

**76th OREGON LEGISLATIVE ASSEMBLY – 2011 Regular Session
BUDGET REPORT AND MEASURE SUMMARY**

MEASURE: HB 5044-A

JOINT COMMITTEE ON WAYS AND MEANS

**Carrier – House: Rep. Nathanson
Carrier – Senate: Sen. Johnson**

Action: Do Pass as Amended and be Printed A-Engrossed

Vote: 21 – 0 – 4

House – Yeas: Beyer, Buckley, Cowan, Garrard, Komp, McLane, Nathanson, Nolan, Richardson, G. Smith, Thatcher, Whisnant

– Nays:

– Exc: Freeman, Kotek

Senate – Yeas: Devlin, Edwards, Girod, Johnson, Monroe, Nelson, Thomsen, Verger, Winters

– Nays:

– Exc: Bates, Whitsett

Prepared By: Janet Savarro, Department of Administrative Services

Reviewed By: Matt Stayner, Legislative Fiscal Office

Meeting Date: May 20, 2011

Agency

Board of Tax Practitioners

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2011-13

Budget Summary

	2009-11 Legislatively Approved Budget (1)	2011-13 Current Service Level	2011-13 Governor's Budget	2011-13 Committee Recommendation	Committee Change from 2009-11 Leg Approved	
					\$ change	% change
Other Funds	1,016,527	1,173,554	1,233,405	1,101,741	85,214	8.4%

Position Summary

Authorized positions	4	4	5	4	(0)
Full-time equivalent positions (FTE)	4.00	4.00	4.60	4.00	0.00

(1) Includes adjustments through March 2011

Summary of Revenue Changes

There are no revenue forecast changes, fee ratification, revenue source changes or other significant revenue actions included in this Subcommittee recommendation.

Summary of General Government Subcommittee Action

The Subcommittee approved a budget of \$1,101,741 Other Funds and 4.00 full-time equivalent positions for 2011-13, which is 8.4 percent increase from the 2009-11 legislatively approved spending level.

The Subcommittee approved statewide personal services reductions and the elimination of inflationary adjustments (Packages 086 and 087) that were included in the Governor’s Budget.

The Subcommittee did not approve Package 100 Public Awareness, \$40,000 Other Funds or Package 101 Office Specialist Position, \$76,266 Other Funds.

The Subcommittee approved the a reduction in services and supplies of \$15,398 Other Funds as recommended by the Co-Chairs of the Joint Ways and Means Committee (Package 811)

Summary of Performance Measure Action

See attached Legislatively Adopted 2011-13 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

HB 5044-A

**Board of Tax Practitioners
Janet Savarro, 503-373-7607**

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2009-11 Legislatively Approved Budget at March 2011 *	\$0	\$0	\$1,016,527	\$0	\$0	\$0	\$1,016,527	4	4.00
2011-13 ORBITS printed Current Service Level (CSL)*	\$0	\$0	\$1,173,554	\$0	\$0	\$0	\$1,173,554	4	4.00
2011-13 Governor's Recommended Budget *	\$0	\$0	\$1,233,405	\$0	\$0	\$0	\$1,233,405	5	4.60
<u>SUBCOMMITTEE ADJUSTMENTS (from GRB)</u>									
Package 100: Public Awareness Services & Supplies	0	0	(40,000)	0	0	0	(40,000)	0	0.00
Package 101: Office Specialist Position									
Personal Services	0	0	(62,817)	0	0	0	(62,817)	(1)	(0.60)
Services & Supplies	0	0	(13,449)	0	0	0	(13,449)		
Package 811: Co-Chair Reductions									
Services & Supplies	0	0	(15,398)	0	0	0	(15,398)	0	0.00
TOTAL ADJUSTMENTS	\$0	\$0	(\$131,664)	\$0	\$0	\$0	(\$131,664)	(1)	(0.60)
SUBCOMMITTEE RECOMMENDATION *	\$0	\$0	\$1,101,741	\$0	\$0	\$0	\$1,101,741	4	4.00
% Change from 2009-11 Leg Approved Budget	0.0%	0.0%	8.4%	0.0%	0.0%	0.0%	8.4%	-10.0%	0.0%
% Change from 2011-13 Current Service Level	0.0%	0.0%	-6.1%	0.0%	0.0%	0.0%	-6.1%	-10.0%	0.0%
% Change from 2011-13 Governor's Recommended Budget	0.0%	0.0%	-10.7%	0.0%	0.0%	0.0%	-10.7%	-21.7%	-13.0%

* Excludes Capital Construction Expenditures

Legislatively Approved 2011-2013 Key Performance Measures

Agency: TAX PRACTITIONERS, BOARD of

Mission: The Board of Tax Practitioners works to protect consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities.

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2012	Target 2013
- The average number of days it takes the board to process annual license and registration renewals.		Approved KPM		10.00	10.00
- The average number of days it takes the board to process exam applications.		Approved KPM		14.00	14.00
2 - CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).		Approved KPM	37.00	44.00	44.00
3 - RESPONSE TIME TO COMPLAINTS - Average number of hours to make an intial response to a consumer complaint.		Approved KPM	2.23	8.00	8.00
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Accuracy	Approved KPM	94.20	95.00	95.00
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Availability of Information	Approved KPM	90.70	95.00	95.00
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Expertise	Approved KPM	93.30	95.00	95.00
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Helpfulness	Approved KPM	92.80	95.00	95.00

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Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2012	Target 2013
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Overall	Approved KPM	92.10	95.00	95.00
5 - CUSTOMER SERVICE - Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, availability of information.	Timeliness	Approved KPM	92.90	95.00	95.00
6 - EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.		Approved KPM	100.00	100.00	100.00
1 - PRACTITIONER ASSISTED TAX RETURNS - The number of practitioner assisted tax returns per licensed practitioner (measure of overload, which adversely affects competency and ethics) Request from the Department of Revenue.		Legislative Delete	152.00		
4 - CONSUMER COMPLAINTS - Number of consumer complaints handled satisfactorily per year (count is number of Oregonians affected).		Legislative Delete	150.00		

LFO Recommendation:

LFO recommends the adoption of the two proposed new key performance measures and the elimination of key performance measures #1 and #4

Sub-Committee Action:

The Sub-Committee approved the LFO recommended adoption of the two proposed new key performance measures and the elimination of key performance measures #1 and #4