,600)	-0.53%
S	\$1,856,613	\$2,327,300	\$2,310,400	\$2,319,600	18.00	18.00	\$4,654,600	\$4,630,000	(\$24,600)	-0.53%
Total - Non Federal	\$76,780,602	\$86,408,100	\$83,968,300	\$84,029,100	824.00	824.00	\$172,816,200	\$167,997,400	(\$4,818,800)	-2.79%
S	\$76,780,602	\$86,408,100	\$83,968,300	\$84,029,100	824.00	824.00	\$172,816,200	\$167,997,400	(\$4,818,800)	-2.79%
PGM 01 Total	\$76,780,602	\$86,408,100	\$83,968,300	\$84,029,100	824.00	824.00	\$172,816,200	\$167,997,400	(\$4,818,800)	-2.79%
GPR	\$63,918,483	\$71,447,000	\$68,781,900	\$68,781,900	691.65	691.65	\$142,894,000	\$137,563,800	(\$5,330,200)	-3.73%
S	\$63,918,483	\$71,447,000	\$68,781,900	\$68,781,900	691.65	691.65	\$142,894,000	\$137,563,800	(\$5,330,200)	-3.73%
PR	\$11,005,506	\$12,633,800	\$12,876,000	\$12,927,600	114.35	114.35	\$25,267,600	\$25,803,600	\$536,000	2.12%
S	\$11,005,506	\$12,633,800	\$12,876,000	\$12,927,600	114.35	114.35	\$25,267,600	\$25,803,600	\$536,000	2.12%

Agency Total by Program

Department of Revenue

2325 Biennial Budget

Source of Funds	Prior Year Total	ANNUAL SUMMARY					BIENNIAL SUMMARY			
		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										
SEG	\$1,856,613	\$2,327,300	\$2,310,400	\$2,319,600	18.00	18.00	\$4,654,600	\$4,630,000	(\$24,600)	-0.53%
S	\$1,856,613	\$2,327,300	\$2,310,400	\$2,319,600	18.00	18.00	\$4,654,600	\$4,630,000	(\$24,600)	-0.53%
TOTAL 01	\$76,780,602	\$86,408,100	\$83,968,300	\$84,029,100	824.00	824.00	\$172,816,200	\$167,997,400	(\$4,818,800)	-2.79%
S	\$76,780,602	\$86,408,100	\$83,968,300	\$84,029,100	824.00	824.00	\$172,816,200	\$167,997,400	(\$4,818,800)	-2.79%

Agency Total by Program

Department of Revenue

2325 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 %
02 State and local finance										
Non Federal										
GPR	\$10,026,234	\$11,223,500	\$11,445,400	\$11,445,400	92.75	92.75	\$22,447,000	\$22,890,800	\$443,800	1.98%
S	\$10,026,234	\$11,223,500	\$11,445,400	\$11,445,400	92.75	92.75	\$22,447,000	\$22,890,800	\$443,800	1.98%
PR	\$1,374,829	\$1,780,900	\$1,725,200	\$1,736,300	14.50	14.50	\$3,561,800	\$3,461,500	(\$100,300)	-2.82%
S	\$1,374,829	\$1,780,900	\$1,725,200	\$1,736,300	14.50	14.50	\$3,561,800	\$3,461,500	(\$100,300)	-2.82%
SEG	\$543,691	\$603,700	\$622,900	\$622,900	4.75	4.75	\$1,207,400	\$1,245,800	\$38,400	3.18%
S	\$543,691	\$603,700	\$622,900	\$622,900	4.75	4.75	\$1,207,400	\$1,245,800	\$38,400	3.18%
Total - Non Federal	\$11,944,754	\$13,608,100	\$13,793,500	\$13,804,600	112.00	112.00	\$27,216,200	\$27,598,100	\$381,900	1.40%
S	\$11,944,754	\$13,608,100	\$13,793,500	\$13,804,600	112.00	112.00	\$27,216,200	\$27,598,100	\$381,900	1.40%
PGM 02 Total	\$11,944,754	\$13,608,100	\$13,793,500	\$13,804,600	112.00	112.00	\$27,216,200	\$27,598,100	\$381,900	1.40%
GPR	\$10,026,234	\$11,223,500	\$11,445,400	\$11,445,400	92.75	92.75	\$22,447,000	\$22,890,800	\$443,800	1.98%
S	\$10,026,234	\$11,223,500	\$11,445,400	\$11,445,400	92.75	92.75	\$22,447,000	\$22,890,800	\$443,800	1.98%
PR	\$1,374,829	\$1,780,900	\$1,725,200	\$1,736,300	14.50	14.50	\$3,561,800	\$3,461,500	(\$100,300)	-2.82%
S	\$1,374,829	\$1,780,900	\$1,725,200	\$1,736,300	14.50	14.50	\$3,561,800	\$3,461,500	(\$100,300)	-2.82%

Agency Total by Program

Department of Revenue

2325 Biennial Budget

Source of Funds	Prior Year Total	ANNUAL SUMMARY					BIENNIAL SUMMARY			
		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										
SEG	\$543,691	\$603,700	\$622,900	\$622,900	4.75	4.75	\$1,207,400	\$1,245,800	\$38,400	3.18%
S	\$543,691	\$603,700	\$622,900	\$622,900	4.75	4.75	\$1,207,400	\$1,245,800	\$38,400	3.18%
TOTAL 02	\$11,944,754	\$13,608,100	\$13,793,500	\$13,804,600	112.00	112.00	\$27,216,200	\$27,598,100	\$381,900	1.40%
S	\$11,944,754	\$13,608,100	\$13,793,500	\$13,804,600	112.00	112.00	\$27,216,200	\$27,598,100	\$381,900	1.40%

Agency Total by Program

Department of Revenue

2325 Biennial Budget

Source of Funds	Prior Year Total	ANNUAL SUMMARY					BIENNIAL SUMMARY			
		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	\$34,613,312	\$37,084,800	\$37,392,900	\$37,392,900	165.75	165.75	\$74,169,600	\$74,785,800	\$616,200	0.83%
S	\$34,613,312	\$37,084,800	\$37,392,900	\$37,392,900	165.75	165.75	\$74,169,600	\$74,785,800	\$616,200	0.83%
PR	\$980,285	\$3,006,000	\$3,002,300	\$3,002,300	0.60	0.60	\$6,012,000	\$6,004,600	(\$7,400)	-0.12%
S	\$980,285	\$3,006,000	\$3,002,300	\$3,002,300	0.60	0.60	\$6,012,000	\$6,004,600	(\$7,400)	-0.12%
Total - Non Federal	\$35,593,597	\$40,090,800	\$40,395,200	\$40,395,200	166.35	166.35	\$80,181,600	\$80,790,400	\$608,800	0.76%
S	\$35,593,597	\$40,090,800	\$40,395,200	\$40,395,200	166.35	166.35	\$80,181,600	\$80,790,400	\$608,800	0.76%
PGM 03 Total	\$35,593,597	\$40,090,800	\$40,395,200	\$40,395,200	166.35	166.35	\$80,181,600	\$80,790,400	\$608,800	0.76%
GPR	\$34,613,312	\$37,084,800	\$37,392,900	\$37,392,900	165.75	165.75	\$74,169,600	\$74,785,800	\$616,200	0.83%
S	\$34,613,312	\$37,084,800	\$37,392,900	\$37,392,900	165.75	165.75	\$74,169,600	\$74,785,800	\$616,200	0.83%
PR	\$980,285	\$3,006,000	\$3,002,300	\$3,002,300	0.60	0.60	\$6,012,000	\$6,004,600	(\$7,400)	-0.12%
S	\$980,285	\$3,006,000	\$3,002,300	\$3,002,300	0.60	0.60	\$6,012,000	\$6,004,600	(\$7,400)	-0.12%
TOTAL 03	\$35,593,597	\$40,090,800	\$40,395,200	\$40,395,200	166.35	166.35	\$80,181,600	\$80,790,400	\$608,800	0.76%
S	\$35,593,597	\$40,090,800	\$40,395,200	\$40,395,200	166.35	166.35	\$80,181,600	\$80,790,400	\$608,800	0.76%

Agency Total by Program

Department of Revenue

2325 Biennial Budget

Source of Funds	Prior Year Total	ANNUAL SUMMARY					BIENNIAL SUMMARY			
		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	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
S	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
Total - Non Federal	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
S	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
PGM 04 Total	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
PR	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
S	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
TOTAL 04	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%
S	\$1,800,847	\$3,892,600	\$3,899,100	\$3,899,100	5.95	5.95	\$7,785,200	\$7,798,200	\$13,000	0.17%

Agency Total by Program

Department of Revenue

2325 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 %	
08 Lottery											
Non Federal											
GPR	\$72,875,000	\$72,875,000	\$72,875,000	\$72,875,000	0.00	0.00	\$145,750,000	\$145,750,000	\$0	0.00%	
S	\$72,875,000	\$72,875,000	\$72,875,000	\$72,875,000	0.00	0.00	\$145,750,000	\$145,750,000	\$0	0.00%	
SEG	\$19,212,168	\$26,824,200	\$26,899,300	\$26,899,300	69.70	69.70	\$53,648,400	\$53,798,600	\$150,200	0.28%	
S	\$19,212,168	\$26,824,200	\$26,899,300	\$26,899,300	69.70	69.70	\$53,648,400	\$53,798,600	\$150,200	0.28%	
Total - Non Federal	\$92,087,168	\$99,699,200	\$99,774,300	\$99,774,300	69.70	69.70	\$199,398,400	\$199,548,600	\$150,200	0.08%	
S	\$92,087,168	\$99,699,200	\$99,774,300	\$99,774,300	69.70	69.70	\$199,398,400	\$199,548,600	\$150,200	0.08%	
PGM 08 Total	\$92,087,168	\$99,699,200	\$99,774,300	\$99,774,300	69.70	69.70	\$199,398,400	\$199,548,600	\$150,200	0.08%	
GPR	\$72,875,000	\$72,875,000	\$72,875,000	\$72,875,000	0.00	0.00	\$145,750,000	\$145,750,000	\$0	0.00%	
S	\$72,875,000	\$72,875,000	\$72,875,000	\$72,875,000	0.00	0.00	\$145,750,000	\$145,750,000	\$0	0.00%	
SEG	\$19,212,168	\$26,824,200	\$26,899,300	\$26,899,300	69.70	69.70	\$53,648,400	\$53,798,600	\$150,200	0.28%	
S	\$19,212,168	\$26,824,200	\$26,899,300	\$26,899,300	69.70	69.70	\$53,648,400	\$53,798,600	\$150,200	0.28%	
TOTAL 08	\$92,087,168	\$99,699,200	\$99,774,300	\$99,774,300	69.70	69.70	\$199,398,400	\$199,548,600	\$150,200	0.08%	
S	\$92,087,168	\$99,699,200	\$99,774,300	\$99,774,300	69.70	69.70	\$199,398,400	\$199,548,600	\$150,200	0.08%	

Agency Total by Program

Department of Revenue

2325 Biennial Budget

AGENCY TOTAL	\$218,206,968	\$243,698,800	\$241,830,400	\$241,902,300	1,178.00	1,178.00	\$487,397,600	\$483,732,700	(\$3,664,900)	-0.75%
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Agency Total by Decision Item

Department of Revenue

2325 Biennial Budget

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	\$243,698,800	\$243,698,800	1,178.00	1,178.00
3001 Turnover Reduction	(\$2,040,500)	(\$2,040,500)	0.00	0.00
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	(\$3,000)	(\$3,000)	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	\$175,100	\$247,000	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	0.00	0.00
5000 Minor Transfers Between Appropriations	\$0	\$0	0.00	0.00
TOTAL	\$241,830,400	\$241,902,300	1,178.00	1,178.00

GPR Earned

2325 Biennial Budget

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

DATE

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Recover-Prior Yr Homestead Credit 4003000 13030	\$462,800	\$587,800	\$587,800	\$587,800
Other Revenue 4007000 30015 5931000 5060000 6500000 6865000	\$53,800	\$3,500	\$3,500	\$3,500
RecoveryPrior Yr Misc Credit 4007000 30020	\$2,429,000	\$1,943,500	\$1,943,500	\$1,943,500
Miscellaneous Revenue 5920000 4731000 30040	(\$3,931,400)	\$87,200	\$87,200	\$87,200
Delinquent Collections Fees 4731000 30050	\$15,651,500	\$14,500,000	\$14,500,000	\$14,500,000
Penalty Interest Forfeitures 5934000 30070	\$352,700	\$285,800	\$285,800	\$285,800
Refund Prior Yr Expenditure 5949000	\$63,800	\$1,300	\$1,300	\$1,300
Statutory Lapse from 20.566(1)(ha) Appr 131	\$852,500	\$886,400	\$779,200	\$818,500
Statutory Lapse from 20.566(1)(g) Appr 130	\$7,152,700	\$7,783,900	\$7,968,000	\$8,328,600
Statutory Lapse from 20.566(1)(gb) Appr 124	\$675,000	\$515,600	\$320,700	\$309,000
Statutory Lapse from 20.566(1)(h) Appr 132	\$8,497,400	\$8,613,000	\$8,618,900	\$8,572,000
TOTAL	\$32,259,800	\$35,208,000	\$35,095,900	\$35,437,200

GPR Earned

2325 Biennial Budget

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

DATE

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Manufacturing Fees, Forfeit, & Penalties 4007000 4017000 28030	\$145,300	\$139,200	\$139,200	\$139,200
Manufacturing Appeals & Refunds 40070000 4017000 28040	\$4,900	\$5,500	\$5,500	\$5,500
Managed Forest Land Fee 4007000 4017000 30650	\$7,400	\$7,700	\$7,700	\$7,700
Services & Copy Sales 5200000 5060000	\$0	\$200	\$200	\$200
Room Tax Report Penalty 5904000 29030	\$4,200	\$2,100	\$2,100	\$2,100
Refund Prior Year Expenditures 5949000	\$2,200	\$100	\$100	\$100
TOTAL	\$164,000	\$154,800	\$154,800	\$154,800

GPR Earned

2325 Biennial Budget

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

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Services 5200000	\$55,400	\$50,200	\$50,200	\$50,200
Miscellaneous Revenues 5920000	\$0	\$100	\$100	\$100
Refund Prior Year Expenditure 5949000	\$33,700	\$1,000	\$1,000	\$1,000
TOTAL	\$89,100	\$51,300	\$51,300	\$51,300

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$219	\$400	\$4,300	\$0
Revenue	\$121,185	\$126,000	\$154,800	\$160,200
Total Revenue	\$121,404	\$126,400	\$159,100	\$160,200
Expenditures	\$121,039	\$122,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$125,400	\$125,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$26,900	\$26,900
Compensation Reserve	\$0	\$0	\$2,100	\$6,400
Health Insurance Reserves	\$0	\$0	\$700	\$1,500
Wisconsin Retirement System	\$0	\$0	\$0	\$0
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$4,000	\$0
Total Expenditures	\$121,039	\$122,100	\$159,100	\$160,200
Closing Balance	\$365	\$4,300	\$0	\$0

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$1,088,596	\$1,212,800	\$1,385,600	\$1,426,000
Total Revenue	\$1,088,596	\$1,212,800	\$1,385,600	\$1,426,000
Expenditures	\$1,088,596	\$1,212,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,267,100	\$1,267,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$16,600	\$16,600
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$36,700	\$62,200
Compensation Reserve	\$0	\$0	\$17,700	\$53,700
Wisconsin Retirement System	\$0	\$0	\$100	\$200
Health Insurance Reserves	\$0	\$0	\$13,400	\$26,200
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$34,000	\$0
Total Expenditures	\$1,088,596	\$1,212,800	\$1,385,600	\$1,426,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 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	(\$422,927,892)	(\$1,798,300)	\$0	\$0
Collected Revenue	\$834,537,706	\$1,798,300	\$0	\$0
Total Revenue	\$411,609,814	\$0	\$0	\$0
Expenditures	\$413,408,157	\$0	\$0	\$0
Total Expenditures	\$413,408,157	\$0	\$0	\$0
Closing Balance	(\$1,798,343)	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$126,600	\$126,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$74,200)	(\$74,200)
Reduce Expenditures	\$0	\$0	(\$52,400)	(\$52,400)
Total Expenditures	\$0	\$0	\$0	\$0
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 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
Total Revenue	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$425,300	\$425,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$100	\$100
Reduce Expenditures	\$0	\$0	(\$425,400)	(\$425,400)
Total Expenditures	\$0	\$0	\$0	\$0
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 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	\$172,509	\$169,400	\$178,500	\$197,100
Revenues	\$2,365,913	\$2,310,000	\$2,310,000	\$2,310,000
Statutory Lapse to the General Fund	(\$675,063)	(\$515,600)	(\$320,700)	(\$309,000)
Total Revenue	\$1,863,359	\$1,963,800	\$2,167,800	\$2,198,100
Expenditures	\$1,693,963	\$1,785,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,841,600	\$1,841,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$20,200	\$20,200
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$22,400	\$30,900
Compensation Reserve	\$0	\$0	\$23,800	\$72,500
Wisconsin Retirement System	\$0	\$0	\$100	\$300
Health Insurance Reserves	\$0	\$0	\$16,700	\$32,800
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$45,900	\$0
Total Expenditures	\$1,693,963	\$1,785,300	\$1,970,700	\$1,998,300
Closing Balance	\$169,396	\$178,500	\$197,100	\$199,800

Program Revenue

2325 Biennial Budget

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

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

Program Revenue

2325 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	\$13,773	\$15,400	\$15,400	\$16,400
Revenue	\$981,860	\$1,100,000	\$1,177,000	\$1,212,000
Statutory Transfer to 20.835 (4)(gg)	(\$826,695)	(\$945,800)	(\$1,011,900)	(\$1,046,100)
Total Revenue	\$168,938	\$169,600	\$180,500	\$182,300
Expenditures	\$153,580	\$154,200	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$158,200	\$158,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$1,700)	(\$1,700)
Compensation Reserve	\$0	\$0	\$2,100	\$6,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,500	\$3,000
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$4,000	\$0
Total Expenditures	\$153,580	\$154,200	\$164,100	\$165,700
Closing Balance	\$15,358	\$15,400	\$16,400	\$16,600

Program Revenue

2325 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
Revenue	\$111,721	\$249,300	\$249,300	\$249,300
Total Revenue	\$111,721	\$249,300	\$249,300	\$249,300
Expenditures	\$111,721	\$249,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$249,300	\$249,300
Total Expenditures	\$111,721	\$249,300	\$249,300	\$249,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 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
Revenue	\$21,895	\$27,300	\$27,300	\$27,300
Total Revenue	\$21,895	\$27,300	\$27,300	\$27,300
Expenditures	\$21,895	\$27,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$27,300	\$27,300
Total Expenditures	\$21,895	\$27,300	\$27,300	\$27,300
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Admin cnty munic sales use tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$10,118,600	\$10,823,000	\$11,288,000	\$11,683,000
Statutory Lapse to the General Fund	(\$7,152,700)	(\$7,783,900)	(\$7,968,000)	(\$8,328,600)
Total Revenue	\$2,965,900	\$3,039,100	\$3,320,000	\$3,354,400
Expenditures	\$2,965,900	\$3,039,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$3,139,700	\$3,139,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,200)	(\$3,200)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$31,500	\$34,000
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$42,400	\$129,000
Wisconsin Retirement System	\$0	\$0	\$200	\$500
Health Insurance Reserves	\$0	\$0	\$27,700	\$54,400
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$81,700	\$0
Total Expenditures	\$2,965,900	\$3,039,100	\$3,320,000	\$3,354,400
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 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	\$137,817	\$137,400	\$137,900	\$151,400
Revenue	\$2,226,057	\$2,266,000	\$2,307,000	\$2,348,000
Statutory Lapse to General Fund	(\$852,472)	(\$886,400)	(\$779,200)	(\$818,500)
Total Revenue	\$1,511,402	\$1,517,000	\$1,665,700	\$1,680,900
Expenditures	\$1,374,002	\$1,379,100	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,419,800	\$1,419,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$12,800	\$12,800
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$11,100	\$11,100
Compensation Reserve	\$0	\$0	\$20,100	\$61,000
Wisconsin Retirement System	\$0	\$0	\$200	\$400
Health Insurance Reserves	\$0	\$0	\$11,700	\$23,000
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$38,600	\$0
Total Expenditures	\$1,374,002	\$1,379,100	\$1,514,300	\$1,528,100
Closing Balance	\$137,400	\$137,900	\$151,400	\$152,800

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$11,457,483	\$11,697,000	\$12,097,000	\$12,097,000
Statutory Lapse to the General Fund	(\$8,497,389)	(\$8,613,000)	(\$8,618,900)	(\$8,572,000)
Total Revenue	\$2,960,094	\$3,084,000	\$3,478,100	\$3,525,000
Expenditures	\$2,960,094	\$3,084,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$3,176,800	\$3,176,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$116,700	\$116,700
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$42,600	\$56,600
Compensation Reserve	\$0	\$0	\$38,400	\$116,600
Wisconsin Retirement System	\$0	\$0	\$200	\$500
Health Insurance Reserves	\$0	\$0	\$29,500	\$57,800
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$73,900	\$0
Total Expenditures	\$2,960,094	\$3,084,000	\$3,478,100	\$3,525,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

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

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

Program Revenue

2325 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	\$394,600	\$442,000	\$473,000	\$487,000
Statutory Transfer to 20.835(4)(gd)	(\$372,900)	(\$361,100)	(\$399,800)	(\$413,500)
Total Revenue	\$21,700	\$80,900	\$73,200	\$73,500
Expenditures	\$21,700	\$80,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$81,500	\$81,500
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$9,100)	(\$9,100)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$200	\$600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$200	\$500
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$400	\$0
Total Expenditures	\$21,700	\$80,900	\$73,200	\$73,500
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue Collected	\$40,665	\$41,000	\$41,000	\$41,000
Total Revenue	\$40,665	\$41,000	\$41,000	\$41,000
Expenditures	\$40,665	\$41,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$41,000	\$41,000
Total Expenditures	\$40,665	\$41,000	\$41,000	\$41,000
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$452,393	\$546,500	\$560,800	\$564,900
Total Revenue	\$452,393	\$546,500	\$560,800	\$564,900
Expenditures	\$452,393	\$546,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$554,200	\$554,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$10,300)	(\$10,300)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$3,100	\$4,200
Compensation Reserve	\$0	\$0	\$3,800	\$11,500
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$2,700	\$5,300
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$7,300	\$0
Total Expenditures	\$452,393	\$546,500	\$560,800	\$564,900
Closing Balance	\$0	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	41	Federal funds; state operations

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

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and local finance
SUBPROGRAM		
NUMERIC APPROPRIATION	21	Gifts and grants

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

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and local finance
SUBPROGRAM		
NUMERIC APPROPRIATION	29	County assessment studies

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

Program Revenue

2325 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	\$2	\$0	\$0	\$0
Revenue	\$0	\$32,800	\$32,800	\$32,800
Total Revenue	\$2	\$32,800	\$32,800	\$32,800
Expenditures	\$0	\$32,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$32,800	\$32,800
Total Expenditures	\$0	\$32,800	\$32,800	\$32,800
Closing Balance	\$2	\$0	\$0	\$0

Program Revenue

2325 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	\$361,462	\$472,900	\$461,100	\$381,100
Revenue	\$1,287,967	\$1,215,400	\$1,215,400	\$1,215,400
Total Revenue	\$1,649,429	\$1,688,300	\$1,676,500	\$1,596,500
Expenditures	\$1,176,523	\$1,227,200	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,264,900	\$1,264,900
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$38,100)	(\$38,100)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$800	\$11,900
Compensation Reserve	\$0	\$0	\$18,700	\$56,900
Wisconsin Retirement System	\$0	\$0	\$100	\$200
Health Insurance Reserves	\$0	\$0	\$13,000	\$25,500
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$36,000	\$0
Total Expenditures	\$1,176,523	\$1,227,200	\$1,295,400	\$1,321,300
Closing Balance	\$472,906	\$461,100	\$381,100	\$275,200

Program Revenue

2325 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	\$72,143	\$74,000	\$0	\$0
Revenue	\$2,800	\$163,500	\$273,500	\$273,500
Total Revenue	\$74,943	\$237,500	\$273,500	\$273,500
Expenditures	\$993	\$237,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$273,500	\$273,500
Total Expenditures	\$993	\$237,500	\$273,500	\$273,500
Closing Balance	\$73,950	\$0	\$0	\$0

Program Revenue

2325 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	\$967,286	\$1,117,300	\$1,230,200	\$1,344,900
Revenue	\$347,350	\$316,700	\$316,700	\$316,700
Total Revenue	\$1,314,636	\$1,434,000	\$1,546,900	\$1,661,600
Expenditures	\$197,313	\$203,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$209,700	\$209,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$18,400)	(\$18,400)
Compensation Reserve	\$0	\$0	\$2,900	\$8,800
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$2,200	\$4,200
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$5,600	\$0
Total Expenditures	\$197,313	\$203,800	\$202,000	\$204,300
Closing Balance	\$1,117,323	\$1,230,200	\$1,344,900	\$1,457,300

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and local finance
SUBPROGRAM		
NUMERIC APPROPRIATION	41	Federal funds; state operations

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

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	21	Gifts and grants

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

Program Revenue

2325 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	(\$102,100)	(\$102,300)	\$0	\$0
Revenue	\$980,058	\$2,989,600	\$2,887,700	\$2,888,500
Total Revenue	\$877,958	\$2,887,300	\$2,887,700	\$2,888,500
Expenditures	\$980,285	\$2,887,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$2,888,700	\$2,888,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,700)	(\$3,700)
Compensation Reserve	\$0	\$0	\$700	\$2,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$700	\$1,500
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$1,300	\$0
Total Expenditures	\$980,285	\$2,887,300	\$2,887,700	\$2,888,500
Closing Balance	(\$102,327)	\$0	\$0	\$0

Program Revenue

2325 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	\$12,143	\$14,300	\$0	\$0
Revenue	\$2,130	\$67,000	\$81,300	\$81,300
Total Revenue	\$14,273	\$81,300	\$81,300	\$81,300
Expenditures	\$0	\$81,300	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$81,300	\$81,300
Total Expenditures	\$0	\$81,300	\$81,300	\$81,300
Closing Balance	\$14,273	\$0	\$0	\$0

Program Revenue

2325 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	\$161	\$200	\$0	\$0
Revenue	\$0	\$35,800	\$36,000	\$36,000
Total Revenue	\$161	\$36,000	\$36,000	\$36,000
Expenditures	\$0	\$36,000	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$36,000	\$36,000
Total Expenditures	\$0	\$36,000	\$36,000	\$36,000
Closing Balance	\$161	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	33	Reciprocity agreement, Illinois

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

Program Revenue

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative services and space rental
SUBPROGRAM		
NUMERIC APPROPRIATION	41	Federal funds; state operations

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

Program Revenue

2325 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	\$60,374,486	\$0	\$0	\$0
Revenue	\$49,963,117	\$0	\$0	\$0
Statutory Transfer to 20.566(4)(k) Appr 430	(\$1,793,466)	\$0	\$0	\$0
Statutory Transfer to 20.585(1)(k) OST	(\$120,457)	\$0	\$0	\$0
Statutory Transfer to School Fund at BCPL	(\$30,375,024)	\$0	\$0	\$0
Total Revenue	\$78,048,656	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Closing Balance	\$78,048,656	\$0	\$0	\$0

Program Revenue

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$1,800,847	\$3,879,400	\$3,924,500	\$3,930,200
Total Revenue	\$1,800,847	\$3,879,400	\$3,924,500	\$3,930,200
Expenditures	\$1,800,847	\$3,879,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$3,892,600	\$3,892,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$6,500	\$6,500
Compensation Reserve	\$0	\$0	\$6,900	\$21,100
Wisconsin Retirement System	\$0	\$0	\$0	\$100
Health Insurance Reserves	\$0	\$0	\$5,100	\$9,900
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$13,400	\$0
Total Expenditures	\$1,800,847	\$3,879,400	\$3,924,500	\$3,930,200
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$80,466,559	\$39,715,100	\$18,247,600	\$18,247,600
Interest	\$134,715	\$2,575,000	\$976,000	\$807,000
Ticket Sales	\$887,820,854	\$912,117,200	\$912,117,200	\$912,117,200
Retailer Fees & Miscellaneous Revenue	\$189,658	\$262,800	\$262,800	\$262,800
Total Revenue	\$968,611,786	\$954,670,100	\$931,603,600	\$931,434,600
Expenditures	\$928,896,660	\$936,422,500	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$26,824,200	\$26,824,200
3001 Turnover Reduction	\$0	\$0	(\$141,200)	(\$141,200)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$216,300	\$216,300
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$119,600	\$363,500
Wisconsin Retirement System	\$0	\$0	\$2,300	\$3,000
Health Insurance Reserves	\$0	\$0	\$82,600	\$162,000
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$30,600	\$0
All other Expenses	\$0	\$0	\$886,221,600	\$885,759,200
Total Expenditures	\$928,896,660	\$936,422,500	\$913,356,000	\$913,187,000
Closing Balance	\$39,715,126	\$18,247,600	\$18,247,600	\$18,247,600

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$1,462,483	\$1,788,400	\$1,918,700	\$1,945,000
Total Revenue	\$1,462,483	\$1,788,400	\$1,918,700	\$1,945,000
Expenditures	\$1,462,483	\$1,788,400	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$1,851,200	\$1,851,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$46,700)	(\$46,700)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$24,400	\$33,300
Compensation Reserve	\$0	\$0	\$25,600	\$78,000
Wisconsin Retirement System	\$0	\$0	\$100	\$300
Health Insurance Reserves	\$0	\$0	\$14,700	\$28,900
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$49,400	\$0
Total Expenditures	\$1,462,483	\$1,788,400	\$1,918,700	\$1,945,000
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$246,009	\$271,800	\$286,300	\$287,500
Total Revenue	\$246,009	\$271,800	\$286,300	\$287,500
Expenditures	\$246,009	\$271,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$274,800	\$274,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$5,700	\$5,700
Compensation Reserve	\$0	\$0	\$1,600	\$4,900
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,100	\$2,100
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$3,100	\$0
Total Expenditures	\$246,009	\$271,800	\$286,300	\$287,500
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$92,695	\$96,800	\$108,700	\$110,300
Total Revenue	\$92,695	\$96,800	\$108,700	\$110,300
Expenditures	\$92,695	\$96,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$102,700	\$102,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$700	\$700
Compensation Reserve	\$0	\$0	\$1,300	\$3,900
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$1,500	\$3,000
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$2,500	\$0
Total Expenditures	\$92,695	\$96,800	\$108,700	\$110,300
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	64	Administration of dry cleaner fees
STATUTORY FUND	277	DRY CLEANER ENVIRONMENTAL RESPONSE

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$13,343	\$18,900	\$18,900	\$18,900
Total Revenue	\$13,343	\$18,900	\$18,900	\$18,900
Expenditures	\$13,343	\$18,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$18,900	\$18,900
Total Expenditures	\$13,343	\$18,900	\$18,900	\$18,900
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$42,083	\$76,200	\$84,700	\$85,800
Total Revenue	\$42,083	\$76,200	\$84,700	\$85,800
Expenditures	\$42,083	\$76,200	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$79,700	\$79,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$3,500)	(\$3,500)
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$2,500	\$2,800
Compensation Reserve	\$0	\$0	\$1,800	\$5,300
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$800	\$1,500
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$3,400	\$0
Total Expenditures	\$42,083	\$76,200	\$84,700	\$85,800
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$250,508	\$270,800	\$299,500	\$302,300
Total Revenue	\$250,508	\$270,800	\$299,500	\$302,300
Expenditures	\$250,508	\$270,800	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$278,400	\$278,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$6,900	\$6,900
Compensation Reserve	\$0	\$0	\$4,000	\$12,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$2,400	\$4,800
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$7,800	\$0
Total Expenditures	\$250,508	\$270,800	\$299,500	\$302,300
Closing Balance	\$0	\$0	\$0	\$0

Segregated Funds Revenue and Balances Statement

2325 Biennial Budget

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

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
Revenue	\$293,183	\$316,900	\$354,300	\$358,100
Total Revenue	\$293,183	\$316,900	\$354,300	\$358,100
Expenditures	\$293,183	\$316,900	\$0	\$0
2000 Adjusted Base Funding Level	\$0	\$0	\$325,300	\$325,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$12,300	\$12,300
Compensation Reserve	\$0	\$0	\$4,500	\$13,700
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$3,500	\$6,800
27th Pay Period Reserve (FY24 only)	\$0	\$0	\$8,700	\$0
Total Expenditures	\$293,183	\$316,900	\$354,300	\$358,100
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

2325 Biennial Budget

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

	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$77,622,900	\$77,622,900
02	Turnover	\$0	\$0
03	Project Position Salaries	\$2,116,400	\$2,116,400
04	LTE/Misc. Salaries	\$1,183,400	\$1,183,400
05	Fringe Benefits	\$32,708,100	\$32,708,100
06	Supplies and Services	\$67,004,100	\$67,004,100
07	Permanent Property	\$5,072,100	\$5,072,100
08	Unallotted 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	\$57,772,200	\$57,772,200
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$243,698,800	\$243,698,800
18	Project Positions Authorized	38.00	38.00
19	Classified Positions Authorized	1,130.00	1,130.00
20	Unclassified Positions Authorized	10.00	10.00

Decision Item by Numeric

2325 Biennial Budget

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	\$71,447,000	\$71,447,000	697.65	697.65
	19 Admin liquor tax & alcohol bev	\$125,400	\$125,400	1.00	1.00
	20 Collections by the department	\$1,267,100	\$1,267,100	15.00	15.00
	22 Administration of local professional football stadium districts	\$126,600	\$126,600	0.00	0.00
	23 Administration of special district taxes	\$425,300	\$425,300	4.40	4.40
	24 Business tax registration	\$1,841,600	\$1,841,600	18.10	18.10
	26 Administration of local taxes	\$158,200	\$158,200	1.00	1.00
	27 Cigarette tax stamps	\$249,300	\$249,300	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$27,300	\$27,300	0.00	0.00
	30 Admin cnty munic sales use tax	\$3,139,700	\$3,139,700	31.45	31.45
	31 Administration of liquor tax and alcohol beverages enforcement	\$1,419,800	\$1,419,800	9.75	9.75
	32 Debt collection	\$3,176,800	\$3,176,800	30.50	30.50
	35 Administration of resort tax	\$81,500	\$81,500	0.15	0.15

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

	37 Collections under multistate streamlined sales tax	\$41,000	\$41,000	0.00	0.00
	39 Collections from the financial record matching program	\$554,200	\$554,200	3.00	3.00
	61 Motor fuel tax administration	\$1,851,200	\$1,851,200	15.50	15.50
	62 Economic development surcharge	\$274,800	\$274,800	1.00	1.00
	63 Petroleum inspection fee collection	\$102,700	\$102,700	1.00	1.00
	64 Administration of dry cleaner fees	\$18,900	\$18,900	0.00	0.00
	65 Administration of rental vehicle fee	\$79,700	\$79,700	0.50	0.50
	Collection of taxes Sub Total	\$86,408,100	\$86,408,100	830.00	830.00
02	State and local finance				
	01 General program operations	\$8,731,500	\$8,731,500	91.75	91.75
	03 Integrated property assessment system technology	\$2,492,000	\$2,492,000	1.00	1.00
	30 Municipal financial report compliance	\$32,800	\$32,800	0.00	0.00
	31 Manufacturing property assessment	\$1,264,900	\$1,264,900	12.50	12.50
	32 Reassessments	\$273,500	\$273,500	0.00	0.00
	34 Administration of TID	\$209,700	\$209,700	2.00	2.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

	61 Railroad and air carrier tax administration	\$278,400	\$278,400	2.00	2.00
	62 Lottery and gaming credit administration	\$325,300	\$325,300	2.75	2.75
	State and local finance Sub Total	\$13,608,100	\$13,608,100	112.00	112.00
03	Administrative services and space rental				
	01 General program operations	\$27,591,500	\$27,591,500	159.75	159.75
	02 Space rental payments	\$5,342,900	\$5,342,900	0.00	0.00
	03 Expert professional services	\$63,300	\$63,300	0.00	0.00
	04 Integrated tax system technology	\$4,087,100	\$4,087,100	0.00	0.00
	25 Internal services	\$2,888,700	\$2,888,700	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 Sub Total	\$40,090,800	\$40,090,800	160.35	160.35
04	Unclaimed property program				
	30 Unclaimed property; administra	\$3,892,600	\$3,892,600	5.95	5.95
	Unclaimed property program Sub Total	\$3,892,600	\$3,892,600	5.95	5.95
08	Lottery				

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

02 Retailer compensation-GPR	\$51,999,600	\$51,999,600	0.00	0.00
03 Vendor fees-GPR	\$20,875,400	\$20,875,400	0.00	0.00
60 General program operations	\$20,582,200	\$20,582,200	69.70	69.70
61 Retailer compensation	\$5,305,000	\$5,305,000	0.00	0.00
65 Vendor fees	\$937,000	\$937,000	0.00	0.00
Lottery Sub Total	\$99,699,200	\$99,699,200	69.70	69.70
Adjusted Base Funding Level Sub Total	\$243,698,800	\$243,698,800	1,178.00	1,178.00
Agency Total	\$243,698,800	\$243,698,800	1,178.00	1,178.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

Decision Item/Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level					
GPR	S	\$192,630,300	\$192,630,300	950.15	950.15
PR	S	\$21,313,300	\$21,313,300	135.40	135.40
SEG	S	\$29,755,200	\$29,755,200	92.45	92.45
Adjusted Base Funding Level Total		\$243,698,800	\$243,698,800	1,178.00	1,178.00
Agency Total		\$243,698,800	\$243,698,800	1,178.00	1,178.00

Decision Item (DIN) - 3001

Decision Item (DIN) Title - Turnover Reduction

NARRATIVE

Standard Budget Adjustment - Turnover Reduction

Decision Item by Line

2325 Biennial Budget

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

	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	(\$2,040,500)	(\$2,040,500)
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	(\$2,040,500)	(\$2,040,500)
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

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	(\$1,358,000)	(\$1,358,000)	0.00	0.00
	Collection of taxes Sub Total	(\$1,358,000)	(\$1,358,000)	0.00	0.00
02	State and local finance				
	01 General program operations	(\$180,200)	(\$180,200)	0.00	0.00
	State and local finance Sub Total	(\$180,200)	(\$180,200)	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	(\$361,100)	(\$361,100)	0.00	0.00
	Administrative services and space rental Sub Total	(\$361,100)	(\$361,100)	0.00	0.00
08	Lottery				
	60 General program operations	(\$141,200)	(\$141,200)	0.00	0.00
	Lottery Sub Total	(\$141,200)	(\$141,200)	0.00	0.00
	Turnover Reduction Sub Total	(\$2,040,500)	(\$2,040,500)	0.00	0.00
	Agency Total	(\$2,040,500)	(\$2,040,500)	0.00	0.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

Decision Item/Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
3001 Turnover Reduction					
GPR	S	(\$1,899,300)	(\$1,899,300)	0.00	0.00
SEG	S	(\$141,200)	(\$141,200)	0.00	0.00
Turnover Reduction Total		(\$2,040,500)	(\$2,040,500)	0.00	0.00
Agency Total		(\$2,040,500)	(\$2,040,500)	0.00	0.00

Decision Item (DIN) - 3003

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

NARRATIVE

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

Decision Item by Line

2325 Biennial Budget

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

	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$96,400	\$96,400
02	Turnover	\$0	\$0
03	Project Position Salaries	(\$98,900)	(\$98,900)
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	(\$500)	(\$500)
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	(\$3,000)	(\$3,000)
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

2325 Biennial Budget

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	(\$666,700)	(\$666,700)	0.00	0.00
	19 Admin liquor tax & alcohol bev	\$26,900	\$26,900	0.00	0.00
	20 Collections by the department	\$16,600	\$16,600	0.00	0.00
	22 Administration of local professional football stadium districts	(\$74,200)	(\$74,200)	0.00	0.00
	23 Administration of special district taxes	\$100	\$100	0.00	0.00
	24 Business tax registration	\$20,200	\$20,200	0.00	0.00
	26 Administration of local taxes	(\$1,700)	(\$1,700)	0.00	0.00
	30 Admin cnty munic sales use tax	(\$3,200)	(\$3,200)	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$12,800	\$12,800	0.00	0.00
	32 Debt collection	\$116,700	\$116,700	0.00	0.00
	35 Administration of resort tax	(\$9,100)	(\$9,100)	0.00	0.00
	39 Collections from the financial record matching program	(\$10,300)	(\$10,300)	0.00	0.00
	61 Motor fuel tax administration	(\$46,700)	(\$46,700)	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

	62 Economic development surcharge	\$5,700	\$5,700	0.00	0.00
	63 Petroleum inspection fee collection	\$700	\$700	0.00	0.00
	65 Administration of rental vehicle fee	(\$3,500)	(\$3,500)	0.00	0.00
	Collection of taxes Sub Total	(\$615,700)	(\$615,700)	0.00	0.00
02	State and local finance				
	01 General program operations	\$402,000	\$402,000	0.00	0.00
	03 Integrated property assessment system technology	\$100	\$100	0.00	0.00
	31 Manufacturing property assessment	(\$38,100)	(\$38,100)	0.00	0.00
	34 Administration of TID	(\$18,400)	(\$18,400)	0.00	0.00
	61 Railroad and air carrier tax administration	\$6,900	\$6,900	0.00	0.00
	62 Lottery and gaming credit administration	\$12,300	\$12,300	0.00	0.00
	State and local finance Sub Total	\$364,800	\$364,800	0.00	0.00
03	Administrative services and space rental				
	01 General program operations	\$28,800	\$28,800	0.00	0.00
	25 Internal services	(\$3,700)	(\$3,700)	0.00	0.00
	Administrative services and space rental Sub Total	\$25,100	\$25,100	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

04	Unclaimed property program				
	30 Unclaimed property; administra	\$6,500	\$6,500	0.00	0.00
	Unclaimed property program Sub Total	\$6,500	\$6,500	0.00	0.00
08	Lottery				
	60 General program operations	\$216,300	\$216,300	0.00	0.00
	Lottery Sub Total	\$216,300	\$216,300	0.00	0.00
	Full Funding of Continuing Position Salaries and Fringe Benefits Sub Total	(\$3,000)	(\$3,000)	0.00	0.00
	Agency Total	(\$3,000)	(\$3,000)	0.00	0.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

Decision Item/Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
3003 Full Funding of Continuing Position Salaries and Fringe Benefits					
GPR	S	(\$235,800)	(\$235,800)	0.00	0.00
PR	S	\$41,100	\$41,100	0.00	0.00
SEG	S	\$191,700	\$191,700	0.00	0.00
Full Funding of Continuing Position Salaries and Fringe Benefits Total		(\$3,000)	(\$3,000)	0.00	0.00
Agency Total		(\$3,000)	(\$3,000)	0.00	0.00

Decision Item (DIN) - 3005

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

NARRATIVE

Standard Budget Adjustment - Reclassifications and Semiautomatic Pay Progression

Decision Item by Line

2325 Biennial Budget

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

	Expenditure Items	1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$150,700	\$213,500
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$24,400	\$33,500
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$175,100	\$247,000
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

2325 Biennial Budget

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
3005 Reclassifications and Semiautomatic Pay Progression					
01	Collection of taxes				
	20 Collections by the department	\$36,700	\$62,200	0.00	0.00
	24 Business tax registration	\$22,400	\$30,900	0.00	0.00
	30 Admin cnty munic sales use tax	\$31,500	\$34,000	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$11,100	\$11,100	0.00	0.00
	32 Debt collection	\$42,600	\$56,600	0.00	0.00
	39 Collections from the financial record matching program	\$3,100	\$4,200	0.00	0.00
	61 Motor fuel tax administration	\$24,400	\$33,300	0.00	0.00
	65 Administration of rental vehicle fee	\$2,500	\$2,800	0.00	0.00
	Collection of taxes Sub Total	\$174,300	\$235,100	0.00	0.00
02	State and local finance				
	31 Manufacturing property assessment	\$800	\$11,900	0.00	0.00
	State and local finance Sub Total	\$800	\$11,900	0.00	0.00
	Reclassifications and Semiautomatic Pay Progression Sub Total	\$175,100	\$247,000	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

	Agency Total	\$175,100	\$247,000	0.00	0.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

Decision Item/Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
3005 Reclassifications and Semiautomatic Pay Progression					
PR	S	\$148,200	\$210,900	0.00	0.00
SEG	S	\$26,900	\$36,100	0.00	0.00
Reclassifications and Semiautomatic Pay Progression Total		\$175,100	\$247,000	0.00	0.00
Agency Total		\$175,100	\$247,000	0.00	0.00

Decision Item (DIN) - 3011

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

NARRATIVE

Standard Budget Adjustment - Minor Transfers Within the Same Alpha Appropriation

Decision Item by Line

2325 Biennial Budget

DEPARTMENT	CODES	TITLES
	566	Department of Revenue

DECISION ITEM	CODES	TITLES
	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	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	3011 Minor Transfers Within the Same Alpha Appropriation				
01	Collection of taxes				
	01 General program operations	\$0	\$0	0.00	0.00
	30 Admin cnty munic sales use tax	\$0	\$0	0.00	0.00
	35 Administration of resort tax	\$0	\$0	0.00	0.00
	Collection of taxes Sub Total	\$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 Sub Total	\$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 Sub Total	\$0	\$0	0.00	0.00
08	Lottery				
	60 General program operations	\$0	\$0	0.00	0.00
	Lottery Sub Total	\$0	\$0	0.00	0.00
	Minor Transfers Within the Same Alpha Appropriation Sub Total	\$0	\$0	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

Department of Revenue

	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

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

Decision Item (DIN) - 5000

Decision Item (DIN) Title - Minor Transfers Between Appropriations

NARRATIVE

The Department requests the following minor transfers between appropriations within the same GPR funding source. Transfer \$640,400 GPR and 6.0 FTE in FY1 and FY2 from 101 to 301.

- 1) Creation of the Office of Communications in the Secretary's Office
 - Transfer \$276,900 from appropriation 101 to appropriation 301
 - Transfer 3.0 FTE from appropriation 101 to appropriation 301

- 2) Creation of the Engagement & Strategy Section in the Enterprise Services Division
 - Transfer \$329,700 from appropriation 101 to appropriation 301
 - Transfer 3.0 FTE from appropriation 101 to appropriation 301

- 3) Transfer \$33,800 Department Overhead from appropriation 101 to appropriation 301 to fix past biennial budget.

Decision Item by Line

2325 Biennial Budget

DEPARTMENT	CODES	TITLES
	566	Department of Revenue
DECISION ITEM	CODES	TITLES
	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	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

2325 Biennial Budget

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	(\$640,400)	(\$640,400)	(6.00)	(6.00)
	Collection of taxes Sub Total	(\$640,400)	(\$640,400)	(6.00)	(6.00)
03	Administrative services and space rental				
	01 General program operations	\$640,400	\$640,400	6.00	6.00
	Administrative services and space rental Sub Total	\$640,400	\$640,400	6.00	6.00
	Minor Transfers Between Appropriations Sub Total	\$0	\$0	0.00	0.00
	Agency Total	\$0	\$0	0.00	0.00

Decision Item by Fund Source

2325 Biennial Budget

Department of Revenue

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

Decision Item (DIN) - 5001

Decision Item (DIN) Title - Legalization of the Sale of Marijuana

NARRATIVE

The Department of Revenue recommends legalizing the sale of marijuana for recreational use for sales that occur at a marijuana retailer holding a permit issued by the department. The department also recommends the imposition of a 15 percent wholesale excise tax and a 10 percent retail excise tax on the sale of marijuana by department-issued permit holders. The fiscal impact is an estimated increase of \$165.8 million in FY 25. Additionally, DOR will create and maintain a medical marijuana registry program whereby a person who is a qualifying patient (an individual who has been diagnosed by a physician as having or undergoing a debilitating medical condition or treatment and who is at least 18 years old) may obtain a registry identification card and purchase marijuana from a licensed retail establishment without having to pay the sales or excise taxes imposed on that sale.

Decision Item by Line

2325 Biennial Budget

DEPARTMENT	CODES	TITLES
	566	Department of Revenue
DECISION ITEM	CODES	TITLES
	5001	Legalization of the Sale of Marijuana

	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	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	Agency Total				

Decision Item by Fund Source

Decision Item/Source of Funds	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Agency Total				

Decision Item (DIN) - 5002

Decision Item (DIN) Title - Student Loan Forgiveness -Exemption from Income Tax

NARRATIVE

The Department of Revenue recommends adopting the federal government tax treatment for discharged student loans as reflected in the American Rescue Plan Act (ARPA). Under existing Wisconsin law, the amount of student loans forgiven will be treated as income unless the law is changed to allow the forgiven loan to be exempt from income tax. While determining a precise fiscal impact at this time is extremely difficult, we believe the amount of money could be substantial given the population in Wisconsin. However, it is important to note that any revenue generated by counting the forgiven loans as income would result in a potential windfall to the state, as this source of income was not anticipated at the time the budget was forecast by both DOR and the Legislative Fiscal Bureau. It is, therefore, not revenue that was ever expected. It is important to recognize that historically Wisconsin attempts to conform with federal Internal Revenue Code (IRC) provisions whenever it is fiscally possible for the ease of taxpayers to comply with tax laws.

Decision Item by Line

2325 Biennial Budget

DEPARTMENT	CODES	TITLES
	566	Department of Revenue
DECISION ITEM	CODES	TITLES
	5002	Student Loan Forgiveness -Exemption from Income Tax

	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	Unallotted Reserve	\$0	\$0
09	Aids to Individuals & Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
17	TOTAL	\$0	\$0
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

Decision Item by Numeric

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	Agency Total				

Decision Item by Fund Source

Decision Item/Source of Funds	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Agency Total				

ACT 201

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

FY: **FY24**

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 "FY24" TO "FY24 AND 25".

Agency	Appropriation Alpha	Numeric	Fund Source	Adjusted Base		(See Note 1) 0% Change Target	Proposed Budget 2023-24		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
				\$	FTE		Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
				566	1a		101	GPR		\$71,447,000.00	697.65	0	\$69,422,300.00	697.65	(2,024,700)
566	1g	130	PR	\$3,139,700.00	31.45	0	\$3,168,000.00	31.45	28,300	0.00	(28,300)	0.00	0	0.00	
566	1ga	127	PR	\$249,300.00	0.00	0	\$249,300.00	0.00	0	0.00	0	0.00	0	0.00	
566	1gb	124	PR	\$1,841,600.00	18.10	0	\$1,884,200.00	18.10	42,600	0.00	(42,600)	0.00	0	0.00	
566	1gd	123	PR	\$425,300.00	4.40	0	\$425,400.00	4.40	100	0.00	(100)	0.00	0	0.00	
566	1ge	122	PR	\$126,600.00	0.00	0	\$52,400.00	0.00	(74,200)	0.00	74,200	0.00	0	0.00	
566	1gf	135	PR	\$81,500.00	0.15	0	\$72,400.00	0.15	(9,100)	0.00	9,100	0.00	0	0.00	
566	1gg	126	PR	\$158,200.00	1.00	0	\$156,500.00	1.00	(1,700)	0.00	1,700	0.00	0	0.00	
566	1h	132	PR	\$3,176,800.00	30.50	0	\$3,336,100.00	30.50	159,300	0.00	(159,300)	0.00	0	0.00	
566	1ha	131	PR	\$1,419,800.00	9.75	0	\$1,443,700.00	9.75	23,900	0.00	(23,900)	0.00	0	0.00	
566	1hb	120	PR	\$1,267,100.00	15.00	0	\$1,320,400.00	15.00	53,300	0.00	(53,300)	0.00	0	0.00	
566	1hc	139	PR	\$554,200.00	3.00	0	\$547,000.00	3.00	(7,200)	0.00	7,200	0.00	0	0.00	
566	1hd	119	PR	\$125,400.00	1.00	0	\$152,300.00	1.00	26,900	0.00	(26,900)	0.00	0	0.00	
566	1hm	133	PR	\$0.00	0.00	0	\$0.00	0.00	0	0.00	0	0.00	0	0.00	
566	1hn	125	PR	\$0.00	0.00	0	\$0.00	0.00	0	0.00	0	0.00	0	0.00	
566	1ho	137	PR	\$41,000.00	0.00	0	\$41,000.00	0.00	0	0.00	0	0.00	0	0.00	
566	1hp	129	PR	\$27,300.00	0.00	0	\$27,300.00	0.00	0	0.00	0	0.00	0	0.00	
566	1q	162	SEG	\$274,800.00	1.00	0	\$280,500.00	1.00	5,700	0.00	(5,700)	0.00	0	0.00	
566	1qm	165	SEG	\$79,700.00	0.50	0	\$78,700.00	0.50	(1,000)	0.00	1,000	0.00	0	0.00	
566	1r	164	SEG	\$18,900.00	0.00	0	\$18,900.00	0.00	0	0.00	0	0.00	0	0.00	
566	1s	163	SEG	\$102,700.00	1.00	0	\$103,400.00	1.00	700	0.00	(700)	0.00	0	0.00	
566	1u	161	SEG	\$1,851,200.00	15.50	0	\$1,828,900.00	15.50	(22,300)	0.00	22,300	0.00	0	0.00	
566	2a	201	GPR	\$8,731,500.00	91.75	0	\$8,953,300.00	91.75	221,800	0.00	(221,800)	0.00	0	0.00	
566	2bm	203	GPR	\$2,492,000.00	1.00	0	\$2,492,100.00	1.00	100	0.00	(100)	0.00	0	0.00	
566	2gb	231	PR	\$1,264,900.00	12.50	0	\$1,227,600.00	12.50	(37,300)	0.00	37,300	0.00	0	0.00	
566	2gi	230	PR	\$32,800.00	0.00	0	\$32,800.00	0.00	0	0.00	0	0.00	0	0.00	
566	2h	232	PR	\$273,500.00	0.00	0	\$273,500.00	0.00	0	0.00	0	0.00	0	0.00	
566	2hm	234	PR	\$209,700.00	2.00	0	\$191,300.00	2.00	(18,400)	0.00	18,400	0.00	0	0.00	
566	2q	261	SEG	\$278,400.00	2.00	0	\$285,300.00	2.00	6,900	0.00	(6,900)	0.00	0	0.00	
566	2r	262	SEG	\$325,300.00	2.75	0	\$337,600.00	2.75	12,300	0.00	(12,300)	0.00	0	0.00	
566	3a	301	GPR	\$27,591,500.00	159.75	0	\$27,259,200.00	159.75	(332,300)	0.00	332,300	0.00	0	0.00	
566	3a	302	GPR	\$5,342,900.00	0.00	0	\$5,342,900.00	0.00	0	0.00	0	0.00	0	0.00	
566	3b	304	GPR	\$4,087,100.00	0.00	0	\$4,087,100.00	0.00	0	0.00	0	0.00	0	0.00	
566	3c	303	GPR	\$63,300.00	0.00	0	\$63,300.00	0.00	0	0.00	0	0.00	0	0.00	
566	3g	331	PR	\$81,300.00	0.00	0	\$81,300.00	0.00	0	0.00	0	0.00	0	0.00	

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2023-24		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	3gm	332	PR	\$36,000.00	0.00	0	\$36,000.00	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR	\$2,888,700.00	0.60	0	\$2,885,000.00	0.60		(3,700)	0.00	3,700	0.00	0	0.00
566	4k	430	PR	\$3,892,600.00	5.95	0	\$3,899,100.00	5.95		6,500	0.00	(6,500)	0.00	0	0.00
566	8a	801	GPR	\$0.00	0.00	0	\$0.00	0.00		0	0.00	0	0.00	0	0.00
566	8b	802	GPR	\$51,999,600.00	0.00	0	\$51,999,600.00	0.00		0	0.00	0	0.00	0	0.00
566	8c	803	GPR	\$20,875,400.00	0.00	0	\$20,875,400.00	0.00		0	0.00	0	0.00	0	0.00
566	8q	860	SEG	\$20,582,200.00	69.70	0	\$20,657,300.00	69.70		75,100	0.00	(75,100)	0.00	0	0.00
566	8r	861	SEG	\$5,305,000.00	0.00	0	\$5,305,000.00	0.00		0	0.00	0	0.00	0	0.00
566	8v	865	SEG	\$937,000.00	0.00	0	\$937,000.00	0.00		0	0.00	0	0.00	0	0.00
Totals				243,698,800	1,178.00	0	241,830,400	1,178.00		(1,868,400)	0.00	1,868,400	0.00	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: **FY24**

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 "FY24" TO "FY24 AND 25".

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2023-24		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	
566	1a	101	GPR	\$71,447,000.00	697.65	(3,572,400)	66,291,600	659.65	1	(5,155,400)	(38.00)	2,024,700	0.00	(3,130,700)	(38.00)
566	1g	130	PR	\$3,139,700.00	31.45	(157,000)	3,159,800	31.45	6	20,100	0.00	(28,300)	0.00	(8,200)	0.00
566	1ga	127	PR	\$249,300.00	0.00	(12,500)	224,300	0.00	6	(25,000)	0.00	0	0.00	(25,000)	0.00
566	1gb	124	PR	\$1,841,600.00	18.10	(92,100)	1,878,600	18.10	6	37,000	0.00	(42,600)	0.00	(5,600)	0.00
566	1gd	123	PR	\$425,300.00	4.40	(21,300)	100	0.00	2	(425,200)	(4.40)	(100)	0.00	(425,300)	(4.40)
566	1ge	122	PR	\$126,600.00	0.00	(6,300)	(74,200)	0.00	2	(200,800)	0.00	74,200	0.00	(126,600)	0.00
566	1gf	135	PR	\$81,500.00	0.15	(4,100)	72,400	0.15		(9,100)	0.00	9,100	0.00	0	0.00
566	1gg	126	PR	\$158,200.00	1.00	(7,900)	153,300	1.00	6	(4,900)	0.00	1,700	0.00	(3,200)	0.00
566	1h	132	PR	\$3,176,800.00	30.50	(158,800)	3,285,400	30.50	7	108,600	0.00	(159,300)	0.00	(50,700)	0.00
566	1ha	131	PR	\$1,419,800.00	9.75	(71,000)	1,442,100	9.75	7	22,300	0.00	(23,900)	0.00	(1,600)	0.00
566	1hb	120	PR	\$1,267,100.00	15.00	(63,400)	1,320,400	15.00	6	53,300	0.00	(53,300)	0.00	0	0.00
566	1hc	139	PR	\$554,200.00	3.00	(27,700)	487,000	3.00	7	(67,200)	0.00	7,200	0.00	(60,000)	0.00
566	1hd	119	PR	\$125,400.00	1.00	(6,300)	152,300	1.00		26,900	0.00	(26,900)	0.00	0	0.00
566	1hm	133	PR	\$0.00	0.00	0	0	0.00		0	0.00	0	0.00	0	0.00
566	1hn	125	PR	\$0.00	0.00	0	0	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	\$41,000.00	0.00	(2,100)	41,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	\$27,300.00	0.00	(1,400)	21,900	0.00	6	(5,400)	0.00	0	0.00	(5,400)	0.00
566	1q	162	SEG	\$274,800.00	1.00	(13,700)	279,000	1.00	6	4,200	0.00	(5,700)	0.00	(1,500)	0.00
566	1qm	165	SEG	\$79,700.00	0.50	(4,000)	53,700	0.50	7	(26,000)	0.00	1,000	0.00	(25,000)	0.00
566	1r	164	SEG	\$18,900.00	0.00	(900)	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	\$102,700.00	1.00	(5,100)	103,400	1.00		700	0.00	(700)	0.00	0	0.00
566	1u	161	SEG	\$1,851,200.00	15.50	(92,600)	1,828,500	15.50	6	(22,700)	0.00	22,300	0.00	(400)	0.00
566	2a	201	GPR	\$8,731,500.00	91.75	(436,600)	8,633,900	87.25	3	(97,600)	(4.50)	(221,800)	0.00	(319,400)	(4.50)
566	2bm	203	GPR	\$2,492,000.00	1.00	(124,600)	2,296,200	0.00	7, 8	(195,800)	(1.00)	(100)	0.00	(195,900)	(1.00)
566	2gb	231	PR	\$1,264,900.00	12.50	(63,200)	1,227,600	12.50		(37,300)	0.00	37,300	0.00	0	0.00
566	2gi	230	PR	\$32,800.00	0.00	(1,600)	32,800	0.00		0	0.00	0	0.00	0	0.00
566	2h	232	PR	\$273,500.00	0.00	(13,700)	259,800	0.00	6	(13,700)	0.00	0	0.00	(13,700)	0.00
566	2hm	234	PR	\$209,700.00	2.00	(10,500)	191,300	2.00		(18,400)	0.00	18,400	0.00	0	0.00
566	2q	261	SEG	\$278,400.00	2.00	(13,900)	268,900	2.00	6, 5	(9,500)	0.00	(6,900)	0.00	(16,400)	0.00
566	2r	262	SEG	\$325,300.00	2.75	(16,300)	323,800	2.75	6	(1,500)	0.00	(12,300)	0.00	(13,800)	0.00
566	3a	301	GPR	\$27,591,500.00	159.75	(1,379,600)	26,584,000	153.90	4	(1,007,500)	(5.85)	332,300	0.00	(675,200)	(5.85)
566	3a	302	GPR	\$5,342,900.00	0.00	(267,100)	5,276,100	0.00	5	(66,800)	0.00	0	0.00	(66,800)	0.00
566	3b	304	GPR	\$4,087,100.00	0.00	(204,400)	3,927,800	0.00	7	(159,300)	0.00	0	0.00	(159,300)	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2023-24		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	3c	303	GPR	\$63,300.00	0.00	(3,200)	63,300	0.00		0	0.00	0	0.00	0	0.00
566	3g	331	PR	\$81,300.00	0.00	(4,100)	27,400	0.00		(53,900)	0.00	0	0.00	(53,900)	0.00
566	3gm	332	PR	\$36,000.00	0.00	(1,800)	0	0.00	6	(36,000)	0.00	0	0.00	(36,000)	0.00
566	3k	325	PR	\$2,888,700.00	0.60	(144,400)	1,885,000	0.60	6	(1,003,700)	0.00	3,700	0.00	(1,000,000)	0.00
566	4k	430	PR	\$3,892,600.00	5.95	(194,600)	3,079,600	5.95	6	(813,000)	0.00	(6,500)	0.00	(819,500)	0.00
566	8a	801	GPR	\$0.00	0.00	0	0	0.00		0	0.00	0	0.00	0	0.00
566	8b	802	GPR	\$51,999,600.00	0.00	(2,600,000)	51,999,600.00	0.00		0	0.00	0	0.00	0	0.00
566	8c	803	GPR	\$20,875,400.00	0.00	(1,043,800)	20,875,400	0.00		0	0.00	0	0.00	0	0.00
566	8q	860	SEG	\$20,582,200.00	69.70	(1,029,100)	20,642,500	69.55	4	60,300	(0.15)	(75,100)	0.00	(14,800)	(0.15)
566	8r	861	SEG	\$5,305,000.00	0.00	(265,300)	373,300	0.00		(4,931,700)	0.00	0	0.00	(4,931,700)	0.00
566	8v	865	SEG	\$937,000.00	0.00	(46,900)	937,000	0.00		0	0.00	0	0.00	0	0.00
Totals				243,698,800	1,178.00	(12,185,300)	229,644,800	1,124.10		(14,054,000)	(53.90)	1,868,400	0.00	(12,185,600)	(53.90)

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 = (12,185,300)

Difference = (300)

Should equal \$0

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

- 1 Fiscal effect of 38.0 FTE reduction is greater than \$35 million loss of revenue each fiscal year
- 2 Programs that have ended but still may have some processing needs for audit assessments and refunds
- 3 This reflects a reduction of \$316,300 representing 4.5 FTE. There is also minimal supplies and services savings. Cutting these positions puts State & Local Finance at risk of failing to meet statutory deadlines.
- 4 Reduction in positions, 5.0 FTE in the technology services area. These cuts would put technology at risk of not completing projects necessary for timely processing of tax and government returns, and refunds. The .85 represents a paralegal in an attorney office with a large case load.
- 5 This would close a private lease space and require staff to hotel using space in a nearby state office building.
- 6 Adjustment for unused supplies & services due to efficiencies from changes in process and decrease in demand.
- 7 Cuts in these appropriations would affect licensing, time, and maintenance, for the major tax processing systems, WINPAS and IPAS.
- 8 FTE reduction with associated supplies and services

ACT 201

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

FY: **FY25**
 Agency: DOR - 566

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY24" TO "FY24 AND 25".

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1) 0% Change		Proposed Budget 2024-25		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	Target	Proposed \$	Proposed FTE	\$		FTE	\$	FTE	\$	FTE	
566	1a	101	GPR	\$71,447,000.00	697.65	0	69,422,300	697.65			(2,024,700)	0.00	2,024,700	0.00	0	0.00
566	1g	130	PR	\$3,139,700.00	31.45	0	3,170,500	31.45			30,800	0.00	(30,800)	0.00	0	0.00
566	1ga	127	PR	\$249,300.00	0.00	0	249,300	0.00			0	0.00	0	0.00	0	0.00
566	1gb	124	PR	\$1,841,600.00	18.10	0	1,892,700	18.10			51,100	0.00	(51,100)	0.00	0	0.00
566	1gd	123	PR	\$425,300.00	4.40	0	425,400	4.40			100	0.00	(100)	0.00	0	0.00
566	1ge	122	PR	\$126,600.00	0.00	0	52,400	0.00			(74,200)	0.00	74,200	0.00	0	0.00
566	1gf	135	PR	\$81,500.00	0.15	0	72,400	0.15			(9,100)	0.00	9,100	0.00	0	0.00
566	1gg	126	PR	\$158,200.00	1.00	0	156,500	1.00			(1,700)	0.00	1,700	0.00	0	0.00
566	1h	132	PR	\$3,176,800.00	30.50	0	3,350,100	30.50			173,300	0.00	(173,300)	0.00	0	0.00
566	1ha	131	PR	\$1,419,800.00	9.75	0	1,443,700	9.75			23,900	0.00	(23,900)	0.00	0	0.00
566	1hb	120	PR	\$1,267,100.00	15.00	0	1,345,900	15.00			78,800	0.00	(78,800)	0.00	0	0.00
566	1hc	139	PR	\$554,200.00	3.00	0	548,100	3.00			(6,100)	0.00	6,100	0.00	0	0.00
566	1hd	119	PR	\$125,400.00	1.00	0	152,300	1.00			26,900	0.00	(26,900)	0.00	0	0.00
566	1hm	133	PR	\$0.00	0.00	0	0	0.00			0	0.00	0	0.00	0	0.00
566	1hn	125	PR	\$0.00	0.00	0	0	0.00			0	0.00	0	0.00	0	0.00
566	1ho	137	PR	\$41,000.00	0.00	0	41,000	0.00			0	0.00	0	0.00	0	0.00
566	1hp	129	PR	\$27,300.00	0.00	0	27,300	0.00			0	0.00	0	0.00	0	0.00
566	1q	162	SEG	\$274,800.00	1.00	0	280,500	1.00			5,700	0.00	(5,700)	0.00	0	0.00
566	1qm	165	SEG	\$79,700.00	0.50	0	79,000	0.50			(700)	0.00	700	0.00	0	0.00
566	1r	164	SEG	\$18,900.00	0.00	0	18,900	0.00			0	0.00	0	0.00	0	0.00
566	1s	163	SEG	\$102,700.00	1.00	0	103,400	1.00			700	0.00	(700)	0.00	0	0.00
566	1u	161	SEG	\$1,851,200.00	15.50	0	1,837,800	15.50			(13,400)	0.00	13,400	0.00	0	0.00
566	2a	201	GPR	\$8,731,500.00	91.75	0	8,953,300	91.75			221,800	0.00	(221,800)	0.00	0	0.00
566	2bm	203	GPR	\$2,492,000.00	1.00	0	2,492,100	1.00			100	0.00	(100)	0.00	0	0.00
566	2gb	231	PR	\$1,264,900.00	12.50	0	1,238,700	12.50			(26,200)	0.00	26,200	0.00	0	0.00
566	2gi	230	PR	\$32,800.00	0.00	0	32,800	0.00			0	0.00	0	0.00	0	0.00
566	2h	232	PR	\$273,500.00	0.00	0	273,500	0.00			0	0.00	0	0.00	0	0.00
566	2hm	234	PR	\$209,700.00	2.00	0	191,300	2.00			(18,400)	0.00	18,400	0.00	0	0.00
566	2q	261	SEG	\$278,400.00	2.00	0	285,300	2.00			6,900	0.00	(6,900)	0.00	0	0.00
566	2r	262	SEG	\$325,300.00	2.75	0	337,600	2.75			12,300	0.00	(12,300)	0.00	0	0.00
566	3a	301	GPR	\$27,591,500.00	159.75	0	27,259,200	159.75			(332,300)	0.00	332,300	0.00	0	0.00
566	3a	302	GPR	\$5,342,900.00	0.00	0	5,342,900	0.00			0	0.00	0	0.00	0	0.00
566	3b	304	GPR	\$4,087,100.00	0.00	0	4,087,100	0.00			0	0.00	0	0.00	0	0.00
566	3c	303	GPR	\$63,300.00	0.00	0	63,300	0.00			0	0.00	0	0.00	0	0.00
566	3g	331	PR	\$81,300.00	0.00	0	81,300	0.00			0	0.00	0	0.00	0	0.00
566	3gm	332	PR	\$36,000.00	0.00	0	36,000	0.00			0	0.00	0	0.00	0	0.00
566	3k	325	PR	\$2,888,700.00	0.60	0	2,885,000	0.60			(3,700)	0.00	3,700	0.00	0	0.00
566	4k	430	PR	\$3,892,600.00	5.95	0	3,899,100	5.95			6,500	0.00	(6,500)	0.00	0	0.00
566	8a	801	GPR	\$0.00	0.00	0	0	0.00			0	0.00	0	0.00	0	0.00
566	8b	802	GPR	\$51,999,600.00	0.00	0	51,999,600	0.00			0	0.00	0	0.00	0	0.00
566	8c	803	GPR	\$20,875,400.00	0.00	0	20,875,400	0.00			0	0.00	0	0.00	0	0.00
566	8q	860	SEG	\$20,582,200.00	69.70	0	20,657,300	69.70			75,100	0.00	(75,100)	0.00	0	0.00
566	8r	861	SEG	\$5,305,000.00	0.00	0	5,305,000	0.00			0	0.00	0	0.00	0	0.00
566	8v	865	SEG	\$937,000.00	0.00	0	937,000	0.00			0	0.00	0	0.00	0	0.00
Totals				243,698,800	1,178.00	0	241,902,300	1,178.00			(1,796,500)	0.00	1,796,500	0.00	0	0.00

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2024-25			Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	0% Change Target	Proposed \$	Proposed FTE	Item Ref.	\$	FTE	\$	FTE	\$	FTE

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

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

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

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

- 1
- 2
- 3

ACT 201

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

FY: **FY25**

Agency: **DOR - 566**

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE "FY24" TO "FY24 AND 25".

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1) 5% Reduction		Proposed Budget 2024-25		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	
	Alpha	Numeric		\$	FTE	Target	Proposed \$	Proposed FTE	\$		FTE	\$	FTE	\$	FTE	
	566	1a		101	GPR	\$71,447,000.00	697.65	(3,572,400)	\$66,291,600.00		659.65	1	(5,155,400)	(38.00)	2,024,700	0.00
566	1g	130	PR	\$3,139,700.00	31.45	(157,000)	\$3,162,300.00	31.45	6	22,600	0.00	(30,800)	0.00	(8,200)	0.00	
566	1ga	127	PR	\$249,300.00	0.00	(12,500)	\$224,300.00	0.00	6	(25,000)	0.00	0	0.00	(25,000)	0.00	
566	1gb	124	PR	\$1,841,600.00	18.10	(92,100)	\$1,887,100.00	18.10	6	45,500	0.00	(51,100)	0.00	(5,600)	0.00	
566	1gd	123	PR	\$425,300.00	4.40	(21,300)	\$100.00	0.00	2	(425,200)	(4.40)	(100)	0.00	(425,300)	(4.40)	
566	1ge	122	PR	\$126,600.00	0.00	(6,300)	-\$74,200.00	0.00	2	(200,800)	0.00	74,200	0.00	(126,600)	0.00	
566	1gf	135	PR	\$81,500.00	0.15	(4,100)	\$72,400.00	0.15		(9,100)	0.00	9,100	0.00	0	0.00	
566	1gg	126	PR	\$158,200.00	1.00	(7,900)	\$153,300.00	1.00	6	(4,900)	0.00	1,700	0.00	(3,200)	0.00	
566	1h	132	PR	\$3,176,800.00	30.50	(158,800)	\$3,299,400.00	30.50	7	122,600	0.00	(173,300)	0.00	(50,700)	0.00	
566	1ha	131	PR	\$1,419,800.00	9.75	(71,000)	\$1,442,100.00	9.75	7	22,300	0.00	(23,900)	0.00	(1,600)	0.00	
566	1hb	120	PR	\$1,267,100.00	15.00	(63,400)	\$1,345,900.00	15.00	6	78,800	0.00	(78,800)	0.00	0	0.00	
566	1hc	139	PR	\$554,200.00	3.00	(27,700)	\$488,100.00	3.00	7	(66,100)	0.00	6,100	0.00	(60,000)	0.00	
566	1hd	119	PR	\$125,400.00	1.00	(6,300)	\$152,300.00	1.00		26,900	0.00	(26,900)	0.00	0	0.00	
566	1hm	133	PR	\$0.00	0.00	0	\$0.00	0.00		0	0.00	0	0.00	0	0.00	
566	1hn	125	PR	\$0.00	0.00	0	\$0.00	0.00		0	0.00	0	0.00	0	0.00	
566	1ho	137	PR	\$41,000.00	0.00	(2,100)	\$41,000.00	0.00		0	0.00	0	0.00	0	0.00	
566	1hp	129	PR	\$27,300.00	0.00	(1,400)	\$21,900.00	0.00	6	(5,400)	0.00	0	0.00	(5,400)	0.00	
566	1q	162	SEG	\$274,800.00	1.00	(13,700)	\$279,000.00	1.00	6	4,200	0.00	(5,700)	0.00	(1,500)	0.00	
566	1qm	165	SEG	\$79,700.00	0.50	(4,000)	\$54,000.00	0.50	7	(25,700)	0.00	700	0.00	(25,000)	0.00	
566	1r	164	SEG	\$18,900.00	0.00	(900)	\$18,900.00	0.00		0	0.00	0	0.00	0	0.00	
566	1s	163	SEG	\$102,700.00	1.00	(5,100)	\$103,400.00	1.00		700	0.00	(700)	0.00	0	0.00	
566	1u	161	SEG	\$1,851,200.00	15.50	(92,600)	\$1,837,400.00	15.50	6	(13,800)	0.00	13,400	0.00	(400)	0.00	
566	2a	201	GPR	\$8,731,500.00	91.75	(436,600)	\$8,633,900.00	87.25	3	(97,600)	(4.50)	(221,800)	0.00	(319,400)	(4.50)	
566	2bm	203	GPR	\$2,492,000.00	1.00	(124,600)	\$2,296,200.00	0.00	7, 8	(195,800)	(1.00)	(100)	0.00	(195,900)	(1.00)	
566	2gb	231	PR	\$1,264,900.00	12.50	(63,200)	\$1,238,700.00	12.50		(26,200)	0.00	26,200	0.00	0	0.00	
566	2gi	230	PR	\$32,800.00	0.00	(1,600)	\$32,800.00	0.00		0	0.00	0	0.00	0	0.00	
566	2h	232	PR	\$273,500.00	0.00	(13,700)	\$259,800.00	0.00	6	(13,700)	0.00	0	0.00	(13,700)	0.00	
566	2hm	234	PR	\$209,700.00	2.00	(10,500)	\$191,300.00	2.00		(18,400)	0.00	18,400	0.00	0	0.00	
566	2q	261	SEG	\$278,400.00	2.00	(13,900)	\$268,900.00	2.00	6, 5	(9,500)	0.00	(6,900)	0.00	(16,400)	0.00	
566	2r	262	SEG	\$325,300.00	2.75	(16,300)	\$323,800.00	2.75	6	(1,500)	0.00	(12,300)	0.00	(13,800)	0.00	
566	3a	301	GPR	\$27,591,500.00	159.75	(1,379,600)	\$26,584,000.00	152.90	4	(1,007,500)	(6.85)	332,300	0.00	(675,200)	(6.85)	
566	3a	302	GPR	\$5,342,900.00	0.00	(267,100)	\$5,276,100.00	0.00	5	(66,800)	0.00	0	0.00	(66,800)	0.00	
566	3b	304	GPR	\$4,087,100.00	0.00	(204,400)	\$3,927,800.00	0.00	7	(159,300)	0.00	0	0.00	(159,300)	0.00	
566	3c	303	GPR	\$63,300.00	0.00	(3,200)	\$63,300.00	0.00		0	0.00	0	0.00	0	0.00	
566	3g	331	PR	\$81,300.00	0.00	(4,100)	\$27,400.00	0.00		(53,900)	0.00	0	0.00	(53,900)	0.00	
566	3gm	332	PR	\$36,000.00	0.00	(1,800)	\$0.00	0.00	6	(36,000)	0.00	0	0.00	(36,000)	0.00	
566	3k	325	PR	\$2,888,700.00	0.60	(144,400)	\$1,885,000.00	0.60	6	(1,003,700)	0.00	3,700	0.00	(1,000,000)	0.00	
566	4k	430	PR	\$3,892,600.00	5.95	(194,600)	\$3,079,600.00	5.95	6	(813,000)	0.00	(6,500)	0.00	(819,500)	0.00	
566	8a	801	GPR	\$0.00	0.00	0	\$0.00	0.00		0	0.00	0	0.00	0	0.00	
566	8b	802	GPR	\$51,999,600.00	0.00	(2,600,000)	\$51,999,600.00	0.00		0	0.00	0	0.00	0	0.00	
566	8c	803	GPR	\$20,875,400.00	0.00	(1,043,800)	\$20,875,400.00	0.00		0	0.00	0	0.00	0	0.00	
566	8q	860	SEG	\$20,582,200.00	69.70	(1,029,100)	\$20,642,500.00	69.55	4	60,300	(0.15)	(75,100)	0.00	(14,800)	(0.15)	
566	8r	861	SEG	\$5,305,000.00	0.00	(265,300)	\$373,300.00	0.00		(4,931,700)	0.00	0	0.00	(4,931,700)	0.00	
566	8v	865	SEG	\$937,000.00	0.00	(46,900)	\$937,000.00	0.00		0	0.00	0	0.00	0	0.00	
Totals				243,698,800	1,178.00	(12,185,300)	229,716,700	1,123.10		(13,982,100)	(54.90)	1,796,500	0.00	(12,185,600)	(54.90)	

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2024-25		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

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 = (12,185,300)

Difference = **(300)**
Should equal \$0

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

- 1 Fiscal effect of 38.0 FTE reduction is greater than \$35 million loss of revenue each fiscal year
- 2 Programs that have ended but still may have some processing needs for audit assessments and refunds
- 3 This reflects a reduction of \$316,300 representing 4.5 FTE. There is also minimal supplies and services savings. Cutting these positions puts State & Local Finance at risk of failing to meet statutory deadlines.
- 4 Reduction in positions, 5.0 FTE in the technology services area. These cuts would put technology at risk of not completing projects necessary for timely processing of tax and government returns, and refunds. The .85 represents a paralegal in an attorney office with a large case load.
- 5 This would close a private lease space and require staff to hotel using space in a nearby state office building.
- 6 Adjustment for unused supplies & services due to efficiencies from changes in process and decrease in demand.
- 7 Cuts in these appropriations would affect licensing, time, and maintenance, for the major tax processing systems, WINPAS and IPAS.
- 8 FTE reduction with associated supplies and services

Agency	Appropriation		Fund Source	Adjusted Base		(See Note 1)	Proposed Budget 2024-25		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