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# statewide debt collection and tax refund intercept program

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# Statewide Debt Collection and Tax Refund Intercept Program

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# Statewide Debt Collection and Tax Refund Intercept Program

The Statewide Debt Collection (SDC) program is administered by the Department of Revenue (DOR) for the purpose of collecting debts owed to state agencies, the courts, the Legislature, state authorities, and local units of government. DOR may enter into agreements with such entities for the collection of unpaid fines, forfeitures, costs, fees, surcharges, or restitution payments on behalf of those entities.

This debt collection program is an expansion of the Tax Refund Interception Program (TRIP), which offsets refunds owed a debtor against debts owed by the debtor to state agencies, the Legislature, state authorities, local units of government, the federal government, federally recognized tribes, and certain ambulance service providers.

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## History of TRIP and SDC

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Chapter 20, Laws of 1981, established the state Tax Refund Interception Program, which gave DOR the authority to intercept tax refunds and refundable tax credits to pay debts owed to government agencies. Chapter 20 also created DOR's debt collection, program revenue appropriation, where all fees collected to offset the administrative costs of TRIP are deposited. Under 1995 Act 27, TRIP was expanded to authorize DOR to offset refunds and credits for debts (in excess of \$20) owed Wisconsin counties and municipalities. However, municipalities and counties must apply to participate in the program.

TRIP was further expanded by 1997 Act 237, to allow DOR to enter into agreements with the

Internal Revenue Service (IRS) to offset state tax refunds against federal tax obligations, if the IRS offsets federal tax refunds against state tax obligations. Similarly, under 2001 Act 16, the Department was authorized to enter into reciprocal agreements with other states that provide for offsetting state tax refunds against the tax obligations of other states, and offsetting other state tax refunds against Wisconsin tax obligations. Additionally, 2007 Act 20 authorized DOR to enter into agreements with federally recognized Indian tribes located in Wisconsin that provide for offsetting state tax refunds against tribal obligations.

The SDC program was created by 2009 Act 28. This program expanded DOR's authority to collect the debt of state agencies beyond what was authorized under TRIP. While DOR can only collect debt through tax refund offsets with TRIP, the SDC program allows the Department to collect debts through other means, such as payment plans, wage certifications, and bank levies, in addition to tax refund offset. Prior to the SDC program, agencies utilized the services of private debt collection companies or internal collection staff to collect debts. The Department believed that centralizing state agency debt collection activities in a uniform process administered by DOR would improve the efficiency of state debt collection, and therefore increase resources available to state agencies. The Department has the authority under the SDC program to take certain enforcement actions, which are not available to private collection agencies, such as to administratively attach wages, levy nonwage assets, and seize monies and personal property. Additionally, state law gives DOR the ability to charge collection fees above the amount of debt owed to offset the administrative expenses of collection. In contrast,

private debt collection companies are prohibited under state law from collecting any amount in excess of what is owed by a debtor.

2015 Act 59 authorized for inclusion in the TRIP and SDC programs debts incurred by ambulance service providers operating under contract with a municipality or county that result from those providers responding to 911 calls made to a government-operated call center. Act 59 considers such debts as owed the municipality or county, and DOR enters contracts directly with the municipality or county to collect these debts. DOR indicates these service providers are the only private companies whose debts are authorized for collection under the TRIP and SDC programs and are only allowed if the debts are managed under contract with the local government entity. In addition, 2015 Act 355 authorized restitution payments certified as owed by the Department of Corrections or the Clerk of Circuit Court to be included in TRIP and SDC agreements.

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### **Overview of SDC and TRIP**

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The Statewide Debt Collection program requires DOR to enter into a written agreement to have the Department collect any amount owed to a state agency that is more than 90 days past due, unless: (a) negotiations between the agency and debtor are actively ongoing; (b) the debt is the subject of legal action or administrative proceedings; or (c) the debtor is adhering to an acceptable payment arrangement. Additionally, DOR is authorized (but not required) to enter into similar agreements with courts, the Legislature, state authorities, and local units of government. State agencies, as well as the Legislature, state authorities, local units of government, the federal government, federally recognized tribes, and certain ambulance service providers, can enter into similar agreements with DOR under TRIP. However, under TRIP, no entity is required to

participate.

At least 30 days before the Department pursues collection of any debt referred by a state agency, either DOR or the agency is required to provide the debtor with a written notice, called a Notice of Referral, that the debt will be referred to DOR for collection under the SDC program. Likewise, a similar notice must be sent to debtors at least 30 days before a debt is certified to the Department for setoff or reduction under TRIP. This notice informs the debtor of their right to appeal. The debtor has the option to contact the agency and resolve the obligation prior to referral or certification. If the agency is not contacted within 30 days, the debt is referred or certified to the Department. DOR is authorized to collect amounts owed the agency in addition to offsetting the amounts against tax refunds. Pursuant to the SDC Agreement, debts referred to DOR by agencies must be greater than \$50. Debts less than \$50, but in excess of \$20, may be referred to TRIP.

Debt is defined as any of the following:

- a. An amount owed to a state agency, if: (1) the amount has been reduced to a judgement; or (2) the state agency has provided the debtor reasonable notice and an opportunity to be heard with regard to the amount owed;
- b. A delinquent child support or spousal support obligation that has been reduced to a judgement and has been submitted by an agency of another state to the Department of Children and Families (DCF) for certification;
- c. An amount that the Department of Health Services (DHS) may recover for specified overpayments, or money improperly or erroneously paid, if DHS has certified the amount with DOR;
- d. An amount that DCF may recover from specified overpayments or collect for delinquent job access loan repayments, if DCF has certified

the amount with DOR;

e. An amount owed to the Department of Corrections (DOC) for reimbursement fees from probationers, parolees, and persons on extended supervision;

f. An amount owed to the Department of Military Affairs for repayment of tuition grants;

g. An amount owed pursuant to an order for victim restitution if DOC has certified the amount with DOR; and

h. Any amount owed to a state agency and collected pursuant to a written agreement between DOR and the state agency, if: (a) the debt has been reduced to a judgment; or (b) the state agency or DOR has provided the debtor reasonable notice and an opportunity to be heard with regard to the amount owed.

While all debt types mentioned above can be certified under TRIP, delinquent child and spousal support obligations cannot be referred to the SDC program, as these debts are seen as owed to an individual, not an agency.

Once an agency refers a debt to the Department, DOR takes over all responsibilities for collecting that debt. The agency is to discontinue billing statements, demand letters, and active collection efforts. In addition, all payments received by the agency from a debtor should be forwarded to DOR for processing. At this point, the Department will pursue debt collections until the debt is paid in full or is deemed uncollectable. Under SDC, DOR addresses all inquiries by the debtor. In contrast, the Department forwards all inquiries about the debt and refund intercepts for TRIP to the agency.

2013 Act 20 established a hierarchy for DOR to follow regarding the order that certified debts are returned to DOR and other entities under

TRIP. This same hierarchy is used by DOR to apply debt payments to their respective agency under the SDC program. This hierarchy was created to address situations in which a debtor owes debt to DOR and various other entities. All refund setoffs and debts collected are first applied to debt owed to DOR. Any remaining refunds or payments in excess of \$10 are applied to other entities in the following order:

a. Child support debt certified by DCF;

b. Debt owed for victim restitution;

c. State agency debt and debts owed to the courts, the Legislature, or an authority under SDC;

d. Local government debt certified for collection under SDC;

e. State agency debt and debts owed to the courts, the Legislature, or an authority certified for refund intercept under TRIP;

f. Child and spousal support debt certified by other states;

g. Local government debt under TRIP;

h. Federal tax debt certified for refund intercept;

i. Tribal debt certified for refund intercept under TRIP; and

j. Tax and nontax obligations of other states, and of the local governments within those states.

In the instance that a debtor owes multiples of the same type of debt, payment is applied in the order the debts are referred to DOR.

Together, TRIP and the SDC program employed 31 full-time equivalent positions in 2019-20, comprised of 24 revenue agents (including two lead workers), two supervisors,

two business analysts, and three support staff. In addition, between 10 and 14 limited-term employees are typically hired during the months of January through June. These individuals perform work for both SDC and TRIP, with about 80% of their time spent on SDC work and 20% of their time spent on TRIP work. This percentage may vary, and some shifting of positions may occur, based on the needs of each program at a given time.

The revenue agent positions mentioned above are responsible for collecting debt referred to TRIP and SDC. DOR has the authority under both TRIP and the SDC program to collect debt through offsets of a tax refund or unclaimed property. A tax refund offset allows the Department to apply a debtor's overpayments and refundable credits from DOR tax accounts to debts certified for collection. Likewise, DOR can apply proceeds from unclaimed, abandoned property to debts certified to the Department. Beyond the authorities described above, the Department has several additional tools available to aid in the collection of SDC debt, including:

- a. *Payment Plans.* A voluntary agreement between DOR and the debtor to resolve the collection balance.
- b. *Wage Assignment.* Attach the wages of a debtor who voluntarily requests their wages be attached to resolve their debt.
- c. *Wage Certification.* Attach an individual's wages, salaries, commissions, and other forms of personal compensation, after voluntary collection efforts have failed.
- d. *Levy.* Attach the cash or liquid assets of a debtor, when those assets are held by a third party, such as a commercial bank.
- e. *Informal Hearings.* Establish contact with the debtors to resolve the account and/or gather

collection information, for example, obtain full payment and/or missing returns.

f. *Marital Obligations.* Ensure that marital obligations (debts incurred for periods after December 31, 1985, or the marriage date, whichever is later) are collected from either the incurring person or their spouse.

g. *Vendor Payments.* Apply any payment to a person who provides goods and services to the state to debts certified for collection.

h. *Lottery Prizes.* Apply lottery prize proceeds greater than \$600 to debts certified for collection by state agencies.

i. *Administrative Subpoena.* To obtain records and information regarding potential collection sources.

j. *Cash Execution (Seizure).* Seize cash from a debtor.

k. *Supplemental Hearings.* Obtain information from the debtor during a judicial procedure to assist in the collection of the debtor's account.

l. *Liens and Judgements.* Enable legal collection actions by filing warrants with the Clerk of Circuit Courts in the county where the debtor taxpayer resides or owns personal and/or real property.

m. *Personal Property Executions.* Obtain collection of debt by seizing personal property of the debtor and selling it.

n. *Garnishments of Non-Earnings.* Attach monies owed to the debtor other than personal compensation.

DOR's preferred option for collecting debt referred to the SDC program is setting up a voluntary payment arrangement with the debtor to



collect payments. This can be done through a payment plan or by providing an agreed-upon time frame to submit full payment.

However, in the event that debt cannot be collected voluntarily, the Department utilizes several of the additional authorities outlined above. Most commonly, debt collection agents for the SDC program will attach wages through wage certifications or levy a debtor's bank account. Although DOR has the authority under Wisconsin statute to utilize cash seizures, supplemental hearings, liens and judgements, personal property executions, and garnishments of non-earnings, the Department does not currently engage in these activities for a number of reasons. Most notably, each of these actions require DOR to file a warrant lien, which can only be used to collect tax debts. For most debts collected under the SDC program, DOR would need to create a new type of lien, a process that would introduce a new set of challenges.

Within 30 days after the close of each calendar quarter, DOR must settle with each state agency that has certified a debt under TRIP and SDC. Each settlement includes noting the opening balance of debts certified, any additions or deletions, reductions or amounts set off, and the ending balance at the close of the settlement period.

With TRIP, DOR processes refunds daily and sends the debtor a notice with the amount of refund setoff to agency debts. In addition, DOR returns SDC debt to agencies on a monthly basis for the following reasons: (a) the debt is satisfied; (b) the debt is uncollectible; (c) the debtor is deceased; (d) the debt balance is less than \$20; (e) the debtor name and ID do not match DOR records; or (f) the agency has recalled the debt. While uncollectible SDC debt is returned to the agency, DOR keeps TRIP debt for an indefinite amount of time.

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## SDC and TRIP Collections

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Amounts collected by the Department are first deposited in DOR's debt collection, program revenue appropriation to cover the Department's administrative costs. Once the amounts collected from a debtor have paid for DOR's fees, the debts collected by the Department are paid to the respective state agency or governmental entity. Debts referred to TRIP and SDC and collected by DOR are discussed below.

### Debt Collection by State Fiscal Year

The SDC program has expanded rapidly since inception, due to a steady increase in entities joining the program and the authorization of additional revenue agents dedicated to collecting SDC debt. Table 1 shows the amount of debts recovered in each fiscal year, new debts referred, the ending balance as of June 30 of that year, and the fee collected by DOR since 2009-10. Other factors, such as debts being returned to agencies uncollected, also affect the ending balance each year. However, this data is not readily available to

**Table 1: SDC Ending Balance and Debts Collected: 2009-10 through 2019-20 (Millions)**

Fiscal Year	Debts Recovered*	New Debts Referred**	Ending Balance	Fee Collected***
2009-10	\$0.00	-	\$0.04	-
2010-11	0.37	-	2.98	-
2011-12	4.09	\$25.14	29.56	-
2012-13	9.87	16.01	38.14	-
2013-14	9.91	22.13	46.87	\$2.14
2014-15	12.49	28.12	54.17	2.52
2015-16	17.27	41.99	71.29	3.40
2016-17	23.44	83.16	124.84	4.57
2017-18	35.76	141.38	213.49	7.24
2018-19	51.93	235.89	372.08	10.54
2019-20	55.35	145.70	464.00	9.97

\*Prior to 2013-14, debts recovered represents total SDC collections, which includes fee revenue.

\*\* Reliable data not available prior to 2011-12.

\*\*\*SDC fees collected were not tracked separately from TRIP prior to 2013-14.

Source: Department of Revenue

DOR. As DOR spent much of the first year, fiscal year 2009-10, enrolling state agencies in the program and completing programming necessary to receive debts for collection, the Department only brought in a little more than \$1,000 in collections. Subsequently, the amount of debts recovered has increased each year since the program was established. New debts referred have generally increased each year, aside from declines in 2012-13 and 2019-20.

The ending balance in Table 1 reflects debts referred to DOR but not yet collected. In 2019-20, debts recovered reflected 11.9% of the ending balance for the program. This is down from 24.2% in 2015-16. Debts referred by agencies have been growing at a faster rate than debts collected since 2015-16.

Table 2 shows debts collected through tax refund offsets under TRIP, as well as new debts referred, the ending balance, and the fee collected in each fiscal year, since 2011-12. According to DOR, reliable data is not available prior to this time. Unlike for SDC, the Department does not explicitly track new debts referred to TRIP. Therefore, this amount in Table 2 is a calculation of the approximate amount of new debts referred each fiscal year. As a portion of debts can be

returned to agencies without being recovered (reducing the ending balance), the actual amount of new debts referred may be different from what is reported in Table 2.

Tax refunds intercepted have been fairly stable, and have represented no more than 2.6% of the ending balance amount during the last nine years. As can be seen in Table 2, new debts referred have generally grown each year, with the exception of 2013-14, 2016-17, and 2019-20, and are significantly larger than debts recovered in most years. The likely reason for this goes back to TRIP's limited program authority. The program's capacity to collect depends on the availability of the tax refunds of debtors. In addition, the significant decline in the ending balance in 2019-20 is largely attributed to the IRS removing its debts from the TRIP program in April 2020, in response to the coronavirus pandemic. A portion of the decline may also be explained by DOR's efforts to transition agencies from TRIP to SDC.

While TRIP collections have been larger than SDC collections since the start of the SDC program, the gap is quickly shrinking. In contrast to the growth in debts recovered under the SDC program, growth in TRIP collections has been significantly more modest, or even negative, as seen in recent years. This is likely due to three main factors: (a) SDC is still a relatively new program, while TRIP is more established, having been created almost 40 years ago; (b) TRIP collections are limited by the program's authority to collect debt only by tax refund offset; and (c) DOR has been working to transition agencies from TRIP to SDC in recent years.

### Debt Collection by Agency Type

As previously mentioned, under the SDC program all state agencies are required to enter into a debt collection agreement with DOR. In addition, several other entities have voluntarily entered into agreements with DOR to refer debt. Table 3 shows SDC debt collections by agency

**Table 2: TRIP Ending Balance and Debts Offset: 2011-12 through 2019-20 (Millions)**

Fiscal Year	Debts Recovered*	New Debts Referred	Ending Balance	Fee Collected**
2011-12	\$78.68	-	\$3,054.96	-
2012-13	84.72	\$424.51	3,394.75	-
2013-14	85.32	309.49	3,618.92	\$2.32
2014-15	71.09	382.33	3,930.16	2.07
2015-16	74.65	642.32	4,497.83	2.27
2016-17	72.70	-59.89	4,365.24	2.14
2017-18	75.99	694.62	4,983.87	2.36
2018-19	74.52	1,344.23	6,253.58	2.21
2019-20	65.38	-2,600.13	3,588.07	1.65

\*Prior to 2013-14, debts recovered represents total TRIP collections, which includes fee revenue.

\*\*TRIP fees collected were not tracked separately from SDC prior to 2013-14.

Source: Department of Revenue

**Table 3: SDC Collection Activity by Agency Type (2019-20)**

SDC Participant	Number of Agreements	Debts Referred	Fiscal Year Ending Balance	Debts Recovered	Collection Fee	Total SDC Collections
Local Agency	218	23,090	\$26,870,695	\$3,258,223	\$741,641	\$3,999,864
Local Agency (Utility)	32	2,859	1,438,845	314,232	58,664	372,896
Court	58	289,030	206,132,049	18,783,432	3,627,143	22,410,575
Municipal Court	178	223,408	96,245,356	12,982,075	2,842,991	15,825,066
State Agency	27	4,479	39,656,037	1,307,643	305,656	1,613,299
Technical College	14	14,827	16,322,735	5,588,201	1,032,395	6,620,596
UW System	33	12,937	42,808,150	11,170,599	1,642,996	12,813,595
Restitution	56	8,211	33,692,998	1,160,978	358,325	1,519,303
Housing Authority	<u>21</u>	<u>364</u>	<u>831,513</u>	<u>120,193</u>	<u>28,287</u>	<u>148,480</u>
Total	637	579,205	\$463,998,378	\$54,685,576	\$10,638,098	\$65,323,674

Source: Department of Revenue

**Table 4: TRIP Collection Activity by Agency Type (2019-20)**

TRIP Participant	Number of Agreements	Debts Referred	Fiscal Year Ending Balance	Debts Recovered	Collection Fee	Total TRIP Collections
DCF	3	96,827	\$2,182,127,267	\$14,306,624	\$154,400	\$14,461,024
IRS	-	-	-	7,317,511	326,650	7,644,161
Local Agency	1,060	686,199	1,043,245,291	11,906,648	434,135	12,340,783
Non-WI Agency	1	52,093	108,253,083	493,006	29,220	522,226
State Agency	77	1,012,444	253,292,972	22,780,749	455,110	23,235,859
Treasury Offset Program	1	-	-	8,367,218	400,900	8,768,118
Tribal Agency	5	1,071	739,221	25,109	475	25,584
TRIP Restitution	<u>1</u>	<u>397</u>	<u>410,210</u>	<u>26,815</u>	<u>350</u>	<u>27,165</u>
Total	1,148	1,849,031	\$3,588,068,044	\$65,223,680	\$1,801,240	\$67,024,920

Source: Department of Revenue

type for state fiscal year 2019-20. As presented in the table, the highest collection totals for 2019-20 came from the courts, municipal courts, and universities within the University of Wisconsin (UW) System, making up a combined 78.1% of total SDC collections. Likewise, these three agency types made up 90.7% of all debts referred in 2019-20. The total number of agencies presented in Table 3 represents total agreements with DOR, not necessarily the number of distinct agencies participating in the program. This is because some agencies choose to enter into a separate agreement with DOR for each type of debt it refers. As of 2019-20, DOR has entered into 637 SDC agreements. A similar table of historical collections by agency type since 2013-14 is presented in the Appendix.

The first agencies joining the SDC program were: (a) state agencies and the UW System; (b) municipal government; (c) county government excluding courts; and (d) court debts. Other entities followed, and the number of agreements by agency type continues to grow. Restitution payments were added to the list of authorized debts to refer in 2015. Additionally, DOR now separately tracks housing authorities. The collection of this type of debt is not new, but was included within the local agency category prior to 2018-19.

Similar information is available for entities that refer debt to TRIP for collection. Table 4 shows TRIP debt collection by agency type for 2019-20. Debt from state and local agencies, including debt

from DCF, made up 75.1% of debts recovered in 2019-20. Outstanding DCF debts alone made up more than half (60.8%) of the total fiscal year ending balance. As previously noted, the IRS removed its debts from TRIP in April of 2020, which explains why an ending balance is not shown. Debts recovered reflect offsets that occurred prior to April of 2020.

It should be noted that the totals for debts recovered and fees collected in Tables 3, 4, and the Appendix will not match these same amounts within Tables 1, 2, and 5. According to DOR, fee data and debts recovered for Tables 1, 2, and 5 are obtained from reports generated for an August to July fiscal year, while data for Tables 3, 4, and the Appendix are obtained from reports generated for a July to June fiscal year.

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### **Program Fees**

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Debtors are charged a transaction fee for each debt collected by DOR, under both TRIP and SDC. These fees are deposited in DOR's debt collection, program revenue appropriation, and are used to offset DOR's expenses for administering both programs. At the end of each fiscal year, any remaining balance, resulting from fee revenue in excess of program expenses, is deposited in the general fund.

Currently, DOR charges the debtor the following amounts per debt it offsets under TRIP: (a) \$5 for state debts; (b) \$15 for debts owed the State of Minnesota and its localities; and (c) \$25 for debts owed the IRS and federally recognized tribes. DOR is required to set the fees under TRIP according to the expenses it incurs in administering the program. Therefore, statute indicates that the Department should annually (on or before November 1) review its costs incurred

during the previous fiscal year in administering state agency setoffs and reductions and should adjust its subsequent charges to each debtor to reflect that experience.

To fund administration of the SDC program, DOR charges a collection fee equal to the greater of: (a) \$35; or (b) 15% of the debts certified to be collected. Unlike under TRIP, DOR is not required by statute to review its costs and adjust its fees accordingly when administering the SDC program.

Table 5 shows fees collected and expenses paid for the administration of TRIP and the SDC program since 2009-10. Total fees collected between the programs have grown substantially over this time period. However, much of this growth is due to the expansion of the SDC program, as TRIP fees have remained relatively stable since 2009-10. The increase in expenses over time reflects increases in revenue agent positions dedicated to the SDC program activity. Prior to 2013-14, SDC and TRIP debts were collected by tax collection agents that performed other functions, rather than dedicated revenue agent positions. In 2013-14, positions were authorized under DOR's debt collection appropriation to collect TRIP and SDC debt. Total fees have ranged from a low of 2.6 times total expenses incurred in 2009-10 to a high of 4.8 times total expenses incurred in 2018-19. Total fees were 4.1 times total expenses incurred in 2019-20.

Table 5 also shows the annual transfer to the general fund from DOR's program revenue, debt collection appropriation since 2009-10. This amount reflects fees in excess of expenses for TRIP and SDC combined. While the primary goal of these programs is to improve state debt collection, they also serve as an additional general fund revenue source for the state.

**Table 5: TRIP and SDC Fees Collected, Expenses Incurred, and Amount Transferred to the General Fund: 2009-2010 through 2019-20 (\$ in Millions)**

Fiscal Year	SDC Fees Collected*	TRIP Fees Collected*	Total Fees Collected	SDC Expenses*	TRIP Expenses*	Total Expenses	General Fund Transfer	Total Revenue Agent Positions
2009-10	-	-	\$1.53	-	-	\$0.59	\$0.94	**
2010-11	-	-	1.76	-	-	0.57	1.19	**
2011-12	-	-	3.35	-	-	0.70	2.65	**
2012-13	-	-	4.03	-	-	0.97	3.06	7
2013-14	\$2.14	\$2.32	4.46	\$0.51	\$0.76	1.27	3.19	7
2014-15	2.52	2.07	4.59	0.54	0.72	1.26	3.33	7
2015-16	3.40	2.27	5.67	1.32	0.42	1.74	3.93	18
2016-17	4.57	2.14	6.71	1.57	0.39	1.96	4.75	18
2017-18	7.24	2.36	9.60	1.97	0.50	2.47	7.13	24
2018-19	10.54	2.21	12.75	2.14	0.54	2.68	10.07	24
2019-20	9.97	1.65	11.62	2.27	0.57	2.84	8.78	24

\* Prior to 2013-14, fees and expenses were not tracked separately for TRIP and SDC.

\*\* Prior to 2012-13, tax collection agents were used to collect SDC and TRIP debts.

Source: Department of Revenue

## APPENDIX

### Statewide Debt Collection Program Activity: 2013-14 through 2018-19

SDC Participant	Number of Agencies	Debts Referred	Fiscal Year Ending Balance	Debts Recovered	Collection Fee	Total SDC Collections
<b>Fiscal Year 2013-14</b>						
Local Agency	24	690	\$842,407	\$117,121	\$37,122	\$154,243
Local Agency (Utility)	10	169	189,101	24,944	7,106	32,050
Municipal Court	1	1	94,541	5,017	1,817	6,834
State Agency	26	4,598	15,277,937	1,048,091	319,442	1,367,533
Technical College	5	352	3,471,757	143,186	79,026	222,212
UW System	<u>17</u>	<u>9,264</u>	<u>26,992,200</u>	<u>8,567,230</u>	<u>1,690,228</u>	<u>10,257,458</u>
Total	83	15,074	\$46,867,943	\$9,905,589	\$2,134,741	\$12,040,330
<b>Fiscal Year 2014-15</b>						
Local Agency	57	3,022	\$2,244,796	\$446,678	\$115,382	\$562,060
Local Agency (Utility)	16	1,334	989,554	144,231	34,598	178,829
Municipal Court	12	2,725	1,509,468	322,721	105,684	428,405
State Agency	25	3,592	13,110,069	1,076,367	252,236	1,328,603
Technical College	9	4,074	7,370,283	1,785,387	490,071	2,275,458
UW System	<u>18</u>	<u>9,001</u>	<u>28,943,739</u>	<u>8,710,695</u>	<u>1,525,341</u>	<u>10,236,036</u>
Total	137	23,748	\$54,167,909	\$12,486,079	\$2,523,312	\$15,009,391
<b>Fiscal Year 2015-16</b>						
Local Agency	86	2,920	\$4,953,772	\$893,745	\$231,320	\$1,125,065
Local Agency (Utility)	20	1,654	1,126,117	264,964	56,392	321,356
Court	5	5,112	5,483,952	196,976	63,251	260,227
Municipal Court	37	9,049	5,667,786	927,464	215,652	1,143,116
State Agency	26	3,291	13,327,330	1,171,665	261,549	1,433,214
Technical College	11	6,497	11,366,489	3,337,037	724,341	4,061,378
UW System	<u>19</u>	<u>10,648</u>	<u>29,362,721</u>	<u>10,481,167</u>	<u>1,843,344</u>	<u>12,324,511</u>
Total	204	39,171	\$71,288,167	\$17,273,018	\$3,395,849	\$20,668,867
<b>Fiscal Year 2016-17</b>						
Local Agency	127	8,490	\$9,995,186	\$1,410,423	\$322,745	\$1,700,596
Local Agency (Utility)	24	2,224	1,165,443	335,754	63,367	423,562
Court	23	41,567	26,516,404	2,290,303	567,869	2,856,599
Municipal Court	103	49,115	21,658,822	3,015,655	805,281	3,829,066
State Agency	24	3,441	16,262,032	1,266,101	314,241	1,580,342
Technical College	11	10,655	13,011,990	4,587,058	892,008	5,479,066
UW System	26	11,569	35,629,795	10,531,553	1,597,235	12,128,788
Restitution	<u>8</u>	<u>177</u>	<u>599,848</u>	<u>5,526</u>	<u>4,715</u>	<u>11,814</u>
Total	346	127,238	\$124,839,520	\$23,442,373	\$4,567,461	\$28,009,833

**APPENDIX (continued)**

**Statewide Debt Collection Program Activity: 2013-14 through 2018-19**

SDC Participant	Number of Agencies	Debts Referred	Fiscal Year Ending Balance	Debts Recovered	Collection Fee	Total SDC Collections
<b>Fiscal Year 2017-18</b>						
Local Agency	177	13,538	\$17,143,158	\$2,317,023	\$538,326	\$2,855,350
Local Agency (Utility)	23	2,285	1,179,071	336,041	64,487	400,528
Court	32	98,444	70,723,562	7,254,932	1,669,449	8,924,380
Municipal Court	147	110,419	48,728,311	8,090,088	2,032,597	10,122,685
State Agency	24	3,862	21,035,692	1,512,564	283,630	1,796,193
Technical College	12	10,971	12,796,370	4,854,088	840,951	5,695,039
UW System	27	10,621	34,632,313	11,338,583	1,677,865	13,016,448
Restitution	<u>12</u>	<u>1,124</u>	<u>7,251,032</u>	<u>101,306</u>	<u>85,790</u>	<u>187,097</u>
Total	454	251,264	\$213,489,509	\$35,804,625	\$7,193,095	\$42,997,720
<b>Fiscal Year 2018-19</b>						
Local Agency	185	17,727	\$19,551,571	\$2,956,527	\$621,195	\$3,577,722
Local Agency (Utility)	29	2,876	1,419,711	363,382	67,610	430,992
Court	50	224,010	155,840,744	17,106,674	3,704,099	20,810,773
Municipal Court	168	177,897	75,852,729	12,563,465	2,811,052	15,374,517
State Agency	25	4,398	39,535,048	1,787,127	311,466	2,098,593
Technical College	13	14,387	16,444,735	5,120,899	918,677	6,039,576
UW System	31	12,063	39,615,642	11,131,977	1,724,690	12,856,667
Restitution	43	6,041	23,069,447	730,613	390,350	1,120,963
Housing Authority	<u>20</u>	<u>373</u>	<u>754,261</u>	<u>111,757</u>	<u>24,970</u>	<u>136,727</u>
Total	564	459,772	\$372,083,888	\$51,872,421	\$10,574,109	\$62,446,530

Source: Department of Revenue